

DON BOSCO ARTS & SCIENCE COLLEGE

ANGADIKADAVU

(Affiliated to Kannur University Approved by Government of Kerala)

ANGADIKADAVU P.O., IRITTY, KANNUR – 670706



COURSE PLAN

Department Of Management Studies

(2019 – 22)

SEMESTER - V

ACADEMIC YEAR - (2021-22)

V Semester BBA (2019 - 22)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	5B10BBA - Business Research Methods	Athira P	5
2.	5B11BBA - Accounting For Management	Meenu Maria & Vidya KP	6
3.	5B12BBA - Advanced Financial Management	Sunitha Ks	6
4.	5B13BBA - Income Tax Law And Practice	Jisna Mathew	6
5.	5D03BBA E- Commerce	Athira P	2
	Name of Class Incharge	Meenu Maria Tom	

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	Accounting For Management	Accounting For Management	Advanced Financial Management	Income Tax Law And Practice	Business Research Methods
2	Accounting For Management	Open Course	Business Research Methods	Income Tax Law And Practice	Advanced Financial Management
3	Business Research Methods	Open Course	Advanced Financial Management	Income Tax Law And Practice	Advanced Financial Management
4	Accounting For Management	Business Research Methods	Income Tax Law And Practice	Accounting For Management	Advanced Financial Management
5	Accounting For Management	Income Tax Law And Practice	Income Tax Law And Practice	Advanced Financial Management	Business Research Methods
6	Accounting For Management	Advanced Financial Management	Business Research Methods	Income Tax Law And Practice	Income Tax Law And Practice

Subject Code:	5B10BBA
Subject Name:	BUSINESS RESEARCH METHODS
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	ATHIRA P

Module I: Introduction to research- Definition – Features –Scope of Research – Types of Research: Basic, Applied, Exploratory, Descriptive, Experimental Research, Quantitative and Qualitative-Research Process - Steps in Research (15Hrs)

Module II: Research problem - Sources of research problem- Data collection- Primary and Secondary Data, Tools and techniques for collection of Data: Observational and Survey Methods – Questionnaire – Schedule, Difference between Questionnaire and schedule. (25 Hrs)

Module III: Research design–Meaning, Importance-Sampling Design: Selection of Appropriate Statistical Techniques: Probability: Cluster, Stratified, Systematic, Quota, Non probability: judgemental, Convenience, snowball -Attitude measurement techniques. (30 Hrs)

Module IV Report writing- Types of Reports, Contents, stages of Report writing- Footnote-Bibliography (20Hrs)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	12-07-2021 To 17-07-2021	1	Business Research Introduction –Definition
		2	Features of Business Research
		3	Nature of Business Research
		4	Importance of Business Research
		5	Role of Business Research
		6	Aims of Social Research
2	19-07-2021 To 24-07-2021	7	Limitations of Business Research
		20 July	Bakrid- Holiday
		8	Types of Research –Basic/Pure /Fundamental Research
		9	Applied Research–Diff.Between Applied and Pure Research
		10	Exploratory Research and Techniques
		11	Descriptive Research and Techniques
3	26-07-2021 To 31-07-2021	12	Experimental Research and Techniques
		13	Qualitative Research and Techniques
		14	Quantitative Research Techniques
		15	Diff.betw.Qualitative &Quantitative Research
		16	Research Process - 13 Steps
		17	Unit Test- 1
4	02-08-2021 To 07-08-2021	18	Research problem - Sources of research problem
		19	Research design-meaning & definition -importance
		20	Features of research design -need for research design
		21	Steps in developing research design
		22	Sample design concept and terms -characteristics
		23	Steps in sampling design
5	09-08-2021 To 14-08-2021	24	Types of sample design /methods or techniques of sampling
		25	Types of sample design /methods or techniques of sampling
		26	Types of sample design /methods or techniques of sampling
		27	Sampling error and non-sampling error
		28	Data Collection –Primary and Secondary Data
		29	Primary Data –Tools –TechniquesAvdantage,Limitation
6	16-08-2021 To 21-08-2021	30	Secondary Data- Tools –Techniques,Advntge,Limitation
		31	Questionnaire –Types and Format
		32	Schedule, Difference between Questionnaire and

