

NAAC REACCREDITED - 'A' GRADE Sion (West), Mumbai – 400022

Syllabus under NEP effective from June 2023

Programme: B.Com

Subject: Vocational Skill Course

Class: F.Y.B.Com

Semester I

Choice Based Credit System (CBCS)

Semester I

Semester - I FYBCOM

Paper Name: Vocational Skill Course (VSC)						
Class	Semester	Course Code	Course Name	No. of lectures per week	Credits	Marks
FYBCOM	I	SIUCOVS111	Entrepreneurship	2	2	50

LEARNING OBJECTIVES:

- 1] To familiarize the students with the concept of entrepreneurship.
- 2] To develop knowledge and understanding of project planning.

COURSE OUTCOME:

The successful completion of the course will enable the students to:

- 1. Define entrepreneurship and describe various aspects of entrepreneurship like significance, qualities and types.
- 2. Understand and explain the concept and various aspects of project planning.

SYLLABUS

Module	Topics	No. of lectures
I	 ENTREPRENEURSHIP Entrepreneurship: Concept & Features. Importance of Entrepreneurship in India. Growth of entrepreneurship in India. Types of Entrepreneurs. 	11
	 Competencies of Entrepreneurs. Role of Government in entrepreneurship. Intrapreneurship: Concept & Elements Case studies 	
п	 PROJECT PLANNING Project planning: Concept, Project report and importance, Contents of project report. Feasibility Study: Concept, Types, Importance. Steps in setting up a business unit. Location: Concept and factors influencing. Role Government in promotion of business units. Case studies. 	11

Reference Books

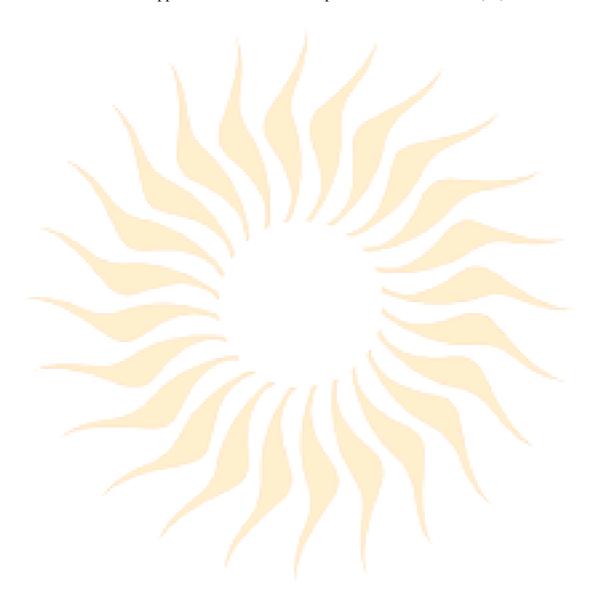
- 1. Cherunilam, F. (2013). Business Environment. Himalaya Publishers.
- 2. David, F. R. (2011). Strategic Management. Prentice Hall India Learning Pvt. Ltd.
- 3. Hisrich, R. D. (2013). Entrepreneurship. McGraw Hill.
- 4. Kapoor, V. (2012). Strategic Management, Taxman.
- 5. Maheshwari, R. P. Mahajan, J. (2011). *Business Organization*. International Books House.
- 6. Sharma K.C. (2012). Entrepreneurship Development. Regal Book Depot.

EVALUATION PATTERN Internal Assessment – 50 Marks

Semester – I

♦ Online Test (20)

Project / Presentation / Assignment / Viva given by the subject teacher with the approval of the Head of Department (30)



Semester II

Semester – II FYBCOM

Paper Name: Vocational Skill Course (VSC)						
Class	Semester	Course Code	Course Name	No. of	Credits	Marks
				lectures		
				per week		
FYBCOM	II	SIUCOVS121	Accounting for	2	2	50
			Special			
			Transactions			

LEARNING OBJECTIVE:

To enable the students:

- ♦ To understand the impact of consignment transactions in the books of accounts.
- ♦ To understand the treatment of hire purchase transactions in the books of accounts.

COURSE OUTCOME:

Successful completion of the course will enable a student to:

- 1. Record Hire purchase transactions by Asset purchase method, in the books of hirer and vendor.
- 2. Present the consignment transactions in the books of accounts of consignor and consignee.

SYLLABUS

Module	Topics	No of lectures			
Ι	Accounting for Hire Purchase				
i	Concept of Time Value of Money (only theory)				
ii	Meaning of Hire Purchase				
iii	Calculation of interest				
iv	Accounting for hire purchase transactions by asset purchase method	15			
	based on full cash price.				
v	Calculation of cash price				
vi	Recording transactions and drafting accounts in the books of Hirer				
	and Vendor. (excluding default and repossession)				
	(Theory and Problems)				
II	Consignment Accounts	-			
i	Meaning of consignment, its features				
ii	Accounting for consignment transactions in the books of consignor				
	and consignee	15			
iii	Treatment of goods invoiced at higher price (excluding overriding	15			
	commission, normal/abnormal losses)				
iv	Valuation of inventory				
	(Theory and Problems)				

Reference Books

- 1. Anthony, R.N. and Reece, J.S. (1994). *Accounting Principles*: Richard Irwin Inc.
- 2. Chadwick, L. (2001). Financial Accounting. Pentice Hall of India Adin Bakley (P) Ltd.
- 3. Grewal, T.S. (2009). *Introduction to Accountancy*. S. Chand and Company (P) Ltd.
- 4. Gupta, R.L. Radhaswamy, M. (2010). *Advanced Accountancy*. S.Chand and Company (P) Ltd.
- 5. Horngren. (1981). Introduction to Financial Accounting. Pearson Publications.
- 6. Rajasekaran, V. (2011). Financial Accounting. Pearson Publications.
- 7. Shukla. Grewal (2013). Advance Accounts. S. Chand and Company (P) Ltd.
- 8. Tulsian, P.C. (2002). Financial Accounting. Pearson Publications.

EVALUATION PATTERN Internal Assessment – 50 Marks

Semester – II

♦ Online Test (20)

Project / Presentation / Assignment / Viva given by the subject teacher with the approval of the Head of Department (30)