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

(2019 - 22)

SEMESTER - V

ACADEMIC YEAR 2021-22

	V Semester BCom Computer (2019 - 22)					
SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week			
1.	5B07 COM BUSINESS RESEARCH METHODOLOGY	SONIYA JACOB	4			
2.	5B08 COM INCOME TAX LAW AND PRACTICE	JISNA MATHEW	5			
3.	5B09 COM COST ACCOUNTING	SRUTHY THERES ABRAHAM	5			
4.	5B10 COM BANKING PRINCIPLES AND OPERATIONS	NEETHIU A. E.	5			
5.	5B11 IT FOR BUSINESS DECISION	HEBIN LAYOLA	4			
	CLASS IN-CHARGE	JISNA MATHEW				

TIME TABLE

Day	09.50 Am -	10.45 Am -11.40	11.55 Am -12.50	01.40 Pm -	02.35 Pm -
Day	10.45 Am	Am	Pm	02.35 Pm	03.30 Pm
	INCOME TAX	IT FOR	COST	BUSINESS	BANKING
1	LAW AND	BUSINESS	ACCOUNTIN	RESEARCH	PRINCIPLES
1	PRACTICE	DECISION	G	METHODOLOG	AND
				Y	OPERATIONS
	COST	OPEN COURSE	IT FOR	BANKING	BUSINESS
2	ACCOUNTING		BUSINESS	PRINCIPLES	RESEARCH
2			DECISION	AND	METHODOLO
				OPERATIONS	GY
	BANKING	OPEN COURSE	INCOME TAX	COST	INCOME TAX
3	PRINCIPLES		LAW AND	ACCOUNTING	LAW AND
5	AND		PRACTICE		PRACTICE
	OPERATIONS				
	IT FOR	INCOME TAX	COST	BANKING	BUSINESS
4	BUSINESS	LAW AND	ACCOUNTIN	PRINCIPLES	RESEARCH
4	DECISION	PRACTICE	G	AND	METHODOLO
				OPERATIONS	GY
	BUSINESS	COST	IT FOR	INCOME TAX	BANKING
5	RESEARCH	ACCOUNTING	BUSINESS	LAW AND	PRINCIPLES
5	METHODOLOG		DECISION	PRACTICE	AND
	Y				OPERATIONS

Subject Code:	5B07 COM		
Subject Name:	BUSINESS RESEARCH METHODS		
No. of Credits:	3		
No. of Contact Hours:	72		
Hours per Week:	4		
Name of the Teacher:	SONIYA JACOB		

SYLLABUS

Semester	Course Code	Hours Per Week	Credit	Exam Hours
V	5B07	4	3	3

COURSE OUTCOME

After studying the course, the students shall be able to;

- CO 1: Understand the fundamental aspects of research in business
- CO 2: Identify and define research problem
- CO 3: Formulate research plan
- CO 4: Understand various methods of collecting data
- CO 5: Prepare research report themselves

Unit I: Introduction to Research

Meaning and Definition of Research, Purpose, Types of research, Criteria of good research, Scientific method and its basis – Induction and Deduction, Business Research – Meaning, scope, Functions; Steps in Research process (a brief description only)

(15 Hrs)

Unit II: Research Problem

Meaning and Definition, sources of problem, Formulation of problem, criteria of a good research problem

(10 Hrs)

Unit III: Research Design

Meaning, Importance, Concepts related to research design, types of research design-Exploratory, Descriptive/ Diagnostic, Experimental/ Hypothesis testing research designs, Contents of research design.

(10 Hrs)

Unit IV: Sampling Design

Meaning of Sampling, Sample, Sample frame, Sample size; Methods of Sampling-Probability and non-probability sampling techniques, Steps for selecting sample

(13 Hrs)

Unit V: Data Collection

Meaning and types of data: Primary and Secondary data; Methods of collecting primary data; Secondary data- Meaning, sources, Precautions to be taken before using secondary data. (12 Hrs)

Unit VI: Report writing

Meaning, qualities of a good report, types, steps in report writing, Layout of research report-Prefatory items, Main body, Terminal items. (12 Hrs)

References

- 1. C.R. Kothari: Research Methodology, New Age International Publishers
- 2. O.R. Krishnaswamy: Research Methodology, Himalaya Publishing House
- 3. P. Saravanavel: Research Methodology

4. O.R. Krishnaswamy & M. Ranganatham: Methodology of research in Social Sciences, Himalaya Publishing House

5. Shashi K Gupta & Praneet Rangi: Business Research Methods, Kalyani Publishers

6. L.R. Potti: A text book of Business Research Methods, Yamuna Publications

No of Weeks	Dates	Session	Торіс
	12.07.0001	1	<u>Unit I:</u> Business Research Introduction – Definition
1	12-07-2021	2	Features & nature of Business Research
1	To	3	Limitations of Business Research
	17-07-2021	4	Importance of Business Research
		5	Role of Business Research
		6	Aims of Social Research
	19-07-2021	20 July	Bakrid- Holiday
2	То	7	Types of Research – Basic/Pure/Fundamental Research
-	24-07-2021	8	Applied Research – Difference between Applied and Pure Research
		9	Exploratory Research and Techniques
		10	Descriptive Research and Techniques
	26-07-2021	11	Experimental Research and Techniques
3	То	12	Qualitative Research and Techniques
	14 Diff.bet	Quantitative Research Techniques	
		14	Diff.betw. Qualitative & Quantitative Research
		15	Research Process - 13 Steps
	02-08-2021	16	Unit Test - 1
4	То	17	<u>Unit II:</u> Research problem - Sources of research problem
	07-08-2021	18	Research design-meaning & definition -importance
		19	Features of research design -need for research design
5	09-08-2021	20	Steps in developing research design
3	09-08-2021	21	Sample design concept and terms -characteristics

