

DON BOSCO ARTS & SCIENCE COLLEGE
ANGADIKADAVU

(Affiliated to Kannur University Approved by Government of Kerala)
ANGADIKADAVU P.O., IRITTY, KANNUR – 670706



COURSE PLAN

**B COM COMPUTER
APPLICATION**

(2017 – 20)

SEMESTER -V

ACADEMIC YEAR –(2019–20)

V Semester B COM COMPUTER APPLICATION (2017 - 20)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	5B10 COM Cost Accounting	Simmy P.V.	5
2.	5B11 COM Corporate Accounting	Stephy Emmanuel	5
3.	5B12 COM Auditing	Anju K. Paulose	4
4.	5B13 COM Income Tax Law &Practice II	Roshini P.K.	5
5.	5B14 COM Programming Languages	Fincy Cyriac	4
6.	5D01 COM Basic Accounting	Meenu Maria Tom	2
7.			
	Class Incharge	Stephy Emmanuel	

TIME TABLE

Day	09.50 Am - 10.45 Am	10.45 Am -11.40 Am	11.55 Am -12.50 Pm	01.40 Pm - 02.35 Pm	02.35 Pm - 03.30 Pm
1	5B11 COM Corporate Accounting	5B10 COM Cost Accounting	5B12 COM Auditing	5B14 COM Programming Languages	5B13 COM Income Tax Law &Practice II
2	5B10 COM Cost Accounting	5B13 COM Income Tax Law &Practice II	5B11 COM Corporate Accounting	5B14 COM Programming Languages	5B12 COM Auditing
3	5B13 COM Income Tax Law &Practice II	5B11 COM Corporate Accounting	Open Course	5B12 COM Auditing	5B10 COM Cost Accounting
4	5B14 COM Programming Languages	5B10 COM Cost Accounting	Open Course	5B13 COM Income Tax Law &Practice II	5B11 COM Corporate Accounting
5	5B12 COM Auditing	5B13 COM Income Tax Law &Practice II	5B11 COM Corporate Accounting	5B10 COM Cost Accounting	5B14 COM Programming Languages

Subject Code:	5B10 COM
Subject Name:	Cost Accounting
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of Faculty	Simmy P.V.

Objectives:

To acquaint the students with the basic concepts used in Cost Accounting and the various methods involved in Cost Accounting system.

Module I

Introduction to Cost Accounting – concepts, objectives and advantages – Financial Accounting and Cost Accounting – Elements of cost and cost classification – cost centre and cost unit- preparation of cost sheet (10 hours)

Module II

Materials :- Concepts- centralized buying - purchase procedure– Store records – Bin card and stores ledger - methods of material issue pricing (FIFO, LIFO, Simple and weighted averages), stock levels, E.O.Q, ABC Analysis, VED Analysis, FSN Analysis – Essentials steps for material control (15 hours)

Module III

Labour: - Concepts - Time keeping, Time booking- Wage system -Time rate, Piece rate, Taylor's differential piece rate system - Incentive system of wage payment - Halsey and Rowan Plan – Treatment of idle time - overtime – Labour turnover meaning and causes (theory only) (15 hours)

Module IV

Over heads: - Concepts- classification, Allocation and apportionment -Direct, Simultaneous equation, Step ladder and Repeated distribution method- Absorption of overheads -Labour hour rate method and machine hour rate method – calculation of machine hour - Under and over absorption of overheads –meaning and treatment (theory only) (20 hours)

Module V

Methods of Costing –Job costing, batch costing, unit costing, operating costing- Process costing: features – typical process industries - process accounts- normal loss and scrap- abnormal loss and gain –Explanation on Joint products and by products – Contract costing: Special features- Cost plus contract-Escalation clause- Sub contract- Retention money- Treatment of cost of plant – Profit on incomplete contract- Transport/service costing :Calculation of rate per passenger kilometer (30 hours)

References

1. Cost Accounting principles and Practice :Iyengar . S.P
2. Cost Accounting :S.P.Jain& K.L. Narang

3. Management Accounting :Dr.S.P.Gupta
4. Management Accounting :R.K.Sharma&S.K.Gupta
5. Cost Accounting :JawaharLal.
6. Cost Accounting :Dr. A.D. Agarwal
7. Practical Cost Accounting :Dr. A.D. Agarwal
8. Lectures on Costing :Swaminathan

