

Mar Athanasius College (Autonomous), Kothamangalam

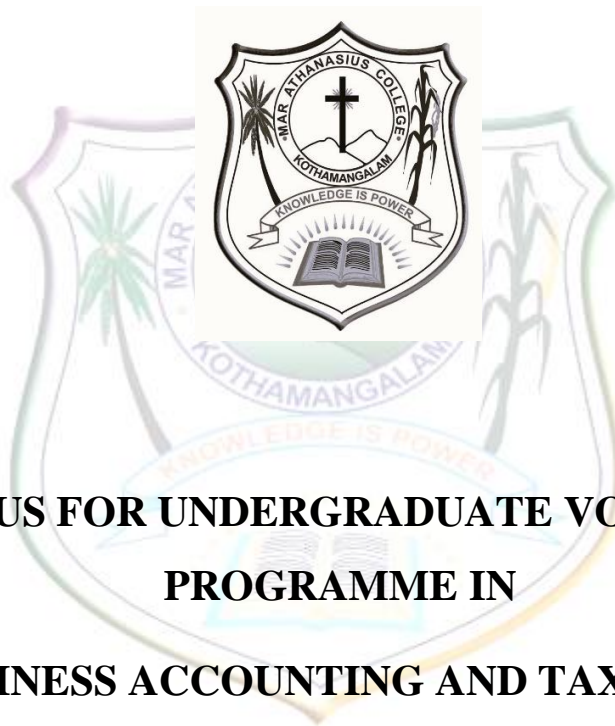
**MAR ATHANASIOUS COLLEGE (AUTONOMOUS)  
KOTHAMANGALAM-686666, KERALA, INDIA**

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**MAC-BVOC-HONOURS**



**SYLLABUS FOR UNDERGRADUATE VOCATIONAL  
PROGRAMME IN**

**BUSINESS ACCOUNTING AND TAXATION**

**(2025 Admission Onwards)**

**FACULTY: COMMERCE**

**BOARD OF STUDIES (UG) BUSINESS ACCOUNTING AND  
TAXATION**



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## PREFACE

The Board of Studies (UG), Business Accounting and Taxation, at Mar Athanasius College (Autonomous), Kothamangalam, is pleased to introduce the revised curriculum for the B. VOC Degree Programme, effective 2025-26. This updated syllabus, developed based on the MGU\_BVOC (Honours) structure, results from the concerted efforts of numerous dedicated individuals. The Chairperson and members of the Board of Studies extend their profound gratitude to all contributors for their unwavering commitment to this significant initiative.

We express our deepest appreciation to the esteemed External Members of the Board of Studies Business Accounting and Taxation (UG), Dr. Biju A V, Associate Professor, Department of Commerce, School of Management Studies and Legal Studies, University of Kerala, and Dr. Sreejith S, Associate Professor, School of Legal Studies, CUSAT. Their strategic leadership, consistent follow-up, continuous motivation, and open-mindedness have been crucial to this process. Special acknowledgment is due to the Principal, Vice Principal, and Academic Dean of our college who have given constructive criticism and valuable feedback contributing significantly to the successful development of this curriculum.

With genuine optimism, we sincerely hope that the meticulously designed syllabus will prove highly beneficial for learners, equipping them with comprehensive knowledge and essential skills. We believe this enriching experience will empower them to shape their futures with confidence and competence.

We extend our heartfelt gratitude to everyone who played a significant role in the syllabus drafting process.

With warm regards,

Chairperson and Members Board of  
Studies of Business Accounting and  
Taxation (UG)

**Board of Studies UG Business Accounting and Taxation Members**

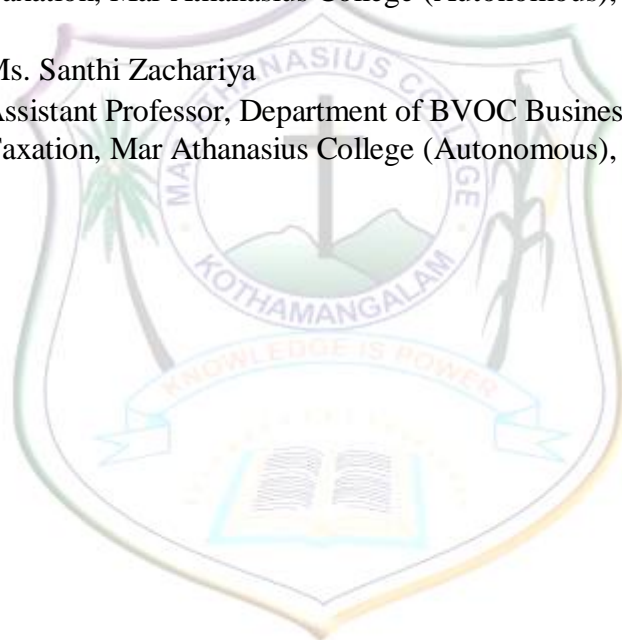
**Chairperson:**

Dr. Diana Ann Issac  
Assistant Professor and Head,  
Department of Commerce  
Mar Athanasius College (Autonomous),  
Kothamangalam

**Members:**

1. Dr. Biju A V  
Associate Professor, Department of Commerce, School of Management and Legal Studies, University of Kerala
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## **Programme Outcomes (PO)**

### **PO 1: Critical Thinking and Analytical Reasoning**

Capability to analyze and evaluate evidence, arguments, claims, beliefs on the basis of empirical evidence; identify relevant assumptions or implications; formulate coherent arguments; critically evaluate practices, policies and theories to develop knowledge and understanding; critical sensibility to lived experiences, with self-awareness and reflexivity of both self and society.

### **PO 2: Scientific Reasoning and Problem Solving**

Ability to analyze, interpret and draw conclusions from quantitative/qualitative data; and critically evaluate ideas, evidence and experiences from an open-minded and reasoned perspective; capacity to extrapolate from what one has learned and apply their competencies to solve different kinds of non-familiar problems, rather than replicate curriculum content knowledge; and apply one's learning to real life situations.

### **PO 3: Multidisciplinary/Interdisciplinary/Transdisciplinary Approach**

Acquire interdisciplinary /multidisciplinary/transdisciplinary knowledge base as a consequence of the learning they engage with their programme of study; develop a collaborative-multidisciplinary/interdisciplinary/transdisciplinary- approach for formulate constructive arguments and rational analysis for achieving common goals and objectives.

### **PO 4: Communication Skills**

Ability to express thoughts and ideas effectively in writing and orally; Communicate with others using appropriate media; confidently share one's views and express herself/himself; demonstrate the ability to listen carefully, read and write analytically, and present complex information in a clear and concise manner to different groups.

### **PO 5: Leadership Skills**

Ability to work effectively and lead respectfully with diverse teams; setting direction, formulating an inspiring vision, building a team who can help achieve the vision, motivating and inspiring team members to engage with that vision, and using management skills to guide people to the right destination, in a smooth and efficient way.

### **PO 6: Social Consciousness and Responsibility**

Ability to contemplate of the impact of research findings on conventional practices, and a clear understanding of responsibility towards societal needs and reaching the targets for attaining inclusive and sustainable development.



**PO 7: Equity, Inclusiveness and Sustainability**

Appreciate equity, inclusiveness and sustainability and diversity; acquire ethical and moral reasoning and values of unity, secularism and national integration to enable to act as dignified citizens; able to understand and appreciate diversity (caste, ethnicity, gender and marginalization), managing diversity and use of an inclusive approach to the extent possible.

**PO 8: Moral and Ethical Reasoning**

Ability to embrace moral/ethical values in conducting one's life, formulate a position/argument about an ethical issue from multiple perspectives, and use ethical practices in all work. Capable of demonstrating the ability to identify ethical issues related to one's work, avoid unethical behavior.

**PO 9: Networking and Collaboration**

Acquire skills to be able to collaborate and network with educational institutions, research organizations and industrial units in India and abroad.

**PO 10: Lifelong Learning**

Ability to acquire knowledge and skills, including "learning how to learn", that are necessary for participating in learning activities throughout life, through self-paced and self-directed learning aimed at personal development, meeting economic, social and cultural objectives, and adapting to changing trades and demands of work place through knowledge/skill development/reskilling.



## Syllabus Index

Name of the Major Subject: Business Accounting and Taxation

### Semester: 1

Course Code	Title of the Course	Type of the Course	Credit	Hours/week	Hour Distribution /week		
					L	P	O
M25BAT1SDC100	CONTEMPORARY MANAGEMENT	SDC	4	4	4	0	0
M25BAT1SDC101	FUNDAMENTALS OF ACCOUNTING	SDC	4	5	3	2	0
M25BAT1SDC102	FINANCIAL SERVICES	SDC	4	5	3	2	0
M25BAT1MDC100	BUSINESS ETHICS	MDC	3	3	3	0	0
M25BAT1OJT100	ON THE JOB TRAINING	OJT	2	5	0	0	5

L — Lecture, P — Practical/Practicum , O — On the Job Training

### Semester: 2

Course Code	Title of the Course	Type of the Course	Credit	Hours/week	Hour Distribution /week		
					L	P	O
M25BAT2SDC100	CAPITAL MARKET	SDC	4	4	4	0	0
M25BAT2SDC101	DIMENSIONS OF BUSINESS	SDC	4	5	3	2	0
M25BAT2SDC102	MARKETING MANAGEMENT	SDC	4	5	3	2	0
M25BAT2MDC100	PERSONAL FINANCE AND PLANNING	MDC	3	4	2	2	0
M25BAT2OJT100	ON THE JOB TRAINING	OJT	2	5	0	0	5

L — Lecture, P — Practical/Practicum , O — On the Job Training

**Semester: 3**

Course Code	Title of the Course	Type of the Course	Credit	Hours/week	Hour Distribution /week		
					L	P	O
M25BAT3SDC200	BUSINESS REGULATORY FRAMEWORK	SDC	4	4	4	0	0
M25BAT3SDC201	ACCOUNTING FOR INVENTORY AND PAYROLL	SDC	4	5	3	2	0
M25BAT3SDC202	RESEARCH METHODOLOGY	SDC	4	5	3	2	0
M25BAT3MPC200	APPLIED BANKING	MPC	4	5	3	2	0
M24EN3MDC201	KNOWLEDGE SYSTEMS OF KERALA	MDC	3	3	3	0	0
M25BAT3OJT200	ON THE JOB TRAINING	OJT	2	5	0	0	5

L — Lecture, P — Practical/Practicum , O — On the Job Training

**Semester: 4**

Course Code	Title of the Course	Type of the Course	Credit	Hours/week	Hour Distribution /week		
					L	P	O
M25BAT4SDC200	GOODS AND SERVICES TAX	SDC	4	4	4	0	0
M25BAT4SDC201	INCOME TAX	SDC	4	5	3	2	0
M25BAT4SDC202	COST ACCOUNTING	SDC	4	5	3	2	0
M25BAT4MPC200	INVESTMENT MANAGEMENT	MPC	4	5	3	2	0
M25BAT4SEC200	ENTREPRENEURSHIP DEVELOPMENT	SEC	3	3	3	0	0
M25BAT4VAC200	LIFE SKILLS	VAC	3	3	3	0	0
M25BAT4INT200	INTERNSHIP	INTERNSHIP	2	20 days on sem break			

L — Lecture, P — Practical/Practicum , O — On the Job Training

**Semester: 5**

Course Code	Title of the Course	Type of the Course	Credit	Hours/week	Hour Distribution /week		
					L	P	O
M25BAT5SDC300	DIGITAL MARKETING	SDC	4	4	4	0	0
M25BAT5SDE301	ADVANCED ACCOUNTING	SDE	4	5	3	2	0
M25BAT5SDE302	LOGISTICS AND SUPPLY CHAIN MANAGEMENT		4	5	3	2	0
M25BAT5SDC303	FINANCIAL MANAGEMENT	SDC	4	5	3	2	0
M25BAT5SEC300	TAX ASSESSMENT AND PRACTICES	SEC	3	4	2	2	0
M25BAT5MPC300	LIFE AND GENERAL INSURANCE	MPC	4	4	4	0	0
M25BAT5VAC300	AUDITING	VAC	3	3	3	0	0

L — Lecture, P — Practical/Practicum , O — On the Job Training

**Semester: 6**

Course Code	Title of the Course	Type of the Course	Credit	Hours/week	Hour Distribution /week		
					L	P	O
M25BAT6SDE300	ACCOUNTING FOR MANAGERIAL DECISION MAKING	SDE	4	5	3	2	0
M25BAT6SDE301	STRATEGIC MANAGEMENT		4	5	3	2	0
M25BAT6SDC302	INTRODUCTION TO TALLY LAB	SDC	4	5	3	2	0
M25BAT6SEC300	BUSINESS AND OFFICE MANAGEMENT	SEC	3	3	3	0	0
M25BAT6MPC300	PUBLIC AND SUSTAINABLE FINANCE	MPC	4	4	4	0	0
M25BAT6VAC300	E COMMERCE	VAC	3	3	3	0	0
M25BAT6PRJ300	PROJECT	PROJECT	4	8	0	8	0

L — Lecture, P — Practical/Practicum , O — On the Job Training

**Semesters: 7 & 8**

4 Year work integrated B.VOC Honours with Minor

Course Code	Title of the Course	Type of the Course	Credit	Hours/ week	Hour Distribution /week		
					L	P	O
M25BAT7APP400	APPRENTICESHIP	APPRENTICESHIP	28	280 DAYS			
NA	MPC	ONLINE	4	NA			
NA	MPC	ONLINE	4	NA			
NA	MPC	ONLINE	4	NA			

L — Lecture, P — Practical/Practicum , O — On the Job Training

**Semesters: 7 & 8**

4 Year B.VOC

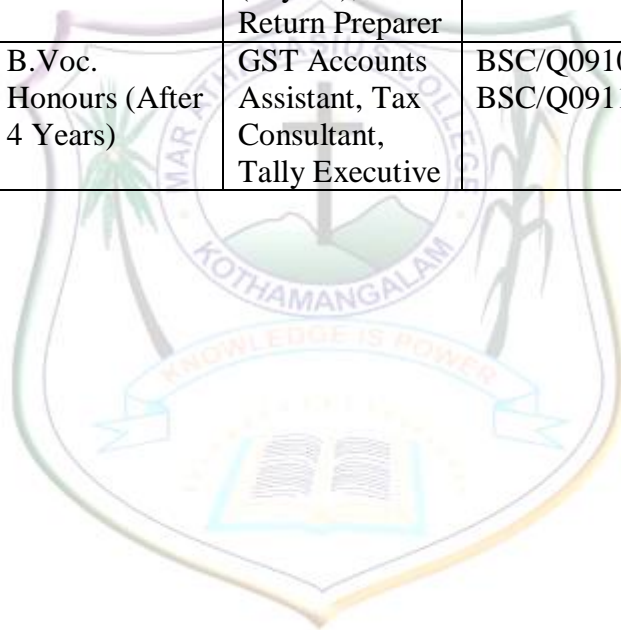
Honours with research with minor

Course Code	Title of the Course	Type of the Course	Credit	Hours/ week	Hour Distribution /week		
					L	P	O
M25BAT7RIN400	RESEARCH INTERNSHIP	RESEARCH INTERNSHIP	20	200 DAYS			
NA	SDC	ONLINE	4	NA			
NA	SDC	ONLINE	4	NA			
NA	MPC	ONLINE	4	NA			
NA	MPC	ONLINE	4	NA			
NA	MPC	ONLINE	4	NA			

L — Lecture, P — Practical/Practicum , O — On the Job Training

**JOB ROLE**

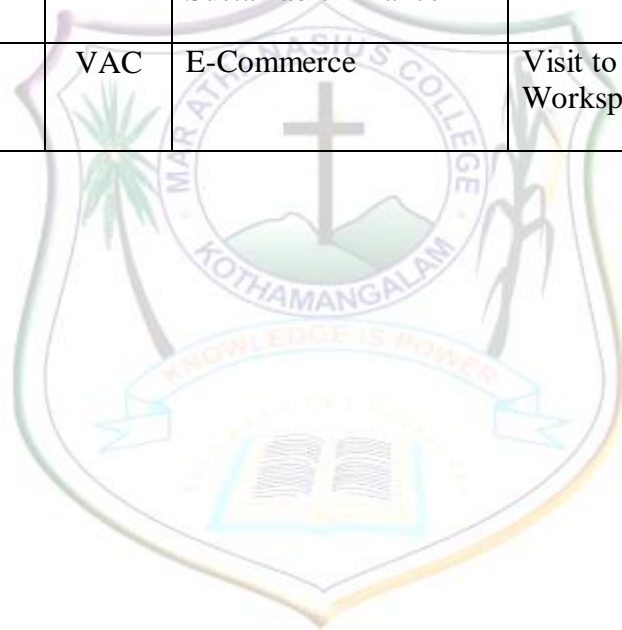
NHEQF Level	Award	Job Role(s)	QP Code	Sector Skill Council (SSC)
Level 4.5	UG Certificate (After 1 Year)	Business Correspondent, Business Facilitator	BFS/Q7901, BFS/Q7902	BFSI Sector Skill Council of India
Level 5.0	UG Diploma (After 2 Years)	Accounts Executive (Recording & Reporting)	BSC/Q1001	BFSI Sector Skill Council of India
Level 5.5	B.Voc. Degree (After 3 Years)	Accounts Executive (Payroll), Tax Return Preparer	BSC/Q1201, SSC/Q2502	BFSI Sector Skill Council of India
Level 6.0	B.Voc. Honours (After 4 Years)	GST Accounts Assistant, Tax Consultant, Tally Executive	BSC/Q0910, BSC/Q0911	BFSI Sector Skill Council of India



**Courses that have study tour/ field visits/institution visits**

SI No	Semester	Course type	Name of Course	Activity
1.	1	SDC	Contemporary Management	Institutional Visit (One Day)
2.	1	SDC	Fundamentals of Accounting	Institution Visit to familiarize with different accounting practices (One day)
3.	1	SDC	Financial Services	Visit to Stock trading concerns
4.	2	SDC	Capital Market	Visit to Stock market dealers/SEBI (One day to Three Days)
	2	SDC	Dimensions of Business	Visit to various forms of Business organizations/ Industrial visit
5.	3	SDC	Business Regulatory Framework	Court Visit
6.	3	SDC	Accounting for Inventory and Payroll	Visit a reputable company's HR Department and its employees
7.	3	MPC	Applied Banking	Visit various Banking Institutions
8.	4	SDC	GST	Visit to a Tax Consultancy Agency
9.	4	SDC	Income Tax	Visit to a Chartered Accounting Firm
10.	4	SDC	Cost Accounting	Industrial Visit (2 Days)
11.	4	SEC	Entrepreneurship Development	Visit to Start-up Hub
12.	5	SDC	Digital Marketing	Visit to marketing /ad agencies (Two days)

13.	5	SEC	Tax Assessment and Practice	Visit an income tax office (One Day)
14.	5	SDC	Financial Management	Institution visits (One day)
15.	5	MPC	Life & General Insurance	Insurance Company Visit
16.	6	SDE	Accounting for Managerial decisions	Industrial Visit (3 Days)
17.	6	SEC	Business and Office Management	
18.	6	MPC	Public and Sustainable Finance	
19.	6	VAC	E-Commerce	Visit to Online Concern's Workspace








# Semester: 1

## SYLLABUS INDEX TABLE

Course Code	Title of the Course	Type of the Course	Credit	Hours/week	Hour Distribution /week		
					L	P	O
M25BAT1SDC100	CONTEMPORARY MANAGEMENT	SDC	4	4	4	0	0
M25BAT1SDC101	FUNDAMENTALS OF ACCOUNTING	SDC	4 [3+1]	5	3	2	0
M25BAT1SDC102	FINANCIAL SERVICES	SDC	4 [3+1]	5	3	2	0
M25BAT1MDC100	BUSINESS ETHICS	MDC	3	3	3	0	0
M25BAT1OJT100	ON THE JOB TRAINING	OJT	2	5	0	0	5

L — Lecture, P — Practical/Practicum , O — On the Job Training



	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>CONTEMPORARY MANAGEMENT</b>				
<b>Type of Course</b>	SDC				
<b>Course Code</b>	<b>M25BAT1SDC100</b>				
<b>Course Level</b>	<b>100</b>				
<b>Course Summary</b>	This course introduces students to the fundamental principles and practices of management. It covers essential managerial functions such as planning, organizing, staffing, directing, and controlling. Students will explore classical and modern management theories, leadership styles, motivation models, and organizational structures. The course also emphasizes practical decision-making and real-world application through case studies and role-plays.				
<b>Semester</b>	1	<b>Credits</b>		<b>Total - 4</b>	<b>Total Hours</b>
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	L - 4   P - 0	
		4	0	OJT 0	
<b>Pre- requisites, if any</b>	Nil				

### COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains	PO No
CO1	Understand the fundamental concepts and functions of management, including contributions of classical and modern theorists.	Understanding	1, 3, 10
CO2	Apply the principles and processes of planning and decision-making in managerial contexts.	Applying	2, 5, 10
CO3	Analyze organizational structures, types, and staffing processes to improve management effectiveness.	Analyzing	1, 3, 9

CO4	Evaluate and synthesize concepts of direction, leadership, motivation, and control to address real-world managerial challenges.	Evaluate	2, 4, 5, 6
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### CO-PO ARTICULATION MATRIX

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO1	3	0	2	0	0	0	0	0	0	2
CO2	0	2	0	0	3	0	0	0	0	2
CO3	2	0	2	0	0	0	0	0	2	0
CO4	0	3	0	2	2	2	0	0	0	0

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

### COURSE CONTENT

#### Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1	Introduction to Management			
	1.1	Management meaning, nature, objectives, importance, functional areas and levels of management	4	1
	1.2	Principles of management- general principles	2	1
	1.3	Managerial roles: Mintzberg model	1	1
	1.4	Contribution of F.W. Taylor and Henry Fayol in Management	2	1
	1.5	Schools of Management Thoughts- Management Process School, Human Behavioural School, Decision Theory School, Systems Management School, Contingency School	4	1
	1.6	Functions of Management	1	1
2	Planning			

	2.1	Planning- meaning, nature, importance, and purpose	3	2
	2.2	Planning Process - Types of Plans	3	2
	2.3	Management by Objective	1	2
	2.4	Decision-making	2	2
	Organising and Staffing			
3	3.1	Organisation – meaning, nature, and importance - Formal and informal organisation	4	3
	3.2	Types or forms of organisation - Line organisation – meaning, advantages and disadvantages	2	3
	3.3	Functional organisation – meaning, advantages and disadvantages	2	3
	3.4	Line and staff organisation – meaning, advantages and disadvantages	2	3
	3.5	Project, Matrix and Committee organisation – meaning, advantages and disadvantages	2	3
	3.6	Centralisation, Decentralisation and Delegation of Authority	2	3
	3.7	Staffing – meaning, nature, and importance- Recruitment – internal and external sources of recruitment- Selection and Training	3	3
	3.8	Job analysis, performance appraisal, and methods of Wage payments	2	3
		Direction and Control		
4	4.1	Direction – meaning, nature, and importance - Process of Direction	2	4
	4.2	Leadership – meaning, importance, concept, and types - Leadership styles	2	4
	4.3	Managerial grid by Blake and Mouton & Likert's Four-level model	2	4
	4.4	Motivation – meaning, nature, and importance- Theories of Motivation – Maslow's Hierarchy,	4	4

		Herzberg's Two-Factor Theory, McGregor's Theory X and Y		
	4.5	Control – features, importance, and types- Steps, Methods, and techniques of controlling- Management by Exception	4	4
5	Teacher Specific Content			1, 2, 3, 4


<b>Teaching and Learning Approach</b>	<p><b>Classroom Procedure (Mode of transaction)</b></p> <ol style="list-style-type: none"> <li>1. Lecture Method</li> <li>2. Case Studies</li> <li>3. Classroom discussions</li> <li>4. Mini Group Project</li> <li>5. Presentations</li> </ol>				
<b>Assessment Types</b>	<p><b>MODE OF ASSESSMENT</b></p> <p><b>A. Continuous Comprehensive Assessment (CCA)</b></p> <p><b>Theory</b>                  Total Marks :30                  Assessment Methods:                  a) MCQ-based test and Quiz                  b) Descriptive tests                  c) Presentation and Seminar</p> <p><b>B. End Semester Evaluation (ESE)</b></p> <p><b>Theory</b>                  Total Marks: 70                  Assessment Methods</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: left;">Mode</th> <th style="text-align: left;">Duration of Exam</th> </tr> </thead> <tbody> <tr> <td>Written Examination</td> <td>2 hours</td> </tr> </tbody> </table> <p><b>Different parts of the written examination: Part A, Part B, Part C</b>  <b>Answer Type: Short answer, Short Essays, Essays</b></p>	Mode	Duration of Exam	Written Examination	2 hours
Mode	Duration of Exam				
Written Examination	2 hours				

Question Type	Number of questions to answer	Answer word/page limit	Marks
Section A- (Very short answer)	10 out of 12	Word, Phrase, or a sentence	10 x 3 =30
Section B- (Short essay)	5 out of 7	Theory- Maximum-1 page	5 x 5 = 25
Section C- Essay Questions-	1 out of 2	Theory - 3 to 5 pages	1x 15 = 15
<b>Total</b>			<b>70 marks</b>

### SUGGESTED READINGS

1. Koontz, Harold, and Heinz Weihrich. *Essentials of Management: An International and Leadership Perspective*. 10th ed., McGraw-Hill Education, 2015.
2. Robbins, Stephen P., and Mary Coulter. *Management*. 14th ed., Pearson Education, 2018.
3. Stoner, James A. F., R. Edward Freeman, and Daniel R. Gilbert Jr. *Management*. 6th ed., Prentice Hall of India, 2002.
4. Griffin, Ricky W. *Management: Principles and Practices*. 12th ed., Cengage Learning, 2020.
5. Drucker, Peter F. *The Practice of Management*. Harper Business, 2006.



	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>FUNDAMENTALS OF ACCOUNTING</b>				
<b>Type of Course</b>	SDC				
<b>Course Code</b>	<b>M25BAT1SDC101</b>				
<b>Course Level</b>	<b>100</b>				
<b>Course Summary</b>	This course aims to introduce the basic principles and practices of accounting. It focuses on the recording of transactions in the books of accounts, the preparation of financial statements for a sole trader, and real-life accounting practices such as maintaining a daybook.				
<b>Semester</b>	1	<b>Credits</b>		<b>Total - 4</b>	<b>Total Hours</b>
		Lecture Hours/ Week	Practicum Hours/Week	L - 3   P - 1	
<b>Course Details</b>	<b>Learning Approach</b>	3	2	OJT 0	
<b>Pre- requisites, if any</b>	Basic interest in day-to-day accounting.				

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Explain theory-based accounting and rules for journal entry	Understand	1
2	Prepare basic accounts and ensure arithmetical accuracy	Apply	1, 2
3	Assess profitability and financial position through final accounts	Evaluate	1, 2
4	Practically apply accounting processes in real-life cases	Apply	1, 2, 10

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	1	2	1	0	0	1	1	0	2
CO 2	3	2	2	1	0	0	1	2	0	3
CO 3	2	3	3	2	1	0	2	2	1	3
CO 4	2	2	2	1	1	1	2	3	1	3

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1.	Introduction to accounting			
	1.1	Meaning, objectives, advantages, disadvantages	2	1
	1.2	Accounting terminology	2	1
	1.3	Accounting equation	4	1
	1.4	Accounting principles and conventions	4	1
	1.5	Journals, process of journalizing, rules of debit and credit, tradition and modern approach	8	2
2.	Books of original entry and ledger			
	2.1	Sub divisions of journal: sales book, purchase book, cash book, contra entry, petty cash book	2	2
	2.2	Journal V\S Ledger	3	2
	2.3	Process of posting, balancing,	5	2
	2.4	Preparation of trial balances	5	2

3.	Preparation of final accounts			
	3.1	Meaning and definition of financial statements, closing entries	5	3
	3.2	Preparation of trading account	5	3
	3.3	Calculation of the cost of goods sold	5	3
	3.4	Preparation of profit and loss account	5	3
	3.5	Preparation of balance sheet, grouping and marshalling of assets and liabilities	5	3
4.	Real-life accounting simulation			
	4.1	Adjustments in final accounts (adjustments other than closing stock)	5P	4
	4.2	Preparation of the final accounts of a sole proprietor	5P	4
	4.3	Interpretation of the profitability and financial position of a sole proprietor	5P	4
5	Teacher Specific Content			1,2,3,4

<b>Teaching and Learning Approach</b>	<p><b>Classroom Procedure (Mode of transaction)</b></p> <p>Lecture Discussion session                  Hands on activities                  Peer teaching                  Experiential learning</p>
<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b>
	<p><b>A. Continuous Comprehensive Assessment (CCA)</b></p> <p><b>Theory</b>                  Total Marks: 25                  Assessment Methods</p> <p>a) MCQ-based test and Viva Voce</p>

b) Descriptive tests

**Practicum**

Total Marks: 15

Assessment Methods

- Visit trading concerns and submit daybook by considering one month's transactions OR using a set of 20 to 30 transactions, complete the accounting cycle from journal entry to financial statement preparation (individual or group)

Internal components

- Skill acquired
- Punctuality
- Participation and engagement

**B. End Semester Evaluation (ESE)**

Mode	Time in Hours Maximum
Written Examination	1 hour 30 minutes

Question Type	Number of questions to answered	Answer word/page limit	Marks
Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10
Section B Short Answer Questions	4 out of 6	Theory- Maximum 1 page	4 x 5 = 20
Section C Essay Questions-	2 out of 4	Question Based	2 x 10 =20
<b>Total</b>			<b>50 marks</b>

<b>Practicum</b>	
Total Marks: 35	
Assessment Methods	
Mode	Maximum marks
Field-based or case-based project involving a local or hypothetical business; includes preparation of daybook and ledger.	20
Viva voce	15
<b>Total</b>	<b>35 marks</b>


**Duration of Examination: NA**

### References

1. Gupta, R. L., and M. Radhaswamy. *Advanced Accountancy*. Sultan Chand & Sons, latest edition.
2. Tulsian, P. C. *Fundamentals of Accounting*. S. Chand Publishing, latest edition.
3. Shukla, M. C., and T. S. Grewal. *Advanced Accounts*. S. Chand & Company Pvt. Ltd., latest edition.
4. Jain, S. P., and K. L. Narang. *Principles of Accounting*. Kalyani Publishers, latest edition.
5. Maheshwari, S. N., and S. K. Maheshwari. *Introduction to Accountancy*. Vikas Publishing House, latest edition.
6. Paul, S. K. *Fundamentals of Accounting*. New Central Book Agency, latest edition.

