

5.1 ENVIRONMENTAL EDUCATION

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RATIONALE

Education about environment protection is a must for all the citizens. In addition, a diploma holder must have knowledge of different types of pollution caused by industries and construction activities so that he may help in balancing the eco system and controlling pollution by adopting pollution control measures. He should also be aware of environmental laws related to the control of pollution.

DETAILED CONTENTS

1. Definition, Scope and Importance of Environmental Education (02 hrs)
2. Basics of ecology, biodiversity, eco system and sustainable development (03 hrs)
3. Sources of pollution - natural and manmade, causes, effects and control measures of pollution (air, water, noise, soil, radioactive and nuclear) and their units of measurement (12 hrs)
4. Solid waste management – Causes, effects and control measures of urban and industrial waste (06 hrs)
5. Mining and deforestation – Causes, effects and control measures (04 hrs)
6. Environmental Legislation - Water (prevention and control of pollution) Act 1974, Air (Prevention and Control of Pollution) Act 1981 and Environmental Protection Act 1986, Role and Function of State Pollution Control Board, Environmental Impact Assessment (EIA) (10 hrs)
7. Role of Non-conventional Energy Resources (Solar Energy, Wind Energy, Bio Energy, Hydro Energy) (04 hrs)
8. Current Issues in Environmental Pollution – Global Warming, Green House Effect, Depletion of Ozone Layer, Recycling of Material, Environmental Ethics, Rain Water Harvesting, Maintenance of Groundwater, Acid Rain, Carbon Credits. (07 hrs)

INSTRUCTIONAL STRATEGY

The contents will be covered through lecture cum discussion sessions. In addition, in order to have more appreciation of need for protection of environment, it is suggested that different activities pertaining to Environmental Education like video films, seminars, environmental awareness camps and expert lectures may also be organized.

RECOMMENDED BOOKS

1. Environmental Engineering and Management by Suresh K Dhameja; SK Kataria and Sons, New Delhi.
2. Environmental Science by Dr. Suresh K Dhameja; SK Kataria and Sons, New Delhi.
3. Environmental and Pollution Awareness by Sharma BR; Satya Prakashan, New Delhi.
4. Environmental Protection Law and Policy in India by Thakur Kailash; Deep and Deep Publications, New Delhi.
5. Environmental Science by Deswal and Deswal; Dhanpat Rai and Co. (P) Ltd. Delhi.
6. Engineering Chemistry by Jain and Jain; Dhanpat Rai and Co. (P) Ltd. Delhi.
7. Environmental Studies by Erach Bharucha; UGC University Press.

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	02	04
2	03	06
3	12	24
4	06	12
5	04	10
6	10	20
7	04	10
8	07	14
Total	48	100

5.2 COMPUTERISED ACCOUNTING - II

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RATIONALE

This subject will make the students to understand and use the accounting. Tally & HR softwares.

DETAILED CONTENTS

NOTE: Relevant theory will be taught by the teachers along with the practicals.

1. Creation of company
 - 1.1 Meaning
 - 1.2 Alteration of company
 - 1.3 Splitting
 - 1.4 Back up
 - 1.5 Restore

2. Ledger
 - 2.1 Meaning
 - 2.2 Group creation
 - 2.3 Alteration
 - 2.4 Deletion
 - 2.5 Inventory

3. Voucher
 - 3.1 Meaning
 - 3.2 Entries
 - 3.3 Receipt, payment
 - 3.4 Contra entries
 - 3.5 Journal
 - 3.6 Purchase order
 - 3.7 Purchase
 - 3.8 Sales order
 - 3.9 Sale

4. Cost centers
 - 4.1 Meaning
 - 4.2 job costing

5. Various forms applicable on Tally
 - 5.1 VAT
 - 5.2 CST
 - 5.3 TDS
 - 5.4 TCS
 - 5.5 FBT
 - 5.6 Service Tax
 - 5.7 Excise Reports

