

**Department of Accountancy & Statistics**  
**Mohanlal Sukhadia University, Udaipur**  
 (NAAC Accredited 'A' Grade University)  
**Bachelor of Vocation (Accounting, Taxation and Auditing)**  
 (Semester Scheme, 3 years Degree Course)

**1. Eligibility of Admission:**

A candidate passing Senior Secondary Examination (10+2) from Board of Secondary Education Rajasthan or equivalent, securing at least 48 per cent marks in aggregate shall be eligible for admission to the B. Voc. (Accounting, Taxation and Auditing) on merit basis.

**2. Course of Study:**

The curriculum of Bachelor of Vocation course is a suitable mix of general education and skill development components. Out of thirty papers, 12 papers belong to general education components while 18 papers belong to skill development components.

Structure of course of study is given in the following table 1:

**Table 1: Course Content**

Semesters	Paper	Nomenclatures of Course	Credit
First		<b>General Education Papers</b>	
	101	Financial Accounting	6
	102	Fundamental of Computers	6
		<b>Skill Component Papers</b>	
	103	Practical computer (Hardware)	6
	104	Basic Practical Business Accounting	6
	105	Microsoft Office Lab -1	6
Second		<b>General Education Papers</b>	
	201	Business Statistics	6
	202	Business Communication and Soft skills	6
		<b>Skill Component Papers</b>	
	203	Business Statistics Using Excel	6
	204	Practical Business Communication and Soft skills	6
	205	Microsoft Office Lab -2	6
Third		<b>General Education Papers</b>	
	301	Income Tax-I	6
	302	Indirect Tax-1	6
		<b>Skill Component Papers</b>	
	303	Practical Income Tax	6
	304	Practical R-Vat	6
	305	Practical Documentation	6
Fourth		<b>General Education Papers</b>	
	401	Income Tax-2	6
	402	Indirect Tax-2	6
		<b>Skill Component Papers</b>	
		403	Practical Service Tax
	404	Practical Excise and Custom Duties	6
		Practical TDS and Advance Tax	6

	405		
Fifth		<b>General Education Papers</b>	
	501	Cost Accounting	6
	502	Financial Management	6
		<b>Skill Component Papers</b>	
	503	Practical Cost Accounting	6
	504	Advanced practical Business Accounting	6
	505	ERP: Materials management	6
Sixth		<b>General Education Papers</b>	
	601	Auditing	6
	602	Corporate & Management Accounting	6
		<b>Skill Component Papers</b>	
	603	Financial Management using Excel	6
	604	ERP: Sales Distribution and Accounts Procedure	6
	605	Practical Auditing	6
<b>Total Credit : Skill component =108 General education=72</b>			<b>180</b>

### 3. Credit

One credit would mean equivalent of 15 periods of 60 minutes each, for theory, workshop/labs and tutorials.

### 4. Attendance

A candidate shall be required to attend minimum 75% of the classes held in each paper including tutorial and practical, if any. A candidate failing to satisfy the above mentioned requirement of attendance in one or more papers shall be detained from appearing at the main and internal examination.

### 5. Medium

Medium of instruction and examination shall be both Hindi and English

### 6. Levels of Awards

There are several exit points in the present course. If a candidate quits the course after successful completion of one year, he or she shall be awarded as diploma in Accounting. If a candidate quits the course after completion of two years, he or she shall be awarded as Advance Diploma in Accounting and Taxation. On successful completion of entire three years, she or she shall be awarded as Bachelor of Vocation degree in Accounting, Taxation and auditing. **This is outlined in table 2.**

**Table 2: Exit Points**

<b>Exit Points /Awards</b>	<b>Successful completion of</b>
Diploma (Accounting )	One Year
Advanced Diploma (Accounting and Taxation)	Two Years
B. Voc. (Accounting, Taxation and Auditing)	Three Years

## 7. Scheme of Examination

### General Education Papers

Each General Education Paper shall have maximum marks as 100, to be evaluated both internally and externally. Distribution of marks paper-wise shall be as follows

**External Examination Scheme-** For external examination shall have three sections.

For a question paper carrying maximum 80 marks the structure will be as follows:

The first section, SECTION- A, carrying maximum 20 marks will have 10 short answer type (not exceeding 50 words each) questions. Each question will carry 2 marks. The second section, SECTION-B, carrying maximum 40 mark will have 10 medium answer type questions (which requires answers not exceeding 250 words), two from each unit. Out of which one from each unit must be attempted. Each question will carry 8 marks. The third section, SECTION- C, carrying maximum 20 marks will have 5 questions (which requires answers not exceeding 300 words), one from each unit out of which 2 questions are to be attempted. Each question will carry 10 marks. The duration of main examination shall be three hours.

