

# VUCO13001: FINANCIAL STATEMENT ANALYSIS THROUGH ACCOUNTING SOFTWARE

Hours: 30

## Course objectives:

- To provide technical skills for students to be industry ready
- To familiarize students with the tally software.

## Course outcomes:

After completing this course, the student will be able to:

- list the importance of tally
- analyse financial statements using tally
- create accounting books and registers.

## Unit 1: Getting Started with Tally

10 hrs

Meaning of Tally software – Features – Advantages - Required Hardware, Preparation for installation of tally software - installation. Items on Tally screen: Menu options, creating a New Company, Basic Currency information, Other information, Company features and Inventory features.

## Unit 2: Configuring Tally

10 hrs

General Configuration, Numerical symbols, accts/inventory info – master configuration -voucher entry configuration. Working in Tally: Groups, Ledgers, writing voucher, different types of voucher, voucher entry Problem on Voucher entry -Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

## Unit 3: Reports in Tally

10 hrs

Generating Basic Reports in Tally – Financial Statements – Accounting Books and Registers – Inventory Books and Registers – Exception reports – printing reports – Types of Printing Configuration of Options – Printing Format.

## References

NICT. (n.d.). Retrieved from nicteducation: <http://www.nicteducation.com/>



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**Course Objectives:**

- To develop knowledge and skills in understanding and applying accounting standards.
- To understand the mechanism of preparation of financial statements of a single corporate entity.
- To understand current developments in financial reporting.

**Course Outcomes:**

After successful completion of the course, the student will be able to:

- determine the usefulness of a conceptual framework, identify the qualitative characteristics of accounting information and the basic elements of financial statements
- demonstrate an understanding of the relationship among the financial statements and preparation of balance sheet, an income statement, a statement of changes in equity and a statement of cash flows are prepared

**Unit 1: Conceptual and Regulatory Framework for Financial Reporting** **10 hrs**

Conceptual framework (2018) for financial reporting; regulatory framework; qualitative characteristics of financial statements (relevance, faithful representation, understandability, comparability, verifiability & timeliness; concepts of materiality & going concern; concepts of asset, liability, equity, income & expense; principles of recognition & measurement of financial elements

**Unit 2: Accounting for Transactions in Financial Statements** **10 hrs**

Detailed understanding of accounting standards as applicable to tangible non-current assets, intangible assets, impairment of assets, inventory & biological assets, financial instruments, leasing, borrowing costs and fair valuation. This unit will cover the principles of recognition, measurement, presentation & disclosure of these financial transactions & events.

**Unit 3: Interpretation of Financial Statements** **10 hrs**

Define & compute financial ratios; use of ratio analysis to assess financial performance of an entity; comparing entity's performance with another entity or industry average ratios; usefulness of cash flow statement in evaluation of entity's performance; limitations of financial statements

**References:**

- Kaplan, . (2018). Financial Reporting. N.p.: Kaplan publications.  
BPP Learning Media, . (2018). Financial Reporting. Aldine Place, London: British Library Cataloguing-in-Publication.  
M P Vijay Kumar, . (2020). Financial Reporting. Mumbai, India: Snow White Publication.



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# VUCO16001: PERFORMANCE MANAGEMENT

Hours: 30

## Course objectives:

- To familiarize concept of performance management
- develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning decision making, performance evaluation, and control.

## Course outcomes:

After completing this course, the student will be able to:

- assess the different cost and management accounting techniques
- apply the concept of relevant cost analysis - cost volume profit analysis for decision making
- develop a firm's future financial condition by applying budgeting and control techniques.