No of Weeks	Dates	Session	Topic
			schedule
		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	Unit Test 2
		34	Measurement –Meaning and Definition
		35	Functions & Characteristics of Measurement
		36	Measurement Process and Techniques ,Difficulties
		37	Scaling –Introduction and Types of Scales
9	06-09-2021 To 11-09-2021	38	Nominal Scale
		39	Ordinal Scale - Interval Scale- Ratio Scale
		40	Process of Scaling
		41	Construction Techniques of Scales
		42	Crieteria of a Good Scale
		43	Scaling Techniques
10	13-09-2021 To 18-09-2021	44	Scaling Techniques
		45	Unit Test 3
		46	Hypothesis –Definition and Meaning
		47	Testing of Hypothesis - Procedure
		48	Type 1 and Type 2 Errors- Null Hypothesis and Alternate Hypothesis
		49	Level of Significance and Testing Region
11	20-09-2021 To 25-09-2021	50	Data Processing –Processing Operations or Stages
		21 September	Sree Narayana Guru Samadhi
		51	Editing
		52	Coding
		53	Classifications
		54	Tabulation
12	27-09-2021 To 02-10-2021	55	Importance and Problems of Data Processing
		56	Graphic Presentation of Data
		57	Tables – Types (Simple & Complex)

No of Weeks	Dates	Session	Topic
		58	Charts –Types –Line Diagram-Squares
		59	Multiple Bar –Percentage Bar-Simple Bar
		2 October	Gandhi Jayanthi
13	04-10-2021 To 09-10-2021	60	Unit test 4
		61	Sub Divided Bar-Rectangles-Pie Diagram
		62	Graph –Types –Histograms - Frequency Curve
		63	Frequency Polygon- Ogives -
		64	Norms of using Graphs
		65	Characteristics & Importance of Research Report
14	11-10-2021 To 16-10-2021	66	Types of Reports
		67	Ingredients of Report
		68	Preparation of Research Report- Precautions
		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
			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	Techniques of Report Presentation
		4 November	Diwali
		70	Stages of Report Presentation
		71	Factors Affecting Report Presentation
18	08-11-2021 To 13-11-2021	72	Format of a research report
		73	Chapterisation of research report
		74	Planning report writing
		75	Drafting the report
		76	Foot notes

No of Weeks	Dates	Session	Topic
		77	Bibliography -types
19	15-11-2021 To 19-11-2021	78	Unit test 5
		79	Seminars by students
		80	Seminars by students
		81	Seminars by students
		82	Seminars by students
		83	Old questions discussion
20	22-11-2021 To 26-11-2021	84	Old questions discussion
		85	Old questions discussion
		86	Old questions discussion
		87	Old questions discussion
		88	Revision
		89	Revision
21	29-11-2021 To 03-12-2021	90	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
			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:	5B11BBA
Subject Name:	Accounting For Management
No. of Credits:	4
No. of Contact Hours:	108
Hours per Week:	6
Name of the Teacher:	Meenu Maria Tom & Vidya KP

COURSE OUTCOMES

CO 1: Understand the concepts of cost and management accounting.

CO 2: Prepare cost sheet and budgets of an organisation.

CO 3: Analyse financial statements of corporate organisations using accounting ratios.

CO 4: Apply the concepts of marginal costing and standard costing in decision making.

Module I:

Management Accounting – Meaning, Definition, Nature, Scope, Difference between financial accounting, cost accounting and management accounting - Limitations of financial accounting - Recent trends in management reporting.

Module II:

Cost Accounting- Concepts, objectives, scope, Uses - Elements of cost - cost classification - cost centre, cost unit - preparation of cost sheet.

Module III:

Analysis and Interpretation of financial statements- Meaning, types, Methods (Brief discussion only) - Ratio Analysis: Meaning and nature, Uses, Limitations - Types of ratios: Liquidity – Solvency - Turnover - Profitability-Market test ratios - Judgement of financial stability through ratios (stress should be given to problem solving and interpretation skills).