### Internal Examination Scheme:-

50% of the total internal assessment marks (i.e. 10 out of 20 marks) for each theory paper will be awarded on the basis of the performance in the descriptive type written examination of one hour duration conducted by the department of Accountancy and Statistics. There will be 3 questions each carrying 5 marks covering the entire syllabus out of which two questions must be answered. If a candidate fails to appear in the written examination of the internal assessment due to valid reasons, department may conduct defaulters examination after collecting fee of Rs. 500/.

50% of the internal assessment (i.e. 10 out of 20) for each theory paper shall be awarded on the basis of the performance in the assignments/ seminars/presentations/ oral examination/ group discussion etc.

### Skill Component Papers (Practical)

Each skill component Paper shall have maximum marks of 100 to be evaluated externally only in accounting lab. The evaluation may include written test, viva-voce and practical on computer. The duration of examination shall be three hours.

8. **Minimum passing marks:** A candidate shall be required to obtain (i) at least 25% marks in the aggregate of internal and external marks of each theory paper and (ii) each practical paper (iii) at least 36% marks of aggregate of all the papers of the semester separately.

A candidate may be promoted to the next semester if he or she has secured at least 25% marks each papers but has failed to secure 36% marks in aggregate.

## 9. Use of Calculators:-

Candidates shall be permitted to use simple battery operated 12 digit 2 memory 6 functions noiseless and cordless calculators during examination.

# Detailed Course Content

## Semester- First

### 101: Financial Accounting

#### Unit I

**Introduction of Accounting:** Meaning, Definition, Objective, Scope, and Need of Accounting; Accounting and Book – Keeping, Users of Accounting information; Branches of Accounting, Accounting Principles, Elementary knowledge of IFRS,

**Accounting Cycle:** Journal Entries, Posting in Ledger, Sub Division of Journal, Trial balance

#### Unit II

Final accounts of sole proprietors (including Manufacturing Accounts) with adjustments

**Depreciation Provision and Reserves :** Concept of depreciation; Depreciation, depletion, amortization, SLM and WDV Methods of Accounting for depreciation; Meaning, and objective of Provision and Reserve, Types of Reserve and Distinction between Provision and Reserve.

#### Unit III

**Consignment Accounts, Elementary knowledge of Insurance Claim, Final Accounts of Non Profit Organisation**

#### Unit IV

**Hire purchase system and Instalment payment system:** Meaning, Accounting Records, and Legal Provision.

**Branch Accounts:** Accounting for Dependent and Independent Branch.

#### Unit V

**Partnership Accounts:** Essential characteristics of Partnership; Partnership Deed; Final Accounts; Adjustments after closing the Accounts; Fixed and Fluctuating capital; Goodwill; Joint Life Policy; Change in Profit Sharing Ratio. Admission of a Partner; Retirement of a Partner; Death of a Partner; Dissolution of a Partnership Firm-Modes of Dissolution of a firm; Insolvency of Partners

#### Suggested Readings :

1. Agarwal A.N. : Agarwal K.N. : Higher Sciences of Accountancy : Kitabl Mahal, Allahabad.
2. Anthony, R. N. and Reece, J. S. : Accounting Principles: Richard Irwin Inc.

3. Compendium of Statement and Standards of Accounting : The Institute of Chartered Accountants of India
4. Gupta, R. L. and Radhaswamy, M: Financial Accounting; Sultan Chand and Sons, New Delhi.
5. Monga, J.R., Ahuja Girish and Sehgal Ashok : Financial Accounting, S. Chand & Sons, New Delhi.
6. Rao, N.S. and Heda, B.L. and Gupta S.L. : Financial Accounting (Hindi), Apex Publishing House, Udaipur
7. Seghal Deepak : Fundamental of Financial Accounting, Taxmann
8. Shukla, M. C., Grewal T.S., and Gupta, S.C.: Advanced Accounts; S. Chand & Co. New Delhi.
9. Tulsian, P.C. : Financial Accounting ; Pearson

## 102: Fundamental of Computers

### Unit-I

**Basic of Computer System:-** Characteristics of Computer, computer generation, Types of computer, Structure of Computer, Input Unit, Output unit ,storage unit, Central Processing Unit(CPU),Arithmetic Logic Unit(ALU),Control Unit(CU).

