

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: SAP FICO-I

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Batch Size	Lectures per Week in Clock Hour
B.Com.	SAP321MJ	VSC	2 (1 Credit = 30 Hours of Lab Work)	20 Students	4 Lectures per Batch (1 Lecture is equal to 1 Clock Hour)

Course Objectives:

1. To make students understand the concepts of Enterprise Resource Planning (ERP) and the SAP FICO module.
2. To impart the knowledge of SAP software configuration and essential Global Settings.
3. To make students understand the practical application of General Ledger (GL), Accounts Payable (AP), and Accounts Receivable (AR) in SAP.
4. To provide hands-on practical training to the students in the Computer Laboratory using SAP system access.
5. To equip students with job-ready skills in the SAP FI module to enhance employability.

Unit	Title and Contents	No. of Lectures
1	Introduction to ERP & SAP FICO: 1.1 Meaning and Concept of ERP 1.2 Introduction to SAP ERP Architecture and Navigation 1.3 Organizational Structure in SAP 1.4 Overview of SAP Financials (FI) and Controlling (CO) Modules 1.5 Understanding Master Data vs. Transactional Data	20
2	SAP FI - Global Settings & General Ledger (GL): 2.1 Defining Company and Company Code 2.2 Assigning Company Code to Company 2.3 Defining Fiscal Year Variant and Posting Period Variant 2.4 Document Types and Number Ranges 2.5 Chart of Accounts Creation and Assignment 2.6 Account Groups and Retained Earnings Account 2.7 Creation, Alteration, and Deletion of GL Master Records 2.8 GL Document Entry, Parking, Holding, and Posting 2.9 Practice Exercise	20
3	Accounts Payable (AP) & Accounts Receivable (AR): 3.1 Creation of Vendor and Customer Account Groups	20

	3.2 Vendor Master Data Creation and Maintenance 3.3 Customer Master Data Creation and Maintenance 3.4 Defining Payment Terms 3.5 Posting Purchase and Sales Invoices in SAP 3.6 Outgoing Payments and Incoming Payments 3.7 Document Reversal and Clearing Open Items 3.8 Practice Exercise	
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Course Outcomes: After completion of the course, students will be able to:

- 1) Understand the architecture of SAP ERP and the specific role of the FI module in an organization.
- 2) Configure baseline organizational structures and global parameters within SAP FI.
- 3) Create and maintain master data for General Ledgers, Vendors, and Customers.
- 4) Execute basic transactional recordings such as invoicing and payments in the SAP environment.
- 5) Evaluate and differentiate between standard accounting practices and SAP-integrated accounting.
- 6) Demonstrate foundational skills necessary for entry-level SAP end-user or associate consultant positions.

Teaching Methodology
1) Class Room Lectures. 2) Practical Lectures in the Computer Laboratory with SAP Server Access (GUI/Fiori). 3) Guest Lectures of SAP Professionals/Industry Experts. 4) Teaching with the help of ICT tools. 5) YouTube Lectures developed by standard SAP Institutions/MHRD/UGC.
Mandate or Instructions or Guidelines for Teaching of this Course
I) Mandate or Instructions or Guidelines to the University
1) University has to conduct Training Programs of SAP FICO frequently in association with Professional Institutes and UGC-Malaviya Mission Teacher Training Centre of Savitribai Phule Pune University to train the Teachers of affiliated Colleges at free of cost for teaching this course effectively. 2) University has to provide access or facilitate institutional tie-ups for SAP Software/Server Access to each College under the head of Quality Improvements Grants, if possible. 3) Examination Section of the University will prepare the Schedule of Practical Examination for smooth conduct of the Practical Examination.
II) Mandate or Instructions or Guidelines to the College
1) College has to provide well-equipped Computer Laboratory with LAN System, LCD Projector, Printers, and Internet with strong bandwidth etc. 2) College has to provide full technical support to the subject teacher for conducting lectures in the Computer Laboratory. 3) College has to provide the training of SAP Accounting to the Subject Teacher or to reimburse the Training Fee to the respective Subject Teacher for getting training from Professional Institutes.

