

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 Co-operation

(2018 – 21)

SEMESTER -V

ACADEMIC YEAR- (2020-21)

V Semester B Com co-operation (2018 - 21)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	(5B10 COM) Cost Accounting	MELBY GEORGE	5
2.	(5B11 COM)Corporate Accounting	JITESH MON MULLOOL	5
3.	(5B13 COM) Income Tax, Law and practice II	ANJU K PAULOSE	5
4.	(5B14 COM) Co-operative Laws	NEETHU A E	4
5.	(5B12 COM) Auditing	VIDYA K P	4
6.	(5D01 COM) Open course – Basic Accounting	NEETHU A E	2
	Name of Class Incharge	Anju K Paulose	

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	Income Tax, Law and practice II	Corporate Accounting	Auditing	Cost Accounting	Co-operative Laws
2	Corporate Accounting	Auditing	Basic Accounting	Cost Accounting	Income Tax, Law and practice II
3	Cost Accounting	Co-operative Laws	Basic Accounting	Income Tax, Law and practice II	Corporate Accounting
4	Auditing	Income Tax, Law and practice II	Co-operative Laws	Cost Accounting	Corporate Accounting
5	Income Tax, Law and practice II	Cost Accounting	Corporate Accounting	Auditing	Co-operative Laws

Subject Code:	5B10 COM (CORE-X)
Subject Name:	COST ACCOUNTING
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	MELBY GEORGE

Syllabus- Cost Accounting

Objectives of the course

To acquaint the student with the basic concepts used in cost accounting and the various methods used in cost accounting.

Module 1

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 2

Materials – concepts- centralized buying- Purchase procedure- store records – bin card and stores ledger- Methods of material issue pricing (FIFO.LIFO,Simple and Weighted average)- stock levels- EOQ – ABC analysis, VED analysis- FSN analysis- Essential steps for material control. (15 Hours)

Module 3

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- over time- Labour turn over meaning and causes (theory) (15 hours)

Module 4

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) (20 hours)

Module 5

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 product and by product- Contract costing- special features- cost plus contract- escalation clause- sub contrac-

retention money- treatment of cost of plant – profit on incomplete contract-
transport/service costing: calculation of rate per passenger kilometre (30 hours)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2020 To 05-06-2020	1	Introduction to cost accounting- concepts
		2	Objectives And Advantages-Financial Accounting And Cost Accounting
		3	Elements Of Cost
		4	Cost Classification
		5	Cost Centre And Cost Unit
2	08-06-2020 To 12-06-2020	6	Preparation of cost sheet.
		7	Problem
		8	problem
		9	Problem
		10	Class test
3	15-06-2020 To 19-06-2020	11	Materials – concepts.
		12	centralized buying
		13	Purchase procedure
		14	store records – bin card and stores ledger
		15	Methods of material issue pricing -FIFO
4	22-06-2020 To 26-06-2020	16	Problem
		17	Problem
		18	LIFO
		19	Problem
		20	Problem
5	29-06-2020 To 03-07-2020	21	Simple Average
		22	Problem
		23	Weighted average
		24	Problem
		03 July	St. Thomas Day
6	06-07-2020 To 10-07-2020	25	stock levels- EOQ
		26	ABC analysis, VED analysis- FSN analysis
		27	Essential steps for material control
		28	Class test
		29	Labour – concepts
7	13-07-2020	30	Time keeping