No of Weeks	Dates	Session	Торіс
	То	22	Steps in sampling design
	14-08-2021	23	Types of sample design /methods or techniques of sampling
		24	Types of sample design /methods or techniques of sampling
		25	Unit Test - 2
	16-08-2021	26	Unit III: Sampling error and non-sampling error
6	То	27	Data Collection – Primary and Secondary Data
	21-08-2021	19 August	Moharam/Onam Vacation
		20 August	Onam Vacation
		21 August	Onam Vacation
		23 August	Onam Vacation
	23-08-2021	24 August	Onam Vacation
7	25 00 2021 То	25 August	Onam Vacation
,	28-08-2021	26 August	Onam Vacation
	20-00-2021	27 August	Onam Vacation
		28 August	Onam Vacation
		30 August	Onam Vacation
	30-08-2021	28	Primary Data – Tools
8	То	29	Primary data Techniques, Advantage, Limitation
	04-09-2021	30	Secondary Data- Tools
		31	Secondary Techniques, Advantage, Limitation
		32	Observation -types -features
	06-09-2021	33	Types of surveys
9	То	34	Questionnaire – Types and Format
	11-09-2021	35	Schedule, Difference between Questionnaire and schedule
		36	Interview -types
		37	Precautions to be taken before using secondary data
	13-09-2021	38	Unit Test - 3
10	To 18-09-2021	39	<u>Unit IV:</u> Hypothesis –Definition and Meaning
	10 07-2021	40	Testing of Hypothesis – Procedure
		41	Type 1 and Type 2 Errors- Null Hypothesis and Alternate Hypothesis
	20-09-2021	42	Level of Significance and Testing Region
11	To	21 September	Sree Narayana Guru Samadhi
	10	43	Data Processing –Processing Operations or Stages

No of Weeks	Dates	Session	Торіс
WCCKS	25-09-2021	44	Editing
	25 07 2021	45	Coding
		46	Classifications
	27-09-2021	47	Tabulation
12	То	48	Importance and Problems of Data Processing
	02-10-2021	49	Graphic Presentation of Data
		2 October	Gandhi Jayanthi
		50	Tables – Types (Simple & Complex)
	04-10-2021	51	Charts – Types – Line Diagram-Squares
13	То	52	Multiple Bar – Percentage Bar-Simple Bar
	09-10-2021	53	Graph – Types – Histograms - Frequency Curve
		54	Frequency Polygon- Ogives -
		55	Norms of using Graphs
	11-10-2021	56	Characteristics & Importance of Research Report
14	То	14 October	Mahanavami/Study Leave
	16-10-2021	15 October	Vijayadashami/ Study Leave
			Study Leave
	18-10-2021 To 23-10-2021		Study Leave
		19 October	Milad-i-Sherif/ Study Leave
15			Study Leave
10			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
	25-10-2021		IV Semester University Examination
16	То		IV Semester University Examination
10	30-10-2021		IV Semester University Examination
	20 10 2021		IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
	01-11-2021		IV Semester University Examination
17	То	57	Unit Test - 4
	06-11-2021	4 November	Diwali
	00 11 2021	58	<u>Unit V:</u> Qualities of a Good Report
10	08 11 2021	59	Types of Reports
18	08-11-2021	60	Ingredients of Report

No of Weeks	Dates	Session	Торіс
	То	61	Preparation of Research Report- Precautions
	13-11-2021	62	Planning Report Writing
		63	Factors Affecting Report Presentation
		64	Old questions discussion
	15-11-2021	65	Format of a Research Report
19		66	Layout of Research Report- Prefatory Items,
	To	67	Main Body, Terminal Items
	19-11-2021	68	Stages Of Report Presentation
	22-11-2021	69	Stages Of Report Presentation
20	То	70	Unit Test - 5
	26-11-2021	71	Revision
		72	Old question discussion
	29-11-2021		Internal Examination
21	To		Internal Examination
41			Internal Examination
	03-12-2021		Internal Examination
			Internal Examination
			Internal Examination
	06-12-2021		Study Leave
22	То		Study Leave
	10-12-2021		Study Leave
			Study Leave
	10, 10, 00, 01		Study Leave
	13-12-2021		Study Leave
23	То		Study Leave
	17-12-2021		Study Leave
			Study Leave
	20, 12, 2021		Study Leave
	20-12-2021		Study Leave
24	То		Study Leave
	24-12-2021		Christmas Vacation
			Christmas Vacation
			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation
			Christmas Vacation

Subject Code:	5B08 COM
Subject Name:	INCOME TAX LAW AND PRACTICE
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	JISNA MATHEW

SYLLABUS

CORE COURSE IX: INCOME TAX LAW AND PRACTICE

Semester	Course Code	Hours Per Week	Credit	Exam Hours
V	5B08	5	4	3

COURSE OUTCOME

After studying this course, the students shall be able to;

CO 1 Define the basic concepts in Income tax, explain its evolution

CO 2 Determine the residence and incidence of Tax

CO 3 Understand the incomes exempt from tax of an individual

CO 4 Compute income under different heads of income

<u>Unit I :</u>

Introduction to Income Tax – Evolution of Income Tax – Income Tax Act 1961 - Finance Act – Income Tax Rules 1962 – Basic Concepts – Definition of different terms – Agricultural Income – Capital and Revenue Receipts – Expenditure and Losses . (10 Hours)

