



St Aloysius College (Autonomous)
Mangaluru

Re-accredited by NAAC “A” Grade

Course structure and syllabus of
B.COM.

(APPRENTICESHIP EMBEDDED)

Under NEP Regulations, 2021



Re-accredited by NAAC with 'A' Grade with CGPA 3.62/4
Recognised by UGC as "College with Potential for Excellence"
Conferred "College with "STAR STATUS" by DBT, Government of India.
Centre for Research Capacity Building under UGC-STRIDE

Date: 17-08-2022

NOTIFICATION


Sub: Syllabus of **B.COM. – APPRENTICESHIP EMBEDDED** under
NEP Regulations, 2021. (As per Mangalore University guidelines)

- Ref: 1. Decision of the Academic Council meeting held on 18-12-2021 vide
Agenda No: 6.2(2021-22)
2. Decision of the Academic Council meeting held on 09-07-2022 vide
Agenda No 14.
3. Office Notification dated 21-02-2022
4. Office Notification dated 17-08-2022

Pursuant to the above, the Syllabus of **B.COM. – APPRENTICESHIP EMBEDDED** under
NEP Regulations, 2021 which was approved by the Academic Council at its meeting held on
18-12-2021 & 09-07-2022 is hereby notified for implementation with effect from the
academic year **2021-22**.


PRINCIPAL




REGISTRAR

To:

1. The Chairman/Dean/HOD.
2. The Registrar Office
3. Library

PROGRAM OUTCOMES (POs)

B.COM (APPRENTICESHIP)

P01: Students will be able to get hands on experience in dealing with computerized accounting systems in the corporate organisations.

P02: Students will be able to effectively present accounting data within and outside the organisations.

P03: Students will be able to interpret the real time data with actual business environment.

P04: Students will demonstrate accounting skills with the help of accounting software.

P05: Students will be able to prepare and furnish final financial statements as required by various authorities for statutory purposes.

P06: Learning environmental issues, students will show sensitivity towards sustainability and ecology in corporate organisations.

P07: Students will have the ability to keep updating technical knowledge and will be exposed to corporates through apprenticeship for a period of six months.

PROGRAM SPECIFIC OUTCOMES (PSOs)

B.COM (APPRENTICESHIP)

PSO1: Understand the nature and basic Industry based concepts like accounting for business processes, Insurance for business processes, computer applications in businesses.

PSO2: Analyze Accounting procedures involved in payments and receipts from customers, banking institutions etc., which required in maintaining the books of accounts for various business processes.

PSO3: Determine the outcomes of the inventory management and learn the ways to implement ERP effectively and efficiently.

PSO4: Understand the nature of Corporate world and learn the required corporate behaviours in order to blend with the culture of the corporates while they take up apprenticeships.

B.Com (Apprenticeship Embedded)

Programme Structure

Semester I

Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	Hours of Exam	SEE	CIE	Total marks	Credits
G 735 LA1.1	Language-I	AECC	3+1+0	2.5	60	40	100	3
	Language-II	AECC	3+1+0	2.5	60	40	100	3
G 330 DC1.1	Financial Accounting I	DSCC	3+0+2	2.5	60	40	100	4
G 330 DC2.1	Purchase and Sales Accounting Process	DSCC	4+0+0	2.5	60	40	100	4
G 310 DC3.1	Principles of Marketing	DSCC	4+0+0	2.5	60	40	100	4
G310OE1.1/ 2.1/3.1	Accounting for Everyone/ Managerial Economics	OEC	3+0+0	2.5	60	40	100	3
G 707 SB1.1	Digital Fluency	SEC-SB	1+0+2	2	25	25	50	2
G 705 VB1.1	Yoga	SEC-VB	0+0+2		-	25	25	1
G 706 VB2.1	Health and Wellness	SEC-VB	0+0+2		-	25	25	1
							700	25

Semester II

Course Code	Title of the Course	Category of Courses	Teaching Hours per Week (L + T + P)	Hours of Exam	SEE	CIE	Total marks	Credits
G 735 LA1.2	Language-I	AECC	3+1+0	2.5	60	40	100	3
	Language-II	AECC	3+1+0	2.5	60	40	100	3
G330 DC1.2	Advanced Financial Accounting II	DSCC	3+0+2	2.5	60	40	100	4
G330 DC2.2	Inventory Valuation	DSCC	3+0+2	2.5	60	40	100	4
G330 DC3.2	Banking, Financial services and Insurance	DSCC	4+0+0	2.5	60	40	100	4
G 310 OE1.2/ 2.2/3.2	Public Finance	OEC	3+0+0	2.5	60	40	100	3
G 702 AE1.2	Environmental Studies and Value education	AECC	2+0+0	2	30	20	50	2
G 705 VB1.2	Sports	SEC-VB	0+0+2	2.5	-	25	25	1
G 706 VB2.2	NCC/NSS/R&R(S&G)/Cultural	SEC-VB	0+0+2	2	-	25	25	1
							700	25

B. Com (Apprenticeship Embedded)
SEMESTER I
FINANCIAL ACCOUNTING - I

Course Outcomes (Cos):

CO – 1: Understand the basic concept, principles and process of Accounting

CO – 2: Acquire the basics of Business Excel and able to record the data in excel sheet

CO – 3: Able to pass accounting entries, prepare ledger and trial balance

CO - 4: Record independently receipts and payments and analyze the receipts and payments

Pedagogy: lecture, assignments, practical laboratory using excel, case studies

Syllabus:

1. Introduction to Accounting: (12 Hours)

Accounting – meaning, definition, need and functions; Book Keeping and Accounting; Accounting as an information system; branches of Accounting, basis of Accounting, Principles of Financial Accounting - accounting concepts and conventions; role of accountants. Journal- meaning and purpose; Rules of Debit and Credit, Accounting equation; Passing journal entry, ledger, preparation of ledger accounts; preparation of trial balance; sub-division of journal, preparation of subsidiary books.

2. Understanding Receipts and Payments: (12 Hours)

Classifying receipts other than from customers; receiving and acknowledging the receipts; Generating transactional documents; Recording the receipts into the books of accounts; Differentiate any miscellaneous receipts in cash or otherwise by the company; Match and verify the document on the basis of which the amount is received.

3. Recording for Provisions: (12 Hours)

Provisions – meaning, purpose of creating provisions; creation of provisions for certain expenses/doubtful debts; obtaining all the related documents based on which provisions are to be made

4. Analyzing Receipts and Payments: (12 Hours)

Analyze the pattern of related receipts/payments and its effects on the normal business transactions; verification and validation of the documents and calculation of the amount to be provided for as provision; selecting appropriate voucher type to record this transaction.

5. Understanding Business Excel: (12 Hours)

Basic data management, invoice creation with tax, introduction to formula, developing complex formulae, pivot table, conditional formatting, printing, formatting of excel, chart preparation,

Reference Books:

- Anthony, R.N. Hawkins, and Merchant, Accounting: Text and cases. McGraw-hill Education
- Horngren, Introduction to Financial Accounting, Pearson Education.
- Sukla M C and Grewal T S - Advanced Accountancy, S. Chand & sons ,New Delhi
- Gupta R L and Radhaswamy - Advanced Accountancy, Theory, Method,& Application, S Chand & sons, New Delhi
- Jain &Narang- Advanced Accountancy, Kalyani publishers, Ludhiyana
- Maheshwari S N &Maheshwari S K- Advanced Accountancy, Vikas Publishing House Pvt. Ltd, New Delhi
- Patil V A &Korlahalli - Principles and Practice of Accountancy, R Chand & Co, New Delhi
- Compendium of Statements and Standards of Accounting, The Institute of Chartered Accountants of India.
- M.L. Humphrey, Excel for Beginners, Amazons

B. Com (Apprenticeship Embedded)

SEMESTER I

PURCHASES & SALES ACCOUNTING PROCESS

Course Outcomes (Cos):

CO – 1: Acquire the knowledge of purchase process

CO – 2: Understand ERP software and record the purchase and payments in ERP software

CO – 3: Able to record purchase journal and record payments.

CO -4: Able to perform banking process, letter of intimation, manual outgoing payment, and Automatic Payment Process (APP).

Pedagogy: lecture, assignments, practical laboratory using ERP Software, case studies

Syllabus:

1. Introduction to ERP:(12 Hours)

Defining ERP, ERP for SME's, Origin and need for an ERP System, Business Processes and functions, Information Handling mechanisms, Different types of Information Systems, Business Modeling, ERP implementations-Reasons for failure of ERP implementations. Roadmap to successful ERP implementations; ERP Implementation Life Cycle:ERP software and tools, ERP selection Methods and criteria, Selection Process, ERP vendor Selection, ERP implementation Life cycle, Pros and Corns of ERP Implementation, Factors for the Success of ERP Implementation

2. Understanding the Purchase Process: (12 Hours)

Purchase Blanket Agreement Model – purchase request, purchase quotation and order, goods receipt, goods return, inventory accounting entries (G/L updating); vendor master data management and integration of vendor master data and types into purchase process, Accounts Payable (AP) invoicing.