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2019 To 07-06-2019	1	Introduction to Cost Accounting – concepts
		2	Objectives of cost accounting
		3	Advantages and disadvantages of cost accounting
2	10-06-2019 To 14-06-2019	4	Financial Accounting and Cost Accounting-differences
		5	Elements of cost : Material, Labour and Overhead
		6	Cost classification
		7	Cost centre and cost unit
		8	Preparation of cost sheet
		9	Problems
		10	Class test
3	17-06-2019 To 21-06-2019	11	Materials :- Concepts
		12	Centralized buying: Meaning and types
		13	Purchase procedure & Store records
		14	Bin card and stores ledger
		15	Methods of material issue pricing: FIFO
		16	Problems
		17	LIFO
4	24-06-2019 To 28-06-2019	18	Simple average method
		19	Weighted averages method
		20	Different stock levels
		21	E.O.Q
		22	ABC Analysis
		23	VED Analysis, FSN Analysis
		24	Essentials steps for material control
5	01-07-2019 To 05-07-2019	25	Class test
		26	Labour: - Concepts
		27	Time keeping: Meaning and methods
		28	Time booking- Meaning and methods
		29	Wage system: Meaning and features
		30	Time rate system
	08-07-2019 To 12-07-2019	31	Piece rate, Taylor's differential piece rate system
		32	Problems
		33	Incentive system of wage payment : Meaning and features
		34	Halsey
		35	Problems
		36	Rowan Plan

No of Weeks	Dates	Session	Topic
		37	Problems
		38	Treatment of idle time - overtime
7	15-07-2019 To 19-07-2019	39	Labour turnover meaning and causes
		40	Class Test
		42	Over heads: - Concepts
		43	Classification of overheads
		44	Allocation of expenses
		45	Apportionment of expenses
		46	Direct method of Apportionment of expenses
8	22-07-2019 To 26-07-2019	23 July	First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
9	29-07-2019 To 02-08-2019	47	Problems
		48	Simultaneous equation
		49	Problems
		31 July	Karkadaka Vavu
		50	Step ladder
		51	Problems
		52	Problems
10	05-08-2019 To 09-08-2019	53	Repeated distribution method
		54	Problems
		55	Absorption of overheads : Meaning and features
		56	Labour hour rate method
		57	Machine hour rate method – calculation of machine hour
		58	Problems
		59	Under and over absorption of overheads –meaning and treatment
11	12-08-2019 To 16-08-2019	60	Class Test
		61	Methods of Costing –Job costing
		62	Batch costing :Meaning
		15 Aug	Independence day
		63	Unit costing :Meaning
		64	Operating costing :Meaning
	19-08-2019	65	Process costing: Meaning ,features
		66	Typical process industries

No of Weeks	Dates	Session	Topic
12	To 23-08-2019	67	Process accounts
		68	Problems
		69	Normal loss and scrap
		70	Problems
		71	Problems
		23 Aug	SreekrishnaJayanthi
13	26-08-2019 To 30-08-2019	72	Abnormal loss and gain
		73	Problems
		28 Aug	AyyankaliJayanthi
		74	Explanation on Joint products and by products
		75	Contract costing: Special features
		76	Cost plus contract-Escalation clause
		77	Problems
14	02-09-2019 To 06-09-2019	78	Problems
		79	Sub contract- Retention money
		80	Problems
		81	Treatment of cost of plant
		82	Problems
		83	Problems
			Onam Celebration
15	09-09-2019 To 13-09-2019		Muharram
			First Onam
			Thiruvonam
			Third Onam
			Fourth Onam - SreeNarayana Guru Jayanthi
16	16-09-2019 To 20-09-2019	84	Profit on incompletecontract
		85	Problems
		86	Problems
		87	Transport/service costing :Calculation of rate per passenger kilo meter
		88	Problems
		89	Class Test
		90	Revision
17	23-09-2019 To 27-09-2019	23 Oct	Second Internal
			Second Internal
			Second Internal
			Second Internal
			Second Internal

No of Weeks	Dates	Session	Topic
18	30-09-2019 To 04-10-2019		Study Leave
			Study Leave
		2 Oct	Gandhi Jayanthi
			Study Leave
			Study Leave
			Study Leave
19	07-10-2019 To 11-10-2019	07 Oct	Mahanavami
		08 Oct	Vijayadashami
		09 Oct	University Exam Begin

Subject Code:	5B11 COM
Subject Name:	Corporate Accounting
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of Faculty	Stephy Emmanuel

Objectives:

To help the students to acquire the conceptual knowledge of Corporate Accounting, and to help them to learn the techniques of preparing the financial statements.