4) College has to arrange SAP IDES/Server access made available for course teaching and learning.
5) College has to provide the Time Slot to the students for Practice Exercise in the Computer Laboratory and the Technical Assistant will assist the students during Practice Exercise Session.
III) Mandate or Instructions or Guidelines to the Teacher
1) Teacher has to teach this Course in the Computer Laboratory batch wise.
2) Size of the Batch will be 20 Students.
3) Teacher has to use LCD Projector in Computer Laboratory for teaching and explaining the SAP Software.
4) Technical Assistant will assist the Subject Teacher during Lectures in the Computer Laboratory.
5) Teacher will instruct to the Technical Assistant to supervise the students during the Lectures in the Computer Laboratory.
6) Subject Teacher has to prepare a detail schedule well in advance for conducting the Lectures in the Computer Laboratory and circulate the same among the students after the consent of the Head of the Department subject to the approval of Principal of the College.
7) The respective Subject Teacher will prepare the Schedule for Practice Exercise of SAP Software in the Computer Laboratory as per the requirement and handover the same to the Technical Assistant for execution.
Internship for Students if any: Not applicable
Recommended Books and Study Materials
1) Configuring SAP ERP Financials and Controlling, Peter Jones and John Burger, McGraw-Hill.
2) SAP FICO Beginner's Hand Book, Murugesan Ramaswamy.
3) First Steps in SAP Financial Accounting (FI), Ann Cacciottolli.
4) Official Study Materials and Learning Journeys available on the SAP Learning Hub platform.
5) Financial Accounting for BBA, 3rd Edition, S. N. Maheshwari, Suneel K. Maheshwari, Vikas Publishing House.
Scheme of Examination
Passing Marks: 40% of the Total Marks for each Head of Examination
Internal Assessment (15 Marks) and External Assessment (35 Marks)
Internal Examination Assessment Pattern
The subject teacher needs to adopt any two of the following methods for internal assessment: • Assignments • Written Test • Offline MCQ Test • Power Point Presentation • SAP Software Practical Test in the Laboratory with SAP FICO Software.
External Examination Assessment Pattern and Procedure
Procedure for conducting the Practical Examination:
1) Practical Examination to be conducted in the Computer Laboratory with License Copy of SAP FICO Software by the respective Colleges.
2) University will prepare the Practical Examination Schedule for conducting of the Practical

Examination.

- 3) Practical Examination is to be conducted by each College as per the Schedule issued by the University.
- 4) Size of the Practical Examination Batch will be 20 Students.
- 5) Subject Teacher will be the Internal Examiner for conducting the Practical Examination.
- 6) University will make the appointment of External Examiners.
- 7) Internal and External Examiners will jointly prepare the Question Papers for each Practical Examination Batch separately.
- 8) Copy of each set of Question Papers should be deposited with the Examination Section of the College after the end of Practical Examination.
- 9) Each paper will have at least 15 to 20 Hypothetical Business Transactions of Hypothetical Business Entity such as revenue, party (receivables and payables), purchase of assets, cash receipts and payments, debit and credit notes, closing adjustments etc.
- 10) If a student misses his/her Regular Practical Examination Batch during the Schedule of Regular Practical Examination of the respective College, he/she can appear as an Out-Of-Turn Student for the next Batch during the Regular Schedule of Practical Examination of the respective College after payment of Out-Of-Turn Fee as per the University Rules.
- 11) If a student misses his/her Regular Practical Examination Batch and has not appeared for the Out-Of-Turn Batch of the Regular Schedule of Practical Examination of the respective College, he/she will be treated as absent student for Practical Examination.
- 12) Student will appear for the Practical Examination as Pre-Out-Of-Turn Student during the Regular Schedule of Practical Examination of the respective College after payment Out-Of-Turn Fee.
- 13) For each Batch Maximum duration of Examination will be **2 Hours**.
- 14) Student should generate the report at the end of the Practical Examination.
- 15) Student should take printout of the generated report and must sign each page of printout of the report.
- 16) Students have to submit the Self-Attested Copy of the Printout of Practical Examination Report to the Examiners. If student fails to sign the printout of Practical Examination Report and fails to submit the same with the Examiners then concerned student will be treated as absent for the Practical Examination.
- 17) Both the Examiners will collect the printout of Practical Examination Report from each student, and will verify the signature of the respective student on Report.
- 18) Both the Examiners will make the assessment jointly of Practical Examination Report after the end of each Practical Exam Batch on the same day.
- 19) The College Authority should provide the necessary facilities during the Practical Examination such as Well-Equipped Computer Laboratory, Installation of License Copy of Tally Software, LAN System, Internet Facility with strong Bandwidth, Technical Team Support, Laser Printers, Papers for Printout, Peons, Generator Back-up, CCTVs for supervision and any other facility as per the requirement of the Examiners for smooth conduct of the Practical Examination.
- 20) Student kindly note that the Examiners instructions are mandatory on every student and student should abide by the same during the Practical Examination in the Computer Laboratory.