3. Understanding the Sales Process: (12 Hours)

Sales Blanket Agreement Model – Sales request, Sales quotation and order, Delivery of goods, goods return, inventory accounting entries (G/L updating); Customer master data management and integration of Customer master data and types into Sales process, Accounts Payable (AP) invoicing.

**4. Booking credit purchase and Sales Process in the purchase/ Sales journal:
(12 Hours)**

Down payment procedures and payment terms; describe details in the purchase journal; check documents related to purchase; recording data in the purchase journal; get authorization from senior/manager; pass the accounting entry in the purchase journal. Down payment receipt procedures and payment terms; describe details in the Sales journal; check documents related to Sales ; recording data in the Sales journal; get authorization from senior/manager; pass the accounting entry in the Sales journal.

**5. Accounts Payables (A/P) and Accounts Receivable (A/R) Invoice:
(12 Hours)**

Ascertaining the amount to be paid; checking supplier or vendor balance; determining the mode of payment; initiation of banking process, manual outgoing payment,

6. Banking process &Recording of AP&AR

Verification and validation of documents based on which payment has to be made, preparation for payments in the defining house bank, check creation, check numbering, processing cash payments; related chart account of accounts preparations, initiating outgoing payments,

Reference Books:

- Sap Fico Covers Sap Ecc 6.0, Book by BhushanJairamdasMamtani
- SAP FICO Beginner's Hand Book: Your SAP User Manual, SAP Book by MurugesanRamaswamy
- Controlling with SAP ERP: Business User Guide Book by Janet Salmon
- First Steps in SAP Financial Accounting (FI), Book by Ann Cacciottolli
- SAP S/4 HANA Finance: The Reference Guide to new Implementation Book by Janet Salmon and Michel Haesendonckx
- Marianne Bradford, Modern ERP Select, Implement, and Use Today's Advanced Business Systems,3rd edition
- Directing the ERP Implementation: A Best Practice Guide to Avoiding Program Failure Traps While Tuning System Performance (Resource Management)
- ERP Lessons Learned - Structured Process, Wayne L. Staley

Name of the Program: B. Com (Apprenticeship Embedded)

Course Code: G310DC3.1

Name of the Course: Principles of Marketing

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	52Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

- Understand the basic concepts of marketing and assess the marketing environment.
- Analyze the consumer behaviour in the present scenario and marketing segmentation.
- Discover the new product development & identify the factors affecting the price of a product in the present context.
- Judge the impact of promotional techniques on the customers & importance of channels of distribution.
- Outline the recent developments in the field of marketing.

Syllabus:

Hours

Module No. 1: Introduction to Marketing

10

Meaning and definition of Market, Marketing and Marketing Management, Importance and concepts in Marketing, Selling v/s Marketing. Marketing Environment: Concept-importance-Micro and Macro Environment.

Module No. 2: Consumer Behaviour & Market segmentation

10

Consumer Behaviour: Nature and Importance-Consumer buying decision process; Factors influencing consumer buying behaviour. **Market segmentation:** Concept, importance and bases; Strategies of market segmentation. Product differentiation vs. market segmentation.

Marketing Mix: Product-Price-Place & Promotion.

Module No. 3: Product and Pricing

10

Product: Concept and features of Product, Concept of product mix; Branding-packaging and labelling; Stages in Product life-cycle; New Product Development Process.

Pricing: Meaning and Significance of Pricing. Factors affecting price of a product. Pricing policies and strategies.

Module No. 4: Promotion and Distribution**12**

Promotion: Nature and importance of promotion; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics;

Distribution: Channels of distribution - meaning and importance; Types of distribution channels: Wholesaling and retailing.

Module No. 5: Recent Developments in Marketing**10**

Social Marketing, online marketing, direct marketing, services marketing, green marketing, Rural marketing; Mobile Marketing, Social Media Marketing and Email Marketing.

Skill Development Activities:

1. Analyze the marketing environment of your locality and identify need, wants & purchasing power of customers.
2. Collect consumer behaviour towards home appliances in your locality.
3. Visit any organization and collect the information towards pricing of the products.
4. Visit any wholesalers/Retailers; collect the role of them in marketing.
5. Identify the recent developments in the field of marketing.
6. Any other activities, which are relevant to the course.

Reference Materials:

1. Philip Kotler (2015), Principles of Marketing. 13th edition. Pearson Education.
2. SaxenaRajan, (2017) Marketing Management, Tata McGraw-Hill Publishing Company Ltd., New Delhi. Fifth Edition.
3. Kumar Arun&MeenakshiN (2016), Marketing Management, Vikas Publishing House Pvt. Ltd., New Delhi. Third Edition
4. Panda Tapan (2008), Marketing Management, Excel books, New Delhi, Second Edition.
5. Michael, J. Etzel, Bruce J. Walker, William J Stanton and Ajay Pandit. Marketing: Concepts and Cases. (Special Indian Edition), McGraw Hill Education
6. William D. Perreault, and McCarthy, E. Jerome., Basic Marketing. Pearson Education.
7. Majaro, Simon. The Essence of Marketing. Pearson Education, New Delhi.
8. Iacobucci and Kapoor, Marketing Management: A South Asian Perspective. Cengage Learning.
9. Chhabra, T.N., and S. K. Grover. Marketing Management. Fourth Edition.

Note: Latest edition of text books may be used.

B. Com (Apprenticeship Embedded)

SEMESTER I

Name of the Course: Managerial Economics I

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

1. Describe the importance of managerial economics in decision making process.
2. Learners would be able to apply the concepts and principles in their day to daylife.
3. Analyze how economic agents make decisions and choices using theoretical knowledge & practical approach.

Syllabus:

Hours

Module No. 1: Nature and scope of Managerial economics

8

Economics- Meaning and definitions – Wealth definition, welfare definitions, scarcity definitions, growth – oriented definition, Nature of Economics – Arts or science, Positive or normative, Micro and macro nature, Methods – Deductive and inductive, Meaning, definitions of Managerial economics, Nature and Objectives of Managerial economics, Scope of Managerial Economics; Role and Responsibilities of Managerial economists, , Uses of Managerial Economics, , Relationship of Managerial Economics with Statistics, Accounting and Operations Research, The Basic process of decision making.

Module No. 2: : FUNDAMENTAL CONCEPTS OF MANAGERIAL ECONOMICS

8

Utility – Meaning – Creation of utility – Cardinal and Ordinal utility –Marginal and total utility,; Law of diminishing marginal utility –Explanation –Importance – Exceptions to the law , Law of Equi - marginal utility –Explanation- Limitations and Importance, Consumer surplus – Concept – Importance and criticisms of consumer surplus ,

Indifference curve analysis-meaning and properties, Budget Line and shifts in budget line, Managerial theories: Baumol's Model, Marris's Hypothesis, Williamson's Model. Case Study:Dabur India Limited: Growing Big and Global

Module No. 3: THEORY OF DEMAND AND DEMAND

8

FORECASTING

Demand – Demand determinants – law of demand – Demand function –; forces behind demand curve – exceptions to the law of demand- changes in demand and quantity demanded, Elasticity of demand, price, income and cross elasticity of demand, measurement and importance of elasticity of demand, Demand forecasting – meaning and significance – methods of demand forecasting – steps involved in demand forecasting – criteria of a good demand forecasting

Module No. 4: PRODUCTION, COST AND REVENUE ANALYSIS

8

Production function, Law of variable proportion, Isoquant curve – Meaning , properties, Marginal Rate of Technical Substitution , Economies of scale ,Supply analysis – Meaning , determinants of supply , law of supply , Break Even Analysis – Meaning, Assumptions, Determination of BEA, Limitations, Uses of BEA in Managerial decisions. Case Study: Automobile Industry in India: New Production paradigm.

Module No. 5: MARKET STRUCTURE AND PRICING PRACTICES

8

Perfect competition – Assumptions, , Measuring producers surplus under perfect competition ,; Meaning of general equilibrium; Monopoly – types, price discrimination– Essential conditions ,Price Discounts and differentials - Monopolistic competition – features, Oligopoly –features – Kinked demand model, Cournot Duopoly model, Stackelbergmodel,,Cartels, Case Study: Product life cycle pricing, Pricing Strategies: Price Skimming, Penetration Pricing, Loss leader pricing, Peak Load pricing. David Fights Goliath: The Nirma Story.

Name of the Program - B. Com (Apprenticeship Embedded)

I Semester

Course Code: G3100E2.1 (Open Elective Course)

Name of the Course: Accounting for Everyone

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Course Outcomes: On successful completion of the course, the Students will be able to

- Analyze various terms used in accounting;
- Make accounting entries and prepare cash book and other accounts necessary while running a business;
- Prepare accounting equation of various business transactions;
- Analyze information from company's annual report;
- Comprehend the management reports of the company.