No of Weeks	Dates	Session	Topic
	To 17-07-2020	31	Time Booking
		32	Wage System- Time Rate
		33	Piece Rate
		34	Problem
8	20-07-2020 To 24-07-2020	20 July	KarkkidakaVavu
		35	Problem
		36	Taylor's differential piece rate system
		37	Problem
		38	Problem
9	27-07-2020 To 31-07-2020	39	Incentive system of wage payment- Halsey plan
		40	Problem
		41	Rowan Plan
		42	Treatment of idle time-
		31 July	Bakrid
10	03-08-2020 To 07-08-2020	43	over time
		44	Labour turn over meaning and causes
		45	Class test
		46	Over Heads – Concepts
		47	Classification
11	10-08-2020 To 14-08-2020	48	Allocation And Apportionment
		49	Direct method
		50	Problem
		51	Problem
		52	Simultaneous equation method
12	17-08-2020 To 21-08-2020	53	Problem
		54	Problem
		55	Step Ladder
		56	Problem
		57	Problem
13	24-08-2020 To 28-08-2020	58	Repeated distribution method
		59	Problem
		60	Problem
		61	Absorption of overheads- Labour hour rate method
		28 August	AyyankaliJayanthi
14	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday

No of Weeks	Dates	Session	Topic
			Onam Holiday
15	07-09-2020 To 11-09-2020	62	Problem
		63	Machine hour rate method
		64	Problem
		10 September	SreekrishnaJayanthi
		65	Problem
16	14-09-2020 To 18-09-2020	66	Under and over absorption of overheads
		67	Methods of costing – Job costing
		68	Batch costing
		69	Unit costing
		70	Operating costing
17	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		71	Process costing , features
		72	Problem
		73	Problem
		74	Problem
18	28-09-2020 To 02-10-2020	75	Explanation On Joint Product And By Product
		29 September	IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
19	05-10-2020 To 09-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
20	12-10-2020 To 16-10-2020	76	Contract costing- special features- cost plus contract-escalation clause
		77	Problem
		78	Problem
		79	Problem
		80	problem
21	19-10-2020 To 23-10-2020	81	problem
		82	problem
		83	problem
		84	Seminar
		85	seminar
22	26-10-2020	26 October	Vijayadasami
		86	Class test

No of Weeks	Dates	Session	Topic
	To 30-10-2020	87	Revision
		29October	Miladi-I-Sherif
		88	Revision
23	02-11-2020 To 06-11-2020	89	Revision
		90	Revision
			V Semester UG Internal Exams
			V Semester UG Internal Exams
			V Semester UG Internal Exams
24	09-11-2020 To 13-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			Study Leave
			Study Leave
			Study Leave
25	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
26	23-11-2020		University Exam V Semester UG Begin

Subject Code:	5B11 COM
Subject Name:	CORPORATE ACCOUNTING
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	JITHESH MON MULLOOL

Objectives of the Course:

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 – Non-Banking Assets (NBA) and Non-Performing Assets (NPA) – Classification of advances –Computation of provision for doubtful debts and rebate on bills discounted
(15 hours)

References :

1. Advanced Accounts Volume II : Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand&Co.,New Delhi)
2. Advanced Accountancy, Volume II :Guptha R.L. and M.Radhaswami (Sulthan Chand & Co. New Delhi)
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)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2020 To 05-06-2020	1	Final Accounts of Companies
		2	Preparation of final accounts –
		3	Problem Solving
		4	Problem Solving
		5	Problem Solving
2	08-06-2020 To 12-06-2020	6	Balance Sheet
		7	Problem Solving
		8	Problem Solving
		9	Problem Solving
		10	Problem Solving
3	15-06-2020 To 19-06-2020	11	Profit & Loss Account
		12	Problem Solving
		13	Problem Solving
		14	P&L Appropriation account
		15	Compulsory transfer to Reserve
4	22-06-2020 To 26-06-2020	16	Problem Solving
		17	Problem Solving
		18	Problem Solving
		19	Problem Solving
		20	Problem Solving
5	29-06-2020	21	Revision
		22	Class test

