

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 Applications

(2018 – 21)

SEMESTER - VI

ACADEMIC YEAR - (2020-21)

VI Semester B.Com Computer Applications (2018 - 21)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	6B15 COM- MANAGEMENT ACCOUNTING	Stephy Emmanuel	05
2.	6B16 COM- INTERNATIONAL BUSINESS	Silja Mathew	05
3.	6B17 COM- MODERN BANKING	Priya Johnson	05
4.	6B18 COM- FINANCIAL MARKETS & SERVICES	Centil Abraham K.	03
5.	6B19 COM- ACCOUNTING PACKAGES – TALLY	Nisha Mol N. V.	05
6.	6B20 COM- PROJECT		02
	Name of Class In-charge	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	6B15 COM- Management Accounting	6B16 COM- International Business	6B19 COM- Accounting Packages – Tally	6B17 COM- Modern Banking	6B18 COM- Financial Markets & Services
2	6B19 COM- Accounting Packages – Tally	6B15 COM- Management Accounting	6B16 COM- International Business	6B20 COM- Project	6B17 COM- Modern Banking
3	6B18 COM- Financial Markets & Services	6B17 COM- Modern Banking	6B15 COM- Management Accounting	6B19 COM- Accounting Packages – Tally	6B16 COM- International Business
4	6B16 COM- International Business	6B20 COM- Project	6B17 COM- Modern Banking	6B15 COM- Management Accounting	6B19 COM- Accounting Packages – Tally
5	6B17 COM- Modern Banking	6B19 COM- Accounting Packages – Tally	6B18 COM- Financial Markets & Services	6B16 COM- International Business	6B15 COM- Management Accounting

Subject Code:	6B15 COM
Subject Name:	MANAGEMENT ACCOUNTING
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	05
Name of the Teacher:	STEPHY EMMANUAL

Objectives of the Course:

To acquaint the students with different methods involved in Cost Accounting system.

To provide the students an understanding about the use of financial and cost accounting data, for planning, control and managerial decision making.

Module I

Introduction to Management Accounting – Meaning- Definitions, Objectives, Uses- Scope of Management Accounting – Management Accounting Vs Financial Accounting, Management Accounting Vs Cost Accounting. (5 hours)

Module II

Analysis and interpretations of financial statements – concepts, types of analysis, tools of analysis [Comparative Financial statements, Common- size Financial statements, Trend analysis]- Ratio analysis – concepts, definition, advantages, limitations- Types of ratios- Liquidity ratio, Solvency ratios, Activity ratios, Profitability ratios and Market test ratios (construction of final accounts are not expected] (30 hours)

Module III

Cash flow statements – Concepts, Definitions, Uses and Preparation of Cash Flow Statement (in vertical form only) (10 hours)

Module IV

Marginal Costing: - Concept, Definitions-Features-CVP Analysis- B.E.P- P/V Ratio- Simple BEP Chart – Managerial uses of Marginal Costing (Price fixation, Make or buy decisions, key factor) (20 hours)

Module V

Budgetary control – Concepts, Objectives, Classification of budgets- Preparation of Cash and Flexible budgets – Installing and administering budgetary control

(15 hours)

Module VI

Standard Costing – Definition- Uses and limitations - Procedure for setting standards – Analysis of variances – Material Cost Variance - Material Price and Material Usage Variance – Labour Cost Variance – Labour Rate, Labour Efficiency and Idle Time Variance (Mix and Yield variance excluded)

(10 hours)

References

1. Management Accounting : Sharma R.K &SasiGuptha
2. Management Accounting : N.M Singhvi&Bodhan Wale
3. Management Accounting : RSN Pillai &Bhagavathi
4. Management Accounting : S.K. Guptha& R.K Sharma.
5. Management Accounts : S N. Maheswari
6. Management Accounts : S.P. Guptha

