

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 COOPERATION

(2017 – 20)

SEMESTER -V

ACADEMIC YEAR –(2019–20)

V Semester B COM COOPERATION (2017 - 20)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	5B10 COM Cost Accounting	Nishamol N V	5
2.	5B11 COM Corporate Accounting	Jithesh Mon Mullool	5
3.	5B12 COM Auditing	Anju K. Paulose	4
4.	5B13 COM Income Tax Law &Practice II	Vidya K P	5
5.	5B14 COM Co-Operative Laws	Neethu A.E.	4
6.	5D01 COM Basic Accounting	Neethu A.E.	2
7.			
	Class Incharge	Neethu A.E.	

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	5B14 COM Co-Operative Laws	5B10 COM Cost Accounting	5B13 COM Income Tax Law &Practice II	5B11 COM Corporate Accounting	5B12 COM Auditing
2	5B12 COM Auditing	5B11 COM Corporate Accounting	5B14 COM Co-Operative Laws	5B10 COM Cost Accounting	5B13 COM Income Tax Law &Practice II
3	5B12 COM Auditing	5B13 COM Income Tax Law &Practice II	5D01 COM Basic Accounting	5B10 COM Cost Accounting	5B11 COM Corporate Accounting
4	5B10 COM Cost Accounting	5B11 COM Corporate Accounting	5D01 COM Basic Accounting	5B13 COM Income Tax Law &Practice II	5B14 COM Co-Operative Laws
5	5B11 COM Corporate Accounting	5B12 COM Auditing	5B13 COM Income Tax Law &Practice II	5B14 COM Co-Operative Laws	5B10 COM Cost Accounting

Subject Code:	5B10 COM
Subject Name:	Cost Accounting
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of Faculty	NISHAMOL N.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
4	24-06-2019 To 28-06-2019	17	LIFO
		18	Simple average method
		19	Weighted averages method
		20	Different stock levels
		21	E.O.Q
		22	ABC Analysis
		23	VED Analysis, FSN Analysis
5	01-07-2019 To 05-07-2019	24	Essentials steps for material control
		25	Class test
		26	Labour: - Concepts
		27	Time keeping: Meaning and methods
		28	Time booking- Meaning and methods
		29	Wage system: Meaning and features
	08-07-2019 To	30	Time rate system
		31	Piece rate, Taylor's differential piece rate system
		32	Problems
		33	Incentive system of wage payment : Meaning and features
		34	Halsey

No of Weeks	Dates	Session	Topic
	12-07-2019	35	Problems
		36	Rowan Plan
		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	KarkadakaVavu
		50	Step ladder
		51	Problems
		52	Problems
		53	Repeated distribution method
10	05-08-2019 To 09-08-2019	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
		60	Class Test
11	12-08-2019 To 16-08-2019	61	Methods of Costing –Job costing
		62	Batch costing :Meaning
		15 Aug	Independence day
		63	Unit costing :Meaning
		64	Operating costing :Meaning

No of Weeks	Dates	Session	Topic
		65	Process costing: Meaning ,features
12	19-08-2019 To 23-08-2019	66	Typical process industries
		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	23 Oct	Second Internal
			Second Internal
			Second Internal

No of Weeks	Dates	Session	Topic
	27-09-2019		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:	5B11 COM
Subject Name:	Corporate Accounting
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of Faculty	Jithesh Mon Mullool

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
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
10	05-08-2019 To 09-08-2019	53	Non Banking Assets (NBA)
		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
11	12-08-2019 To 16-08-2019	61	Provision for advances
		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 – Costaudit – 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
		17	Audit Planning
5	01-07-2019 To 05-07-2019	18	Audit Programme
		19	Audit note book
		20	Audit working papers
		21	Internal l check
		22	Internal control
		23	Test t checking , routine checking
6	08-07-2019 To 12-07-2019	24	Meaning and Objectives of vouching
		25	Procedure of vouching
		26	Essentials of a valid voucher
		27	vouching of cash transitions, Standards on Auditing
		28	Verifications and valuation of assets and liabilities
		29	Meaning and differences between verifications and valuation
7	15-07-2019 To	30	General Principles of valuations of assets –valuations of plant and machinery
		31	Freehold and lease hold property, Trade creditors
		32	Audit of Limited Companies
		33	Appointment of auditors