### SUGGESTED READINGS

1. <https://boslive.icai.org/index.php>
2. <https://icmai.in/studentswebsite/Syl-2022-Fdn-Stdy-Mtrls.php>

	<b>MAR ATHANASIVUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>			
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>			
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>			
<b>Course Name</b>	<b>FINANCIAL SERVICES</b>			
<b>Type of Course</b>	SDC			
<b>Course Code</b>	<b>M25BAT1SDC102</b>			
<b>Course Level</b>	<b>100</b>			
<b>Course Summary</b>	The course provides a comprehensive understanding of the structure, functions, and significance of the financial system in India. It explores key services such as banking, insurance, mutual funds, leasing, hire purchasing and venture capital			
<b>Semester</b>	1	<b>Credits</b>		<b>Total - 4</b>
				L - 3   P - 1
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/ Week	Practicum Hours/Week	OJT
		3	2	0
				<b>Credits</b>
				75
<b>Pre- requisites, if any</b>	Basic interest in commerce			

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Understand the nature, functions, and importance of financial services in the Indian context.	Understand	1, 2
2	Identify and explain the roles of financial institutions and regulatory bodies in the financial system.	Understand	2, 4
3	Evaluate the features and benefits of services like mutual funds, leasing, factoring, and venture capital.	Analyse	5, 9
4	Analyse the impact of emerging trends and innovations in digital financial services and fintech.	Analyse	6, 10

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO1	3	2	0	0	0	0	0	0	0	0
CO2	0	2	0	2	0	0	0	0	0	0
CO3	0	0	0	0	2	0	0	0	3	0
CO4	0	0	0	0	0	2	0	0	0	3

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1	Overview of Financial System			
	1.1	Components of the Indian financial system: institutions, markets, instruments, and services	5	1
	1.2	Structure and functions of financial markets: capital vs. money market	3	1
	1.3	Regulatory bodies: RBI, SEBI, IRDAI, PFRDA	2	4
	1.4	Role of financial services in economic development	3	1
	1.5	Financial inclusion: meaning, need, and challenges	2	1
2	Financial Intermediaries and Institutions			
	2.1	Commercial banks and their role in credit creation	2	2
	2.2	Non-Banking Financial Companies (NBFCs): types and functions	3	2
	2.3	Mutual funds: types, NAV, SIPs, benefits and risks	3	2
	2.4	Insurance companies: life and general insurance as financial services	5	2



	2.5	Development financial institutions: SIDBI, NABARD, EXIM Bank	2	2
3	Specialized Financial Services			
	3.1	Leasing and hire purchase: features, types, merits and limitations	2	3
	3.2	Venture capital: concept, stages, investment process	2	3
	3.3	Factoring and forfeiting: mechanism and relevance	3	3
	3.4	Credit rating: purpose, process, rating agencies in India	4	3
	3.5	Depositories and custodial services: NSDL, CDSL	4	3
4	Emerging Trends in Financial Services			
	4.1	Financial technology (FinTech): overview and applications	3P	4
	4.2	Payment banks, digital wallets, UPI, and e-KYC	3P	4
	4.3	Microfinance and self-help groups (SHGs)	3P	4
	4.4	Regulatory developments and investor protection measures	3P	4
	4.5	ESG (Environmental, Social & Governance) in financial services	3P	4
5		Teacher Specific Content		1,2,3,4

<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b>
	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Seminar</li> <li>3. Assignment</li> <li>4. PPT presentation</li> <li>5. Quiz</li> </ol>


	6. Video presentation					
<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b>					
	<b>A. Continuous Comprehensive Assessment (CCA)</b>					
	<p><b>Theory</b>                      Total Marks:25                      Assessment Methods</p> <ul style="list-style-type: none"> <li>• Written Test/Quiz</li> <li>• Assignment/Seminar/Presentation</li> <li>• Class Participation</li> </ul> <p><b>Practicum</b>                      Total mark:15                      Assessment methods                      Activities based on the syllabus</p> <ul style="list-style-type: none"> <li>• Internal components</li> <li>• Skill acquired</li> <li>• Punctuality</li> <li>• Participation and engagement</li> </ul>					
	<p><b>B. End Semester Evaluation (ESE)</b></p> <p><b>Theory</b>                      Total Marks:50                      Assessment Methods</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Mode</th> <th style="width: 50%;">Duration of Exam</th> </tr> </thead> <tbody> <tr> <td>Written Examination</td> <td>1 hour 30 minutes</td> </tr> </tbody> </table>			Mode	Duration of Exam	Written Examination
Mode	Duration of Exam					
Written Examination	1 hour 30 minutes					
	Question Type	Number of questions to answer	Answer word/page limit			
	Section A- (Very short answer)	10 out of 12	Word, Phrase, or a sentence			
	Section B- (Short essay)	4 out of 6	Theory- Maximum- 1 page			
	Section C- Essay Questions-	2 out of 4	Theory - 3 to 5 pages			
	<b>Total</b>		<b>50 marks</b>			

<b>Practicum</b>	
Total Marks: 35	
Assessment Methods	
Mode	Maximum marks
Field-based or case-based project involving a local or hypothetical business; includes preparation of daybook and ledger.	20
Viva voce	15
<b>Total</b>	<b>35 marks</b>

**Duration of Examination: NA**

#### **SUGGESTED READINGS**

1. M Y Khan, Financial Services – Tata McGraw Hill Publishing
2. Gurusamy S, Financial Services and Markets- Tata McGraw Hill Publishing
3. Dr. S Gurusamy, Essentials of Financial Services- Vijay Nichole Imprints
4. Khan and Jain, Financial Management: Text, Problems and Cases – Tata McGraw Hill Publishing

	<b>MAR ATHANASIUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>					
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>					
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION(HONOURS)</b>					
<b>Course Name</b>	<b>BUSINESS ETHICS</b>					
<b>Type of Course</b>	MDC					
<b>Course Code</b>	<b>M25BAT1MDC100</b>					
<b>Course Level</b>	<b>100</b>					
<b>Course Summary</b>	This course imparts foundational knowledge of business ethics, exploring the application of ethical principles in decision-making across various functional areas. It introduces learners to corporate social responsibility (CSR), corporate governance, and ethical leadership. The course encourages critical thinking about real-life ethical dilemmas and responsible corporate citizenship in the Indian and global context.					
<b>Semester</b>	1	<b>Credits</b>		<b>Total - 3</b>		
				L - 3	P - 0	
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/ Week	Practicum Hours/Week	OJT		<b>Total Hours</b>
		3	0	0		45
<b>Pre- requisites, if any</b>	Basic understanding of business and commerce.					

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Understand the scope, relevance, and history of business ethics.	Understand	1,3
2	Analyse ethical dilemmas in functional areas and propose resolutions.	Evaluate	2,4
3	Describe and evaluate CSR practices and statutory obligations.	Evaluate	5,6,10

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO1	3	1	3	1	0	1	0	0	0	0
CO2	1	3	1	3	1	1	0	1	0	1
CO3	1	1	1	2	3	3	1	2	1	3

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1	Foundation of Business Ethics			
	1.1	Meaning and scope of ethics in business	3	1
	1.2	Importance of ethical practices for sustainability	2	1
	1.3	Historical development of business ethics (India & global)	2	1
	1.4	Distinction between personal and professional ethics	2	1
	1.5	Ethical decision-making: concept, steps, and challenges	3	1
	1.6	Common ethical dilemmas in management	3	2
2	Ethical Issues in Functional Areas			
	2.1	Marketing ethics: advertising, branding, consumer rights	3	2
	2.2	Finance and accounting: transparency, fraud, tax evasion	3	2
	2.3	HRM ethics: workplace equity, hiring, harassment	3	2
	2.4	Production & operations: safety, environment, negligence	2	2

	2.5	Role of ethics in stakeholder management	2	2
3	Corporate Social Responsibility & Governance			
	3.1	CSR: concept, need, and significance	3	3
	3.2	CSR under Companies Act, 2013	3	3
	3.3	CSR in practice: education, health, and environment	3	3
	3.4	Meaning and principles of corporate governance	3	3
	3.5	Ethical leadership and board responsibilities	3	3
	3.6	Ethics–CSR–Governance interlinkage	3	3
4		Teacher Specific Content		1,2,3


<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b>
	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Seminar</li> <li>3. Role play</li> <li>4. Assignment</li> <li>5. Talk with experts</li> <li>6. Flipped class room- video presentation</li> </ol>
<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b>

<b>A. Continuous Comprehensive Assessment (CCA)</b>																					
<p><b>Theory</b>                      Total Marks 25                      Assessment Methods                      A. Case Study                      B. Descriptive Test                      C. MCQ</p>																					
<b>B. End Semester Evaluation (ESE)</b>																					
<p><b>Theory</b>                      Total Marks 50</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 50%;"><b>Mode</b></td> <td style="width: 50%;"><b>Duration of Exam</b></td> </tr> <tr> <td>Written Examination</td> <td>1 hour 30 minutes</td> </tr> </table>		<b>Mode</b>	<b>Duration of Exam</b>	Written Examination	1 hour 30 minutes																
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Question Type	Number of questions to be answered	Answer word/ page limit	Marks																		
Section A- (Very short answer)	10 out of 12	Phrase	10 *1=10																		
Section B- (Short essay)	4 out of 6	1 page	4 x 5 = 20																		
Section C- Essay Questions-	2 out of 4	3 to 5 pages	2 x 10 = 20																		
<b>Total</b>			<b>50 marks</b>																		

**Suggested Readings**

1. Fernando, A.C. – *Business Ethics: An Indian Perspective*, Pearson Education
2. Velasquez, Manuel G. – *Business Ethics: Concepts and Cases*, Pearson
3. Weiss, Joseph W. – *Business Ethics: A Stakeholder and Issues Management Approach*, Cengage
4. Bhatia, S.K. – *Business Ethics and Managerial Values*, Deep & Deep Publications
5. Treviño, Linda K. & Nelson, Katherine A. – *Managing Business Ethics*, Wiley
6. ICAI Study Material – *Business Ethics and Communication (CA Foundation)*



	<b>MAR ATHANASIUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Course Name</b>	<b>On-the-Job Training</b>				
<b>Type of Course</b>	<b>OJT</b>				
<b>Course Code</b>	<b>M25BAT1OJT100</b>				
<b>Course Summary</b>	<p>On-the-Job Training (OJT) is designed to equip students with practical skills, workplace discipline, and industry exposure by actively engaging them in real-world professional environments. Conducted in collaboration with firms, industries, research institutions, or higher education establishments, OJT enables students to understand industry standards, apply academic knowledge, and perform job-specific tasks using contemporary tools and practices. The training must be undertaken in the student's own skill domain, aligned with the major area of study in their undergraduate program, to ensure relevance and coherence with their academic and career goals. The program also fosters essential workplace competencies such as communication, responsibility, adaptability, and teamwork. Furthermore, it offers students a platform for career exploration and networking, helping them evaluate potential career paths and align their aspirations with industry demands.</p>				
<b>Semester</b>	<b>1</b>	<b>Duration</b>	<b>5 hours/week</b>	<b>Credits</b>	<b>2</b>

**COURSE OUTCOME CO'S**

<b>CO No:</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No:</b>
	Upon the successful completion of the course, the student will be able to		
1	Demonstrate understanding of industry operations, standards, and professional expectations through direct exposure to workplace environments.	Application	1,3,6,10
2	Apply job-specific skills effectively in real-world tasks and responsibilities within the assigned industry setting.	Skill	2,4,5,10

3	Integrate academic knowledge with practical applications to solve work-related challenges and contribute to organizational goals.	Analyse	1,2,3,6
4	Exhibit essential workplace competencies such as punctuality, accountability, communication, teamwork, and adaptability.	Skill	4,5,8,9
5	Identify and evaluate potential career opportunities by reflecting on their internship experiences and professional interactions.	Evaluate	1,9,10
<b>*Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)</b>			


<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b>		
	<b>A</b>	<b>Internal Evaluation</b>	
		<b>Components</b>	<b>Marks</b>
		Feedback from the hosting organization	5
		Internal Supervisor feedback	10
		<b>Total</b>	<b>15</b>
	<b>B</b>	<b>External Evaluation</b>	
		<b>Components</b>	<b>Marks</b>
		Presentation	10
		Report	10
		Viva Voce	15
		<b>Total</b>	<b>35</b>

## Semester: 2

### SYLLABUS INDEX

Course Code	Title of the Course	Type of the Course	Credit	Hours/week	Hour Distribution /week		
					L	P	O
M25BAT2SDC100	CAPITAL MARKET	SDC	4	4	4	0	0
M25BAT2SDC101	DIMENSIONS OF BUSINESS	SDC	4 [3+1]	5	3	2	0
M25BAT2SDC102	MARKETING MANAGEMENT	SDC	4 [3+1]	5	3	2	0
M25BAT2MDC100	PERSONAL FINANCE AND PLANNING	MDC	3 [2+1]	4	2	2	0
M25BAT2OJT100	ON THE JOB TRAINING	OJT	2	5	0	0	5

L — Lecture, P — Practical/Practicum , O — On the Job Training

	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>CAPITAL MARKET</b>				
<b>Type of Course</b>	SDC				
<b>Course Code</b>	<b>M25BAT2SDC100</b>				
<b>Course Level</b>	<b>100</b>				
<b>Course Summary</b>	This course aims to help students understand the structure, functions, and significance of capital markets in India. It introduces the operations of primary and secondary markets, instruments traded, institutions involved, and provides basic insights into derivatives, enabling learners to connect financial theory with real-world practices.				
<b>Semester</b>	2	<b>Credits</b>		<b>Total - 4</b>	
				L - 4	P - 0
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	OJT	
		4	0	0	
<b>Pre- requisites, if any</b>	Basic interest in commerce				
				<b>Total Hours</b>	
				60	

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Understand the structure and functions of Indian capital markets	Understand	1,2
2	Identify the role of regulatory bodies and institutions in capital market operations	Understand	2,4
3	Describe the features of instruments traded in the primary and secondary markets.	Understand	1,3
4	Understand the basic concepts and types of derivatives traded in capital markets	Understand	5,6

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO1	3	2	0	0	0	0	0	0	0	0
CO2	0	2	0	2	0	0	0	0	0	0
CO3	3	0	2	0	0	0	0	0	0	0
CO4	0	0	0	0	2	3	0	0	0	0

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1	Introduction to Capital Markets			
	1.1	Meaning, Scope, and Significance of Capital Markets	5	1
	1.2	Components: Primary and Secondary Markets	4	1
	1.3	Functions of Capital Markets in Economic Development	3	1
	1.4	Overview of Money Market Vs Capital Market	3	1
2	Regulatory Framework and Institutions			
	2.1	SEBI – Functions, Powers, and Recent Initiatives.	4	2
	2.2	Role of Stock Exchanges (NSE, BSE)	4	2
	2.3	NSDL and CDSL – Depository System	4	2
	2.4	Intermediaries: Brokers, Underwriters, Merchant Bankers	5	2
3	Market Instruments and Trading			

	3.1	Equity Shares, Preference Shares, Debentures, Bonds	4	3
	3.2	Initial Public Offerings (IPOs) and Book Building	4	3
	3.3	Secondary Market Operations – Trading and Settlement	4	3
	3.4	Stock Market Indices and Their Interpretation	4	3
4	Basics of Derivatives			
	4.1	Meaning and Types of Derivatives: Forward, Futures, Options, and Swaps	4	4
	4.2	Stock market derivative segments (overview only)	4	4
	4.3	Introduction to commodity and currency derivatives	4	4
5		Teacher Specific Content		1,2,3,4


<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b>
	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Seminar</li> <li>3. Assignment</li> <li>4. PPT presentation</li> <li>5. Viva Voce</li> <li>6. Quiz</li> <li>7. Field Visits</li> </ol>
<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b>
	<p><b>A. Continuous Comprehensive Assessment (CCA)</b></p> <p><b>Theory</b>                      Total Marks:30                      Assessment Methods</p>

a) MCQ Test b) Descriptive Test c) Case Study			
<b>B. End Semester Evaluation (ESE)</b>			
<b>Theory</b>			
Total Marks:70			
Assessment Methods			
<b>Mode</b>		<b>Time in Hours Maximum</b>	
Written Examination		2 hours	
Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- (Very short answer)	10 out of 12	Word, Phrase, or a sentence	10 x 3 =30
Section B- (Short essay)	5 out of 7	Theory- Maximum- 1 page	5 x 5 = 25
Section C- Essay Questions-	1 out of 2	Theory - 3 to 5 pages	1 x 15 = 15
<b>Total</b>			<b>70 marks</b>

**SUGGESTED READINGS**

1. Bhole, L.M. & Mahakud, J. – *Financial Institutions and Markets*, McGraw Hill
2. Gurusamy, S. – *Capital Markets*, Tata McGraw Hill
3. Pathak, Bharati V. – *Indian Financial System*, Pearson Education
4. Avadhani, V.A. – *Investment and Securities Market in India*, Himalaya Publishing House
5. Raghunathan, V. – *Stock Exchanges, Investments and Derivatives*, McGraw Hill
6. Chandrasekhar, C. P. – *India's Capital Market Reforms*, Tulika Books
7. SEBI Publications & Annual Reports – [www.sebi.gov.in](http://www.sebi.gov.in)
8. NSE Modules – NCFM Capital Market (Dealers)



	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>DIMENSIONS OF BUSINESS</b>				
<b>Type of Course</b>	SDC				
<b>Course Code</b>	<b>M25BAT2SDC101</b>				
<b>Course Level</b>	<b>100</b>				
<b>Course Summary</b>	The course deals with the familiarization the forms of business and service sector exist. The commonly used organizational structures and its application. The course also provides an insight in process of starting a new company in India.				
<b>Semester</b>	2	<b>Credits</b>		<b>Total - 4</b>	
				L - 3   P - 1	
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	OJT	<b>Credits</b>
		3	2	0	
<b>Pre- requisites, if any</b>	Basic interest in Business activities.				

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Understand the nature, scope, objectives, and various forms of business organizations.	Understanding	1,3
2	Compare and contrast different organizational structures and evaluate their suitability in different business scenarios.	Analyzing	1,2,3
3	Identify and describe key sectors and functions of the service industry such as banking, insurance, retailing, and transportation.	Understanding	2,6
4	Apply procedural knowledge of company registration and interpret official documents like Memorandum and Articles of Association.	Applying	2,4,10

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	1	2	0	0	0	0	0	0	0
CO 2	3	2	2	0	0	0	0	0	0	0
CO 3	1	2	0	0	0	2	0	0	0	0
CO 4	0	2	0	2	0	0	0	0	0	2

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1	Business Types			
	1.1	Business meaning, nature, and functions	3	1
	1.2	Scope and Objectives of Business	1	1
	1.3	Forms of Business Organisation	2	1
	1.4	Sole Proprietorship- features, advantages, disadvantages and suitability	2	1
	1.5	Joint Hindu Family- features, advantages and disadvantages	2	1
	1.6	Partnership Firm - features, advantages, disadvantages, and types	2	1
	1.7	Cooperative Society- features, advantages, and disadvantages	2	1
	1.8	Joint Stock Company - features, advantages, disadvantages, and types	2	1
	1.9	Other forms of Business Organisation	2	1
	1.10	Visit various forms of Business organisation in your locality and study about their working.	5P	1
2	Organisation Structure			

	2.1	Organisation Structure and its benefits	2	2
	2.2	Mode of Operation	2	2
	2.3	Functional Structure – characteristics, advantages, and disadvantages	2	2
	2.4	Divisional Structure – characteristics, advantages, and disadvantages	2	2
	2.5	Matrix Organisational Structure – characteristics, advantages, and disadvantages	2	2
	2.6	Flatachry Organisational Structure – characteristics, advantages, and disadvantages	2	2
	2.7	Prepare a report on companies that follow different organizational structures.	5P	2
3	Service Sector			
	3.1	Nature of Services, Its importance, and benefits	2	3
	3.2	Types of the Service Sector	2	3
	3.3	Banking- functions, classification	2	3
	3.4	Insurance – components, types, and benefits	2	3
	3.5	Retailing, Leasing, Factoring, transportation, warehousing, and communication	2	3
	3.6	Make a presentation on a Service Sector Business in India.	5P	3
4	MCA Services			
	4.1	Ministry of Corporate affairs	5	4
	4.2	Steps to register a company in India	4	4
	4.3	Memorandum and Articles of Association	4	4

	4.4	Minutes	2	4
	4.5	Pitch a Business idea you wish to take up in the near future	5P	4
5	Teacher Specific Content			1,2,3,4

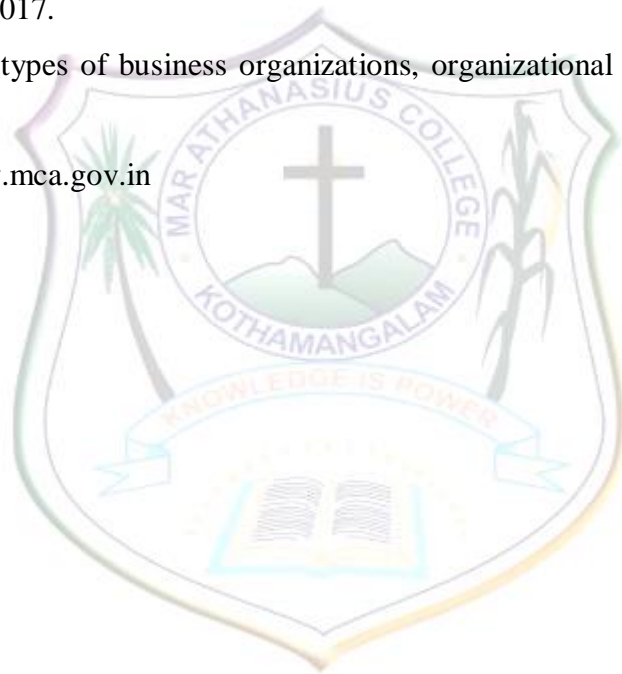
<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b>					
	<ul style="list-style-type: none"> <li>• Lecture and Presentation</li> <li>• Activity learning</li> <li>• Collaborative learning</li> <li>• Role play</li> <li>• Field Visit</li> </ul>					
	<b>MODE OF ASSESSMENT</b>					
<b>Assessment Types</b>	<b>A. Continuous Comprehensive Assessment (CCA)</b>					
	<ul style="list-style-type: none"> <li>• <b>Theory</b> Total Marks: 25 Assessment Methods                             <ul style="list-style-type: none"> <li>a) Non- MCQ based test</li> </ul> </li> <li>• <b>Practicum</b> Total Marks: 15 Assessment Methods                             <ul style="list-style-type: none"> <li>a. Presentation</li> <li>b. Report of Practicums activities</li> </ul> </li> </ul> <p style="margin-left: 40px;">Internal components</p> <ul style="list-style-type: none"> <li>• Skill acquired</li> <li>• Punctuality</li> <li>• Participation and engagement</li> </ul>					
	<b>B. End Semester Evaluation (ESE)</b>					
	<p><b>1. Theory</b> Total mark: 50 Assessment Method</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <tr> <td style="text-align: center;"><b>Mode</b></td> <td style="text-align: center;"><b>Duration of Exam</b></td> </tr> <tr> <td style="text-align: center;">Written Examination</td> <td style="text-align: center;">1 hour 30 minutes</td> </tr> </table>		<b>Mode</b>	<b>Duration of Exam</b>	Written Examination	1 hour 30 minutes
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Written Examination	1 hour 30 minutes					


	<table border="1"> <tr> <th>Question Type</th> <th>Number of questions to answered</th> <th>Answer word/ page limit</th> <th>Marks</th> </tr> <tr> <td>Section A- Very short answer</td> <td>10 out of 12</td> <td>Word, Phrase, or a sentence</td> <td>10 x 1 =10</td> </tr> <tr> <td>Section B- Short Answer</td> <td>4 out of 6</td> <td>Theory- Maximum- 1 page</td> <td>4 x 5 = 20</td> </tr> <tr> <td>Section C Essay Questions-</td> <td>2 out of 4</td> <td>3 to 5 pages</td> <td>2 x 10 = 20</td> </tr> <tr> <td colspan="3" style="text-align: center;"><b>Total</b></td> <td><b>50 marks</b></td> </tr> </table> <p style="text-align: center;"><b>Practicum</b> Total Marks: 35 Assessment Methods</p> <table border="1"> <thead> <tr> <th>Mode</th> <th>Maximum marks</th> </tr> </thead> <tbody> <tr> <td>Report of Practicums Activities: Presentations</td> <td>20</td> </tr> <tr> <td>Viva voce</td> <td>15</td> </tr> <tr> <td><b>Total</b></td> <td><b>35 marks</b></td> </tr> </tbody> </table> <p style="text-align: center;"><b>Duration of Examination: NA</b></p>	Question Type	Number of questions to answered	Answer word/ page limit	Marks	Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10	Section B- Short Answer	4 out of 6	Theory- Maximum- 1 page	4 x 5 = 20	Section C Essay Questions-	2 out of 4	3 to 5 pages	2 x 10 = 20	<b>Total</b>			<b>50 marks</b>	Mode	Maximum marks	Report of Practicums Activities: Presentations	20	Viva voce	15	<b>Total</b>	<b>35 marks</b>
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<b>Total</b>	<b>35 marks</b>																												

### SUGGESTED READINGS

- 1) Kapoor, N. D. *Elements of Business Laws*. Sultan Chand & Sons, 2019.
- 2) Covers business structure, types of organizations, and foundational legal aspects.
- 3) Gupta, C. B. *Business Organisation and Management*. Sultan Chand & Sons, 2022.
- 4) Comprehensive text on business forms, functional and divisional structures, and modern business practices.
- 5) Sherlekar, S. A., and V. S. Sherlekar. *Modern Business Organization and Management: System Approach*. Himalaya Publishing House, 2018.

- 6) Discusses modern business structures including matrix and flatarchy, with systems thinking.
- 7) Aswathappa, K. *Essentials of Business Environment*. Himalaya Publishing House, 2020.
- 8) Includes discussion on service sector developments and government role in business.
- 9) Tulsian, P. C., and Vishal Pandey. *Business and Corporate Laws*. McGraw Hill Education, 2021.
- 10) Useful for topics in Module 4 like company registration, MCA, and Articles/Memorandum of Association.
- 11) Goel, Rajeev. *Business Organisation and Management*. International Book House Pvt. Ltd., 2017.
- 12) Covers all types of business organizations, organizational structure, and business objectives.
- 13) <http://www.mca.gov.in>



	<b>MAR ATHANASIUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>MARKETING MANAGEMENT</b>				
<b>Type of Course</b>	SDC				
<b>Course Code</b>	<b>M25BAT2SDC102</b>				
<b>Course Level</b>	<b>100</b>				
<b>Course Summary</b>	This course provides a foundational understanding of marketing concepts, strategies, and the role of marketing in business decision-making. It covers core topics such as market segmentation, product positioning, pricing, promotion, and distribution. Students will gain practical insights into consumer behaviour and develop skills for creating effective marketing plans.				
<b>Semester</b>	2	<b>Credits</b>		<b>Total - 4</b>	<b>Total Hours</b>
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	L - 3   P - 1	
		3	2	OJT 0	
<b>Pre- requisites, if any</b>	Basic Interest in Marketing				75

### COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains	PO No
1	Understanding the basic concepts of marketing	Understanding	1,2
2	Analyse consumer behaviour and market segmentation.	Analysing	1,3
3	Examine the elements of marketing mix in real world activities	Evaluating	4,6
4	Evaluate emerging trends in marketing, including digital and green marketing practices.	Evaluating	5,8



**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
<b>CO 1</b>	3	2	0	0	0	0	0	0	0	0
<b>CO 2</b>	2	0	3	0	0	0	0	0	0	0
<b>CO 3</b>	0	0	1	3	0	2	0	0	0	0
<b>CO 4</b>	0	0	0	0	3	0	0	2	0	0

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1	Introduction to Marketing			
	1.1	Introduction to Marketing: Nature, scope, importance, core concepts	6	1
	1.2	Evolution of marketing: Traditional vs. Modern	6	1
	1.3	Marketing environment (Micro and Macro)	5	1
	1.4	Field Study and Case Study related to Marketing concept, changing Orientations in marketing, Success stories of marketing strategies and process, Corporate Marketing Strategies of leading companies, Marketing in changing society, etc.	5 P	1
2	Consumer Behaviour			
	2.1	Consumer behaviour: Buying decision process	6	2
	2.2	Market Segmentation, Targeting, and Positioning	6	2
	2.3	Marketing Information System and Marketing Research. Field Study, Case Studies, and Situations dealing with segmentation, targeting, and positioning in marketing scenarios, product Life Cycle, etc		

	2.4	Role Play on various scenarios. Case Studies on Product Development and Failures. Analysis of product lines and mix of various companies.	5 P	2
3	Core Marketing Decision			
	3.1	Product decisions: Classification, lifecycle, branding, packaging	6	3
	3.2	Pricing decisions: Objectives, methods, strategies	5	3
	3.3	Promotion and distribution strategies, Role Play on various scenarios. Case Studies on Product Development and Failures. Analysis of product lines and mix of various companies	5 P	3
4	Promotion Strategies			
	4.1	Concept of promotion mix- Personal selling – Relevance and methods – Process of personal	5	4
	4.2	Advertising- Advertising Vs Publicity – Role of advertising- Limitations of advertising – Ethics in Advertising-	5	4
	4.3	Sales Promotion- Objectives- Sales Promotion Tools for Dealer Promotions, Consumer Level, and Sales Force Level Promotions.	5	4
	4.4	Role Play and Case Studies related to advertisements- Video Presentations of different types of advertisements and effects- Role Plays on Personal Selling, etc. – Ad Copy Creation, etc.	5 P	4
5		Teacher Specific Content		1,2,3,4

<b>Teaching and Learning Approach</b>	<p><b>Classroom Procedure (Mode of transaction)</b>                  Lecture Discussion Session:                  Collaborative/ Small Group Learning:                  Flipped Classroom-                  Video Presentation</p>
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	<p>Content Writing</p> <p>Case study discussions</p> <p>Role Play</p> <p>Field studies</p>
<p><b>Assessment Types</b></p>	<p><b>MODE OF ASSESSMENT</b></p>
	<p><b>A. Continuous Comprehensive Assessment (CCA)</b></p> <p><b>Theory</b></p> <p>Total Marks: 25</p> <p>Assessment Methods</p> <p>(a) MCQ test / Viva Voce</p> <p>(b) Case Studies</p> <p>(c) Role Plays OR Video Presentations</p> <p>(d) Discussions and Quiz</p> <p><b>Practicum</b></p> <p>Total marks: 15</p> <p>Assessment methods</p> <p>Activities related to the syllabus</p> <p>Internal components</p> <ul style="list-style-type: none"> <li>• Skill acquired</li> <li>• Punctuality</li> <li>• Participation and engagement</li> </ul>