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on practice by the students on the software operations. Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Computerized Accounting (5.25) by HEARING
2. Computerized Accounting with QuickBooks 2012 by Kathleen Villani James B. Rosa QuickBooks 2012(Foreword)
3. Computerized Accounting with Quickbooks Pro 2010 by Kathleen Villani
4. Computerized Accounting : DOS Version With Study Guide and Working Papers by McGraw-Hill Phyllis Lentz Carol Yacht Christopher R. Schaber
5. Computerized Accounting: Student Edition (Hardbound) Windows by McGraw-Hill Carol Yacht Christopher R. Schaber Hardcover | Glencoe/McGraw-Hill
6. Computerized Accounting with Quickbooks Pro 2000 with Update for Pro 2001 by Janet Horne

5.3 AUDITING

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RATIONALE

Audit of different organization is an functional are of there diploma holders, so this subject I s included in the curriculum.

DETAILED CONTENTS

1. Auditing (16 hrs)
 - 1.1 Introduction, Meaning and Definition
 - 1.2 Necessity of Auditing
 - 1.3 Scope of Auditing
 - 1.4 Types of audits
 - 1.5 Meaning of Book Keeping, Accountancy, Audit and Investigation
 - 1.6 Meaning of Auditor, Qualifications and Qualities of Auditor
 - 1.7 Functions of an Auditor
2. Objectives, Advantage and Limitations of auditing (12 hrs)
 - 2.1 Objects of Auditing
 - 2.2 Auditors responsibilities and duties with regard to errors & frauds
 - 2.3 Advantages and limitation of auditing
3. Classification of Audit (10 hrs)
4. Audit Process and Audit programme (18 hrs)
 - 4.1 Meaning and Definition
 - 4.2 Audit Plan
 - 4.3 Audit Programme
 - 4.4 Audit Notebook
 - 4.5 Audit Working papers
 - 4.6 Audit files
 - 4.7 Evidence
 - 4.8 Methods of Procedure of Audit work
 - 1.1 Methods of Checking
5. Internal Control and Internal check (18 hrs)
 - 5.1 Internal control- Meaning, Definition, Objectives, forms, Needs for evaluation
 - 5.2 Internal Check – Meaning, Definition, factors, object, essential, advantages & disadvantages of Internal check

6. Verification of assets and liabilities (18 hrs)
- 6.1 Meaning & Definition, Objects, advantage
 - 6.2 Procedure of verification of assets
 - 6.3 Verification of liabilities
7. Audit Reports (20 hrs)
- 7.1 Meaning and Definition
 - 7.2 Silent features of auditor's report
 - 7.3 Purpose of auditor's reports
 - 7.4 Type of audit reports
 - 7.5 Format of audit report
 - 7.6 Specimen of reports

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Contemporary Auditing by Gupta, Kamal:, Tata McGraw Hill, N. Delhi
2. Practical Auditing by Spicer & Pegler:,W.W. Bigg., Indian Edition by S.V. Gratalia, Allied publishers
3. Principles of Auditing by Tandon, B.N.:', S. Chand & Co., New Delhi
4. Principles of Auditing by Pagare, Dinkar:. S. Chand & Co., New Delhi
5. Principles & Practice of Auditing by Pagare, Dinker:', Sultan Chand, New Delhi
6. Auditing Principles & Problems Sharma, T.R.:', Sahitya Bhawan, Agra Jain, Khandelwal & Pareek: Auditing, Ramesh Book Depot, Jaipur

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	16	14
2	12	10
3	10	08
4	18	16
5	18	16
6	18	16
7	20	20
Total	112	100

5.4 INCOME TAX

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RATIONALE

This module will make the students to learn about taxation laws and computation of income under the five heads and also calculation of tax liability, administration and procedures.

DETAILED CONTENTS

1.	Introduction and important definition	(08 hrs)
1.1	Define income	
1.2	Features of income tax	
1.3	Gross total income	
1.4	Total income	
1.5	Taxable income	
1.6	Assesses, deemed assesses, assesses in default	
1.7	Assessment year and previous year	
2.	Residential Status	(05 hrs)
2.1	Concept	
2.2	Types of residents –individual, HUF, Companies	
3.	Exempted incomes	(05 hrs)
4.	Agriculture income	(05 hrs)
5.	Salaries	(25 hrs)
6.	Income from House property	(10 hrs)
7.	Income from business and profession	(13 hrs)
8.	Capital gain	(08 hrs)
9.	Income from other sources	(08 hrs)
10.	Deduction of section 80c to 80u	(08 hrs)
11.	Set off and carry forward of losses	(08 hrs)
12.	Clubbing of income	(05 hrs)
13.	Assessment of individual	(04 hrs)