No of Weeks	Dates	Session	Topic
	19-07-2019	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
	05-08-2019 To 09-08-2019	42	Removal of auditor
		43	Audit report and its contents
		44	Types of audit reports
		45	Specialized Audit
		46	Audit of partnership firms
		47	Audit of educational institutions
10	12-08-2019 To 16-08-2019	48	Audit of clubs and charitable trusts
		49	Discussion
		50	Revision
		15 Aug	Independence day
		51	Auditing and Computer Information System (CIS)
	19-08-2019 To 23-08-2019	52	EDP Audit
		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
11	26-08-2019	23 Aug	SreekrishnaJayanthi
		58	Generalized Audit software (GAS)
12	26-08-2019	59	Audit procedure , audit of share capital

No of Weeks	Dates	Session	Topic
	To 30-08-2019	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	Vidya K P

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 incomeComputation of total income – assessment of individuals - computation of tax – assessment ofpartnership 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 incometax – powers and functions – income tax officers. Assessment procedure – types of return – procedurefor 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 atsource - 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. Kapil Singhanian

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2019 To 07-06-2019	1	Five heads of income
		2	Introduction to clubbing of Income
		3	Provisions of clubbing of income
2	10-06-2019 To 14-06-2019	4	Deemed income
		5	Aggregation of income
		6	Problems
		7	Problems
		8	Set off and carry forward of losses
		9	Problems
3	17-06-2019 To 21-06-2019	10	Problems
		11	Problems
		12	Computation of Gross total Income
		13	Problems
		14	Problems
		15	Problems
		16	Introduction to Deduction from gross total income
4	24-06-2019 To 28-06-2019	17	Deduction under section 80 C,80CCC,80CCE,80 CCG, 80E
		18	Problems
		19	Problems
		20	Problems
		21	Deduction under section 80 D,80 DD,80 DDB
		22	Problems
		23	Problems
		24	Problems
5	01-07-2019 To 05-07-2019	25	Deduction under section 80 G, 80 GGA, 80GGB, 80GGC
		26	Problems
		27	Problems
		28	Problems
		29	Deduction under section 80 E,80 EE and 80 U
		30	Problems
6	08-07-2019	31	Problems
		32	Deduction for certain incomes – 80 IA, 80 IAC, 80 IB, 80 IBA, 80IC, 80 ID

No of Weeks	Dates	Session	Topic
	To 12-07-2019	33	Deduction for certain incomes – 80 IE,80 JJA, 80 JJAA,80 LA,80 P 80 QQB, 80 RRB, 80 TTA
		34	Class test
		35	Computation of total income
		36	Problems
		37	Assessment of individuals
		38	Problems
7	15-07-2019 To 19-07-2019	39	Problems
		40	Problems
		42	Computation of tax (Individuals)
		43	Problems
		44	Problems
		45	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	Assessment of agricultural income
		48	Problems
		49	Problems
		31 July	KarkadakaVavu
		50	Introduction to assessment of partnership firms
		51	Computation of total income and tax
		52	Problems
		53	Problems
10	05-08-2019 To 09-08-2019	54	Class test
		55	Assessment of Companies
		56	Minimum alternative tax
		57	Computation of total income and tax liability
		58	Problems
		59	Problems
11	12-08-2019 To	60	Problems
		61	Problems
		62	Assessment of Co-operative Societies
		15 Aug	Independence day