Syllabus:

Hours

Module No. 1: Introduction to Accounting

08

Meaning, Importance and Need, Its objectives and relevance to business establishments and other organizations and individuals.

Module No. 2: Basic Terms and Accounting principles

08

Some Basic Terms –Transaction, Account, Asset, Liability, Capital, Expenditure & Expense, Income, Revenue, Gain, Profit, Surplus, Loss, Deficit. Debit, Credit, Accounting Year, Financial Year. Accounting standards- Meaning. Accounting Concepts and conventions.

Module No. 3: Transactions and Recording of Transactions

08

Features of recordable transactions and events. Recording of transactions: Personal account, Real Account and Nominal Account; Rules for Debit and Credit; Double Entry System, journalizing transactions; Preparation of Ledger, Cash Book including bank transactions. (Simple Problems)

Module No. 4 Preparation of Financial Statements

08

Fundamental Accounting Equation; Concept of revenue and Capital; Preparation of financial statements. (Simple problems)

Module No. 5: Company Accounts

08

Explanation of certain terms – Public Limited Company, Private Limited Company, Share, Share Capital, Shareholder, Board of Directors, Stock Exchange, Listed Company, Share Price, Annual report, etc. Contents and disclosures in Annual Report, Company Balance Sheet and Statement of Profit and Loss. Content Analysis based on annual report including textual analysis.

Skill Development Activities:

1. Download annual reports of business Organisations from the websites and go through the contents of the annual report and present the salient features of the annual report using some ratios and content analysis including textual analysis.
2. Prepare accounting equation by collecting necessary data from medium sized firm.
3. Prepare financial statements collecting necessary data from small business firms.
4. Collect the management reports of any large scale organization and analyze the same.
5. Any other activities, which are relevant to the course.

Books for Reference :

1. Hatfield, L. (2019). Accounting Basics. Amazon Digital Services LLC.
2. Horngren, C. T., Sundem, G. L., Elliott, J. A., &Philbrick, D. (2013). Introduction to Financial Accounting. London: Pearson Education.
3. Siddiqui, S. A. (2008). Book Keeping & Accountancy. New Delhi: Laxmi Publications Pvt. Ltd.
4. Sehgal, D. (2014). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
5. Tulsian, P. C. (2007). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
6. Mukharji, A., &Hanif, M. (2015). Financial Accounting. New Delhi: Tata McGraw Hill Publishing Co. Ltd.
7. Maheshwari, S. N., Maheshwari, S. K., &Maheshwari, S. K. (2018). Financial Accounting. New Delhi: Vikas Publishing House Pvt. Ltd.
8. Khan, M.Y. and Jain, P.K. Management Accounting. McGraw Hill Education.
9. Arora, M.N. Management Accounting, Vikas Publishing House, New Delhi

Note: Latest edition of text books may be used.

B. Com (Apprenticeship Embedded)

Semester II

B Com 2.1: FINANCIAL ACCOUNTING II

Course Outcomes (COs):

CO - 1: Understand the meaning and objective of Bank Reconciliation.

CO - 2: Understand the process of reconciliation and preparation of reconciliation statement

CO - 3: Understand the concept depreciation and purpose of charging depreciation

CO - 4: Able to prepare depreciation work sheet and maintain records for income tax purpose.

Pedagogy: lecture, assignments, practical laboratory ERP Software, case studies

Syllabus:

1. Insurance Claim

Concept of Insurance- Need – loss of stock policy – Preparation of statement of cost of goods sold in ERP integrated to spread sheet- fire Insurance- Ascertaining the value of fire Insurance- treatment of salvage- Valuation of Inventory prior to the date of fire- - Calculation of GP ratio when GP ratio is not given- treatment of Average clause, treatment of abnormal items- spread sheet calculations. **(12 Hours)**

2. Consignment Accounting

Consignment Business partner – configurations in ERP System, warehouse management-Accounting treatments in the books of Consigner and consignee, work flow process in the ERP system, Insurance on consignment and accounting treatment, Terminologies under Consignment Accounting , Accounting Treatment of normal Loss and Abnormal Loss- ERP system management and G/l accounting, Integration of consignment work assignment process to Logistics department and approval procedures and pricing

(12 Hours)

3. Preparation of Bank Reconciliation Statement using ERP system and Excel:

Bank Reconciliation – meaning and objectives; Pass Book; Causes of differences between Pass Book and Cash Book;

Ascertain the period for which bank reconciliation statement is to be prepared; obtain the bank statement for the concerned period; identify the transactions that are either omitted or not recorded in any one of the documents, preparation of the worksheet, giving effect to all the recorded adjustments that leads to the matching of the ledger

balances with that of the balance as per the bank statement.

4. Asset Accounting in ERP Environment:

Account Determination – Depreciation Types – Depreciation areas – Asset Classes
Attribute groups Depreciation - meaning; causes of depreciation; depreciation policy of
the company, determining depreciation rates relating to the type of assets. Asset master
Data Capitalization, capitalization Credit Memo- Retirement – Asset transfer- Account
Determinations of Fixed Asset

5. Configuration of Asset Accounting in detail (12 Hours)

Manual Depreciation (Planned, Unplanned, Special Depreciation & Appreciation)
Depreciation Area- AP Invoice Preparation, J E for AP Invoice of Fixed Asset, Automatic
Capitalization Entry with respect to AP Invoice. Fixed Asset master data after adding
capitalization – Overview. Depreciation Run for month end, JE of Depreciation run,
Asset Master Data after adding Depreciation.

References:

- Horngren, Introduction to Financial Accounting, Pearson Education.
- Sukla M C and Grewal T S-Advanced Accountancy, S Chand & sons , New Delhi
- Gupta R L and Radhaswamy- Advanced Accounting, Theory, Method & Application, S Chand & sons, New Delhi
- Jain & Narang- Advanced Accountancy, Kalyani publishers, Ludhiana
- Maheshwari S N & Maheshwari S K- Advanced Accountancy, Vikas Publishing House Pvt Ltd, New Delhi
- Andrew Okunbowa – Assets Accounting Configuration in SAP ERP – A Step by Step Guide, Apress.com
- Raymond H. Peterson – Accounting for Fixed Assets, Second Edition, Wiley Publishers
- SAP Business One, Fixed Assets, Version 9.0, SAP Help Portal
- Carl Britton Lewis, Andres Castrillon, Derin Hildbradt, Ryon Howe, Bertrand Tougas, Keith Taylor – SAP Business One, Business User Guide, SAP Press.

B. Com (Apprenticeship Embedded)

Semester II - DSCC Inventory Valuation

Course Outcomes (COs):

CO – 1: Understand the role of ERP Software in Inventory Management

CO – 2: Know record keeping of inventory, preparation of chart of accounts and inventory Master Data Sheet.

CO – 3: Able to record inventory and prepare master data sheet of inventory

CO - 4: They can maintain inventory records and documents for audit purpose

Pedagogy: lecture, assignments, practical laboratory ERP Software, case studies

Syllabus:

1. An Inventory Management Perspective: (12 Hours)

Role of ERP in Inventory Management: Features of ERP inventory management system; Benefits of ERP inventory management system; Limitations of ERP inventory management system, Importance of ERP in Inventory Management, ERP Inventory Management Module, Sub -Modules of the ERP Inventory Management Module

2. Inventory and Sales Management Process Flow: (12 Hours)

Product bar coding, Items grouping creation of item with its components; location, warehouse management, inventory holding and transfer, unit of Measurement (UOM), price list – retail, wholesale, online – factor definitions. Dunning, Dunning Terms, payment Terms, payment Blocs.

3. Inventory and warehouse management (12 Hours)

Bin Location, Sundry debtor and chart of accounts management (G/L Accounts); inventory and warehouse related chart of accounts; raw material consumption and stock valuation details; inventory aging reports; inventory book keeping – on goods issue against sales order. Inventory Transfer.Inventory – Bin Location and Coding.Inventory documentation for Audit purpose.Methods of Inventory management.

4. Inventory Valuation Methods : (12 Hours)

Different Inventory valuation methods Moving average, FIFO (First in First Out),

Standard and serial/ Batch. Revaluation, Inventory Transactions, Understanding inventory functions. Material Requirement Planning (MRP).Scheduled Production Input and purchase orders, Demand inputs from actual and forecasted orders.

5. Inventory Reports : (12 Hours)

Price list report, Inactive Items, Inventory Posting List, inventory Status report, Inventory Audit report. Maintaining the documents as per the accounting period; maintain supplier details; preparation of statements.