## Unit 1- Specialist cost and management accounting techniques

10 Hours

Activity-based costing - Target costing - Life cycle costing - Throughput accounting - Environmental accounting

## Unit 2: Decision making techniques

04 Hours

Relevant cost analysis - Cost volume profit analysis - Limiting Factors Pricing decisions - Make-or-buy and other short-term decisions - Dealing with risk and uncertainty in decision making

## Unit 3- Budgeting and control

04 Hours

Budgetary systems and types of budget - Quantitative analysis in budgeting Standard costing - Material mix and yield variances - Sales mix and quantity variances - Planning and operational variances

## Unit 4- Performance Measurement and control

12 Hours

Performance management information systems - Sources of management Information - Management reports - Performance analysis in private sector organizations - Divisional performance and transfer pricing - Performance analysis in not-for-profit organizations and the public sector - External considerations and behavioural aspects

## References

- Audit & Assurance INT (ACCA)*. (n.d.). Kaplan Publishers.
- Audit & Assurance INT (ACCA)*, ISDC. (n.d.). Becker Publishing.
- Berman B, & Evans J R. (2003). *Retail Management*. Pearson Education.
- Chandha, P. (n.d.). *Performance Management: It's About Performing - Not Just Appraising*.
- Cullen, & Education, N. (2002). *Retailing Cengage Learning*. EMEA.
- Levy M, M., & BW, W. (2004). *Retailing Management*. Tata McGraw Hill.
- Newman A J, E., & P, C. (2002). *Retailing Environment & Operations*. Vikas Publishing House.
- Rao, T. V. (n.d.). *Performance Management: Toward Organizational Excellence*.
- Sahu, R. K. (n.d.). *Performance Management System*.



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## VPCO15001 : Life Skills Education

Hours: 30

### Course Objectives:

- To understand the art of living.
- To gain self confidence and maintain interpersonal relationship.

### Course Outcomes:

After successful completion of the course, the student will be able to:

- analyze the emotional competence at work place
- design the empathy map for the people

### Unit I: Introduction to Life Skills & Personal Skills

06 hrs

Need & Importance; Self Awareness: Concept, Components of Self Techniques of Self Awareness; Empathy: Definition, concept & Empathy Map

### Unit II: Thinking Skills

06 hrs

Characteristics & Stages; Critical Thinking: Definition, Characteristics & Effective critical thinking strategies

### Unit III: Problem Solving Skills

06 hrs

Types of Problem, Methods of Problem Solving & Obstacles in Problem solving; Decision Making: Risk Factor on Decisions, Types of Decision Making & Safe Decision Making

### Unit IV: Inter Personal Skills

06 hrs

Definition, Communication Cycle & Communication skill; Interpersonal Relationship: Types of Relationship & Factors contributing for healthy relationship

### Unit V: Coping Skills

06 hrs

ABC of Emotion & Managing the emotion; Coping with Stress: Meaning of stress, Types & Techniques to control stress

### References:

Richard Nelson-Jones (1993) You Can Help!: Introducing Lifeskills Helping. Allen & Unwin Australia.

World Health Organization. Life skills education: planning for research. Geneva, WHO, 1996.72p.



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**Course objectives:**

- To familiarize students with the tally software.
- Student will learn to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally

**Course outcome:**

After completing this course, the student will be able to:

- describe the importance of tally
- develop to create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally
- create accounting books and registers

**Unit 1: Fundamentals of Tally**

**10 hrs**

Introduction to Tally- History of tally - Meaning of Tally software – Features – Advantages - Required Hardware, Preparation for installation of tally software - installation. Items on Tally screen: Menu options, creating a New Company, Basic Currency information, Other information, Company features and Inventory features.

**Unit 2: Creating Groups, and Ledger Accounts**

**5 hrs**

General Configuration, Numerical symbols, accts/inventory info – master configuration -voucher entry configuration. Working in Tally: Groups,Charts of Groups, Multiple Groups, Ledgers, Multiple Ledgers.

**Unit 3: Voucher Types, and Voucher Entry**

**5 hrs**

Voucher, Different types of voucher, voucher entry Problem on Voucher entry -Trail Balance, Accounts books, Cash Book, Bank Books, Ledger Accounts, Group Summary, Sales Register and Purchase Register, Journal Register, Statement of Accounts, & Balance Sheet.