**B. End Semester examination (ESE)**

**Theory**

Total marks 50

Assessment Mode

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10
Section B- Short Answer	4 out of 6	Theory- Maximum- 1 page	4 x 5 = 20
Section C- Essay Questions-	2 out of 4	3 to 5 pages	2 x 10 = 20
<b>Total</b>			<b>50 marks</b>

**Practicum**

Total Marks: 35

Assessment Methods

Mode	Maximum marks
Report of Practicums Activities: Presentations	20
Viva voce	15
<b>Total</b>	<b>35 marks</b>

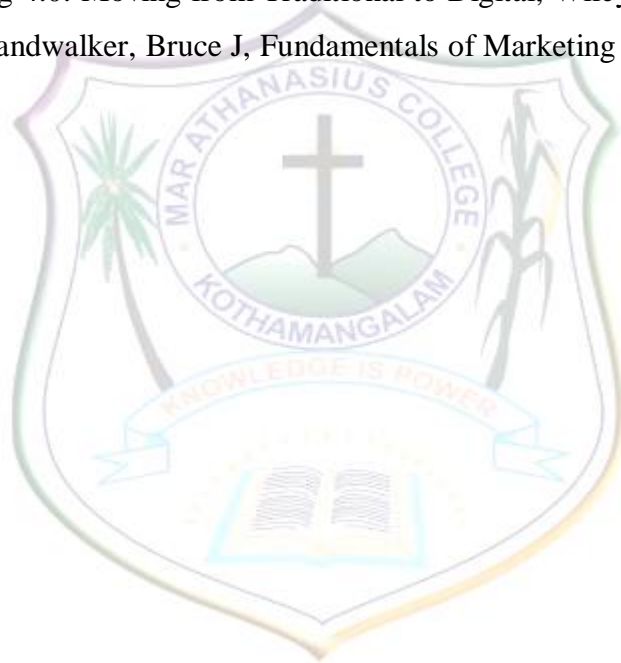
**Duration of Examination: NA**


**References**

- 1) Sherlekar S A and Krishnamoorthy R, Marketing Management; Concepts and Cases, Himalaya Publishing House
- 2) Pillai R S N and Bagavathi, Marketing Management, S Chand and Company Page 8 of 25
- 3) Saxena, Rajan, Marketing Management, McGraw Hill
- 4) Ramaswamy V S, Marketing Management, Mac Millan India
- 5) Nair, Rajanand Gupta C B, Marketing Management: Text and Cases, Sultan Chand & Sons
- 6) Sontakki C N, Marketing Management: Kalyani Publishers

**SUGGESTED READINGS**

1. Kotler, Philip and Keller, Kevin Lane, Marketing Management, Pearson
2. Kotler, Philip, Marketing 4.0: Moving from Traditional to Digital, Wiley
3. Stanton, Willima J, Etzel, Michael Jandwalker, Bruce J, Fundamentals of Marketing Management, McGraw H000



	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>PERSONAL FINANCE AND PLANNING</b>				
<b>Type of Course</b>	MDC				
<b>Course Code</b>	<b>M25BAT2MDC100</b>				
<b>Course Level</b>	<b>100</b>				
<b>Course Summary</b>	This course empowers students with practical knowledge and tools to make informed personal financial decisions. It covers budgeting, investing, insurance, and retirement planning skills essential for managing money across various life stages.				
<b>Semester</b>	2	<b>Credits</b>		<b>Total - 3</b>	
				L - 2	P - 1
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	OJT	
		2	2	0	
<b>Pre- requisites, if any</b>	Basic Knowledge in Finance and Planning				
				<b>Total Hours</b>	
				60	

### COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains	PO No
1	Understand the fundamentals of personal finance and financial goal setting	Understanding	1,2,10
2	Apply knowledge of various investment options for individual financial planning	Applying	3,4,5
3	Evaluate insurance and retirement options for managing future financial risks	Evaluating	6,7,10

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	2	2	1	1	1	2	1	0	1
CO 2	3	3	2	2	1	1	2	2	1	2
CO 3	3	3	3	2	2	1	2	2	1	3

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1.	Introduction to Personal Finance and Planning			
	1.1	Meaning and scope of personal finance	4	1
	1.2	Importance of financial planning and budgeting, Introduction to inflation, interest, and time value of money	4	1
	1.3	Steps in financial planning, setting SMART financial goals	4	1
	1.4	Income vs. expenses: tracking, planning, and budgeting tools	4	1
	1.5	Case study and discussion on the consequences of poor financial planning	5P	1
2.	Investment Planning			
	2.1	Difference between saving and investing, Household investment decision-making	4	2
	2.2	Types of investment avenues: Fixed deposits, recurring deposits, Mutual funds (SIP, SWP), stocks, gold, real estate, cryptocurrencies	4	2
	2.3	Risk-return trade-off and diversification, Tax implications on investments	4	2
	2.4	Comparison of various types of bank accounts, Account opening procedure- KYC norms, etc. Procedure for trading in stock markets-familiarization of online trading-	5P	2



		Demat account and formalities		
	2.5	Situations and financial planning, create a sample portfolio based on different risk profiles	5P	2
3.	Types of Insurance			
	3.1	Risk – Meaning – Types - Management of Risk, Insurance Products, Understanding personal and financial risks,	4	3
	3.2	Types of insurance: life, health, term endowment	4	3
	3.3	Health Insurance – Types of Policies and features –Impact- Tax implications	4	3
	3.4	Retirement Planning, Goals, objectives, Pension plans available in India – New Pension Scheme Tax implications	4	3
	3.5	Retirement Calculator using software/ spreadsheet	5P	3
4	Teacher Specific Content			1,2,3

<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b> Lecture Peer to Peer learning Case studies Discussions and Presentations Online tools
	<b>MODE OF ASSESSMENT</b>
<b>Assessment Types</b>	<b>A. Continuous Comprehensive Assessment (CCA)</b>
	<b>Theory</b> Total Marks:15 Assessment Methods  (a) MCQ-based tests (b) Viva Voce (c) Group Discussions or Group Presentation on Investment alternatives or personal financial planning process or


	<p>hypothetical situations</p> <p><b>Practicum</b> Total Marks:15 Assessment Methods: Situation Analysis, Retirement Calculator Applications, or Portfolio Construction</p>																						
	<p><b>B. End Semester Evaluation (ESE)</b></p> <p><b>Theory</b> Total Marks:35 Assessment Methods</p> <p><b>Mode of Exam: Written examination</b> <b>Duration of Exam: 1hr</b></p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Question Type</th> <th>Number of questions to answered</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Part A</td> <td>10 out of 12</td> <td>10* 1= 10</td> </tr> <tr> <td>Part B</td> <td>5 out of 7</td> <td>5*5=25</td> </tr> <tr> <td><b>Total</b></td> <td></td> <td><b>35 marks</b></td> </tr> </tbody> </table> <p><b>Practicum</b> Total Marks:35 Assessment Methods</p> <p><b>Mode of Exam:</b></p> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Mode</th> <th>Maximum marks</th> </tr> </thead> <tbody> <tr> <td>Case study report</td> <td>10</td> </tr> <tr> <td>Viva voce</td> <td>25</td> </tr> <tr> <td><b>Total</b></td> <td><b>35 marks</b></td> </tr> <tr> <td colspan="2"><b>Duration of Exam: NA</b></td> </tr> </tbody> </table>	Question Type	Number of questions to answered	Marks	Part A	10 out of 12	10* 1= 10	Part B	5 out of 7	5*5=25	<b>Total</b>		<b>35 marks</b>	Mode	Maximum marks	Case study report	10	Viva voce	25	<b>Total</b>	<b>35 marks</b>	<b>Duration of Exam: NA</b>	
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<b>Duration of Exam: NA</b>																							

## References

1. Sinha, Madhu. *Financial Planning: A Ready Reckoner*. McGraw Hill, 2017.
2. Kapoor, Jack R., et al. *Personal Finance*. McGraw Hill Education, 2020.
3. Halan, Monika. *Let's Talk Money*. Harper Business, 2018.
4. Kapoor, Jack R., et al. *Personal Finance*. McGraw Hill Education, 2020.  
A comprehensive guide on budgeting, credit, insurance, and retirement.
5. Sinha, Madhu. *Financial Planning: A Ready Reckoner*. McGraw Hill, 2017.  
Easy-to-understand Indian perspective on personal financial decisions.
6. Halan, Monika. *Let's Talk Money*. Harper Business, 2018.  
A practical, India-centric personal finance book.
7. Indian Institute of Banking & Finance (IIBF). *Introduction to Financial Planning*. Taxmann, 2020.  
Institutional-level understanding of financial planning and regulation.
8. Pandit, Apurva. *The Only Financial Planning Book That You Will Ever Need*. CNBC TV18, 2022.  
Simplified advice for personal financial goals and investment.
9. Chandra, Prasanna. *Investment Analysis and Portfolio Management*. McGraw Hill, 2021.  
Strong on investment planning and risk analysis.
10. Bodie, Zvi, et al. *Essentials of Investments*. McGraw Hill, 2020.  
Global framework on financial instruments and investment planning.
11. Damodaran, Aswath. *Investment Philosophies: Successful Strategies and the Investors Who Made Them Work*. Wiley, 2020.  
Deeper insights into personal investment strategies.
12. Graham, Benjamin. *The Intelligent Investor*. Harper Business, Revised Edition.  
Classic investment reference, timeless for financial discipline.
13. Dhall, S. K. *Financial Literacy and Planning in India*. Kunal Books, 2021.  
Focused on the Indian context, with real-life case studies.

## SUGGESTED READINGS

1. Indian Institute of Banking & Finance. *Introduction to Financial Planning*. Taxmann, 2020.
2. Pandit, Apurva. *The Only Financial Planning Book That You Will Ever Need*. CNBCTV18

	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Course Name</b>	<b>On-the-Job Training</b>				
<b>Type of Course</b>	<b>OJT</b>				
<b>Course Code</b>	<b>M25BAT2OJT100</b>				
<b>Course Summary</b>	<p>On-the-Job Training (OJT) is designed to equip students with practical skills, workplace discipline, and industry exposure by actively engaging them in real-world professional environments. Conducted in collaboration with firms, industries, research institutions, or higher education establishments, OJT enables students to understand industry standards, apply academic knowledge, and perform job-specific tasks using contemporary tools and practices. The training must be undertaken in the student's own skill domain, aligned with the major area of study in their undergraduate program, to ensure relevance and coherence with their academic and career goals. The program also fosters essential workplace competencies such as communication, responsibility, adaptability, and teamwork. Furthermore, it offers students a platform for career exploration and networking, helping them evaluate potential career paths and align their aspirations with industry demands.</p>				
<b>Semester</b>	<b>2</b>	<b>Duration</b>	<b>5 hours/week</b>	<b>Credits</b>	<b>2</b>

**COURSE OUTCOME CO'S**

<b>CO No:</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No:</b>
	Upon the successful completion of the course, the student will be able to		
1	Demonstrate understanding of industry operations, standards, and professional expectations through direct exposure to workplace environments.	Application	1,3,6,10
2	Apply job-specific skills effectively in real-world tasks and responsibilities within the assigned industry	Skill	2,4,5,10

	setting.		
3	Integrate academic knowledge with practical applications to solve work-related challenges and contribute to organizational goals.	Analyse	1,2,3,6
4	Exhibit essential workplace competencies such as punctuality, accountability, communication, teamwork, and adaptability.	Skill	4,5,8,9
5	Identify and evaluate potential career opportunities by reflecting on their internship experiences and professional interactions.	Evaluate	1,9,10
<b>*Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)</b>			

<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b>		
	<b>A</b>	<b>Internal Evaluation</b>	
		<b>Components</b>	<b>Marks</b>
		Feedback from the hosting organization	5
		Internal Supervisor feedback	10
		<b>Total</b>	<b>15</b>
	<b>B</b>	<b>External Evaluation</b>	
		<b>Components</b>	<b>Marks</b>
		Presentation	10
		Report	10
		Viva Voce	15
	<b>Total</b>	<b>35</b>	


## Semester: 3

### SYLLABUS INDEX

Course Code	Title of the Course	Type of the Course	Credit	Hours/week	Hour Distribution /week		
					L	P	O
M25BAT3SDC200	BUSINESS REGULATORY FRAMEWORK	SDC	4	4	4	0	0
M25BAT3SDC201	ACCOUNTING FOR INVENTORY AND PAYROLL	SDC	4[3+1]	5	3	2	0
M25BAT3SDC202	RESEARCH METHODOLOGY	SDC	4[3+1]	5	3	2	0
M25BAT3MPC200	APPLIED BANKING	MPC	4[3+1]	5	3	2	0
M24EN3MDC201	KNOWLEDGE SYSTEMS OF KERALA	MDC	3	3	3	0	0
M25BAT3OJT200	ON THE JOB TRAINING	OJT	2	5	0	0	5

L — Lecture, P — Practical/Practicum , O — On the Job Training



	<b>MAR ATHANASIUS COLLEGE(AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>BUSINESS REGULATORY FRAMEWORK</b>				
<b>Type of Course</b>	SDC				
<b>Course Code</b>	<b>M25BAT3SDC200</b>				
<b>Course Level</b>	<b>200</b>				
<b>Course Summary</b>	The Business Regulatory Framework course provides a foundational understanding of the legal environment in which businesses operate. It covers key commercial laws including the Indian Contract Act, Sale of Goods Act, Partnership Act, Companies Act, and Consumer Protection laws. Students gain insights into the formation, execution, and enforcement of contracts and agreements, as well as regulatory mechanisms for resolving business disputes. The course equips learners with the legal knowledge essential for making informed and compliant business decisions.				
<b>Semester</b>	3	<b>Credits</b>		<b>Total - 4</b>	
				L - 4	P - 0
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/ Week	Practicum Hours / Week	OJT	
		4	0	0	<b>Total Hours</b> 60
<b>Pre- requisites, if any</b>	Basic Interest in Business Law				

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Understand the provisions of the Indian Contract Act	Understanding	1,2,5,6,9
2	Apply the provisions of the Negotiable Instruments Act,	Applying	4,5,8,9
3	Understanding the provisions regarding LLP and comparison with the Indian Partnership Act	Evaluating	6,9,10
4	Understanding the provisions of the Sale of Goods Act	Understanding	1,5,6,8,9,10



**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	2	2	1	3	1	1	1	0	1
CO 2	3	3	2	2	2	2	1	2	1	2
CO 3	3	3	3	2	3	2	2	2	1	2
CO 4	3	2	2	1	3	1	1	2	1	1

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

## Course Content for Classroom Transaction (Units)

Module	Units	Course Description	Hours	CO No.
1.		Indian Contract Act, 1872		
	1.1	Introduction to Indian Contract Act, Nature and Scope, Law of Contract, Essential Elements	5	1
	1.2	Consideration, Capacity to Contract (Minor, Unsound Mind, Disqualified Persons), Free Consent	4	1
	1.3	Legality of Object and Consideration, Performance of Contract	5	1
	1.4	Discharge of Contract, Breach, and Remedies	5	1
2.		Negotiable Instruments Act, 1881		
	2.1	Introduction, Meaning, Characteristics and Presumptions	2	2
	2.2	Classification, Negotiation, Endorsement – Types and Essentials	3	2
	2.3	Promissory Notes, Bills of Exchange – Meaning, Features, Parties, Comparison	3	2
	2.4	Cheques – Meaning, Parties, Types of Crossing	3	2
	2.5	Holder and Holder in Due Course – Essentials, Privileges; Payment in Due Course	3	2
	2.6	Discharge of Parties, Dishonour and Notice of Dishonour, Dishonour of Cheques	3	2
3.		Indian Partnership Act, 1932 and LLP Act, 2008		

	3.1	Nature and Definition of Partnership, Partnership Agreement, Rights and Duties of Partners	3	3
	3.2	Partnership Property, Admission, Retirement and Death of a Partner	3	3
	3.3	Registration and Dissolution of Firms	2	3
	3.4	Introduction to LLP – Meaning, Characteristics, Comparison with Other Forms, Advantages	2	3
	3.5	Designated Partners, Rights and Liabilities, Incorporation and Registration	2	3
	3.6	Conversion into LLP, Winding Up and Dissolution	2	3
4.	Sale of Goods Act, 1930			
	4.1	Contract of Sale – Meaning, Essentials, Sale and Agreement to Sell	2	4
	4.2	Conditions and Warranties, Doctrine of Caveat Emptor	2	4
	4.3	Transfer of Ownership, Performance of Contract of Sale	2	4
	4.4	Rights of Unpaid Seller – Against Goods and Buyer Personally	2	4
	4.5	Auction Sale – Rules and Legal Provisions	2	4
5.		Teacher specific content		1,2,3,4

<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b> Lectures method Role play and case discussions Court room presentation and experts talk Group discussions and presentations Awareness campaigns
<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b>

**A. Continuous Comprehensive Assessment (CCA)**

**Theory**

Total Marks:30

Assessment Methods

- a) MCQ based test
- b) Descriptive test
- c) Presentation of case related to acts
- d) Evaluation of various situations by applying the relevant provisions of the Act

**B. End Semester Evaluation (ESE)**

**Theory**

Total Marks:70

Assessment Methods

Mode	Time in Hours Maximum
Written Examination	2 hrs

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 3 =30
Section B Short Answer Questions	5 out of 7	Theory- Maximum- 1 page	5 x 5 = 25
Section C Essay Questions	1 out of 2	Question Based	1 x 15 = 15
<b>Total</b>			<b>70 marks</b>


## References

- 1) *The Indian Contract Act, 1872*. Legislative Department, Ministry of Law and Justice,
- 2) Singh, Avtar. *Law of Contract and Specific Relief*. Eastern Book Company
- 3) *The Negotiable Instruments Act, 1881*. Legislative Department
- 4) *The Indian Partnership Act, 1932*. Legislative Department, Ministry of Law and Justice, Government of India, 1932.
- 5) *The Limited Liability Partnership Act, 2008*. Ministry of Law and Justice, Government of India, 2008.
- 6) Kumar, Ravinder. *Limited Liability Partnership: Law and Practice*. Bharat Law House

## SUGGESTED READINGS

- 1) <https://legislative.gov.in/sites/default/files/A1872-9.pdf>
- 2) <https://legislative.gov.in/sites/default/files/A1881-26.pdf>
- 3) <https://legislative.gov.in/sites/default/files/A1932-9.pdf>
- 4) <https://legislative.gov.in/sites/default/files/A2008-6.pdf>



	<b>MAR ATHANASIUS COLLEGE(AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>					
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>					
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>					
<b>Course Name</b>	<b>ACCOUNTING FOR INVENTORY AND PAYROLL</b>					
<b>Type of Course</b>	SDC					
<b>Course Code</b>	<b>M25BAT3SDC201</b>					
<b>Course Level</b>	200					
<b>Course Summary</b>	This course introduces the principles of cost accounting and distinguishes it from financial accounting. It equips students with the skills to manage inventory using control methods and pricing techniques such as FIFO, LIFO, and EOQ. Learners also gain practical knowledge in payroll accounting, wage systems, and labour cost computation using Excel. The course culminates in preparing and interpreting cost sheets for effective decision-making in business operations.					
<b>Semester</b>	3	<b>Credits</b>		<b>Total - 4</b>		<b>Total Hours</b>
				L - 3	P - 1	
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	OJT		
		3	2	0		
<b>Pre- requisites, if any</b>	Basic Knowledge in Accounting					

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
CO1	Understand the fundamentals of cost accounting, its objectives, and its distinction from financial accounting.	Understanding	1,10
CO2	Apply inventory control methods and pricing techniques including FIFO, LIFO, and EOQ using real data scenarios.	Evaluating	2,3,10
CO3	Analyze and compute payroll, wage systems, and labor cost using Excel and real-time examples.	Create	2,4,9
CO4	Prepare and interpret cost sheets and evaluate the impact of specific cost items in decision-making.	Evaluating	1, 2

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO10
CO1	3	0	0	0	0	0	0	0	0	2
CO2	0	3	2	0	0	0	0	0	0	2
CO3	0	3	0	2	0	0	0	0	3	0
CO4	3	3	0	0	0	0	0	0	0	0

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1	Introduction to Cost Accounting			
	1.1	Cost Accounting – Objectives – Functions – Advantages	3	1
	1.2	Financial Accounting – Management Accounting – Distinguish Between Cost Accounting and Financial and Management Accounting	3	1
	1.3	Cost Centre – Types- Cost Concepts	2	1
	1.4	Cost Classification - Methods and Techniques of Costing	3 P	1
2	Accounting and Control of Material Cost			
	2.1	Material Cost Accounting- Types of Materials – Objectives of Material Control- Essentials and Advantages of Material Control	2	2
	2.2	Purchase Department – Centralised and Decentralised – Merits and Demerits and Purchase Procedure	2	2
	2.3	Store Keeping – Stock Levels- Minimum, Maximum, Reorder Level, Average and Danger Level Calculation	3	2
	2.4	EOQ- Meaning and Calculation	2	2



	2.5	Computation of Material Cost – Material Loss	1	2
	2.6	Store Records- Bin Card- Stores Ledger – Material Requisition Note - Perpetual Inventory System	2	2
	2.7	Techniques of Inventory Control System – Inventory Turnover Ratio	2	2
	2.8	Material Pricing – Methods – Actual Cost – Average Cost Method	1	2
	2.9	Inventory Valuation- LIFO, FIFO	4	2
	2.10	Simple Average Method and Weighted Average Method– Meaning and Calculation	4	2
	2.11	Prepare Stock Ledger of a Hypothetical Company under FIFO, LIFO, SAM &WAM	6 P	2
3	Accounting and Control of Labour cost			
	3.1	Time Keeping and Time Booking – Methods	2	3
	3.2	Idle Time – Over Time – Computation of Labour Cost	1	3
	3.3	Payroll Accounting and Wage Sheet	1	3
	3.4	Systems of Wage Payment- Methods – Advantages -Disadvantages - Suitability	1	3
	3.5	Types of Piece Rate System – Important methods of differential piece rate system and its calculation	2	3
	3.6	Premium bonus plan – objectives – suitability – advantages and disadvantages	1	3
	3.7	Important premium bonus schemes – Halsey Premium – Halsey-weir bonus scheme – Rowan plan	2	3
	3.8	Group Bonus system – advantages – disadvantages and calculation	1	3
	3.9	Labour turnover ratio- causes- effects- cost of labour turnover – measurements	2	3
	3.10	Preparation of Payroll using MS Excel	6 P	3



4	Cost Sheet			
	4.1	Cost sheet – meaning – advantages and calculation	2	4
	4.2	Treatment of certain specific items	2	4
	4.3	Preparation of cost sheet – consolidated cost sheet	4	4
	4.4	Prepare a complete cost sheet using Hypothetical production data	6 P	4
5	Teacher Specific Content			1,2,3,4

<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b>
	<ol style="list-style-type: none"> <li>1. Lecture Method</li> <li>2. Problem-Solving Approach</li> <li>3. Case Studies</li> <li>4. Classroom discussions</li> <li>5. Mini Group Project</li> <li>6. Presentations</li> <li>7. Practical using MS Excel</li> </ol>
<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b> <b>Mode of Assessment</b>
	<p><b>A. Continuous Comprehensive Assessment (CCA)</b></p> <ol style="list-style-type: none"> <li><b>1. Theory</b> Total Marks: 25 Assessment Methods Non-MCQ-based test</li> <li><b>2. Practicum</b> Total Marks: 15 Assessment Methods <ul style="list-style-type: none"> <li>• Presentation</li> <li>• Report of Practicums activities</li> <li>• Skill acquired</li> <li>• Punctuality</li> <li>• Participation and engagement</li> </ul> </li> </ol>

**End-of-Semester Evaluation (ESE)**

**a. Theory**

Total mark: 50

Assessment Method

Mode	Duration of Exam
Written Examination	1 hour 30 minutes

Question paper Pattern:

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10
Section B- Short Answer	4 out of 6	Theory- Maximum- 1 page	4 x 5 = 20
Section C- Essay Questions-	2 out of 4	3 to 5 pages	2 x10 = 20
<b>Total</b>			<b>50 marks</b>

**b. Practicum**

Total Marks: 35

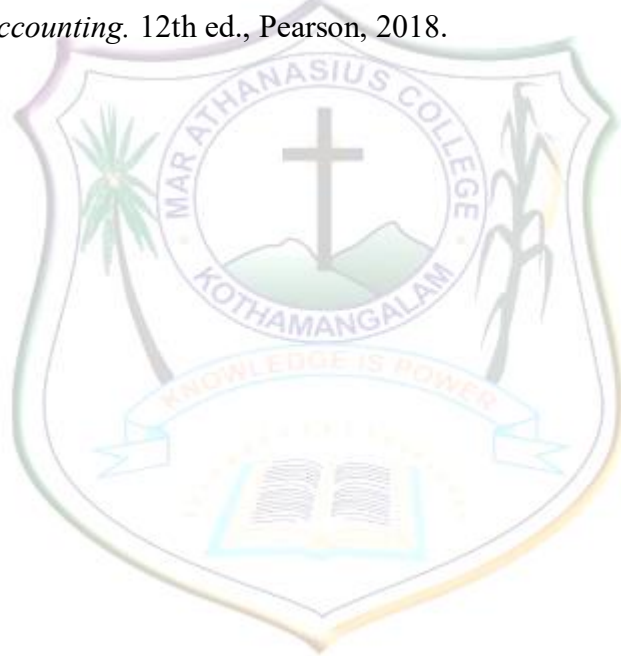
Assessment Methods


Mode	Maximum marks
Report of Practicums Activities: Presentations	10
Practical exam	25
<b>Total</b>	<b>35 marks</b>

**Duration of Examination: NA**

## SUGGESTED READINGS

- 1) Bragg, Steven M.  
*Inventory Accounting: A Comprehensive Guide*. 3rd ed., AccountingTools, 2015.
- 2) Horngren, Charles T., et al.  
*Cost Accounting: A Managerial Emphasis*. 15th ed., Pearson Education, 2015.
- 3) Weygandt, Jerry J., Paul D. Kimmel, and Donald E. Kieso.  
*Accounting Principles*. 13th ed., Wiley, 2018.
- 4) Whittenburg, Gerald E., and Steven Gill.  
*Income Tax Fundamentals*. 39th ed., Cengage Learning, 2021.  
*(Includes payroll tax compliance and employee compensation topics.)*
- 5) Miller-Nobles, Tracie L., Brenda Mattison, and Ella Mae Matsumura.  
*Horngren's Accounting*. 12th ed., Pearson, 2018.



	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>					
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>					
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>					
<b>Course Name</b>	<b>RESEARCH METHODOLOGY</b>					
<b>Type of Course</b>	SDC					
<b>Course Code</b>	<b>M25BAT3SDC202</b>					
<b>Course Level</b>	200					
<b>Course Summary</b>	The course provides students with a comprehensive understanding of the step-by-step process and techniques involved in conducting research.					
<b>Semester</b>	3	<b>Credits</b>		<b>Total - 4</b>		<b>Total Hours</b>
				L - 3	P - 1	
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	<b>OJT</b>		
		3	2	0		
<b>Pre-requisites, if any</b>	Nil					

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Apply the research process in business research	Applying	1, 2
2	Develop a hypothesis based on the literature review	Creating	1,2,9
3	Construct a questionnaire for data collection	Applying	1,2,6
4	Choose appropriate data analysis techniques based on the nature of the data	Applying	6,10

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	3	2	2	1	1	2	3	1	2
CO 2	3	3	2	2	1	1	2	3	1	2
CO 3	3	3	2	3	2	1	2	3	2	2
CO 4	2	3	2	3	2	1	2	3	2	2

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1	Introduction to Research Methodology			
	1.1	Meaning and significance of research	5	1
	1.2	Types of research and basis for classification	5	1
	1.3	Research process	5P	1
	1.4	Research ethics and the genuineness of research	5	1
2	Research Design			
	2.1	Review of literature	5	2
	2.2	Formulating research questions and objective- variable -types	5	2
	2.3	Hypothesis-meaning-types-formulation	5	2
	2.4	Research design-exploratory-descriptive-experimental	5P	2
3	Sampling and Data Collection			

	3.1	Sampling-design-types of sampling-probability-non probability	8	3
	3.2	Data collection-primary-secondary-tools for data collection-surveys-interviews-observations	5P	3
4	Data Analysis and Interpretations			
	4.1	Quantitative vs qualitative data-suitability	5P	4
	4.2	Descriptive statistics-inferential statistics-hypothesis testing-t-test-ANOVA	8	4
	4.3	Qualitative data analysis techniques	9	4
5	Teacher Specific Content			1,2,3,4

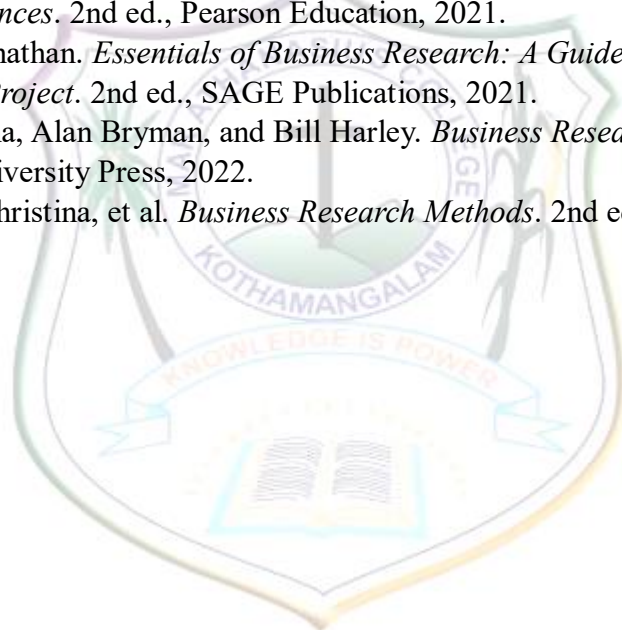
<b>Teaching and Learning Approach</b>	<p><b>Classroom Procedure (Mode of transaction)</b></p> <ol style="list-style-type: none"> <li>1. Lecture and Presentation</li> <li>2. Activity learning</li> <li>3. Collaborative learning</li> <li>4. Reflection writing assignments</li> <li>5. Self and peer assessments</li> <li>6. In class discussions</li> </ol>
<b>Assessment Types</b>	<p><b>MODE OF ASSESSMENT</b> <b>Mode of Assessment</b></p> <p><b>A. Continuous Comprehensive Assessment (CCA)</b></p> <p><b>Theory</b> Total Marks :25 Assessment Methods: a) MCQ based test and Quiz b) Descriptive tests</p> <p><b>Practicum</b> Total Marks: 15 Oral presentation on research topics, methods and findings Internal components</p>


	<ul style="list-style-type: none"> <li>• Skill acquired</li> <li>• Punctuality</li> <li>• Participation and engagement</li> </ul>																				
<b>B. End Semester Evaluation (ESE)</b>																					
<b>Theory</b>																					
Total Marks 50																					
Assessment Methods																					
<table border="1" style="width: 100%;"> <tr> <th style="width: 50%;">Mode</th> <th style="width: 50%;">Duration of Exam</th> </tr> <tr> <td>Written Examination</td> <td>1 hour 30 minutes</td> </tr> </table>		Mode	Duration of Exam	Written Examination	1 hour 30 minutes																
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<b>Total</b>			<b>50 marks</b>																		
<b>Practicum</b>																					
Total Marks 35																					
<table border="1" style="width: 100%;"> <tr> <th style="width: 50%;">Mode</th> <th style="width: 50%;">Maximum marks</th> </tr> <tr> <td>Mini project</td> <td>20</td> </tr> <tr> <td>Viva voce</td> <td>15</td> </tr> <tr> <td><b>Total</b></td> <td><b>35</b></td> </tr> </table>		Mode	Maximum marks	Mini project	20	Viva voce	15	<b>Total</b>	<b>35</b>												
Mode	Maximum marks																				
Mini project	20																				
Viva voce	15																				
<b>Total</b>	<b>35</b>																				
<b>Duration of Exam: NA</b>																					



## References

- 1) Creswell, John W., and J. David Creswell. *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches*. 6th ed., SAGE Publications, 2024.
- 2) Kumar, Ranjit. *Research Methodology: A Step-by-Step Guide for Beginners*. 6th ed., SAGE Publications, 2023.
- 3) Saunders, Mark, et al. *Research Methods for Business Students*. 9th ed., Pearson Education, 2023.
- 4) Sekaran, Uma, and Roger Bougie. *Research Methods for Business: A Skill-Building Approach*. 9th ed., Wiley India, 2022.
- 5) Kothari, C. R., and Gaurav Garg. *Research Methodology: Methods and Techniques*. 5th ed., New Age International Publishers, 2022.
- 6) Walliman, Nicholas. *Your Undergraduate Dissertation: The Essential Guide for Success*. 2nd ed., SAGE Publications, 2022.
- 7) Matthews, Brian, and Liz Ross. *Research Methods: A Practical Guide for the Social Sciences*. 2nd ed., Pearson Education, 2021.
- 8) Wilson, Jonathan. *Essentials of Business Research: A Guide to Doing Your Research Project*. 2nd ed., SAGE Publications, 2021.
- 9) Bell, Emma, Alan Bryman, and Bill Harley. *Business Research Methods*. 6th ed., Oxford University Press, 2022.
- 10) Quinlan, Christina, et al. *Business Research Methods*. 2nd ed., Cengage Learning, 2019.



