

**UNIVERSITY DEPARTMENT
COMMERCE AND BUSINESS MANAGEMENT**



**BINOD BIHARI MAHTO KOYLANCHAL UNIVERSITY
MINOR FROM VOCATIONAL /DISCIPLINE-2
CURRICULUM FRAMEWORK**

Based on

**NATIONAL EDUCATION POLICY-2020
FOUR-YEAR UNDER GRADUATE PROGRAM (FYUGP)
IN COMMERCE**

(COMMON FRAMEWORK FOR ALL B.COM STUDENTS)


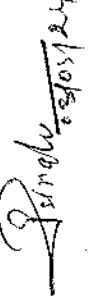








SESSION FROM: 2023-2027 ONWARDS

To
The DSW,
BBMKU, Dhanbad,
Madam,
Please find the draft
of syllabus of Minor from
Vocational/Discipline-02

(NP)mb
07-05-2024

Dr. Nakul Prasad
Head, University Dept.
Commerce & Business Management
BBMKU, Dhanbad

Members of Board of Studies of FYUGP Syllabus as per guidelines of the Binod Bihari Mahto Koyalanchal University, Dhanbad

1. Dr. Nakul Prasad, Associate Professor, Head, Univ. Dept. of Commerce, BBMKU ----- -Chairman

 03/05/2024
2. Dr. D. P. Singh, Associate Professor, Dean, Faculty of Commerce, BBMKU -----Member

 03/05/24
3. Dr. B. N. Sinha, Associate Professor, Univ. Dept. of Commerce, BBMKU-----Member

 03/05/24
4. Dr. Ajit Kumar, Associate Professor, Univ. Dept. of Commerce, BBMKU-----Member

 03/05/24
5. Dr. B. N. Singh, Assistant Professor, Dept. of Commerce, PKRM College, Dhanbad-----Member

 03/05/2024
6. Shri Bimal Minz, Assistant Professor, Dept. of Commerce, SSLNTM College, Dhanbad---Member

 03/05/24
7. Dr. S. K. Singh, Assistant Professor, Dept. of Commerce, RSM College, Govindpur-----Member

 03/05/24
8. Shri Sumiran Kumar Rajak, Assistant Professor, Dept. of Commerce, Sindri College, Sindri-Member - ~~AK~~ 3/5/24.

 03/05/24
9. Shri Sanjay Kumar Sinha, Assistant Professor, Dept. of Commerce, GN College, Dhanbad---Invitee Member

 03/05/24
10. Dr. Vikash Kumar Keshari, Assistant Professor (cont.), Dept. of Commerce, PKRM College, Dhanbad---Invitee Member

 03/05/24



 03/05/2024
 Dr. Nakul Prasad
 Head & Chairman

Table 1: Credit Framework for Four Year Undergraduate Programme (FYUGP) under State Universities of Jharkhand [Total Credits =160]

Level of Courses	Semester	MJ: Discipline specific courses-Core or Major (80)	MN: Minor from discipline (16)	MN: Minor from vocational (16)	MDC: Multidisciplinary Courses [Life Sciences, Physical Sciences, Mathematical and Computer Sciences, Data Analysis, Social Sciences, Humanities, etc.] (9)	AEC: Ability Enhancement Courses (Modern Indian Language and English) (8)	SEC: Ability Enhancement Courses (9)	VAC: Value added Courses (6)	IAP: Internship / Dissertation (4)	RC: Research Courses (12)	AMJ: Advanced Courses in the of Research (12)	Credits	Double Major (DMJ)
100-199: Foundation or Introductory courses	I	4	4	5	6	7	8	9	10	11	12	13	14
	II	4+4		4	3	2	3					20	4+4
	III	4+4	4		3	2	3					20	4+4
200-299: Intermediate-level courses	IV	4+4+4		4	2	2		2				20	4+4
	V	4+4+4	4						4			20	4+4
	VI	4+4+4+4		4								20	4+4
300-399: Higher-level courses	VII	4+4+4+4	4									20	4+4
	VIII	4		4						12	4+4+4	20	4+4
	IX											160	224

Note: Honours students not undertaking research will do 3 courses for 12 credits in lieu of a Research project / Dissertation

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SEMESTER WISE COURSES OF STUDY FOR FOUR YEAR UNDERGRADUATE PROGRAMME 2023 onwards

