

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 Finance

(2019 – 22)

SEMESTER - V

ACADEMIC YEAR - (2021-22)

V Semester Department (2019 - 22)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	5B07 COM BUSINESS RESEARCH METHODOLOGY	ATHIRA P	4
2.	5B08 COM INCOME TAX LAW AND PRACTICE	ALPHONSA	5
3.	5B09 COM COST ACCOUNTING	SRUTHI THERES ABRAHAM	5
4.	5B10 COM BANKING PRINCIPLES AND OPERATIONS	ANJU K POULOSE	5
5.	5B11 COM GOODS AND SERVICE TAX	SOJI	4
6.	OPEN COURSE		
	SRUTHI THERES ABRAHAM		

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	COST ACCOUNTING	INCOME TAX	BANKING	RESEARCH	GST
2	INCOME TAX	OPEN COURSE	RESEARCH	BANKING	COST ACCOUNTING
3	COST ACCOUNTING	OPEN COURSE	INCOME TAX	GST	BANKING
4	RESEARCH	BANKING	INCOME TAX	GST	COST ACCOUNTING
5	BANKING	COST ACCOUNTING	RESEARCH	GST	INCOME TAX

Subject Code:	5B07COM
Subject Name:	BUSINESS RESEARCH METHODS
No. of Credits:	3
No. of Contact Hours:	72
Hours per Week:	4
Name of the Teacher:	ATHIRA P

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. Saravanel: Research Methodology

4. O.R. Krishnaswamy & M. Ranganatham: Methodology of research in Social Sciences, Himalaya Publishing House
5. Shashi K Gupta & Praneet Rang: Business Research Methods, Kalyani Publishers
6. L.R. Potti: A text book of Business Research Methods, Yamuna Publications

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	12-07-2021 To 17-07-2021	1	Business Research Introduction –Definition
		2	Features & nature of Business Research
		3	Limitations of Business Research
		4	Importance of Business Research
		5	Role of Business Research
2	19-07-2021 To 24-07-2021	6	Aims of Social Research
		20 July	Bakrid- Holiday
		7	Types of Research –Basic/Pure /Fundamental Research
		8	Applied Research–Diff.Between Applied and Pure Research
3	26-07-2021 To 31-07-2021	9	Exploratory Research and Techniques
		10	Descriptive Research and Techniques
		11	Experimental Research and Techniques
		12	Qualitative Research and Techniques
		13	Quantitative Research Techniques
4	02-08-2021 To 07-08-2021	14	Diff.betw. Qualitative &Quantitative Research
		15	Research Process - 13 Steps
		16	Unit Test- 1
		17	Research problem - Sources of research problem
		18	Research design-meaning & definition -importance
5	09-08-2021 To 14-08-2021	19	Features of research design -need for research design
		20	Steps in developing research design
		21	Sample design concept and terms -characteristics
		22	Steps in sampling design
		23	Types of sample design /methods or techniques of sampling

No of Weeks	Dates	Session	Topic
		24	Types of sample design /methods or techniques of sampling
6	16-08-2021 To 21-08-2021	25	Unit test 2
		26	Sampling error and non-sampling error
		27	Data Collection –Primary and Secondary Data
		19 August	Moharam/Onam Vacation
		20 August	Onam Vacation
		21 August	Onam Vacation
7	23-08-2021 To 28-08-2021	23 August	Onam Vacation
		24 August	Onam Vacation
		25 August	Onam Vacation
		26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
8	30-08-2021 To 04-09-2021	30 August	Onam Vacation
		28	Primary Data –Tools
		29	Primary data Techniques, Advantage, Limitation
		30	Secondary Data- Tools
		31	Secondary Techniques, Advantage, Limitation
9	06-09-2021 To 11-09-2021	32	Observation -types -features
		33	Types of surveys
		34	Questionnaire –Types and Format
		35	Schedule, Difference between Questionnaire and schedule
		36	Interview -types
10	13-09-2021 To 18-09-2021	37	Precautions to be taken before using secondary data
		38	Unit test 3
		39	Hypothesis –Definition and Meaning
		40	Testing of Hypothesis - Procedure
		41	Type 1 and Type 2 Errors- Null Hypothesis and Alternate Hypothesis
11	20-09-2021 To 25-09-2021	42	Level of Significance and Testing Region
		21 September	Sree Narayana Guru Samadhi
		43	Data Processing –Processing Operations or Stages
		44	Editing
12	27-09-2021	45	Coding
		46	Classifications