Reference Books:

- Sap Fico Covers Sap Ecc 6.0, Book by BhushanJairamdasMamtani
- SAP FICO Beginner's Hand Book: Your SAP User Manual, SAP Book by MurugesanRamaswamy
- Controlling with SAP ERP: Business User Guide Book by Janet Salmon
- First Steps in SAP Financial Accounting (FI), Book by Ann Cacciottolli
- SAP S/4HANA Finance: The Reference Guide to new Implementation Book by Janet Salmon and Michel Haesendonckx

B. Com (Apprenticeship Embedded)

Semester II - DSCC

BANKING, FINANCIAL SERVICES AND INSURANCE

Course Outcome (COs):

CO – 1: Students will have clear understanding of the concepts and operations of banks, financial services and insurance companies

CO – 2: Get knowledge in Regulatory framework of Banks and Insurance companies

CO – 3: Understand the various banking and insurance products and financial services offered and their implications while attending apprenticeship.

Pedagogy: Lectures, assignments, group discussion, institutional visits, seminars

Syllabus:

- 1. Introduction to Bank:** Meaning and definition of Bank, Banking and Banker; Basic functions of Banks, Banking System in India, Relationship between Banker and Customer, Special Types of Customers, Retail & Wholesale Banking, deposit Accounts – Savings Accounts, Current Accounts, Fixed Deposit Accounts, Opening and operation of Accounts, Nomination, Pass Book,
- 2. Bank Operations:** Liquid Assets– Cash in Hand, Cash with RBI & Cash with other Banks; Investment in securities; Lending - Principles of lending, Advances – Secured and Unsecured, Retail lending – Home loan, car loan, loan against securities, Credit cards, personal loan, educational loan; Loans, Term Loans, Cash Credit, Overdraft, Discounting of Bills of Exchange; Modes of creating charge on Securities – meaning and features. Types of Securities; Definition & Characteristics of Cheques, Bills of Exchange & Promissory Notes, Crossings, Endorsements.
- 3. KYC Norms and Banking Services:** Meaning of KYC and documents required for KYC; Understand the Role of KRA's, Identify how to do KYC for minors and NRI's, Know who can invest without KYC , Banking Services - Service channels – branch, ATM, internet, mobile banking; Payment and collection services – cheques, ECS, electronic funds transfers, cash management, cheque clearing. Ancillary services – locker and safe custody, payment of taxes and bills; financial services – Sale of insurance and mutual funds, gold coins, Government bonds. Depository services – Demat and web trade; Wealth management; Foreign

exchange; Priority sector lending – Agri credit, MSME, NPA management (meaning and features)

4. **Financial Services:** Concept, Nature and Scope of Financial Services; Regulatory Frame Work of Financial Services; Growth of Financial Services in India – Merchant Banking – Meaning and types; Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

5. **Insurance:** Concept of Insurance, Need for Insurance., Insurance Regulatory and Development Authority 1999 – important provisions only; Organizational set-up of Insurance Companies in India – L.I.C. and Private insurance Companies; Insurance Advisors – their role; Objectives of Life Insurance – Protection and Investment, Life Insurance Policies – brief characteristics; Principles of Life Insurance; Unit Linked Insurance Policies - features, Lapse of the Policy due to Non- Payment of Premium, Revival of the Lapsed Policies, Surrender of the Policy – Payment of surrender value, Assignment of the Policies, Settlement of claims – Procedure to be followed.

Reference Books:

- IIBF, “Principles and Practices of Banking”, 2nd Edition, McMillian Publishers.
- Paul and Suresh, “Management of Banking and Financial Services”, Pearson Education.
- Sunderam and Varshney, “Banking Theory Law and Practices”, Sultan Chand and Sons.
- Varshney, P.N, “Banking Law and Practice”, Sultan Chand and Sons
- Desai, Vasant, “Banks and institutional management”, Himalaya Publications.
- Gurusamy, S., “Banking Theory: Law and Practice”, Tata McGraw Hill
- Gupta, P.K., “Principles and Practice of Non life Insurance”, Himalaya Publications
- Periasamy, P., “Principles and Practice of Insurance”, Himalaya Publication.
- Gupta, P.K., “Insurance and Risk Management”, Himalaya Publication.
- Gopal Krishnan, G., “Insurance Principles and Practice”, Sterling Publishers, New Delhi

B. Com (Apprenticeship Embedded)

Semester II- OEC

Public Finance

Course Outcomes:

CO 1: Identify the basis of Money and sources of Public Finance

CO 2: Understand the components of Public Finance

CO 3: Identify the stages of business cycles and take appropriate decisions.

CO 4: acquaint with the knowledge of fiscal policy of the government

Syllabus:

Hours

Module No. 1: Money

08

Meaning, definitions, functions & classification - money and near money.

Demand and supply of money: determinants; High – powered money and the money multiplier.

Module No. 2: Value of money and its application

08

Value of Money: meaning and theories - The quantity Theory of money – Fisher's Theory and the Cambridge Equations, Friedman's restatement of the quantity theory- Measurement of Value of money: Index Numbers – meaning, types and uses. Inflation: meaning, types, causes, effects and remedies-stagflation.

Module No. 3: Business Cycles

08

Meaning features, phases- causes: Hawtrey's theory, Hick's theory and Schumpeter's Theory – Measures to control business cycles.

Module No. 4: Public Finance

08

Meaning, Difference between public Finance and Private Finance; Components of public finance principle of maximum social advantage. Public Revenue – Meaning, Sources, Cannons of taxation. Public Expenditure – Meaning and Classification (Heads of Public

Expenditure)Public Debt – Meaning Sources types of Public debt and methods of redemption.

Module 5: Fiscal Policy and Deficit Finance

08

Public Budget - Meaning, Objectives, Components and types Fiscal Policy – Meaning, Objectives and Components Role of Fiscal policy in developing economy – Deficit finance.

Skill Development Activities:

1. Acquire basics of money market operations& functioning of the money market through intermediaries.
2. Acquire knowledge about the functioning of the economic system & about economic fluctuations.
3. Gains hand on experience of working of the banking system & the monetary policy.
4. Understand the importance of Inter-National Finance
5. Any other activities, which are relevant to the course.

Books for reference:

- F. S. Mishkin and S. G. Eakins, Financial Markets and Institutions, Pearson Education, 6thedition.
- F. J. Fabozzi, F. Modigliani, F. J. Jones, M. G. Ferri, Foundations of Financial Markets and Institutions, Pearson Education, 3rdedition,
- L. M. Bhole and J. Mahukud, Financial Institutions and Markets, Tata McGraw Hill, 5thedition, 2011.
- M. Y. Khan, Indian Financial System, Tata McGraw Hill, 7th edition, 2011.
- N. Jadhav, Monetary Policy, Financial Stability and Central Banking in India, Macmillan.
- Musgrave Public Finance theory and Practice, Tata McGraw Hill, 5th Edition, 2011.

B.Com Vocational (Apprenticeship)

Semester III

CORPORATE ACCOUNTING

Course Code: G330 DC1.3

Credits: 4

Course Outcomes (COs):

Total Hours: 56

CO 1: Able to configure enterprise structure based on statutes in ERP

CO 2: Able to set Accounting Global parameters in ERP system

CO 3: Know how to work with Business transaction and reconciliations

CO 4: To process banking operations from MNC's accounting environment

CO 3: To know the changes in accounting regulations and adoption of IFRS

Pedagogy: Lecture, assignments, practical laboratory ERP Software, case studies

Syllabus:

Module 1. Enterprise Structure and statutes (12 Hours)

MNC's Accounting process, Implementation guidelines, Company Set up and definitions, Assignments, company code, G/L groups, Business Area, fiscal year definitions, Document Types Ethical and professional issues in financial reporting – relevance and importance of ethical and professional issues while complying with accounting standards – potential ethical implications of professional & management decisions in preparation of corporate reports – consequences of not upholding ethical principles – implications of related party relationships in preparing corporate reports Financial Statements – meaning, nature, objectives and types of financial statements; Preparation of financial statements of trading, manufacturing and service enterprises;

Module 2. Financial Accounting Global Parameters (12 Hours)

Implication of Document Types on G/L, A/P, A/R, in Fiscal year, master data preparations, line Items display, revenue/ payable recognition points document configurations.