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	16-11-2020 To 20-11-2020	1	Module I - Introduction to Management Accounting
		2	Meaning , definition and objectives of Management Accounting
		3	Uses and Scope of Management Accounting
		4	Management accounting Vs financial accounting
		5	Management accounting Vs cost accounting
2	23-11-2020 To 27-11-2020	6	Previous Year Question Paper Discussion
		7	CLASS TEST
		8	Module II - Analysis and interpretations of financial statements
		9	Concept of analysis and interpretations of financial statements
		10	Types of analysis and interpretations of financial statements
3	30-11-2020 To	11	Procedure of financial analysis
		12	Tools of analysis and interpretations of financial statements

No of Weeks	Dates	Session	Topic
	04-12-2020	13	Comparative financial statements,
		14	Practical problems workout
		15	Practical problems workout
4	07-12-2020 To 11-12-2020	16	Common- size financial statements
		17	Practical problems workout
		18	Practical problems workout
		19	Trend analysis
		20	Practical problems workout
5	14-12-2020 To 18-12-2020	21	Ratio analysis
		22	Concepts of ratio analysis
		23	Definition of ratio analysis
		24	Advantages of ratio analysis
6	21-12-2020 To 25-12-2020	21 December	Christmas Vacation
		22 December	Christmas Vacation
		23 December	Christmas Vacation
		24 December	Christmas Vacation
		25 December	Christmas
7	28-12-2020 To 01-01-2021	25	Limitations of ratio analysis
		26	Types of ratio analysis
		27	Current ratio
		28	Practical problems workout
		29	Liquidity ratio
8	04-01-2021 To 08-01-2021	30	Practical problems workout
		31	Solvency ratios
		32	Practical problems workout
		33	Profitability ratios
		34	Practical problems workout
9	11-01-2021 To 15-01-2021	35	Market test ratios
		36	Practical problems workout
		37	Practical problems workout
		38	Practical problems workout
		39	Previous Year Question Paper Discussion
10	18-01-2021 To 22-01-2021	40	CLASS TEST
		41	Module III - Cash flow statements
		42	Concepts of cash flow statements
		43	Definitions of cash flow statements
		44	Uses of cash flow statements
11	25-01-2021	45	Preparation of Cash Flow Statement

No of Weeks	Dates	Session	Topic
	To 29-01-2021	26 January	Republic Day - Holiday
		46	Practical problems workout
		47	Previous Year Question Paper Discussion
		48	CLASS TEST
12	01-02-2021 To 05-02-2021	49	Module IV- Marginal Costing
		50	Concept and definitions of marginal costing
		51	Features of marginal costing
		52	Managerial uses of Marginal Costing
		53	Price fixation
13	08-02-2021 To 12-02-2021	54	Practical problems workout
		55	Make or buy decisions
		56	Practical problems workout
		57	key factor
		58	Practical problems workout
14	15-02-2021 To 19-02-2021	59	CVP Analysis
		60	Elements of CVP Analysis
		61	B.E.P
		62	Calculation of B.E.P
		63	Practical problems workout
15	22-02-2021 To 26-02-2021	64	P/V Ratio
		65	Uses of P/V ratio
		66	Practical problems workout
		67	Simple BEP Chart
		68	Practical problems workout
16	01-03-2021 To 05-03-2021	69	Previous Year Question Paper Discussion
		70	CLASS TEST
		71	Module V- Budgetary control
		72	Concepts and objectives of budgetary control
		73	Installing and administering budgetary control
17	08-03-2021 To 12-03-2021	74	Preparation of Cash and Flexible budgets
		75	Practical problems workout
		76	Practical problems workout
		77	Previous Year Question Paper Discussion
		11 March	Maha Sivarathri - Holiday
18	15-03-2021 To 19-03-2021	78	CLASS TEST
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam

