



College of Arts,  
Science &  
Commerce (Autonomous)

RISE WITH EDUCATION

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	SIUCOV111	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
<b>I</b>	<b>ENTREPRENEURSHIP</b> <ul style="list-style-type: none"> <li>• Entrepreneurship: Concept &amp; Features.</li> <li>• Importance of Entrepreneurship in India.</li> <li>• Growth of entrepreneurship in India.</li> <li>• Types of Entrepreneurs.</li> <li>• Competencies of Entrepreneurs.</li> <li>• Role of Government in entrepreneurship.</li> <li>• Intrapreneurship: Concept &amp; Elements</li> <li>• Case studies</li> </ul>	<b>11</b>
<b>II</b>	<b>PROJECT PLANNING</b> <ul style="list-style-type: none"> <li>• Project planning: Concept, Project report and importance, Contents of project report.</li> <li>• Feasibility Study: Concept, Types, Importance.</li> <li>• Steps in setting up a business unit.</li> <li>• Location: Concept and factors influencing.</li> <li>• Role Government in promotion of business units.</li> <li>• Case studies.</li> </ul>	<b>11</b>

### 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 lectures per week	Credits	Marks
FYBCOM	II	SIUCOVS121	Accounting for Special Transactions	2	2	50

### 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
<b>I</b>	<b>Accounting for Hire Purchase</b>	<b>15</b>
<b>i</b>	Concept of Time Value of Money (only theory)	
<b>ii</b>	Meaning of Hire Purchase	
<b>iii</b>	Calculation of interest	
<b>iv</b>	Accounting for hire purchase transactions by asset purchase method based on full cash price.	
<b>v</b>	Calculation of cash price	
<b>vi</b>	Recording transactions and drafting accounts in the books of Hirer and Vendor. (excluding default and repossession) (Theory and Problems)	
<b>II</b>	<b>Consignment Accounts</b>	<b>15</b>
<b>i</b>	Meaning of consignment, its features	
<b>ii</b>	Accounting for consignment transactions in the books of consignor and consignee	
<b>iii</b>	Treatment of goods invoiced at higher price (excluding overriding commission, normal/abnormal losses)	
<b>iv</b>	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)