Module I

Final Accounts of Companies – Preparation of final accounts – Balance Sheet – Profit & Loss Account – P&L Appropriation account (problems in new format only) – compulsory transfer to Reserve (Corporate dividend tax needn't be considered)(22 hours)

Module II

Acquisition & Profits prior to incorporation – meaning computation of purchase consideration – acquisition entries in the books of the company (closing entries in Vendor's books not necessary) – computation of profits prior to incorporation – treatment of profit or loss prior to incorporation – collection of debtors and payment of creditors on behalf of vendors(12 hours)

Module III

Accounting for Amalgamation and reconstruction – Meaning and types of amalgamation – Amalgamation in the nature of Merger and Amalgamation in the nature of purchase – Comparison of both – Accounting methods – Pooling of interest method and purchase method – Purchase consideration – Accounting entries in the books of both transfer and transferee companies (excluding intercompany holdings) – Reconstruction – types – internal and external reconstructions – Accounting entries only(25 hours)

Module IV

Liquidation of companies – Meaning and types of winding up – Statement of Affairs – Deficiency or Surplus Accounts – Liquidator's Final Statement of Account(16 hours)

Module V

Accounts of Banking Companies - Introduction – final accounts in new format – Balance Sheet – Profit & Loss Account with relevant schedules – slip system of posting – NonBanking Assets (NBA) and NonPerforming Assets (NPA) – Classification of advances – Computation of provision for doubtful debts and rebate on bills discounted(15 hours)

References :

1. Advanced Accounts VolumeII :Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand&Co.,NewDelhi)
2. Advanced Accountancy, Volume II :Guptha R.L. and M.Radhaswami (Sulthan Chand & Co. NewDelhi)
3. Corporate Accounting :Maheshwari. S.N. and S.K.Maheshwari, (Vikas publishing House, New Delhi)
4. Corporate Accounting : Ashok Sehgal and Deepak Sehgal,(Taxman Publication, New Delhi)
5. Corporate Accounting : S.P. Jain and K.L.Narang (Kalyani Publishers, New Delhi)
6. Fundamentals of Corporate :Monga, J.R (Mayur Paper backs, New Accounting Delhi)
7. Financial Accounting :B.K.Banerjee (PHI Pvt.Ltd.New Delhi)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2019 To 07-06-2019	1	Final Accounts of Companies
		2	Preparation of final accounts
		3	Practical problems
2	10-06-2019 To 14-06-2019	4	Balance Sheet
		5	P&L Appropriation account
		6	Profit & Loss Account
		7	Practical problems
		8	Transfer to Reserve
		9	Surplus statement
3	17-06-2019 To 21-06-2019	10	Practical problems
		11	Class Test
		12	Profits prior to incorporation
		13	Meaning of profits prior to incorporation
		14	Acquisition of business
		15	purchase consideration
		16	Computation of purchase consideration
4	24-06-2019 To 28-06-2019	17	Acquisition entries in the books of the company
		18	Practical problems
		19	Computation of profits prior to incorporation
		20	Practical problems
		21	Pre incorporation period
		22	Practical problems
		23	Post incorporation period
5	01-07-2019 To 05-07-2019	24	Practical problems
		25	Treatment of profit or loss prior to incorporation
		26	Practical problems
		27	Collection of debtors and payment of creditors on behalf of vendors
		28	Class Test
		29	Liquidation of companies
6	08-07-2019	30	Meaning of winding up
		31	Types of winding up
		32	Seminar presentation
		33	Compulsory winding up

No of Weeks	Dates	Session	Topic
	To 12-07-2019	34	Practical problems
		35	Voluntary winding up
		36	Seminar presentation
		37	Seminar presentation
		38	Winding up the court
7	15-07-2019 To 19-07-2019	39	Liquidator
		40	Duties of Liquidator
		42	Statement of Affairs
		43	Deficiency or Surplus Accounts
		44	Liquidator's Final Statement of Account
		45	Practical problems
		46	Class Test
8	22-07-2019 To 26-07-2019	23 July	First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
9	29-07-2019 To 02-08-2019	47	Accounts of Banking Companies
		48	Sources of income
		49	Sources of expenses
		31 July	KarkadakaVavu
		50	Rebate on bills discounted
		51	Practical problems
		52	Practical problems
		53	Non Banking Assets (NBA)
10	05-08-2019 To 09-08-2019	54	Non Performing Assets (NPA)
		55	Bills for collection
		56	Contingent Liabilities
		57	Statutory reserve
		58	Cash reserve ratio
		59	Dividend calculation
		60	Classification of advances
		61	Provision for advances
11	12-08-2019 To 16-08-2019	62	Computation of provision for doubtful debts
		15 Aug	Independence day
		63	Slip system
		64	Advantages of slip system