Unit II :

Residence and Incidence of Tax - Determination of Residential Status of different types of assesses – problems – scope of total income – incomes exempt from tax (for individual assesses) – problems – computations – .tax holiday. (15 Hours)

Unit III:

Heads of Income – Incomes included under salary – allowances – perquisites and their valuation – profits in lieu of salary – Provident Fund – computation of income from salary - Income from house property – basis of charge – annual value in different cases – self occupied – let out – vacancy and unrealized rent – deductions - computation of income from house property (30 Hours)

Unit IV:

Profits and gains of business or profession – meaning of business – profession – vocation – basis of charge – general principles – deduction in computing business income – computation

of profits from business – deduction in computing professional income – computation of gain from pro8fession – depreciation – block of assets – written down value method- Capital gain – basis of charge – capital asset – short term and long term – transfer – capital gain in special cases – exemption from capital gain – computation of income from capital gain (25 Hours) **Unit V:**

Income from other sources – basis of charge – general and specific items of income – interest on securities – deductions allowable – computation of income from other source. (10 Hours) Note : Consider the Current rate for calc1ulations Questions should be asked based on provisions relating to current assessment year.

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. Singhania & Dr.KapilSinghania

No of Weeks	Dates	Session	Торіс
		1	<u>Unit I :</u> Introduction to Income Tax
	12-07-2021	2	Evolution of Income Tax
1	То	3	Income Tax Act 1961
	17-07-2021	4	Tax Rules 1962
		5	Basic Concepts
		6	Definition of different terms
		7	Agricultural Income
	19-07-2021 To 24-07-2021	20 July	Bakrid- Holiday
		8	Capital and Revenue Receipts
2		9	Expenditure and Losses
		10	CLASS TEST - 1
		11	Unit II : Residence and Incidence of Tax
		12	Determination of Residential Status of different types of assesses
2	26-07-2021	13	Problems
3	То 31-07-2021	14	Problems
	51-07-2021	15	Problems
		16	Scope of total income

No of Weeks	Dates	Session	Торіс
		17	Scope of total income
		18	1ncomes exempt from tax (for individual assesses)
	02 08 2021	19	Incomes exempt from tax (for individual assesses)
4	02-08-2021 To	20	Problems
-	07-08-2021	21	Problems
	07 00 2021	22	Problems
		23	Computations – .tax holiday
		24	CLASS TEST - 2
	09-08-2021	25	<u>Unit III:</u> Heads of Income
5	То	26	Incomes included under salary
	14-08-2021	27	Problems
		28	Problems
		29	Allowances
		30	Problems
	16-08-2021	31	Problems
6	To 21-08-2021	32	Perquisites and their valuation
Ū		19 August	Moharam/Onam Vacation
		20 August	Onam Vacation
		21 August	Onam Vacation
		23 August	Onam Vacation
	23-08-2021	24 August	Onam Vacation
7	23-08-2021 To 28-08-2021	25 August	Onam Vacation
,		26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
		30 August	Onam Vacation
	30-08-2021	33	Problems
8	To	34	Profits in lieu of salary
Ŭ	04-09-2021	35	Problems
		36	Provident Fund
		37	Computation of income from salary
		38	Problems
	06-09-2021	39	Income from house property – basis of charge
9	To	40	Annual value in different cases
,	11-09-2021	41	Problems
	11-09-2021	42	Problems
		43	Self occupied

No of Weeks	Dates	Session	Торіс
		44	Problems
	13-09-2021	45	Problems
10	То	46	Let out
10	18-09-2021	47	Problems
		48	Problems
		49	vacancy and unrealized rent
		50	Problems
	20-09-2021	21 September	Sree Narayana Guru Samadhi
11	20-09-2021 To	51	Problems
	25-09-2021	52	Deductions
	20 07 2021	53	Computation of income from house property
		54	Problems
		55	Problems
		56	CLASS TEST - 3
	27-09-2021		<u>Unit IV:</u>
12	То	57	Profits and gains of business or profession – meaning of
	02-10-2021		business – profession
		58	Vocation – basis of charge
		59	General principles
		2 October	Gandhi Jayanthi
	04-10-2021	60	Problems
		61	Problems
13	То	62	Deduction in computing business income
	09-10-2021	63	Computation of profits from business
		64	Problems
		65	Deduction in computing professional income
		66	Problems
	11-10-2021	67	Depreciation
14	То	68	Problems
	16-10-2021	14 October	Mahanavami/Study Leave
		15 October	Vijayadasami/ Study Leave
			Study Leave
			Study Leave
	18-10-2021	19 October	Milad-i-Sherif/Study Leave
15	То		Study Leave
	23-10-2021		IV Semester University Examination
	25-10-2021		IV Semester University Examination
			IV Semester University Examination