No of Weeks	Dates	Session	Topic
	To 03-07-2020	23	Acquisition & Profits prior to incorporation – meaning
		24	computation of purchase consideration
		03 July	St. Thomas Day
6	06-07-2020 To 10-07-2020	25	Problem Solving
		26	Problem Solving
		27	Acquisition entries in the books of the company (closing entries in Vendor's books not necessary) –
		28	Problem Solving
		29	Problem Solving
7	13-07-2020 To 17-07-2020	30	Problem Solving
		31	Computation of profits prior to incorporation
		32	Treatment of profit or loss prior to incorporation
		33	Collection of debtors and payment of creditors on behalf of vendors
		34	Problem Solving
8	20-07-2020 To 24-07-2020	20 July	KarkkidakaVavu
		35	Class test
		36	Accounting for Amalgamation and reconstruction – Meaning
		37	Types of amalgamation
		38	Amalgamation in the nature of Merger
9	27-07-2020 To 31-07-2020	39	Amalgamation in the nature of purchase
		40	Comparison of both
		41	Accounting methods – Pooling of interest method and purchase method
		42	Accounting methods – Pooling of interest method and purchase method
		31 July	Bakrid
10	03-08-2020 To 07-08-2020	43	Purchase consideration
		44	Problem Solving
		45	Problem Solving
		46	Accounting entries in the books of both transfer and transferee companies
		47	Problem Solving
11	10-08-2020 To 14-08-2020	48	Problem Solving
		49	Problem Solving
		50	Problem Solving
		51	Problem Solving
		52	Problem Solving

No of Weeks	Dates	Session	Topic
12	17-08-2020 To 21-08-2020	53	Reconstruction – types.
		54	Internal and external reconstructions
		55	Accounting entries
		56	Problem Solving
		57	Problem Solving
13	24-08-2020 To 28-08-2020	58	Problem Solving
		59	Problem Solving
		60	Problem Solving
		61	Class test
		28 August	AyyankaliJayanthi
14	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
15	07-09-2020 To 11-09-2020	62	Liquidation of companies – Meaning
		63	Types of winding up
		64	Statement of Affairs
		10 September	SreekrishnaJayanthi
		65	Problem Solving
16	14-09-2020 To 18-09-2020	66	Problem Solving
		67	Problem Solving
		68	Problem Solving
		69	Problem Solving
		70	Problem Solving
17	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		71	Deficiency or Surplus Accounts
		72	Liquidator's Final Statement of Account
		73	Problem Solving
		74	Problem Solving
18	28-09-2020 To 02-10-2020	75	Question Paper Discussion
		29 September	IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
19	05-10-2020 To		IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam

No of Weeks	Dates	Session	Topic
	09-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
20	12-10-2020 To 16-10-2020	76	Problem Solving
		77	Problem Solving
		78	Class test
		79	Accounts of Banking Companies - Introduction
		80	Final accounts in new format
21	19-10-2020 To 23-10-2020	81	Balance Sheet
		82	Profit & Loss Account with relevant schedules
		83	Problem Solving
		84	Problem Solving
		85	Slip system of posting
22	26-10-2020 To 30-10-2020	26October	Vijayadasami
		86	Non-Banking Assets (NBA) and Non-Performing Assets (NPA)
		87	Classification of advances –Computation of provision for doubtful debts and rebate on bills discounted
		29October	Miladi-I-Sherif
		88	Problem Solving
23	02-11-2020 To 06-11-2020	89	Problem Solving
		90	Question Paper Discussion
			V Semester UG Internal Exams
			V Semester UG Internal Exams
			V Semester UG Internal Exams
24	09-11-2020 To 13-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			Study Leave
			Study Leave
			Study Leave
25	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
26	23-11-2020		University Exam V Semester UG Begin

Subject Code:	5B13 COM
Subject Name:	INCOME TAX LAW AND PRACTICE II
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	ANJU K PAULOSE

Module I

Clubbing of Income – provisions – deemed income – aggregation of income – set off and carry forward of losses –Computation of Gross total Income - Deduction from gross total income Computation of total income

Module II

Assessment of individuals - computation of tax – assessment of partnership firms – computation of tax - assessment of Co-operative Societies – Computation of total income and tax liability