No of Weeks	Dates	Session	Topic
		65	Disadvantages of slip system
12	19-08-2019 To 23-08-2019	66	Bank accounting
		67	Special features of bank accounting
		68	Money at call and short notice
		69	Cash credit and overdraft
		70	Branch adjustment
		71	Short loans
		23 Aug	SreekrishnaJayanthi
13	26-08-2019 To 30-08-2019	72	Proposed dividend
		73	Interim dividend
		28 Aug	AyyankaliJayanthi
		74	Final accounts in new format
		75	Balance Sheet with relevant schedules
		76	Capital and liabilities
		77	Assets
14	02-09-2019 To 06-09-2019	78	Reserves and surplus
		79	Practical problems
		80	Profit & Loss Account with relevant schedules
		81	Income
		82	Expenditure
		83	Practical problems
			Onam Celebration
15	09-09-2019 To 13-09-2019		Muharram
			First Onam
			Thiruvonam
			Third Onam
			Fourth Onam - SreeNarayana Guru Jayanthi
16	16-09-2019 To 20-09-2019	84	Practical problems
		85	Practical problems
		86	Class Test
		87	Revision
		88	Revision
		89	Revision
		90	Revision
17	23-09-2019 To 27-09-2019	23 Oct	Second Internal Exam
			Second Internal Exam
			Second Internal Exam
			Second Internal Exam

No of Weeks	Dates	Session	Topic
			Second Internal Exam
18	30-09-2019 To 04-10-2019		Study Leave
			Study Leave
		2 Oct	Gandhi Jayanthi
			Study Leave
			Study Leave
			Study Leave
19	07-10-2019 To 11-10-2019	07 Oct	Mahanavami
		08 Oct	Vijayadashami
		09 Oct	University Exam Begin

Subject Code:	5B12 COM
Subject Name:	Auditing
No. of Credits:	3
No. of Contact Hours:	72
Hours per Week:	4
Name of Faculty	Anju K. Paulose

Objectives :

To create awareness among the students about the modern trends and practices of auditing and to inculcate the skills for independently undertaking the audit work.

Module I

Introduction to Auditing – Origin – meaning – definition – objectives – advantages – limitations – classifications of Audit – Private audit – Statutory audit – Govt. Audit – Internal Audit- Interim audit-Continuous audit – Cost audit – Management audit – Performance audit – Social audit.[14 Hours]

Module II

Audit Procedure – Audit Planning - Audit Programme - Audit note book – Audit working papers – internal check– Internal control – test checking – routine checking – Vouching – Meaning and Objectives – Procedure –Essentials of a valid voucher – vouching of cash transactions – verifications and valuation of assets and liabilities – Meaning and differences between verifications and valuation – General Principles of valuations of assets –valuations of plant and machinery – Freehold and lease hold property – Trade creditors – Standards on Auditing(S A) (an overview) [20 Hours]

Module III

Audit of Limited Companies:- Appointment of auditors –qualifications – disqualifications- rights – duties –liabilities : civil and criminal – remuneration – lien – status – removal – audit procedure – audit of share capital –issue – Transfer – Transmission – reissue -forfeiture- audit report – contents– types. [20 Hours]

Module IV

Specialized Audit – Audit of partnership firms- education institutions – clubs – charitable trusts [8 Hours]

Module V

Auditing and Computer Information System (CIS) – EDP Audit -Computer Information Systems Environment(CISE) — risks and controls – Auditing around the computers – Auditing through computers - Audit Trails –Computer Assisted Audit Technique [CAAT] : Computer based accounting Vs Conventional accounting system— Generalized Audit software (GAS) Packages. [10 Hours]

Reference

1. B.N Tandon, S. Sudarsanam& S. Sundarabahu : A Handbook of Practical Auditing
2. T.R Sharma : Auditing

3. DinkarPagare : Practice of Auditing
4. M.S Ramaswamy : Principles and Practice of Auditing
5. B.S Jolly & KS Jolly, Information Technology :ShuchitaPrakashan(Pvt. Ltd)
Allahabad.
6. VarshaAinapure&MukundAinapire : Auditing and Assurance

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2019 To 07-06-2019	1	Introduction to Auditing
		2	Origin of auditing
		3	Meaning definition of auditing
2	10-06-2019 To 14-06-2019	4	Objectives of auditing
		5	Advantages of auditing
		6	Limitations of auditing
		7	classifications of audit :Private audit
3	17-06-2019 To 21-06-2019	8	Statutory audit
		9	Govt. Audit
		10	Internal Audit- Interim audit
		11	Continuous audit
		12	Cost audit – Management audit
4	24-06-2019 To 28-06-2019	13	Performance audit , Social audit
		14	Revision
		15	Class Test
		16	Audit Procedure
5	01-07-2019 To 05-07-2019	17	Audit Planning
		18	Audit Programme
		19	Audit note book
		20	Audit working papers
		21	Internal l check
6	08-07-2019 To 12-07-2019	22	Internal control
		23	Test t checking , routine checking
		24	Meaning and Objectives of vouching
		25	Procedure of vouching
		26	Essentials of a valid voucher
		27	vouching of cash transitions, Standards on Auditing
7	15-07-2019	28	Verifications and valuation of assets and liabilities
		29	Meaning and differences between verifications and valuation
		30	General Principles of valuations of assets –valuations of plant and machinery
7	15-07-2019	31	Freehold and lease hold property, Trade creditors
		32	Audit of Limited Companies