No of Weeks	Dates	Session	Торіс
			IV Semester University Examination
	25 10 2021		IV Semester University Examination
16	25-10-2021 То		IV Semester University Examination
10	30-10-2021		IV Semester University Examination
	30-10-2021		IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
	01 11 2021		IV Semester University Examination
17	01-11-2021 Te	69	Block of assets – Written down value method-
1/	To 06-11-2021	4 November	Diwali
	00-11-2021	70	Problems
		71	Problems
		72	Capital gain – basis of charge – capital asset
		73	Short term and long term
10	08-11-2021	74	Transfer
18	To	75	Problems
	13-11-2021	76	Problems
		77	Capital gain in special cases
		78	Problems
		70	Exemption from capital gain – computation of income
	15-11-2021 To	79	from capital gain
19		80	Problems
19		81	CLASS TEST - 4
	19-11-2021	82	Unit V:
		82	Income from other sources – basis of charge
		83	General and specific items of income
		84	Problems
		85	interest on securities
	22-11-2021	86	Problems
20	To 26-11-2021	87	Deductions allowable – computation of income from other source.
		88	Problems
		89	Revision
	29-11-2021	90	CLASS TEST - 5
21	То		Internal Examination
	03-12-2021		Internal Examination
			Internal Examination

No of Weeks	Dates	Session	Торіс
			Internal Examination
			Internal Examination
			Internal Examination
	06-12-2021		Study Leave
22	То		Study Leave
	10-12-2021		Study Leave
			Study Leave
			Study Leave
	13-12-2021 To 17-12-2021		Study Leave
23			Study Leave
	20-12-2021		Study Leave
24	То		Study Leave
	24-12-2021		Christmas Vacation
			Christmas Vacation
			Christmas Vacation
25			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation

Subject Code:	5B09 COM
Subject Name:	COST ACCOUNTING
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	SRUTHI THERES ABRAHAM

SYLLABUS

CORE COURSE IX: COST ACCOUNTING

Semester	Course Code	Hours Per Week	Credit	Exam Hours
V	5B09 COM	5	4	3

COURSE OUTCOME

After studying this course, students shall be able to:

CO 1: Explain the nature, scope, objectives and limitations of costing.

CO 2: Identify the elements of cost and describe the methods of their ascertainment and control.

CO 3: Explain the various methods of costing and their suitability for different industries.

CO 4: Ascertain the cost of production of products and jobs

Unit 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- methods of costing - preparation of cost sheet (10 Hrs)

Unit 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, EOQ, ABC Analysis, VED Analysis – Essentials steps for material control (15 Hrs)

<u>Unit III:</u>

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 Hrs)

Unit 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 only) (20 Hrs)

<u>Unit V:</u>

Methods of Costing –Job costing, batch costing, unit costing, Process ucosting: 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. (30 Hrs)

Books for Reference:

- 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

No of Weeks	Dates	Session	Торіс
		1	Introduction to Cost Accounting
	12-07-2021	2	Concepts
1	To	3	Objectives and advantages
T	17-07-2021	4	Financial Accounting and Cost Accounting
	17-07-2021	5	Elements of cost
		6	Elements of cost
		7	Cost classification
	10.05.0001	20 July	Bakrid- Holiday
	19-07-2021	8	Cost classification
2	To 24-07-2021	9	Cost centre and cost unit-
		10	Preparation of cost sheet
		11	Class Test - 1
	26-07-2021 To 31-07-2021	12	<u>Unit II:</u> Materials – Concepts
		13	Centralized buying
3		14	Advantages and disadvantages of centralized buying
		15	Purchase procedure
		16	Store records – Bin card and stores ledger
		17	FIFO
	02-08-2021	18	FIFO
4	To	19	FIFO
-		20	LIFO
	07-08-2021	21	LIFO

No of Weeks	Dates	Session	Торіс
		22	Simple Average
		23	Weighted Average
		24	Weighted Average
		25	Stock levels- EOQ
	09-08-2021	26	ABC Analysis, VED Analysis
5	То	27	Essentials steps for material control
	14-08-2021	28	Class Test - 2
		29	<u>Unit III:</u> Labour: - Concepts
		30	Time keeping.
	16-08-2021	31	Time booking
6	To 00 2021	32	Wage system – Time rate
U	21-08-2021	19 August	Moharam/Onam Vacation
	21-06-2021	20 August	Onam Vacation
		21 August	Onam Vacation
		23 August	Onam Vacation
	23-08-2021	24 August	Onam Vacation
7	23 00 2021 To	25 August	Onam Vacation
/	28-08-2021	26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
		30 August	Onam Vacation
	30-08-2021	33	Time Rate
8	То	34	Piece rate
Ŭ	04-09-2021	35	Piece Rate
	04-07-2021	36	Taylor's differential piece rate system
		37	Halsey Plan
		38	Halsey Plan
	06-09-2021	39	Rowan Plan
9	То	40	Rowan Plan
-	11-09-2021	41	Treatment of idle time – overtime
	11 07 2021	42	Labour turnover meaning and causes. (theory only)
		43	Class Test - 3
	13-09-2021 To	44	<u>Unit IV:</u> Over heads: - Concepts
10		45	Classification, Allocation and apportionment
	18-09-2021	46	Direct Method
		47	Simultaneous equation method

No of Weeks	Dates	Session	Торіс
		48	Step ladder method
		49	Repeated distribution method-
		50	Absorption of overheads -Labour hour rate method
	20-09-2021	21 September	Sree Narayana Guru Samadhi
11	To	51	Machine hour rate method
	25-09-2021	52	Machine hour rate method
	25-09-2021	53	Machine hour rate method
		54	Machine hour rate method
		55	Machine hour rate method
	27-09-2021	56	Under and over absorption of overheads
12	То	57	Class Test - 4
12	02-10-2021	58	Seminar
	02-10-2021	59	Seminar
		2 October	Gandhi Jayanthi
		60	<u>Unit V:</u> Methods of Costing –Job costing
	04-10-2021 To 09-10-2021	61	Job Costing
13		62	Batch costing
		63	Unit costing
		64	Unit Costing
		65	Process costing: features – typical process industries
		66	Process accounts
	11-10-2021	67	Process Accounts
14		68	Process Accounts
17	To	14 October	Mahanavami/Study Leave
	16-10-2021	15 October	Vijayadasami/ Study Leave
			Study Leave
			Study Leave
	18-10-2021	19 October	Milad-i-Sherif/ Study Leave
15	То		Study Leave
15	23-10-2021		IV Semester University Examination
	25-10-2021		IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
	25-10-2021		IV Semester University Examination
16	То		IV Semester University Examination
	30-10-2021		IV Semester University Examination
			IV Semester University Examination