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 – e filing- PAN – types of assessments – rectification of mistakes

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

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2020 To 05-06-2020	1	Introduction of Tax II
		2	Clubbing of Income
		3	Provisions of clubbing
		4	Problems

No of Weeks	Dates	Session	Topic
		5	Problems
2	08-06-2020 To 12-06-2020	6	Problems
		7	Problems
		8	Deemed income
		9	Aggregation of income
		10	Set off
3	15-06-2020 To 19-06-2020	11	Carry forward of losses
		12	Problems
		13	Problems
		14	Problems
		15	Problems
4	22-06-2020 To 26-06-2020	16	Computation of Gross total Income
		17	Problems
		18	Problems
		19	Deduction from gross total income
		20	Computation of total income
5	29-06-2020 To 03-07-2020	21	Problems
		22	Assessment of individuals
		23	computation of tax
		24	computation of tax
		03 July	St. Thomas Day
6	06-07-2020 To 10-07-2020	25	Assessment of partnership firms
		26	computation of tax
		27	Assessment of Co-operative Societies
		28	Computation of total income and tax liability
		29	Problems
7	13-07-2020 To 17-07-2020	30	Class Test
		31	Income Tax Authorities and their powers
		32	CBDT

No of Weeks	Dates	Session	Topic
		33	Powers and functions Commissioner of income tax
		34	Powers and functions Deputy commissioner of income tax
8	20-07-2020 To 24-07-2020	20 July	KarkkidakaVavu
		35	Powers and functions Joint commissioner of income tax
		36	Powers and functions of assessing officers
		37	Powers and functions income tax officers.
		38	Assessment procedure
9	27-07-2020 To 31-07-2020	39	Procedures for assessment
		40	procedure for filing return
		41	E-filing- PAN
		42	rectification of mistakes
		31 July	Bakrid
10	03-08-2020 To 07-08-2020	43	Types of assessments
		44	Voluntary assessments
		45	Best judgement assessments
		46	Compulsory assessments
		47	Types of return
11	10-08-2020 To 14-08-2020	48	Voluntary return
		49	Belated return
		50	Compulsory return
		51	Special return
		52	Revised returns
12	17-08-2020 To 21-08-2020	53	Class Test
		54	Deduction of Tax at Sourc
		55	Items of income from which tax is deducted at source
		56	Collection of tax at source
		57	Advance payment of tax
13	24-08-2020 To 28-08-2020	58	Refund of tax
		59	Penalties
		60	Prosecution
		61	Provisions
		28 August	AyyankaliJayanthi

No of Weeks	Dates	Session	Topic
14	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
15	07-09-2020 To 11-09-2020	62	Problems
		63	Problems
		64	Problems
		10 September	SreekrishnaJayanthi
		65	PAN
16	14-09-2020 To 18-09-2020	66	Tax Evasion
		67	Tax avoidance
		68	Rights of income tax authorities
		69	Rights of CBDT
		70	Rights of joints commissioner
17	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		71	Problem solving
		72	Problem solving
		73	Problem solving
		74	Problem solving
18	28-09-2020 To 02-10-2020	75	Problem solving
		29 September	IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
19	05-10-2020 To 09-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
20	12-10-2020 To 16-10-2020	76	Questions paper discussion
		77	Questions paper discussion
		78	Questions paper discussion
		79	Questions paper discussion
		80	Questions paper discussion
21	19-10-2020 To	81	Questions paper discussion
		82	Revision

No of Weeks	Dates	Session	Topic
	23-10-2020	83	Revision
		84	Revision
		85	Revision
22	26-10-2020 To 30-10-2020	26 October	Vijayadasami
		86	Revision
		87	Revision
		29 October	Miladi-I-Sherif
		88	Revision
23	02-11-2020 To 06-11-2020	89	Revision
		90	Revision
			V Semester UG Internal Exams
			V Semester UG Internal Exams
			V Semester UG Internal Exams
24	09-11-2020 To 13-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			Study Leave
			Study Leave
			Study Leave
25	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
26	23-11-2020		University Exam V Semester UG 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 the Teacher:	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 back ground- 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 . [15Hours]