No of Weeks	Dates	Session	Topic
	To 19-07-2019	33	Appointment of auditors
		34	Qualification
		35	Class Test
		36	Revision
8	22-07-2019 To 26-07-2019	23 July	First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
9	29-07-2019 To 02-08-2019	37	Disqualifications of auditors
		38	Rights and duties of auditors
		39	Liabilities of auditor
		31 July	KarkadakaVavu
		40	Remuneration of auditors
		41	Lien and status
		42	Removal of auditor
10	05-08-2019 To 09-08-2019	43	Audit report and its contents
		44	Types of audit reports
		45	Specialized Audit
		46	Audit of partnership firms
		47	Audit of educational institutions
		48	Audit of clubs and charitable trusts
11	12-08-2019 To 16-08-2019	49	Discussion
		50	Revision
		15 Aug	Independence day
		51	Auditing and Computer Information System (CIS)
		52	EDP Audit
12	19-08-2019 To 23-08-2019	53	Computer Information Systems Environment(CISE)
		54	Risks and controls computerised auditing
		55	Auditing around the computers and auditing through computers
		56	Audit Trails –Computer Assisted Audit Technique [CAAT]
		57	Computer based accounting Vs Conventional accounting system
		23 Aug	SreekrishnaJayanthi
13	26-08-2019	58	Generalized Audit software (GAS)

No of Weeks	Dates	Session	Topic
	To 30-08-2019	59	Audit procedure , audit of share capital
		28 Aug	AyyankaliJayanthi
		60	Seminar
		61	Seminar
14	02-09-2019 To 06-09-2019	62	Advantages of computerised auditing
		63	Disadvantages of computerised auditing
		64	Seminar
		65	Computer virus
		66	Documentation
			Onam Celebration
15	09-09-2019 To 13-09-2019		Muharram
			First Onam
			Thiruvonam
			Third Onam
			Fourth Onam - SreeNarayana Guru Jayanthi
16	16-09-2019 To 20-09-2019	67	Computer frauds
		68	Discussion
		69	Previous question papers discussion
		70	Revision
		71	Revision
		72	Previous question papers discussion
17	23-09-2019 To 27-09-2019	23 Oct	Second Internal
			Second Internal
			Second Internal
			Second Internal
			Second Internal
18	30-09-2019 To 04-10-2019		Study Leave
			Study Leave
		2 Oct	Gandhi Jayanthi
			Study Leave
			Study Leave
			Study Leave
19	07-10-2019 To 11-10-2019	07 Oct	Mahanavami
		08 Oct	Vijayadashami
		09 Oct	University Exam Begin

Subject Code:	5B13 COM
Subject Name:	Income Tax Law & Practice II
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of Faculty	Roshini P.K.

Objective

To give the students an idea about the computation of total income and to know the relevant provisions relating to assessment.

Module I

Clubbing of Income – provisions – deemed income – aggregation of income – set off and carryforward of losses – Computation of Gross total Income - Deduction from gross total income Computation of total income – assessment of individuals - computation of tax – assessment of partnership firms – computation of tax (35 Hours)

Module II

Assessment of Companies – minimum alternative tax – computation of total income and tax liability – assessment of Co-operative Societies – Computation of total income and tax liability (20 Hours)

Module III

Income Tax Authorities and their powers – CBDT – Powers and functions – Commissioner of income tax – powers and functions – income tax officers. Assessment procedure – types of return – procedure for filing return – PAN – types of assessments – rectification of mistakes (10 Hours)

Module IV

Deduction of Tax at Source – items of income from which tax is deducted at source – collection of tax at source - Advance payment of tax – refund of tax – Penalties and prosecution – provisions. (25 Hours)

References :

1. Income tax Law and Accounts :Dr.H.C.Mehrotra and S.P.Goyal
2. Income tax Law and Practice :Dr.Bhagavathi Prasad.
3. Income tax Law and Practice : Gaur and Narang
4. Income tax Law and Practice :B.S.Raman.
5. Direct taxes Law and Practice :Dr.Vinod K. Singhanian&Dr.KapilSinghanian

