

### SEMESTER-3 (BASKET FOR SEC/AEC/VAC)

<b>SEC</b>	E-Accounting
	Stock Markets and Operations-1
	Personal Tax Planning
	Training Skills In E-Business Selling
	Tally with GST
	Disaster Management
<b>AEC</b>	Business English-3
	Soft Skills-1
	Corporate Governance
	Functional Communication-2
	First Aid and Medical Emergency
<b>VAC</b>	Vedic Maths-1
	Indian Constitution-2
	Rural Marketing
	Elementary of First-Aid and Health
	Aptitude and Attitude Building
	Vipasyana Dhyana-10days



## Semester-3

Course Title	Credit	Minimum weeks per Week (15 hours)
E-Accounting	02	Course Category: SEC
Unit-1	<b>Basics of Accounting</b> <ul style="list-style-type: none"> <li>• Meaning &amp; Objectives of Accounting</li> <li>• Account, Accountancy &amp; Bookkeeping</li> <li>• Accounting Terminologies</li> <li>• Accounting Concepts and Conventions</li> <li>• Classification of Accounts</li> <li>• Rules of Debit — Credit</li> <li>• Journal Entries</li> </ul>	
Unit-2	<b>Fundamentals of Tally Prime</b> <ul style="list-style-type: none"> <li>• Creating, Altering And Deleting Company, Shut Company</li> <li>• Creating, Altering And Deleting Ledgers &amp; Groups</li> <li>• Creating Stock Groups, Stock Categories, Stock Items, Units of Measures</li> <li>• Recording Accounting Vouchers with bill-wise details in Tally Prime</li> </ul>	
Unit-3	<b>TDS &amp; Goods &amp; Services Tax</b> Introduction to GST <ul style="list-style-type: none"> <li>• CGST, SGST, IGST</li> <li>• Enabling GST and Recording GST Transaction in Tally Prime</li> <li>• Enabling TDS and Recording TDS Transactions</li> </ul>	
References:	1. Financial Accounting: Dr. S.N. Maheshwari, Vikas Publication Ltd 2. Learn Tally Prime With GST: Gaurav Agrawal, Digital Muneem Ji 3. GST & Taxation in Tally Prime: Tax Sarthi, Notion Press	

### Structure of Course Examination

Evaluation for each course shall be done by a Continuous and Comprehensive Evaluation (CCE) by the concerned course teacher as well as by an end semester examination and will be consolidated at the end of the course. The components for continuous internal assessment are:



### Internal Evaluation System

<b>Internal Tests</b>	<b>15 Marks</b>
Class participation / Case analysis and presentation/ assignment, tutorials/ slip tests (announced/ surprised), quizzes etc.	<b>10 Marks</b>
<b>Total</b>	<b>25 Marks</b>

Component, the end semester examination, which will be a written-type examination of at least 2:00 hours duration. , would also form an integral component to the evaluation. The ratio of marks to be allotted to Continuous and Comprehensive Evaluation (CCE) and to end semester examination is 50 : 50.

Question No.	Unit	Type of Questions	Marks
1	1	Essay question with choice OR Short Notes	10
2	2-3	Essay question with choice OR Short Notes	10
3	All	Objective Type Questions/ Definitions/ Fill in the blanks/ Short questions/ True- False/ Match A with B	05



Course Title	Credit	Minimum weeks per Week (15 hours)
Stock Markets and Operations-1	02	Course Category: SEC
Unit-1	<b>Introduction</b> Concept and types of Securities; Concept of return; Concept, types and measurement of risk; Development of Securities market in India	
Unit-2	<b>Primary Market</b> Concept, Functions and Importance; Functions of New Issue Market(IPO,FPO&OFS);Methods of Floatation-fix price method and book building method; Pricing of Issues; Offer Documents;AppointmentandRoleofMerchantBankers,Underwriters,LeadManagers,Syndicate Members, Brokers, Registrars, Bankers, ASBA; SMEIPOs and Listing of Securities.	
References:	Gordon,E.,&Natarajan,K.2019.FinancialMarketsandServices.New Delhi:HimalayaPublishingHouse.New Delhi Benjamin,G.1949.TheIntelligentInvestor.NewYork:HarperPublishing.	