No of Weeks	Dates	Session	Topic
		79	Module VI - Standard Costing
19	22-03-2021 To 26-03-2021	80	Definition- Uses and limitations
		81	Procedure for setting standards
		82	Analysis of variances
		83	Material Cost Variance, Material Price variance, Material Usage Variance
		84	Practical problems workout
20	22-03-2021 To 26-03-2021	85	Practical problems workout
		86	Labour Cost Variance – Labour Rate, Labour Efficiency and Idle Time Variance
		87	Practical problems workout
		88	Practical problems workout
		89	Previous Year Question Paper Discussion
21	29-03-2021 To 02-04-2021	29 March	Talent Hunt
		90	CLASS TEST
		31 March	Easter vacation
		01 April	Easter vacation
		02 April	Easter vacation
22	05-04-2021 To 09-04-2021	05 April	Easter vacation
		06 April	Easter vacation
		07 April	Easter vacation
			Study Leave
			Study Leave
23	05-04-2021 To 09-04-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
24	12-04-2021		VI Semester UG University Exam Begin

Subject Code:	6B16 COM
Subject Name:	INTERNATIONAL BUSINESS
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	SILJA MATHEW

Module I: International Business:

International Business: - Meaning Drivers - Evolution -Strategies of going international; - Globalization: Meaning- Features - Significance - Benefits – Problems /Limitation - Forms & Stages of Globalization; - MNC: - Meaning - Nature - Goals Defense & Critics-India's presence. [20 Hours]

Module II: International Trade:

International Trade: Meaning Benefit's - Limitations -Foreign Trade Policies - Outward & inward - Barriers to Trade - International Trade Agreements - Types; - WTO & its role; - Integration Between Countries - Levels – Impact - Growth Of Trading Blocks - Major Trading Blocks - Merits & Limitations. [20 Hours]

Module III: India's Foreign Trade:

India's Foreign Trade Policy - Role of RBI in Foreign Trade EXIM Policy - Export Promotion Schemes - EPZ - F-OU - SEZ - ECGC - EXIM Bank - EIC - Documentation in International Trade: - Export Trade Documents: - commercial documents - Transport Documents - Financial Documents - Government Documents; - Export Declaration Forms - Certification of Origin - UPCDC Norms. [20 Hours]

Module IV: International Finance:

International Finance: Nature - Environment of international Finance - Foreign Exchange (FOREX) Market - participants - Types of transactions - Financial instruments; - Exchange Rate Theories (PPP - IFE - IRP); - Forex Risk Forex Risk Management Techniques [22 Hours]

Module V: Financing International operations:

Financing International operations -FDI _ Meaning - Definition -Strategies -Modes of FDI Investment-Benefits & Costs-FII Investment-FII in India-Depository Receipts
[8Hours]

References:

1. International Business :Aswathappa .
2. International Business : Francis Cherunilam
3. International Financial Management : Kevin
4. International Marketing : Larceny & Bhattacharya
5. International Business :p. Subba Rao, Himalaya publishing House, New Delhi
6. International Business :V K Bhalla and S Shiva RamuAnmol publications pvt Ltd., New Delhi.

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	16-11-2020 To 20-11-2020	1	International Business: - Meaning -Drivers
		2	Evolution -Strategies of going international
		3	Globalization: Meaning- Features
		4	Significance – Benefits
		5	Problems /Limitation
2	23-11-2020 To 27-11-2020	6	MNC: - Meaning – Nature
		7	Forms & Stages of Globalization
		8	Goals Defense & Critics
		9	India's presence
		10	Class Test
3	30-11-2020 To 04-12-2020	11	International Trade: Meaning- Benefit's - Limitations
		12	Foreign Trade Policies - Outward & inward
		13	Barriers to Trade
		14	International Trade Agreements - Types
		15	WTO & its role
4	07-12-2020 To 11-12-2020	16	Integration Between Countries - Levels - Impact
		17	Growth Of Trading Blocks
		18	Major Trading Blocks
		19	Merits & Limitations
		20	Class Test
5	14-12-2020	21	India's Foreign Trade Policy