	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>B.VOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>APPLIED BANKING</b>				
<b>Type of Course</b>	MPC				
<b>Course Code</b>	<b>M25BAT3MPC200</b>				
<b>Course Level</b>	200				
<b>Course Summary</b>	Students will gain expertise in analyzing emerging trends, evaluating the impact of disruptive technologies, and formulating strategies for innovation in the banking sector. The hands-on activities and case studies will provide students with practical experience in applying these concepts to real-world challenges.				
<b>Semester</b>	3	<b>Credits</b>		<b>Total - 4</b>	<b>Total Hours</b>
		L - 3	P - 1		
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	<b>OJT</b>	
		3	2	0	75
<b>Pre- requisites, if any</b>	Basic Knowledge in Banking Theory				

### COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains	PO No
1	To understand the shift from traditional to present day banking in India and develop an idea on the fundamental terms and concepts related to banking activities.	Understanding	1, 2, 3
2	Analyze the drivers of innovation in the banking industry and identify the key emerging trends.	Analysing	1, 2, 3
3	Critically examine the role and importance of regulatory bodies	Evaluating	1, 3, 5
4	To collect data pertaining to emerging trends in banking and perform model banking activities	Applying	2, 5, 6

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
<b>CO 1</b>	3	2	2	1	2	1	1	1	1	1
<b>CO 2</b>	2	3	3	2	2	2	1	1	2	2
<b>CO 3</b>	3	2	2	1	3	1	1	1	2	2
<b>CO 4</b>	2	2	2	3	3	3	2	2	3	2

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENTS**

Module	Units	Course description	Hrs	CO No.
<b>1</b>	Introduction to Banking			
	1.1	Introduction- Origin and Evolution of Banks. Meaning and Definition of Banks	5	1
	1.2	Nationalisation and its Objectives	5 P	1
	1.3	Classification of Banks- functions of Commercial Banks- Credit Creation	7	1
<b>2</b>	Banker Customer Relationship			
	2.1	Banker-Customer- Meaning and Definition	5	2
	2.2	Relationship-General and Special Rights and Obligations	5	2
	2.3	Opening of Accounts- Different types of Accounts- Closing of Accounts	5	2
	2.4	Cheque Crossing and endorsement	5 P	2
	Banking Reforms			
	3.1	Overview of Banking Sector Reforms in India	6	3

3	3.2	Role of Technology in Banking Reforms.	5	3
	3.3	E- Banking, NEFT, RTGS, IMPS, SWIFT, Core Banking Solutions, mobile and Internet Banking.	5	3
	3.4	Debit and Credit cards, Banking Ombudsman Scheme	5 P	3
4	Rural Banking and Micro Finance			
	4.1	Rural Banking- Objectives	6	4
	4.2	Micro Finance and Priority Sector	6	4
	4.3	Agriculture Debt Waiver Scheme and Debt Relief Scheme 2008	5 P	4
5	Teacher specific content		1,2,3,4	

<b>Teaching and Learning Approach</b>	<p><b>Classroom Procedure (Mode of transaction)</b>                  Lecture- Discussion Session                  Hands-on activities                  Peer teaching                  Experiential learning</p>
<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b>
	<p><b>A. Continuous Comprehensive Assessment (CCA) 25 marks</b></p> <p><b>Theory</b>                  Total Marks: 25                  Assessment Methods</p> <p style="padding-left: 40px;">a) MCQ based test and Viva Voce                  b) Descriptive tests</p> <p><b>Practicum</b>                  Total Marks: 15                  Assessment Methods</p>

<ul style="list-style-type: none"> <li>Visit to nationalized bank / other banks, bank documentation and online banking demo, Mini survey on customer satisfaction in banking                     <ul style="list-style-type: none"> <li>Internal components                             <ul style="list-style-type: none"> <li>Skill acquired</li> <li>Punctuality</li> <li>Participation and engagement</li> </ul> </li> </ul> </li> </ul>																											
<p><b>A. End Semester Evaluation (ESE)</b></p> <p><b>Theory</b></p> <p>Total marks: 50</p> <p>Assessment mode</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%;">Mode</th> <th style="width: 50%;">Time in Hours Maximum</th> </tr> </thead> <tbody> <tr> <td>Written Examination</td> <td>1 hour 30 minutes</td> </tr> </tbody> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Question Type</th> <th style="width: 30%;">Number of questions to answered</th> <th style="width: 30%;">Total marks</th> </tr> </thead> <tbody> <tr> <td>Section A- (Very short answer)</td> <td>10 out of 12</td> <td>10 *1 = 10</td> </tr> <tr> <td>Section B- (Short essay)</td> <td>4 out of 6</td> <td>4* 5 = 20</td> </tr> <tr> <td>Section C- Essay Questions-</td> <td>2 out of 4</td> <td>2* 10 = 20</td> </tr> <tr> <td><b>Total</b></td> <td></td> <td><b>50</b></td> </tr> </tbody> </table> <p><b>Practicum</b></p> <p>Total Marks: 35</p> <p>Assessment Methods</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 60%;">Mode</th> <th style="width: 40%;">Maximum marks</th> </tr> </thead> <tbody> <tr> <td>Field-based or case-based project involving a banking activity.</td> <td>20</td> </tr> <tr> <td>Viva voce</td> <td>15</td> </tr> <tr> <td><b>Total</b></td> <td><b>35 marks</b></td> </tr> </tbody> </table> <p><b>Duration of Examination: NA</b></p>	Mode	Time in Hours Maximum	Written Examination	1 hour 30 minutes	Question Type	Number of questions to answered	Total marks	Section A- (Very short answer)	10 out of 12	10 *1 = 10	Section B- (Short essay)	4 out of 6	4* 5 = 20	Section C- Essay Questions-	2 out of 4	2* 10 = 20	<b>Total</b>		<b>50</b>	Mode	Maximum marks	Field-based or case-based project involving a banking activity.	20	Viva voce	15	<b>Total</b>	<b>35 marks</b>
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## References

- 1) Tandon M.L, Banking Law and Practice in India, *Indian Law House*
- 2) Muraleedharan D, Modern Banking: Theory and Practice, *Prentice Hall of India*
- 3) Agarwal O P. Modern Banking in India, *Himalaya Publishing House*
- 4) E. Gordon, K. Natarajan, Banking: Theory, Law and Practice, 29<sup>th</sup> Edition, *Himalaya Publishing house, Mumbai*
- 5) Sundaram K. P. M, Varshney P.N. Banking Theory Law and Practice, *Sultan Chand & Sons, New Delhi.*
- 6) Maheswari S. N, Banking Theory, Law and Practice, *Kalyani Publishers, New Delhi*
- 7) Sekhar K. C, Banking Theory Law and Practice, *Vikas Publishing House, New Delhi.*

## Suggested Readings

1. <https://www.rbi.org.in/>
2. <https://www.iba.org.in/>
3. <https://financialservices.gov.in/beta/en>
4. <https://www.cribfb.com/journal/index.php/ijfb/index>



	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Course Name</b>	<b>On-the-Job Training</b>				
<b>Type of Course</b>	<b>OJT</b>				
<b>Course Code</b>	<b>M25BAT3OJT200</b>				
<b>Course Summary</b>	<p>On-the-Job Training (OJT) is designed to equip students with practical skills, workplace discipline, and industry exposure by actively engaging them in real-world professional environments. Conducted in collaboration with firms, industries, research institutions, or higher education establishments, OJT enables students to understand industry standards, apply academic knowledge, and perform job-specific tasks using contemporary tools and practices. The training must be undertaken in the student's own skill domain, aligned with the major area of study in their undergraduate program, to ensure relevance and coherence with their academic and career goals. The program also fosters essential workplace competencies such as communication, responsibility, adaptability, and teamwork. Furthermore, it offers students a platform for career exploration and networking, helping them evaluate potential career paths and align their aspirations with industry demands.</p>				
<b>Semester</b>	<b>3</b>	<b>Duration</b>	<b>5 hours/week</b>	<b>Credits</b>	<b>2</b>

#### COURSE OUTCOMES

<b>CO No:</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No:</b>
	Upon the successful completion of the course, the student will be able to		
1	Demonstrate understanding of industry operations, standards, and professional expectations through direct exposure to workplace environments.	Ap	1,3,6,10
2	Apply job-specific skills effectively in real-world tasks and responsibilities within the assigned industry setting.	S	2,4,5,10



3	Integrate academic knowledge with practical applications to solve work-related challenges and contribute to organizational goals.	An	1,2,3,6
4	Exhibit essential workplace competencies such as punctuality, accountability, communication, teamwork, and adaptability.	S	4,5,8,9
5	Identify and evaluate potential career opportunities by reflecting on their internship experiences and professional interactions.	E	1,9,10
<b>*Remember (K), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C), Skill (S), Interest (I) and Appreciation (Ap)</b>			


<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b>		
	<b>A</b>	<b>Internal Evaluation</b>	
		<b>Components</b>	<b>Marks</b>
		Feedback from the hosting organization	5
		Internal Supervisor feedback	10
		<b>Total</b>	<b>15</b>
	<b>B</b>	<b>External Evaluation</b>	
		<b>Components</b>	<b>Marks</b>
		Presentation	10
		Report	10
		Viva Voce	15
		<b>Total</b>	<b>35</b>

## Semester: 4

### SYLLABUS INDEX

Course Code	Title of the Course	Type of the Course	Credit	Hours / week	Hour Distribution /week		
					L	P	O
M25BAT4SDC200	GOODS AND SERVICES TAX	SDC	4	4	4	0	0
M25BAT4SDC201	INCOME TAX	SDC	4[3+1]	5	3	2	0
M25BAT4SDC202	COST ACCOUNTING	SDC	4[3+1]	5	3	2	0
M25BAT4MPC200	INVESTMENT MANAGEMENT	MPC	4[3+1]	5	3	2	0
M25BAT4SEC200	ENTREPRENEURSHIP DEVELOPMENT	SEC	3	3	3	0	0
M25BAT4VAC200	LIFE SKILLS	VAC	3	3	3	0	0
M25BAT4INT200	INTERNSHIP	INTERNSHIP	2	20 days on sem break			

L — Lecture, P — Practical/Practicum , O — On the Job Training

	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>GOODS AND SERVICES TAX</b>				
<b>Type of Course</b>	SDC				
<b>Course Code</b>	<b>M25BAT4SDC200</b>				
<b>Course Level</b>	<b>200</b>				
<b>Course Summary</b>	This course gives a deep insight into the practical aspects of GST. The course enables the students in applying their knowledge in complying with various procedural provisions relating to Goods and Services Tax.				
<b>Semester</b>	4	<b>Credits</b>		<b>Total - 4</b>	
				L - 4	P - 0
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	<b>OJT</b>	
		4	0	0	
<b>Pre- requisites, if any</b>	Nil				
				<b>Total Hours</b>	
				60	

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Provide deep insight into the procedural compliance of GST	Understanding	1, 3, 10
2	Equip the learner to apply the concept of ITC in special Circumstances	Applying	6, 7
3	Apply the provisions to compute the tax liability and claim refund	Analysing	1,3,7, 9
4	Familiarization with various GST Authorities and Appeals	Understanding	6, 10

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	2	2	1	3	1	1	2	0	2
CO 2	3	3	2	2	2	1	2	3	1	3
CO 3	3	3	3	2	3	1	2	3	1	3
CO 4	3	2	2	1	3	1	2	2	1	2

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1	Introduction to GST			
	1.1	Introduction, stages of evolution of goods and services tax	3	1
	1.2	Methodology of GST, constitutional background, benefits of implementing GST	3	1
	1.3	GST council, SGST, CGST, IGST, definitions under GST	4	1
2	Levy and Tax collection			
	2.1	Levy and collection of tax, rates of GST, scope of supply	4	2
	2.2	Composite and mixed supply, E-commerce under GST regime	3	2
	2.3	Liability to pay tax, reverse charge mechanism	5	2
	2.4	Composition supply, value of taxable supply, interstate supply, intrastate supply	5	2
3	Registration, Returns and accounts and Assessment			
	3.1	Register, person liable for registration, compulsory registration, deemed registration	3	3

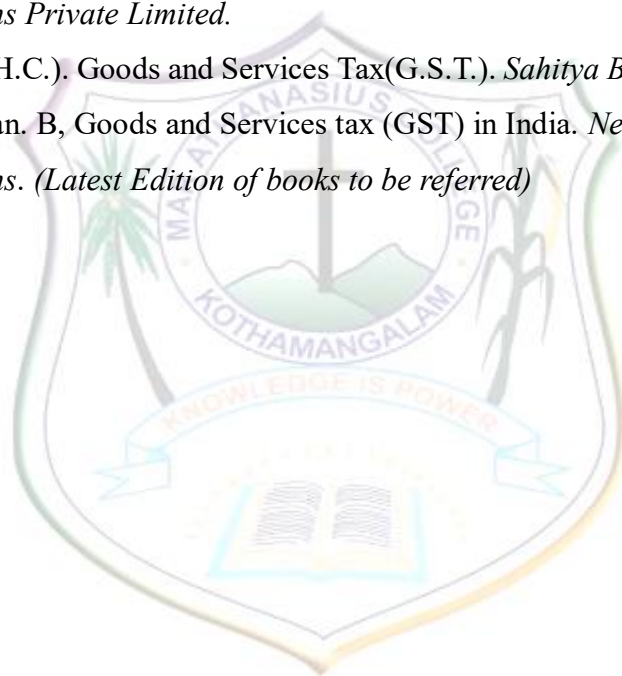
	3.2	Procedure for registration, GSTIN, amendment of registration	4	3
	3.3	Cancellation of registration, revocation of cancellation of registration	3	3
	3.4	Furnishing details of supplier, returns, GSTR1, GSTR2, GSTR3, accounts and records, accounts to be maintained by GST dealer	4	3
	3.5	Assessment, e- way bill registration, when and how to generate e-way bill, registration on e-way bill portal	4	3
4	Input tax credit			
	4.1	Cascading effect of taxation, benefits of input tax credit, manner of claiming input tax credit in different situation	4	4
	4.2	Input service distribution, recovery of credit, utilization of input tax credit, cases in which input tax credit is not available	4	4
	4.3	Unauthorised collection of tax, credit notes, debit notes	4	4
	4.4	electronic cash ledger, electronic credit ledger, electronic liability ledger	3	4
5	5	Teacher Specific Content		1,2,3,4

<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of Transaction)</b>		
	Lecture Discussion Session Group Discussion Peer Learning Quiz Case Studies		
<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b>		


<p><b>A. Continuous Comprehensive Assessment (CCA)</b></p> <p><b>Theory</b>                  Total Marks:30                  Assessment Methods</p> <p>(a) MCQ based tests                  (b) Practical situations based                  (c) Case Study OR Field Visit based Reports OR Reports on familiarization with procedures of Registration in the portal or return filing OR Report and presentation of GST based case laws OR Presentation of Progress in the GST regime OR GST related presentation                  (d) Written examination</p>																	
<p><b>B. End Semester Evaluation (ESE)</b></p> <p><b>Theory</b>                  Total Marks:70                  Assessment Methods</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Mode</th> <th style="text-align: center;">Time in Hours Maximum</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Written Examination</td> <td style="text-align: center;">2hr</td> </tr> </tbody> </table>			Mode	Time in Hours Maximum	Written Examination	2hr											
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Question Type	Number of questions to answered	Total marks															
Section A- (Very short answer/ MCQ)	10 out of 12	$10 * 3 = 30$															
Section B- (Short essay)	5 out of 7	$5 * 5 = 25$															
Section C- Essay Questions-	1 out of 2	$1 * 15 = 15$															
<b>Total</b>		<b>70</b>															

## References

- 1) Haldia, Arpit, & C A Salim, Mohammed - Taxmann's GST Law & Practice—Unique/ Concise Compendium of Updated, Amended & Annotated text of CGST/ IGST Acts alongwith Gist of Relevant Rules, Notifications, Forms, etc. *Taxmann Publications Private Limited.*
- 2) Garg, R., & Garg, S., Guide to GST on Services (HSN Code wise taxability of all services).
- 3) *Bloomsbury Publishing.*
- 4) Jain, R. K. (2022). R.K. Jain's GST Law Manual (Set of 2 Vols.) – Acts, Rules, Forms with Ready Reckoner & 1000 Tips along with SGST, Circulars, Notifications & Advance Rulings *Taxmann Publications Private Limited.*
- 5) Mehrotra, H.C.). Goods and Services Tax(G.S.T.). *Sahitya Bhawan Publications*
- 6) Viswanathan. B, Goods and Services tax (GST) in India. *New Century Publications. (Latest Edition of books to be referred)*





	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>INCOME TAX</b>				
<b>Type of Course</b>	SDC				
<b>Course Code</b>	<b>M25BAT4SDC201</b>				
<b>Course Level</b>	200				
<b>Course Summary</b>	The Income Tax course provides a comprehensive understanding of the Indian tax system, focusing on the computation of income under various heads such as salary, house property, business/profession, and capital gains. It equips students with practical knowledge of filing returns, tax deductions, exemptions, and applicable laws under the Income Tax Act, 1961. The course also emphasizes compliance procedures and the role of taxation in financial planning and economic development.				
<b>Semester</b>	4	<b>Credits</b>		<b>Total - 4</b>	
				L - 3	P - 1
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	<b>OJT</b>	
		3	2	0	
				<b>Total Hours</b>	
				75	
<b>Pre- requisites, if any</b>	Nil				

### COURSE OUTCOMES (CO)

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Identify the residential status of Individuals and develop a skill in tax incidence	Applying	1,2,6
2	Solve the problems in computation of Taxable Salary	Analysing	1,2,4
3	Solve the problems in computation of Income from House Property	Analysing	1,2,4
4	Computation of Profit and Gains from Business or Profession. Experiment with the computation of Taxable Income from Capital Gain and Income from Other Sources	Evaluating	1,2,3,4, 6, 8

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	2	0	1	0	2	0	0	0	0
CO 2	3	3	0	2	0	1	0	0	0	0
CO 3	3	3	0	2	0	1	0	0	0	0
CO 4	3	3	2	3	0	2	0	2	0	0

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT**

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1		Introduction to Income Tax		
	1.1	Definitions and Basic concepts of Income tax, Exempted incomes	4	1
	1.2	Residential Status and Scope of Total income /Incidence of tax	5	1
	1.3	Types of Incomes, Computation of total Income of an Individual based on Residential status	4	1
	1.4	Heads of Income	5P	1
2		Income from Salary		
	2.1	Basis of Charge, Definition and scope of Salary	3	2
	2.2	Characteristics of salary, Components of salary Income	3	2
	2.3	Allowances, Perquisites, Provident Fund, Retirement Benefits	3	2
	2.4	Valuation of Perquisites and Allowances, Computation of Salary Income: Salary u/s17(1), Deductions u/s.16	5P	2
		Income From House Property		

3	3.1	Basis of Charge, Definition and Scope of House Property Income, Residential properties: Self-occupied and let-out properties -	4	3
	3.2	Income Exempted from House Property, Computation of Annual Value, Deductions u/s.24	4	3
	3.3	Computation of Income from House Property	4	3
	3.4	Special Situations- Tax treatment of co-owned properties, Taxation of deemed let-out properties	5P	3
4	Profit and Gains from Business or Profession, Capital Gains and Income from Other Source			
	4.1	Definition of Business and Profession, Procedure for computation of Income from Business- Rules	4	4
	4.2	Revenue and Capital nature of Incomes and Expenses, Allowable Expenses u/s. 30 to 37, Expenses expressly disallowed, Deemed Profits, Presumptive Taxation u/s 44AD, 44ADA, 44AE	4	4
	4.3	Capital Gains - Basis of charge -Definition of Capital Assets, Transfer and Transactions not considered as transfer,	4	4
	4.4	Computation of Capital Gains, Exemptions in respect of certain Capital Gains u/s 54, 54B,54EC,54F	4	4
	4.5	Income from Other Source – Definition and scope of income from other Sources	5	4
	4.6	Deductions allowable, disallowed expenses, Types of securities,	5P	4
5	Teacher Specific Content			1,2,3,4

<p><b>Teaching and Learning Approach</b></p>	<p><b>Classroom Procedure (Mode of transaction)</b></p> <p>Lecture- Discussion Session</p> <p>Hands on activities</p> <p>Peer teaching</p> <p>Experiential learning</p>												
<p><b>Assessment Types</b></p>	<p style="text-align: center;"><b>MODE OF ASSESSMENT</b></p> <p><b>A. Continuous Comprehensive Assessment (CCA)</b>  <b>Theory– 25 marks</b></p> <p>(a) MCQ based tests</p> <p>(b) Written Test</p> <p><b>Practicum</b>                  Total mark: 15</p> <p>Case laws relating to Income from Salary and House Property or Case Study relating to Salaried Income assesses or Presentation on Applicability of PAN or Collection of Salary details of 5 individuals from the college and calculating tax thereon</p> <p style="padding-left: 40px;">Internal components</p> <ul style="list-style-type: none"> <li>• Skill acquired</li> <li>• Punctuality</li> <li>• Participation and engagement</li> </ul> <p style="text-align: center;"><b>C. End Semester Evaluation (ESE)</b></p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Mode</th> <th style="text-align: center;">Time in Hours Maximum</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Written Examination</td> <td style="text-align: center;">1 hour 30 minutes</td> </tr> </tbody> </table> <table border="1" style="margin-left: auto; margin-right: auto; width: 100%;"> <thead> <tr> <th style="text-align: center;">Question Type</th> <th style="text-align: center;">Number of questions to answered</th> <th style="text-align: center;">Answer word/ page limit</th> <th style="text-align: center;">Marks</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Part A- Very short answer</td> <td style="text-align: center;">10 out of 12</td> <td style="text-align: center;">Word, Phrase, or a sentence</td> <td style="text-align: center;">10 x 1 =10</td> </tr> </tbody> </table>	Mode	Time in Hours Maximum	Written Examination	1 hour 30 minutes	Question Type	Number of questions to answered	Answer word/ page limit	Marks	Part A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10
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Written Examination	1 hour 30 minutes												
Question Type	Number of questions to answered	Answer word/ page limit	Marks										
Part A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10										

Part - B Short Essay	4 out of 6	Theory- Maximum- page	1 4 x 5 = 20
Part – C Essay	2 out of 4	Question Based	2 x 10 = 20
<b>Total</b>			<b>50 marks</b>
<b>Practicum</b>			
Total Marks: 35			
Assessment Methods			
Mode		Maximum marks	
Computation of Problems based on income tax assessment, procedures, rules and regulations		20	
Viva voce		15	
<b>Total</b>		<b>35 marks</b>	
<b>Duration of Examination: NA</b>			

### References


- 1) Ahuja, G., & Gupta, R.(2023). Direct Taxes Law & Practice, *Commercial Law Publishers India Pvt Ltd*
- 2) Bhagwathi, P.(2023). Direct Taxes Law & Practice. *Vishwa Prakashan.*
- 3) Manoharan, T.N.(2023). Direct Taxes. *Snow white Publications.*
- 4) Mehrotra, H.C., & Goyal, S.P.(2023). Direct Taxes Law & Practice. *Sahitya Bhawan Publications.*
- 5) Aggarwal, Rakesh, and Neha Gupta. *Income Tax Law and Practice.* 8th ed., Taxmann Publications, 2023.
- 6) Ahuja, Girish, and Ravi Gupta. *Systematic Approach to Income Tax.* 27th ed., Wolters Kluwer India, 2024.

- 7) Singhania, Vinod K., and Monica Singhania. *Students' Guide to Income Tax including GST*. 70th ed., Taxmann Publications, 2024.
- 8) Mehrotra, H. C., and S. P. Goyal. *Income Tax Law and Accounts*. 63rd ed., Sahitya Bhawan Publications, 2023.
- 9) Dhingra, I. C., and M. P. Goyal. *Fundamentals of Income Tax for B.Com.* Sultan Chand & Sons, 2022.
- 10) Kumar, Rakesh. "A Study on Recent Amendments in Indian Income Tax and Their Impacts." *International Journal of Management Studies*, vol. 10, no. 1, 2023, pp. 89–98.
- 11) Joshi, Smita. "Effectiveness of Tax Reforms in India Post-2020: A Policy Review." *Journal of Public Economics and Taxation*, vol. 4, no. 2, 2022, pp. 33–45.
- 12) Sharma, Nidhi. *Income Tax in India: Theory and Practice*. Himalaya Publishing House, 2022.
- 13) Patel, Arjun, and Meena Rathi. "Awareness and Compliance of Income Tax Among Salaried Individuals." *South Asian Journal of Finance and Policy*, vol. 5, no. 3, 2021, pp. 67–76.
- 14) Bhatia, Anjali. "Digital Filing of Income Tax Returns: Trends and Challenges in India." *Asian Journal of Economics and Commerce*, vol. 11, no. 4, 2023, pp. 112–120.