Table 2: Semester wise Course Code and Credit Points:

Semester	Common, Introductory, Major, Minor, Vocational & Internship Courses		
	Code	Papers	Credits
I	AEC-1	Language and Communication Skills (Modern Indian language including TRL)	2
	VAC-1	Value Added Course-1	4
	SEC-1	Skill Enhancement Course-1	3
	MDC-1	Multi-disciplinary Course-1	3
	MN-1A	Minor from Discipline-1	4
	MJ-1	Major paper 1 (Disciplinary/Interdisciplinary Major)	4
II	AEC-2	Language and Communication Skills (English)	2
	SEC-2	Skill Enhancement Course-2	3
	MDC-2	Multi-disciplinary Course-2	3
	MN-2A	Minor from Vocational Studies/Discipline-2	4
	MJ-2	Major paper 2 (Disciplinary/Interdisciplinary Major)	4
	MJ-3	Major paper 3 (Disciplinary/Interdisciplinary Major)	4
III	AEC-3	Language and Communication Skills (Modern Indian language including TRL)	2
	SEC-3	Skill Enhancement Course-3	3
	MDC-3	Multi-disciplinary Course-3	3
	MN-1B	Minor from Discipline-1	4
	MJ-4	Major paper 4 (Disciplinary/Interdisciplinary Major)	4
	MJ-5	Major paper 5 (Disciplinary/Interdisciplinary Major)	4
IV	AEC-3	Language and Communication Skills (MIL-2/English-2)	2
	VAC-2	Value Added Course-2	2
	MN-2B	Minor from Vocational Studies/Discipline-2	4
	MJ-6	Major paper 6 (Disciplinary/Interdisciplinary Major)	4
	MJ-7	Major paper 7 (Disciplinary/Interdisciplinary Major)	4
	MJ-8	Major paper 8 (Disciplinary/Interdisciplinary Major)	4

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V	MN-1C	Minor from Discipline-1	4
	MJ-9	Major paper 9 (Disciplinary/Interdisciplinary Major)	4
	MJ-10	Major paper 10 (Disciplinary/Interdisciplinary Major)	4
	MJ-11	Major Paper 11 (Disciplinary/Interdisciplinary Minor)	4
	IAP	Internship/Apprenticeship/ Field work / Dissertation/ Project	4
VI	MN-2C	Minor from Vocational Studies/Discipline-2	4
	MJ-12	Major paper 12 (Disciplinary/Interdisciplinary Major)	4
	MJ-13	Major paper 13 (Disciplinary/Interdisciplinary Major)	4
	MJ-14	Major Paper 14 (Disciplinary/Interdisciplinary Minor)	4
	MJ-15	Major Paper 15 (Disciplinary/Interdisciplinary Minor)	4
VII	MN-1D	Minor from Discipline-1	4
	MJ-16	Major paper 16 (Disciplinary/Interdisciplinary Major)	4
	MJ-17	Major paper 17 (Disciplinary/Interdisciplinary Major)	4
	MJ-18	Major Paper 18 (Disciplinary/Interdisciplinary Minor)	4
	MJ-19	Major Paper 19 (Disciplinary/Interdisciplinary Minor)	4
VIII	MN-2D	Minor from Vocational Studies/Discipline-2	4
	MJ-20	Major paper 20 (Disciplinary/Interdisciplinary Major)	4
	RC/	Research Internship/ Field work/ Dissertation	12/
	AMJ-1	Advanced Major Paper-1 (Disciplinary/Interdisciplinary Major)	4
	AMJ-2	Advanced Minor Paper-2 (Disciplinary/Interdisciplinary Major)	4
	AMJ-3	Advanced Minor Paper-3 (Disciplinary/Interdisciplinary Major)	4
Total Credits			160

Abbreviations:

AEC Ability Enhancement Courses

SEC Skill Enhancement Courses

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Commerce

Table-3

Semester wise Subjects with Code and Credit Points and Marks distribution (Full and Pass Marks) of Minor Papers from Vocational Studies/Discipline-2:

S.N.	Semester	Minor Papers & Codes	Credits	Full Marks		Pass Marks	
				Theory (Written test)	Practical/ Demonstration /Skill test & Viva voce	Theory	Practical/ Demonstration /Skill test & Viva voce
1.	II	Accounting and Tally (MN-2A)	4	75	25	30	10
2.	IV	Income Tax, Computation & Return Filling (MN-2B)	4	75	25	30	10
3.	VI	Investing in Stock Markets (MN-2C)	4	75	25	30	10
4.	VIII	GST, Computation & Return Filling (MN-2D)	4	75	25	30	10

- *No internal or mid semester examination will be conducted.*




SEM-II
Accounting and Tally

Objectives: The course aims to equip students with the practical skills required for working with tally.