No of Weeks	Dates	Session	Topic
	To 18-12-2020	22	Role of RBI in Foreign Trade- EXIM Policy
		23	Export Promotion Schemes
		24	EPZ - EOU -
6	21-12-2020 To 25-12-2020	21 December	Christmas Vacation
		22 December	Christmas Vacation
		23 December	Christmas V acation
		24 December	Christmas Vacation
		25 December	Christmas
7	28-12-2020 To 01-01-2021	25	SEZ
		26	ECGC
		27	EXIM Bank
		28	EIC
		29	Documentation in International Trade
8	04-01-2021 To 08-01-2021	30	Documentation in International Trade
		31	Seminar
		32	Export Trade Documents
		33	Export Trade Documents
		34	Commercial documents
9	11-01-2021 To 15-01-2021	35	Transport Documents
		36	Financial Documents
		37	Government Documents
		38	Export Declaration Forms
		39	Seminar
10	18-01-2021 To 22-01-2021	40	Certification of Origin
		41	Certification of Origin
		42	UPCDC Norms
		43	UPCDC Norms
		44	Revision
11	25-01-2021 To 29-01-2021	45	Class Test
		26 January	Republic Day
		46	International Finance: Nature
		47	Environment of international Finance
		48	Environment of international Finance
12	01-02-2021 To 05-02-2021	49	Foreign Exchange (FOREX) Market
		50	Foreign Exchange (FOREX) Market
		51	Revision
		52	Seminar
		53	Foreign Exchange (FOREX) Market

No of Weeks	Dates	Session	Topic
13	08-02-2021 To 12-02-2021	54	Foreign Exchange (FOREX) Market participants
		55	Foreign Exchange (FOREX) Market participants
		56	Types of transactions
		57	Types of transactions
		58	Financial instruments
14	15-02-2021 To 19-02-2021	59	Financial instruments
		60	Seminar
		61	Exchange Rate Theories
		62	Exchange Rate Theories
		63	Seminar
15	22-02-2021 To 26-02-2021	64	PPP
		65	PPP
		66	IFE
		67	IRP
		68	IRP
16	01-03-2021 To 05-03-2021	69	Seminar
		70	Forex Risk
		71	Forex Risk
		72	Forex Risk Management Techniques
		73	Forex Risk Management Techniques
17	08-03-2021 To 12-03-2021	74	Class Test
		75	Financing International operations
		76	Financing International operations
		77	FDI -Meaning – Definition
		11 March	Maha Sivarathri - Holiday
18	15-03-2021 To 19-03-2021	78	Seminar
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
		79	Strategies -Modes of FDI Investment
19	22-03-2021 To 26-03-2021	80	Strategies -Modes of FDI Investment
		81	Benefits & Costs
		82	FII Investment
		83	FII Investment v/s FDI
		84	FII in India
20	22-03-2021 To	85	Seminar
		86	Depository Receipts
		87	Revision

No of Weeks	Dates	Session	Topic
	26-03-2021	88	Class Test
		89	Revision
21	29-03-2021 To 02-04-2021	29 March	Talent Hunt
		90	Previous year question paper discussion
		31 March	Easter vacation
		01 April	Easter vacation
		02 April	Easter vacation
22	05-04-2021 To 09-04-2021	05 April	Easter vacation
		06 April	Easter vacation
		07 April	Easter vacation
			Study Leave
			Study Leave
23	05-04-2021 To 09-04-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
24	12-04-2021		VI Semester UG University Exam Begin

Subject Code:	6B17 COM
Subject Name:	MODERN BANKING
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	05
Name of the Teacher:	PRIYA JOHNSON

Objectives of the course:

To provide to the students an understanding of the fundamentals of banking and impart basic knowledge of modern banking practices.

Module I

Structure of Indian Banking System – Commercial banks-functions Balance sheet of a commercial bank – Principles -Safety, Liquidity, Profitability, Diversification of risks-Conflict between liquidity and profitability-Multiple Credit Creation: Process and Limitations [20 Hours]

Module II

Reserve Bank of India - Constitution – Functions –Monetary and Non Monetary Promotional and Regulatory-Methods of credit control Quantitative and Qualitative methods. [15 Hours]