Restructured Syllabus (2024 Pattern as per NEP-2020)

Faculty: COMMERCE & MANAGEMENT (Commerce)

Class: T.Y. B.Com. Sem-V

Title of the Course: Statistics with MS Excel

With Effect From Academic Year 2026-2027

Name of the Program	Course Code	Type of Course	Credits	Batch Size	Lectures per Week in Clock Hour
B.Com.	SME322MJ	VSC	2 (1 Credit = 30 Hours of Lab Work)	20 Students	4 Lectures per Batch (1 Lecture is equal to 1 Clock Hour)

Course Objectives:

1. To introduce students to the fundamentals of data handling and analysis using Microsoft Excel.
2. To develop the ability to classify, tabulate, and present data using statistical diagrams and graphical techniques.
3. To enable students to compute and interpret measures of central tendency and dispersion using Excel tools and formulas.
4. To provide knowledge of correlation and regression analysis for studying relationships between variables.
5. To equip learners with techniques for time series analysis, trend estimation, and forecasting using Excel.
6. To familiarize students with quality control methods and statistical decision-making using control charts and analytical tools.

Unit	Title and Contents	No. of Lectures
1	Introduction to MS Excel 2019: 1.1 How to Start Excel 2019 1.2 Basics of Excel 2019 1.3 The Ribbon 1.4 Working with Excel 2019 1.5 Entering Data in an Excel Sheet 1.6 Typing Data in a New Excel Worksheet 1.7 Copying Data from an Existing Excel Worksheet	4
2	Introduction to MS Excel 2019: 2.1 Creating New Data by Transforming the Existing Data 2.2 Copying a Formula in Different Cells 2.3 Working with Formula 2.4 Mathematical Operations 2.5 Writing a Formula	4

	2.6 Editing and Formatting the Worksheet 2.7 Data Analysis ToolPak	
3	Classification and Tabulation of Data: 3.1 Qualitative Classification 3.2 Discrete Frequency Distribution 3.3 Continuous Frequency Distribution	4
4	Diagrammatic Presentation of Data: 4.1 Simple Bar Diagram 4.2 Multiple Bar Diagram 4.3 Sub-divided Bar Diagram 4.4 Percentage Bar Diagram 4.5 Pie Diagram	4
5	Graphical Presentation of Data: 5.1 Frequency Bar Graph 5.2 Histogram 5.3 Histogram using Data Analysis ToolPak 5.4 Frequency Polygon 5.5 Frequency Curve 5.6 Cumulative Frequency Curves (Ogives)	4
6	Graphical Presentation of Time Series Data: 6.1 Line Graph 6.2 Range Graph 6.3 Band Graph 6.4 Box Plot	4
7	Measures of Central Tendency: 7.1 Arithmetic Mean: 7.1.1 Arithmetic Mean for Raw Data 7.1.2 Arithmetic Mean for Discrete Frequency Distribution 7.1.3 Arithmetic Mean for Continuous Frequency Distribution 7.2 Geometric Mean: 7.2.1 Geometric Mean for Raw Data 7.2.2 Geometric Mean for Continuous Frequency Distribution 7.3 Harmonic Mean: 7.3.1 Harmonic Mean for Raw Data 7.3.2 Harmonic Mean for Discrete Frequency Distribution 7.3.3 Harmonic Mean for Continuous Frequency Distribution 7.4 Mode: 7.4.1 Mode for Raw Data 7.4.2 Mode for Discrete Frequency Distribution 7.4.3 Mode for Continuous Frequency Distribution 7.5 Partition Values 7.5.1 Partition Values for Raw Data 7.5.2 Partition Values for Discrete Frequency Distribution	4