**Unit 4: Reports in Tally**

**10 hrs**

Generating Basic Reports in Tally – Financial Statements – Accounting Books and Registers – Inventory Books and Registers – Exception reports – printing reports – Types of Printing Configuration of Options – Printing Format.

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## VECO15001 : LIFE SKILLS

Hours: 30

### Course Objectives:

- To understand the art of living.
- To gain self confidence and maintain interpersonal relationship.

### Course Outcomes:

After successful completion of the course, the student will be able to:

- analyze the emotional competence at work place
- design the empathy map for the people

### Unit I: Introduction to Life Skills & Personal Skills

06 hrs

Need & Importance; Self Awareness: Concept, Components of Self Techniques of Self Awareness; Empathy: Definition, concept & Empathy Map

### Unit II: Thinking Skills

06 hrs

Characteristics & Stages; Critical Thinking: Definition, Characteristics & Effective critical thinking strategies

### Unit III: Problem Solving Skills

06 hrs

Types of Problem, Methods of Problem Solving & Obstacles in Problem solving; Decision Making: Risk Factor on Decisions, Types of Decision Making & Safe Decision Making

### Unit IV: Interpersonal Skills

06 hrs

Definition, Communication Cycle & Communication skill; Interpersonal Relationship: Types of Relationship & Factors contributing for healthy relationship

### Unit V: Coping Skills

06 hrs

ABC of Emotion & Managing the emotion; Coping with Stress: Meaning of stress, Types & Techniques to control stress

### References:

Richard Nelson-Jones (1993) You Can Help!: Introducing Lifeskills Helping. Allen & Unwin Australia.

World Health Organization. Life skills education: planning for research. Geneva, WHO, 1996.72p.

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## VECO16001: WEALTH MANAGEMENT

Hours: 30

### Course Objective:

- To understand the concepts and theories of Wealth Management.
- To apply theoretical knowledge and skills in practical situations.

### Course Outcomes:

After completing the course students will be able to:

- Understand the investment opportunities and wealth management.
- Apply their knowledge in stock market trading.

### Unit 1: Concept of Wealth Management

2 hrs

Meaning of Wealth Management, Savings and Investment – Wealth Management Investment Process - Investor life cycle.

### Unit 2: Investment Vehicles of Wealth Management

2 hrs

Equity - Tax saving options – Mutual Funds – Bit Coin- Crypto Currency

### Unit 3: Securities Market in India

2 hrs

Primary Market and Secondary Market - Stock exchange functions, BSE-NSE – Speculators – Stock Market Indices

### Unit 4: Trading in Stock Market

2 hrs

Types of orders, types of trading.

### Unit 5: Construction of Portfolio

2 hrs

Objectives – Approaches – Selection of Portfolio

### Unit 6: LIVE Practical Sessions

20 hrs

4 days LIVE trading sessions during market hours with Mobile Apps (Virtual trading Game), Guest Lectures, Flipped Class Room, Case Studies, Stock Market Quiz

### References:

*Financial Management*- M.Y. Khan, P.K.Jain- Tata Mcgraw-Hill Publication.

*Financial Wealth Management*- Prasanna Chandra- Tata Mcgraw-Hill Publication.

*Wealth Management*- I.M. Pandey-Vikas Publication.

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**Course Objectives:**

- To acquaint the students with process and techniques of data analysis with the use of Spreadsheet.
- To enable students to apply and take logical decisions.

**Course Outcomes:**

After completing this course, the student will be able to:

- analyse data and transform into information for decision making process
- use and leverage on the advanced functionalities of spreadsheet

**Unit1: Getting Acquainted with Excel****04 hrs**

Excel environment, title bar, menu bar, standard toolbar, formatting toolbar, the ribbon, file tab and backstage view, Microsoft office button, quick access toolbar, scroll bars, formula bar, workbook window, status bar, task pane; Creating Basic Spreadsheets: Creating a New Workbook, Saving Workbooks, Closing Workbooks, Opening Workbooks, Selecting Cells, Entering Text Into Cells, Entering Numbers Into Cells, Pick From List, Zooming the Spreadsheet, Renaming Workbooks, Working with Excel File Formats.