Module III

Banker and customer – General and special relationship – Debtor and Creditor – Bailor and Bailee, Principal and Agent, Trustee and Beneficiary – Rights– Lien, Set off, appropriation, interest and charges and Law of Limitation - Obligations–Honour Cheques, Maintain Secrecy – Opening of Bank Account – General Precaution to be taken by a Bank – closing of bank account - Negotiable Instruments – Promissory Note, Bill of Exchange, Cheque – Features – Crossing – types – Endorsement – types. [25 Hours]

Module IV

Loans and advances – Principles of sound lending – Forms of advance – Loan, cash credit, overdraft, discounting– Modes of creating charge- lien, pledge, hypothecation, Mortgage-Assignment –Reverse mortgage – Guarantee. [15 Hours]

Module V:

Technology in Banking: Need and importance –Virtual banking-ATM, Credit card, Debit card, Tele Banking- internet banking, SWIFT (Society for Worldwide Inter-bank Financial Tele communication), Concept of Core Banking – Universal banking

[15 Hours]

Reference:

1. Banking Theory and Practice - K.C Shekar
2. A Text book of banking - M. Radhaswamy& S.V. Vasudevan
3. Banking: Law and Practice - P.N. Varshny
4. Banking Law and Practice K P M Sundharam and P N Varshney— Sultan chand& Sons
5. Banking: Law and practice in India - Maheshwari
6. Banking and financial system - Vasant Desai
7. Modern Banking - K.P.M.Sundaram and E.N.Sundaram, Sultan Chand & Sons, New Delhi.

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	16-11-2020 To 20-11-2020	1	Introduction of Banking
		2	Structure of Indian Banking System
		3	Development banks
		4	Apex banks
		5	Commercial banks-functions
2	23-11-2020 To 27-11-2020	6	Conventional function
		7	Innovative function
		8	Balance sheet of a commercial bank
		9	Principle of investment policy
		10	Safety, liquidity, profitability
3	30-11-2020 To 04-12-2020	11	Diversification of risk
		12	Conflict between liquidity and Profitability
		13	Multiple credit creation
		14	Multiple Credit Creation process
		15	Credit Creation limitations
4	07-12-2020 To	16	Reserve Bank of India
		17	Constitution of RBI

No of Weeks	Dates	Session	Topic
	11-12-2020	18	Monetary and Non Monetary function
		19	Promotional functions
		20	Regulatory authorities of RBI
5	14-12-2020 To 18-12-2020	21	Methods of credit control
		22	Quantitative methods
		23	Qualitative methods
		24	Class Test
6	21-12-2020 To 25-12-2020	21 December	Christmas Vacation
		22 December	Christmas Vacation
		23 December	Christmas Vacation
		24 December	Christmas Vacation
		25 December	Christmas
7	28-12-2020 To 01-01-2021	25	Banker and customer
		26	General relationship
		27	Special relationship
		28	Debtor and Creditor
		29	Bailor and Bailee
8	04-01-2021 To 08-01-2021	30	Principal and Agent
		31	Trustee and Beneficiary
		32	Rights–lien
		33	Set off
		34	Appropriation
9	11-01-2021 To 15-01-2021	35	Interest and charge
		36	Law of Limitation
		37	Obligations–honour cheque
		38	Maintaining secrecy
		39	Opening of Bank Account
10	18-01-2021 To 22-01-2021	40	General Precaution to be taken by a Bank
		41	Closing of bank account
		42	Negotiable instruments
		43	Promissory notes
		44	Bill of Exchange
11	25-01-2021 To 29-01-2021	45	Cheques
		26 January	Republic Day - Holiday
		46	Crossing
		47	General crossing
12	01-02-2021 To 05-02-2021	48	Special crossing
		49	Endorsement
		50	Kinds of Endorsement
		51	Types of endorsement
		52	Loans and advances
		53	Principles of sound lending