Module 3. Business Transactions and Data Management: (12 Hours)

Centralized G/L Account setting, Validations, field status variant, fiscal year variant, Open and close posting periods, G/L Account posting, Cash journal, Error solutions, sample documents, parking document, Reverse documents, Recurring entries, Léger balances and interpretations in ERP. Data exports and preparation of reports in

spreadsheet. Application of relevant Accounting Standards & its mapping in Chart of Accounts, Concept of Multiple Currencies, Concept of Consolidation --- Group chart of accounts, country specific, Chart of Accounts, Trading partner, Financial Statement Version - BS, P&L

Module 4. Vendor master Data definitions: (12 Hours)

Define Account group with screen lay outs, number range management – Internal and External, G/L Account validations and field determinations as per the client requirement in MNC' s. Specific G/L Account setting and vendor reconciliations. Application of Document types and number ranges. Vendor master data creations. Vendor tolerances, purchase and Journal Vouchers management. Analysis & interpretation of financial information and measurement of performance of Vendor accounts (Creditors Accounts)

Module 5. Banking operation & payment procedures (12 Hours)

Define banks, house banks, Check creations and issue, Full payment, partial payment, Understanding open line Items, due bills Overdue bills, preparation and analysis of aging reports, manual Check issue, handling check issue register, Down Payment, APP, recent changes in accounting regulations, IFRS-concept and importance

Skill Development Activity

1. Identify MNC's Final accounts and study the application of chart of accounts in multiple companies.
2. Create and define financial year open set up including centralised G/L accounting setting for MNC base (project)
3. Create vendor Master data for MNC companies taking examples from industry.
4. Create positing of journal entries based on Document types and prepare reports on General ledger, Vendor balances and payment

Books for References:

1. Sap Fico Covers Sap Ecc 6.0 Black Book Book by BhushanJairamdasMamtani
2. SAP FICO Beginner's Hand Book: Your SAP User Manual, SAP Book by MurugesanRamaswamy
3. Controlling with SAP ERP: Business User Guide Book by Janet Salmon
4. First Steps in SAP Financial Accounting (FI), Book by Ann Cacciottolli
5. SAP S/4HANA Finance: The Reference Guide to new Implementation Book by Janet Salmon and Michel Haesendonckx

Additional Books For reference

- Andrew Higson, Corporate Financial Reporting, Sage Publishing
- Everingham G K, Corporate Reporting, 2004, Jutat& Co Ltd.
- David Young, Jacob Cohen, Corporate Financial Reporting and Analysis, 3rd edition, 2013, Wiley
- Tim Sutton, Corporate Financial Accounting Reporting, 2nd edition, 2004, Financial Times Management
- SonerGokten, Accounting and Corporate Reporting: Today and Tomorrow, 2017, Intech
- Sukla MC &Grewal T S-Advanced Accountancy, S. Chand & Sons, New Delhi
- Gupta R L and Radhaswamy- Advanced Accountancy, Theory, Method and Application, S.Chand& Sons, New Delhi
- S.P.Jain and K.L. Narang- Advanced accountancy, Kalyani Publishers, Ludhiana
- Maheshwari S N &Maheshwari S K-Advanced Accountancy, Vikas Publishing House Pvt. Ltd, New Delhi
- Arulandan MA and Raman KS- Advanced Accountancy, Himalaya Publishing House, Delhi
- M.C. Shukla,T.S. Grewal and S.C. Gupta- Advanced accounts-Volume II, S. Chand & Sons, New Delhi

Name of the Program: B.Com Vocational (Apprenticeship)

Course Code: G310DC2.3

Name of the Course: Business Statistics

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	5Hrs	56Hrs

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Identify a statistical method for solving practical problems.

CO2: Discuss critically the uses and limitation of statistical techniques.

CO3: Describe and discuss the key terminology, concepts, tools and techniques used in business statistical analysis.

CO4: Evaluate critically the underlying assumptions of analysis tools.

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Syllabus: **Hours**

Module No. 1: Introduction to statistics **12**

Meaning, definition and characteristics of statistics, functions of statistics, importance of statistics in business, limits of statistics. Statistical investigation, census and sample investigation, collection of primary and secondary data, editing of the statistical data, classification and tabulation. Frequency distribution and statistical series.

Module No. 2: Measurement of central tendency **12**

Central tendency, mean, median, mode, partition values, geometric mean and harmonic mean, weighted mean and combined mean.

Module No. 3: Measure of dispersion **10**

Dispersion, absolute and relative measure of dispersion, range, quartile deviation, mean deviation from mean and median and their coefficients, standard deviations, coefficients of variation and variance. Skewness and its coefficients.

Module No. 4: Correlation and Regression analysis **10**

Correlation, types of correlation, uses of correlation, methods of correlation – Karl Pearson's coefficient of correlation, Spearman's rank correlation, probable error.

Regression analysis, uses of regression analysis, comparison between regression and correlation, regression coefficients, construction of simple regression equations, X on Y and Y on X.

Significance and components of time series, computation of trend values by moving average method and least square method.

Meaning types and uses, fisher's index, Laspeyre's index and Passche's index number.

Consumer price index , construction of consumer price index number – Aggregative expenditure method and family budget method.

Skill Based Activities

- Students are given different project topics where they have to collect primary and secondary data using various methods of collecting data.
- Students need to find the trend value of the sales of a company in different years using time series analysis.
- Students have to analyse the performance of a batsman in 10 matches using coefficient of variation.

Books for reference

1. Gupta, S.C. and Kapoor, V.K., Fundamentals of Applied Statistics, Sultan Chand and Sons Publishers.
2. Vittal R.R., Business Statistics, Margham Publications, Chennai.
3. Gupta S.P., Statistical Methods, Sultan Chand and Sons Publishers. New Delhi,
4. Yule and Kendall, Introduction to Theory of Statistics, Universal Book Stall, New Delhi,
5. Croxton and Cowden, Applied General Statistics., Sir Isaac Pitman and Sons. Ltd., London.
6. C.M.Chikkodi, &Satyaprasad, B. *Business statistics*. Mumbai: Himalaya Publishing House.
7. Aggarwal, S., &Bhardwaj, S.. *Business Statistics*. Ludhiana: Kalyani.
8. Wilson, M..*Business Statistics*. Mumbai: Himalaya Hublishing House.
9. Levin, R. I., & Rubin, D. S. *Statistics for management*. Delhi: Pearson.
10. Gupta, S.C., & Gupta, I. *Business Statistics*. Mumbai: Himalaya Publishing House
11. Levin Richard I, Rubin, Davids : *Statistics for Management*

Note: Latest edition of text books may be used

B. Com Vocational (Apprenticeship)
Semester III
PAYROLL MANAGEMENT & SOFTWARE

Course Code: G330 DC3.3

Total Credits: 4

Course Outcomes (COs):

Total Hours: 56

CO 1: Students will be able to define payroll management

CO 2: Understand payroll work process and define HR Policies of the Organization.

CO 3: Students will be able to prepare payroll period and Salary Structure.

CO 4: Students will be able work on software relating to payroll accounting.

Pedagogy: This course consists of class room lectures, practical sessions in computer lab, interactions, assignments.

Syllabus:

Module 1. Personal Administration (PA) 12 Hours

Info types operations, Fast Entry info types, View of info types saved for employee, payroll status initiation, defining HR Policy of Institution, gathering input data, input data validation,

Record and maintain the correct name of the employee as per validated proof; record and update the designation of the employee; record and maintain the date of Joining of the employee; record the date of any promotion and/or change in job role; Organizational structure; user management; authorization procedures; department wise allocation and authorization procedures; Time Sheets; allocation of employees to different operations; approval procedures; releasing approval orders; job order processing

Module 2. Personal Actions 10 Hours

Using necessary Info types, Handling personal action screen handling, Personal Number, Form Action Hiring process

Module 3. Structures in ERP 10 Hours

Enterprise structure, Personal structure Organizational structure, client , company code, personal area, personal sub area

Module 4. Salary Structure**12 Hours**

Usual components of salary structure: Basic salary, House rent Allowance HRA, Special Allowances, leave Travel Allowance, Gratuity, PF, Medical Allowance, Bonus, Employees Stock options (ESOPS),

Creating new salary structure, Salary slips based on time sheets, Conditions, formula, spread sheet/Excel calculations,

Module 5. Processing Pay roll (ERP/Spreadsheet)**12 Hours**

Pay roll entry, booking salaries in accounts, bank Entry, creating salary slips manually.

Skill Development Activity

1. Identify the list of info types and its importance in MNC
2. Prepare two models of HR policies of an organization and implement in ERP system
3. Prepare work flow from Recruitment to onboard job process.
4. Prepare time sheets and pay roll management in spreadsheet/ERP (Project)

References:

- Ganesh Karthic S, SAPHCM – A Complete tutorial, Kindle edition, Amazon
- P K Agarwal, SAPHR India Payroll; Technical Reference and Learning Guide, Kindle Edition, Amazon
- Carl Britton Lewis, Andres Castellon, Derin Hildebrandt, Ryan Howe, Keith Taylor, Bertrand Tougas – SAC Business 1 (SAP B1); Business User Guide, SAP Press
- A Kumar, Essentials of Payroll Management – Indian Payroll Processing – A Complete Guide Book for Payroll and Human Resource Professional.