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

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2020 To 05-06-2020	1	History of co-operative legislation in India
		2	History of co-operative legislation in India
		3	Co-operative Credit Societies Act 1904
		4	Features of 1904 Act
2	08-06-2020 To 12-06-2020	5	Co-operative Societies Act 1912
		6	Provisions
		7	Difference Between 1904 Act and 1912 Act
		8	Difference Between 1904 Act and 1912 Act
3	15-06-2020 To 19-06-2020	9	Multi- State Co-operative Societies Act
		10	Multi- unit Co-operative Societies Act
		12	Seminar
		13	Seminar
4	22-06-2020 To 26-06-2020	14	Revision
		15	Class test
		16	Kerala Co-operative Societies Act and Rules 1969
5	29-06-2020 To 03-07-2020	17	Historical back ground- Definitions
		18	Registration of co-operative societies
		19	Registration of co-operative societies
		03 July	St. Thomas Day
6	06-07-2020 To 10-07-2020	20	Byelaws -
		21	Amendment-
		22	Amalgamation and division of societies
		23	Amalgamation and division of societies
7	13-07-2020 To 17-07-2020	24	Membership- Rights, duties and liabilities
		25	Membership- Rights, duties and liabilities
		26	Withdrawal and expulsion
		27	Class test
8	20-07-2020 To 24-07-2020	20 July	KarkkidakaVavu
		28	Management of co-operatives – general body
		30	Managing committee
		31	Disqualification of committee members
9	27-07-2020 To 31-07-2020	32	Election of committee members
		33	Supersession of committee.
		34	Election of president
		31 July	Bakrid
10	03-08-2020	35	Privileges of societies-

No of Weeks	Dates	Session	Topic
	To 07-08-2020	36	State aid to co-operatives.
		37	Appointment of employees -
		38	Co-operative Service Examination Board
11	10-08-2020 To 14-08-2020	39	Co-operative Service Examination Board
		40	Revision
		41	Revision
		42	Class test
12	17-08-2020 To 21-08-2020	43	Meetings
		44	Annual general body meeting
		45	Special meetings
		46	Requisites of a valid meeting
13	24-08-2020 To 28-08-2020	47	Agenda
		48	Quorum
		49	Notice
		28 August	AyyankaliJayanthi
14	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
15	07-09-2020 To 11-09-2020	50	minutes
		51	Duties of secretary
		52	Inspection,
		10 September	SreekrishnaJayanthi
		53	Inquiry
16	14-09-2020 To 18-09-2020	54	and surcharge
		55	Revision
		56	Revision
		57	Class test
17	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		58	Winding up of societies
		59	Winding up of societies
		60	Winding up of societies
		61	Liquidator
18	28-09-2020 To 02-10-2020	62	Powers
		29 September	IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam

No of Weeks	Dates	Session	Topic
			IV Semester UG University Exam
19	05-10-2020 To 09-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
20	12-10-2020 To 16-10-2020	63	Procedures
		64	Procedures
		65	Cancellation of registration
		66	Cancellation of registration
21	19-10-2020 To 23-10-2020	67	Seminar
		68	Seminar
		69	Revision
		70	Revision
22	26-10-2020 To 30-10-2020	26October	Vijayadasami
		71	Revision
		29October	Miladi-I-Sherif
		72	Question paper discussion
23	02-11-2020 To 06-11-2020		Study Leave
			Study Leave
			V Semester UG Internal Exams
			V Semester UG Internal Exams
			V Semester UG Internal Exams
24	09-11-2020 To 13-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			Study Leave
			Study Leave
			Study Leave
25	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
26	23-11-2020		University Exam V Semester UG Begin

Subject Code:	5B12 COM
Subject Name:	AUDITING
No. of Credits:	3
No. of Contact Hours:	72
Hours per Week:	4
Name of the Teacher:	VIDYA K P

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.