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2019 To 07-06-2019	1	Clubbing of Income – provisions
		2	Practical problems
		3	Deemed income – aggregation of income
2	10-06-2019 To 14-06-2019	4	Practical problems
		5	set off and carry forward of losses
		6	Practical problems
		7	Computation of Gross total Income
		8	Practical problems
		9	Practical problems
3	17-06-2019 To 21-06-2019	10	Practical problems
		11	Practical problems
		12	Deduction from gross total income
		13	Deduction from gross total income
		14	Deduction from gross total income
		15	Computation of total income
		16	Practical problems
4	24-06-2019 To 28-06-2019	17	Practical problems
		18	Practical problems
		19	assessment of individuals
		20	assessment of individuals
		21	Practical problems
		22	Practical problems
		23	Practical problems
5	01-07-2019 To 05-07-2019	24	Practical problems
		25	Practical problems
		26	Practical problems
		27	assessment of partnership firms
		28	computation of tax
		29	Practical problems
6	08-07-2019 To	30	Practical problems
		31	Practical problems
		32	Practical problems
		33	Practical problems
		34	Practical problems

No of Weeks	Dates	Session	Topic
	12-07-2019	35	Class test
		36	Assessment of Companies- Introduction
		37	minimum alternative tax
		38	Practical problems
7	15-07-2019 To 19-07-2019	39	Computation of total income and tax liability
		40	Practical problems
		42	Practical problems
		43	Practical problems
		44	Practical problems
		45	Practical problems
		46	Practical problems
8	22-07-2019 To 26-07-2019	23 July	First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
9	29-07-2019 To 02-08-2019	47	Practical problems
		48	Practical problems
		49	Assessment of Co-operative Societies
		31 July	KarkadakaVavu
		50	Computation of total income and tax liability
		51	Practical problems
		52	Practical problems
		53	Practical problems
10	05-08-2019 To 09-08-2019	54	Practical problems
		55	Practical problems
		56	Class test
		57	Income Tax Authorities-powers and functions
		58	CBDT-powers and functions
		59	Commissioner of incometax- powers and functions
		60	Income tax officers –powers and functions
		61	Assessment procedure
11	12-08-2019 To 16-08-2019	62	Types of return
		15 Aug	Independence day
		63	Procedurefor filing return
		64	PAN
		65	Types of assessments , rectification of mistakes

No of Weeks	Dates	Session	Topic
12	19-08-2019 To 23-08-2019	66	Class test
		67	Deduction of Tax at Source
		68	Rate of TDS
		69	Items of income from which tax is deducted at source
		70	Items of income from which tax is deducted at source
		71	Collection of tax atsource
		23 Aug	SreekrishnaJayanthi
13	26-08-2019 To 30-08-2019	72	Collection of tax atsource
		73	Advance payment of tax
		28 Aug	AyyankaliJayanthi
		74	Practical problems
		75	Practical problems
		76	Practical problems
		77	Practical problems
14	02-09-2019 To 06-09-2019	78	Refund of tax
		79	Refund of tax
		80	Penalties and prosecution –provisions
		81	Penalties and prosecution –provisions
		82	Practical problems relating to TDS
		83	Practical problems relating to TDS
			Onam Celebration
15	09-09-2019 To 13-09-2019		Muharram
			First Onam
			Thiruvonam
			Third Onam
			Fourth Onam - SreeNarayana Guru Jayanthi
16	16-09-2019 To 20-09-2019	84	Practical problems relating to TDS
		85	Rivision
		86	Rivision
		87	Class test
		88	Question paper discussion
		89	Question paper discussion
		90	Question paper discussion
17	23-09-2019 To 27-09-2019	23 Oct	Second Internal
			Second Internal
			Second Internal
			Second Internal
			Second Internal

No of Weeks	Dates	Session	Topic
18	30-09-2019 To 04-10-2019		Study Leave
			Study Leave
		2 Oct	Gandhi Jayanthi
			Study Leave
			Study Leave
			Study Leave
19	07-10-2019 To 11-10-2019	07 Oct	Mahanavami
		08 Oct	Vijayadashami
		09 Oct	University Exam Begin

Subject Code:	5B14 COM
Subject Name:	Programming Languages
No. of Credits:	3
No. of Contact Hours:	72
Hours per Week:	4
Name of Faculty	Fincy Cyriac

Objectives:

1. To acquire knowledge about programming in Java.
- 2 To develop skill in writing program in Java.

Module I

Introduction to object oriented programming – characteristics of OOP – data abstraction –encapsulation – polymorphism – inheritance – advantages of OOP – application of OOP.[8 Hours]