Name of the Program: B. Com Vocational (Apprenticeship)

Course Code: G3100E1.3(Open Elective Course)

Name of the Course: **Advertising Skills**

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40Hrs

Course Outcomes: On successful completion of the course, the students will be able to

- C01: Explain types of advertising media.
- C02: Identify the factors that affect media selection.
- C03: To learn evolve advertising strategy, formulate budget
- C04: Understand ethical aspects in advertising
- C05: Familiarize online portals in advertising

Pedagogy: Classrooms lecture, tutorials, Group discussion, Seminar, Case studies & field work etc.,

Syllabus:

Hours

Module No. 1: ADVERTISING - INTRODUCTION

8

Meaning and definition, features of advertising, key players in the advertising industry, significance and criticism of advertising. Role of Advertising in Marketing Mix.

Module No. 2: ADVERTISING APPEALS

8

Meaning and features of advertising appeals, types of advertising appeal- rational, emotional and moral . (Case study on advertising appeal).

Module No. 3: ADVERTISING MEDIA

8

Media planning, newspaper, magazine, radio, television, direct mail, outdoor, point of purchase, internet, infomercial and Influencer Marketing.

Module No. 4: ADVERTISING MANAGEMENT

8

Selecting target audience, setting advertising goal, developing message strategy, advertising copy- features and its elements, evaluating effects message copy.

Module No. 5: ETHICAL ISSUES IN ADVERTISING

8

Ethics in advertising – misleading and surrogate advertising; Advertising regulatory bodies.

Skill development activities:

- Prepare an advertisement copy.
- Draft a mail for advertising a product.
- List different types of misleading advertisement.
- Analyses cases registered in consumer court regarding misleading advertisement.

Text Books:

- Advertisement Management, C L Tyagi, Arun Kumar, Atlantic Publishers,
- Advertisement Management, Poonia Virenders, Gennext Publication
- Advertisement Management, Donald W. Jugenheimer, Nad Carr, D Kelley, Roulledge,
- “Principles of Marketing”, Pearson Publication New Delhi
- Ramaswamy and Namakumari, “Marketing Management”, Mcgraw hill Education
- Parithosh Sharma “Marketing Management”, fifth edition, Gagankapur, New Delhi
- Gandhi. J C, “Marketing”, Tata McGraw hill, New Delhi
- Pillai and Bhagavathi, “Modern Marketing” forth edition, S Chand , NEW DELHI
- Rajan Saxena, “Marketing Management”, Mcgraw Hill Education, New Delhi
- Philip Kotler, “Marketing Management” , Prentice Hall of India Ltd
- S H Kazmi “Marketing Management” Excel Books, New Delhi

Name of the Program: B.Com Vocational (Apprenticeship)

Course Code: G3100E2.3 (Open Elective Course)

Name of the Course: Entrepreneurial skills

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40Hrs

Course Outcomes: On successful completion of the course, the Students will be able to

CO1: Learn skills to be an effective and capable entrepreneur.

CO2: Comprehend the key factors influencing entrepreneurial possibilities.

CO3: Recognize and creatively think to design and innovate unique business opportunities.

CO4: Understand the skills and knowledge for running and managing a new business.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Syllabus	Hours
Module No. 1: Entrepreneurship -Introduction	08
Concept and need of entrepreneurship; Characteristics and Types of Entrepreneurship; challenges of entrepreneurship. Women entrepreneurship – challenges of women entrepreneurship in India; developing women entrepreneurship; success stories of women entrepreneurship – case study	
Module No. 2: Starting New venture	08
Creating and starting the venture - Steps for starting a small industry-idea generation, preparation of business plan - selection of types of organization - Entrepreneurship opportunities.	
Module No. 3: Managing new venture	08
Managing, growing and ending the new venture - Preparing for the new venture launch -early management decisions Managing early growth of the new venture- new venture expansion strategies and issues - Going public - ending the venture.	
Module No. 4: Financing of Enterprise	08
Financial Planning – need; Sources of finance – internal and external sources of finances; short term and long term finance; venture capital and angel investors; institutional finance; institutional support to entrepreneurs – incentives and facilities	
Module 5: Entrepreneurship Development and Government	08

Role of Central Government and State Government in promoting Entrepreneurship - Introduction to various incentives, subsidies and grants - Export Oriented Units - Fiscal and Tax concessions available. Government schemes for financial support to startups in India, MUDRA loan scheme, Atal Innovation Mission, startup India seed fund, ASPIRE.

Skill Development Activities:

- Present video clip or podcast by successful entrepreneurs discussing about their entrepreneurial journey.
- Conducting a activities like The Two-Minute Pitch Exercise, The Soft Skills Exercise, The Business Thesis Exercise, The Envelope Exercise and anyother activity relating to the course
- Visit to any entrepreneurial development training center.
- Collect the information about the incentives provided by the government.

Text Books:

- Buame, S, Entrepreneurial And Innovative Management, School of Administration
- Dwomo-Fokuo, E. Entrepreneurship Theory And Practice, Kumasi Polytechnic
- Hisrich,R.D., Peters, M.P. Entrepreneurship Starting, Developing And Managing A New Enterprise, 3rd edition, Richard Dirwin Inc.
- Kuratko, D.F., hodgetts, R.M, Entrepreneurship, A Contemporary Approach, 2nd edition, the Dryden Press.Vasanth Desai " Dynamics of Entrepreneurial Development and Management Himalaya Publishing House.
- N.P.Srinivasan&G.P.Gupta," Entrepreneurial Development ", Sultanchand&Sons.
- P.Saravanavelu "Entrepreneurship Development ", Eskapee Publications.
- SatishTaneja, Entrepreneur Development ", New Venture Creation.
- Robert D.Hisrich, Michael P.Peters, " Entrepreneurship Development, Tata McGraw Hill edition.

Note: Latest edition of text books will be used.

Name of the Program: B.Com Vocational (Apprenticeship)

Course Code: G 310 OE 3.3 (Open Elective Course)

Name of the Course: Modern Bank Management

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40Hrs

Course Outcomes: On successful completion of the course, the Students will be able to

CO 1: Have clear understanding of the concepts and operations of modern banks

CO 2: Get knowledge in functions of RBI and other banks.

CO 3: Understand various modern banking products and services offered.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Syllabus	Hours
Module No. 1: Introduction to Bank	8
Meaning and definition of Bank, origin and development of modern banks, banking system in India, Types of Banks – commercial banks – meaning and functions. Investment banks, unit banking, scheduled and non-schedules banks, public and private sector banks, retail banking, wholesale banking, chain banking, branch banking – meaning and features	
Module No. 2: Functions of Reserve Bank of India	8
Traditional and promotional functions of RBI, role of RBI in agricultural and industrial financing	
Module No. 3: Bank Operations	8
.Lending - Principles of lending, Advances – Secured and Unsecured. Retail lending – Home loan, car loan, loan against securities, Credit cards, personal loan, educational loan; term Loans, Cash Credit, Overdraft, Discounting of Bills of Exchange. Modes of creating charge on securities – meaning and features; types of securities. NPA management (meaning and features). Merchant Banking - meaning and functions.	
Module No. 4 : KYC Norms and Banking Services	8
Meaning of KYC and documents required for KYC; Understand the role of KRA's, Identify how to do KYC for minors and NRI's, Banking Services - Service channels –	

branch, ATM, internet, mobile banking; e - cheque, electronic fund transfer, debit cards, smart cards. Payment and collection services – cheques, Demand Drafts, ECS, electronic funds transfers, cash management, cheque clearing. Ancillary services – locker and safe custody, payment of taxes and bills. Financial services – Sale of insurance and mutual funds, gold coins, Government bonds. Depository services – Demat and web trade; Foreign exchange.

Module 5: Recent issues in Banking

8

Universal Banking, Development banks, Payment Banks, global banking, bank frauds, relationship banking, remote account opening, loan origination.

Skill Development Activities;

- Visit a bank and study the modern banking services offered by the bank.
- Download financial statements of banks and analyze the NPA of those bank
- Analyze the issues and challenges of digital banking services by conducting customer survey.
- Analyze the ombudsman services of banks.

Text Books:

- IIBF, “Principles and Practices of Banking”, 2nd Edition, McMillian Publishers.
- Paul and Suresh, “Management of Banking and Financial Services”, Pearson Education.
- Sunderam and Varshney, “Banking Theory Law and Practices”, Sultan Chand and Sons.
- Varshney, P.N, “Banking Law and Practice”, Sultan Chand and Sons
- Desai, Vasant, “Banks and institutional management”, Himalaya Publications.
- Gurusamy, S., “Banking Theory: Law and Practice”, Tata McGraw Hill

Note: Latest edition of text books will be used.