No of Weeks	Dates	Session	Торіс
			IV Semester University Examination
			IV Semester University Examination
	01-11-2021		IV Semester University Examination
17	То	69	Process Accounts
17	06-11-2021	4 November	Diwali
	00-11-2021	70	Process Accounts
		71	Normal loss and scrap
		72	Normal loss and Scrap
	08-11-2021	73	Normal loss and scrap
18	To	74	Abnormal loss and gain
10		75	Abnormal loss and gain
	13-11-2021	76	Explanation on Joint products and by products
		77	Contract costing: Special features
		78	Cost plus contract
		79	Cost plus contract
19	15-11-2021	80	Escalation clause
19	То	81	Escalation clause
	19-11-2021	82	Sub contract
		83	Retention money
		84	Treatment of cost of plant
		85	Profit on incomplete contract.
	22-11-2021	86	Profit on incomplete contract.
20	To 26-11-2021	87	Revision
		88	Revision
		89	Revision
		90	Revision
	29-11-2021		Internal Examination
21	То		Internal Examination
	03-12-2021		Internal Examination
			Internal Examination
			Internal Examination
			Internal Examination
	06-12-2021		Study Leave
22	То		Study Leave
	10-12-2021		Study Leave
			Study Leave

No of Weeks	Dates	Session	Торіс
			Study Leave
	13-12-2021		Study Leave
23	То		Study Leave
	17-12-2021		Study Leave
			Study Leave
			Study Leave
	20-12-2021		Study Leave
24	То		Study Leave
	24-12-2021		Christmas Vacation
			Christmas Vacation
			Christmas Vacation
			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation

Subject Code:	5B10 COM
Subject Name:	BANKING PRINCIPLES AND OPERATIONS
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	Neethu A. E.

COURSE OUTCOME

After studying this course, the students shall be able to;

CO 1: Explain banking and describe the different types of banks and the functions of commercial bank

CO 2: Narrate the role of RBI in the credit control, promotion and regulation of monitory system

CO 3: Describe the relations ship between banker and customer and the procedure for opening and operating the account

CO 4: Understand the modern trends and technology used in banking

<u>Unit I :</u>

Introduction to Banking – meaning – features –commercial banks and their functions – Classification of banks in India – List of Nationalised banks in India – Scheduled banks – New generation Private sector banks – Co operative Banks in Kerala – meaning –features – structure and importance – Role of Banks in economic development.(20 Hrs)

<u>Unit II :</u>

Reserve Bank of India – Functions – Credit control measures – quantitative and qualitative methods- Promotional and Regulatory measures – Repo - Reverse Repo.

(15 Hour)

<u>Unit III:</u>

Banker and Customer – General relationship and Special Relationship – Opening and Closing of Bank accounts – KYC norms - Cheques – features – crossing – types of endorsement–types – banking ombudsman

(20 Hours)

<u>Unit IV:</u>

Loans and advances – Principles of sound Lending – Loan – Cash credit – Overdraft – Consortium advances – Modes of creating charges – Lien - pledge – Hypothecation – mortgage and guarantee

(15 Hrs)

Unit V:

Recent trends and Technology in Banking – Need and importance – Online/ internet Banking – Mobile application banking – Core banking – RTGS – NEFT - IMPS -MCLR– IBC – MSME- TReDS -- BASEL NORMS – NPA monitoring and recovery—Digitalbanking –

Payment Gateways – Supply chain finance – Retail lending – Sale of thirdparty products – Sarfaesi —Direct benefit transfer .(a brief outline of all theterminologies) (20 Hours)

References:

- 1. Bankig theory and practice- K C Shekar
- 2. A text book of Banking M Radhaswami and S V Vasudevan
- 3 Banking law and practice Maheswari
- 4. Banking and Financial system- Vasant Desai
- 5. Modern Banking K P M Sundaram and E N Sundaram

No of Weeks	Dates	Session	Торіс
		1	<u>Unit I :</u> Introduction to Banking, meaning
	12-07-2021	2	Features
1	То	3	Commercial banks and their functions
	17-07-2021	4	Commercial banks and their functions
		5	Commercial banks and their functions
		6	Classification of banks in India
		7	Classification of banks in India
	19-07-2021	20 July	Bakrid- Holiday
2	То	8	Classification of banks in India
2	24-07-2021	9	List of Nationalised banks in India
		10	List of Nationalised banks in India
		11	List of Nationalised banks in India
		12	List of Nationalised banks in India
	26-07-2021	13	Scheduled banks
3	To 31-07-2021	14	New generation Private sector banks
5		15	New generation Private sector banks
		16	Co operative Banks in Kerala, meaning, features
		17	Structure and importance of cooperative banks
		18	Role of Banks in economic development
		19	Revision
	02-08-2021	20	Class Test - 1
4	To 07-08-2021	21	<u>Unit II1:</u> Reserve Bank of India
		22	Functions
		23	Functions