No of Weeks	Dates	Session	Topic
13	08-02-2021 To 12-02-2021	54	Forms of advances
		55	Loans
		56	Cash credit
		57	Overdraft
		58	Discounting of Bill of Exchange
14	15-02-2021 To 19-02-2021	59	Modes of creating charge
		60	Lien
		61	Hypothecation
		62	Mortgage
		63	Assignment
15	22-02-2021 To 26-02-2021	64	Pledge
		65	Guarantee
		66	Reverse mortgage
		67	Class Test
		68	Technology in Banking
16	01-03-2021 To 05-03-2021	69	Need and importance
		70	Virtual banking
		71	ATM
		72	Debit card
		73	Credit card
17	08-03-2021 To 12-03-2021	74	Tele banking
		75	Internet banking
		76	Seminar
		77	Seminar
		11 March	Maha Sivarathri - Holiday
18	15-03-2021 To 19-03-2021	78	Seminar
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
		79	SWIFT
19	22-03-2021 To 26-03-2021	80	Universal banking
		81	Importance of universal banking
		82	Concept of core banking
		83	Impotence of core banking
		84	Revision
20	22-03-2021 To 26-03-2021	85	Revision
		86	Class Test
		87	Question paper discussion
		88	Question paper discussion
		89	Revision
21	29-03-2021	29 March	Talent Hunt
		90	Previous year question paper discussion

No of Weeks	Dates	Session	Topic
	To 02-04-2021	31 March	Easter vacation
		01 April	Easter vacation
		02 April	Easter vacation
22	05-04-2021 To 09-04-2021	05 April	Easter vacation
		06 April	Easter vacation
		07 April	Easter vacation
			Study Leave
			Study Leave
23	05-04-2021 To 09-04-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
24	12-04-2021		VI Semester UG University Exam Begin

Subject Code:	6B18 COM
Subject Name:	FINANCIAL MARKETS & SERVICES
No. of Credits:	3
No. of Contact Hours:	54
Hours Per Week:	3
Name of the Teacher:	CENTIL ABRAHAM K.

Objectives of the Course:

To familiarize the students with the constituents of financial market, their interactions and the services provided by them.

Module I

Indian Financial System: Structure - Role of financial system in economic development - Financial markets and instruments **[4Hours]**

Module II

Money Market - Meaning - functions and components - Call money market - Treasury bill - Commercial bills - Commercial papers - Certificate of Deposits **[12Hours]**

Module III

Capital Market - Meaning - Primary and Secondary market - Stock exchange – Functions Dematerialization and Depository services **[13 hours]**

Module IV

Financial Services - meaning - nature and scope - Types - Merchant banking - Meaning, objectives and functions - Mutual funds - Meaning, objectives and types of schemes - Credit rating - Meaning, functions and major agencies (CRISIL,ICRA,CARE) - Factoring - Meaning, objectives and mechanism - Venture Capital - meaning, features, funding pattern **[25Hours]**

Reference:

1. Financial Institutions & Markets: I.M. Bhole.
2. Marketing of Financial Services: V.A Avdhani.
3. Investment Management: V.K Bhalla.
4. Indian Financial System: Vasant Desai
5. A profile of Indian Capital Market: Vinayakan.
6. Financial Markets & Services: Gordon and Nataraja

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	16-11-2020 To 20-11-2020	1	Module I: Indian Financial System and its structure
		2	Role of financial system in economic development
		3	Financial markets and instruments
2	23-11-2020 To 27-11-2020	4	CLASS TEST - 1
		5	Module II: Money Market and its meaning
		6	Functions of money market
3	30-11-2020 To 04-12-2020	7	Components of money market
		8	Call money market
		9	Treasury bill
4	07-12-2020 To 11-12-2020	10	Commercial bills
		11	Types of commercial bills
		12	Commercial papers
5	14-12-2020 To 18-12-2020	13	Certificate of Deposits
		14	Defects of Indian money market
		15	Recent developments in Indian money market
6	21-12-2020 To 25-12-2020	21 December	Christmas Vacation
		22 December	Christmas Vacation
		23 December	Christmas Vacation
		24 December	Christmas Vacation
		25 December	Christmas
7	28-12-2020 To 01-01-2021	16	CLASS TEST - 2
		17	Module III: Capital Market and its meaning
		18	Characteristic of capital market
8	04-01-2021 To 08-01-2021	19	Functions of capital market
		20	Difference between money market and capital market
		21	Importance of capital market
9	11-01-2021 To 15-01-2021	22	Components of capital market Primary and Secondary market
		23	Primary market - methods of raising fund in the primary market
		24	New financial instrument in the capital market
10	18-01-2021 To	25	Secondary market - stock exchange
		26	Listing of securities
		27	Dematerialization and its functions

