



**Proposal for
Certificate course in Computerised Financial
Accounting and Financial Management**

BUSINESS
Economy of the
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Mortgage and Savings Center

Mortgage	Saving	Credit Card	Insurance
4%	1%	1.5%	2%
15	10%	1.5%	2%
10	5%	1.5%	2%
10	4.5%	1.5%	2%
10	5.0%	1.5%	2%

Department of Commerce

Sree Narayana College for Women, Kollam

Affiliated to the University of Kerala

Kollam

Proposal Summary

1.	Proposed by	:	Sree Narayana College for Women, Kollam
2.	Certificate Course / Duration	:	6 Months
3.	Course Name	:	Certificate course in Computerised Financial Accounting and Financial Management
4.	Proposed Date of Commencement	:	Academic Year 2020-2021
5.	Proposed Strength	:	20
6.	No. of Batches	:	One
7.	Eligibility for Admission	:	10+2 / On-going graduate students
8.	Method of Selection	:	Entrance Test
9.	Course Curriculum	:	Enclosed with the Proposal
10.	Guest Teacher/ Contract Faculty	:	One (M.Com, SAP certification & GST Practitioner)
11.	Head of the Institution	:	Dr. Nisha .J. Tharayil, Principal, 9447013374 (M)
12.	Course Coordinator	:	Dr. Silpa Sasankan., Asst. Professor of Commerce 9496612476 (M) e-mail: drsilpasasankan@sncwkollam.org

Background

Sree Narayana College for Women, affiliated to the University of Kerala, was established in 1951 and pursues excellence upholding the teachings of the great social reformer and visionary Sree Narayana Guru, situated in the heart of Kollam town in Kerala. The college has been consistently showing potential for exceptionally high quality education. Sree Narayana College for Women lays a lot of emphasis on the curricular, co-curricular and extra-curricular development and value based enhancement of the potential of students. It is one of the leading centres of learning in the field of higher education offering various courses at the undergraduate and postgraduate levels in Kerala. College has been offering undergraduate course in Commerce since 1979.

The Department of Commerce has an illustrious history nearing half a century from 1979 to the present. During this period, the department has proved its worth to be a part of this great institution by academic performance over the years. In its history of 41 years, the department has

produced many rank holders at various University examinations. The Department is enriched by 5 lecturers including two Ph.D. holders and one part time lecturer in Law. The Department offers Bachelor of Commerce degree, one of the most demanded courses of the contemporary academic world. The department provides the necessary impetus for the commerce and trade with quality manpower. They are enabled to think creatively and to develop right mind set to meet the challenges of the globalised business environment, through value based education, interpersonal relations and outreach programmes. The academic results are always outstanding and the students of the department with the incessant encouragement from the faculty members persistently excel in academic, sports and social service. The department now offers 3 year Degree programme in Commerce (B.Com with Finance as specialisation) under CBCSS. Many alumni hold very high positions across Government non – government organisations in the field of administration and finance.

We believe that our students have been well accepted in their job profiles and have consistently exceeded expectations of the corporate world. We are encouraged to see many industries coming to our department for placement, which reinforces our belief in the effectiveness of our curriculum and its suitability to the dynamic corporate world.

The department trains its students in humanist traditions with emphasis on intellectual tolerance. It strives to provide an innovative culture among students.

Need of the Course

Certificate course in Computerised Financial Accounting and Financial Management is highly useful to develop an industry based professional skill acquisition. It will equip students to work with the practical side of Financial Accounting and Financial Management. A sound knowledge of accounting and financial management usually helps the students in securing a promising job as an accountant and to become good business decision makers.

This course will provide an in depth knowledge in accounting and financial management which enable the students' to become efficient business leaders and entrepreneurs with solid understanding of the fundamental principles of accounting and financial management also equip the students to deal with case studies in financial management at ease with high level of confidence. This course will be exciting educational experiences that will enrich their career and provide them competitive edge in the business environment.

Objectives of the Programme

- To acquire a broad knowledge that builds a high level of competency in the area of Financial Accounting and Financial Management.
- To understand bookkeeping records and basics of financial management.
- To build an Income Statement and Balance Sheet using Microsoft excel.
- To practice Accounts payables and Accounts receivables using SAP.
- To navigate through financial reports with ease.
- To analyse a company's performance based on the figures.
- To enable the students in the preparation of cash flow statement.
- To provide an understanding on cost of capital, Capital structure decisions, capital budgeting, working capital management and various sources of finance.
- To provide a better employment opportunity for the students' to work as Accountants, Accounts Managers, Accounts Executives and Financial Analysts.

Placement Initiative

Certificate course in Computerised Financial Accounting and Financial Management would initiate appropriate placement campaign for aspiring students. Our country is one of the fastest-growing markets in the eyes of the investment giants and is expected to grow in the next decade. India enjoys strong economic growth and there is an increasing demand from the population for financial services. Taking up a course in financial accounting and Financial Management would help the students' to find themselves in the most prospective and highly paying jobs both in India and abroad. The position of multinational investment firms in India promises to offer more investment and operational roles for the financial analyst in the country. It involves job opportunities in the field of auditing, taxation, cloud accounting and financial planning. It can be a very challenging and rewarding job.