No of Weeks	Dates	Session	Topic
	To 02-10-2021	47	Tabulation
		48	Importance and Problems of Data Processing
		49	Graphic Presentation of Data
		2 October	Gandhi Jayanthi
13	04-10-2021 To 09-10-2021	50	Tables – Types (Simple & Complex)
		51	Charts –Types –Line Diagram-Squares
		52	Multiple Bar –Percentage Bar-Simple Bar
		53	Graph –Types –Histograms - Frequency Curve
		54	Frequency Polygon- Ogives -
14	11-10-2021 To 16-10-2021	55	Norms of using Graphs
		56	Characteristics & Importance of Research Report
		14 October	Mahanavami/Study Leave
		15 October	Vijayadashami/ Study Leave
15	18-10-2021 To 23-10-2021		Study Leave
		19 October	Milad-i-Sherif/ Study Leave
			Study Leave
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
16	25-10-2021 To 30-10-2021		IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
17	01-11-2021 To 06-11-2021		IV Semester University Examination
			IV Semester University Examination
		57	Unit test 4
		4 November	Diwali
18	08-11-2021 To 13-11-2021	58	Qualities Of a Good Report
		59	Types Of Reports
		60	Ingredients Of Report
		61	Preparation Of Research Report- Precautions
		62	Planning Report Writing
		63	Factors Affecting Report Presentation

No of Weeks	Dates	Session	Topic
19	15-11-2021 To 19-11-2021	64	Format Of a Research Report
		65	Layout Of Research Report- Prefatory Items, Main Body, Terminal Items.
		66	Stages Of Report Presentation
		67	Revision
		68	Revision
20	22-11-2021 To 26-11-2021	69	Revision
		70	Old questions discussion
		71	Old question discussion
21	29-11-2021 To 03-12-2021	72	Old question discussion
			Internal Examination
			Internal Examination
			Internal Examination
			Internal Examination
22	06-12-2021 To 10-12-2021		Internal Examination
			Study Leave
			Study Leave
			Study Leave
23	13-12-2021 To 17-12-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
24	20-12-2021 To 24-12-2021		Study Leave
			Study Leave
			Study Leave
			Christmas Vacation
25			Christmas Vacation
			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:	6
Name of the Teacher:	ALPHONSA MATHEW

SYLLABUS

CORE COURSE VIII: INCOME TAX LAW AND PRACTICE

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

COURSE OUTCOME

After studying this course, 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

Unit I :

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 profession – 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)

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.Kapil Singhania

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	12-07-2021 To 17-07-2021	1	Introduction to Income Tax-evolution
		2	Income Tax Act 1961
		3	Finance Act-Income Tax Rules 1962
		4	Definition of different terms
		5	Agricultural Income-Capital and revenue receipts
		6	Expenditure and losses
2	19-07-2021 To 24-07-2021	7	Residence and Incidence of tax
		20 July	Bakrid- Holiday
		8	Determination of residential status of different types of assesses
		9	Problems
		10	Scope of TI-incomes exempt from tax
		11	Problems-computation-tax holiday
3	26-07-2021 To 31-07-2021	12	Incomes included under salary
		13	Allowances-perquisites and their valuation
		14	Profits in lieu of salary
		15	PF
		16	Computation of income from salary
		17	Basis of charge of income from house property
4	02-08-2021 To 07-08-2021	18	AV in different cases
		19	Self occupied-let out-vacancy and unrealised rent
		20	deductions
		21	Computation of income from house property
		22	Profits and gains of business or profession- meaning
		23	Profession-vocation
5	09-08-2021 To 14-08-2021	24	basis of charge
		25	general principles
		26	Deduction in computing business income
		27	Computation of profits from business
		28	Deduction in computing professional income
		29	problems
6	16-08-2021 To	30	problems
		31	Computation of gains from profession
		32	problems