### Suggested Readings

- 1) Income Tax Act and Rules
- 2) Study material for IPCC and Final on Direct Taxation by ICAI
- 3) Study material on Direct Taxes by ICMAI
- 4) Singhania, V.K.(2023). *Direct Taxes*. Taxmann Publications.
- 5) [https://www.icaai.org/post.html?post\\_id=17878](https://www.icaai.org/post.html?post_id=17878)
- 6) <https://egyankosh.ac.in/handle/123456789/66965>



	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION(HONOURS)</b>				
<b>Course Name</b>	<b>COST ACCOUNTING</b>				
<b>Type of Course</b>	SDC				
<b>Course Code</b>	<b>M25BAT4SDC202</b>				
<b>Course Level</b>	<b>200</b>				
<b>Course Summary</b>	This course is designed to provide students with foundational and applied knowledge in cost accounting methods and techniques. Students will learn to classify, allocate, and control costs effectively across various costing systems. The course includes practical application using job costing, operating costing, process and marginal costing, and budgetary control.				
<b>Semester</b>	4	<b>Credits</b>		<b>Total - 4</b>	
				L - 3	P - 1
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	<b>OJT</b>	
		3	2	0	
<b>Pre- requisites, if any</b>	Basic knowledge on Cost Accounting				
				<b>Total Hours</b>	
				75	

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
CO1	Understand and apply the principles of Job and Batch Costing using practical examples.	Understanding, Applying	1, 2, 10
CO2	Prepare Operating Costing statements for service industries such as transport, canteen, hotel, and hospital.	Applying, Analyzing	2, 3, 6,10
CO3	Analyze and compute costs using Process and Marginal Costing, and apply cost information for decision-making.	Analyzing, Evaluating	1,2, 4,10
CO4	Demonstrate the preparation and use of Budgets (sales, production, cash, flexible) for managerial planning and control.	Applying, Creating	1,5, 6,10



**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO1	3	3	0	0	0	0	0	0	0	2
CO2	2	3	2	0	0	2	0	0	0	2
CO3	3	3	0	2	0	0	0	0	0	3
CO4	3	2	0	0	2	2	0	0	0	3

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1	Specific order Costing			
	1.1	Job Costing – Meaning – Features-Objectives – Advantage and Disadvantages	2	1
	1.2	Job Costing procedure – Job cost sheet	4	1
	1.3	Batch costing – objectives – features – differ from Job costing- calculation	4	1
	1.4	EBQ – meaning and calculation	2	1
	1.5	Prepare <b>Job Cost Sheets</b> using hypothetical business scenarios (e.g., printing press, furniture manufacturing).	5P	1
2	Operating Costing			
	2.1	Operating costing – meaning – objectives – features	2	2
	2.2	Transportation costing – objectives – costing procedure- preparation of operating cost sheet	3	2
	2.3	Canteen costing / Hotel Boarding costing- calculation	3	2

	2.4	Hotel lodging costing – meaning and calculation	2	2
	2.5	Hospital costing – meaning and calculation	2	2
	2.6	Create a cost sheet for a logistics company including fixed and variable costs. (Transportation costing)	5P	2
3	Process Costing and Marginal Costing			
	3.1	Process costing – meaning – features- advantages – difference from Job costing	3	3
	3.2	Elements of Process costing – preparation of Process Account- Process Loss	3	3
	3.3	Marginal Costing – features - assumptions	2	3
	3.4	Calculation of Marginal costing – Breakeven analysis- Cost- volume Profit Analysis	4	3
	3.5	Preparation of Break-Even chart	2	3
	3.6	Marginal costing and decision -making: fixation of selling price- pricing at the time of recession – make or buy decision, etc	5	3
	3.7	Use Excel to prepare Process Accounts with normal and abnormal losses.	5P	3
4	Budgetary Control			
	4.1	Budgetary control – meaning and definition – budgeting and forecasting	2	4
	4.2	Sales budget - meaning – advantages – preparation	2	4
	4.3	Production budget- meaning – advantages – preparation	2	4
	4.4	Cash budget- meaning – advantages – preparation	3	4
	4.5	Flexible budget- meaning – advantages – preparation	3	4


	4.6	Prepare a Sales Budget of a retail store in your locality	5P	4
5	Teacher Specific Content			1,2,3,4

<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b>				
	<ul style="list-style-type: none"> <li>• Lecture and Presentation</li> <li>• Activity learning</li> <li>• Collaborative learning</li> <li>• Role play</li> <li>• Field Visit</li> </ul>				
	<b>MODE OF ASSESSMENT</b>				
<b>Assessment Types</b>	<b>B. Continuous Comprehensive Assessment (CCA)</b>				
	<p><b>Theory</b> Total Marks: 25 Assessment Methods</p> <p>b) Non-MCQ-based test</p> <p><b>Practicum</b> Total Marks: 15 Assessment Methods</p> <p>c. Presentation d. Report of Practicum activities</p> <p>Internal components</p> <ul style="list-style-type: none"> <li>• Skill acquired</li> <li>• Punctuality</li> <li>• Participation and engagement</li> </ul>				
	<b>C. End Semester Evaluation (ESE)</b>				
<p><b>Theory</b> Total mark: 50 Assessment Method</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Mode</th> <th>Duration of Exam</th> </tr> </thead> <tbody> <tr> <td>Written Examination</td> <td>1 hour 30 minutes</td> </tr> </tbody> </table>		Mode	Duration of Exam	Written Examination	1 hour 30 minutes
Mode	Duration of Exam				
Written Examination	1 hour 30 minutes				

Question Type	Number of questions to answered	Answer word/ page limit	Marks								
Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10								
Section B- Short Answer	4 out of 6	Theory- Maximum- 1 page	4 x 5 = 20								
Section C- Essay Questions-	2 out of 4	3 to 5 pages	2 x 10 = 20								
<b>Total</b>			<b>50 marks</b>								
<p><b>Practicum</b> Total Marks: 35 Assessment Methods</p> <table border="1"> <thead> <tr> <th>Mode</th> <th>Maximum marks</th> </tr> </thead> <tbody> <tr> <td>Report of Practicums Activities: Presentations</td> <td>20</td> </tr> <tr> <td>Viva voce</td> <td>15</td> </tr> <tr> <td><b>Total</b></td> <td><b>35 marks</b></td> </tr> </tbody> </table>				Mode	Maximum marks	Report of Practicums Activities: Presentations	20	Viva voce	15	<b>Total</b>	<b>35 marks</b>
Mode	Maximum marks										
Report of Practicums Activities: Presentations	20										
Viva voce	15										
<b>Total</b>	<b>35 marks</b>										
<b>Duration of Examination: NA</b>											

### SUGGESTED READINGS

1. Horngren, Charles T., Srikant M. Datar, and Madhav V. Rajan. *Cost Accounting: A Managerial Emphasis*. 16th ed., Pearson, 2017.
2. Maheshwari, S. N., and S. N. Mittal. *Cost Accounting: Theory and Problems*. 24th ed., Mahavir Publications, 2021.
3. Jain, S. P., and K. L. Narang. *Cost Accounting: Principles and Practice*. 25th ed., Kalyani Publishers, 2020.
4. Arora, M. N. *Cost Accounting: Principles and Practice*. 12th ed., Vikas Publishing House, 2019.
5. Drury, Colin. *Management and Cost Accounting*. 10th ed., Cengage Learning, 2018.

	<b>MAR ATHANASIOUS COLLEGE(AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>INVESTMENT MANAGEMENT</b>				
<b>Type of Course</b>	MPC				
<b>Course Code</b>	<b>M25BAT4MPC200</b>				
<b>Course Level</b>	<b>200</b>				
<b>Course Summary</b>	This course introduces students to the principles and practices of investment management. It covers investment avenues, risk-return trade-offs, market instruments, and basic portfolio construction techniques. The focus is to equip learners with analytical skills to make informed investment decisions.				
<b>Semester</b>	4	<b>Credits</b>		<b>Total - 4</b>	Total Hours
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	L - 3   P - 1	
		3	2	OJT 0	
<b>Pre- requisites, if any</b>	Basic Interest in Commerce and Investment				75

**COURSE OUTCOMES (CO)**

CO No.	Expected Course Outcome	Learning Domains	PO No
1	Understand the nature, types, and importance of investment and the investor profiles.	Understanding	1,2
2	Analyse the risk-return trade-off and diversification strategies in investment.	Analyzing	2,3,4
3	Identify and differentiate between various market instruments and investment options.	Applying	1,3,7
4	Apply the principles of portfolio construction and asset allocation.	Evaluating	3,4,10

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO1	3	2	0	0	0	0	0	0	0	0
CO2	0	3	2	0	0	0	0	0	0	0
CO3	0	0	3	2	0	0	0	0	0	0
CO4	0	0	2	0	0	0	2	0	0	1

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT**

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1	Introduction to Investment			
	1.1	Meaning and importance of investments	4	1
	1.2	Investment vs. speculation vs. gambling	4	1
	1.3	Types of investors and investment avenues	5P	1
	1.4	Factors influencing investment decisions	4	1
2	Risk and Return Analysis			
	2.1	Concept of risk and return	2	2
	2.2	Types of risk: systematic and unsystematic	3	2
	2.3	Risk-return trade-off	3	2
	2.4	Diversification and risk reduction	4	2
	2.5	Risk measurement tools: beta, standard deviation	5P	2

3	Securities and Market Instruments			
	3.1	Equity shares, preference shares, debentures and bonds	4	3
	3.2	Government securities and fixed-income instruments	4	3
	3.3	Introduction to derivatives: futures and options	5P	3
	3.4	Mutual funds, real estate, gold, and other non-conventional investments	4	3
4	Basis of Portfolio Management			
	4.1	Meaning and objectives of portfolio management	4	4
	4.2	Principles of portfolio construction	5	4
	4.3	Concept of asset allocation and rebalancing	5	4
	4.4	Introduction to portfolio diversification strategies	5	4
	4.5	Portfolio performance evaluation – basics	5P	4
5	Teacher specific Content			1,2,3,4

Teaching and Learning Approach	Classroom Procedure (Mode of transaction)
	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Seminar</li> <li>3. Assignment</li> <li>4. Viva Voce</li> <li>5. Expert Talk</li> <li>6. Quiz</li> </ol>
	MODE OF ASSESSMENT




Assessment Types	<p><b>A. Continuous Comprehensive Assessment (CCA)</b></p> <ul style="list-style-type: none"> <li>• <b>Theory</b>                      Total Marks: 25                      Assessment Methods                     <ol style="list-style-type: none"> <li>a. Assignment/Case Study 10 m</li> <li>b. Internal Test/Quiz 10m</li> <li>c. Class Participation 5m</li> </ol> </li>   <li>• <b>Practicum</b>                      Total Marks :15                      Assessment Methods                     <ol style="list-style-type: none"> <li>a. Record Submission :5</li> <li>b. Viva Voce :10</li> </ol> </li> </ul> <p style="text-align: center;">Internal components</p> <ul style="list-style-type: none"> <li>• Skill acquired</li> <li>• Punctuality</li> <li>• Participation and engagement</li> </ul>																							
	<p><b>B. End Semester Examination (ESE)</b></p> <ul style="list-style-type: none"> <li>• <b>Theory</b>                      Total mark: 50 marks                      Assessment mode:</li> </ul> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">Mode of Exam</td> <td style="width: 50%;">Time in Hours Maximum</td> </tr> <tr> <td>Written Examination</td> <td>1 hour 30 minutes</td> </tr> </table> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 25%;">Question Type</th> <th style="width: 25%;">Number of questions to answered</th> <th style="width: 25%;">Answer word/ page limit</th> <th style="width: 25%;">Marks</th> </tr> </thead> <tbody> <tr> <td>Section A- Very short answer</td> <td>10 out of 12</td> <td>Word, Phrase, or a sentence</td> <td>10 x 1 =10</td> </tr> <tr> <td>Section B- Short Answer</td> <td>4 out of 6</td> <td>Maximum- 1 page</td> <td>4 x 5 = 20</td> </tr> <tr> <td>Section C - Essay Questions-</td> <td>2 out of 4</td> <td>3 to 5 pages</td> <td>2 x 10 = 20</td> </tr> <tr> <td colspan="3" style="text-align: center;"><b>Total</b></td> <td><b>50 marks</b></td> </tr> </tbody> </table>	Mode of Exam	Time in Hours Maximum	Written Examination	1 hour 30 minutes	Question Type	Number of questions to answered	Answer word/ page limit	Marks	Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10	Section B- Short Answer	4 out of 6	Maximum- 1 page	4 x 5 = 20	Section C - Essay Questions-	2 out of 4	3 to 5 pages	2 x 10 = 20	<b>Total</b>		
Mode of Exam	Time in Hours Maximum																							
Written Examination	1 hour 30 minutes																							
Question Type	Number of questions to answered	Answer word/ page limit	Marks																					
Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10																					
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Section C - Essay Questions-	2 out of 4	3 to 5 pages	2 x 10 = 20																					
<b>Total</b>			<b>50 marks</b>																					

	<ul style="list-style-type: none"><li>• <b>Practicum</b></li></ul> <p>Total mark: 35 Assessment mode:</p> <p>Mini project: 20 marks Viva voce: 15 marks</p> <p>Duration of Exam : NA</p>
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#### SUGGESTED READINGS

- 1) Preeti Singh – *Investment Management*, Himalaya Publishing House
- 2) Prasanna Chandra – *Investment Analysis and Portfolio Management*, Tata McGraw-Hill
- 3) S. Kevin – *Security Analysis and Portfolio Management*, PHI Learning
- 4) Fisher & Jordan – *Security Analysis and Portfolio Management*
- 5) R.P. Rustagi – *Investment Analysis and Portfolio Management*, Sultan Chand & Sons
- 6) SEBI Investor Education Resources – <https://investor.sebi.gov.in>
- 7) NISM Study Modules – *Mutual Funds, Equity Derivatives, Investment Adviser Level I & II*
- 8) NSE India Website – For real-time stock data and learning: <https://www.nseindia.com>

	<b>MAR ATHANASIUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION(HONOURS)</b>				
<b>Course Name</b>	<b>ENTREPRENEURSHIP DEVELOPMENT</b>				
<b>Type of Course</b>	SEC				
<b>Course Code</b>	<b>M25BAT4SEC200</b>				
<b>Course Level</b>	<b>200</b>				
<b>Course Summary</b>	The Entrepreneurship Development course introduces students to the fundamentals of entrepreneurship, including the traits of successful entrepreneurs and the process of starting and managing a business. It covers idea generation, business planning, funding sources, and legal frameworks essential for launching startups. The course also emphasizes innovation, risk management, and the role of entrepreneurship in economic development and job creation.				
<b>Semester</b>	<b>4</b>	<b>Credits</b>		<b>Total - 3</b>	
				L - 3	P - 0
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	<b>OJT</b>	
		3	0	0	
				<b>Total Hours</b>	
				45	
<b>Pre- requisites, if any</b>	Basic Interest in Entrepreneurship				

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Understand the fundamentals of entrepreneurship and identify potential business opportunities	Understanding	1,2,6
2	Apply tools for business planning, including model design, legal registration, and market strategy	Applying	3,4,10
3	Create a basic business plan and deliver an effective entrepreneurial pitch	Creating	4,6,9

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	2	2	1	2	2	2	3	1	2
CO 2	3	3	3	2	2	2	2	3	2	3
CO 3	3	3	3	3	2	3	2	3	2	3

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1.	Foundations of Entrepreneurship			
	1.1	Entrepreneur and entrepreneurship, definition, traits, features, classifications.	3	1
	1.2	Role of entrepreneur in India, introduction to MSMEs, and types of enterprises	2	1
	1.3	Identifying and assessing business	5	1
	1.4	Introduction to startup India, incubation centres, and support system	5	1
2	Business Planning and Strategy			
	2.1	Identifying different opportunities in business, the basics of market research, and competitor analysis	3	2
	2.2	Legal formalities: business regulations, GST, licenses	2	2
	2.3	Introductions to branding and digital marketing strategy	3	2
	2.4	EDII (entrepreneurship development institute of India), SLDO (small industries development organization), NIESBUD (National institute for entrepreneurship and small business development)	2	2
	2.5	Sickness in small business enterprises: causes and remedies	5	2
3	Funding, Pitching, and Growth			

	3.1	Introduction to business finance, costing, pricing, and break-even point	3	3
	3.2	Source of funding: self-funding, angel funding, venture capital, government scheme: PMEGP, MUDRA	5	3
	3.3	Growth strategies and sustainable entrepreneurship	2	3
	3.4	Preparing and presenting a business plan or pitch, Elements of a successful pitch deck	3	3
	3.5	Capstone activity: Business Plan Presentation	2	3
4	Teacher Specific Content			1,2,3,4

<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b> Lecture session Case studies of successful entrepreneurs Guest sessions from founders and incubators Role plays Group assignments and field observation
	<b>MODE OF ASSESSMENT</b> <b>Mode of Assessment</b>
	<b>1 Continuous Comprehensive Assessment (CCA)</b>  <b>Theory</b> Total Marks: 25 Assessment Methods  (d) MCQ based tests (e) Descriptive tests (f) Viva Voce (g) Group Discussions or Group Presentation on business startup idea
<b>Assessment Types</b>	<b>2 End Semester Evaluation (ESE)</b>  <b>Theory</b> Total Marks: 50 Assessment Methods

<b>Mode</b>		<b>Time in Hours Maximum</b>	
Written Examination		1 hour 30 minutes	
Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1=10
Section B Short Answer Questions	4 out of 6	Theory- Maximum- 1 page	4 x 5 = 20
Section C Essay Questions	2 out of 4	Question Based	2 x 10 = 20
<b>Total</b>			<b>50 marks</b>

### References

1. Ries, Eric. *The Lean Startup*. Crown Publishing
2. Timmons, Jeffry A., and Stephen Spinelli. *New Venture Creation*. McGraw Hill
3. Thiel, Peter. *Zero to One*. Crown Business
4. Hisrich, Robert D., Michael P. Peters, and Dean A. Shepherd. *Entrepreneurship*. 12th ed., McGraw Hill Education, 2022.
5. Kuratko, Donald F. *Entrepreneurship: Theory, Process, and Practice*. 11th ed., Cengage Learning, 2023.
6. Khanka, S. S. *Entrepreneurial Development*. Revised ed., S. Chand Publishing, 2021.
7. Sharma, Shashi K. *Entrepreneurship Development*. 2nd ed., Vikas Publishing House, 2023.
8. Bansal, Rashmi. *Arise, Awake: The Inspiring Stories of Young Indian Entrepreneurs*. Westland Books, 2021.
9. Desai, Vasant. *Dynamics of Entrepreneurial Development and Management*. Himalaya Publishing House, 2022.
10. Srivastava, Anshul, and Megha Jain. "Entrepreneurial Intentions among Indian Youth Post-COVID-19." *Journal of Entrepreneurship and Innovation in Emerging Economies*, vol. 10, no. 1, 2023, pp. 45–57.


11. Kumar, Sandeep, and Priya Rathi. "Government Initiatives and Startup India: A Critical Analysis." *Asian Journal of Innovation and Policy*, vol. 8, no. 2, 2022, pp. 101–113.
12. Tiwari, Rajesh, and Stephan Buse. "Barriers to Entrepreneurship in Developing Economies: The Case of India." *International Journal of Entrepreneurial Behaviour & Research*, vol. 29, no. 1, 2023, pp. 23–39.
13. Singh, Manju. "Women Entrepreneurs in India: Challenges and Prospects." *Indian Journal of Management and Entrepreneurship*, vol. 5, no. 4, 2021, pp. 88–96.

### SUGGESTED READINGS

1. <https://www.startupindia.gov.in>
2. <https://www.msme.gov.in>





	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>					
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>					
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>					
<b>Course Name</b>	<b>LIFE SKILLS</b>					
<b>Type of Course</b>	VAC					
<b>Course Code</b>	<b>M25BAT4VAC200</b>					
<b>Course Level</b>	<b>200</b>					
<b>Course Summary</b>	This course develops essential life skills for personal, academic, and professional success. It integrates effective communication, interpersonal competence, time and stress management, and introduces motivational theories like Maslow's Hierarchy of Needs, promoting self-awareness and emotional resilience.					
<b>Semester</b>	4	<b>Credits</b>			<b>Total - 3</b>	<b>Total Hours</b>
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	OJT	L - 3   P - 0	
		3	0	0	45	
<b>Pre- requisites, if any</b>	Nil					

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Communicate effectively in academic, social, and workplace contexts using appropriate verbal and non-verbal tools.	Applying	1, 2, 6
2	Demonstrate interpersonal, teamwork, and conflict resolution skills in group settings.	Analyzing	3, 6,8
3	Apply goal-setting techniques, stress management, and motivational frameworks to handle real-life challenges.	Evaluating	4,5,9,10

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO1	2	2	0	0	0	3	0	0	0	0
CO2	0	0	2	0	0	3	0	2	0	0
CO3	0	0	0	2	2	0	0	0	2	3

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1	Communication and Interpersonal Skills			
	1.1	Basics of verbal, non-verbal, and written communication	3	1
	1.2	Barriers and techniques for effective communication	3	1
	1.3	Interpersonal relationships, trust, empathy	3	2
	1.4	Team building, leadership, and collaboration	3	2
	1.5	Conflict resolution: techniques and cases	3	2
2	Time Management, Motivation, and Goal Setting			
	2.1	SMART goals and prioritization techniques	2	3
	2.2	Procrastination and time blocking	2	3
	2.3	Maslow's Hierarchy of Needs and motivation	3	3
	2.4	Herzberg's Two-Factor Theory	3	3
	2.5	McClelland's Needs Theory	2	3

	2.6	Linking personal values with goals	3	3
3	Emotional Intelligence and Stress Management			
	3.1	Self-awareness, empathy, and emotional regulation	5	3
	3.2	Stressors and coping strategies (journaling, mindfulness, physical wellness)	5	3
	3.3	Resilience and adaptability in academic and workplace scenarios	3	3
	3.4	Balancing emotions in decision-making	2	3
4	Teacher Specific Content			1,2,3


<b>Teaching and Learning Approach</b>	<p><b>Classroom Procedure (Mode of transaction)</b></p> <ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Assignment</li> <li>3. PPT Presentation</li> <li>4. Viva Voce</li> <li>5. Seminar</li> <li>6. Case study</li> <li>7. Quiz</li> <li>8. Viva voce</li> </ol>
<b>Assessment Types</b>	<p><b>MODE OF ASSESSMENT</b></p> <p>Mode of Assessment</p>

<b>A. Continuous Comprehensive Assessment (CCA)</b>			
<b>Theory</b>			
Total Marks:25			
Assessment Methods			
<ul style="list-style-type: none"> <li>• Internal Test</li> <li>• Assignment/Activity-Based Task</li> <li>• Class Engagement</li> </ul>			
<b>B. End Semester Evaluation (ESE)</b>			
<b>Theory</b>			
Total Marks:50			
Assessment Methods			
<b>Mode</b>		<b>Time in Hours Maximum</b>	
Written Examination		1 hour 30 minutes	
Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10
Section B Short Answer Questions	4 out of 6	Theory- Maximum- 1 page	4 x 5 = 20
Section C Essay Questions	2 out of 4	Question Based	2 x 10 = 20
<b>Total</b>			<b>50 marks</b>

**Suggested Reading**

- 1) Rao, M.S. *Soft Skills – Enhancing Employability*– I.K. International Publishing House Pvt. Ltd.
- 2) Alex, K. *Soft Skills: Know Yourself and Know the World*– S. Chand Publishing
- 3) Lata, P., & Kumar, S. *Communication Skills*– Oxford University Press

- 4) Goleman, Daniel. *Emotional Intelligence: Why It Can Matter More Than IQ*. 25th Anniversary ed., Bantam Books, 2021.
- 5) Mishra, B. K. *Life Skills Education*. 2nd ed., APH Publishing Corporation, 2022.
- 6) WHO. *Skills for Health: Skills-Based Health Education Including Life Skills*. World Health Organization, 2021.  
<https://www.who.int/publications/i/item/skills-for-health>
- 7) UNICEF. *Life Skills Learning and Assessment: A Framework for Curriculum Integration*. UNICEF Office of Global Insight and Policy, 2023.  
<https://www.unicef.org>
- 8) Subramanian, V. *Life Skills for College Students: Empowering the Youth for a Better Tomorrow*. Sage Publications India, 2022.
- 9) Nair, Asha. *Life Skills and Personality Development*. Himalaya Publishing House, 2021.
- 10) Singh, Yogendra. "The Role of Life Skills Education in Empowering Youth." *Journal of Education and Human Development*, vol. 12, no. 1, 2023, pp. 23–34.
- 11) Kumar, Sunil. "Life Skills Education in Higher Education Institutions: A Need of the Hour." *International Journal of Education and Psychological Research*, vol. 10, no. 2, 2022, pp. 57–65.
- 12) Sharma, Meena. *Developing Life Skills Through Education*. Kanishka Publishers, 2023.
- 13) Patel, Rina. "Enhancing Employability through Life Skills Training: A Study on Indian Undergraduate Students." *South Asian Journal of Social Studies and Education*, vol. 6, no. 3, 2022, pp. 90–99.

	<b>MAR ATHANASIOUS COLLEGE(AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Course Name</b>	<b>Summer Internship</b>				
<b>Type of Course</b>	<b>INT</b>				
<b>Course Code</b>	<b>M25BAT4INT200</b>				
<b>Course Summary</b>	<p>The internship is designed to provide students with real-world exposure and hands-on experience in professional environments aligned with their skill domain and major area of study. It acts as a vital link between academic learning and industry application, allowing students to apply theoretical concepts to practical situations. Through active engagement in industry, research institutions, or academic labs, students gain insights into organizational operations, workplace practices, and professional expectations. The internship also supports the development of key professional competencies such as communication, teamwork, time management, and ethical responsibility. Additionally, it encourages critical thinking, reflection, and self-assessment, helping students identify personal strengths and explore potential career pathways. Students shall undergo the internship in a Firm, Industry, or Organization, or engage in Training in Labs with faculty and researchers, or other Higher Education or Research Institutions, ensuring alignment with their area of academic specialization.</p>				
<b>Semester</b>	<b>4</b>	<b>Duration</b>	<b>60 hours</b>	<b>Credits</b>	<b>2</b>

**COURSE OUTCOMES (CO)**

<b>CO No:</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No:</b>
	Upon the successful completion of the course, the student will be able to		
1	Demonstrate practical understanding of operational aspects in their domain by engaging in real-world industry settings.	Applying	1,3,6,10

2	Apply academic knowledge and skills to identify and solve industry-relevant problems.	Applying	1,2,3,10
3	Exhibit professional competencies including effective communication, teamwork, time management, and ethical responsibility.	Creating	4,5,8,9
4	Develop an understanding of workplace practices, expectations, and challenges.	Understanding	1,6,10
5	Reflect critically on their internship experience to identify personal strengths, growth areas, and career aspirations.	Evaluating	1,6,10


Assessment Types	MODE OF ASSESSMENT	
	A	Internal Evaluation
	Components	Marks
	Feedback from the hosting organization	5
	Internal Supervisor feedback	10
	<b>Total</b>	<b>15</b>
	B	External Evaluation
	Components	Marks
	Presentation	10
	Report	10
Viva Voce	15	
<b>Total</b>	<b>35</b>	



**Semester: 5****SYLLABUS INDEX**

Course Code	Title of the Course	Type of the Course	Credit	Hours/week	Hour Distribution /week		
					L	P	O
M25BAT5SDC300	DIGITAL MARKETING	SDC	4	4	4	0	0
M25BAT5SDE301	ADVANCED ACCOUNTING	SDE	4[3+1]	5	3	2	0
M25BAT5SDE302	LOGISTICS AND SUPPLY CHAIN MANAGEMENT		4 [3+1]	5	3	2	0
M25BAT5SDC303	FINANCIAL MANAGEMENT	SDC	4[3+1]	5	3	2	0
M25BAT5SEC300	TAX ASSESSMENT AND PRACTICES	SEC	3[2+1]	4	2	2	0
M25BAT5MPC300	LIFE AND GENERAL INSURANCE	MPC	4	4	4	0	0
M25BAT5VAC300	AUDITING	VAC	3	3	3	0	0

L — Lecture, P — Practical/Practicum, O — On the Job Training

	<b>MAR ATHANASIUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM</b>				
<b>MAC BVOC HONOURS SYLLABUS</b>					
<b>Faculty/Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>DIGITAL MARKETING</b>				
<b>Type of Course</b>	SDC				
<b>Course Code</b>	<b>M25BAT5SDC300</b>				
<b>Course Level</b>	<b>300</b>				
<b>Course Summary</b>	This course is intended to develop a firm theoretical foundation and build creative ability and skills in the emerging fields of digital marketing and creative advertising. The course has been curated to enable learners to identify digital platforms and use digital marketing tools and strategies effectively. The course also combines the principles of advertising with strategies for establishing and enhancing brand identity. Practical skills in developing advertising campaigns, utilizing digital platforms, and measuring brand effectiveness is also included.				
<b>Semester</b>	<b>5</b>	<b>Credits</b>		<b>Total - 4</b>	<b>Total Hours</b>
				L – 4   P – 0	
<b>Course Details</b>	Learning Approach	Lecture	Practicum	OJT	
		Hours/Week	Hours/Week		
		4	0	0	60
<b>Pre-requisites, if any</b>	Fundamentals of Marketing				

## COURSE OUTCOMES (CO)

CO No.	Expected Course Outcome	Learning Domains*	PO No
1	Understand the basic concepts of Digital Marketing, its Opportunities and Challenges.	Understanding	1
2	Gain expertise in using major social media platforms and develop skills in creating compelling and shareable content for different Digital channels	Creating	4,9,10
3	Recognize Ethical and Privacy issues related to Digital Marketing and demonstrate the moral courage to implement ethics in digital marketing	Analysing	1, 2, 6, 8
4	Develop the ability to create effective Digital Marketing Strategies aligned with Business Objectives and develop the ability to write, design, and prepare advertisements.	Creating	2,4,5,9,

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	3	2	1	2	0	0	0	0	0
CO 2	0	3	2	3	1	0	2	0	0	0
CO 3	0	0	1	0	0	3	0	2	0	2
CO 4	1	1	3	3	3	1	1	0	2	0

**COURSE CONTENT**

## Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1	Introduction on Digital Marketing and Social Media Marketing			
	1.1	Concept of digital marketing- Transition from traditional to digital marketing- Importance of digital marketing,	3	1
	1.2	Key digital marketing channels	2	1
	1.3	Social Media Marketing Trends – Social Media Marketing Platforms– An Overview Facebook, Instagram, Snapchat, X(Twitter), Linked In, YouTube Marketing	4	1
	1.4	Community Building and Engagement through social media - Engaging with followers, Handling negative feedback	2	1
	1.5	Mobile Marketing and Influencer Marketing	3	1
	1.6	Case Study on Exploring the opportunities of digital marketing and social media marketing, Review of various social media platforms, Analysis of influencers' performance, etc.	5	1
2	Content and E-mail Marketing			
	2.1	Overview of Content Strategy in Marketing-How to create content that matches the user intent and business goals	3	2
	2.2	Word- of- Mouth Marketing- Digital versions of WoM- Using Content for Story Telling- Content for Blogs, Vlogs, and Videos	3	2

	2.3	E-mail Marketing - Effective E-mail Marketing Strategy – Building E-mail List and Content	3	2
	2.4	Privacy and Data Protection – Transparency and Authenticity – Social Responsibility	3	2
	2.5	Pillars of Ethical Digital Marketing– Transparency – Cause - related Marketing – Authenticity – Consistency	3	2
	2.6	Activities involving blog writing, vlogging, storytelling, email marketing process, case	3	2
<b>3</b>	Advertisement			
	3.1	Advertising Concept – Evolution- Functions – Types.	2	3
	3.2	Channels of Advertisement	1	3
	3.3	Media Mix Selection – Role of Media Planning in Advertising- Media Buying Strategies	2	3
	3.4	Creative Advertising – Process – Role of Creativity in Advertising- Techniques for generating creative ideas	2	3
	3.5	Copywriting-Concept-Principles-Techniques-	2	3
	3.6	Ad copy creation activities	2	3
<b>4</b>	Effectiveness of advertising, Advertising Agencies, Ethics			
	4.1	Effectiveness of advertising- Methods to measure effectiveness	2	4
	4.2	Advertising Agency-Role-Types- Selection	1	4
	4.3	Advertising and Society- Social responsibility in advertising-Ethical and legal aspect of advertising- ASCI and functions	3	4
	4.4	Enactment of advertisements, video presentations of advertisements,	3	4
	4.5	Measuring advertisement effectiveness	3	4
<b>5</b>	Teacher Specific Content			1,2,3,4


<p><b>Teaching and Learning Approach</b></p>	<p><b>Classroom Procedure (Mode of transaction)</b></p> <p>Lecture                      -Discussion Session: Teacher provides a platform for review of experiences and Knowledge, develops insights into the disciplinary knowledge on the theories and their various aspects.                      Focused Group Learning: Students will work together in small groups on various issues in the macro environment of business                      Flipped classroom                      Video Presentation                      Copy writing                      Case study                      Role play                      Logo creation/ Caption creation etc.</p>				
<p><b>Assessment Types</b></p>	<p><b>MODE OF ASSESSMENT</b></p> <p><b>A. Continuous Comprehensive Assessment (CCA)</b></p> <p><b>Theory</b>                      Total mark: 30 marks</p> <p>(a) MCQ based test                      (b) Role Play/ Skit/ Presentation/ Development of ideas in a digital platform/ Designing Ad copy/ Logo Creation / Case Studies etc.</p>				
	<p><b>B. End Semester examination (ESE)</b></p> <p><b>Theory</b>                      Total mark: 70 marks</p> <p>Assessment method:</p> <table border="1" data-bbox="549 1637 1321 1727"> <thead> <tr> <th>Mode</th> <th>Time in Hours Maximum</th> </tr> </thead> <tbody> <tr> <td>Written Examination</td> <td>2 hrs</td> </tr> </tbody> </table>	Mode	Time in Hours Maximum	Written Examination	2 hrs
Mode	Time in Hours Maximum				
Written Examination	2 hrs				

<b>Question Paper Pattern</b>			
Question Type	Number of questions to answered	Answer word/ page limit	Marks
Part A- Very Short Answer	10 out of 12	Word, Phrase, or a sentence	10 x 3=30 marks
Part B- Short Essay	5 out of 7	One Page	5 x 5= 25 marks
Part C - Essay Questions	1 out of 2	Question Based	1 x 15 = 15 marks
<b>Total</b>			<b>70 marks</b>

### **SUGGESTED READINGS**

1. Chaffey, D., & Ellis-Chadwick, F. (2019). *Digital Marketing: Strategy, Implementation and Practice* (7th ed.). Pearson.
2. Kotler, P., Kartajaya, H., & Setiawan, I. (2017). *Marketing 4.0: Moving from Traditional to Digital*. Wiley.
3. Ryan, D. (2016). *Understanding Digital Marketing: Marketing Strategies for Engaging the Digital Generation* (4th ed.). Kogan Page.
4. Tuten, T. L., & Solomon, M. R. (2018). *Social Media Marketing* (3rd ed.). SAGE Publications.
5. Kingsnorth, S. (2019). *Digital Marketing Strategy: An Integrated Approach to Online Marketing* (2nd ed.). Kogan Page.