Creating awareness and interest in relevant organizations will assist in establishing a separate Niche for Higher level Placement of the students. A dedicated placement cell of our Department will provide the platform to the students to showcase their skills and abilities to the prospective employers by inviting them for placement drives.

Curriculum Design, Course Structure and Detailed Syllabus

COURSE TITLE: Certificate course in Financial Accounting and Financial Management

Subject: Commerce

Course Category: UG Degree

TOTAL CREDITS: 30

Total Teaching Hours: 144

Sl No.	Paper code	Subject Name	Component	Credit			
				L	T	P	C
SEMESTER I							
1	CAFM 1	Basic Accounts	Skills	1	1	1	3
2	CAFM 2	BCA (Introduction to MS office)	Skills	1	1	1	3
3	CAFM 3	Tally ERP 9	Skills	1	1	2	4
4	CAFM 4	SAP FICO	Skills	1	1	2	4
5	CAFM 5	Advanced Accounts	Skills	1	1	1	3
SEMESTER II							
6	CAFM 6	Basics of Financial Management	General Education	2	1	0	3
7	CAFM 7	Financing decisions, Investment and Dividend Decisions	Skills	3	1	0	4
8	CAFM 8	Project work	Skills				6
Total Credits of the programme				30			

- L Lecture, T- Tutorial, P- Practical, C - Credit
- After successful completion of six months, student will be awarded Certificate in Financial Accounting and Financial Management.

DETAILED SYLLABUS

SEMESTER I

PAPER I (CAFM 1)

Basic Accounts

Introduction- Accounting Concepts- Capital & Revenue Transactions-Accounts Documents-Journal Entries-Depreciation-Stock Valuation-Year end Adjustments-Final Accounts-Rectification of Errors-BRS-Projects on preparation of Books of Accounts-Online Journal entry Test.

PAPER II (CAFM 2)

BCA (Introduction to MS office)

Hardware & Software – Working with Windows 10 - File & Folder Management-Introduction to MS Word 2016-Page set up- Drafting & Formatting Documents-Tables-Header & Footer-Introduction to MS Excel 2016- Database design- Cell Reference- Number & Conditional formatting- Look up & Reference Functions-Logical Functions-Financial Functions-Sort & Filter-Pivot Table & Pivot Chart-Protection-Project on Excel-MS PowerPoint 2016-MS Outlook 2016-Internet & E-mailing-Mail Merge-Google.

PAPER III (CAFM 3)

Tally ERP 9

Introduction, Company Creation, Alteration, Shut Company, Select Company, Delete Company, Company features- Company Configuration, Ledger Creation, Alteration, Display, Delete (Single & Multiple), Backup, Restore, Sample problem-Bill allocation, Sample problem, Accounting Entry, Accounting vouchers, Types of reference- Cost centre, Cost category, Pre-defined cost centre-BRS-Stock group, Stock Category, Unit of measurement, Multiple go down, Stock item-Purchase order, Receipt note, Rejection out, Purchase invoice, Purchase return- Sales order, Delivery note, Rejection in, Sales bill, Sales return, Batch- Zero value voucher, Budgeting, Actual and billed quantity in inventory voucher, Separate discount column, Standard rate, Credit limit, Additional cost of purchase, Price list-Interest Calculation-Bill of material, Manufacturing voucher creation, Manufacturing entry- Non accounting voucher, Budgeting & Control-Export, Import data- Payroll.

PAPER IV (CAFM 4)

SAP FICO

Introduction-ERP-SAP-Configuration-Company-Define Company- Define Company Code- Define Business Area-Define Chart of Account-Define Retained Earnings- Define Fiscal Area Variant- Define Posting Period-Define open and closed posting Period-Define Field Status Variant- Assignment Process- Configuration-GL Account- Define Tolerance Group for GL Account- Define Document Type-General Ledger- Ledger Creation-Parking Document-Hold Document- Reverse Document-General Ledger posting-Account payable-Define Vendor Account Group (Configuration)-Define Number Range (Configuration)- Vendor Master Creation- Define Document Type (Configuration)-Purchase Invoice-Outgoing Payment-Accounts Receivables- Define Customer Account Group (Configuration)- Define Number Range (Configuration)- Customer Master Creation- Define Document Type (Configuration)- Sales invoice- Incoming Payment- Credit Memo-AR Credit Memo (Configuration) – Sales Return Posting- AP Credit Memo (Configuration)- Purchase Return Posting- Down Payment Advances- Vendor Down payment- Customer Advances- Dunning- Define Dunning Area- Define Dunning Procedure- Run Dunning Procedure- Bank Accounting- House Bank Creation- Cheque Management- Asset Accounting- Controlling- GST configuration- Bill of Exchange- Integration with MM- Integration with SD- Integration with HR-SAP Project.