**Unit 2: Using Ranges****06 hrs**

Using ranges, selecting ranges, entering information into a range, using auto fill (Creating Formulas) Using Formulas, Formula Functions, Using AutoSum, Inserting Functions, Editing a Range, Using the Paste Function; Copying & Pasting Formulas: Absolute References and Relative References, Cutting, Copying & Pasting, Auto Filling Cells, Drag & Drop Cutting, Copying & Pasting, Using Undo, Using Redo

**Unit 3: Columns & Rows****06 hrs**

Selecting columns & rows, changing column width & row height, auto fitting columns & rows, hiding/un hiding columns & rows, inserting & deleting columns & rows; formatting spreadsheets: using the formatting toolbar, using the format cells dialog box, the number tab, the alignment tab font tab, border tab, patterns tab, clearing all formatting from cells, copying all formatting from cells to another area, conditional formatting & auto formatting,

**Unit 4: Setting Spreadsheet Layout****08 hrs**

Working with page breaks, viewing the header and footer, the page setup dialog box; consolidating spreadsheets using data consolidation, spreadsheet charts creating charts, moving and resizing charts, the chart toolbar, formatting chart objects, changing, the chart type, showing and hiding the legend, showing and hiding the data table, choosing a chart layout, choosing a chart style, printing charts, deleting charts; editing and formatting charts; changing chart sub-types, changing the data range, changing chart titles, repositioning the legend; adding data labels, formatting a data series, chart axis formatting; pivot tables: creating pivot tables, manipulating a pivot table, using the pivot table toolbar, changing data field, properties, displaying a pivot chart, setting pivot table options, . adding subtotals to pivot tables.

**Unit 5: Auto Filtering Data****06 hrs**

Auto filter, using the top 10 auto filter, using the custom auto filter, turning off the auto filter; lookup and functions: lookup and functions, lookup functions, logical functions, using the and/or functions; making macros: recording macros, running macros, deleting macros. spreadsheet tools moving between spreadsheets, selecting multiple spreadsheets, inserting and deleting spreadsheets renaming spreadsheets, splitting the screen, freezing panes, copying and moving entire worksheets

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cutting, copying and pasting data between spreadsheets, printing multiple spreadsheets, hiding spreadsheets

### References

Michael Alexander, Richard Kusleika, John Walkenbach (2019). *Excel 2019 Bible*. Willey  
Lan Lamont (2015). *Excel Basics in 30 Minutes (2<sup>nd</sup> Ed.)*. i30 Media Corporation.

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## VUMG15001 : APTITUDE SKILLS

Hours: 30

### Course Objective:

- To equip students with basic aptitude skills.

### Course Outcomes:

After successful completion of the course, the student will be able to:

- Use their analytical skills and knowledge to solve the aptitude problems.
- Connect their aptitude knowledge in various competitive exams.

### Unit 1: Data Interpretation

5 hrs

Tabulation, Bar Graphs, Pie Charts, Line Graphs.

### Unit 2: Arithmetic Ability

12 hrs

Numbers, Simplification, Percentage, Profit & Loss, Ratio & Proportion, Time & Work, Time \* Distance, Problems on Trains, Simple Interest, Compound Interest, Calendar, Clocks.

### Unit 3: Verbal Ability

5 hrs

Verbal Analogies, Word Groups, Instructions, Critical Reasoning and Verbal Deduction.

### Unit 4: Reasoning

8 hrs

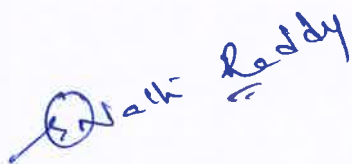
Logical Reasoning: Number Series, Letter Series, Coding & Decoding, Cubes & Dices, Direction Sense, Seating Arrangement, Blood Relations, Time Sequencing & Ranking.

Analytical Reasoning: Deductions, Logical Connectives, Analytical Puzzles, Non – Verbal, Binary Logic.