	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>					
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>					
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>					
<b>Course Name</b>	<b>ADVANCED ACCOUNTING</b>					
<b>Type of Course</b>	SDE					
<b>Course Code</b>	<b>M25BAT5SDE301</b>					
<b>Course Level</b>	<b>300</b>					
<b>Course Summary</b>	This course helps students to equip themselves with advanced-level accounting practices. It enables the students to prepare and analyse company financial statements and to apply accounting knowledge in departmental, branch, and investment contexts					
<b>Semester</b>	<b>5</b>	<b>Credits</b>			<b>Total - 4</b>	<b>Total Hours</b>
		L - 3	P - 1	OJT		
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	OJT	75	
		3	2	0		
<b>Pre- requisites, if any</b>	Basic Knowledge in Accounting					

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Prepare and interpret financial statements of companies as per Schedule III of the Companies Act	Evaluating	1,2
2	Account for investment transactions and determine income from investments	Analysing	1,2,10
3	Understand and prepare departmental accounts and allocate common expenses appropriately	Applying	1,2,7
4	Prepare branch accounts under different systems including dependent and independent branches	Applying	6,8,9



**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	3	3	2	2	1	2	3	1	2
CO 2	3	3	3	2	2	1	2	3	1	2
CO 3	3	2	2	2	1	1	1	2	1	3
CO 4	3	3	2	1	1	1	1	2	1	3

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1.	Financial Statements of Companies			
	1.1	Financial statement, meaning, need, and objective, preparation of the statement of profit and loss account	5	1
	1.2	Preparation of the balance sheet under Schedule III,	10 P	1
	1.3	Notes to account, managerial remuneration, statement of changes in equity	5	1
2.	Investment Accounts			
	2.1	Investment accounts, meaning AS 13 accounting for investments	4	2
	2.2	Trade investments, marketable securities, and ruling of investment accounts	3	2
	2.3	Accounting treatment in the purchase and sale of investments, balancing investment accounts	3 P	2
	2.4	Cum interest and ex interest quotation, cum dividend and ex dividend quotation	4	2
	2.5	Bonus and rights shares	4	2

	Department accounts			
3.	3.1	Need and advantages of departmental accounting	5	3
	3.2	Allocation and apportionment of common expenses, singular and columnar methods of calculation	5	3
	3.3	Inter-departmental transfers at cost and selling price	5	3
	3.4	Preparation of consolidated departmental Trading and P&L A/c and Balance sheet.	5 P	3
	Branch Accounts			
4.	4.1	Dependent and independent branches, meaning and need, features of a branch, types of branches	5	4
	4.2	Branch accounts in Head Office books (stock and debtors' system)	5	4
	4.3	Incorporation of the branch trial balance	2 P	4
	4.4	Foreign branch: conversion of foreign branch trial balance (introductory only)	5	4
5.	Teacher Specific Content			1,2,3,4

<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b> Lecturer Group discussion Hands on activities Peer learning Experimental learning
<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b>

**A. Continuous Comprehensive Assessment (CCA)**

**Theory**

Total Marks: 25

Assessment Methods

- c) MCQ-based test and Viva Voce
- d) Descriptive tests

**Practicum**

Total Marks: 15

Assessment Methods

- a) Brief presentation on any one area: Schedule III reporting, investment ledger, or branch model

Internal components

- Skill acquired
- Punctuality
- Participation and engagement

**B. End Semester Evaluation (ESE)**

**Theory**

Total marks: 50

Assessment methods

Mode	Time in Hours Maximum
Written Examination	1 hour 30 minutes

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Part A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 = 10
Part B- Short Answer	4 out of 6	Theory- Maximum- 1 page	4 x 5 = 20
Part C - Essay Questions-	2 out of 4	Question Based	2 x 10 = 20
<b>Total</b>			<b>50 marks</b>


<b>Practicum</b>	
Total Marks: 35	
Assessment Methods	
Mode	Maximum marks
Prepare the company's final accounts or investment ledger using real/simulated data	20
Viva voce	15
<b>Total</b>	<b>35 marks</b>
<b>Duration of Examination: NA</b>	

### References

- 1) Shukla, M.C., T.S. Grewal, and S.C. Gupta. *Advanced Accounts*. S. Chand Publishing, latest ed.
- 2) Maheshwari, S.N., and S.K. Maheshwari. *Corporate Accounting*. Vikas Publishing, latest ed.
- 3) Gupta, R. L., and M. Radhaswamy. *Advanced Accountancy*. Vol. 2, 19th ed., Sultan Chand & Sons, 2023.
- 4) Shukla, M. C., T. S. Grewal, and S. C. Gupta. *Advanced Accounts*. Vol. 2, 21st ed., S. Chand Publishing, 2022.
- 5) Maheshwari, S. N., and S. K. Maheshwari. *Advanced Accounting*. Vol. 2, Vikas Publishing House, 2022.
- 6) Jain, S. P., and K. L. Narang. *Advanced Accountancy*. Vol. 2, 21st ed., Kalyani Publishers, 2023.
- 7) Tulsian, P. C. *Advanced Accounting*. McGraw Hill Education, 2021.
- 8) Sehgal, Ashok, and Deepak Sehgal. *Advanced Accounting: Corporate Accounting*. Taxmann Publications, 2024.
- 9) Mukherjee, Amitabha, and Mohammed Hanif. *Modern Accountancy*. Vol. 2, 2nd ed., McGraw Hill Education, 2021.
- 10) Singhania, Monica. *Corporate Accounting and Advanced Financial Accounting*. Taxmann Publications, 2023.
- 11) Das, S. K. "Recent Trends in Corporate Reporting and Advanced Accounting Standards in India." *International Journal of Accounting and Finance*, vol. 14, no. 2, 2022, pp. 78–89.

### SUGGESTED READINGS

ICAI. *Accounting Standards – Study Material*. The Institute of Chartered Accountants of India.

	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM</b>					
		<b>MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>					
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>					
<b>Course Name</b>	<b>LOGISTICS AND SUPPLY CHAIN MANAGEMENT</b>					
<b>Type of Course</b>	SDE					
<b>Course Code</b>	<b>M25BAT5SDE302</b>					
<b>Course Level</b>	<b>300</b>					
<b>Course Summary</b>	This course provides an in-depth exploration of the concepts, strategies, and practices in logistics and supply chain management. Emphasis will be placed on the integration of technology, scalability, and global considerations in optimizing supply chain performance.					
<b>Semester</b>	<b>5</b>	<b>Credits</b>		<b>Total - 4</b>		<b>Total Hours</b>
				L - 3	P - 1	
<b>Course Details</b>	<b>Learning Approach</b>	Lecture	Practicum	OJT		75
		Hours/Week	Hours/Week	0		
		3	2			
<b>Pre-requisites, if any</b>	Nil					

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains*</b>	<b>PO No</b>
1	Understand the fundamental concepts and components of logistics and supply chain management.	Understanding	1,4,10
2	Analyze and evaluate the strategic importance of effective supply chain management in various industries.	Analyzing	1
3	Apply logistics and supply chain strategies to improve efficiency, reduce costs, and enhance overall organizational performance.	Applying	1,2
4	Examine the trends in and the role of technology, sustainability, and global perspectives in modern supply chain management.	Analyzing	1

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	3	3	2	2	1	2	3	1	2
CO 2	3	3	3	2	2	1	2	3	1	2
CO 3	3	2	2	2	1	1	1	2	1	3
CO 4	3	3	2	1	1	1	1	2	1	3

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT**

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1.	Introduction to Logistics and Supply Chain Management			
	1.1	Logistics – Evolution - Nature and Importance - Components of Logistics Management  Competitive advantages of Logistics – Functions of Logistics Management	4	1
	1.2	Principles – Logistics Network – Integrated Logistics System	2	1
	1.3	Supply Chain Management: Meaning & definition – objectives – Need & importance – scope and functions- Advantages	2	1
	1.4	Basic concepts of SCM – Stages of Supply Chain – Best practices in SCM	2	1
	1.5	Discussions and Presentation on the supply chain theories, supply chain strategies of Different organisations, etc.	8P	1
	Warehousing and Transportation			
	2.1	Elements of Logistics management –Inventory carrying and Warehousing,	4	2
	2.2	Factors influencing warehousing decisions -Types of warehousing	2	2



2.	2.3	Material Handling, Concepts and Equipment: Automated Storage and Retrieval Systems – Order Processing –	3	2
	2.4	Transportation – Factors affecting Transportation decisions - Modes of transport – Multimodal transportation and Containerization	3	2
	2.5	Major documentation in transportation And warehousing -Airway bill, Bill of lading, MBL, HBL, CY, CFS, Seaway Bill	3	2
	2.6	Discussions, Field Visits, Industrial Visits. Case studies, etc. on Transportation, Warehousing techniques, Channel strategy, etc.	8P	2
3.	Inventory Management and Processes			
	3.1	Inventory - Importance, Function, Classification of Inventory, Inventory-related Cost, Objectives of Inventory planning and Control, Types of Inventory Situations	3	3
	3.2	Selective Inventory Control Model- ABC Analysis, VED, XYZ, FSN, SOS, GOLF, EOQ Model, P& Q System, Concept of JIT, Elements, and the benefits of JIT,	5	3
	3.3	Materials Requirement Planning (MRP), Process of MRP, Benefits & limitations of MRP; Inventory Control Process – Perpetual Review, Periodic Review, Modified Control; Materials Audit.	5	3
	3.4	Discussions, Field Visits, Industrial Visits. Case studies, etc., on Inventory Management	8P	3
4.	Outsourcing logistics and Technology Application			
	4.1	Distribution channels - Functions Performed -Types of design	4	4
	4.2	Outsourcing logistics – reasons - Logistics Providers – Stages - Role of logistics providers -3PL, 4PL, 5PL and 6PL	2	4
	4.3	Quality customer service-Green Logistics- Re-engineering the Supply chain	5	4
	4.4	Discussions and presentation, as well as Case study on emerging trends in logistics and supply chain management.	10P	4




5.	Teacher specific content	1,2,3,4
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<b>Teaching and Learning Approach</b>	<p><b>Classroom Procedure (Mode of transaction)</b></p> <ul style="list-style-type: none"> <li>• Lecture and Presentation</li> <li>• Activity learning</li> <li>• Collaborative learning</li> <li>• Role play</li> <li>• Field Visit</li> </ul>									
	<p><b>MODE OF ASSESSMENT</b></p>									
<b>Assessment Types</b>	<p><b>C. Continuous Comprehensive Assessment (CCA)</b></p> <ul style="list-style-type: none"> <li>• <b>Theory</b> Total Marks: 25 Assessment Methods Non- MCQ based test</li> <li>• <b>Practicum</b> Total Marks: 15 Assessment Methods Presentation Report of Practicums activities Internal components</li> <li>• Skill acquired</li> <li>• Punctuality</li> <li>• Participation and engagement</li> </ul>									
	<p><b>D. End Semester Evaluation (ESE)</b></p> <ul style="list-style-type: none"> <li>• <b>Theory</b> Total mark: 50 Assessment Method</li> </ul> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Mode</th> <th>Duration of Exam</th> </tr> </thead> <tbody> <tr> <td>Written Examination</td> <td>1 hour 30 minutes</td> </tr> </tbody> </table>			Mode	Duration of Exam	Written Examination	1 hour 30 minutes			
	Mode	Duration of Exam								
Written Examination	1 hour 30 minutes									
<table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th>Question Type</th> <th>Number of questions to answered</th> <th>Answer word/ page limit</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>	Question Type	Number of questions to answered	Answer word/ page limit	Marks						
Question Type	Number of questions to answered	Answer word/ page limit	Marks							

Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10								
Section B- Short Answer	4 out of 6	Theory- Maximum- 1 page	4 x 5 = 20								
Section C- Essay Questions-	2 out of 4	3 to 5 pages	2 x 10 = 20								
<b>Total</b>			<b>50 marks</b>								
<p>• <b>Practicum</b>                      Total Marks: 35                      Assessment Methods</p> <table border="1"> <thead> <tr> <th>Mode</th> <th>Maximum marks</th> </tr> </thead> <tbody> <tr> <td>Report of Practicums Activities: Presentations</td> <td>20</td> </tr> <tr> <td>Viva voce</td> <td>15</td> </tr> <tr> <td><b>Total</b></td> <td><b>35 marks</b></td> </tr> </tbody> </table> <p><b>Duration of Examination: NA</b></p>				Mode	Maximum marks	Report of Practicums Activities: Presentations	20	Viva voce	15	<b>Total</b>	<b>35 marks</b>
Mode	Maximum marks										
Report of Practicums Activities: Presentations	20										
Viva voce	15										
<b>Total</b>	<b>35 marks</b>										

## References

- 1) Muninarayanappa. Mand Raju G.S(2021), Fundamentals of Logistics and Supply Chain Management, *Jayvee International Publication*,
- 2) Sunil Chopra & Peter Meindl, Supply Chain Management - Strategy, Planning and Operation, *PHI*
- 3) Dr. R.P.Mohanty & Dr.S.G.Deshmukh, Essentials of Supply Chain Management, *Jaico Publishing House*
- 4) D.K.Agarwal, Supply Chain Management - Strategy, Cases and Best Practices, *Cengage*
- 5) David Simchi - Levi, Philip Kamiusky, Edith Simchi - Levi, Designing & Managing the Supply Chain, *McGraw Hill*
- 6) Janat Shah, Supply Chain Management Text and Cases, *Pearson Education*
- 7) Rahul V Altekar, Supply Chain Management – Concepts and Cases, Agarwal, D.K., 'Textbook of Logistics and Supply Chain Management', *Mac Millan India Ltd*,
- 8) Chase, R.B., Shankar, Rand Jacobs, F.R. 'Operations Management and Supply Chain Management', *McGraw Hill Publications*
- 9) Chopra, S., Meindl, P. and Kalra, D.V. 'Supply Chain Management', *Pearson Education India*,
- 10) Krishnaveni Muthiah, 'Logistics Management and Seaborne Trade', *Himalaya Publishing House*,
- 11) Martin Christopher, 'Logistics and Supply Chain Management' *Pearson Education*

	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>FINANCIAL MANAGEMENT</b>				
<b>Type of Course</b>	SDC				
<b>Course Code</b>	<b>M25BAT5SDC303</b>				
<b>Course Level</b>	<b>300</b>				
<b>Course Summary</b>	The course provides a comprehensive understanding of the fundamentals of finance, the role of finance managers, and the objectives of financial management. It equips learners with analytical skills to evaluate capital structure, compute cost of capital, and make informed financing decisions. Learners also apply capital budgeting techniques using tools like Excel to assess investment alternatives. The course emphasizes working capital management and decision-making through collaborative and real-world problem-solving approaches.				
<b>Semester</b>	<b>5</b>	<b>Credits</b>		<b>Total - 4</b>	<b>Total Hours</b>
		L - 3	P - 1		
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	<b>OJT</b>	
		3	2	0	75
<b>Pre-requisites, if any</b>	Basic Interest in Finance				

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
CO1	Understand the fundamentals of finance, role of finance managers, and the significance of financial management.	Analyzing	1,10
CO2	Apply cost of capital concepts, evaluate capital structure decisions and create a funding plan for a business.	Creating	2,5
CO3	Use capital budgeting techniques to evaluate investment decisions using financial tools and software like Excel.	Evaluating	2,4
CO4	Demonstrate knowledge of working capital management policies and engage in policy-based decision-making through collaborative tasks.	Evaluating	1, 9, 3

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	CO1	3	0	0	0	0	0	0	0	0
CO 2	CO2	0	3	0	0	2	0	0	0	0
CO 3	CO3	0	3	0	2	0	0	0	0	0
CO 4	CO4	2	0	2	0	0	0	0	0	3

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1	Financial Management: an overview			
	1.1	Finance – meaning, types, and functions	5	1
	1.2	Role of Finance Manager	2	1
	1.3	Significance of Financial Management	2	1
	1.4	Case study: a real-world case of Financial mismanagement Vs success	5P	1
2	Financing Decision			
	2.1	Sources of Finance – long-term, medium-term, and short-term sources of funds	4	2
	2.2	Financing decisions – cost of capital, meaning and definition - Factors and types of cost of capital	2	2
	2.3	Computation of specific Cost of Capital- cost of debt- preference shares	4	2
	2.4	Cost of Equity shares and its approaches - Computation of cost of retained earnings	2	2
	2.5	Computation of weighted average cost of capital- book value method and market value weights	3	2
	2.6	Financing Decisions- Capitalisation – under and over Capitalisation	1	2

	2.7	Capital structure – factors affecting Capital structure and its importance	2	2
	2.8	Financing Decisions – leverage analysis- Operating, Financial, and Combined leverage	4	2
	2.9	Create a Capital structure plan for a hypothetical startup and pitch it	5P	2
	Investment Decision			
	3.1	Capital Budgeting – meaning- types-revenue expansion decision, cost reduction decision, accept-reject decision, contingent decision, and capital rationing decision	5	3
	3.2	Capital budgeting process- factors influencing- and problems	2	3
3	3.3	Cash Flow Analysis- calculation of cash inflow and outflow	2	3
	3.4	Techniques of evaluation of capital budgeting decisions- traditional techniques- payback period – modified PBP- Accounting rate of return	4	3
	3.5	Techniques of evaluation of capital budgeting decisions- time adjusted techniques- NPV- Profitability Index Method- Internal rate of return	5	3
	3.6	Use Excel to apply Payback Period, NPV, IRR, and ARR on a hypothetical investment project	5P	3
	Management of Working Capital			
	4.1	Working capital – meaning, definition- Concept of working capital – balance sheet concept- operating cycle concept	2	4
4	4.2	Types of working capital – factors affecting working capital – importance of working capital	2	4
	4.3	Working capital management – meaning and definition – scope – Policies	2	4
	4.4	Debate on “Best Working Capital Policy”	5P	4
5	Teacher Specific Content			1,2,3,4


<p><b>Teaching and Learning Approach</b></p>	<p><b>Classroom Procedure (Mode of transaction)</b></p> <ol style="list-style-type: none"> <li>1) Lecture Method</li> <li>2) Problem Solving Approach</li> <li>3) Case Studies</li> <li>4) Classroom discussions</li> <li>5) Mini Group Project</li> <li>6) Presentations</li> <li>7) Demonstration Practical using MS Excell</li> </ol>												
<p><b>Assessment Types</b></p>	<p><b>MODE OF ASSESSMENT</b> <b>Mode of Assessment</b></p> <p><b>A. Continuous Comprehensive Assessment (CCA)</b></p> <p><b>Theory</b> Total Marks: 25 Assessment Methods</p> <p>Non- MCQ based test</p> <p><b>Practicum</b> Total Marks: 15 Assessment Methods</p> <ol style="list-style-type: none"> <li>a. Presentation</li> <li>b. Report of Practicums activities</li> </ol> <p>Internal components</p> <ul style="list-style-type: none"> <li>• Skill acquired</li> <li>• Punctuality</li> <li>• Participation and engagement</li> </ul> <p><b>B. End Semester Evaluation (ESE)</b></p> <p><b>Theory</b> Total mark: 50 Assessment Method</p> <table border="1" data-bbox="513 1464 1289 1559"> <thead> <tr> <th>Mode</th> <th>Duration of Exam</th> </tr> </thead> <tbody> <tr> <td>Written Examination</td> <td>1 hour 30 minutes</td> </tr> </tbody> </table> <table border="1" data-bbox="440 1626 1362 1899"> <thead> <tr> <th>Question Type</th> <th>Number of questions to answered</th> <th>Answer word/ page limit</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Section A- Very short answer</td> <td>10 out of 12</td> <td>Word, Phrase, or a sentence</td> <td>10 x 1 =10</td> </tr> </tbody> </table>	Mode	Duration of Exam	Written Examination	1 hour 30 minutes	Question Type	Number of questions to answered	Answer word/ page limit	Marks	Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10
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Written Examination	1 hour 30 minutes												
Question Type	Number of questions to answered	Answer word/ page limit	Marks										
Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10										



	Section B- Short Answer	4 out of 6	Theory- Maximum- page 1	4 x 5 = 20
	Section C- Essay Questions-	2 out of 3	3 to 5 pages	2 x 10 = 20
<b>Total</b>				<b>50 marks</b>
<b>Practicum</b>				
Total Marks: 35				
Assessment Methods				
	Mode		Maximum marks	
	Report of Practicums Activities: Presentations		20	
	Viva voce		15	
	<b>Total</b>		<b>35 marks</b>	
<b>Duration of Examination: NA</b>				

### SUGGESTED READINGS

1. Gitman, Lawrence J., and Chad J. Zutter. *Principles of Managerial Finance*. 15th ed., Pearson Education, 2015.
2. Brigham, Eugene F., and Joel F. Houston. *Fundamentals of Financial Management*. 14th ed., Cengage Learning, 2015.
3. Khan, M. Y., and P. K. Jain. *Financial Management: Text, Problems and Cases*. 8th ed., McGraw-Hill Education, 2018.
4. Pandey, I. M. *Financial Management*. 11th ed., Vikas Publishing House, 2015.
5. Van Horne, James C., and John M. Wachowicz Jr. *Fundamentals of Financial Management*. 13th ed., Pearson Education, 2009.
6. Chandra, Prasanna. *Financial Management: Theory and Practice*. 9th ed., McGraw-Hill Education, 2015.

	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM</b> <b>MAC BVOC HONOURS SYLLABUS</b>			
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>			
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>			
<b>Course Name</b>	<b>TAX ASSESSMENT AND PRACTICES</b>			
<b>Type of Course</b>	SEC			
<b>Course Code</b>	<b>M25BAT5SEC300</b>			
<b>Course Level</b>	<b>300</b>			
<b>Course Summary</b>	The Tax Assessment and Practice course provides in-depth knowledge of tax procedures, assessment types, and practical aspects of filing returns under the Income Tax Act, 1961. It covers computation of taxable income, tax deductions, exemptions, and the functioning of the Income Tax Department, including self-assessment, regular assessment, and scrutiny procedures. The course also trains students in handling real-time tax scenarios, preparing tax documents, and using digital tools for e-filing and compliance.			
<b>Semester</b>	<b>5</b>	<b>Credits</b>		<b>Total - 3</b>
				L - 2   P - 1
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	<b>OJT</b>
		2	2	0
<b>Pre- requisites, if any</b>	Knowledge in Computation of Income tax.			
				<b>Total Hours</b> 60

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Compute the taxable income and tax liability of individuals and firms by applying relevant tax provisions.	Applying	1, 2, 6, 8
2	Prepare and file Income Tax Returns (ITR-1 to ITR-5) manually and through the Income Tax portal.	Applying	1, 2, 4, 7
3	Identify and apply eligible deductions under Chapter VI-A to reduce tax liability.	Analysing	1, 2, 6

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	3	0	0	0	3	0	2	0	0
CO 2	3	3	0	2	0	0	2	0	0	0
CO 3	3	3	0	0	0	2	0	0	0	0

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1	Introduction to Income Tax			
	1.1	Basics of Income Tax – Types of Assessments, Residential Status, and Scope of Total Income	5	1
	1.2	Computation of Taxable Income – Salary, House Property, Business/Profession, Capital Gains, Other Sources	5	1
	1.3	Tax liability calculation – Individuals and Firms under the old and new regimes	10P	1
2	Deductions and Assessment			
	2.1	Deductions under Chapter VI-A – Sections 80C to 80U	10P	2
	2.2	Strategic tax planning using eligible deductions	5	2
	2.3	Income Tax Authorities and Assessment	5	2
3	ITR Filing			
	3.1	Introduction to ITR Forms (ITR 1–5) – Structure, Applicability, and Requirements	5	3
	.3.2	Manual preparation of ITR – Hands-on Practice	5	3

	3.3	E-Filing ITR using Income Tax Portal – Registration, Login, Filing and Verification	10P	3
4		Teacher Specific Content		1,2,3

<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b>							
	Lecture Peer to Peer learning Case studies Discussions and Presentations Online tools							
<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b>							
	<b>B. Continuous Comprehensive Assessment (CCA)</b>							
	<p><b>Theory</b> Total Marks:15 Assessment Methods</p> <p>(h) MCQ-based tests (i) Viva Voce (j) Group Discussions or Group Presentation on Investment alternatives or personal financial planning process or hypothetical situations</p> <p><b>Practicum</b> Total Marks :15 Assessment Methods: Situation Analysis OR Retirement Calculator Applications OR Portfolio Construction</p>							
	<p><b>C. End Semester Evaluation (ESE)</b></p> <p><b>Theory</b> Total Marks:35 Assessment Methods</p> <p><b>Mode of Exam: Written examination</b> <b>Duration of Exam: 1hr</b></p> <table border="1" data-bbox="454 1863 1348 2024"> <thead> <tr> <th>Question Type</th> <th>Number of questions to answered</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table>			Question Type	Number of questions to answered	Marks		
Question Type	Number of questions to answered	Marks						

Part A	10 out of 12	10* 1= 10
Part B	5 out of 7	5*5=25
Total		35 marks

**Practicum**  
Total Marks:35  
Assessment Methods


Mode	Maximum marks
Case study report	10
Viva voce	25
<b>Total</b>	<b>35 marks</b>

### References

- 1) Roopa, Tally for Everyone - ATC Publishing Chennai.
- 2) Nadhani, A.K. Mastering Tally Prime,
- 3) **Singhania, V. K., & Singhania, M. (2024).** *Students' Guide to Income Tax Including GST* (68th ed.). Taxmann Publications.
- 4) **Ahuja, G., & Gupta, R. (2024).** *Systematic Approach to Income Tax* (45th ed.). Bharat Law House.
- 5) **Mehrotra, H. C., & Goyal, S. P. (2024).** *Income Tax Law and Practice* (63rd ed.). Sahitya Bhawan Publications.
- 6) **Pagare, Dinkar. (2023).** *Law and Practice of Income Tax*. Sultan Chand & Sons.
- 7) **Income Tax Department. (n.d.).** *e-Filing Portal*. Retrieved from <https://www.incometax.gov.in>

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- 1) **Ahuja, G., & Gupta, R. (2024).** *Systematic Approach to Income Tax* (45th ed.). Bharat Law House.
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- 4) **Income Tax Department. (n.d.).** *e-Filing Portal*. Retrieved from <https://www.incometax.gov.in>

	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>LIFE AND GENERAL INSURANCE</b>				
<b>Type of Course</b>	MPC				
<b>Course Code</b>	<b>M25BAT5MPC300</b>				
<b>Course Level</b>	<b>300</b>				
<b>Course Summary</b>	This course introduces students to the fundamental principles and practices of life and general insurance. It provides comprehensive knowledge of various insurance products, underwriting procedures, claim processing, and the legal-regulatory framework in India. Students will gain the ability to assess risks and understand the practical application of insurance services in business and personal finance.				
<b>Semester</b>	<b>5</b>	<b>Credits</b>		<b>Total - 4</b>	
				L - 4	P - 1
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	<b>OJT</b>	
		4	0	0	<b>Total Hours</b> 60
<b>Pre- requisites, if any</b>	Basic interest in Insurance				

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Understand the basic concepts, types, and principles of insurance.	Understanding	1, 2
2	Describe the functioning of life insurance and general insurance policies.	Understanding	1,3
3	Apply knowledge of underwriting, premium setting, and claims management.	Analysing	3,4,7
4	Evaluate the legal framework and regulatory role of IRDAI in the Insurance industry.	Evaluating	2,4,5,9,10



**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO1	3	2	0	0	0	0	0	0	0	0
CO2	2	0	2	0	0	0	0	0	0	0
CO3	0	0	3	2	0	0	2	0	0	0
CO4	0	2	0	2	1	0	0	0	1	1

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1	Introduction to Insurance			
	1.1	Definition, nature, and purpose of insurance	3	1
	1.2	Types: Life, General, Social, and Microinsurance	3	1
	1.3	Principles of insurance: utmost good faith, insurable interest, indemnity, contribution, subrogation, and proximate cause	3	1
	1.4	Role of insurance in economic development	3	1
	1.5	Risk and uncertainty: concept and risk management	3	1
2	Life Insurance			
	2.1	Meaning and characteristics of life insurance	3	2
	2.2	Types of life insurance policies: whole life, term, endowment, ULIPs, annuities	3	2
	2.3	Procedure for issuing a life policy: proposal, acceptance, medical examination	3	2




	2.4	Surrender, paid-up value, revival of policies	3	2
	2.5	Policy servicing and nomination	3	2
3	General Insurance			
	3.1	Types of general insurance: fire, marine, motor, health, liability	3	2
	3.2	Contract terms, coverage, exclusions	3	2
	3.3	Policy documentation and renewals	3	2
	3.4	Reinsurance and co-insurance	3	2
	3.5	Claim settlement procedures	3	2
4	Underwriting, Claims and Regulatory Framework			
	4.1	Underwriting: concept, process, and significance	3	3
	4.2	Premium calculation: factors and methods	3	3
	4.3	Claims: intimation, documentation, settlement process	3	3
	4.4	Role of IRDAI – powers and regulations	3	4
	4.5	Recent developments: online insurance, fraud control, grievance redressal	3	4
5	Teacher Specific Content			1,2,3,4

<p><b>Teaching and Learning Approach</b></p>	<p><b>Classroom Procedure (Mode of transaction)</b></p> <ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Assignment</li> <li>3. PPT Presentation</li> <li>4. Viva Voce</li> <li>5. Seminar</li> <li>6. Flipped class room – video presentation</li> </ol>											
<p><b>Assessment Types</b></p>	<p><b>MODE OF ASSESSMENT</b></p>											
	<p><b>A. Continuous Comprehensive Assessment (CCA)</b></p> <p><b>Theory</b>                  Total Marks: 30                  Assessment Methods</p> <ul style="list-style-type: none"> <li>• Internal Test 15m</li> <li>• Assignment/Case Study 10m</li> <li>• Attendance/Participation 5m</li> </ul>											
	<p><b>B. End Semester Evaluation (ESE)</b></p> <p><b>Theory</b>                  Total Marks:70                  Assessment Methods</p> <table border="1" data-bbox="450 1391 1152 1480"> <thead> <tr> <th>Mode</th> <th>Time in Hours Maximum</th> </tr> </thead> <tbody> <tr> <td>Written Examination</td> <td>2 hrs</td> </tr> </tbody> </table> <table border="1" data-bbox="450 1538 1375 1816"> <thead> <tr> <th>Question Type</th> <th>Number of questions to answered</th> <th>Answer word/ page limit</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Part A- Very short answer</td> <td>10 out of 12</td> <td>Word, Phrase, or a sentence</td> <td>10 x 3 =30</td> </tr> </tbody> </table>	Mode	Time in Hours Maximum	Written Examination	2 hrs	Question Type	Number of questions to answered	Answer word/ page limit	Marks	Part A- Very short answer	10 out of 12	Word, Phrase, or a sentence
Mode	Time in Hours Maximum											
Written Examination	2 hrs											
Question Type	Number of questions to answered	Answer word/ page limit	Marks									
Part A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 3 =30									

Part B- Short Answer Questions-	5 out of 7	Theory- Maximum- 1 page	5 x 5 = 25
Part C-Essay Questions-	1 out of 2	Question Based	1 x 15 = 15
<b>Total</b>			<b>70 marks</b>

### SUGGESTED READINGS

- 1) M N Mishra & S R Mishra, Insurance-Principles and Practices, S. Chand &Co Pvt Ltd
- 2) DR. P Periasamy, Principles and Practices of Insurance, Himalaya Publishing House
- 3) Nalini Prava Tripathy & Prabir Pal- Insurance Theory and Practice, PHI Learning Pvt Ltd
- 4) G Krishnasamy- A Text Book on Principles and Practices of Insurance
- 5) Bodie, Zvi, Alex Kane, and Alan J. Marcus. *Investments*. 12th ed., McGraw-Hill Education, 2021.
- 6) Reilly, Frank K., and Keith C. Brown. *Investment Analysis and Portfolio Management*. 11th ed., Cengage Learning, 2020.
- 7) Fabozzi, Frank J. *Bond Markets, Analysis, and Strategies*. 10th ed., Pearson, 2021.
- 8) CFA Institute. *CFA Program Curriculum 2024 Level I: Investment Tools and Asset Classes*. Wiley, 2023.
- 9) Malkiel, Burton G. *A Random Walk Down Wall Street: The Time-Tested Strategy for Successful Investing*. 13th ed., W.W. Norton, 2023.
- 10) Swensen, David F. *Pioneering Portfolio Management: An Unconventional Approach to Institutional Investment*. Free Press, 2021.
- 11) Damodaran, Aswath. *Investment Valuation: Tools and Techniques for Determining the Value of Any Asset*. 4th ed., Wiley, 2023.
- 12) Graham, Benjamin, and Jason Zweig. *The Intelligent Investor: The Definitive Book on Value Investing*. Rev. ed., Harper Business, 2021.
- 13) Strong, Robert A. *Portfolio Construction, Management, and Protection*. 6th ed., Cengage Learning, 2020.