No of Weeks	Dates	Session	Topic
	22-01-2021		
11	25-01-2021	28	Depository services
	To	26 January	Republic Day - Holiday
	29-01-2021	29	CLASS TEST - 3
12	01-02-2021	30	Module IV: Financial Services and its meaning
	To	31	Nature of financial services
	05-02-2021	32	Scope of financial services
13	08-02-2021	33	Types of financial services
	To	34	Merchant banking and its meaning
	12-02-2021	35	Objectives and functions merchant banking
14	15-02-2021	36	Functions merchant banking
	To	37	Mutual funds and its meaning and objectives
	19-02-2021	38	Types of mutual fund schemes
15	22-02-2021	39	Importance of mutual funds
	To	40	Credit rating and its meaning and functions
	26-02-2021	41	Major agencies of credit rating CRISIL
16	01-03-2021	42	ICRA
	To	43	CARE
	05-03-2021	44	Advantages of credit rating
17	08-03-2021	45	Factoring and its meaning and objectives
	To	46	Functions of factoring
	12-03-2021	11 March	Maha Sivarathri - Holiday
18	15-03-2021	47	Mechanism of factoring
	To		VI Semester UG Internal Exam
	19-03-2021		VI Semester UG Internal Exam
			VI Semester UG Internal Exam
19	22-03-2021	48	Advantages and limitations of factoring
	To	49	Venture Capital and its meaning and features
	26-03-2021	50	Funding pattern
20	22-03-2021	51	Types of venture capitalists
	To	52	CLASS TEST - 4
	26-03-2021	53	Revision
21	29-03-2021	29 March	Talent Hunt
	To	54	Previous year question paper discussion
	02-04-2021	31 March	Easter vacation
		01 April	Easter vacation

No of Weeks	Dates	Session	Topic
		02 April	Easter vacation
22	05-04-2021 To 09-04-2021	05 April	Easter vacation
		06 April	Easter vacation
		07 April	Easter vacation
			Study Leave
			Study Leave
23	05-04-2021 To 09-04-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
24	12-04-2021		VI Semester UG University Exam Begin

Subject Code:	6B19COM
Subject Name:	ACCOUNTING PACKAGES – TALLY
No. of Credits:	3
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	NISHAMOL N. V.

Objectives of the Course:

1. To acquire knowledge about the tally accounting package.
2. To develop skill in preparing financial statements in Tally.

Module I

Basics of accounting, features of tally – technological advantages, Transactions, journal, ledger, rules for debit and credit.- Creation of company – group – default group – ledger etc. – modification – alteration – deletion of company – voucher entry – default vouchers [22Hours]

Module II

Creation of trial balance – balance sheet – profit and loss account.- detailed form-centered form alterations – Printing reports & options [19 Hours]

Module III

Cost category – cost centre – stock group – stock item – (creation – deletion – alteration – modification). [20 Hours]

Module IV

Budget – creation– deletion – alteration – Bank Reconciliation Statements [9 Hours]

Module V

TDS – Generation & reconciliation of TDS – Chellan- filling of returns E TDS returns – Calculation of VAT – Fund flow statements- Calculating financial ratios [20 Hours]

References

Tally 7.2 – Nadhani.
Accounting – Laser.