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Course Title	Credit	Minimum weeks per Week (15 hours)
Personal Tax Planning	02	Course Category: SEC
Unit-1	<p><b>Concept of Tax Planning</b> Introduction to Tax Planning</p> <p>(i) Meaning of tax planning, tax avoidance, tax evasion and tax management;</p> <p>(ii) Objectives of tax planning; Case studies, i.e., practical questions relating to tax planning, tax avoidance, tax evasion and tax management.</p> <p>Residential Status</p> <p>(iii) (ii) Tax Planning with reference to residential status: Relevance of residential status in computing taxable income; Determination of residential status of an individual, HUF, company, other persons; Relationship between residential status and incidence of tax; Case studies, i.e., practical questions relating to residential status; Double taxation relief under Sections 90 and 91.</p> <p>Agricultural Income</p> <p>(iv) (ii) Provisions relating to concept of agricultural income; Composite income; Tax treatment and tax planning of agricultural income</p> <p>More emphasis should be given on case studies, i.e., practical questions relating to tax planning, tax avoidance, tax evasion and tax management and residential status.</p> <p>Only simple questions on Double taxation relief under Sections 90 and 91.</p> <p>Agricultural income: Cases of rubber, tea, and coffee</p>	
Unit-2	<p><b>Tax Planning with reference to Salary Income</b> Salary Income</p> <p>(i) Tax planning in respect of salary income: Bonus; Fees; Commission and Allowances; Valuation of Perquisites; Allowances; Retirement benefits like Gratuity, leave encashment, pension, Tax relief under Section 89 (1) (arrears of salary).</p>	



	(ii) Case studies, i.e., practical questions based on designing pay packages. More emphasis should be given on case studies, i.e., practical questions based on designing pay packages. Only simple questions on Tax relief under Section 89. (1) (arrears of salary).
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<b>Course Title</b>	<b>Credit</b>	<b>Minimum weeks per Week (15 hours)</b>
Training Skills In E-Business Selling	02	<b>Course Category: SEC</b>
Unit-1	<b>E- Commerce</b> Introduction to E-commerce Evaluation of E-commerce Process of E-commerce Advantage and Disadvantages of e-commerce	
Unit-2	<b>Data Mining</b> What is Data Mining? How does Data Mining work? Why is Data Mining important for marketing?	
Unit-3	<b>Data Mining in Brief</b> Online Page Offline Page Link Building Link Building for Social Media Platform like Facebook, Twitter, YouTube & for Marketing	
Unit-4	<b>How to Sell your product on Amazon?</b> Advertisement Types of Fees of Amazon Order Handling & Shipping Delivery Bill Handling and Manage Data	
<b>References:</b>		

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Course Title	Credit	Minimum weeks per Week (15 hours)
Tally with GST	02	<b>Course Category: SEC</b>
Unit-1	1.1 Overview of basics of Financial Accounting, Cost Accounting, Taxation, Audit, Management Accounting etc 1.2 Fundamentals of Tally ERP-9 1.3 Getting Function with Tally ERP-9 1.4 Setting up of firm in Tally ERP-9	
Unit-2	Accounting Master in Tally ERP-9 2.2 F-11: Features 2.3 F-12: Configuration 2.4 Setting up Account Heads 2.5 Inventory In Tally ERP-9 2.5.1 Stock Group 2.5.2 Stock Categories 2.5.3 Godowns/Locations 2.5.4 Units of measures 2.5.5 Stock Items 2.5.6 Creating Inventory Master for National Traders	
Unit-3	3.1 GST, Purchase vouchers with GST, sales voucher with GST, GST returns and payments 3.2 Party Ledger analysis. MIS — Purchase, Sales, Stock Analysis and Reports, Cash and Bank reports. Search, Filter and sorting. Financial Reports, Multiple Language, Export-Import back-up and restore, TDS, TCS. Printing reports.	
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Course Title	Credit	Minimum weeks per Week (15 hours)
Disaster Management	02	Course Category: SEC
Unit-1	Concepts and definitions of (disaster - hazard, vulnerability, resilience, risk) Disaster Management (meaning and concept), method and approaches for disaster management-pre-disaster stage (preparedness, mitigation, prevention) and post- disaster stage (relief, recovery, rehabilitation)	
Unit-2	Categories of disasters - natural and manmade Natural disasters (origin, causes and their management) – earthquake, tsunami, cyclone, flood, land slide Disaster Profile of India – Mega Disasters of India and Lessons Learnt (Bengal Famine, Bhopal gas tragedy, Bhuj earthquake, Tsunami) Factors affecting Vulnerabilities	
References:	<ol style="list-style-type: none"> <li>1. Savindra Singh, Jeetendra Singh, Disaster management, Pravalika Publications, Allahabad, 2016</li> <li>2. Alexander David, Introduction in Confronting Catastrophe, Oxford University Press, 2000.</li> <li>3. Kapur, Anu&amp; others, Disasters in India Studies of grim reality, Rawat Publishers, Jaipur, 2005.</li> <li>4. Mukta Girdhar, Natural Disasters, Amy publication, Dariyaganj, New Delhi, 2019.</li> </ol>	

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