	7.5.3 Partition Values for Continuous Frequency Distribution	
8	Measures of Dispersion Moments, Skewness and Kurtosis: 8.1 Range and Coefficient of Range: For Raw Data 8.2 Quartile Deviation and Coefficient of Quartile Deviation: For Raw Data 8.3 Mean Deviation: For Raw Data, For Discrete Frequency Distribution 8.4 Variance and Standard Deviation: For Raw Data, For Discrete Frequency Distribution 8.5 Moments, Skewness and Kurtosis: For Raw Data, For Discrete Frequency Distribution 8.6 Descriptive Statistics using Data Analysis ToolPak	4
9	Correlation Analysis: 9.1 Simple Correlation Coefficient 9.2 Multiple Correlation Coefficients 9.3 Partial Correlation Coefficients 9.4 Correlation Coefficients using Data Analysis ToolPak 9.5 Rank Correlation Coefficient 9.6 Rank Correlation Coefficient for Tied or Repeated Ranks	4
10	Simple Linear Regression: 10.1 Fitting and Analysis of Simple Regression in Excel 2019 10.2 Interpretation of the Results of Regression Analysis 10.3 Interpretation of the Regression Statistics Table 10.4 Interpretation of the Regression Coefficients Table 10.5 Interpretation of the Residual Output 10.6 Residual Plot in Excel 2019 10.7 Normal Probability Plot in Excel 2019 10.8 Fitted Line of Regression on the Scatter Plot in Excel 2019	4
11	Multiple Linear Regression: 11.1 Fitting and Analysis of Multiple Regression Model in Excel 2019 11.2 Interpretation of the Results of Multiple Regression Analysis 11.3 Interpretation of the Regression Statistics Table 11.4 Interpretation of the Regression Coefficients Table 11.5 Interpretation of the Residuals Output 11.6 Residual Plot in Excel 2019 11.7 Normal Probability Plot in Excel 2019	4
12	Estimation of Trend by Curve Fitting: 12.1 Fitting of the Linear Trend 12.2 Fitting of the Quadratic Trend 12.3 Fitting of the Exponential Trend	4
13	Smoothing or Filtering the Time Series: 13.1 Simple Moving Average 13.2 Weighted (unequal) Moving Average 13.3 Exponential Smoothing Method	4
14	Seasonal Component Analysis: 14.1 Simple Average Method	4

	14.2 Ratio to Trend Method 14.3 Ratio to Moving Average Method	
15	Control Charts: 15.1 Control Charts for Variables: Control Charts for Mean using range, Control Charts for Range 15.2 Control Charts for Attributes: p-Chart, np-chart, c-chart	4

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

1. Apply Excel functionalities to organize, transform, and analyse real-world datasets effectively.
2. Construct and interpret various statistical tables, charts, and graphs for data presentation.
3. Calculate and analyse measures of central tendency, dispersion, skewness, and kurtosis using Excel.
4. Evaluate relationships between variables using correlation and regression techniques in Excel.
5. Analyse time series data and perform forecasting using trend and smoothing methods.
6. Use statistical tools such as control charts and Data Analysis ToolPak for decision-making and quality control.