### References:

Dr.R.S.Agarwal (2015). *Quantitative Aptitude*. S.Chand & Co. Ltd..

Dr.R.S.Agarwal (2015). A modern approach to *Logical Reasoning*. S.Chand & Co. Ltd.

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## VPMG15002: LIFE SKILLS FOR MILLENNIAL EXECUTIVES

Hours: 30

### Course Objectives:

- To inculcate the key life skills to the management students.
- To make the students understand the need for life skills at workplace and in Business.

### Course Outcomes:

After successful completion of the course, the student will be able to:

- demonstrate the key life skills on a given real time situation
- assess the real life problems with self, people and machines better

### Unit 1: Introduction to Life skills

4 hrs

Introduction to life skills; meaning and need. Role of life skills in the family, at the workplace and in the society. Life skills in a business setting – case studies and role plays.

### Unit 2: Self-awareness

4 hrs

Introduction to self-awareness, activities to know oneself, Johari window, SWOT analysis and role of self-awareness in relationships and career. Self-awareness and a manager, Self-awareness and a leader.

### Unit 3: Interpersonal Relationships, Communication and Empathy

8 hrs

Challenges in Interpersonal relationships, building relationships and activities and games. Role of communication in interpersonal relationships, barriers to communication and strategies to overcome it. Relationship with Boss, Colleague, Customer and Supplier. Empathy – meaning and role of empathy in communication and interpersonal relationships, difference between empathy and sympathy and being empathetic at work place.

### Unit 4: Problem Solving and Decision Making

8 hrs

Understanding the brain, Steps in critical thinking, activities and lessons to think critically. Creativity and creative thinking, solving problems by thinking out of the box. The art of problem solving, applying critical and creative thinking to solve problems. Types of decisions, steps in decision making, decision making and problem solving. Challenges in defining a business problems, the setting, constraints and timing in Business Administration.

### Unit 5: Emotions and Stress

6 hrs

Emotions and types, nature, process of handling emotions in self and in others and short term and long term strategies to manage emotions. Stress – meaning, need and types, reasons for getting stressed and strategies to handle stress in relationships and at workplace.

### References:

Joseph, K. S. *Equip yourself with Life Skills*. Better yourself books. India

Kukreja, Meena. *Life Skills: What Your Schools Forgot to Teach You*. Better yourself books.



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## VPMG17001: GREEN BELT SIX SIGMA CERTIFICATION

Hours: 30

### Course Objectives:

- To provide the basics of project management.
- To expose the students to the statistical process control and quality control concepts.
- To train the students on minitab software.

### Course Outcomes:

After successful completion of the course, the student will be able to:

- evaluate the production process using statistical techniques
- analysis production data using minitab software

### Unit 1: Introduction to Six Sigma

8 hrs

Introduction to Production Management; Challenges in production process control and quality control; need of statistics in process control. Introduction to Six Sigma, Six Sigma Approaches, DMAIC Vs. DMADV, Kano Model

### Chapter 2: Project Management

6 hrs

Drivers of Project Selection, Problems or Opportunity Statements, Project Charter, Creating Project Charter

### Chapter 3: Process Control

8 hrs

Pareto Charts, MUDA, Process Flow analysis, Data Collection Plan, Process Capability, Data Analysis using Statistics tools, TRIZ – concepts, FMEA, SPC – types of control charts, Problems

### Chapter 4: Training on Minitab

8 hrs

Hands on learning using Minitab software.

### References:

- Barry, Robert. (2004). *Nan's Arsonist : A Six Sigma Mystery*. Pearson Education.
- Jay, Heizer. Barry, Render. Jagadeesh, Rajashekhar. (2009). *Operations Management* (9<sup>th</sup> ed). New Delhi: Pearson Education Inc.
- Norman, Gaither. and Greg, Frazier. (2009). *Operations Management*, (9<sup>th</sup> ed) New Delhi: Cengage Learning Pvt Ltd.



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