

DON BOSCO ARTS & SCIENCE COLLEGE
ANGADIKADAVU

(Affiliated to Kannur University Approved by Government of Kerala)

ANGADIKADAVU P.O., IRITTY, KANNUR – 670706



COURSE PLAN

B.COM CO OPERATION

(2019 – 22)

SEMESTER – VI

ACADEMIC YEAR - (2021-22)

VI Semester (B Com Co-op) (2019 - 22)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	6B12 COM FINANCIAL MARKET AND SERVICES	MELBY GEORGE	4
2.	6B13 COM MANAGEMENT ACCOUNTING	SRUTHI THERES ABRAHAM	5
3.	6B14 COM AUDITING AND CORPORATE GOVERNANCE	SHILPA VICHITHRAN	5
4.	6B15 COM INCOME TAX AND GST	ALPHONSA MATHEW	5
5.	6B16 CORPORATE TAX PLANNING	NEETHU A E	4
6.	6B17 COM PROJECT		2
	CLASS IN CHARGE	MELBY GEORGE	

TIME TABLE

Day	09.50 Am - 10.45 Am	10.45 Am -11.40 Am	11.55 Am -12.50 Pm	01.40 Pm - 02.35 Pm	02.35 Pm - 03.30 Pm
1	INCOME TAX	CO-OPERATIVE ACCOUNTING AND LEGISLATIONS	MANAGEMENT ACCOUNTING	AUDITING	FINANCIAL MARKET AND SERVICES
2	MANAGEMENT ACCOUNTING	FINANCIAL MARKET AND SERVICES	AUDITING	CO-OPERATIVE ACCOUNTING AND LEGISLATIONS	INCOME TAX
3	AUDITING	INCOME TAX	CO-OPERATIVE ACCOUNTING AND LEGISLATIONS	MANAGEMENT ACCOUNTING	PROJECT
4	CO-OPERATIVE ACCOUNTING AND LEGISLATIONS	AUDITING	FINANCIAL MARKET AND SERVICES	INCOME TAX	MANAGEMENT ACCOUNTING
5	MANAGEMENT ACCOUNTING	INCOME TAX	FINANCIAL MARKET AND SERVICES	AUDITING	PROJECT

Subject Code:	6B12 COM
Subject Name:	FINANCIAL MARKETS AND SERVICES
No. of Credits:	03
No. of Contact Hours:	72
Hours per Week:	04
Name of the Teacher:	MELBY GEORGE

SYLLABUS

COURSE OUTCOME

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

CO 1: Understand the financial system and its constituents

CO2: Familiarise with the activities taking place in the financial markets

CO 3: Appraise the various financial services available in the financial markets

CO 4: Acquire knowledge about financial derivatives and their features

Unit I

Indian financial system: Financial system, meaning, structure—financial markets financial institutions- financial instruments – financial services- Role of financial system in economic development –Financial markets and instruments

[10 Hours]

Unit II

Money market –Meaning – features- functions or importance- components – Call money market – commercial bill market- acceptance market – treasury bill market- Money market instruments- Treasury bill-Commercial bills – Commercial papers – Certificate of Deposits

[12 Hours]

Unit III Capital Market- Meaning –Primary Market, methods of floating new issue, - Secondary market - Stock exchange- Functions- listing of securities-Dematerialization and Depository services

[15 Hours]

Unit IV

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

[22 Hours]

Unit V

Financial Derivatives - meaning- definition- types- forwards- futures- options – swapstypes and features, advantages and limitations of financial derivatives (An overview of financial derivatives only)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	03-01-2022 To 08-01-2022	1.	Financial system-meaning financial institutions
		2.	Indian financial system
		3.	Indian financial system- structure
		4.	Financial markets
2	10-01-2022 To 15-01-2022	5.	Financial instruments
		6.	Financial services
		7.	Role of financial system in economic development
		8.	Financial markets and instruments
3	17-01-2022 To 22-01-2022	9.	Class test
		10.	Money market –Meaning
		11.	Money market- features
		12.	Money market -functions
4	24-01-2022 To 29-01-2022	13.	Money market- importance
		14.	Money market - components
		15.	Commercial bill market
		16.	Call money market
5	31-01-2022 To 05-02-2022	31 January	Don Bosco
		17.	Acceptance market
		18.	Treasury bill market
		19.	Money market instruments- Treasury Bill-Commercial bills
		20.	Commercial papers – Certificate of Deposits
6	07-02-2022 To 12-02-2022	21.	Class test
		22.	Capital market- meaning, primary market
		23.	Methods of floating new issue
		24.	Secondary market, Stock exchange- Functions- listing of securities
7	14-02-2022 To 19-02-2022	25.	Dematerialization and Depository services
		26.	Financial Services – meaning and nature
		27.	Scope and Types
		28.	Merchant banking – Meaning, objectives
8	21-02-2022 To 26-02-2022	29.	I Internal Examination
		30.	I Internal Examination
		31.	I Internal Examination
		32.	I Internal Examination