Internship for Students if any: Not Applicable	
List of Recommended Books and Study Materials	
1. Excel 2019 for Business Statistics, Thomas J. Quirk, Springer, 2020. 2. Business Analytics: Data Analysis and Decision Making, S. Christian Albright and Wayne L. Winston, Cengage Learning, 2017. 3. Statistics Applied with Excel, Franz Kronthaler, Springer, 2023. 4. Statistics for Managers, David M. Levine, David F. Stephan, Timothy C. Krehbiel and Mark L. Berenson, Pearson Education, 2014. 5. Statistics for Business and Economics, Paul Newbold, William L. Carlson and Betty M. Thorne, Pearson Education, 2023. 6. Business Statistics, Norean R. Sharpe, Richard D. De Veaux, and Paul F. Velleman, Pearson Education, 2019. 7. Business Statistics, S.C. Gupta and M. P. Gupta, Sultan Chand and Sons, 2017. 8. Statistics for Management, Richard I. Levin, David S. Rubin, Masood Husain Siddiqui, Sanjay Rastogi, Pearson, 2017. 9. Applied Statistics and Probability for Engineers, Douglas C. Montgomery, George C. Runger, Wiley, 2020. 10. Fundamentals of Applied Statistics, S.C. Gupta and V. K. Kapoor, Sultan Chand and Sons, 2014. 11. Statistical Methods, S.C. Gupta, Sultan Chand and Sons, 2017. 12. Business Statistics, S.C. Gupta and Indra Gupta, Himalaya Publishing House, 2013. 13. Nonparametric Statistics for the Behavioural Sciences, Sidney Siegel, Jr. Castellan, N. John, McGraw-Hill College, 1988. 14. Business Statistics, J. K. Sharma, Pearson Education Limited, 2007.	

Scheme of Examination		
Passing Marks: 40% of the Total Marks for each Head		
Internal Assessment (15 Marks)		
The colleges need to adopt the following Methods for Continuous Internal Evaluation:		
1. Student should complete at least 10 practical sessions. 2. Student should maintain practical book. 3. Each completed practical shall follow oral evaluation. 4. Each completed practical along with oral evaluation shall carry 2 marks.		
External Assessment (35 Marks)		
Question Paper Pattern for External Examination		
Instructions:		
1. All questions must be solved using MS Excel. 2. Student need to solve 3 questions out of 5 questions. 3. The completed practical book will carry 5 marks.		
Question Paper Pattern:		
	Attempt any three of the following:	
Question No. 1.	Question based on practical sessions 1-3.	[10]
Question No. 2.	Question based on practical sessions 4-6.	[10]
Question No. 3.	Question based on practical sessions 7-9.	[10]
Question No. 4.	Question based on practical sessions 10-12.	[10]
Question No. 5.	Question based on practical sessions 13-15.	[10]
Mandate or Instructions or Guidelines for Teaching of this Course		
I) Mandate or Instructions or Guidelines to the University		
1) University has to conduct Training Programs of Statistics with MS Excel frequently in association with Professional Institutes and UGC-Malaviya Mission Teacher Training Centre of Savitribai Phule Pune University to train the Teachers of affiliated Colleges at free of cost for teaching this course effectively. 2) University has to provide access or facilitate institutional tie-ups for MS Excel Software/Server Access to each College under the head of Quality Improvements Grants, if possible. 3) Examination Section of the University will prepare the Schedule of Practical Examination for smooth conduct of the Practical Examination.		
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- 7) The respective Subject Teacher will prepare the Schedule for Practice Exercise of MS Excel in the Computer Laboratory as per the requirement and handover the same to the Technical Assistant for execution.

External Examination Assessment Pattern and Procedure

Procedure for conducting the Practical Examination:

- 1) Practical Examination to be conducted in the Computer Laboratory with License Copy of MS Office by the respective Colleges.
- 2) University will prepare the Practical Examination Schedule for conducting of the Practical Examination.
- 3) Practical Examination is to be conducted by each College as per the Schedule issued by the University.
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Practical Examination.

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- 19) Student kindly note that the Examiners instructions are mandatory on every student and student should abide by the same during the Practical Examination in the Computer Laboratory.