B.Com Vocational (Apprenticeship)

Semester IV

ADVANCED CORPORATE ACCOUNTING

Course Code: G330 DC1.4

Credits: 4

Course Outcomes:

Total Hours: 56

CO 1: Able to configure customer master data on ERP

CO 2: Able to set Accounting Global parameters in ERP system

CO 3: Know how to work with Business transaction and reconciliations sundry debtor base

CO 4: To process banking operations from MNC's A/R environment

CO 5: To know the interest calculation techniques

Pedagogy: lecture, assignments, practical laboratory ERP Software, case studies

Syllabus:

Module 1. Customer master Data definitions 12 Hours

Define Account group with screen lay outs, number range management – Internal and External, G/L Account validations and field determinations as per the client requirement in MNC' s. Specific G/L Account setting and customer reconciliations. Application of Document types and number ranges. Customer master data creations. Tolerances, Sales and Journal Vouchers management. Analysis & interpretation of financial information and measurement of performance of Customer accounts (Debtors Accounts)

Module 2. Banking operation & payment procedures 10 Hours

Banking definitions, Incoming payment, full payment, partial payment and Dunning procedures

Module 3. Down payment and clearing open documents : 10 Hours

Down payment received, clearing sales amount with advance received.

Module 4. Asset Accounting 12 Hours

Asset Accounting, Initial setups in asset accounting, Asset master creation, Asset purchases/ sales posting, Asset Depreciation run and posting, Asset Explorer

Module 5. Interest Calculations 12 Hours

Define interest calculations, Define number ranges, prepare interest on arrears, Define interest rate, Recording Interest values, A/R calculation on interest on arrears, assign

interest to customer, assign from interest calculations, execute interest. Bank interest, prepare account balance interest calculation financial statement version, preparation of Financial records

Skill Development Activity

- 1 Identify MNC's Final accounts and study the application interest calculation situations.
- 2 Create and define financial reports of MNC's
- 3 Create Customer Master data for MNC companies taking examples from industry.
- 4 Create positing of Sales journal entries based on Document types and prepare reports on General ledger, customer balances and payment
- 5 Prepare asset explore for Fixed asset (Project)

Books for References:

- Sap Fico Covers Sap Ecc 6.0 Black Book Book by BhushanJairamdasMamtani
- SAP FICO Beginner's Hand Book: Your SAP User Manual, SAP Book by MurugesanRamaswamy
- Controlling with SAP ERP: Business User Guide Book by Janet Salmon
- First Steps in SAP Financial Accounting (FI), Book by Ann Cacciottolli
- SAP S/4HANA Finance: The Reference Guide to new Implementation Book by Janet Salmon and Michel Haesendonckx

Additional Books For reference

- Andrew Higson, Corporate Financial Reporting, Sage Publishing
- Everingham G K, Corporate Reporting, 2004, Jutat & Co Ltd.
- David Young, Jacob Cohen, Corporate Financial Reporting and Analysis, 3rd edition, 2013, Wiley
- Tim Sutton, Corporate Financial Accounting Reporting, 2nd edition, 2004, Financial Times Management
- SonerGokten, Accounting and Corporate Reporting: Today and Tomorrow, 2017, Intech
- Sukla MC & Grewal T S-Advanced Accountancy, S. Chand & Sons, New Delhi
- Gupta R L and Radhaswamy- Advanced Accountancy, Theory, Method and Application, S.Chand & Sons, New Delhi
- S.P.Jain and K.L. Narang- Advanced accountancy, Kalyani Publishers, Ludhiana
- Maheshwari S N & Maheshwari S K-Advanced Accountancy, Vikas Publishing House Pvt. Ltd, New Delhi
- Arulandan MA and Raman KS- Advanced Accountancy, Himalaya Publishing House, Delhi
- M.C. Shukla, T.S. Grewal and S.C. Gupta- Advanced accounts-Volume II, S. Chand & Sons, New Delhi

B.Com Vocational (Apprenticeship)
Semester IV
COSTING METHODS AND TECHNIQUES

Course Code: G330 DC2.4

Credits: 4

Course Outcomes (Cos):

CO 1: Understand the basic concept of Costing Accounting

CO 2: Acquire the basics of Cost Elements, Cost Centre

CO 3: Able to pass accounting entries, prepare ledger and trial balance

CO 4: Record independently receipts and payments and analyze the receipts and payments

Pedagogy: lecture, assignments, practical laboratory using excel, case studies

Syllabus:

Total Hours: 56

Module 1. Cost Centre Accounting 12 Hours

Cost center creation, change and Display

- Creation of Activity types, Change display.
- Distribution and Assessment
- Activity dependent planning and Independent Planning
- Statistical key figures
- Creation of allocation structure
- Cost center splitting
- Plan and actual activity rate calculations

Module 2. Profit Centre Accounting 10 Hours

Creation profit center hierarchy

- Creation of Profit center
- Profit center integration with other module
- Profit center reporting
- Profit center month end process

Module 3 . Cost Elements Accounting 12 Hours

- Define Primary and secondary cost elements
- Automatic and Manual creation of Cost elements
- Assigning cost elements

Module 4 . Internal Order

12 Hours

Creation of order types

- Creation of internal orders
- Creation of settlement profile
- Creation of budget profile
- Creation of planning profile

Module 5. Product costing

12 Hours

Cost component structure

- Auxiliary cost component structure
- Costing variant
- Valuation variant
- WIP settings
- Settlement profile
- Date control and transfer control
- Costing sheet
- Product cost by order process
- Product cost by period process
- Product cost by sales order process
- Co product and By product
- CO/PP Integration
- CO/MM Integration
- FI/CO Integration
- Over view of PP Master data
- Over view of Material master

Skill Development Activity

1. Prepare cost sheet of a Manufacturing Vs retail business models
2. Identify cost elements used in MNC operations (Project)
3. Define screen specifications on cost center operation of MNC based on client requirement (Project)

Books for reference:

- Sap Fico Covers Sap Ecc 6.0 Black Book Book by BhushanJairamdasmamtani
- SAP FICO Beginner's Hand Book: Your SAP User Manual, SAP Book by MurugesanRamaswamy
- Controlling with SAP ERP: Business User Guide Book by Janet Salmon
- First Steps in SAP Financial Accounting (FI), Book by Ann Cacciottoli
- SAP S/4HANA Finance: The Reference Guide to new Implementation Book by Janet Salmon and Michel Haesendonckx

Name of the Program: B. Com Vocational (Apprenticeship)

Course Code: G310DC3.4

Name of the Course: BUSINESS REGULATORY FRAMEWORK

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
4 Credits	4 Hrs	50 Hrs

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Understand the concept of Business Regulatory Framework

CO2: Able to apply the Rules and Regulations associated with business

CO3: Ability to understand the legal provisions to enter into contract

CO4: Recognize and identify the extent to which law is important in business dealings.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.,

Syllabus:

Hours 50

Module 1: Introduction to the Indian Contract Act, 1872

10

Meaning of Contract, Features of Contract, Types of Contracts, Offer, Types of Offer, Acceptance, Rules of offer and acceptance, Communication of offer and acceptance, Revocation of offer and acceptance, modes of revocation.

Module 2: Consideration and Capacity to contract

10

Consideration, Legal Rules of Valid Consideration, Doctrine of Privity of Contract and its exceptions, Exceptions to no consideration no contract
Capacity to Contract, Minors contract and rules relating to the validity of a contract with a minor, persons of unsound mind and persons disqualified.

Module 3: Free Consent and Lawful object

10

Free consent, Concepts of Coercion, Undue Influence, Fraud, Misrepresentation, Mistake and all their consequences, Agreements opposed to public policy, agreements with unlawful objective and consideration, wagering agreements.

Module 4: Discharge of Contract and Remedies for Breach of contract

10

Performance of a contract, Types of Performance, Rules relating to the order of performances, Impossibility of contracts, Discharge of a contract and its modes, Breach of contract - Meaning, types and consequences, damages awarded in case of breach of contract, remedies in case of breach, contingent contract, meaning, rules and features,

quasi contracts – meaning and types of quasi contracts

Module 5: Sale of Goods Act 1930

10

Meaning of sale, parties to a contract of sale, essential elements to a contract of sale, agreement to sell, differences between sale and bailment, contract for work and labor, section 6 – section 11, conditions and warranties, differences, types, implied conditions and implied warranties, caveat emptor and exceptions.

Transfer of ownership, passing of property to the owner in case of specific goods, unascertained goods, passing of risk, delivery to the carrier, reservation of right of disposal, delivery of goods and its rules, nemo dat quod non habet and its exceptions, unpaid seller, meaning and rights of an unpaid seller, remedies available to an aggrieved buyer, auction sale and its features.

Skill development activities:

- Preparation of contract deed, power of attorney
- Preparation of notice of board meeting
- Drafting of Company Memorandum and Articles of Association
- Students attending press release of the company
- Visit to the company and understanding of legal documents such as Memorandum and articles of association.