Learning Outcomes: After completion of the course, learner will be able to: -

1. Understand the basic terminology and concept of accounting.
2. Record business transactions using vouchers.
3. Maintain accounts in tally prime.
4. Generate Trial Balance, Balance Sheet, Profit and Loss A/c and other reports.
5. Assess the tax computation using tally prime.

Pre-requisite: Students have studied Financial A/c as major subject.

Course contents

Unit -1: Accounting Introduction

Fundamentals of Accounting – Meaning and objectives of Financial Accounting, Terminology, Accounting Principles, Double Entry System, Types of Accounts, Golden Rules of Accounting, Accounting Equation, Journal , Ledger, Trial Balance, Final Accounts, Accounting Information System.

Unit -2: Fundamentals of Tally

Introduction to Tally Prime & Tally.ERP 9, Advantage of Tally Prime, Getting functional with Gateway of Tally Prime, Company Menu, Functional Keys F1 to F12, Recording Transactions, Short-cut Keys in Tally, Updated factors of Tally Prime than Tally.ERP9.

Unit-3: Ledger Masters and Inventory Master in Tally Prime



Setting up of Account Heads - Chart Groups, Multiple Groups & Multiple Ledgers, Inventory in Tally Prime, Unit of Measurement, Ledger Master Creation, Items of stock, Creation of Godowns,

Unit-4: Voucher’s Creation in Tally Prime

Accounting vouchers, Inventory vouchers, Other Voucher Types, Credit Note & Debit Note, Invoicing, Bank Ledger account set up and transactions, Pay Roll Accounting, Financial Statement Extraction, Cash Flow with ledger extraction.

Unit-5: GST in Tally Prime

Introduction to basic terms in GST, HSN and SAC, Enabling GST, Setting-up GST in Tally, Creation of purchase vouchers and sales vouchers with GST, Applying GST Rates in Accounting Groups, Stock Groups, Stock Items, Updating GST Rates, GST returns and payments and E-way Bill.

Unit-6: Extraction of Financial Statements and Reports

Trial Balance, Balance Sheet, Profit and Loss A/c, Cash Flow Statement, Receivables, Payables, Day Book, Ratio Analysis, Statistics, Multi Account Report.

Suggested Reading

Financial Accounting – Dr. S. K. Singh and Dr. Ajit Kumar, SBPD, Agra.

Tally Prime – Shraddha Singh, V & S Publishers.

Learn Tally Prime with GST Book-Gaurav Agarwal

Goods & Service Tax- CA Anoop Modi, SBPD Agra

Resource for Practice: Software of Tally

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SEM-IV

Income Tax, Computation & Return Filing

Objective: The course aims to equip students with the practical skills required for e-filing of returns under Income Tax Act, 1961.

Learning Outcomes:

After completing of the course learners will able to define the basic concept of income tax applicable to an individual assesses, provisions of TDS and understand the filling of income tax return.

Pre-requisite: Students have studied Direct Tax as major subject.

Course Contents:

Unit- 1: Income Tax: An Overview

Basic terms of Income Tax, Income taxable under different heads of individual assesses, Gross total income, Deductions allowed from gross total income. Computation of total income, Tax liability of individuals, PAN and due date of filling of income tax return, Old and new tax regime, Exempted incomes.

Unit 2: Filing: Conceptual framework and filing of Income Tax Return

Meaning and merits of e-Filing, Process of Filling return (form 16A), Filing of income tax returns in ITR-1, ITR-2, ITR-2A, ITR-3. ITR-4, ITR-U, Documents required for filling.

Unit 3: Tax Deducted at Source and Tax Collected at Source

Provisions relating to TDS; Schedule for deposit of TDS, Schedule for submission of TDS returns, Exemption from TDS- Form 13, 15G and 15H., Provisions related to Advance Payment of Tax, Tax Collected at source (TCS) :- Rates, Payment and exemption.