	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>AUDITING</b>				
<b>Type of Course</b>	VAC				
<b>Course Code</b>	<b>M25BAT5VAC300</b>				
<b>Course Level</b>	<b>300</b>				
<b>Course Summary</b>	This course provides an in-depth understanding of the principles, objectives, and procedures of auditing. It focuses on the duties of auditors, audit planning, internal control systems, and the verification of assets and liabilities. Students will gain skills to prepare and evaluate audit reports and apply auditing techniques in real-world business environments.				
<b>Semester</b>	<b>5</b>	<b>Credits</b>		<b>Total - 3</b>	
				L - 3	P - 0
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	<b>OJT</b>	
		3	0	0	
<b>Pre- requisites, if any</b>	Basic interest in Commerce				
				<b>Total Hours</b>	
				45	

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Understand the basic principles, objectives, and types of auditing.	Understand(U)	1,2
2	Apply audit planning, internal control, and vouching techniques in practice.	Apply	2,3,7
3	Analyse verification and valuation procedures for assets and liabilities.	Analyse	3,4

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO1	3	2	0	0	0	0	0	0	0	0
CO2	0	3	2	0	0	0	1	0	0	0
CO3	0	0	3	2	0	0	0	0	0	0

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1	Introduction to Auditing			
	1.1	Definition, objectives, and significance of auditing	3	1
	1.2	Types of audit: statutory, internal, cost, management	3	1
	1.3	Differences between auditing and accounting	3	1
	1.4	Qualifications, qualities, and responsibilities of an auditor	3	1
	1.5	Scope and limitations of auditing	3	1
2	Audit Planning and Procedure			
	2.1	Audit programme: preparation and importance	3	2
	2.2	Audit notebook and working papers – features, uses, preservation	3	2
	2.3	Internal control, internal check, and internal audit	3	2
	2.4	Vouching – objectives, importance, and common documents	3	2
3	Verification and Valuation of Assets and Liabilities			

	3.1	Concept and significance of verification and valuation	5	3
	3.2	Verification and valuation of: C. Inventories D. Fixed assets E. Investments F. Cash and bank balances	5	3
	3.3	Audit sampling – methods and application	5	3
4	Teacher Specific Content			1,2,3

<b>Teaching and Learning Approach</b>	<p><b>Classroom Procedure (Mode of transaction)</b></p> <ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Assignment</li> <li>3. PPT Presentation</li> <li>4. Viva Voce</li> <li>5. Seminar</li> <li>6. Case study</li> <li>7. Quiz</li> <li>8. Viva voce</li> </ol>
<b>Assessment Types</b>	<p><b>MODE OF ASSESSMENT</b></p> <p><b>A. Continuous Comprehensive Assessment (CCA)</b></p> <p><b>Theory</b> Total Marks:25 Assessment Methods</p> <ol style="list-style-type: none"> <li>a. Internal test</li> <li>b. Assignment</li> <li>c. Class Participation</li> </ol>

<b>B. End Semester Evaluation (ESE)</b>			
<b>Theory</b>			
Total Marks:50			
Assessment Methods			
Mode	Time in Hours Maximum		
Written Examination	1 hour and 30 minutes		
Question Type	Number of questions to answered	Answer word/ page limit	Marks
Part A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10
Part B- Short Answer Questions	4 out of 6	Theory- Maximum- 1 page	4 x 5 = 20
Part C- Essay Questions	2 out of 4	Question Based	2 x 10 = 20
<b>Total</b>			<b>50 marks</b>

### Suggested Readings

- 1) Tandon B.N & Sudharsanam S - A Handbook of Practical Auditing,SS Chand & Co
- 2) Aruna Jha – Auditing,Taxmann Publications
- 3) Kamal Gupta & Ashok Arora – Fundamentals of Auditing,Tata McGraw Hill
- 4) Aruna, J. *Auditing and Assurance*. 2nd ed., Himalaya Publishing House, 2023.
- 5) Tandon, B. N., S. Sudharsanam, and S. Sundharabahu. *A Handbook of Practical Auditing*. 20th ed., S. Chand Publishing, 2022.
- 6) Gupta, Kamal. *Contemporary Auditing*. 11th ed., McGraw Hill Education, 2021.
- 7) Dinkar, Pagare. *Principles and Practice of Auditing*. Sultan Chand & Sons, 2022.
- 8) Ghatalia, S. K. *Internal Auditing and Risk Management*. Taxmann Publications, 2023.
- 9) Sharma, Ritu. "Role of Technology in Modern Auditing Practices." *Indian Journal of Accounting and Auditing*, vol. 10, no. 2, 2023, pp. 45–55.
- 10) Choudhary, S. K. *Auditing: Principles and Techniques*. Kalyani Publishers, 2022.
- 11) Ray, Debasis. *Audit and Assurance: A Comprehensive Approach*. PHI Learning, 2021.






## Semester: 6

Course Code	Title of the Course	Type of the Course	Credit	Hours/ week	Hour Distribution /week		
					L	P	O
M25BAT6SDE300	ACCOUNTING FOR MANAGERIAL DECISION MAKING	SDE	4[3+1]	5	3	2	0
M25BAT6SDE301	STRATEGIC MANAGEMENT		4[3+1]	5	3	2	0
M25BAT6SDC302	INTRODUCTION TO TALLY LAB	SDC	4[3+1]	5	3	2	0
M25BAT6SEC300	BUSINESS AND OFFICE MANAGEMENT	SEC	3	3	3	0	0
M25BAT6MPC300	PUBLIC AND SUSTAINABLE FINANCE	MPC	4	4	4	0	0
M25BAT6VAC300	E COMMERCE	VAC	3	3	3	0	0
M25BAT6PRJ300	PROJECT	PROJECT	4	8	0	8	0

L — Lecture, P — Practical/Practicum , O — On the Job Training

	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>ACCOUNTING FOR MANAGERIAL DECISIONS MAKING</b>				
<b>Type of Course</b>	SDE				
<b>Course Code</b>	<b>M25BAT6SDE300</b>				
<b>Course Level</b>	<b>300</b>				
<b>Course Summary</b>	This course introduces the principles, scope, and tools of management accounting and highlights its distinction from financial and cost accounting. It equips students with analytical skills to interpret financial statements using techniques such as comparative, common-size, and trend analysis. The course emphasizes ratio analysis for evaluating liquidity, profitability, solvency, and turnover. It also provides practical exposure to the preparation of fund flow and cash flow statements for effective managerial decision-making.				
<b>Semester</b>	<b>6</b>	<b>Credits</b>		<b>Total - 4</b>	
				L - 3	P - 1
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	<b>OJT</b>	
		3	2	0	
				<b>Total Hours</b>	
				75 hrs	
<b>Pre- requisites, if any</b>	Basic Interest in Accounting				

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
CO1	Understand the nature, scope, tools, and functions of management accounting and distinguish it from financial and cost accounting.	Remembering, Understanding	1,2,10
CO2	Apply techniques such as comparative statements, common-size statements, and trend analysis for interpreting financial statements.	Applying, Analyzing	2,4,10
CO3	Compute and interpret key financial ratios (liquidity, solvency, turnover, and profitability) to evaluate financial performance.	Analyzing, Evaluating	1,2,10
CO4	Prepare fund flow and cash flow statements (direct and indirect methods) to assess business performance and financial decision-making.	Applying, Evaluating, Creating	1,2,3,10

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO1	3	2	2	1	0	1	0	0	0	3
CO2	3	3	2	2	0	1	0	0	1	3
CO3	3	3	2	2	0	0	0	0	0	3
CO4	3	3	2	2	1	1	0	0	1	3

'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1	Introduction to Management Accounting			
	1.1	Financial Accounting- Cost Accounting - Introduction	2	1
	1.2	Management Accounting – meaning & definition – nature – scope- objectives – functions	2	1
	1.3	Distinguish between Financial Accounting, Cost Accounting, and Management Accounting	1 P	1
	1.4	Tools and techniques of Management Accounting – advantages & disadvantages of Management Accounting	3	1
2	Financial Statement Analysis			
	2.1	Financial statements – objectives-advantages – limitations -types	2	2
	2.2	Balance Sheet – Statement of Profit and Loss – Analysis and interpretation of Financial statements – advantages and disadvantages	3	2
	2.3	Tools and techniques of Financial statement analysis	1	2
	2.4	Preparation of Comparative Balance sheet and Income statement	3	2
	2.5	Preparation of the Common size Balance sheet and Income statement	3	2

	2.6	Preparation of Trend Analysis	2	2
	2.7	Prepare comparative and common-size income statements and balance sheets of the company in your locality	10 P	2
3	Ratio Analysis			
	3.1	Ratio Analysis – meaning and definition – advantages and disadvantages	2	3
	3.2	Classification of Ratio Analysis	2	3
	3.3	Liquidity Ratios	3	3
	3.4	Solvency Ratio	2	3
	3.5	Turnover Ratio	2	3
	3.6	Profitability Ratio	2	3
	3.7	Compute and interpret key financial ratios of a company	10P	3
4	Fund Flow Analysis & Cash Flow Analysis			
	4.1	Fund flow statement – meaning – purpose- general rules – objectives- advantages and limitations	2	4
	4.2	Distinguish between the Balance sheet, Income statement and Fund flow statement	2	4
	4.3	Procedure for preparing a Fund flow statement	1	4
	4.4	Calculation of Fund from operation	3	4
	4.5	Schedule of changes in working capital	3	4
	4.6	Preparation of completed fun flow statement (without additional adjustments)	2 P	4

	4.7	Cash flow statement – meaning – objectives – limitations	2	4
	4.8	Distinguish between fund flow statement and cash flow statement	2	4
	4.9	Classification of Cash flows- Operating activities – Investing activities – financing activities	2	4
	4.10	Preparation of Cash Flow Statement – Direct method	2	4
	4.11	Preparation of Cash Flow Statement – Indirect method (without additional adjustments)	2	4
5	Teacher Specific Content			1,2,3,4

<b>Teaching and Learning Approach</b>	<p><b>Classroom Procedure (Mode of transaction)</b></p> <ol style="list-style-type: none"> <li>1. Lecture Method</li> <li>2. Problem Solving Approach</li> <li>3. Case Studies</li> <li>4. Classroom discussions</li> <li>5. Mini Group Project</li> <li>6. Presentations</li> <li>7. Practical using MS Excel</li> </ol>
<b>Assessment Types</b>	<p><b>MODE OF ASSESSMENT</b></p> <p><b>A. Continuous Comprehensive Assessment (CCA)</b></p> <p><b>1. Theory</b> Total Marks: 25 Assessment Methods Non-MCQ-based test</p> <p><b>2. Practicum</b> Total Marks: 15 Assessment Methods</p> <ul style="list-style-type: none"> <li>• Presentation</li> <li>• Report of Practicums activities Internal components</li> <li>• Skill acquired</li> <li>• Punctuality</li> <li>• Participation and engagement</li> </ul>

**B. End Semester Evaluation (ESE)****1. Theory**

Total mark: 50

Assessment Method

Mode	Duration of Exam
Written Examination	1 hour 30 minutes

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Part A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10
Part B- Short Answer	4 out of 6	Theory- Maximum- 1 page	4 x 5 = 20
Part C- Essay Questions-	2 out of 4	3 to 5 pages	2 x 10 = 20
<b>Total</b>			<b>50 marks</b>

**2. Practicum**

Total Marks: 35

Assessment Methods

Mode	Maximum marks
Report of Practicums Activities: Presentations	20
Viva voce	15

**Duration of Exam: NA**



### SUGGESTED READINGS

1. Khan, M. Y., and P. K. Jain. *Management Accounting: Text, Problems and Cases*. 7th ed., Tata McGraw-Hill Education, 2018.
2. Horngren, Charles T., Gary L. Sundem, and William O. Stratton. *Introduction to Management Accounting*. 16th ed., Pearson Education, 2013.
3. Drury, Colin. *Management and Cost Accounting*. 10th ed., Cengage Learning, 2018.
4. Pandey, I. M. *Management Accounting*. 3rd ed., Vikas Publishing House, 2016.
5. Arora, M. N. *A Textbook of Management Accounting*. 11th ed., Vikas Publishing House, 2020.
6. Pillai, R. S. N., and Bagavathi. *Management Accounting*. S. Chand Publishing, 2018.
7. Maheswari, S. N. *Management Accounting and Financial Control*. 15th ed., Sultan Chand & Sons, 2019.



	<b>MAR ATHANASIOUS (AUTONOMOUS) COLLEGE, KOTHAMANGALAM</b>				
		<b>MAC BVOC HONOURS SYLLABUS</b>			
<b>FACULTY/ DISCIPLINE</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION HONOURS</b>				
<b>Course Name</b>	<b>STRATEGIC MANAGEMENT</b>				
<b>Type of Course</b>	SDE				
<b>Course Code</b>	<b>M25BAT6SDE301</b>				
<b>Course Level</b>	300				
<b>Course Summary</b>	This course provides an awareness of various types of strategies and their applications, along with strategic formulation, implementation, and evaluation. The course is intended to help learners develop skills to apply the principles and concepts for solving business problems and frame policies and strategies.				
<b>Semester</b>	<b>6</b>	<b>Credits</b>		<b>Total – 4</b>	<b>Total Hour s</b>
				L-3   P-1	
<b>Course Details</b>	Learning Approach	Lecture Hours/Week	Practicum Hours/Week	OJT	
		3	2	0	75
<b>Pre-requisites, if any</b>	Understanding the functioning of business management.				

### COURSE OUTCOMES (CO)

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains*</b>	<b>PO No</b>
1	Develop a Strong understanding of the theoretical Foundations of strategic management.	Understanding	1,2,10
2	Understand the need for environmental analysis and analyse the various models	Analyzing	1,2,10
3	Development of an idea about the strategy formulation process at the corporate level.	Analyzing	1,2,10
4	Familiarization with various tools, strategic planning, and evaluation.	Evaluating	1,2,4,10

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO1	3	2	2	1	0	1	0	0	0	3
CO2	3	3	2	2	0	1	0	0	1	3
CO3	3	3	2	2	0	0	0	0	0	3
CO4	3	3	2	2	1	1	0	0	1	3

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT**

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1.	Introduction to Strategic Management			
	1.1	Business Policy – Meaning and Importance – Essentials of a good policy - Types of Policy.	2	1
	1.2	Strategy - meaning and definition – importance–features – Strategy Vs Policy – Strategic Management – Importance of Strategic Management.	2	1
	1.3	Mission and Vision of the firm – Need for mission and vision statement – Goals and Objectives – Hierarchical levels of planning.	2	1
	1.4	Situational Analysis and Environmental Analysis - PEST- Porter's Five Force Model – Value Chain Analysis	5	1
	1.5	Developing visions and missions of organisations – Presentations based on activities of the firms based on vision and mission – Environmental Analysis Report Preparation	8P	1
2.	Strategies and Formulation, and alternatives			
	2.1	Strategic formulation process – basic principles - Modes of Strategic Formulation	3	2
	2.2	Types of Strategies – Functional level - Business Level and Corporate Level Strategies	3	2

	2.3	Types of Strategies - Stability – Expansion - Retrenchment – combination – Modernization -Diversification – Integration – Growth – Grand –Turnaround - Portfolio	3	2
	2.4	BCG Matrix – GE Nine cell Matrix-	3	2
	2.5	Comparison of strategies of various companies/ organisations etc. in various situations	8P	2
	Strategy Planning and Evaluation			
3.	3.1	Competitive Cost Dynamics - Experience curve - cash flow implication.	3	3
	3.2	IA-BS matrix - A.D. Little's Life - cycle approach to strategic planning.	4	3
	3.3	Business portfolio balancing – Assessment of economic contribution of strategy - Strategic funds programming.	3	3
	3.4	Application of various models in planning and evaluation of strategies	6P	3
4	Strategic Implementation & Control			
	4.1	Inter-relationship between Strategy Formulation and Implementation – Issues in Strategic Implementation- Various Approaches to implementation of strategy.	3	4
	4.2	Matching organization structure with strategy -7S model.	2	4
	4.3	Strategic Change – Strategic Control Process – Types of Strategic Control.	3	4
	4.4	DuPont's control model – Balanced Score Card - Future of Strategic Management.	4	4
	4.5	Case Studies based on strategy implementation	5P	4
	4.6	Application of the balanced scorecard	3P	4
5	Teacher specific content			1, 2, 3, 4

<p><b>Teaching and Learning Approach</b></p>	<p><b>Classroom Procedure (Mode of transaction)</b></p> <ul style="list-style-type: none"> <li>• Lecture and Presentation</li> <li>• Activity learning</li> <li>• Collaborative learning</li> <li>• Role play</li> <li>• Field Visit</li> </ul>											
<p><b>Assessment Types</b></p>	<p><b>MODE OF ASSESSMENT</b></p>											
	<p><b>Continuous Comprehensive Assessment (CCA)</b></p> <ul style="list-style-type: none"> <li>• <b>Theory</b> Total Marks: 25 Assessment Methods             <ul style="list-style-type: none"> <li>c) Non- MCQ based test</li> </ul> </li> <li>• <b>Practicum</b> Total Marks: 15 Assessment Methods             <ul style="list-style-type: none"> <li>e. Presentation</li> <li>f. Report of Practicum activities</li> </ul> </li> </ul> <p>Internal components</p> <ul style="list-style-type: none"> <li>• Skill acquired</li> <li>• Punctuality</li> <li>• Participation and engagement</li> </ul>											
	<p><b>E. End Semester Evaluation (ESE)</b></p> <p><b>3. Theory</b> Total mark: 50 Assessment Method</p> <table border="1" data-bbox="520 1563 1294 1653"> <thead> <tr> <th>Mode</th> <th>Duration of Exam</th> </tr> </thead> <tbody> <tr> <td>Written Examination</td> <td>1 hour 30 minutes</td> </tr> </tbody> </table> <table border="1" data-bbox="443 1688 1369 1966"> <thead> <tr> <th>Question Type</th> <th>Number of questions to answered</th> <th>Answer word/ page limit</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td>Section A- Very short answer</td> <td>10 out of 12</td> <td>Word, Phrase, or a sentence</td> <td>10 x 1 =10</td> </tr> </tbody> </table>	Mode	Duration of Exam	Written Examination	1 hour 30 minutes	Question Type	Number of questions to answered	Answer word/ page limit	Marks	Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence
Mode	Duration of Exam											
Written Examination	1 hour 30 minutes											
Question Type	Number of questions to answered	Answer word/ page limit	Marks									
Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10									

	Section B- Short Answer	4 out of 6	Theory- Maximum- 1 page	4 x 5 = 20								
	Section C- Essay Questions-	2 out of 4	3 to 5 pages	2 x 10 = 20								
	<b>Total</b>			<b>50 marks</b>								
<p><b>Practicum</b> Total Marks: 35 Assessment Methods</p> <table border="1"> <thead> <tr> <th>Mode</th> <th>Maximum marks</th> </tr> </thead> <tbody> <tr> <td>Report of Practicums Activities: Presentations</td> <td>20</td> </tr> <tr> <td>Viva voce</td> <td>15</td> </tr> <tr> <td><b>Total</b></td> <td><b>35 marks</b></td> </tr> </tbody> </table> <p><b>Duration of Examination: NA</b></p>					Mode	Maximum marks	Report of Practicums Activities: Presentations	20	Viva voce	15	<b>Total</b>	<b>35 marks</b>
Mode	Maximum marks											
Report of Practicums Activities: Presentations	20											
Viva voce	15											
<b>Total</b>	<b>35 marks</b>											


**References:**

- 1) Budhiraja, B S. & Athreya. M. B, (2005) Cases in Strategic Management, *TataMcGraw Hill, New Delhi.*
- 2) Cherunilam, F. (2016). Strategic Management. *Himalaya Publishing House.*
- 3) Mathur, U. C. (2005). Textbook of Strategic Management. *Macmillan India limited*
- 4) Rao, S. R. (2017). Business Policy and Strategic Management, *Himalaya PublishingHouse,*
- 5) Sontakki-, C. N. (2013). Strategic Management. *Kalyani Publishers.*
- 6) Aswathappa Kand Reddy, Sudarsana G, Strategic Management,  
a. *HimalayaPublishing House*

**Suggested Readings;**

1. Website: <https://www.icaai.org>



	<b>MAR ATHANASIUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>INTRODUCTION TO TALLY LAB</b>				
<b>Type of Course</b>	SDC				
<b>Course Code</b>	<b>M25BAT6SDC302</b>				
<b>Course Level</b>	300				
<b>Course Summary</b>	The Introduction to Tally Lab course is designed to provide hands-on training in using Tally accounting software for managing business financial records. It covers the basic features of Tally, including company creation, ledger and voucher entry, inventory management, and generation of financial reports. Students gain practical experience in recording transactions, preparing GST-compliant invoices, and producing final accounts. This course prepares learners for efficient computerized accounting in real-world business environments.				
<b>Semester</b>	<b>6</b>	<b>Credits</b>		<b>Total - 4</b>	<b>Total Hours</b>
		L - 3	P - 1		
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practical Hours/Week	<b>OJT</b>	
		3	2	0	75
<b>Pre- requisites, if any</b>	Basic knowledge in financial accounting, GST, Income from Salary, cashflow statement				

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Understand the basics of computerised accounting	Understanding	1
2	Experiment accounts with inventory in tally prime	Applying	1
3	Assess GST liability and make use of the Forms required for e-filing	Evaluating	1&2
4	Create payroll accounts and produce reports	Creating	1&2



**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	1	0	0	0	0	0	0	0	0
CO 2	3	2	0	0	0	0	0	0	0	0
CO 3	3	3	0	0	0	2	0	0	0	0
CO 4	2	3	0	0	0	1	0	0	0	0

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT**

Content for Classroom transaction (Units)

Module	Units	Course description	Hrs	CO No.
1.		Introduction to computerised Accounting		
	1.1	Introduction to Computerised Accounting- Computerised Accounting Vs. Manual Accounting – Merits of Computerised Accounting	1	1
	1.2	Tally Prime – Features of Tally prime – Screen Components Creation of Company – Selecting A Company – Altering/ Modifying Company Creation Details Deleting a Company, F11 Features – F12 Configuration	5	1
	1.3	Ledger Accounts – Account Groups – Pre-Defined Groups – Creating Single & Multiple Groups – Creation of Primary Account Groups – Creating Ledger Accounts in Single & Multiple – Displaying - Altering and Deleting Account Groups and Ledgers	5	1
	1.4	Accounts with Inventory– Enabling F 11 and F 12 - Stock Category – Stock Group Single/ Multiple Creation of Stock Category and Stock Group – Creation of Units of Measurement –Creating Single/ Multiple Stock Items –Creating God owns - Displaying, Altering and Deleting Stock Groups, Units, Items and God owns – Cost Categories – Cost Centres – Creating Cost Categories and Cost Centres - Displaying, Altering and Deleting Cost Categories and Cost Centres – Purchase/ Sales	5	1

	Orders		
1.5	Accounting Vouchers – Entering Transactions in Accounting Vouchers – Bill Wise Details - Altering and Deleting a Voucher Entry – Creating New Voucher Types – Modifying an Existing Voucher – Duplicating a Voucher– Optional Vouchers – Post- Dated Vouchers – Reverse Journal Inventory Vouchers - Using Inventory Vouchers–	5	1
1.6	Using Accounting Vouchers with Inventory Details (Invoice Mode) - Tally Security - Tally Vault –Tally Audit – Advanced Security Control – Back – Up and Restore – Inventory Reports – Stock Summary - Inventory Books – Statement of Inventory.	5 P	1
2.	Accounting with GST		
2.1	GST. GST Terminologies – Types of GST - Computing GST –	1	2
2.2	Ledgers and Vouchers About GST– Ledger creation – Creation of CGST input SGST and input IGST ledger in Tally -	6	2
2.3	GST Reports – GST Forms–generating GST data –GSTR 1-GSTR 3B –GSTR 2- E-Way Bill	4	2
2.4	Chellan Reconciliation – GST Rate Set Up– Update Party GSTIN.	5 P	2
3.	Payroll in Tally		
3.1	Payroll: Enabling Payroll – Creating Pay Heads – Single/ Multiple Creation of Employee Groups, Single/ Multiple Creation of Employee Head	1	3
3.2	Salary Details – Configuration of Salary Details	5	3
3.3	Creating Units of Work – Managing and Creating Attendance/ Production Types – F12 Payroll Configuration	5	3
3.4	Payroll Vouchers – Creating Payroll Voucher Types -Displaying, Altering and Deleting Payroll Documents	5	3
3.5	Payroll Reports (Full) – Configuring All Payroll Reports	2	3

	3.6	Statutory Deductions – PF – Employers Contribution to PF – PF Ledger Heads – PF Related Heads in Pay Structure	4	3
	3.7	Gratuity Calculation, Creation and Accounting– Generating a Sample Pay Slip – Employee Loan & amp; Salary Advance Management	5 P	3
	Accounting with Tax			
4.	4.1	F11 and F12 Settings for Taxation-TDS-Ledger related to TDS - TDS Reports	1	4
	4.2	ITR FILING-Related forms -Procedures	5 P	4
	Teacher specific content			1,2,3,4

<b>Teaching and Learning Approach</b>	<p><b>Classroom Procedure (Mode of transaction)</b></p> <ul style="list-style-type: none"> <li>• Lecture and Presentation</li> <li>• Activity learning</li> <li>• Collaborative learning</li> <li>• Role play</li> <li>• Field Visit</li> </ul>
<b>Assessment Types</b>	<p><b>MODE OF ASSESSMENT</b></p> <p><b>D. Continuous Comprehensive Assessment (CCA)</b></p> <ul style="list-style-type: none"> <li>• <b>Theory</b> Total Marks: 25 Assessment Methods d) Non- MCQ based test</li> <li>• <b>Practical</b> Total Marks: 15 Assessment Methods g. Presentation h. Report of Practicums activities</li> <li>Internal components</li> <li>• Skill acquired</li> </ul>

- Punctuality
- Participation and engagement

**F. End Semester Evaluation (ESE)**

- **Theory**

Total mark: 50

Assessment Method

Mode	Duration of Exam
Written Examination	1 hour 30 minutes

Question Type	Number of questions to answered	Answer word/ page limit	Marks
Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10
Section B- Short Answer	4 out of 6	Theory- Maximum- 1 page	4 x 5 = 20
Section B- Essay Questions-	2 out of 4	3 to 5 pages	2 x 10 = 20
<b>Total</b>			<b>50 marks</b>

- **Practical**

Total Marks: 35

Assessment Methods

Mode	Maximum marks
Report of Practical Activities: Presentations and Viva	10
Practical Examination	25
<b>Total</b>	<b>35 marks</b>

**Duration of Examination: 2 hrs**

References


1) Roopa, Tally for Everyone - *ATC Publishing Chennai*.