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 transitions - 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).

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.

Module IV

Specialized Audit- Audit of partnership firms- education institutions - clubs - charitable trusts

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 V/s Conventional accounting system- Generalized Audit software (GAS) Packages.

Reference

1. B.N Tandon, S. Sudarsanam & S. Sundarabahu: A Handbook of Practical Auditing
2. T.R Sharma: Auditing
3. Dinkar Pagare: Practice of Auditing
4. M.S Ramaswamy: Principles and Practice of Auditing
5. B.S Jolly & KS Jolly, Information Technology: Shuchita Prakashan (Pvt. Ltd) Allahabad.
6. Varsha Ainapure & Mukund Ainapure: Auditing and Assurance

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2020 To 05-06-2020	1	Introduction to auditing-origin, definition
		2	Objectives of auditing
		3	Advantages and limitations of auditing
		4	Classification of audit-private audit
2	08-06-2020 To 12-06-2020	5	Statutory audit
		6	Government audit
		7	Internal audit
		8	Interim audit
3	15-06-2020 To 19-06-2020	9	Continuous audit
		10	Final audit
		11	Cost audit
		12	Management audit
4	22-06-2020 To 26-06-2020	13	Performance audit
		14	Social audit
		15	Class test
		16	Audit procedure
5	29-06-2020 To 03-07-2020	17	Audit planning
		18	Audit programme
		19	Audit note book
		03 July	St. Thomas Day
6	06-07-2020	20	Audit note book

No of Weeks	Dates	Session	Topic
	To 10-07-2020	21	Audit working papers
		22	Internal check
		23	Internal control
7	13-07-2020 To 17-07-2020	24	Test checking and routine checking
		25	Vouching-meaning, objectives and procedure
		26	Essentials of a valid voucher
		27	Vouching of cash transactions
8	20-07-2020 To 24-07-2020	20 July	KarkkidakaVavu
		28	Vouching of cash transactions
		29	Verifications and valuation of assets and liabilities
		30	Difference between verification and valuation
9	27-07-2020 To 31-07-2020	31	General principles of valuation of assets
		32	Valuation of plant and machinery
		33	Valuation of freehold and lease hold property
		31 July	Bakrid
10	03-08-2020 To 07-08-2020	34	Valuation of trade creditors
		35	Standards on Auditing Practice
		36	Standards on Auditing Practice
		37	Class test
11	10-08-2020 To 14-08-2020	38	Audit of limited companies- appointment of auditors
		39	Qualifications and disqualifications of auditors
		40	Rights and duties of an auditor
		41	Civil and criminal liabilities of an auditor
12	17-08-2020 To 21-08-2020	42	Remuneration of a company auditor
		43	Lien and status of an auditor
		44	Audit of share capital
		45	Issue, transfer and transmission of an auditor
13	24-08-2020 To 28-08-2020	46	Reissue of share capital
		47	Forfeiture of share capital
		48	Audit report-contents and types
		28 August	AyyankaliJayanthi
14	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday

No of Weeks	Dates	Session	Topic
			Onam Holiday
15	07-09-2020 To 11-09-2020	49	Class test
		50	Specialized audit – audit of partnership firm
		51	Audit of educational institutions
		10 September	SreekrishnaJayanthi
16	14-09-2020 To 18-09-2020	52	Audit of clubs
		53	Audit of charitable trusts
		54	Class test
		55	Auditing and computer information system
17	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		56	EDP audit
		57	Computer information system environment
		58	Risks and controls
18	28-09-2020 To 02-10-2020	59	Auditing around the computers
		29 September	IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
19	05-10-2020 To 09-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
20	12-10-2020 To 16-10-2020	60	Auditing through computers
		61	Audit trails
		62	Computer assisted audit techniques
		63	Computer based accounting v/s Conventional accounting system
21	19-10-2020 To 23-10-2020	64	Generalized audit software packages
		65	Seminar
		66	Seminar
		67	Class test
22	26-10-2020 To 30-10-2020	26 October	Vijayadasami
		68	Question paper discussion
		69	Question paper discussion
		29October	Miladi-I-Sherif