Unit 4: E-Filing of TDS returns

Prescribed forms for filing of TDS returns; Practical workshop on e-filing of TDS returns [Form24Q and Form 26Q].

Practical Exercises:

The learners are required to:

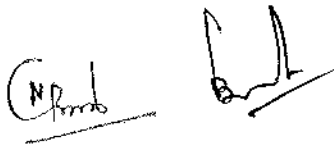
- 1. Discuss relevant provisions of the Income-tax Act. 1961 from the official website of Government of India.
- 2. Refer the Finance Act to know about the amendments done in various provisions of the Income-tax Act, 1961.
- 3. Refer relevant notifications and circulars from the official website of Government of India.
- 4. Do hands on training to furnish ITRs on the official e-filing website of the Government of India i.e., www.incometax.gov.in; and
- 5. Do hands-on training to furnish TDS returns at <https://www.tin-nsdl.com/services/etds-etcs/etds-rpu.html>.

Suggested Readings:

- 1. Ahuja, Girish and Gupta, Ravi. Systematic Approach to Income Tax. Flair Publications Pvt. Ltd., Delhi.
- 2. Mittal, Naveen. Concept Building Approach to Income Tax Law & Practice. Cengage Learning India Pvt. Ltd., Delhi.
- 3. Panwar, V & Mahajan, J. Introduction to E Filing of Returns. Scholar Tech Press, Delhi.
- 4. Singhanian, Vinod K. and Singhanian, Monica. Students' Guide to Income Tax. University Edition. Taxmann Publications Pvt. Ltd., Delhi.

Additional Resources: Income Tax Act, 1961 & related websites.

Note: -Learners are advised to use the latest editions of textbooks



SEM-VI
Investing in Stock Markets

Objective: The course aims to familiarize the students with the skills required to operate in the stock market. They can learn the trading mechanism of the stock exchanges.

Learning Outcomes: After completion of the course learners will be able to explain the basics of investing in the stock market, investment environment of stock market as risk & return, examine and conduct fundamental analysis of share market and mutual funds market.

Course contents

Unit-1: Basics of Investing

Basics of investment & investment environment, Concept of Risk and Return, Risk and Return trade-off, Types of investors, Avenues of investment-Equity shares, Preference shares, Bonds & Debentures, Mutual funds, Index funds, ETF (exchange-traded fund).

Unit-2: Fundamental Analysis & Technical Analysis of Stock

Qualitative Analysis and Quantitative Analysis, Economic Analysis, Industry Analysis, Company Analysis, Financial Analysis, Ratio Analysis- Price to Earning, Price to Book Value, Return on Equity, Debt to Equity, Current Ratio, Cash Flow Statement, Fund Flow Statement, Understanding the shareholding pattern of the company, Meaning of Technical Analysis, Study of Price Charts-Support Level, Resistance Level, Breakout, Trend Line, Types of Price Charts-Line Chart, Bar Chart, Candlestick Chart,

C. P. Mishra

Unit-3: Indian Stock Market

Primary Markets -IPO, FPO, Private Placement, OFS, Secondary Markets - Cash market and derivative market - Futures and Options, Intraday Trading, Market Participants: Stock broker, Investor, Depositories-NSDL, CDSL, Clearing house, Role of stock exchanges, stock exchanges in India- BSE, NSE and MCX, Security market indices: Nifty, Sensex and sectoral indices, Sources of financial information, Concept of Dematerialization, BSDA, Trading in securities: Opening Demat Account, Types of Orders, using brokerage and analyst recommendations.

Unit-4: Investing in Mutual Funds


Concept and background of mutual funds: advantages, disadvantages of investing in mutual funds, types of mutual funds- open-ended, close-ended, equity, debt, hybrid, index funds, exchange traded funds and money market funds, Factors affecting the choice of mutual funds, CRISIL mutual fund ranking and its usage, Terminology- AMC, NAV, AUM, Exit Load, SIP, SWP, STP, NFO, AMFI, ELSS, Expenses Ratio, Folio.