No of Weeks	Dates	Session	Topic
	16-08-2019	63	Problems
		64	Computation of total income and tax liability
		65	Problems
12	19-08-2019 To 23-08-2019	66	Problems
		67	Deductions in respect of Co-operative Societies
		68	Problems
		69	Problems
		70	Problems
		71	Class test
		23 Aug	SreekrishnaJayanthi
13	26-08-2019 To 30-08-2019	72	Income Tax Authorities
		73	Seminar
		28 Aug	AyyankaliJayanthi
		74	Powers of income tax authorities
		75	Commissioner of income tax— powers and functions
		76	Assessment procedure - Types of return
		77	Procedure for filing return
14	02-09-2019 To 06-09-2019	78	PAN
		79	Types of assessments
		80	Rectification of mistakes
		81	Class test
		82	Deduction of Tax at Source
		83	Collection of tax at source
			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	Advance payment of tax
		85	Refund of tax
		86	Penalties and prosecution –provisions
		87	Class test
		88	Question paper discussion
		89	Revision
		90	Revision
17	23-09-2019	23 Oct	Second Internal
			Second Internal

No of Weeks	Dates	Session	Topic
	To 27-09-2019		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:	5B14 COM
Subject Name:	Co-Operative Laws
No. of Credits:	3
No. of Contact Hours:	72
Hours per Week:	4
Name of Faculty	Neethu A.E.

Objectives:

To give the students an awareness of the historical perspective of co-operative legislation in India and Kerala and to equip them with the Kerala Co-operative Societies Act and Rules, 1969.

Module I

History of co-operative legislation in India (A brief study)-Co-operative Credit Societies Act 1904 and Co-operative Societies Act 1912- Multi- State Co-operative Societies Act (Broad features only)[15 Hours]

Module II

Kerala Co-operative Societies Act and Rules 1969 – Historical background- Definitions –Registration of co-operative societies –Byelaws - Amendment- Amalgamation and division of societies-Membership- Rights, duties and liabilities – Withdrawal and expulsion.[12Hours]

Module III

Management of co-operatives – general body –Managing committee- disqualification of committee members- Election of committee members- supersession of committee. Election of president –Privileges of societies- State aid to co-operatives. Appointment of employees - Co-operative Service Examination Board. [15 Hours]

Module IV

Meetings – Annual general body meeting- special meetings. Requisites of a valid meeting – agenda -quorum- notice- minutes- duties of secretary- inspection, inquiry and surcharge.[15 Hours]

Module V

Winding up of societies – liquidator- powers- cancellation of registration. [15 Hours]

References:

1. Kerala Co. op. Societies Act and Rules : Pillai
2. Kerala Co.op Societies Act and Rules : T.S Balan
3. Law for the Co.operatives : R.O Bedi
4. Law and Management of Co. operatives : Trivedi. BB
5. Co-operative Act and Rules : N.A Kareem
6. Co-operative Societies Act and Rules : Thankappan
7. Bare Act

8. Cooperative democracy in Action : O.R Krishnswami
9. Legal aspects of co-operation : P.M Natesan, N.JShaji, & V.S Anilkumar.

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2019 To 07-06-2019	1	Introduction
		2	History of co-operative legislation in India.
		3	Co-operative Credit Societies Act 1904
2	10-06-2019 To 14-06-2019	4	Features of Co-operative Credit Societies Act 1904
		5	Drawbacks of cooperative societies Act 1904
		6	Co-operative Societies Act 1912
		7	Features of Co-operative Credit Societies Act 1912
		8	Difference between 1904 Act and 1912 Act
3	17-06-2019 To 21-06-2019	9	Multi- State Co-operative Societies Act
		10	Multi- unit Co-operative Societies Act
		11	Multi- State Co-operative Societies Act
		12	Seminar
		13	Assignment
4	24-06-2019 To 28-06-2019	14	Provisions of Multi- State Co-operative Societies Act
		15	Class test
		16	Kerala Co-operative Societies Act and Rules 1969
		17	Historical back ground
		18	Kerala Co-operative Societies Act and Rules 1969 Definitions
5	01-07-2019 To 05-07-2019	19	Registration of co-operative societies
		20	Registration of co-operative societies
		21	Byelaws
		22	Amendment
		23	Amalgamation and division of societies
6	08-07-2019 To 12-07-2019	24	Membership
		25	Rights, duties and liabilities
		26	Withdrawal
		27	Expulsion
		28	Management of co-operatives
		29	General body
		30	Seminar
7	15-07-2019 To	31	Managing committee
		32	Disqualification of committee members
		33	Election of committee members