No of Weeks	Dates	Session	Topic
		33.	I Internal Examination
		34.	I Internal Examination
9	28-02-2022 To 05-03-2022	35.	Merchant banking- functions
		36.	Mutual funds – Meaning, objectives
		37.	Types of schemes
		38.	Credit rating –Meaning, functions
10	07-03-2022 To 12-03-2022	39.	Seminar
		40.	Seminar
		41.	Crisil
		42.	Crisil
11	14-03-2022 To 19-03-2022	43.	Icra
		44.	Care
		45.	Factoring- Meaning, objectives
		46.	Factoring- mechanism
12	21-03-2022 To 26-03-2022	47.	Venture Capital –meaning, features
		48.	Venture Capital -funding pattern
		49.	Seminar
		50.	Seminar
13	28-03-2022 To 02-04-2022	51.	Class test
		52.	Financial Derivatives - meaning- definition
		53.	Forwards- types and features
		54.	Futures - types and features
14	04-04-2022 To 09-04-2022	55.	Options- types and features
		56.	Swaps -types and features
		57.	Advantages of financial derivatives
		58.	Limitations of financial derivatives
15	11-04-2022 To 16-04-2022	59.	Seminar
			Class test
		13 April	Easter Holidays
		14 April	Easter Holidays
		15 April	Easter Holidays
16	18-04-2022 To 23-04-2022	16 April	Easter Holidays
		61.	Revision- Module I
		62.	Revision- Module II
		63.	Revision- Module III
		64.	Revision- Module IV

No of Weeks	Dates	Session	Topic
		65.	Revision- Module V
		66.	Question Paper Discussion
17	25-04-2022 To 30-04-2022	67.	II Internal Examination
		68.	II Internal Examination
		69.	II Internal Examination
		70.	II Internal Examination
		71.	II Internal Examination
		72.	II Internal Examination

Subject Code:	6B13COM
Subject Name:	MANAGEMENT ACCOUNTING
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	SRUTHI THERES ABRAHAM

**SYLLABUS
COURSE OUTCOME**

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

CO 1. understand the fundamental concepts of management accounting.

CO 2. acquire analytical skills associated with the interpretation of accounting reports

CO 3. apply management accounting concepts in real life situations.

CO 4. develop judgmental skills associated with the use of accounting information in decision making.

CO 5. understand the use of marginal costing and budgetary control to plan and control cost and profit.

Unit I: Introduction to Management Accounting: Meaning- Definitions, Objectives, Uses- Scope of Management Accounting – Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting. (8 Hrs)

Unit II: Analysis and interpretations of financial statements: Financial Statements – meaning, nature and limitations - Financial Statement Analysis – concept and meaning – types – tools of financial analysis - Comparative Financial statements, Common- size Financial statements, Trend analysis - Ratio analysis – concepts, definition, advantages, limitations- Types of ratios- Liquidity Ratios, Solvency Ratios, Activity Ratios, Profitability Ratios and Market test Ratios – computations and interpretations. (Construction of final accounts are not expected) (32 Hrs)

Unit III: Cash flow statements: meaning, concepts, definitions and uses - Preparation of Cash Flow Statement in both Direct and Indirect Methods (in vertical form as per AS 3). (20 Hrs)

Unit IV: Marginal Costing: meaning, objectives and features- contribution - CVP Analysis- BEP Analysis -Computation of BEP and sales to earn a desired level of profit - P/V Ratio- computation - managerial uses of Marginal Costing (Profit planning, Fixation of price, Make or buy decisions & Problem of key factor/limiting factor only) (20 Hrs)