Module IV:

Marginal costing: concept – definition – features - CVP Analysis: Meaning, importance, Limitations, Uses of P/V ratio - Margin of safety - Breakeven chart - Application of CVP analysis (Theory only).

Module V:

Cost control Techniques: Budgetary control: concepts, objectives - steps in budgetary control- Preparation of Budgets - (Cash budget and flexible budget only) - Standard costing: concept, uses, steps - Difference between budgetary control and standard costing - Variance analysis: (Material and labour)

References

Management Accounting: Sharma RK and Sasi K Guptha

Management Accounting: RSN Pillai and Bagvathi

Cost Accounting: SP Jain and KL Narang

Cost Accounting: Dr D Agarwal

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	12-07-2021 To 17-07-2021	1	Management Accounting - Meaning, Definition
		2	Nature of management accounting
		3	Scope of management accounting
		4	Difference between financial accounting, cost accounting and management accounting
		5	Difference between financial accounting, cost accounting and management accounting
		6	Limitations of financial accounting
		7	Recent trends in management reporting
2	19-07-2021 To 24-07-2021	8	Recent trends in management reporting
		20 July	Bakrid- Holiday
		9	Class test
		10	Cost Accounting- Concepts
		11	Objectives of cost accounting
		12	Features of cost accounting
		13	Scope of cost accounting
3	26-07-2021 To 31-07-2021	14	Uses of cost accounting
		15	Elements of cost
		16	Cost classification
		17	Cost centre
		18	Cost unit
		19	Cost sheet
		20	Preparation of cost sheet
4	02-08-2021 To 07-08-2021	21	Preparation of cost sheet
		22	Preparation of cost sheet
		23	Preparation of cost sheet
		24	Treatment of stock and scrap
		25	Problem
		26	Problem
		27	Problem
5	09-08-2021 To 14-08-2021	28	Problem
		29	Class Test
		30	Analysis and Interpretation of financial statements – Meaning
		31	Types of analysis and interpretation of financial

No of Weeks	Dates	Session	Topic
			statements
		32	Types of analysis and interpretation of financial statements
		33	Methods of analysis and interpretation of financial statements
		34	Ratio Analysis: Meaning and nature
6	16-08-2021 To 21-08-2021	35	Uses of ratio analysis
		36	Limitations of ratio analysis
		37	Types of ratios: Liquidity ratios
		38	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
		39	Problem
		40	Problem
		41	Solvency ratios
		42	Problem
		43	Problem
		44	Problem
9	06-09-2021 To 11-09-2021	45	Turnover ratios
		46	Problem
		47	Problem
		48	Profitability ratios
		49	Problem
		50	Problem
		51	Problem
10	13-09-2021 To	52	Market test ratios
		53	Problem
		54	Problem

No of Weeks	Dates	Session	Topic
	18-09-2021	55	Judgement of financial stability through ratios
		56	Problem
		57	Problem
		58	Problem
11	20-09-2021 To 25-09-2021	59	Class test
		21 September	Sree Narayana Guru Samadhi
		60	Marginal costing: concept - definition
		61	Features of marginal costing
		62	CVP Analysis: Meaning
		63	Uses of CVP analysis
12	27-09-2021 To 02-10-2021	64	Importance of CVP analysis
		65	Limitations of CVP analysis
		66	Uses of P/V ratio
		67	Problem
		68	Problem
		69	Problem
		70	Problem
13	04-10-2021 To 09-10-2021	2 October	Gandhi Jayanthi
		71	Margin of safety
		72	Problem
		73	Problem
		74	Breakeven chart
		75	Problem
		76	Problem
14	11-10-2021 To 16-10-2021	77	Problem
		78	Application of CVP analysis
		79	Application of CVP analysis
		80	Application of CVP analysis
		81	Application of CVP analysis
		14 October	Mahanavami/Study Leave
		15 October	Vijayadasami/ Study Leave
15	18-10-2021 To 23-10-2021		Study Leave
			Study Leave
		19 October	Milad-i-Sherif/ Study Leave
			Study Leave
			IV Semester University Examination
			IV Semester University Examination