No of Weeks	Dates	Session	Topic
	19-07-2019	34	Supersession of committee. Election of president
		35	Revision
		36	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
9	29-07-2019 To 02-08-2019	37	Privileges of societies
		38	State aid to co-operatives. Appointment of employees
		39	Co-operative Service Examination Board.
		31 July	KarkadakaVavu
		40	Assignment in library
		41	Revision
		42	Class test
10	05-08-2019 To 09-08-2019	43	Meetings
		44	Annual general body meeting
		45	Special meeting
		46	Class test
		47	Requisites of a valid meeting
		48	Requisites of a valid meeting
11	12-08-2019 To 16-08-2019	49	Agenda
		50	Seminar
		15 Aug	Independence day
		51	Quorum
		52	Notice
12	19-08-2019 To 23-08-2019	53	Minutes
		54	Duties of secretary
		55	Duties of secretary
		56	Inspection, inquiry
		57	Surcharge
	23 Aug	SreekrishnaJyanthi	
13	26-08-2019 To 30-08-2019	58	Class test
		59	Winding up of societies
		28 Aug	AyyankaliJyanthi
		60	Liquidator- powers
		61	liquidator

No of Weeks	Dates	Session	Topic
14	02-09-2019 To 06-09-2019	62	Powers
		63	Procedures of Liquidation
		64	Procedures of Liquidation
		65	Cancellation of registration
		66	Cancellation of registration
			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	Seminar
		68	Seminar
		69	Question paper discussion
		70	Question paper discussion
		71	Revision
		72	Revision
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	Neethu A.E.

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	Introduction Accounting.
		2	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	Class test
3	17-06-2019 To 21-06-2019	7	Recording of Transactions
		8	Preparation of Journal
		9	Problem
		10	Problem
4	24-06-2019 To 28-06-2019	11	Problem
		12	Ledger Accounts
		13	Problem
		14	Problem
5	01-07-2019 To 05-07-2019	15	Class test
		16	Subsidiary books
		17	Cash Book – Types Of Cash Book
6	08-07-2019 To 12-07-2019	18	Single column and two column cash book
		19	purchase Book - sales book
		20	Sales return - purchase return books
7	15-07-2019 To 19-07-2019	21	Journal proper
		22	Class test
		23	Trial balance, Meaning
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	Purpose
		31 July	KarkadakaVavu
		25	Preparation of trial balance

No of Weeks	Dates	Session	Topic
10	05-08-2019 To 09-08-2019	26	Preparation of trial balance
		27	Preparation of trial balance
11	12-08-2019 To 16-08-2019	28	Revision
		15 Aug	Independence day
		29	Financial Statements
12	19-08-2019 To 23-08-2019	30	Trading and Profit & Loss Account –Problems
		31	Problems
		23 Aug	SreekrishnaJayanthi
13	26-08-2019 To 30-08-2019		Problems
		28 Aug	AyyankaliJayanthi
		32	Problems
14	02-09-2019 To 06-09-2019	33	Balance sheet
		34	Problems
			Onam Celebration
15	09-09-2019 To 13-09-2019		Muharram
			First Onam
			Thiruvonam
			Third Onam
			Fourth Onam - SreeNarayana Guru Jayanthy
16	16-09-2019 To 20-09-2019	35	Problems
		36	Revision
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 Jayanthy
			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