Unit V: Budgetary control: Concepts, Objectives and classification of budgets- Preparation of Cash, Sales and Flexible Budgets. (10 Hrs)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	03-01-2022 To 08-01-2022	1	Unit I- Introduction to management accounting - meaning and definition
		2	Objectives and scope of management accounting
		3	Management accounting Vs financial accounting
		4	Management Accounting Vs Cost accounting
		5	Class test I
		08 January	Second Saturday
2	10-01-2022 To 15-01-2022	6	Unit II Analysis and interpretation of financial statements-meaning
		7	Financial statement analysis
		8	Types of financial analysis
		9	Tools of financial analysis
		10	Comparative Balance sheet
		11	Problem solving
3	17-01-2022 To 22-01-2022	12	Problem solving
		13	Comparative income statement
		14	Problem solving
		15	Common-size statements
		16	Common-size balance sheet
		17	Problem solving
4	24-01-2022 To 29-01-2022	18	Problem solving
		19	Trend analysis
		26 January	Republic Day
		20	Problem solving
		21	Ratio analysis -Concepts-definition
		22	Types of ratios
5	31-01-2022 To 05-02-2022	31 January	Don Bosco
		23	Liquidity ratios
		24	Problem solving
		25	Problem solving
		26	Solvency ratios
		27	Problem solving
6	07-02-2022 To	28	Problem solving
		29	Activity ratios
		30	Problem solving

	12-02-2022	31	Problem solving
		32	Profitability ratios
		12 February	Second Saturday
7	14-02-2022 To 19-02-2022	33	Problem solving
		34	Problem solving
		35	Market test ratios
		36	Problem solving
		37	Problem solving
		38	Problem solving
8	21-02-2022 To 26-02-2022	39	I Internal Examination
		40	I Internal Examination
		41	I Internal Examination
		42	I Internal Examination
		43	I Internal Examination
		44	I Internal Examination
9	28-02-2022 To 05-03-2022	45	Problem solving
		01 March	Maha Sivarathri
		46	Class test II
		47	Unit III Cash flow statements- meaning and definition
		48	preparation of cash flow statements
		49	Direct method
10	07-03-2022 To 12-03-2022	50	Problem solving
		51	Problem solving
		52	Problem solving
		53	Indirect method
		54	Problem solving
		12 March	Second Saturday
11	14-03-2022 To 19-03-2022	55	Problem solving
		56	Problem solving
		57	Problem solving
		58	Problem solving
		59	Class test III
		60	Unit IV Marginal costing
12	21-03-2022 To 26-03-2022	61	Contribution
		62	CVP Analysis
		63	BEP Analysis
		64	Computation of BEP and sales to earn a desired level of profit
		65	P/V ratio computation
		66	Problem solving

13	28-03-2022 To 02-04-2022	67	Problem solving
		68	Problem solving
		69	Problem solving
		70	Problem solving
		71	Class test IV
		72	Unit V Budgetary Control -concepts, objectives
14	04-04-2022 To 09-04-2022	73	Classification of budgets
		74	Preparation of cash budgets
		75	Problem solving
		76	Preparation of sales budgets
		77	Problem solving
		09 April	Second Saturday
15	11-04-2022 To 16-04-2022	78	Preparation of flexible budgets
		79	Problem solving
		13 April	Easter Holidays
		14 April	Easter Holidays
		15 April	Easter Holidays
		16 April	Easter Holidays
16	18-04-2022 To 23-04-2022	18 April	Easter Holidays
		80	Problem solving
		81	Problem solving
		82	Class test V
		83	Revision
		84	Revision
17	25-04-2022 To 30-04-2022	85	II Internal Examination
		86	II Internal Examination
		87	II Internal Examination
		88	II Internal Examination
		89	II Internal Examination
		90	II Internal Examination

Subject Code:	6B14 COM AUDITING AND CORPORATE GOVERNANCE
Subject Name:	AUDITING AND CORPORATE GOVERNANCE
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	SHILPA VICHITHRAN

SYLLABUS

COURSE OUTCOME

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

CO 1: understand the term auditing, its concept, principles, procedures and requirements needed for Auditing in accordance with current legal requirements and professional standards.

CO 2: familiarize with the various aspects of audit consisting of internal check, vouching, verification and valuation of assets and liabilities

CO 3: understand the appointment, rights, duties and the liabilities of an auditor.