Practical Exercises:

The learners are required to:

1. Work on the spreadsheet for doing basic calculations in finance. Learners will also practice technical analysis with the help of relevant software.
2. Practice use of technical charts and indicators in predicting prices movements through line, charts, bar charts, candle- stick charts, moving averages, exponential moving averages etc.
3. Calculate risk and return of stocks using the price history available on the NSE website.
4. Prepare equity research report by carrying out fundamental analysis of securities with the help of data of at least two listed companies (from different sectors) available on various websites and then determine the value of securities by using MS Excel or similar software.

Suggested Readings:



- Chandra, P. "Investment Analysis and Portfolio Management" Tata McGraw Hill Education, New Delhi.
- Chaturvedi S. Kaur G., Singh A, & Kaur J. "Investing in Stock Markets" Scholar Trust Press.
- Kevin, S. "Security Analysis and Portfolio Management" PHI Learning, Delhi.
- Kumar V., Kumar N., and Sethi R. "Investing in Stock Markets" Ane Books.
- Pandian, P. "Security Analysis and Portfolio Management" Vikas Publishing House, New Delhi.
- Ranganathan, M. & Madhumathi, R. "Security Analysis and Portfolio Management" Pearson Education, India.
- Singh J.K. and Singh A.K. "Investing in Stock Markets" A K Publication Delhi.
- Tripathi V. & Pawar N. "Investing in Stock Markets" Taxman Publications.

Note: Learners are advised to use the latest edition of reading.

W. P. L.

SEM-VIII
GST Computation & Return Filling

Objectives: The course aims to equip students with the practical skills required for filling different returns under GST.

Learning Objectives:

After Completion of Course, learners will be able to:


1. Examine the basic concepts of GST applicability
2. Evaluate legal requirement regarding registration under GST Act.
3. Evaluate the comparative advantages and disadvantages of normal scheme and composition scheme.
4. Determine the taxability under GST.
5. Evaluate conditions for availing Input Tax Credit.

Pre-requisite: Students have studied GST as major paper.

Course Contents

Unit 1: Introduction of Goods & Service Tax (GST)

Basic Concept-Introduction, constitutional provision of GST Act, 2017, Relevant definition - Goods and services, Concept of supply (Section-7 of CGST Act)

including composite supply and mixed supply, Supply which are not leviable under GST (Schedule III), Exemption from GST, Levy of GST (Section-9), Penalties,

Unit 2: Registration

Introduction, Person liable for Registration (Section-22), Compulsory Registration in certain cases (section-24), Person not liable for registration (section-23), Registration Threshold, Procedure for Registration, Filing of GST REG- 01, Other forms- REG-02 to REG-06, Amendment of Registration, Cancellation or Suspension of Registration and Revocation of Cancellation.

Unit 3: Time and Value of Supply

Time of supply of Goods (Section-12), Time of Supply of Services (Section-13), Value of Supply under Section-15, Place of Supply, Tax Invoice, E-Way Bill,

Unit 4: Input Tax Credit

Introduction, Eligibility and Condition for taking Input Tax Credit, Apportionment of Credit, Block credit, Utilization of ITC, Negative List (Sec 17), Input Service Distributor.

Unit 5: Composition Scheme

Introduction, Composition levy under Section-10 of CGST Act, Relevant provisions regarding Composition scheme.

Unit 6: Returns

Introduction, Types of Return, Computation of GST, Details of outward supply (GSTR-1), Details of Inward Supply (GSTR- 2/2B), Summary Return (GSTR-3B), Due Date of payment, Return Filing, GST Practitioners.

Practical Exercise:

The learners are required to:

1. Discuss relevant provisions of the Goods & Service Tax Act, 2017 from the official website of government of India.
2. Refer relevant notifications and circulars from the official website of Government of India.
3. Do hands on training to furnish GSTRs on the official e-filing website of the Government of India i.e., www.gst.gov.in
4. Do hands on training to furnish TDS returns at www.gst.gov.in.

Suggested Readings: References

- Dr. H.C. Mehrotra, Prof. V.P. Agarwal
- A Practical Guide by Sudhir Sachdeva
- Taxman's Publication on GST, entitled "GST Ready Reckoner"
- Goods and Service Tax, CA Anoop Modi, SBPD Agra

Additional Resources:

- Goods & Service Tax Act, 2017
- www.gst.gov.in

Note: Learners are advised to use the latest edition of textbooks.