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lectures from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Income Tax Law and Practice by Prasad, Bhagwati, Sultan Chand & Sons, New Delhi
2. Systematic Approach to Income Tax by Girish Ahuja and Ravi Gupta, Sahitya Bhawan Pub, New Delhi
3. Income Tax Law and Practice by Chandra, Mahesh and Shukhla, D.C., Pragati Publication, New Delhi
4. Income Tax Law and Practice by Bhattacharya Lal
5. Income Tax Law and Practice by B.B
6. Income Tax by Pager, Dinkar
7. Law and Practice of Income Tax in India Kanga and Paliwala
8. Aaykar by Gupta, Gupta and Modi
9. Singhanian V.K.: Student's Guide to Income Tax
10. Prasad, Bhagwati: Income Tax Law & Practice
11. Mehrotra H.C.: Income Tax Law & Account
12. Dinker Pagare: Income Tax Law and Practice
13. Girish Ahuja and Ravi Gupta: Systematic Approach
14. Chandra Mahesh and Shukla D.C.: Income Tax
15. Income Tax Law And Practice by S.K. Nayyar

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	08	14
2	05	12
3	05	07
4	05	07
5	25	07
6	10	05
7	13	05
8	08	05
9	08	07
10	08	07
11	08	07
12	05	07
13	04	10
Total	112	100

5.5 PERSONALITY DEVELOPMENT, ETHICS AND VALUES

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RATIONALE

This will guide the students in modifying and improving their internal and external personality traits. It will groom the students to face job interviews and in overall development of their personality through introducing and inculcating good ethics and values contribution to their success in professional and personal lives.

DETAILED CONTENTS

1. Introduction of Personality Development (15 hrs)
 - 1.1 Concept, scope and determinants of personality
 - 1.2 Self Esteem and Confidence Building
2. Resume Writing (10 hrs)
3. Communication Skills, Group Discussion, Public Speaking – concept, scope, essentials (10 hrs)
4. Presentation Skills (10 hrs)
5. Body Language, Dress Sense, Dress Codes and Personal Hygiene (05 hrs)
6. Interview Techniques/Employability Skills (10 hrs)
7. Values – Meaning, types and importance (05 hrs)
8. Ethics – Meaning, forms of business ethics and importance, Social Responsibility (05 hrs)
9. Motivation and Leadership – concept, scope, qualities and significance (10 hrs)

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class.

RECOMMENDED BOOKS

1. Management Concepts and Organizational Behaviour by Dr. NK Sahni, Kalyani Publications
2. Organisational Behaviour by Singh and Chhabra, Dhanpat Rai Publishing Pvt. Ltd., New Delhi
3. Organisational Behaviour by Stephen Roghins
4. Organisational Behaviour by Kanika, Sultan Chand and Sons
5. Personal Management and Human Resources by C.S. Venkta, Ratnamer B., Srinivasan, Tata Mc Graw Hill
6. Human Relation and Organisation Behaviour by Dharam Vir Aggarwal, Deep and Deep Publication
7. Principles and Practice of Management by Sgymal Banerjee; Oxford and IBH
8. Business Ethics: Ferando, Pearson Publication
9. Business Ethics: Bani P Banerjee, Excel Books
10. Business Ethics: Manisha Paliwal, New Age Publishers
11. Business Ethics: Daniel Albuquerque, Oxford Publishers
12. Business Ethics and Indian Ethos: Dr. Gaurav Bissa and Dr. GN Purohit, Ajmera Books Company
13. Business Ethics: CSV Murthy, Himalaya Publishing House
14. Business Ethics and Professional Values: AB Rao, Excel Books
15. Ethics in Management and Indian Ethos: Biswanath Ghosh, Vikas Publishing House
16. Business Ethics and Ethos: Jyotsna Mehta, Preeti Gupta, Pragati Prakashan

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	15	18
2	10	12
3	10	12
4	10	12
5	05	08
6	10	12
7	05	08
8	05	06
9	10	12
Total	80	100

5.6 INVESTMENT MANAGEMENT

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RATIONALE

This module will make the students to learn about investment, stock exchange, various types of securities and knowledge about option and future term used in investment Market.