No of Weeks	Dates	Session	Topic
		70	Revision
23	02-11-2020 To 06-11-2020	71	Revision
		72	Revision
			V Semester UG Internal Exams
			V Semester UG Internal Exams
			V Semester UG Internal Exams
24	09-11-2020 To 13-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			Study Leave
			Study Leave
			Study Leave
25	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
26	23-11-2020		University Exam V Semester UG Begin

Subject Code:	5D01COM
Subject Name:	BASIC ACCOUNTING
No. of Credits:	2
No. of Contact Hours:	36
Hours per Week:	2
Name of the Teacher:	NEETHU A E

Objectives

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

Module: 1

Introduction: Basic accounting concepts-kinds of accounts-double entry book keeping- rules of debit and credit

Module: 2

Recording of transactions: Preparation of journal and ledger accounts – simple problems.

Module: 3

Subsidiary books – cash book – types of cash book- problems (single column and double column)Purchase book – sales book- sales return- purchase return- journal proper

Module: 4

Trial balance: meaning and purpose-preparation of trial balance

Module: 5

Financial statements-Trading and profit and loss account- balance sheet-simple problems.

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2020 To 05-06-2020	1	Introduction: Basic accounting concepts
		2	Kinds of accounts
2	08-06-2020 To 12-06-2020	3	Double entry book keeping
		4	Rules of debit and credit
3	15-06-2020 To 19-06-2020	5	Rules of debit and credit
		6	Class test
4	22-06-2020 To 26-06-2020	7	Preparation of journal
		8	Preparation of journal
5	29-06-2020 To	9	Preparation of journal
		10	Problem
		03 July	St. Thomas Day

No of Weeks	Dates	Session	Topic
	03-07-2020		
6	06-07-2020 To 10-07-2020	11	Ledger
		12	Problem
7	13-07-2020 To 17-07-2020	13	Class test
		14	Subsidiary books – cash book
8	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		15	Single column cash book
		16	Problem
9	27-07-2020 To 31-07-2020	17	Double column cash book
		18	Problem
		31 July	Bakrid
10	03-08-2020 To 07-08-2020	19	Sales book
		20	Purchase book
11	10-08-2020 To 14-08-2020	21	Sales return book
		22	Purchase return book
12	17-08-2020 To 21-08-2020	23	Class test
		24	Trail balance
13	24-08-2020 To 28-08-2020	25	Problem
		26	Problem
		28 August	Ayyankali Jayanthi
14	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
15	07-09-2020 To 11-09-2020	27	Problem
		10 September	Sreekrishna Jayanthi
16	14-09-2020	28	Balance sheet

No of Weeks	Dates	Session	Topic
	To 18-09-2020	29	Problem
17	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		30	Problem
		31	Problem
18	28-09-2020 To 02-10-2020	29 September	IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
19	05-10-2020 To 09-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
20	12-10-2020 To 16-10-2020	32	Problem
		33	Problem
21	19-10-2020 To 23-10-2020	34	Problem
		35	Class test
22	26-10-2020 To 30-10-2020	26 October	Vijayadasami
		36	Revision
		29 October	Miladi-I-Sherif
23	02-11-2020 To 06-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			V Semester UG Internal Exams
24	09-11-2020 To 13-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			Study Leave
			Study Leave
25	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave

No of Weeks	Dates	Session	Topic
26	23-11-2020		University Exam V Semester UG Begin