No of Weeks	Dates	Session	Topic
			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
		82	Class test
		4 November	Diwali
		83	Cost control Techniques: Budgetary control: concepts
		84	Objectives of budgetary control
		85	Steps in budgetary control
18	08-11-2021 To 13-11-2021	86	Preparation of cash budgets
		87	Problem
		88	Problem
		89	Preparation of flexible budget
		90	Problem
		91	Problem
		92	Problem
19	15-11-2021 To 19-11-2021	93	Standard costing: concept, uses,
		94	Steps in standard costing
		95	Difference between budgetary control and standard costing
		96	Variance analysis
		97	Material variance
		98	Problem
		99	Problem
20	22-11-2021 To 26-11-2021	100	Problem
		101	Labour variance
		102	Problem
		103	Problem
		104	Class test
		105	Question paper discussion

No of Weeks	Dates	Session	Topic
		106	Question paper discussion
21	29-11-2021 To 03-12-2021	107	Revision
		108	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
			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:	5B12BBA
Subject Name:	ADVANCED FINANCIAL MANAGEMENT
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	6
Name of the Teacher:	Sunitha K S

Module I: Financial Management- meaning-nature - scope-traditional vs. modern concept- goal of financial management-profit vs. wealth maximization-finance function-role of finance manager-financial planning-meaning- steps in financial planning. (25 Hours)

Module II: Leverages and Capital Structure –part 1.Leverages-meaning-types-operating leverage-financial leverage-combined leverage (problems) part 2.capital structure-meaning, factors affecting capital structure-theories of capital structure- Net Income Approach-Net Operating Income Approach- Traditional theory-MM theory (30 Hours)

Module III: Planning and forecasting of working capital –concept of working capital determinants of working capital-estimating working capital needs-methods-operating cycle method-net current asset forecast method-cash management-motives of holding cash-cash management techniques-preparation of cash budget-receivables management-preparation of Ageing schedule-and debtors turnover ratio—inventory management techniques-problems on EOQ (35Hours)

Module IV: Dividend theories-introduction-meaning of dividend-forms of dividend-irrelevance theory-MM model-Relevance theory-Walters model-Gordon’s model-problems on dividend theories. (18 Hours)

References:

1. I.M.Pandey Financial management: Vikas publishing house, New Delhi
2. Prasanna Chandra Financial management: Tata McGraw Hills, New Delhi
3. M.Y.Khan & P.K.Jain Financial management: Tata McGraw Hills, New Delhi
4. Brealy and Steward Corporate finance: McGraw Hills, New York
5. Bhattacharya working capital management, strategies and techniques prentice Hall ,Delhi
6. R.K.sharma & S.K.Guptha Financial management

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	12-07-2021 To 17-07-2021	1	Introduction of Financial Management
		2	Meaning of Financial Management
		3	Scope or content of financial management
		4	Objectives of Financial Management
		5	Importance of Financial Management
		6	Nature of Financial Management
		7	Functional areas of Financial Management
2	19-07-2021 To 24-07-2021	8	Goal of Financial Management
		20 July	Bakrid- Holiday
		9	Traditional Concept of Financial Management
		10	Modern concept of Financial Management
		11	Modern concept of Financial Management
		12	Roles of Finance Manager
		13	Financial Management and Profit Maximisation
3	26-07-2021 To 31-07-2021	14	Inter relation of Finance Decision
		15	Factors Influencing Financial Decisions
		16	Financial Management Process
		17	Financial Management Process
		18	Organisation of Finance Function
		19	Financial planning
		20	Meaning
4	02-08-2021 To 07-08-2021	21	Definition
		22	Steps in financial planning
		23	Seminar
		24	Seminar
		25	Class Test
		26	Introduction to leverages-
		27	Meaning
5	09-08-2021 To 14-08-2021	28	Types, Operating leverage, Financial leverage and combined leverage
		29	Problems
		30	Problems
		31	Problems
		32	Problems