DETAILED CONTENTS

1. Investment (16 hrs)
 - 1.1 Meaning nature and process
 - 1.2 Investment alternatives
 - 1.3 Concept of risk and return
 - 1.4 Identification of Investment Opportunity
2. Stock Exchange (18 hrs)
 - 2.1 Functions
 - 2.2 Trading system
 - 2.3 Regulation and listing of securities
3. Fundamental analysis (18 hrs)
 - 3.1 Company analysis
 - 3.2 Industry analysis and economy analysis
 - 3.3 Technical Vs Fundamental analysis
 - 3.4 Implications for investment decision-making; Technical analysis; Dow theory, Charting techniques, Volume indicators
4. Valuation of Securities (18 hrs)
 - 4.1 Equity
 - 4.2 Bonds and convertible securities, maturity
 - 4.3 Term structure of interest rates
5. Diversification (16 hrs)
 - 5.1 Meaning and Assumption
 - 5.2 Gains from diversifications
 - 5.3 Markowitz's mean-variance criterion, Sharpe Model
6. Capital Assets Pricing Model (CAPM) (16 hrs)

Meaning and assumptions

7. Options and Futures (10 hrs)
- 7.1 Meaning
- 7.2 Nature and difference between options and Futures
- 7.3 Forms and types of Option and Futures contracts, advantages and limitations of options and futures

INSTRUCTIONAL STRATEGY

Teacher should lay emphasis on explaining definition, meaning and importance of various terminologies used in the subject. They should arrange industrial visits and extension lecturers from the experts. Wherever possible, teachers may give case studies and exercises to the students. Students may be encouraged to pursue independent study on various topics and make presentation of the same in the class

RECOMMENDED BOOKS

1. Fischer, Donald E. and Jordon, Ronald J., Security analysis and Portfolio Management, Prentice Hall, New Delhi
2. Fuller, Russell J. and Farrell, James L., Modern Investments and Security analysis. McGraw Hill, International Edition (finance Services) New York
3. Sharpe, William F., Alexander, Gordon J. and Baily, Jafery V.S., Investments, Prentice Hall of India, New Delhi
4. Bhalla, V.K. security analysis and Portfolio management, Sultan Chand, New Delhi

SUGGESTED DISTRIBUTION OF MARKS

Topic No.	Time Allotted (Hrs)	Marks Allotted (%)
1	16	14
2	18	16
3	18	16
4	18	16
5	16	14
6	16	14
7	10	10
Total	112	100

ENTREPRENEURIAL AWARENESS CAMP

The employment opportunities for diploma holders especially in public sector are dwindling. The diploma holders need to explore the possibilities of becoming entrepreneurs. For this, they must be acquainted with entrepreneurship development, scope of setting up small-scale industry, existing business opportunities, financial support available and various aspects of managing business. In this context, an entrepreneurial awareness camp is suggested. During the camp, experts from various organizations such as banks, financial corporations, service institutes etc. may be invited to deliver expert lectures. Successful entrepreneurs may also be invited to interact with the students. Students may be encouraged to read papers or give seminar during the camp on Entrepreneurship Development related topics.

The camp is to be organized at a stretch for two to three days during fourth semester. Lectures will be delivered on the following broad topics. There will be no examination for this subject

1. Who is an entrepreneur?
2. Need for entrepreneurship, entrepreneurial career and self employment
3. Scenario of development of small scale industries in India
4. Entrepreneurial history in India, Indian values and entrepreneurship
5. Assistance from District Industries Centres, Commercial Banks, State Financial Corporations, Small industries Service Institutes, Research and Development Laboratories and other Financial and Development Corporations
6. Considerations for product selection
7. Opportunities for business, service and industrial ventures
8. Learning from Indian experiences in entrepreneurship (Interaction with successful entrepreneurs)
9. Legal aspects of small business
10. Managerial aspects of small business