PAPER V (CAFM 5)

Advanced Accounts

Accounts Reconciliation- Advanced Journal Entries- Accounting for Digital Transactions (Credit card, Debit Card, UPI etc.)- Company Final Accounts- Ledger Scrutiny- Online Finalisation of Accounts- Analysis of Financial Statements- Cash Flow Statement as per AS 13- Ratio Analysis.

Books Recommended:

1. Jain S.P. and Narang K.L. *Basic Financial Accounting*, Kalyani Publishers, New Delhi.
2. Maheswari S.N and Maheswari S.K. *Advanced Accounting-Vol.I*, Vikas PublishingHouse,New Delhi.
3. Naseem Ahmed, Nawab Ali Khan and M.L. Gupta. *Fundamentals of Financial Accounting – Theory and Practice*, Ane Books Pvt. Ltd., New Delhi.
4. Krishnankutty Menon M. and George Chakola. *Principles of Book-Keeping and Accountancy*,

Sahitya Bhawan Publications, Agra.

5. Gupta R.L. and Gupta V.K. *Principles and Practice of Accountancy*, Sultan Chand & Sons, New Delhi.

6. Institute of Computer Accountants .Tally, Vikas Publishing House, New Delhi.

7. Tally Academy .Tally Manual.

8. TALLY 9 *Upto release 3.0*, Computech Publications Ltd., New Delhi.

9. Eric Bauer, Jorg Sibert. *SAP General Ledger*, 2nd, updated and revised edition: EPUB, MOBI, PDF, online.

10. Narayanan V. *SAP FI Financial Accounting*, BPB Publications, New Delhi.

SEMESTER II

PAPER I (CAFM 6)

Basics of Financial Management- Meaning, Scope, importance-objectives-Key decisions of Financial Management-Time value of money.

PAPER II (CAFM 7)

Financing decisions, Investment and Dividend Decisions - Sources of finance - Capital structure decisions, Capital structure theories-Leverage - Cost of debt-cost of preference capital, cost of equity, cost of retained earnings, and weighted average cost of capital- Capital Budgeting Process, Payback, ARR, NPV, IRR, Profitability Index-Interpretation of results- Dividend policy—Theories of Dividend policies.

PAPER III (CAFM 8)

Project + Viva

Books Recommended:

1. Garrison H., Ray and Eric W. Noreen. *Managerial Accounting*, Tata McGraw Hill Co. New Delhi

2. Khan, M.Y. and P.K. Jain. *Management Accounting*. Tata McGraw Hill, Publishing Co., New Delhi.

3. Shashi K. Gupta and Sharma R.K. *Management Accounting*, Kalyani Publishers, New Delhi.

4. Gupta S.P and Sharma R.K. *Management Accounting*, Sahitya Bhawan Publications, Agra.

5. Kulshustia and Ramanathan. *Management Accounting*, Sultan Chand & Sons, New Delhi.

6. Maheswari S.N. *Management Accounting and Financial Control*, Sultan Chand & Sons Delhi. 9

Teaching Methodology

- Enhanced lecture modified to include active elements like discussion among students, using demonstration and responding to pre-submitted student generated questions
- Problem based learning which enables the students to use concepts and knowledge to solve realistic business problems.
- Technology based teaching learning modes will be used along with traditional modes. Thereby focusing on academic through blended teaching learning process.
- Writing assignments.
- Quizzes, test papers.
- Case studies and feasibility studies of various organisations.
- Group learning will be encouraged, so that students work together to complete a problem or project and financial statement reviews of various companies.

Scheme of Evaluation

The course shall have seven papers of 100 marks each, that is a total of 700 marks. Project paper comprises of 100 marks. Thus a total 800 marks for the entire course.

Each paper of 100 marks shall have three components of evaluation:

- a) Continuous evaluation of 20 marks, comprising of quizzes, assignments, test papers etc.
- b) Final Written Examination of 40 marks.
- c) Final Practical Examination of 40 marks.

The marks to be awarded for Project have two components for evaluation:

- a) 25marks for viva-voce.
- b) 75 marks for project report.

Final Score for 800 Marks shall be calculated for the continuous evaluation and final examination; and grade shall be as per the grading system below.

Grading System

Based on the student's performance in all the five papers, a final letter grade will be awarded at the end of the Certificate course. The letter grades and the corresponding grade points are as given in the Table depicted below:

Table: Grades and Grade Points

Sl.No.	Grade	Grade Points	Absolute Marks
1	O (Outstanding)	10	90 and above
2	A+ (Excellent)	9	80 to 89
3	A (Very Good)	8	70 to 79
4	B+ (Good)	7	60 to 69
5	B (Above Average)	6	50 to 59
6	C (Average)	5	45 to 49
7	P (Pass)	4	40 to 44
8	F (Fail)	0	Less than 40
9	Ab (Absent)	0	

Grade Point Average

A Grade Point Average (GPA) for the course will be calculated according to the formula:

$$\text{GPA} = \frac{\Sigma [C \cdot G]}{\Sigma C}$$

A student, who earns a minimum of 4 grade points (P grade) in the final exam and continuous evaluation put together in each of the eight papers, is declared to have successfully completed the course, subject to securing a GPA of 8 for a pass in the course.