Module II

Introduction to java – features – elements of java language – execution of Java program – JVM – Javatokens – java character set – data types – keywords – identifiers – literals – operators – expressions –constants – variables and data types. Looping – if statement etc [16 Hours]

Module III

SQL – DDL- DML- statements – CREATE TABLE – constraints – Adding constraints – NOT NULL –UNIQUE – PRIMARY _ KEY _ ALTER TABLE MODIFY _ TABLE_ DROP- TABLE INSERTINTO– UPDATE – SELECT statements- DISTINCT – WHERE Clause using relational and logicaloperators with WHERE clause- conditions based on a range – BETWEEN – Conditions based onpattern matches – LIKE – Aggregate – functions – AVG – sum count – MAX – MIN- group by – orderby [18 Hours]

Module IV

The internet and WWW- overview – meaning – history – internet services- Using browser –navigating Web – Closing browsing – Searching – web sites – mail services – features of internet – online business – commerce & WWW - [16Hours]

Module V

Hyper textMarkup Language - structure of HTML document – Tags & attributes – Syntax of Tag –starting and ending Tag – tag without ends – document content – document element - <html> tag – dirand lang – attributes; <title> tag; documents body - <body> tag; text basics, division & paragraphs,heading, physical styles tags, action attributes, <input> tags – Controls, check boxes, radio buttons,submission buttons, hidden fields, labeling& grouping [14 Hours]

References:

1. The Complete Reference, Herbert Schildt.
2. Programming with Java, A Primer, E. Balagurusamy.

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2019 To 07-06-2019	1	Introduction to object oriented programming
		2	Characteristics of OOP
		3	Data abstraction ,encapsulation, polymorphism, inheritance
2	10-06-2019 To 14-06-2019	4	advantages of OOP and application of OOP
		5	Introduction to java –
		6	features of java
		7	Module 1 Class Test
3	17-06-2019 To 21-06-2019	8	Elements of java language
		9	Execution of Java program , JVM
		10	Java tokens
		11	Java character set and data types
		12	keywords ,identifiers , literals
4	24-06-2019 To 28-06-2019	13	Operators
		14	Expressions ,constants , variables and data types
		15	Looping statements
		16	Looping statements
5	01-07-2019 To 05-07-2019	17	Branching statements
		18	Branching statements
		19	Lab
		20	Lab
		21	Lab
6	08-07-2019 To 12-07-2019	22	Module 2 class test
		23	Lab
		24	Lab
		25	Lab
		26	Lab
		27	Lab
		28	Lab
7	15-07-2019 To	29	Lab
		30	SQL
		31	DDL statements
		32	DML statements
		33	CREATE TABLE , Adding constraints

No of Weeks	Dates	Session	Topic
	19-07-2019	34	constraints — NOT NULL –UNIQUE – PRIMARY _ KEY
		35	ALTER TABLE ,MODIFY TABLE
		36	DROP TABLE, INSERT INTO
8	22-07-2019 To 26-07-2019	23 July	First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
9	29-07-2019 To 02-08-2019	37	UPDATE , SELECT statements-
		38	DISTINCT ,WHERE Clause using relational and logical operators
		39	conditions based on a range – BETWEEN
		31 July	KarkadakaVavu
		40	Conditions based on pattern matches – LIKE –
		41	Aggregate functions – AVG , sum, count, MAX, MIN
		42	Group by and order by
10	05-08-2019 To 09-08-2019	43	Module 3 class test
		44	Lab
		45	Lab
		46	Lab
		47	Lab
		48	Lab
11	12-08-2019 To 16-08-2019	49	Lab
		50	Lab
		15 Aug	Independence day
		51	Lab
		52	Lab
12	19-08-2019 To 23-08-2019	53	The internet and WWW- overview
		54	The internet and WWW– meaning , history
		55	Interne services
		56	Using browser
		57	The internet and WWW- overview
		23 Aug	SreekrishnaJayanthi
13	26-08-2019 To	58	Navigating Web
		59	Closing browsing ,Searching
		28 Aug	AyyankaliJayanthi