No of Weeks	Dates	Session	Торіс
		24	Credit control
	09-08-2021	25	Credit control measures, quantitative techniques
5	To	26	Quantitative techniques
5	14-08-2021	27	Qualitative methods of credit control
	14-08-2021	28	Promotional and Regulatory measures
		29	SLR
		30	CRR
	16-08-2021	31	Repo
6	To	32	Reverse Repo
U	-	19 August	Moharam/Onam Vacation
	21-08-2021	20 August	Onam Vacation
		21 August	Onam Vacation
		23 August	Onam Vacation
	23-08-2021	24 August	Onam Vacation
-		25 August	Onam Vacation
7	To	26 August	Onam Vacation
	28-08-2021	27 August	Onam Vacation
		28 August	Onam Vacation
		30 August	Onam Vacation
	30-08-2021 To 04-09-2021	33	Revision
		34	Discussion with previous year questions
8		35	Class Test - 2
		36	<u>Unit III :</u> Banker
		37	Customer
		38	General relationship between banker and customer
	06-09-2021	39	Special Relationship between banker and customer
0		40	Special Relationship between banker and customer
9	То	41	Opening bank account
	11-09-2021	42	Closing of bank accounts
		43	KYC norms
		44	Cheques
	13-09-2021	45	Features of cheques
10	То	46	Crossing of cheques
10	18-09-2021	47	Crossing of cheques
		48	Types
		49	Endorsement
11	20-09-2021	50	Types

No of Weeks	Dates	Session	Торіс
	То	21 September	Sree Narayana Guru Samadhi
	25-09-2021	51	Banking ombudsman
		52	Banking ombudsman
		53	Banking ombudsman
		54	Revision
		55	Class Test - 3
	27-09-2021	56	Unit IV: Loans and advances
12	То	57	Principles of sound Lending
	02-10-2021	58	Loan
		59	Cash credit
		2 October	Gandhi Jayanthi
		60	Overdraft
	04-10-2021	61	Consortium advances
13		62	Modes of creating charges
15	To	63	Lien
	09-10-2021	64	Pledge
		65	Hypothecation
		66	Mortgage
	11-10-2021	67	Guarantee
14	То	68	Guarantee
14	16-10-2021	14 October	Mahanavami/Study Leave
		15 October	Vijayadasami/ Study Leave
			Study Leave
			Study Leave
	18-10-2021	19 October	Milad-i-Sherif/Study Leave
15			Study Leave
15	To		IV Semester University Examination
	23-10-2021		IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
	25-10-2021		IV Semester University Examination
16	To		IV Semester University Examination
10	30-10-2021		IV Semester University Examination
	50-10-2021		IV Semester University Examination
			IV Semester University Examination
17	01-11-2021		IV Semester University Examination
1/	01-11-2021		IV Semester University Examination

No of Weeks	Dates	Session	Торіс
WEEKS	То	69	Revision
	06-11-2021	4 November	Diwali
		70	Class Test - 4
		71	Unit V: Recent trends in Banking
		72	Technology in Banking
	08-11-2021	73	Need and importance
18		74	Online/internet Banking
10	To	75	IBC
	13-11-2021	76	Mobile application banking
		77	Core banking
		78	RTGS
		79	NEFT
19	15-11-2021	80	IMPS
19	То	81	MCLR
	19-11-2021	82	MSME
		83	TReDS BASEL NORMS
		84	NPA monitoring and recovery
	22-11-2021	85	Digital banking
20	To	86	Payment Gateways
20	26-11-2021	87	Supply chain finance
	20-11-2021	88	Retail lending
		89	Sale of third party products
		90	Direct benefit transfer
	29-11-2021		Internal Examination
21	То		Internal Examination
-1	03-12-2021		Internal Examination
	03-12-2021		Internal Examination
			Internal Examination
	06 10 2021		Internal Examination
	06-12-2021		Study Leave
22	То		Study Leave
	10-12-2021		Study Leave
			Study Leave
	13-12-2021		Study Leave
23	То		Study Leave
	17-12-2021		Study Leave
			Study Leave

No of Weeks	Dates	Session	Торіс
			Study Leave
			Study Leave
	20-12-2021		Study Leave
24	То		Study Leave
	24-12-2021		Christmas Vacation
			Christmas Vacation
			Christmas Vacation
25			Christmas Vacation
23			Christmas Vacation
			Christmas Vacation

Subject Code:	5B 11 COM		
Subject Name:	Information Technology For Business		
No. of Credits:	2		
No. of Contact Hours:	36		
Hours per Week:	2 Hour Theory		
Name of the Teacher:	Hebin Layola		

CORE COURSE XI: COMPUTER APPLICATION III – INFORMATION TECHNOLOGY FOR BUSINESS

COURSE OUTCOME:

After studying the course, the students shall be able to:

CO 1: Understand the role of information technology in business

CO 2: acquire knowledge in E-Commerce and its application

CO 3: acquire knowledge in information systems and Enterprise Resource Planning

CO 4: manage the office activities with the help of spreadsheet software

Unit I:

E-commerce- E-commerce, features, advantages,- difference between traditional commerce and E-commerce- components of E-commerce-B2B, B2C, C2C, C2B- process of Ecommerce (work flow)- E-governance- laws governing E-commerce- IT Act 2000, companies act 2013, GST 2017, FEMA 1999, Consumer Protection Act (brief outline only)-E-payment systems- meaning, importance, advantages, types – UPI, IMPS, Ewallets, Aadhar enabled payment system, QR Code payment, NEFT, RTGS, Netbanking, Plastic money (brief outline only) [15 Hours]