CO 4: explain the concept of Corporate Governance and its aspects

Unit I

Introduction – Meaning- Definition- Objectives - Concept of auditor’s independence- Types of audit– statutory audit–private audit- government audit - continuous audit– final audit – interim audit - cost audit – management audit – tax audit – Social audit - performance audit –Internal audit - Investigation; Meaning of Investigation- Distinction between investigation and auditing. (20 Hrs)

Unit II

Audit Process -- Documentation - Preparation before audit-Audit Programme-Audit Note Book-Audit Working Papers-Audit Files- Internal Control and Internal Check– Principles of Internal check. (15 Hrs)

Unit III

Vouching and Verification - Vouching - meaning and importance- Requirements of a voucher -Vouching of various items (Cashbook – Credit purchase- credit sales- goods sent on consignment- journal proper- outstanding assets & liabilities- capital and revenue expenditures only) Verification – meaning-Difference between vouching and verification- general principles for verifying assets-Valuation of assets ;Difference between verification and Valuation- Verification and valuation of Assets (Cash at bank, Loan advanced, Debtors, Stock, Plant & Machinery, patents, Goodwill, Motor vehicles only) --Verification and valuation of Liabilities (Creditors, Loans, Debentures, Capital, Contingent liability only) (25 hrs)

Unit IV

Audit of Limited Companies- appointment- -Qualifications and Disqualifications of an Auditor- Auditor's remuneration- Auditor's lien- Removal of an auditor- Rights, Powers and Duties of an Auditor -Liabilities of an Auditor – Auditor's Report – content- types (20 Hrs)

Unit V:

Conceptual Framework of Corporate Governance: Meaning, Benefits of Corporate Governance; board committee and their functions- insider Trading – Green Governance/E-governance. (10 Hrs)

References:

1. Bhatia R.C. *Auditing*, Vikas Publishing House, New Delhi.
2. DinkarPagare .*Auditing*, Sultan Chand & Sons New Delhi.
3. JagadeeshPrakash . *Auditing: Principles and Practices*, Chaitanya Publishing House, Allahabad.
4. Kamal Gupta. *Contemporary Auditing*, Tata McGraw-Hill Publishing Co.Ltd. New Delhi.
5. Saxena and Saravanavel .*Practical Auditing*, Himalaya Publishing House, Mumbai.
6. Sharma R. *Auditing*, Lakshmi NarainAgarwal, Agra.
7. Sharma T.R. *Auditing*, SahityanBhawan Publications, Agra.
8. Tandon B.N. *Practical Auditing*,S Chand &Co.Ltd. New Delhi.
9. Mallin, Christine A. *Corporate Governance*, Oxford University Press, New delhi
10. Rani, Geeta D and R.K. Mishra, *Corporate Governance- Theory and Practice*,

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	03-01-2022 To 08-01-2022	1	Module 1-Introduction to auditing – Meaning- Definition
		2	Objectives
		3	Concept of auditor's independence□
		4	Types of audit
		5	statutory audit
		08 January	Second Saturday
2	10-01-2022 To 15-01-2022	6	government audit
		7	private audit
		8	continuous audit
		9	final audit
		10	interim audit
		11	cost audit
3	17-01-2022 To 22-01-2022	12	management audit
		13	tax audit
		14	Social audit

No of Weeks	Dates	Session	Topic
		15	performance audit
		16	Internal audit
		17	Investigation; Meaning of Investigation
4	24-01-2022 To 29-01-2022	18	Second Saturday
		19	Distinction between investigation and auditing
		26 January	Republic Day
		20	Class Test 01
		21	Module 2 Audit Process -- Documentation
		22	Audit Process
5	31-01-2022 To 05-02-2022	31 January	Don Bosco
		23	Audit Process
		24	Documentation
		25	Preparation before audit
		26	Preparation before audit
		27	Preparation before audit
6	07-02-2022 To 12-02-2022	28	Audit Programme
		29	Audit Note Book
		30	Audit Working Papers
		31	Audit Files
		32	Internal Control
		12 February	Second Saturday
7	14-02-2022 To 19-02-2022	33	Internal Check
		34	Principles of Internal check.
		35	Unit test 02
		36	Module 03: Vouching and verification
		37	Vouching - meaning and importance- - - - - Debentures, only)
		38	Requirements of a voucher
8	21-02-2022 To 26-02-2022	39	I Internal Examination
		40	I Internal Examination
		41	I Internal Examination
		42	I Internal Examination
		43	I Internal Examination
		44	I Internal Examination
9	28-02-2022 To 05-03-2022	45	Vouching of various items (Cashbook – Credit purchase)
		01 March	Maha Sivarathri
		46	Vouching of various items (credit sales- goods sent on