No of Weeks	Dates	Session	Topic
		33	Problems
		34	Problems
6	16-08-2021 To 21-08-2021	35	Problems
		36	Capital structure meaning
		37	Factors affecting capital structure
		38	Theories of capital structure
		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
		39	Net Income Approach
		40	Net Income Approach
		41	Net Operating Income Approach
		42	Net Operating Income Approach
		43	Traditional theory
		44	Traditional theory
9	06-09-2021 To 11-09-2021	45	MM theory
		46	MM theory
		47	Problems
		48	Problems
		49	Seminar
		50	Seminar
		51	Class Test
10	13-09-2021 To 18-09-2021	52	Planning and forecasting of working capital
		53	Concept of working capital
		54	Determinants of working capital-
		55	Estimating working capital needs-
		56	Methods
		57	Operating cycle method
		58	Problems

No of Weeks	Dates	Session	Topic
11	20-09-2021 To 25-09-2021	59	Problems
		21 September	Sree Narayana Guru Samadhi
		60	Problems
		61	Problems
		62	Net current asset forecast method
		63	Problems
		64	Problems
12	27-09-2021 To 02-10-2021	65	Problems
		66	Problems
		67	Cash management
		68	Motives of holding cash
		69	Cash management techniques
		70	Preparation of cash budget
		2 October	Gandhi Jayanthi
13	04-10-2021 To 09-10-2021	71	Problems
		72	Problems
		73	Problems
		74	Receivables management
		75	Preparation of Ageing schedule
		76	Preparation of Ageing schedule
		77	Debtors turnover ratio
14	11-10-2021 To 16-10-2021	78	Debtors turnover ratio
		79	Inventory management techniques
		80	Inventory management techniques
		81	Problems on EOQ
		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
			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
		82	Problems on EOQ
		4 November	Diwali
		83	Problems on EOQ
		84	Problems on EOQ
18	08-11-2021 To 13-11-2021	85	Seminar
		86	Class Test
		87	Dividend theories
		88	Meaning of dividend
		89	Forms of dividend-
		90	Irrelevance theory
		91	MM model
19	15-11-2021 To 19-11-2021	92	Relevance theory
		93	Walters model
		94	Walters model
		95	Gordon's model
		96	Problems on dividend theories
		97	Problems on dividend theories
		98	Problems on dividend theories
20	22-11-2021 To 26-11-2021	99	Problems on dividend theories
		100	Class Test
		101	Seminar
		102	Seminar
		103	Revision
		104	Revision
		105	Question paper discussion
21	29-11-2021 To 03-12-2021	106	Question paper discussion
		107	Revision
		108	Revision
			Internal Examination
			Internal Examination

No of Weeks	Dates	Session	Topic
			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

Subject Code:	5B13BBA
Subject Name:	Income Tax Law And Practice
No. of Credits:	4
No. of Contact Hours:	108
Hours per Week:	7
Name of the Teacher:	JISNA MATHEW

COURSE OUTCOMES:

CO1: understand the basic concepts and definitions under the Income Tax Act,1961.

CO2: Acquire knowledge about Computation of Income under different heads of Income of Income Tax Act,1961.

CO3: Acquire Knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Collection Authorities.

CO4: Acquire Competency in taking up employment in Tax planning and management.

Module 1

Income Tax Act-1961. (Meaning ,Concepts and Definitions):Income, Person, Assessee, Assessment year, Previous year, Agricultural Income, Exempted Income, Residential Status of an Assessee, Capital and Revenue Income and expenditure.

(20 Hrs.)

