

Course	Vocational Skills in Accounting– III (Semester II; Level 4.5)	Credits	02
Type	VSC, SEC: (VSEC)	No of Teaching hours	30
Evaluation/ Assessment	Total 50 Marks = 30 Marks Semester End Evaluation and 20 Marks Continuous Evaluation		

Preface

In the intricate realm of business operations, adept handling of documents is paramount. This comprehensive course not only demystifies the meaning and concepts of various business documents but also delves into their practical significance within organizational frameworks. From Quotations and Tendering to Purchase Requisitions, learners will gain practical insights into the document-driven processes that form the backbone of business transactions. The course further explores the intricacies of critical documents such as Delivery Challans, Bills of Lading, Customs Bills, Lorry Receipts, and E-Way Bills, providing learners with a holistic understanding of the logistics and legal aspects of trade. Learners will also master the creation and significance of accounting documents. Additionally, the course addresses the crucial aspect of timely payments under MSME and GST Law, ensuring participants are well-versed in meeting legal obligations. Understanding the penalties and punishments associated with the dishonour of cheques adds a legal dimension to the course. By completing this course, participants will not only enhance their employability by mastering essential skills in documentation and financial transactions but will also be well-prepared to contribute effectively to the seamless functioning of businesses in diverse industries.

Aims and Objectives

CO1	To enable the learners to understand the concepts of documents in business organisations.
CO2	To enable the learners to develop the skill required for preparation of various documents required in business organisations.

Learning Outcomes

On successful completion of the course, the learners will be able to

LO1	Acquire the basic knowledge of documents in business organisations.
LO2	Familiarise and understand the basic documents required in business organisations.
LO3	Develop the application skill required for preparation of business documents.
LO4	Develop the analytical skill required to understand the various details required for preparation of business documents.
LO5	Evaluate in practically restricted situation the preparation of various business documents.

Module No	Content	No of Hours
1	<p><u>Module-1</u></p> <ul style="list-style-type: none"> • Meaning and concepts of documents in business organisations. • Importance of maintaining documents in business organisations. • Quotations & Tendering. • Purchase Requisitions. • Delivery Challan, Bill of Lading, Customs Bills, Lorry Receipts, E-Way Bill. 	15
2.	<p><u>Module-2</u></p> <ul style="list-style-type: none"> • Proforma Invoice and Tax Invoices. • Debit Note and Credit Note, Vouchers. • Letter of Credit, Bank Guarantee. • Cheques, Pay-in-slip and Bills of Exchange, NEFT, RTGS, Demand Draft. • Time limit of Payment under MSME and GST Law. • Dishonour of Cheque: Penalties & Punishment. 	15

Note: The above delivery of modules should have practical aspect of specimen documents.

References

Sr. No.	Name of the Book	Name of the Author	Publisher
1	GST E-way Bill	Taxmann	
2	MSME Ready Reckoner		
3	Guide to Negotiable Instruments Act, 1881		
4	Law related to Bills of Lading, characterparties and contract of affreightment	B C Mitra	Universal Law Publishing
5	Bills of Lading in international law and practice	Dr. Justice T. Kochu Thommen	Eastern Book Company
6	Understanding Letter of credit – Learners Guide to Letter of Credit	Nisha S Kosal	notionpress.com
7	Letters of Credit – Theory and Practice	Rupnarayan Bose	notionpress.com
8	Law related to Bank Guarantee	Dr. Mohd Yasin Wani	V L Media Solutions
9	Law of Banking and Negotiable Instruments	Dr. S R Myneni	Asia Law House
10	Banking Law and Negotiable Instrument Act	Dr R P Nainta	Allahabad Law Agency
11	Reserve Bank of India Act, 1934	Taxmann	
12	GST Practice Manual	Aditya Singhania	Taxmann
13	GST Ready Reckoner	V.S. Datey	Taxmann

14	Professional's Guide to GST	Abhishek A. Rastogi	Taxmann
15	Micro, Small and Medium Enterprises	Indian Institute of Banking and Finance	

Semester End External: 30 Marks

Time: 1:00 Hour

Question Paper Format:

Attempt any 2 out of 3 questions.

Question No	Questions	Marks
Q1	Practical/ Theory	15
Q2	Practical/ Theory	15
Q3	Practical/ Theory	15
	TOTAL	30

Note

- 1 Equal Weightage is to be given to all the modules.
- 2 15 marks question may be subdivided into 8 marks + 7 marks, 10 marks + 5 marks and 5 marks + 5 marks + 5 marks. Internal options may be given however it is not mandatory.
- 3 Use of simple calculator is allowed in the examination.
- 4 Wherever possible more importance is to be given to the practical problems.

Continuous Evaluation: Internal (20 marks)

	Assessment/ Evaluation	Marks
1	Class Test during the lectures. (Physical/ Online mode). (Short notes/ MCQ's/ Match the Pairs/ Answer in one sentence/ puzzles)	10
2	Participation in Workshop/ Conference/Seminar/ Case Study/Field Visit/ Certificate Course/Projects/ Assignments. (Physical/Online mode)	10