No of Weeks	Dates	Session	Topic
			consignment)
		47	Vouching of various items (journal proper- outstanding assets)
		48	Vouching of various items (liabilities- capital and revenue expenditures only)
		49	Difference between vouching and verification
10	07-03-2022 To 12-03-2022	50	general principles for verifying assets
		51	Valuation of assets;Difference between verification and Valuation
		52	Verification and valuation of Assets (Cash at bank, Loan advanced)
		53	Verification and valuation of Assets (Debtors, Stock)
		54	Verification and valuation of Assets (patents, Plant & Machinery)
		12 March	Second Saturday
11	14-03-2022 To 19-03-2022	55	Verification and valuation of Assets (Goodwill, Motor vehicles only)
		56	
		57	Verification and valuation of Liabilities (Creditors, Loans)
		58	Verification and valuation of Liabilities (Debentures,)
		59	Verification and valuation of Liabilities (Capital, Contingent liability)
		60	Unit Test 03
12	21-03-2022 To 26-03-2022	61	Module 04 : Audit of limited companies
		62	Appointment of Auditors
		63	Qualifications and Disqualification
		64	Right of auditor
		65	Duties of auditor
		66	Civil and criminal Liabilities
13	28-03-2022 To 02-04-2022	67	Remuneration -Lien
		68	Status
		69	Removal of auditor
		70	Audit procedure
		71	Audit procedure
		72	Audit of share capital
14	04-04-2022 To	73	Issue
		74	Transfer

No of Weeks	Dates	Session	Topic
	09-04-2022	75	Transmission
		76	Reissue
		77	Forefeiture
		09 April	Second Saturday
15	11-04-2022 To 16-04-2022	78	Audit Report-importance
		79	Content and types
		13 April	Easter Holidays
		14 April	Easter Holidays
		15 April	Easter Holidays
		16 April	Easter Holidays
16	18-04-2022 To 23-04-2022	18 April	Easter Holidays
		80	Unit Test 04
		81	Module 05: conceptual framework of corporate governance-meaning
		82	Benefits of corporate governance
		83	Board committee and their function
		84	Insider training – Green Governance/ E-Governance
17	25-04-2022 To 30-04-2022	85	II Internal Examination
		86	II Internal Examination
		87	II Internal Examination
		88	II Internal Examination
		89	II Internal Examination
		90	II Internal Examination

Subject Code:	6B15COM
Subject Name:	INCOME TAX AND GST
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	ALPHONSA MATHEW

INCOME TAX AND GST

COURSE OUTCOME

CO 1: Compute total income and determine the tax liability of an individual and partnership firm, company and cooperative society

CO 2: Describe the income tax authorities, their powers and assessment procedure

CO 3: Explain the procedure regarding deduction of tax at source, advance tax, refund, penalties and prosecution

CO 4: Describe Goods and Service Tax, its levy and collection.

Unit I

Clubbing of Income - provisions - deemed income-aggregation of income - set off and carry forward of losses -Computation of Gross total Income - Deduction from gross total income Computation of total income (20 Hours)

Unit II

Assessment of individuals computation of tax - assessment of partnership firms - computation of tax - assessment of Co-operative Societies - Computation of total income and tax liability (25 Hours)

Unit III

IncomeTax Authorities and their powers CDBT Powers and functions - Commissioner of income tax - powers and functions - income tax officers. Assessment procedure types of return procedure for filing return e filing- PAN - types of assessments - rectification of mistakes (10 Hours)

Unit IV

Deduction of Tax at Source - items of income from which tax is deducted at source - collection of tax at source- Advance payment of tax- refund of tax -Penalties and prosecution-provisions. (20 Hours)

Unit V

Goods and Services Tax: Brief history behind the emergence of GST-The scope of GST -Definitions and meaning Central Goods and Services Tax Act-Integrated Goods and Services Tax Act State Goods and Services Tax Act Levy and Collection of Central/State Goods and Services Tax Taxable person - Power to grant exemption from tax - Time and value of supply of goods - Time of supply of services (15 Hours)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	03-01-2022 To 08-01-2022	1	Clubbing of income
		2	Provisions
		3	Deemed income
		4	Aggregation of income
		5	Set -off and carry forward of losses
		08 January	Second Saturday
2	10-01-2022 To 15-01-2022	6	Problems
		7	Problems
		8	Problems
		9	Computation of GTI
		10	Problems
		11	Problems
3	17-01-2022 To 22-01-2022	12	Problems
		13	Deduction from GTI
		14	Computation of TI
		15	Problems
		16	Problems
		17	Problems
4	24-01-2022	18	Problems
		19	Problems