2) Nadhani, A.K. Mastering Tally Prime,

Suggested Readings

<https://tallysolutions.com/#gref>



	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>BUSINESS AND OFFICE MANAGEMENT</b>				
<b>Type of Course</b>	SEC				
<b>Course Code</b>	<b>M25BAT6SEC300</b>				
<b>Course Level</b>	<b>300</b>				
<b>Course Summary</b>	To introduce the principles of effective business and office management. To develop skills in organizing and managing office operations. To understand the role of modern office technology in managerial functions				
<b>Semester</b>	6	<b>Credits</b>		Total - 3	
				L - 3	P - 0
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	<b>OJT</b>	
		3	0	0	
				<b>Total Hours</b>	
				45	
<b>Pre- requisites, if any</b>	Nil				

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Understand the principles and functions of business and office management	Understand	1,4,6
2	Apply techniques for efficient office organization, communication, and recordkeeping	Apply	7,9
3	Evaluate modern office technologies and managerial practices for improving productivity	Evaluate	8,10

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	2	2	2	2	2	2	2	1	2
CO 2	3	3	2	3	2	2	2	3	1	3
CO 3	2	3	3	2	2	1	2	3	2	3

'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1.	Fundamentals of business and office management			
	1.1	Meaning, nature, scope of business management	5	1
	1.2	Functions of management, meaning and objectives	5	1
	1.3	Office managers duties and responsibilities, characteristics of modern office	5	1
2.	Office organization and procedures			
	2.1	Types of office layout, office automation, centralization and decentralization of office services	5	2
	2.2	Book keeping, documentation, file maintenance, reception, arrangement for meeting, agenda	5	2
	2.3	Letter preparation, quotations for business, information security in business, confidentiality	5	2
3.	Office technology and productivity			
	3.1	Role of technology in office operations, use of computers, printers, scanners	5	3



	3.2	Digital signature, communication system, email, video conferencing, digital documentation	5	3
	3.3	Right to Information Act, online registration and filing RTI	5	3
4.	Teacher Specific Content			1, 2, 3

<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b> Lecturer session Group discussion Experimental learning Role play Group discussion														
	<b>MODE OF ASSESSMENT</b> <b>Mode of Assessment</b>														
<b>Assessment Types</b>	<b>A. Continuous Comprehensive Assessment (CCA)</b>  <b>Theory</b> Total Marks:25 Assessment Methods a) MCQ test b) Descriptive test c) Viva voce d) Case study presentations														
	<b>B. End Semester Evaluation (ESE)</b>  <b>Theory</b> Total Marks:50 Assessment Methods														
	<table border="1"> <thead> <tr> <th>Mode</th> <th>Time in Hours Maximum</th> </tr> </thead> <tbody> <tr> <td>Written Examination</td> <td>1 hour 30 minutes</td> </tr> </tbody> </table>		Mode	Time in Hours Maximum	Written Examination	1 hour 30 minutes	<table border="1"> <thead> <tr> <th>Question Type</th> <th>Number of questions to answered</th> <th>Answer word/ page limit</th> <th>Marks</th> </tr> </thead> <tbody> <tr> <td></td> <td></td> <td></td> <td></td> </tr> </tbody> </table>		Question Type	Number of questions to answered	Answer word/ page limit	Marks			
Mode	Time in Hours Maximum														
Written Examination	1 hour 30 minutes														
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	Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10
	Short Answer Questions- 2 theory and 4 problems	4 out of 6	Theory- Maximum- 1 page	4 x 5 = 20
	Essay Questions- Problems only	2 out of 4	Question Based	2 x 10 = 20
	<b>Total</b>			<b>50 marks</b>

### References

- 1) Chhabra, T. N. *Business and Office Management*. Sun India Publications, latest ed.
- 2) Leffingwell, W. H., and Edwin M. Robinson. *Textbook of Office Management*. Tata McGraw-Hill.
- 3) Bhatia, R. C. *Business Organisation and Management*. Ane Books Pvt. Ltd.
- 4) Arora, M. N. *Office Organisation and Management*. Vikas Publishing House.
- 5) Ghosh, P. K., and M. B. Ghorpade. *Office Management*. Sultan Chand & Sons.

### SUGGESTED READINGS

- 1) <https://www.sunindiapublications.com>
- 2) <https://anebooks.in>

	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>PUBLIC AND SUSTAINABLE FINANCE</b>				
<b>Type of Course</b>	MPC				
<b>Course Code</b>	<b>M25BAT6MPC300</b>				
<b>Course Level</b>	<b>300</b>				
<b>Course Summary</b>	This course provides insights into the functioning and scope of public finance, covering government revenue, expenditure, budgeting, and public debt. It equips students with the ability to analyze fiscal policies and assess the role of government in economic development and redistribution of resources.				
<b>Semester</b>	<b>6</b>	<b>Credits</b>		<b>Total - 4</b>	
				L - 4	P - 0
<b>Course Details</b>	<b>Learning Approach</b>	Lecture Hours/Week	Practicum Hours/Week	<b>OJT</b>	
		4	0	0	<b>Total Hours</b> 60
<b>Pre- requisites, if any</b>	Basic interest in Commerce				

**COURSE OUTCOMES (CO)**

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Understand the scope, nature, and significance of public finance in economic planning.	Understand ing	1,2
2	Analyse the principles and impact of public revenue and taxation.	Analyzing	2, 4, 6
3	Examine the structure and implications of public expenditure and public debt.	Analyzing	3, 4, 10
4	Evaluate the budgeting process and fiscal policy tools used in India.	Evaluating	4, 5, 9, 10

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO1	2	3	0	0	0	0	0	0	0	0
CO2	0	3	0	2	2	0	0	0	0	0
CO3	0	0	3	2	0	0	0	0	0	2
CO4	0	0	0	3	2	0	0	0	2	2

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1	Introduction to Public Finance			
	1.1	Meaning, nature, and scope of public finance	3	1
	1.2	Role of the government in a mixed economy	3	1
	1.3	Principles of public finance: maximum social advantage	3	1
	1.4	Public finance vs. private finance	3	1
	1.5	Canons of taxation	3	1
2	Public Revenue and Taxation			
	2.1	Sources of public revenue: tax and non-tax	3	2
	2.2	Characteristics and classification of taxes	3	2
	2.3	Direct and indirect taxes: merits and demerits	3	2
	2.4	Goods and Services Tax (GST) – structure and impact	3	2
	2.5	Taxable capacity and incidence of taxation	3	2

3	Public Expenditure and Public Debt			
	3.1	Classification and effects of public expenditure	3	3
	3.2	Causes for the growth of public expenditure in India	3	3
	3.3	Public debt: types, sources, and effects	3	3
	3.4	Debt redemption and management	3	3
	3.5	Impact of deficit financing	3	3
4	Budgeting and Fiscal Policy			
	4.1	Government budget: types and components	3	4
	4.2	Budgetary process and enactment in India	3	4
	4.3	Deficit concepts: fiscal, revenue, and primary	3	4
	4.4	Fiscal policy: objectives, tools, and limitations	3	4
	4.5	Fiscal federalism in India	3	4
5	Teacher Specific Content			1, 2, 3, 4


<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b>
	<ol style="list-style-type: none"> <li>1. Lecture</li> <li>2. Assignment</li> <li>3. PPT Presentation</li> <li>4. Viva Voce</li> <li>5. Seminar</li> <li>6. Quiz</li> </ol>

	7. Debate					
<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b>					
	<b>A. Continuous Comprehensive Assessment (CCA)</b>					
	<p style="text-align: center;"><b>Theory</b> Total Marks:30 Assessment Methods</p> <ul style="list-style-type: none"> <li>• Internal Test</li> <li>• Assignment</li> <li>• Class Participation.</li> </ul>					
	<b>B. End Semester Evaluation (ESE)</b>					
	<p style="text-align: center;"><b>Theory</b> Total Marks:70 Assessment Methods</p> <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th style="text-align: center;">Mode</th> <th style="text-align: center;">Time in Hours Maximum</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">Written Examination</td> <td style="text-align: center;">2 hrs</td> </tr> </tbody> </table>			Mode	Time in Hours Maximum	Written Examination
Mode	Time in Hours Maximum					
Written Examination	2 hrs					
	Question Type	Number of questions to answered	Answer word/ page limit	Marks		
	Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 3 =30		
	Short Answer Questions- 2 theory and 4 problems	5 out of 7	Theory- Maximum- 1 page	5 x 5 = 25		
	Essay Questions- Problems only	1 out of 2	Question Based	1 x 15 = 15		
	<b>Total</b>			<b>70 marks</b>		

### Suggested Reading

- 1) H L Bhatiya- Public Finance, Vikas Publishing House
- 2) R K Lekhi & Joginder Singh- Public Finance, Kalyani Publishers
- 3) K K Andley & Sundaram- Public Finance -Theory and Practice, Ratan Prakashan Mandir
- 4) Bandyopadhyay, Kaushik. *Public Finance in Theory and Practice*. 2nd ed., PHI Learning, 2022.
- 5) Musgrave, Richard A., and Peggy B. Musgrave. *Public Finance in a Democratic Society*. Rev. ed., McGraw Hill, 2021.
- 6) Stiglitz, Joseph E., and Jay K. Rosengard. *Economics of the Public Sector*. 5th ed., W. W. Norton & Company, 2023.
- 7) Das, S. K. *Sustainable Public Finance in India: Issues and Challenges*. Sage Publications, 2022.
- 8) Gupta, Manish, and Rekha Jain. "Sustainable Financing of Public Infrastructure in India: Policy Perspectives." *Journal of Public Budgeting, Accounting & Financial Management*, vol. 35, no. 1, 2023, pp. 120–134.
- 9) Ministry of Finance, Government of India. *Union Budget 2024-25: Sustainable Development Goals and Fiscal Strategy*. Government of India, 2024.  
<https://www.indiabudget.gov.in>
- 10) OECD. *Green Budgeting and Sustainability Tools for Public Finance*. OECD Publishing, 2022.  
<https://www.oecd.org>
- 11) World Bank. *Financing for Sustainable Development: Opportunities and Challenges*. World Bank Publications, 2023.  
<https://www.worldbank.org>
- 12) Kaur, Simran. "Public Finance and Sustainable Development: A Review of Indian Fiscal Policies." *South Asian Journal of Economic Studies*, vol. 10, no. 2, 2022, pp. 75–86.
- 13) United Nations Development Programme (UNDP). *Integrated National Financing Frameworks for Sustainable Development*. UNDP, 2021.  
<https://www.undp.org>



	<b>MAR ATHANASIOUS COLLEGE (AUTONOMOUS), KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Faculty/ Discipline</b>	<b>BUSINESS ACCOUNTING AND TAXATION</b>				
<b>Programme</b>	<b>BVOC BUSINESS ACCOUNTING AND TAXATION (HONOURS)</b>				
<b>Course Name</b>	<b>E-COMMERCE</b>				
<b>Type of Course</b>	VAC				
<b>Course Code</b>	<b>M25BAT6VAC300</b>				
<b>Course Level</b>	<b>300</b>				
<b>Course Summary</b>	This course intended to develop an understanding of E-commerce, its components, and development. The course intends to provide learners with ample motivation to be a part of the e commerce team and establish e commerce. The skill to make use of e commerce sites and e payment modes are also developed on completion of the course.				
<b>Semester</b>	6	<b>Credits</b>		Total - 3	<b>Total Hours</b>
				L - 3    P - 1	
<b>Course Details</b>	<b>Learning Approach</b>	<b>Lecture</b>	<b>Practical</b>	<b>OJT</b>	
		3	0	0	45
<b>Pre- requisites, if any</b>	Basic understanding on the internet and technology				

### COURSE OUTCOMES (CO)

<b>CO No.</b>	<b>Expected Course Outcome</b>	<b>Learning Domains</b>	<b>PO No</b>
1	Understand the basic concepts of e commerce and e business models associated with e commerce	Understanding	1,7,10
2	To find out the application of e commerce in various fields and industries	Applying	10
3	Evaluate the strategies associated with e-commerce along with application of e payment system	Evaluating	3,5,8,10

**CO-PO ARTICULATION MATRIX**

CO/PO	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7	PO 8	PO 9	PO 10
CO 1	3	2	2	1	2	1	2	3	1	3
CO 2	3	3	3	2	2	2	2	3	2	3
CO 3	3	3	3	2	3	2	2	2	2	3

*'0' is No Correlation, '1' is Slight Correlation (Low level), '2' is Moderate Correlation (Medium level) and '3' is Substantial Correlation (High level).*

**COURSE CONTENT****Content for Classroom transaction (Units)**

Module	Units	Course description	Hrs	CO No.
1.	E-commerce scope and types			
	1.1	E-commerce: meaning, history, traditional commerce vs e-commerce	2	1
	1.2	E-commerce business models, key elements	3	1
	1.3	Functions and scope of e-commerce, merits and limitations of e-commerce	2	1
	1.4	Types of e-commerce models, prerequisites for e-commerce	2	1
	1.5	E-commerce, e-business, the concept of M-commerce, and merit	2	1
	1.6	E-commerce in industries and areas like banking, insurance, E-auction, e-publishing, e-entertainment	4	1
2.	Resource strategies and security in e commerce			
	2.1	Types of e-commerce providers and vendors	2	2
	2.2	Modes of operations associated with e-commerce, various activities in connection with e-commerce	2	2
	2.3	E-commerce marketing strategies, e-commerce promotion strategies	3	2

	2.4	Target e mails, banner exchange and shopping bots, advantages	3	2
	2.5	E commerce security and privacy, security protocols, operations and components, security issues and breaches, cyber attack and vandalism, risks of internet privacy, technology solutions and use of software against threats	5	2
	EDI, Electronic payments and trends in E commerce			
	3.1	Electronic data interchange, meaning and need, components, traditional orders vs EDI based documents, benefits	3	3
	3.2	Applications of EDI, types of EDI, limitations	3	3
3.	3.3	Electronic payment, features, EFT, cards, E cash, wallets, payment gateways, online banking, electronic cheque	3	3
	3.4	Other emerging modes of E payment, UPI based, UPI lite, aadhar enabled payment system, M pay	3	3
	3.5	Planning e commerce initiatives, e commerce personalisation, types, trends in e commerce	3	3
4	4	Teacher Specific Contet		

<b>Teaching and Learning Approach</b>	<b>Classroom Procedure (Mode of transaction)</b> Lecture discussion session Flipped classroom- video presentation Activity-based assignments and field study Case study discussion
<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b>

<p><b>A. Continuous Comprehensive Assessment (CCA)</b></p> <p><b>Theory</b>                  Total Marks:25                  Assessment Methods</p> <ol style="list-style-type: none"> <li>MCQ-based test</li> <li>Presentation of ideas in e-commerce OR report on trends and development in e-commerce OR presentation on e-commerce start-ups</li> <li>Case study on successful e-commerce ventures/entrepreneurs</li> <li>Descriptive test</li> </ol>																											
<p><b>B. End Semester Evaluation (ESE)</b></p> <p><b>Theory</b>                  Total Marks:50                  Assessment Methods</p> <table border="1" style="width: 100%; text-align: center;"> <tr> <th style="width: 50%;">Mode</th> <th style="width: 50%;">Time in Hours Maximum</th> </tr> <tr> <td>Written Examination</td> <td>1 hour 30 minutes</td> </tr> </table> <table border="1" style="width: 100%; text-align: center;"> <thead> <tr> <th style="width: 33%;">Question Type</th> <th style="width: 25%;">Number of questions to answered</th> <th style="width: 25%;">Answer word/ page limit</th> <th style="width: 17%;">Marks</th> </tr> </thead> <tbody> <tr> <td>Section A- Very short answer</td> <td>10 out of 12</td> <td>Word, Phrase, or a sentence</td> <td>10 x 1 =10</td> </tr> <tr> <td>Part B-Short Answer</td> <td>4 out of 6</td> <td>Theory- Maximum- 1 page</td> <td>4 x 5 = 20</td> </tr> <tr> <td>Part C- Essay Questions-</td> <td>2 out of 4</td> <td>Question Based</td> <td>2 x 10 = 20</td> </tr> <tr> <td colspan="3"><b>Total</b></td> <td><b>50 marks</b></td> </tr> </tbody> </table>				Mode	Time in Hours Maximum	Written Examination	1 hour 30 minutes	Question Type	Number of questions to answered	Answer word/ page limit	Marks	Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10	Part B-Short Answer	4 out of 6	Theory- Maximum- 1 page	4 x 5 = 20	Part C- Essay Questions-	2 out of 4	Question Based	2 x 10 = 20	<b>Total</b>			<b>50 marks</b>
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Section A- Very short answer	10 out of 12	Word, Phrase, or a sentence	10 x 1 =10																								
Part B-Short Answer	4 out of 6	Theory- Maximum- 1 page	4 x 5 = 20																								
Part C- Essay Questions-	2 out of 4	Question Based	2 x 10 = 20																								
<b>Total</b>			<b>50 marks</b>																								


## References

- 1) Joseph, P. T. *E-Commerce: An Indian Perspective*. PHI Learning Pvt. Ltd., 2015.
- 2) Bajaj, Kamlesh K., and Debjani Nag. *E-Commerce: The Cutting Edge of Business*. Tata McGraw-Hill Education, 2005.
- 3) Kalakota, Ravi, and Andrew B. Whinston. *Frontiers of Electronic Commerce*. Pearson Education, 2000.
- 4) Jaiswal, S. *E-Commerce*. Galgotia Publications, latest ed.
- 5) Murthy, C. S. V. *E-Commerce: Concepts, Models, Strategies*. Himalaya Publishing House, latest ed.
- 6) Laudon, Kenneth C., and Carol Guercio Traver. *E-Commerce: Business, Technology, Society*. Global ed., Pearson Education, 2019.

## SUGGESTED READINGS

- 1) <https://nptel.ac.in/courses/110105083>
- 2) <https://www.startupindia.gov.in>
- 3) <https://digitalindia.gov.in>



	<b>MAR ATHANASIUS (AUTONOMOUS) COLLEGE, KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Course Name</b>	<b>Project</b>				
<b>Type of Course</b>	<b>PRJ</b>				
<b>Course Code</b>	<b>M25BAT6PRJ300</b>				
<b>Course Summary</b>	The project work provides students with an opportunity to identify, analyze, and solve real-world problems relevant to their field of study by integrating and applying the theoretical knowledge and skills acquired throughout their academic program. It fosters independent research, critical thinking, innovation, and the practical use of methodologies, tools, and techniques to design effective solutions. Students are encouraged to work individually or in teams, enhancing their collaboration, time management, ethical responsibility, and self-directed learning. The project also develops competencies in academic writing, documentation, and technical communication. Each project is expected to culminate in a comprehensive report, a working model or prototype (where applicable), and a formal presentation followed by a viva voce examination, demonstrating the student's ability to apply knowledge creatively and professionally in a real-world context.				
<b>Semester</b>	<b>6</b>	<b>Duration</b>	<b>8 hours/week</b>	<b>Credits</b>	<b>4</b>

## COURSE OUTCOMES (CO)

CO No:	Expected Course Outcome	Learning Domains	PO No:
	Upon the successful completion of the course, the student will be able to		
1	Identify, analyze, and define problems relevant to the field of study.	Analyzing	1,2,3
2	Apply appropriate methodologies, tools, and techniques to design and implement effective solutions.	Creating	2,3,10
3	Demonstrate skills in research, critical thinking, project planning, and systematic execution.	Skill	1,2,5,10

4	Produce well-structured academic reports and communicate project outcomes effectively.	Skill	4,8,10
5	Exhibit teamwork, time management, ethical responsibility, and initiative in a self-directed project environment.	Skill	5,8,9,10
6	Address real-world challenges with innovative and context-aware solutions.	Appreciation	1,2,6,10

<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b>		
	<b>A</b>	<b>Internal Evaluation</b>	
		<b>Components</b>	<b>Marks</b>
		Commitment and Involvement	5
		Periodic progress review	10
		Quality of work/Implementation effort	10
		Report	5
		<b>Total</b>	<b>30</b>
	<b>B</b>	<b>External Evaluation</b>	
		<b>Components</b>	<b>Marks</b>
		Problem Identification and Objectives	10
		Methodology / Design / Technical Content	15
		Implementation / Analysis / Results	15
		Final Report	10
		Presentation	10
		Viva Voce	10
		<b>Total</b>	<b>70</b>



**Syllabus Index**


Name of the Major Subject: Business Accounting and Taxation

**Semesters: 7 & 8**

4 Year work integrated B.Voc Honours with Minor

Course Code	Title of the Course	Type of the Course	Credit	Hours/ week	Hour Distribution /week		
					L	P	O
M25BAT7APP400	APPRENTICESHIP	APPRENTICESHIP	28	280 DAYS			
NA	MPC	ONLINE	4	NA			
NA	MPC	ONLINE	4	NA			
NA	MPC	ONLINE	4	NA			
NA	MPC	ONLINE	4	NA			

L — Lecture, P — Practical/Practicum , O — On the Job Training

	<b>MAR ATHANASIUS (AUTONOMOUS) COLLEGE, KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>
<b>Course Name</b>	<b>Apprenticeship</b>
<b>Type of Course</b>	<b>APP</b>
<b>Course Code</b>	<b>M25BAT7APP400</b>
<b>Summary</b>	<p>As an integral component of the B.Voc. Honours degree programme, students are required to complete a structured apprenticeship or work-integrated learning programme in collaboration with relevant industries, organizations, or institutions. This component, spanning a duration of 280 days, carries 28 academic credits and is compulsory in the student's designated skill domain. It is designed to enhance industry preparedness by reinforcing academic knowledge through sustained, domain-relevant practical experience.</p> <p>The apprenticeship offers students the opportunity to engage directly with real-world professional environments, enabling them to apply domain-specific competencies, gain exposure to industry-standard tools and practices, and participate meaningfully in ongoing operations and projects. This extended, immersive experience serves to bridge the gap between theoretical learning and professional expectations, thereby fostering critical skills for career development and employability.</p> <p>To ensure the effectiveness, academic relevance, and accountability of the apprenticeship:</p> <ul style="list-style-type: none"> <li>• Each student will be assigned an academic mentor from the parent institution and an industry supervisor from the host organization.</li> <li>• Students are required to maintain a weekly activity logbook, which must be regularly reviewed and signed by the industry supervisor.</li> <li>• Monthly progress reports will be submitted to and reviewed by the academic mentor in consultation with the industry supervisor.</li> </ul>

	<ul style="list-style-type: none"> <li>• Mid-term and final evaluations will be conducted based on a combination of employer feedback, student outputs/deliverables, and academic performance metrics.</li> <li>• The institution will conduct site visits, virtual check-ins, or regular follow-ups to ensure student engagement, address issues promptly, and uphold the quality of the apprenticeship experience.</li> </ul> <p>This structured apprenticeship is a critical step in preparing students for the dynamic demands of the professional world, ensuring that their academic journey culminates in a well-rounded and industry-aligned skill set.</p>				
<b>Semester</b>	<b>7&amp;8</b>	<b>Duration</b>	<b>280 days</b>	<b>Credits</b>	<b>28</b>

COURSE OUTCOMES (CO)

CO No:	Expected Course Outcome	Learning Domains	PO No:
	Upon the successful completion of the course, the student will be able to		
1	Gain hands-on professional experience by engaging in long-term, domain-specific apprenticeship in real-world industry environments.	Skill	1,3,6,10
2	Apply domain-specific theoretical knowledge to solve real-time problems, enhancing technical and problem-solving competencies.	Applying	1,2,3,10
3	Demonstrate professional competencies such as workplace etiquette, communication skills, and teamwork in a collaborative work culture.	Skill	4,5,8,9
4	Build a professional portfolio by achieving practical outcomes and establishing credible industry references and credentials.	Creating	5,9,10
5	Cultivate reflective thinking, adaptability, and a lifelong learning mindset through structured and mentored work experience.	Appreciation	1,6,8,10
6	Transition smoothly from academic study to professional practice by developing job-specific skills and industry-aligned competencies.	Skill	2,3,5,10

<b>Assessment Types</b>	<b>MODE OF ASSESSMENT</b>		
	<b>A</b>	<b>Internal Evaluation</b>	
		<b>Components</b>	<b>Marks</b>
		Commitment, Punctuality & Professional Conduct	20
		Monthly Progress Reviews & Logbook Maintenance	25
		Skill Development & Application	25
		Interim Report	20
		<b>Total</b>	<b>90</b>
	<b>B</b>	<b>External Evaluation</b>	
		<b>Components</b>	<b>Marks</b>
	Feedback & Evaluation Report from Host Organization	50	
	Skill Demonstration / Summary of Work Exposure	40	
	Final Report / Learning Portfolio	40	
	Domain Knowledge and Experience Communication (Presentation)	40	
	Viva Voce	40	
	<b>Total</b>	<b>210</b>	

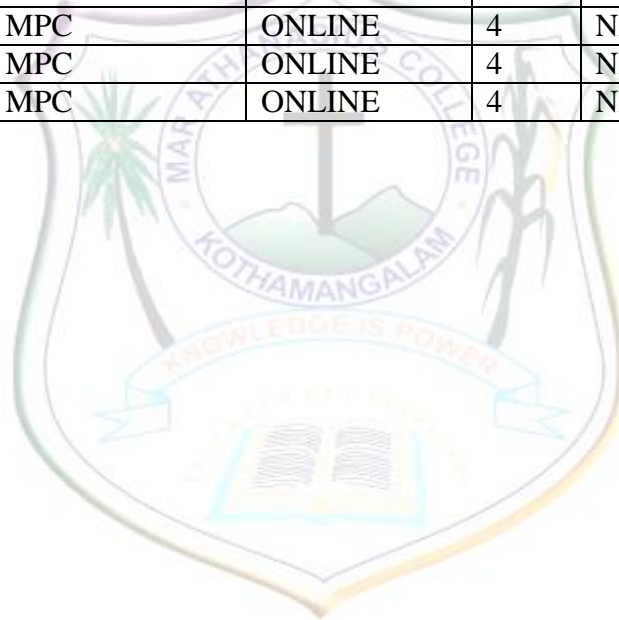
**Note:**

This assessment framework is intended as a guiding structure for evaluating apprenticeship performance. However, in order to remain responsive to the evolving needs of industry and society, the evaluation criteria may be revised from time to time. Such changes aim to enhance the relevance, effectiveness, and fairness of the assessment process.


**Semesters: 7 & 8**

4 Year B.Voc Honours with research with minor

Course Code	Title of the Course	Type of the Course	Credit	Hours/week	Hour Distribution /week		
					L	P	O
M25BAT7RIN400	RESEARCH INTERNSHIP	RESEARCH INTERNSHIP	20	200 DAYS			
NA	SDC	ONLINE	4	NA			
NA	SDC	ONLINE	4	NA			
NA	MPC	ONLINE	4	NA			
NA	MPC	ONLINE	4	NA			
NA	MPC	ONLINE	4	NA			



**MAR ATHANASIVS (AUTONOMOUS) COLLEGE,  
KOTHAMANGALAM  
MAC BVOC HONOURS SYLLABUS**

	<b>MAR ATHANASIVS (AUTONOMOUS) COLLEGE, KOTHAMANGALAM MAC BVOC HONOURS SYLLABUS</b>				
<b>Course Name</b>	<b>Research Internship</b>				
<b>Type of Course</b>	<b>RIN</b>				
<b>Course Code</b>	<b>M25BAT7RIN400</b>				
<b>Summary</b>	<p>As an integral requirement of the B.Voc. Honours with Research degree programme, the Research Internship is designed to provide students with hands-on exposure to real-world research practices in their designated skill domain. This component carries 20 academic credits and extends over a duration of 200 days. The internship must be undertaken in collaboration with a research organization, industry, or university department, under the mentorship of a qualified research guide.</p> <p>The primary aim of this internship is to engage students in industry-linked research projects that allow them to apply theoretical knowledge to practical, domain-specific problems. Students are expected to work on meaningful research inquiries, contribute to data collection and analysis, develop critical thinking and problem-solving skills, and enhance their communication and documentation abilities. In addition to the research internship, students must earn 8 credits through Skill Development Courses (SDCs), specifically chosen for their research orientation, thereby reinforcing their academic and practical foundation.</p> <p>This component not only contributes significantly to the academic rigor of the Honours with Research degree but also ensures a seamless transition from classroom learning to workplace research, preparing students for advanced studies or professional roles in their respective domains.</p>				
<b>Semester</b>	<b>7&amp;8</b>	<b>Duration</b>	<b>200 days</b>	<b>Credits</b>	<b>20</b>

COURSE OUTCOMES (CO)

CO No:	Expected Course Outcome	Learning Domains	PO No:
	Upon the successful completion of the course, the student will be able to		
1	Demonstrate research aptitude and inquiry-based learning by actively engaging in real-time research projects.	Skill	1,2,10
2	Apply academic knowledge in a professional research environment to bridge the gap between theory and real-world research practices.	Applying	2,3,6,10
3	Strengthen domain-specific knowledge and technical competencies through systematic investigation and practical application.	Skill	1,2,3
4	Address real-world research problems using problem-solving, analytical, and critical thinking skills.	Skill	1,2,6
5	Communicate scientific ideas and findings effectively through research reports, documentation, and presentations.	Skill	4,8,10
6	Collaborate with researchers and peer groups to gain exposure to interdisciplinary perspectives and collaborative learning practices.	Skill	2,3,5,10
7	Demonstrate professional growth and readiness for higher education, entrepreneurship, or research-oriented careers.	Interest	5,9,10

Assessment Types	MODE OF ASSESSMENT		
	A	Internal Evaluation	
		Components	Marks
		Commitment, Punctuality & Professional Conduct	10
		Monthly Progress Reviews & Logbook Maintenance	15
		Skill Development & Application	15
		Interim Report	20
		<b>Total</b>	<b>60</b>
	B	External Evaluation	



		<b>Components</b>	<b>Marks</b>
		Feedback & Evaluation Report from Host Organization	40
		Skill Demonstration / Summary of Work Exposure	20
		Final Report / Learning Portfolio	25
		Domain Knowledge and Experience Communication (Presentation)	25
		Viva Voce	30
		<b>Total</b>	<b>140</b>

**Note:**

This assessment framework serves as a guiding structure for evaluating research internship performance. However, to remain responsive to the evolving needs of industry, academia, and society, the evaluation criteria may be revised periodically. Such revisions aim to enhance the relevance, effectiveness, and fairness of the overall assessment process.