Text Books:

- Industrial and Business Law – Tulsian P C (S Chand Publishing)
- Business Law – Khalid Mehmood Cheema (Syed Mobin Mahmud)
- Business Laws – Nirmal Singh (Deep & Deep Publications)
- Labour & Industrial Laws – P K Padhi (Prentice Hall India)
- Business Laws - RSN Pillai and Bhagavathi (S Chand and Company)
- Institute of Chartered Accountants of India (Sahitya Bhavan Publications, Agra)
- Elements of Mercantile Law - N D Kapoor (S Chand and Company,)
- Mercantile Laws – Aggarwal (Galgotia Publications)
- Mercantile Law – M C Kuchhal & Vivek Kuchhal (Vikas Publishing House)
- Mercantile Law – Arun Kumar (Atlantic Publishers)

Note: Latest edition of text books will be used.

Name of the Program: B.Com Vocational (Apprenticeship)

Course Code: G3100E1.4

Name of the Course: Business Ethics (Open Elective Course)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Understand the basics of ethics

CO2: Make a distinction between morality and ethics

CO3: Analyze the case studies and make interpretations

CO4: Prepare reports based on ethical code of conduct in an organization.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc

Syllabus	Hours
Module 1: Introduction to Ethics	08
Nature and Essence of Ethics – Meaning, definition and scope – Ethics and Morals, Evolution of ethics – classification of ethics –Business ethics – Professional Ethics, Law Versus Ethics.	
Module 2: Ethics in workplace	08
Workers and Morals – Rights and duties of employees – personal policies and procedures. Workplace ethics – Need – Professional Versus personal ethics – workplace surveillance versus Privacy. Health and Safety hazards.	
Module 3: Environmental ethics	08
Principles of Environmental ethics – environmental challenges as business opportunities – Role of Government – Case Study – Narmada BachaoAndolan – Indian legal framework for environmental protection.	
Module 4: Ethics in Information Technology	08
Understanding Information Technology– Features. IT Code of Conduct – Data Identity and Security – Ethical issues in data or information security.	
Module 5: Managing Ethics in Organization	08
Ethics in organizations - Code of conduct for business executives and managers – Managerial effectiveness through ethical principles.	

Skill Development Activities:

- Analyze the case studies and prepare reports showing interpretations and conclusions.
- Draft ethical code of conduct for organizations with different natures and activities.
- Prepare reports on environmental hazards due to unethical behavior of business organizations.

Text Books:

- Daniel Albuquerque, Business Ethics – Principles and Practices, Oxford University Press, New Delhi.
- Rajiv K. Mishra, Business Ethics – Code of conduct for managers, Rupa & Co. Publishers, New Delhi.
- Craig E Johnson - Organizational Ethics: A Practical Approach, Thousand Oaks, Sage Publications Inc.
- O.C. Ferrell, John Fraedrich, Linda Ferrell, Business Ethics: Ethical Decision Making, Cengage Learning
- Stephen M Byars, Business Ethics, Open Stax Publishers
- Andrew Crane, Dirk Matten, Sarah Glozer, Laura Spence, Business Ethics, Oxford University Press, UK.

Note: Latest edition of text books will be used.

Name of the Program: B. Com Vocational (Apprenticeship)

Course Code: G3100E2.4

Name of the Course: Corporate Governance (Open Elective Course)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40 Hrs

Course Outcomes: On successful completion of the course, the students will be able to

CO1: Analyze fundamental theories of ethics

CO2: Make a distinction between morality and ethics

CO3: Analyze the case studies and make interpretations

CO4: Prepare reports based on ethical code of conduct in an organization.

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar & field work etc.

Syllabus:

Hours

Module No. 1: Introduction to Corporate Governance

08

Meaning and Scope of Corporate Governance. Need for corporate governance, Principles of Corporate Governance, Fundamental pillars of Corporate Governance

Module No. 2: Regulatory framework of corporate governance

08

Introduction, Stakeholders of Joint Stock Companies, Organizational structure and Corporate Governance, Disclosure and transparency requirement under companies' act, 2013 and SEBI regulations, Voting rights of the Shareholders, Takeovers and Takeover Defences.

Module No.3: Failure of corporate governance and reforms of corporate governance

08

Major Corporate scams of Corporate Governance (case study : Sathyam scam and Enron scandal), Corporate Governance reforms in India, Kumar Mangalam Birla Committee (2000) and Naresh Chand Committee (2002)

Module No. 4: Corporate Governance the Indian Backdrop

08

Introduction, India's Corporate Governance Framework, Securities Exchange Board of India (SEBI). CII Code on Corporate Governance (April 1998)

Module No. 5: Corporate Governance – Case studies

08

Corporate Governance Practice of Reliance Energy Limited, Corporate Governance Practice of TATA GROUP, Corporate Governance Practice of WIPRO Limited.

Skill Development Activities:

- Students are given different project topics where they have to collect secondary data using to prepare a report
- Presenting the recent changes in corporate governance that are essential for companies success
- Talk on sustainability & corporate governance

Text Books:

- Fernando A.C. Et.al, Corporate Governance- Principles, policies and practices. London: Pearson Education.
- Indian Institute of Corporate Governance, Corporate Governance. New Delhi: Taxmann Publication pvt ltd
- B.N. Ghosh, Business Ethics and Corporate Governance. New York: McGraw Hill Education
- Kumar Anil Et.al, Auditing and Corporate Governance. New Delhi: Taxmann Publications Pvt ltd
- Fernando A.C., Business ethics and corporate Governance. London: Pearson Education India
- Corporate Governance Theory and Practice – D Geeta Rani, RK Mishra - Excel Books

Note: Latest edition of text books may be used.

Name of the Program: B.Com Vocational (Apprenticeship)

Course Code: G3100E3.4

Name of the Course: International Trade (Open Elective Course)

Course Credits	No. of Hours per Week	Total No. of Teaching Hours
3 Credits	3 Hrs	40Hrs

Course Outcomes: On successful completion of the course, the Students will be able to

CO1: Analysis of trade models in depth in order to discuss the benefits and consequences of international trade and globalization.

CO2: The course will slightly delve into international finance in order to discuss different exchange rate regimes, their effect on monetary/fiscal policy, and economic integration.

CO3: Understand the legal procedures involved in International Business.

CO4: Recognize the different types of economic integrations.

CO5: Understand and analyze the operations of MNCs through real case assessment.

CO6: Evaluate India's foreign trade status

Pedagogy: Classrooms lecture, Case studies, Group discussion, Seminar ,Industrial visit, field work, etc.

Syllabus	Hours
Module No. 1: Foundations to International Trade	
Introduction to trade-Trade-Internal and external trade, features, scope of international trade, Terms of trade, Trade documentation-Import and export documents	08
Module No. 2: Legal framework of International Trade/Business	08
Nature and complexities: Code and common laws and their implications to Business-International Business contract- legal provisions, Payment terms.	
Module No. 3: Multi-Lateral Agreements & Institutions	
Economic Integration – Forms,-Regional Blocks- NAFTA- EU-SAARC, ASEAN-BRICS- OPEC, World Bank & its affiliates- IFC, MIGA and ICSID-ADB-Regulatory role played by WTO&UNCTAD	08
Module No. 4: : Multinational Companies (MNCs)	
MNCs – Nature and characteristics, Role of MNC's in Developing countries, Challenges faced by MNCs.	08

Direction and composition of foreign trade in India,-Issues of current and capital account convertibility-flow of foreign capital in India-, FDI, FII – foreign capital and sectoral and regional investment- recent measures of India on foreign capital

Skill Development Activities:

- Distinguish and critically analyze the costs and benefits of trade policy measures on different sections of the community and the implications for the formulation of trade policy.
- Identify major recent developments in the world trading system, and be able to critically analyse key issues raised both by the current round of WTO negotiations and by the spread of regional trading arrangements.
- Develop communications skills through the presentation of your work, interactions during tutorial sessions, and appropriate use of the discussion board.

Text Books:

- Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore.
- Carbugh, R, J. International Economics. Noida, Uttar Pradesh: Cengage Learning
- Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- McGraw Hill, New York.
- .Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition- McGraw Hill, NewYork.
- Francis Cherunilam, International Business: Text and Cases- PHI Learning Pvt. Ltd. New Delhi.
- .John Daniels, Lee Radebaugh, Daniel Sullivan, International Business: Environments & Operations- Prentice Hall, New Delhi.
- K. Aswathappa, International Business, Tata McGraw Hill Publishing Company Limited. New Delhi
- Paul R. Krugman & Maurice International Economics: Theory and Policy - Obstfeld Pearson Education Singapore
- SumatiVarma, International Business. Ane Books Pvt. Ltd, New Delhi.
- SubbaRao, International Business: Text and Cases- Himalaya Publishing House Pvt. Ltd. Mumbai.
- Salvatore, D. International Economics. London, United Kingdom: MacMillan Press Ltd.
- Soderston, B., & Reed, G. International Economics. London, United Kingdom: MacMillan Press Ltd.
- V.K. Bhalla, - S. Chand & Company Pvt. Ltd. New Delhi. International Business

Note: Latest edition of text books will be used.