No of Weeks	Dates	Session	Topic
	To 29-01-2022	26 January	Republic Day
		20	Assessment of individuals
		21	Computation of tax
		22	Problems
5	31-01-2022 To 05-02-2022	31 January	Don Bosco
		23	Class Test 1
		24	Assessment of partnership firms
		25	Computation of tax
		26	Assessment of Co-operative Societies
		27	Computation of TI and tax liability
6	07-02-2022 To 12-02-2022	28	Problems
		29	Problems
		30	Problems
		31	Problems
		32	Class test II
		12 February	Second Saturday
7	14-02-2022 To 19-02-2022	33	IT authorities and their powers
		34	CBDT
		35	Power and functions
		36	Commissioner of income tax
		37	Powers and functions
		38	Income tax officers
8	21-02-2022 To 26-02-2022	39	I Internal Examination
		40	I Internal Examination
		41	I Internal Examination
		42	I Internal Examination
		43	I Internal Examination
		44	I Internal Examination
9	28-02-2022 To 05-03-2022	45	Assessment procedure
		01 March	Maha Sivarathri
		46	Types of return
		47	Procedure for filing return
		48	e-filing
		49	PAN
10	07-03-2022 To 12-03-2022	50	Types of assessments
		51	Rectification of mistakes
		52	Deduction of tax at source
		53	Items of income from which tax is deducted at source

No of Weeks	Dates	Session	Topic
		54	Collection of tax at source
		12 March	Second Saturday
11	14-03-2022 To 19-03-2022	55	Advance payment of tax
		56	Refund of tax
		57	Penalties and prosecution
		58	Provisions
		59	Class test III
		60	Brief history behind the emergence of GST
12	21-03-2022 To 26-03-2022	61	The scope of GST
		62	CGST Act
		63	Definitions and meaning
		64	IGST Act
		65	SGST Act
		66	Levy and collection of CGST
13	28-03-2022 To 02-04-2022	67	Levy and collection of SGST
		68	Problems
		69	Problems
		70	Problems
		71	Problems
		72	Problems
14	04-04-2022 To 09-04-2022	73	Taxable person
		74	Power to grant exemption from tax
		75	Time and value of supply of goods
		76	Time of supply of services
		77	Problems
		09 April	Second Saturday
15	11-04-2022 To 16-04-2022	78	Problems
		79	Problems
		13 April	Easter Holidays
		14 April	Easter Holidays
		15 April	Easter Holidays
		16 April	Easter Holidays
16	18-04-2022 To 23-04-2022	18 April	Easter Holidays
		80	Class Test IV
		81	Revision
		82	Revision
		83	Revision
		84	Revision

No of Weeks	Dates	Session	Topic
17	25-04-2022 To 30-04-2022	85	II Internal Examination
		86	II Internal Examination
		87	II Internal Examination
		88	II Internal Examination
		89	II Internal Examination
		90	II Internal Examination

Subject Code:	6B16 COM
Subject Name:	CO-OPERATIVE ACCOUNTING AND LEGISLATIONS
No. of Credits:	4
No. of Contact Hours:	72
Hours per Week:	4
Name of the Teacher:	NEETHU A E & SAPNA JOHN

After studying the course, student should be able to;

CO 1: prepare and present accounting aspects of cooperative organisations

CO 2: understand the procedure of cooperative auditing

CO 3: Understand the provisions regarding the settlement of disputes in cooperatives

CO 4: Acquaint knowledge on the impact of various other legislations on cooperatives

Unit I: Co-operative Accounting – Features- Day book- types-R &D – differences between R & D and Trial balance-Profit and loss account – Balance sheet.

[20 Hours]

Unit II: Books and Registers to be maintained by co-operative societies- Audit of cooperative societies–special features of cooperative audit-difference between cooperative audit and Company audit- Director of Co-operative Audit – scope of audit- procedure audit memorandum- audit fee and exemptions-

[13 Hours]

Unit III: Disputes and their settlement – Disputes- meaning- Arbitration-co-operative Arbitration court-powers-Award on dispute- procedure for the settlement of disputes-cooperative Tribunal.- Appeal-revision- review.