Module II

Computation of Taxable Income under the different heads of Income.:

a) *Income from Salary:* Salient features, meaning of salary, Allowances and tax Liability Perquisites and their Valuation- Deductions from salary.(Theory and Problems)

b) *Income from House Property:* Basis of Chargeability-Annual Value-Self occupied and let out property- Deductions allowed (Theory and Problems)

c) *Profits and Gains of business or profession: Definitions-*business, profession, , computation of profits and gains- deductions and deductions disallowed (Theory and Problems)

d) Capital Gains: Chargeability-definitions- Short term and long term capital gains- deductions, exemptions (simple problems only)

e) Income from other sources: Chargeability-deductions-Amounts not deductible. (simple problems only) (50 Hrs.)

Module III:

Computation of Total Taxable Income of an Individual: Aggregation of income, clubbing, setoff and carry forward, deductions from GTI, computation of total income and tax liability of individual (38 Hrs.)

Books for References:

1. Income Tax law and Accounts: Dr HC Mehrotra and Dr SP Goyal
2. Direct taxes Law and Practice: Vinod K Singhaniya
3. A P Philip: Direct Taxes Law & Practice
4. Income tax Law and Practice :Dr.Bhagavathi Prasad
5. Income tax Law and Practice : Gaur and Narang

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	12-07-2021 To 17-07-2021	1	Income Tax Act-1961. (Meaning ,Concepts and Definitions, Income, Person
		2	Assessee, Assessment year, Previous year,
		3	Agricultural Income, Exempted Income
		4	Residential Status of an Assessee,
		5	Problems
		6	Problems
		7	Problems
2	19-07-2021 To 24-07-2021	8	Problems
		20 July	Bakrid- Holiday
		9	Capital and Revenue Income and expenditure.
		10	Problems
		11	Problems
		12	Income from Salary: Salient features, meaning of salary, -(Theory and Problems)
		13	Allowances and tax Liability
3	26-07-2021 To 31-07-2021	14	Problem
		15	Problem
		16	Problem
		17	Perquisites and their Valuation
		18	Problem
		19	Problem
		20	Class test
4	02-08-2021 To 07-08-2021	21	Income from House Property: Basis of Chargeability- -
		22	Annual Value-Self occupied and let out property
		23	Problem
		24	Problem
		25	Problem
		26	Problem
		27	Problem
5	09-08-2021 To	28	Problem
		29	Deductions allowed
		30	Problem

No of Weeks	Dates	Session	Topic
	14-08-2021	31	Problem
		32	Problem
		33	Problem
		34	Class Test
6	16-08-2021 To 21-08-2021	35	<i>Profits and Gains of business or profession: Definitions</i> -business, profession
		36	Computation of profits and gains
		37	Problem
		38	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
		39	Deductions and deductions disallowed
		40	Problem
		41	Problem
		42	Problem
		43	<i>Capital Gains:</i> Chargeability-definitions
9	06-09-2021 To 11-09-2021	44	Short term and long term capital gains
		45	Problem
		46	Problem
		47	Deductions, exemptions
		48	Problem
		49	Problem
		50	Problem
10	13-09-2021 To 18-09-2021	51	Problem
		52	Class test
		53	<i>Income from other sources:</i> Chargeability
		54	Problem
		55	Problem
		56	Deductions

No of Weeks	Dates	Session	Topic
		57	Problem
		58	Problem
11	20-09-2021 To 25-09-2021	59	Problem
		21 September	Sree Narayana Guru Samadhi
		60	Problem
		61	Amounts not deductible.
		62	Problem
		63	Problem
		64	Problem
12	27-09-2021 To 02-10-2021	65	Problem
		66	Computation of Total Taxable Income of an Individual
		67	Problem
		68	Problem
		69	Clubbing
		70	Problem
		2 October	Gandhi Jayanthi
13	04-10-2021 To 09-10-2021	71	Setoff
		72	Problem
		73	Problem
		74	Problem
		75	Problem
		76	Carry forward
		77	Problem
14	11-10-2021 To 16-10-2021	78	Problem
		79	Problem
		80	Problem
		81	Problem
		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		IV Semester University Examination