Unit II:

Business Information System- Information systems – meaning, components, business process- role of information system in business- types of information systems, Transaction Processing System, Office Automation System, Decision Support IOSystems, Knowledge Management System(brief outline only)- Management Information SystemMIS Definition-Need-Benefits-Functions-Objectives-Characteristics-Role of MIS. [15 Hours]

<u>Unit III</u>

Enterprise Resource planning-Concept & definition, features, components, levels of ERP, Benefits of ERP, Modules of ERP, Phases of ERP implementation, Limitations of ERP -Customer relationship Management System (CRM)- Supply Chain Management system (SCM)- Human Resource Management system (HRMS)- accounting information system. [10 Hours]

<u>Unit IV</u>

Spreadsheet application for business- conditional formatting- charts& diagramsLogical Functions: AND, OR,NOT, IF, IFNOT, COUNT, COUNTIF, TRUE- Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, TEXT, LEN, DOLLAR, EXACT; Financial Functions: Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, 52 INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR)- Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Regression- Date & Time Functions: DATE, DATEVALUE, DAY, DAYS360, NOW, TIME, TIMEVALUE, WORKDAY, WEEKDAY, YEAR - Lookup and Reference Functions: HLOOKUP, VLOOKUP, TRANSPOSE, GETPIVOTDATA – PIVOT TABLE – HYPERLINK. [32 Hours]

No of Weeks	Dates	Session	Торіс
	12-07-2021	1	<u>Unit I:</u> E-commerce- E-commerce, features, advantages,-
1	To 17-07-2021	2	Difference between traditional commerce and E- commerce-
		3	Components of E-commerce-B2B, B2C, C2C, C2B
	19-07-2021 To 24-07-2021	4	Process of E-commerce (work flow)
		20 July	Bakrid- Holiday
2		5	E-governance- laws governing E-commerce- IT Act 2000
		6	Companies act 2013, GST 2017, FEMA 1999
	26-07-2021	7	Consumer Protection Act (brief outline only)
3	То	8	E-payment systems- meaning, importance
	31-07-2021	9	Advantages, types
	02-08-2021	10	UPI, IMPS, Ewallets
4	02-08-2021 To	11	Aadhar enabled payment system, QR Code payment,
	10	12	NEFT, RTGS, Netbanking, Plastic money (brief outline

No of Weeks	Dates	Session	Торіс
	07-08-2021		only)
	09-08-2021	13	Class Test - Module 1
5	То	14	Unit II:
	14-08-2021	14	Business Information System
	16-08-2021	15	Information systems – meaning, components
6	To-08-2021 To	19 August	Moharam/Onam Vacation
U	21-08-2021	20 August	Onam Vacation
	21-00-2021	21 August	Onam Vacation
		23 August	Onam Vacation
	23-08-2021	24 August	Onam Vacation
7	То	25 August	Onam Vacation
	28-08-2021	26 August	Onam Vacation
		27 August	Onam Vacation
	20.00.2021	28 August	Onam Vacation
0	30-08-2021	30 August	Onam Vacation
8	To	16	Business process- role of information system in business
	04-09-2021		
	06 00 2021	17	Types of information systems
9	06-09-2021 To 11-09-2021	18	Transaction Processing System, Office Automation
9			System Decision Support Systems, Knowledge Management
		19	System(brief outline only)
	13-09-2021	20	Management Information System, MIS Definition
	To 18-09-2021	21	Need-Benefits
10		22	Functions-Objectives
		22	
	20-09-2021	23	Characteristics-Role of MIS
11	To	21 September	Sree Narayana Guru Samadhi
	25-09-2021	24	Class Test - Module 2
	27-09-2021		Unit III:
12	To	25	Enterprise Resource planning-Concept & definition
14	02-10-2021	2 October	Gandhi Jayanthi
	04-10-2021	26	Features, components
13	To	20	Levels of ERP, Benefits of ERP
15	09-10-2021	28	Modules of ERP, Phases of ERP
		29	Implementation, Limitations of ERP
	11-10-2021	14 October	Mahanavami/Study Leave
14	То	15 October	Vijayadasami/ Study Leave
	16-10-2021		Study Leave
			Study Leave
15	18-10-2021	19 October	Milad-i-Sherif/ Study Leave
			Milau-1-Billin Study Leave

No of Weeks	Dates	Session	Торіс
	To 23-10-2021		Study Leave
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
	25-10-2021		IV Semester University Examination
16	То		IV Semester University Examination
10	30-10-2021		IV Semester University Examination
	50 10 2021		IV Semester University Examination
			IV Semester University Examination
	01-11-2021		IV Semester University Examination
17	То		IV Semester University Examination
	06-11-2021	4 November	Diwali
18	08-11-2021 To	30	Supply Chain Management system (SCM)
10	13-11-2021	31	Human Resource Management system (HRMS)
19	15-11-2021 To	32	Accounting information system
	19-11-2021	33	Customer relationship Management System (CRM)
20	22-11-2021 To	34	Class Test - Module 2
	26-11-2021	35	Revision
		36	Revision
	29-11-2021		Internal Examination
21	То		Internal Examination
	03-12-2021		Internal Examination
			Internal Examination
			Internal Examination
	06 10 0001		Internal Examination
22	06-12-2021		Study Leave
22	To		Study Leave
	10-12-2021		Study Leave
			Study Leave
	13-12-2021		Study Leave Study Leave
23	То		•
	17-12-2021		Study Leave Study Leave
	20-12-2021		Study Leave
24			Study Leave
24	To		· · · · · · · · · · · · · · · · · · ·
	24-12-2021		Study Leave