No of Weeks	Dates	Session	Topic
	21-08-2021	19 August	Moharam/Onam Vacation
		20 August	Onam Vacation
		21 August	Onam Vacation
7	23-08-2021 To 28-08-2021	23 August	Onam Vacation
		24 August	Onam Vacation
		25 August	Onam Vacation
		26 August	Onam Vacation
		27 August	Onam Vacation
8	30-08-2021 To 04-09-2021	28 August	Onam Vacation
		30 August	Onam Vacation
		33	problems
		34	depreciation
		35	Block of assets
9	06-09-2021 To 11-09-2021	36	problems
		37	problems
		38	WDV method
		39	problems
		40	problems
10	13-09-2021 To 18-09-2021	41	Capital gain-basis of charge
		42	problems
		43	problems
		44	Capital asset
		45	Short term and long term
11	20-09-2021 To 25-09-2021	46	transfer
		47	problems
		48	problems
		49	Capital gain in special cases
		50	problems
12	27-09-2021 To	21 September	Sree Narayana Guru Samadhi
		51	Exemption from capital gains
		52	Computation of income from capital gain
		53	problems
12	27-09-2021 To	54	problems
		55	problems
		56	problems
		57	problems

No of Weeks	Dates	Session	Topic
	02-10-2021	58	problems
		59	problems
		2 October	Gandhi Jayanthi
13	04-10-2021 To 09-10-2021	60	Income from other sources
		61	Basis of charge
		62	General and specific items of income
		63	problems
		64	problems
		65	problems
14	11-10-2021 To 16-10-2021	66	problems
		67	problems
		68	problems
		14 October	Mahanavami/Study Leave
		15 October	Vijayadasami/ Study Leave
15	18-10-2021 To 23-10-2021		Study Leave
		19 October	Milad-i-Sherif/ Study Leave
			Study Leave
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
16	25-10-2021 To 30-10-2021		IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
17	01-11-2021 To 06-11-2021		IV Semester University Examination
			IV Semester University Examination
		69	problems
		4 November	Diwali
		70	Interest on securities
18	08-11-2021 To	71	Deductions allowable
		72	problems
		73	problems
		74	problems

No of Weeks	Dates	Session	Topic
	13-11-2021	75	problems
		76	problems
		77	Computation of income from other sources
19	15-11-2021 To 19-11-2021	78	problems
		79	problems
		80	problems
		81	problems
		82	problems
		83	Unit Wise test-Unit 1
20	22-11-2021 To 26-11-2021	84	Unit Wise test-Unit 2
		85	Unit Wise test-Unit 3
		86	Unit Wise test-Unit 4
		87	Unit Wise test-Unit 5
		88	Revision
		89	Previous year question paper discussion
21	29-11-2021 To 03-12-2021	90	Final round of revision
			Internal Examination
			Internal Examination
			Internal Examination
			Internal Examination
			Internal Examination
22	06-12-2021 To 10-12-2021		Internal Examination
			Study Leave
			Study Leave
			Study Leave
23	13-12-2021 To 17-12-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
24	20-12-2021 To 24-12-2021		Study Leave
			Study Leave
			Study Leave
			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	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)

Unit III:

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

Unit V:

Methods of Costing –Job costing, batch costing, unit costing, Process costing: features – typical process industries - process accounts- normal loss and scrap- abnormal loss and gain – Explanation on Joint products and by products – Contract costing: Special features- Cost plus contract- Escalation clause- Sub contract- Retention money- Treatment of cost of plant – Profit on incomplete contract. (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

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	12-07-2021 To 17-07-2021	1	Introduction to Cost Accounting
		2	Concepts
		3	Objectives and advantages
		4	Financial Accounting and Cost Accounting
		5	Elements of cost
		6	Elements of cost
2	19-07-2021 To 24-07-2021	7	Cost classification
		20 July	Bakrid- Holiday
		8	Cost classification
		9	Cost centre and cost unit-
		10	Preparation of cost sheet
		11	Class Test
3	26-07-2021 To 31-07-2021	12	Materials - Concepts
		13	Centralized buying
		14	Advantages and disadvantages of centralized buying
		15	Purchase procedure
		16	Store records – Bin card and stores ledger
		17	FIFO
4	02-08-2021 To 07-08-2021	18	FIFO
		19	FIFO
		20	LIFO
		21	LIFO
		22	Simple Average
		23	Weighted Average
5	09-08-2021 To 14-08-2021	24	Weighted Average
		25	Stock levels- EOQ
		26	ABC Analysis, VED Analysis
		27	Essentials steps for material control
		28	Class Test