[13 Hours]

Unit IV: Co-operative unions – meaning- types- circle cooperative union, state cooperative union, NCUI- objectives- constitution- functions .

[10 Hours]

Unit V: Other Laws :(important provisions only)Indian Penal code – offence – misappropriation- criminal breach of trust – Forgery .Code of civil procedure – service of summons – properties not liable to attachment-writ– injunction- appeal, revision and review. Indian Evidence Act – oral and documentary evidence - primary and secondary evidence – Kerala Chitties Act- Industrial disputes Act – strike- layoff-lockout. A brief outline of Right to Information Act.

[16 Hours]

Reference:

1. Cooperative Societies Laws in Kerala : P.N Mohanan
2. Kerala Co.op Societies Act and Rules : T.S Balan
3. Law for the Co.operatives : R.O Bedi
4. Law and Management of Co. operatives : Trivedi. BB
5. Co.operative Act and Rules : N.A Kareem
6. The Co.operative Societies Act and Rules ,1969 : E.O Thankappan

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	03-01-2022 To 08-01-2022	1	Co-operative Accounting
		2	Features
		3	Day book
		4	Types
		08 January	Second Saturday
2	10-01-2022 To 15-01-2022	5	R &D
		6	Differences between R & D and Trial balance-Profit and loss account
		7	Balance sheet
		8	Problem solving
		9	Problem solving
3	17-01-2022 To 22-01-2022	10	Problem solving
		11	Problem solving
		12	Problem solving
		13	Problem solving
4	24-01-2022 To 29-01-2022	14	Problem solving
		15	Problem solving
		26 January	Republic Day
		16	Books and Registers to be maintained by co-operative societies-
		17	Audit of cooperative societies
5	31-01-2022 To 05-02-2022	31 January	Don Bosco
		18	Audit of cooperative societies
		19	special features of cooperative audit
		20	difference between cooperative audit and Company audit
		21	Director of Co-operative Audit
6	07-02-2022 To 12-02-2022	22	Duties of Auditor
		23	Liabilities of auditor
		24	Scope of audit
		25	Scope of audit
		12 February	Second Saturday
7	14-02-2022 To 19-02-2022	26	Procedure audit memorandum
		27	Audit fee and exemptions
		28	Seminar
		29	Class test
8	21-02-2022 To	30	I Internal Examination
		31	I Internal Examination

No of Weeks	Dates	Session	Topic
	26-02-2022	32	I Internal Examination
		33	I Internal Examination
		34	I Internal Examination
		35	I Internal Examination
9	28-02-2022 To 05-03-2022	36	Disputes and their settlement
		01 March	Maha Sivarathri
		37	Disputes- meaning
		38	Arbitration-co-operative
10	07-03-2022 To 12-03-2022	39	Arbitration court
		40	Arbitration court
		41	Powers
		42	procedure for the settlement of disputes
		12 March	Second Saturday
11	14-03-2022 To 19-03-2022	43	Award on dispute
		44	Award on dispute
		45	cooperative Tribunal
		46	Appeal
12	21-03-2022 To 26-03-2022	47	Revision
		48	Review
		49	Class test
		50	Co-operative unions , meaning, types
13	28-03-2022 To 02-04-2022	51	Circle cooperative union
		52	State cooperative union
		53	NCUI ,objectives,
		54	Constitution, Function
14	04-04-2022 To 09-04-2022	55	Class test
		56	Indian Penal code
		57	Offence, misappropriation
		58	Criminal breach of trust, Forgery
		09 April	Second Saturday
15	11-04-2022 To 16-04-2022	59	Code of civil procedure ,service of summons
		60	Properties not liable to attachment
		13 April	Easter Holidays
		14 April	Easter Holidays
		15 April	Easter Holidays
		16 April	Easter Holidays
16	18-04-2022	18 April	Easter Holidays
		61	Writ- injunction

No of Weeks	Dates	Session	Topic
	To 23-04-2022	62	Appeal, revision and review.
		63	Indian Evidence Act – oral and documentary evidence - strike- layoff- lockout.
		64	Kerala Chitties Act- Industrial disputes Act
		65	Right to Information Act
		66	Revision
17	25-04-2022 To 30-04-2022	67	II Internal Examination
		68	II Internal Examination
		69	II Internal Examination
		70	II Internal Examination
		71	II Internal Examination
		72	II Internal Examination