Subject Code:	5B11 COM	
Subject Name:	Information Technology For Business	
No. of Credits:	2	
No. of Contact Hours:	36	
Hours per Week:	2 Hour LAB	
Name of the Teacher:	Hebin Layola	

CORE COURSE XI : COMPUTER APPLICATION III – INFORMATION TECHNOLOGY FOR BUSINESS

Unit IV:

Spreadsheet application for business- conditional formatting- charts& diagramsLogical Functions: AND, OR,NOT, IF, IFNOT, COUNT, COUNTIF, TRUE- Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, TEXT, LEN, DOLLAR, EXACT; Financial Functions: Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, 52 INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR)- Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Regression- Date & Time Functions: DATE, DATEVALUE, DAY, DAYS360, NOW, TIME, TIMEVALUE, WORKDAY, WEEKDAY, YEAR - Lookup and Reference Functions: HLOOKUP, VLOOKUP, TRANSPOSE, GETPIVOTDATA – PIVOT TABLE – HYPERLINK. [32 Hours]

Recommended practical: MS Excel

- 1. Conditional Cell Formatting
- 2. Analysis and presentation of data using charts in Excel
- 3. Usage of all Excel Functions in specified in syllabus
- 4. PIVOT TABLE, Regression

No of Weeks	Dates	Session	Торіс
	12-07-2021	1	Spreadsheet application for business- conditional
1	То	2	formatting- Charts& diagrams
	17-07-2021	3	Logical Functions: AND, OR, ,
	10.07.0001	4	NOT, IF, IFNOT
	19-07-2021	20 July	Bakrid- Holiday
2	To	5	COUNT, COUNTIF, TRUE
	24-07-2021	6	Text Functions: UPPER, LOWER,
	26-07-2021	7	LEFT, RIGHT, TRIM,
3	То	8	TEXT, LEN, DOLLAR
	31-07-2021	9	EXACT; Financial Functions
	02-08-2021	10	Simple Interest (PMT, NPER, 52 INTRATE)
4	То	11	Present Value, Net Present Value
	07-08-2021	12	Future Value (PV, NPV, FV)
	09-08-2021	13	Internal Rate of Return (IRR, MIRR
5	То		
	14-08-2021	14	Statistical Functions: Mean, Median
		15	Mode, Standard Deviation
(16-08-2021	19 August	Moharam/Onam Vacation
6	To	20 August	Onam Vacation
	21-08-2021	21 August	Onam Vacation
		23 August	Onam Vacation
	23-08-2021	24 August	Onam Vacation
7	То	25 August	Onam Vacation
,	28-08-2021	26 August	Onam Vacation
	20 00 2021	27 August	Onam Vacation
		28 August	Onam Vacation
	30-08-2021	30 August	Onam Vacation
8	То	16	Correlation, Regression
	04-09-2021		
	06-09-2021	17	Date & Time Functions
9	То	18	DAY, DAYS360
	11-09-2021	19	DATE, DATEVALUE
10	13-09-2021	20	NOW, TIME, TIMEVALUE, WORKDAY

No of Weeks	Dates	Session	Торіс
	То	21	WEEKDAY, YEAR
	18-09-2021	22	Functions: HLOOKUP
	20-09-2021	23	TRANSPOSE
11	То	21 September	Sree Narayana Guru Samadhi
	25-09-2021	24	Lookup and Reference
	27-09-2021	25	VLOOKUP
12	To 02-10-2021	2 October	Gandhi Jayanthi
	04-10-2021	26	PIVOT
13	То	27	GETPIVOTDATA
	09-10-2021	28	TABLE
	11-10-2021	29	HYPERLINK
14	То	14 October	Mahanavami/Study Leave
14	16-10-2021	15 October	Vijayadasami/ Study Leave
			Study Leave
	18-10-2021 To 23-10-2021		Study Leave
		19 October	Milad-i-Sherif/ Study Leave
15			Study Leave
			IV Semester University Examination IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
	25 10 2021		IV Semester University Examination
16	25-10-2021 To		IV Semester University Examination
16	То 30-10-2021		IV Semester University Examination
	30-10-2021		IV Semester University Examination
			IV Semester University Examination
	01-11-2021		IV Semester University Examination
17	То	20	IV Semester University Examination
	06-11-2021	30 4 November	Depreciation (DB, DDB, VDB) Diwali
	08-11-2021		
18	08-11-2021 То	31	Revision
10	13-11-2021	32	Model Exam

No of Weeks	Dates	Session	Торіс
19	15-11-2021 To 19-11-2021	33	Revision
		34	Model Exam
20	22-11-2021 To	35	Revision
	26-11-2021	36	Lab Internal Exam
			Internal Examination
	29-11-2021		Internal Examination
21	То		Internal Examination
21	03-12-2021		Internal Examination
	03-12-2021		Internal Examination
			Internal Examination
			Internal Examination
	06-12-2021		Study Leave
22	To 10-12-2021		Study Leave
			Study Leave
			Study Leave
	13-12-2021 To 17-12-2021		Study Leave
			Study Leave
23			Study Leave
	20-12-2021		Study Leave
24	То		Study Leave
	24-12-2021		Christmas Vacation
			Christmas Vacation
			Christmas Vacation
			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation
			Christmas Vacation