No of Weeks	Dates	Session	Topic
		29	Labour: - Concepts
6	16-08-2021 To 21-08-2021	30	Time keeping.
		31	Time booking
		32	Wage system -Time rate
		19 August	Moharam/Onam Vacation
		20 August	Onam Vacation
		21 August	Onam Vacation
7	23-08-2021 To 28-08-2021	23 August	Onam Vacation
		24 August	Onam Vacation
		25 August	Onam Vacation
		26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
8	30-08-2021 To 04-09-2021	30 August	Onam Vacation
		33	Time Rate
		34	Piece rate
		35	Piece Rate
		36	Taylor's differential piece rate system
		37	Halsey Plan
9	06-09-2021 To 11-09-2021	38	Halsey Plan
		39	Rowan Plan
		40	Rowan Plan
		41	Treatment of idle time - overtime
		42	Labour turnover meaning and causes. (theory only)
		43	Class Test
10	13-09-2021 To 18-09-2021	44	Over heads: - Concepts
		45	Classification, Allocation and apportionment
		46	Direct Method
		47	Simultaneous equation method
		48	Step ladder method
		49	Repeated distribution method-
11	20-09-2021	50	Absorption of overheads -Labour hour rate

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

No of Weeks	Dates	Session	Topic
	30-10-2021		IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
17	01-11-2021 To 06-11-2021		IV Semester University Examination
			IV Semester University Examination
		69	Process Accounts
		4 November	Diwali
		70	Process Accounts
		71	Normal loss and scrap
18	08-11-2021 To 13-11-2021	72	Normal loss and Scrap
		73	Normal loss and scrap
		74	Abnormal loss and gain
		75	Abnormal loss and gain
		76	Explanation on Joint products and by products
		77	Contract costing: Special features
19	15-11-2021 To 19-11-2021	78	Cost plus contract
		79	Cost plus contract
		80	Escalation clause
		81	Escalation clause
		82	Sub contract
		83	Retention money
20	22-11-2021 To 26-11-2021	84	Treatment of cost of plant
		85	Profit on incomplete contract.
		86	Profit on incomplete contract.
		87	Revision
		88	Revision
		89	Revision
21	29-11-2021 To 03-12-2021	90	Revision
			Internal Examination
			Internal Examination
			Internal Examination
			Internal Examination

No of Weeks	Dates	Session	Topic
			Internal Examination
22	06-12-2021 To 10-12-2021		Internal Examination
			Study Leave
			Study Leave
			Study Leave
			Study Leave
23	13-12-2021 To 17-12-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
24	20-12-2021 To 24-12-2021		Study Leave
			Study Leave
			Study Leave
			Christmas Vacation
			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation
			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:	Anju k Paulose

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 monetary system

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

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

Unit I :

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)

Unit II :

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

Unit III:

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

(20 Hours)

Unit IV:

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—Digital banking – Payment Gateways – Supply chain finance – Retail lending – Sale of third party products – Sarfaesi —Direct benefit transfer .(a brief outline of all the terminologies)
(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

TEACHING SCHEDULE

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

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

No of Weeks	Dates	Session	Topic
		48	Types
		49	Endorsement
11	20-09-2021 To 25-09-2021	50	Types
		21 September	Sree Narayana Guru Samadhi
		51	Banking ombudsman
		52	Banking ombudsman
		53	Banking ombudsman
		54	Revision
12	27-09-2021 To 02-10-2021	55	Class test
		56	Loans and advances
		57	Principles of sound Lending
		58	Loan
		59	Cash credit
		2 October	Gandhi Jayanthi
13	04-10-2021 To 09-10-2021	60	Overdraft
		61	Consortium advances
		62	Modes of creating charges
		63	Lien
		64	pledge
		65	Hypothecation
14	11-10-2021 To 16-10-2021	66	mortgage
		67	guarantee
		68	guarantee
		14 October	Mahanavami/Study Leave
		15 October	Vijayadasami/ Study Leave
			Study Leave
15	18-10-2021 To 23-10-2021		Study Leave
		19 October	Milad-i-Sherif/ Study Leave
			Study Leave
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
16	25-10-2021 To 30-10-2021		IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination

No of Weeks	Dates	Session	Topic
			IV Semester University Examination
			IV Semester University Examination
17	01-11-2021 To 06-11-2021		IV Semester University Examination
			IV Semester University Examination
		69	Revision
		4 November	Diwali
		70	Class test
		71	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— Digital banking – Payment Gateways – Supply chain finance – Retail lending – Sale of third party products – Sarfaesi —Direct benefit transfer
18	08-11-2021 To 13-11-2021	72	Technology in Banking
		73	Need and importance
		74	Online/ internet Banking
		75	IBC
		76	Mobile application banking
		77	Core banking
19	15-11-2021 To 19-11-2021	78	RTGS
		79	NEFT
		80	IMPS
		81	MCLR
		82	MSME
		83	TReDS – BASEL NORMS
20	22-11-2021 To 26-11-2021	84	NPA monitoring and recovery
		85	Digital banking
		86	Payment Gateways
		87	Supply chain finance
		88	Retail lending
		89	Sale of third party products
21	29-11-2021 To 03-12-2021	90	Direct benefit transfer
			Internal Examination
			Internal Examination
			Internal Examination

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

Subject Code:	5B11COM
Subject Name:	GOODS AND SERVICE TAX
No. of Credits:	04
No. of Contact Hours:	72
Hours per Week:	4
Name of the Teacher:	Sojimol P J

CORE COURSE XI : FINANCE III – GOODS AND SERVICE TAX

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5B11 COM	4	4	3

COURSE OUTCOME

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

CO 1: understand the basic concept of GST.

CO 2: Explain how GST is levied and collected.

CO 3: describe IGST, its levy and collection

CO 4: familiarise with the preparation of invoice and filing of return under GST

Unit I:

Basic concepts-(Salient features , Benefits, GST Network, Taxes subsumed, Why GST)-
 Scope of Supply- important definitions supply analysis (basics)- Necessary elements that
 constitute supply under GST Act- Types of supply concept of supplier and recipient
 under GST Law - Goods under GST Act 2017 (over view)-Activities treated as supply of
 goods as Schedule II of GST Act- Services under GST Act- Activities treated as supply of
 services as per Schedule II of under GST Act

(15 Hours)

Unit II:

Levy and collection - taxable event under GST- Concept of levy and collection of GST - Reverse charge mechanism (Basics)- composite supply, principal supply, mixed supply – composition levy and exemption - Provisions relating to composition scheme under GST Act, Rules required for opting composition scheme- conditions and restrictions for composition levy

(10 Hours)

Unit III

Time of Supply- Goods- need to determine TOS- terms like supplier, Recipient, Reverse charge, Time limit for issue of invoice in respect of goods- section 12- services : section 13,13(1),13(2) Place of service - Goods - section 10(1) and 10(2) services -section 12(1) and 12(2) – problem- Questions

(16 Hours)

Unit IV

Integrated GST - IGST and taxable event - levy and collection (only section 5(1) excluding import) - interstate supplies and intra state supplies (Basic view) central Govt.,s power to grant exemption - Sections 6(1) , 6(2),6(3)- Input tax credit- Concept of ITC - conditions to be satisfied for taking ITC - Registration - Persons liable for registration I section 22(1),(2)a] - persons not liable for registration(Section

23)- Compulsory registration (Section 24)Registration procedure in brief- Provision relating to cancellation of registration Section 29(1)

(15 Hours)

Unit V

Tax invoice and Return filing - Provisions and Rules relating to Dr and Cr note- Section 31(1),(2),(3),(4),(5)- Basic journal entries -Accounts and records- Problems questions (Interstate and intra state) - Return filing - tax payment and refund (an over view) - Provisions relating to furnishing of returns (section 39(1)- Methods of tax paymentsection 49(1)- Refund basics section 54(1)

(16 Hours)

Books for Reference:

Beginners's guide to GST - Dr Vandana Bangra & Dr yogendra
 BangaraTaxmann's GST ready reckoner
 Indirect tax - Vineeth Sodhani
 Indirect tax - Muhammed
 Rafi Syed

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	12-07-2021 To 17-07-2021	1	Unit I: Basic concepts-(Salient features , , - i)- - - -
		2	Benefits, GST Network
		3	Taxes subsumed, Why GST)
		4	important definitions supply analysis (basics
		5	- Scope of Supply
2	19-07-2021 To 24-07-2021	6	Necessary elements that constitute supply under GST Act
		20 July	Bakrid- Holiday
		7	Types of supply concept of supplier and recipient under GST Law
		8	Goods under GST Act 2017 (over view)-
3	26-07-2021 To	9	Activities treated as supply of goods as Schedule II of GST Act
		10	Services under GST Act
		11	Activities treated as supply of services as per Schedule II of under GST Act