### Unit-II

**Number System:-** Concept and use of number system in computer , types of number system, Binary number system, decimal number system, octal number system, hexa decimal number system, Computer codes:-BCD code, EBCDIC, ASCII, Gray Code, Unicode Computer Arithmetic:- Binary arithmetic(addition, subtraction, multiplication, division), 1's complement and 2's complement method, Boolean Algebra and Logic Circuit:- Concept of Boolean algebra, postulates of Boolean algebra ,overview of Logic Gates, Logic Circuits.

### Unit-III

**Computer Memory:-** Concept and Needs of memory, types of memory Register, Cache memory, Main Memory, RAM, ROM, PROM, EPROM, EEPROM, Secondary memory, magnetic tape, magnetic disk, optical disk, virtual memory. Computer Software:- concept of software, classification of software, system software, Application software, Drivers, Language translator, Firmware.

### Unit-IV

**Concept of Operating System-** Definition and needs of Operating System, Function of operating system, Types of operation system, Example of operating system. Overview of some popular OS- MS-DOS, Windows, Macintosh, UNIX, Linux and Sun Solaris operating system.

### Unit-V

**Overview of Computer Network-** Definition and needs of computer network, Benefits, Types of computer network, LAN, MAN, WAN, Internet , Intranet , Extranet , VLAN, VPN, Wireless Network. Networking Device: HUB, Modem, Bridge, Gate way, Router, Brouter. Data Transmission Media: - Twisted pair, coaxial , fiber optics , microwave ,communication satellite. Network Topology:- Concept of topology, Types of topology- BUS, Ring, Star, Tree, Mesh, Hybrid

### Suggested Books :

1. Anurag Seetha, "Introduction to Computers and Information Technology", Ram Prasad & Sons, Bhopal.
2. S.K.Basandra,"Computers Today ", Galgotia Publications.

## **103: Practical Computer Hardware**

### **Unit I**

**Personal Computer:** Identifying main parts of computer: CPU Box, Monitor, Peripherals (Keyboard, Mouse, Speaker etc.), Motherboard, Floppy Drivers, CD-Drive, Memory Drive, Hard Disk Drive etc.

### **Unit II**

**Motherboard and Memory:** Recognizing and identifying binary cell, RAM, ROM, Cache Memory, Chipsets, Expansion Bus and different components of Motherboard

### **Unit III**

**PC Assembly:** Observation of all parts of Floppy Drive, Hard Disk Drive, CD Drive and SMPS. Identification of cables and computers

**Installation of cards and Device:** Cables Connection & Set - up

### **Unit IV**

**Printers:** Identifying the Printers, usage and types of printers.

**Professional Printers:** Difference among printers

### **Unit V**

**Software Installation:** process

## **104: Basic Practical Business Accounting**

### **UNIT 1**

Company Creation, Account Information, Creating a Group and Ledger, Managing Groups in Multiple Companies, Creating Multiple Ledgers

### **UNIT 2**

Voucher Entry, Accounting and Inventory Features, Statutory and Taxation Features

### **UNIT 3**

Voucher Types, Pre-defined Voucher Types, Creating a Voucher Type

### **UNIT 4**

Inventory Information, Stock Group, Stock Categories, Stock Items, Unit of Measurement

### **UNIT 5**

Inventory Vouchers, Predefined Inventory Vouchers, Inventory Voucher Types, Inventory Voucher Class, Bill of Material, Locations/Godowns



## 105: Microsoft Office Lab-I

### Unit-I

**MS-Office**, File Manager, Clip Board, OLE Introduction of MS-word- Features, component, creating, saving, and printing the document file, cut, copy ,paste, find , replace, Formatting the file , Insert picture and word art, header and footer, spelling and grammer checking , mail merge , macro, working with table.

### Unit-II

**MS- Excel**: - Features, component, worksheet, workbook, Insert delete row and column, formatting the cell and sheet, Working with formula , creating graph and chart, using various types of function, Filter.

### Unit-III

**MS- PowerPoint**: - Features, component and uses, creating the presentation, Inserting slide, various view of slide, slide master, slide show , creating animation and effect in slide, custom animation, slide transition.

### Unit-IV

**DTP and Multimedia software**- Concept of multimedia, elements of multimedia, overview of DTP Overview of various multimedia software - Web Browser, Flash, Photoshop, CorelDraw, and FrontPage express

### Unit-V

**Database Software**- Concept of DBMS, Attribute, table, primary key, foreign key, candidate key, super key, various constraints.

**Overview of various Database software**- MS-Accesses, Oracle, My SQL, Sybase, SQL Server. Working with MS Access:- object in MS-Access, data types , creating table , creating key , apply various constraints,

#### Suggested Readings:

1. MS Office XP complete BPB publication