No of Weeks	Dates	Session	Topic
	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
		82	Problem
		4 November	Diwali
		83	Problem
		84	Aggregation of income
18	08-11-2021 To 13-11-2021	85	Problem
		86	Problem
		87	deductions from GTI
		88	Problem
		89	Problem
		90	Problem
		91	Problem
19	15-11-2021 To 19-11-2021	92	Problem
		93	computation of total income and tax liability of individual
		94	Problem
		95	Problem
		96	Problem
		97	Problem
		98	Class Test
20	22-11-2021 To 26-11-2021	99	Seminar
		100	Seminar
		101	Revision
		102	Revision
		103	Revision
		104	Revision
		105	Question paper discussion
21	29-11-2021 To 03-12-2021	106	Question paper discussion
		107	Revision
		108	Revision
			Internal Examination
			Internal Examination

No of Weeks	Dates	Session	Topic
			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

Subject Code:	5D03BBA
Subject Name:	E COMMERCE
No. of Credits:	2
No. of Contact Hours:	36
Hours per Week:	2
Name of the Teacher:	ATHIRA P

SYLLABUS

Module I; Introduction to e-commerce: - Meaning, Concept, Origin. Importance, features, benefits of e-commerce. Challenges and limitations of e-commerce. (10Hrs)

Module II: Business models of e-commerce: - B2B, B2C, C2C. Factors influencing the success of e-commerce. (6 Hrs)

Module III: Electronic payment systems: - Introduction, Online payment methods, Debit card, credit card, e-cash, e-smart card, e-cheque, e-wallet, stored value card (gift card), Electronic fund transfer (EFT), Digital currency, M-commerce. (12Hrs)

Module IV: Recent trends in e-commerce: - Digital signature, digital certificate, biometrics Information & Technology Act 2000, Security issues in e-commerce. (8Hrs)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	12-07-2021 To 17-07-2021	1	Introduction to E-Commerce- Meaning, Concept
		2	Origin-history of e commerce
2	19-07-2021 To 24-07-2021	3	Importance of e commerce
		20 July	Bakrid- Holiday
		4	Features of E -Commerce
3	26-07-2021 To 31-07-2021	5	Benefits of E-Commerce
		6	Challenges and Limitations of E-Commerce
4	02-08-2021	7	Ecommerce vs Traditional Commerce

No of Weeks	Dates	Session	Topic
	To 07-08-2021	8	Electronic Data Interchange (EDI) -Features-Importance
5	09-08-2021 To 14-08-2021	9	Supply Chain Management
		10	Unit 1
6	16-08-2021 To 21-08-2021	11	Business Models of E-Commerce
		12	Factors Influencing the Success of E-Commerce.
		19 August	Moharram/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	Website -Components of Website – Designing for E Commerce
		14	Corporate Website -Portal -Search Engine
9	06-09-2021 To 11-09-2021	15	Internet Advertising-Models of Internet Advertising
		16	Unit Test 2
10	13-09-2021 To 18-09-2021	17	Electronic payment systems- Introduction,
		18	Online payment methods
11	20-09-2021 To 25-09-2021	19	Debit card, credit card, e-cash
		21 September	Sree Narayana Guru Samadhi
		20	e-smart card,
12	27-09-2021 To 02-10-2021	21	stored value card (gift card)
		22	Digital currency
		2 October	Gandhi Jayanthi
13	04-10-2021 To 09-10-2021	23	e-cheque, e-wallet
		24	Electronic fund transfer (EFT)

No of Weeks	Dates	Session	Topic
14	11-10-2021 To 16-10-2021	25	M-commerce
		26	Electronic purse
		14 October	Mahanavami/Study Leave
		15 October	Vijayadashami/ 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
			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	Mobile Banking
		4 November	Diwali
		28	Internet Banking
18	08-11-2021 To 13-11-2021	29	Security Issues in Electronic Payment System- Solutions
		30	Cryptography -Forms
19	15-11-2021 To 19-11-2021	31	Biomatrices – Types of Biometrics
		32	Unit Test
20	22-11-2021 To 26-11-2021	33	Old Question Discussion
		34	Old Question Discussion
		35	Revision
21	29-11-2021 To 03-12-2021	36	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
			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