No of Weeks	Dates	Session	Topic
	31-07-2021	12	Activities treated as supply of services as per Schedule II of under GST Act
		13	Activities treated as supply of services as per Schedule II of under GST Act
		14	seminars
4	02-08-2021 To 07-08-2021	15	Class test
		16	Unit II: Levy and collection - taxable event under GST
		17	Concept of levy and collection of GST
		18	Reverse charge mechanism (Basics
		19	composite supply,
5	09-08-2021 To 14-08-2021	20	principal supply, mixed supply
		321	composition levy and exemption
		22	Provisions relating to composition scheme under GST Act,
		23	Rules required for opting composition scheme
		24	conditions and restrictions for composition levy
6	16-08-2021 To 21-08-2021	25	Class test
		26	Unit III Time of Supply- Goods
		27	Goods- need to determine TOS
		19 August	Moharam/Onam Vacation
		20 August	Onam Vacation
		21 August	Onam Vacation
		23 August	Onam Vacation
7	23-08-2021 To 28-08-2021	24 August	Onam Vacation
		25 August	Onam Vacation
		26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
		30 August	Onam Vacation
8	30-08-2021 To	28	Goods- need to determine TOS
		29	Goods- need to determine TOS

No of Weeks	Dates	Session	Topic
	04-09-2021	30	terms like supplier, Recipient, Reverse charge, Time limit for issue of invoice in respect of goods
		31	terms like supplier, Recipient, Reverse charge, Time limit for issue of invoice in respect of goods
		32	terms like supplier, Recipient, Reverse charge, Time limit for issue of invoice in respect of goods
9	06-09-2021 To 11-09-2021	33	terms like supplier, Recipient, Reverse charge, Time limit for issue of invoice in respect of goods
		34	section 12- services : section 13,13(1),13(2) Place of service
		35	Goods - section 10(1) and 10(2) services -section 12(1) and 12(2)
		36	Goods - section 10(1) and 10(2) services -section 12(1) and 12(2)
		37	Goods - section 10(1) and 10(2) services -section 12(1) and 12(2)
10	13-09-2021 To 18-09-2021	38	problem- Questions
		39	problem- Questions
		40	problem- Questions
		41	Class test
		42	Unit IV Integrated GST
11	20-09-2021 To 25-09-2021	43	IGST and taxable event
		21 September	Sree Narayana Guru Samadhi
		44	levy and collection (only section 5(1) excluding import)
		45	levy and collection (only section 5(1) excluding import)
		46	levy and collection (only section 5(1) excluding import)
		47	interstate supplies and intra state supplies (Basic view) central Govt., power to grant exemption - Sections 6(1) , 6(2),
		48	interstate supplies and intra state supplies (Basic view) central Govt. power to grant exemption - Sections 6(1) , 6(2),
		49	Input tax credit- Concept of ITC - conditions to be satisfied for taking lrc
		2 October	Gandhi Jayanthi
13	04-10-2021 To 09-10-2021	50	6(3)- - Registration - Persons liable for registration I section 22(1),(2),(3) and (a)]
		51	6(3)- - Registration - Persons liable for registration I section 22(1),(2),(3) and (a)]
		52	persons not liable for registration(Section 23

No of Weeks	Dates	Session	Topic
		53	Compulsory registration (Section 24)Registration procedure in brief- Provisionrelating to cancellation of registration Section 29(1)
14	11-10-2021 To 16-10-2021	54	Compulsory registration (Section 24)Registration procedure in brief- Provisionrelating to cancellation of registration Section 29(1)
		55	Compulsory registration (Section 24)Registration procedure in brief- Provisionrelating to cancellation of registration Section 29(1)
		56	Class test
		14 October	Mahanavami/Study Leave
		15 October	Vijayadasami/ Study Leave
			Study Leave
15	18-10-2021 To 23-10-2021		Study Leave
		19 October	Milad-i-Sherif/ Study Leave
			Study Leave
			IV Semester University Examination
			IV Semester University Examination
16	25-10-2021 To 30-10-2021		IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
17	01-11-2021 To 06-11-2021		IV Semester University Examination
			IV Semester University Examination
		4 November	Diwali
		57	Unit V Tax invoice and Return filing
18	08-11-2021 To 13-11-2021	58	Provisions and Rules relating to Dr and Cr note
		59	Section 31(1),(2),(3),(4),(5)- Basic journal entries
		60	Accounts and records- Problems questions
		61	(Interstate and intra state) - Return filing - tax payment and refund (an over view)
18		62	(Interstate and intra state) - Return filing - tax payment and refund (an over view)
		63	Provisions relating to furnishing of returns (section 39(1
19			