No of Weeks	Dates	Session	Topic
	30-08-2019	60	Web sites
		61	Mail services
14	02-09-2019 To 06-09-2019	62	features of internet
		63	Online business
		64	E- commerce
		65	WWW
		66	Module 4 Class Test
			Onam Celebration
15	09-09-2019 To 13-09-2019		Muharram
			First Onam
			Thiruvonam
			Third Onam
			Fourth Onam - SreeNarayana Guru Jayanthi
16	16-09-2019 To 20-09-2019	67	Revision module 1
		68	Revision module 2
		69	Revision module 3
		70	Revision module 4
		71	Lab exam model
		72	Lab exam
17	23-09-2019 To 27-09-2019	23 Oct	Second Internal
			Second Internal
			Second Internal
			Second Internal
			Second Internal
18	30-09-2019 To 04-10-2019		Study Leave
			Study Leave
		2 Oct	Gandhi Jayanthi
			Study Leave
			Study Leave
			Study Leave
19	07-10-2019 To 11-10-2019	07 Oct	Mahanavami
		08 Oct	Vijayadashami
		09 Oct	University Exam Begin

Subject Code:	5D01 COM
Subject Name:	Basic Accounting
No. of Credits:	2
No. of Contact Hours:	36
Hours per Week:	2
Name of Faculty	Meenu Maria Tom

Objectives:

To enable the students to acquire knowledge of accounting principles and practice

Module- I

Introduction: Basic Accounting concepts - Kinds of Accounts – Double Entry Book Keeping – Rules of Debit and Credit.[6Hours]

Module- II

Recording of Transactions: – Preparation of Journal and Ledger Accounts- Simple problems.[8 Hours]

Module- III

Subsidiary books - cash book – types of cash book – problems(single column and two column only) -purchase book - sales book - sales return - purchase return books – Journal proper[6 Hours]

Module - IV

Trial balance – Meaning and purpose-Preparation of trial balance[6 Hours]

Module -V

Financial Statements –Trading and Profit & Loss Account – Balance sheet – Simple Problems[10Hours]

Reference Books:

1. Grewal, T.S: Double Entry Book Keeping
2. Jain and Narang: Advanced Accountancy
3. Shukla and Grewal: Advanced Accountancy
4. Gupta and Radhaswamy: Advanced Accountancy
5. Gupta R.L: Advanced Accountancy

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2019 To 07-06-2019	1	Basic Accounting concepts
		2	Basic Accounting concepts
2	10-06-2019 To 14-06-2019	3	Kinds of Accounts
		4	Double Entry Book Keeping
		5	Rules of Debit and Credit
		6	Introduction of Journal
3	17-06-2019 To 21-06-2019	7	Introduction of Journal
		8	Practical Problems
		9	Practical Problems
		10	Practical Problems
4	24-06-2019 To 28-06-2019	11	Introduction to ledger Accounts
		12	Practical Problems
		13	Practical Problems
		14	Practical Problems
5	01-07-2019 To 05-07-2019	15	Practical Problems
		16	Introduction to cash book
		17	Types of cash book
6	08-07-2019 To 12-07-2019	18	Practical Problems (single column)
		19	Practical Problems (single column)
		20	Practical Problems (two column)
7	15-07-2019 To 19-07-2019	21	Practical Problems (two column)
		22	Introduction to purchase book & sales book
		23	Purchase Return Book and sales return book
8	22-07-2019 To 26-07-2019	23 July	First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
			First Internal Exam
9	29-07-2019 To 02-08-2019	24	Journal proper
		31 July	KarkadakaVavu
		25	Journal proper

No of Weeks	Dates	Session	Topic
10	05-08-2019 To 09-08-2019	26	Introduction to Trial Balance
		27	Meaning and Purpose
11	12-08-2019 To 16-08-2019	28	Preparation of trial balance
		15 Aug	Independence day
		29	Preparation of trial balance
12	19-08-2019 To 23-08-2019	30	Preparation of trial balance
		31	Preparation of trial balance
		23 Aug	SreekrishnaJayanthi
13	26-08-2019 To 30-08-2019		Introduction to Trading and Profit and loss Account
		28 Aug	AyyankaliJayanthi
		32	Practical Problems
14	02-09-2019 To 06-09-2019	33	Practical Problems
		34	Introduction to Balance Sheet
			Onam Celebration
15	09-09-2019 To 13-09-2019		Muharram
			First Onam
			Thiruvonam
			Third Onam
			Fourth Onam - SreeNarayana Guru Jayanthi
16	16-09-2019 To 20-09-2019	35	Practical Problems
		36	Practical Problems
17	23-09-2019 To 27-09-2019	23 Oct	Second Internal
			Second Internal
			Second Internal
			Second Internal
			Second Internal
18	30-09-2019 To 04-10-2019		Study Leave
			Study Leave
		2 Oct	Gandhi Jayanthi
			Study Leave
			Study Leave
			Study Leave
19	07-10-2019	07 Oct	Mahanavami

No of Weeks	Dates	Session	Topic
	To	08 Oct	Vijayadashami
	11-10-2019	09 Oct	University Exam Begin