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	16-11-2020 To 20-11-2020	1	Module 1: Basics of accounting : Introduction
		2	Accounting : Definition, terms
		3	Types of accounts , Double entry system
		4	Features of tally
		5	Technological advantages of Tally
2	23-11-2020 To 27-11-2020	6	Module 2: Transactions, journal
		7	Ledger and rules for debit and credit
		8	Creation of company -- modification – alteration deletion of company
		9	Lab work
		10	Group – default group
3	30-11-2020 To 04-12-2020	11	Lab work
		12	Ledger - modification – alteration deletion of ledger
		13	Lab work
		14	Lab work
		15	voucher entry – purchase and sales vouchers
4	07-12-2020 To 11-12-2020	16	voucher entry – contra vouchers
		17	voucher entry – payment and receipt vouchers
		18	voucher entry – debit note and credit note vouchers
		19	voucher entry-journal voucher
		20	Lab work
5	14-12-2020 To 18-12-2020	21	Lab work
		22	Class Test
		23	Module 3: Meaning of trial balance
		24	Objectives of trial balance
6	21-12-2020 To 25-12-2020	21 December	Christmas Vacation
		22 December	Christmas Vacation
		23 December	Christmas Vacation
		24 December	Christmas Vacation
		25 December	Christmas
7	28-12-2020 To 01-01-2021	25	Creation of trial balance
		26	Lab work
		27	Lab work
		28	Profit and loss account
		29	Profit and loss account
8	04-01-2021	30	Adjusting entries

No of Weeks	Dates	Session	Topic
	To 08-01-2021	31	Adjusting entries
		32	Adjusting entries
		33	Lab work
		34	Lab work
9	11-01-2021 To 15-01-2021	35	Balance sheet -detailed form- centred form- alterations – Printing reports & options
		36	Balance sheet -detailed form- centred form- alterations – Printing reports & options
		37	Lab work
		38	Lab work
		39	Lab work
10	18-01-2021 To 22-01-2021	40	Lab work
		41	Class Test
		42	Module 4: Cost category
		43	Cost category
		44	Cost centre –creation
11	25-01-2021 To 29-01-2021	45	Cost centre- alteration
		26 January	Republic Day - Holiday
		46	Cost centre-deletion
		47	Lab work
		48	Lab work
12	01-02-2021 To 05-02-2021	49	Lab work
		50	Lab work
		51	Stock group –creation
		52	Stock group–alteration
		53	Stock group-deletion
13	08-02-2021 To 12-02-2021	54	Lab work
		55	Lab work
		56	Lab work
		57	Stock item –creation
		58	Stock items–alteration
14	15-02-2021 To 19-02-2021	59	Stock items-deletion
		60	Lab work
		61	Lab work
		62	Budget – creation
		63	Budget– deletion
15	22-02-2021 To	64	Budget– alteration
		65	Lab work
		66	Lab work

No of Weeks	Dates	Session	Topic
	26-02-2021	67	Bank Reconciliation Statements
		68	Bank Reconciliation Statements
16	01-03-2021 To 05-03-2021	69	Lab work
		70	Class Test
		71	Module 5:TDS – meaning
		72	Generation & reconciliation of TDS
		73	Generation & reconciliation of TDS
17	08-03-2021 To 12-03-2021	74	Chellan- filling of returns E TDS returns
		75	Chellan- filling of returns E TDS returns
		76	VAT – meaning and features
		77	Advantages of VAT
		11 March	Maha Sivarathri - Holiday
18	15-03-2021 To 19-03-2021	78	Calculation ofVAT
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
		79	Lab work
19	22-03-2021 To 26-03-2021	80	Lab work
		81	Lab work
		82	Fund flow statements- meaning
		83	Fund flow statements- problems
		84	Lab work
20	22-03-2021 To 26-03-2021	85	Financial ratios: Meaning
		86	Calculating financial ratios
		87	Lab work
		88	Class Test
		89	Question paper discussion
21	29-03-2021 To 02-04-2021	29 March	Talent Hunt
		90	Revision
		31 March	Easter vacation
		01 April	Easter vacation
		02 April	Easter vacation
22	05-04-2021 To 09-04-2021	05 April	Easter vacation
		06 April	Easter vacation
		07 April	Easter vacation
			Study Leave
			Study Leave
23	05-04-2021		Study Leave
			Study Leave

No of Weeks	Dates	Session	Topic
	To 09-04-2021		Study Leave
			Study Leave
			Study Leave
24	12-04-2021		VI Semester UG University Exam Begin