No of Weeks	Dates	Session	Topic
	15-11-2021 To 19-11-2021	64	Provisions relating to furnishing of returns (section 39(1
		65	Methods of tax paymentsection 49(1)-
		66	Methods of tax paymentsection 49(1)-
20	22-11-2021 To 26-11-2021	67	Methods of tax paymentsection 49(1)-
		68	Refund basics section 54(1)
		69	Refund basics section 54(1)
		70	seminars
21	29-11-2021 To 03-12-2021	71	seminars
		72	Class test
			Internal Examination
			Internal Examination
			Internal Examination
22	06-12-2021 To 10-12-2021		Internal Examination
			Study Leave
			Study Leave
			Study Leave
23	13-12-2021 To 17-12-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
24	20-12-2021 To 24-12-2021		Study Leave
			Study Leave
			Study Leave
			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation
			Christmas Vacation
			Christmas Vacation

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

SYLLABUS

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.

Theory and problems may be in the ratio of 30% and 70% respectively)Reference Books:

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

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	12-07-2021 To 17-07-2021	1	Introduction: Basic accounting concepts
		2	Kinds of accounts
2	19-07-2021 To 24-07-2021	3	Double entry book keeping
		20 July	Bakrid- Holiday
		4	Basic Accounting principles
3	26-07-2021 To 31-07-2021	5	Rules of debit and credit
		6	Class test
4	02-08-2021 To 07-08-2021	7	Journal – important terms
		8	Preparation of journal
5	09-08-2021 To 14-08-2021	9	Preparation of journal
		10	Problem
6	16-08-2021 To 21-08-2021	11	Ledger
		12	Problem
		19 August	Moharam/Onam Vacation
		20 August	Onam Vacation
		21 August	Onam Vacation
7	23-08-2021 To 28-08-2021	23 August	Onam Vacation
		24 August	Onam Vacation
		25 August	Onam Vacation
		26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
8	30-08-2021 To 04-09-2021	30 August	Onam Vacation
		13	Class test
		14	Subsidiary books – cash book
9	06-09-2021 To 11-09-2021	15	Single column cash book
		16	Problem

No of Weeks	Dates	Session	Topic
10	13-09-2021 To 18-09-2021	17	Double column cash book
		18	Problem
11	20-09-2021 To 25-09-2021	19	Sales book
		21 September	Sree Narayana Guru Samadhi
12	27-09-2021 To 02-10-2021	20	Purchase book
		21	Sales return book
		22	Purchase return book
13	04-10-2021 To 09-10-2021	2 October	Gandhi Jayanthi
		23	Class test
14	11-10-2021 To 16-10-2021	24	Trail balance
		25	Problem
		26	Problem
		14 October	Mahanavami/Study Leave
15	18-10-2021 To 23-10-2021	15 October	Vijayadasami/ Study Leave
			Study Leave
			Study Leave
		19 October	Milad-i-Sherif/ Study Leave
			Study Leave
16	25-10-2021 To 30-10-2021		IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
17	01-11-2021 To 06-11-2021		IV Semester University Examination
			IV Semester University Examination
		27	Problem
		4 November	Diwali
18	08-11-2021	28	Class Test
		29	Balance Sheet

No of Weeks	Dates	Session	Topic
	To 13-11-2021	30	Problem
19	15-11-2021 To 19-11-2021	31	Problem
		32	Problem
20	22-11-2021 To 26-11-2021	33	Class Test
		34	Revision
		35	Revision
21	29-11-2021 To 03-12-2021	36	Revision
			Internal Examination
			Internal Examination
			Internal Examination
			Internal Examination
22	06-12-2021 To 10-12-2021		Internal Examination
			Study Leave
			Study Leave
			Study Leave
			Study Leave
23	13-12-2021 To 17-12-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
24	20-12-2021 To 24-12-2021		Study Leave
			Study Leave
			Study Leave
			Christmas Vacation
			Christmas Vacation
25			Christmas Vacation
			Christmas Vacation
			Christmas Vacation
			Christmas Vacation