## DON BOSCO ARTS & SCIENCE COLLEGE ANGADIKADAVU

(Affiliated to Kannur University Approved by Government of Kerala) ANGADIKADAVU P.O., IRITTY, KANNUR – 670706



## **COURSE PLAN**

# **B.COM COMPUTER APPLCATIONS**

(2020 - 23)

**SEMESTER – IV** 

**ACADEMIC YEAR - 2021-22** 

	IV Semester B.Com Computer Applications (2020 - 23)						
SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week				
1.	<b>4A14 COM</b> Environment Studies and Disaster Management	Centil Abraham K.	5				
2.	<b>4A13 COM</b> General Informatics Skills (T + P)	Hebin Layola/Jisna Mathew	5				
3.	4B05 COM Corporate Accounting	Soniya Jacob	6				
4.	4B06 COM Computer Application II Data Base Management System	Sruthi N.	5				
5.	4C04 COM Corporate Law and Business Regulations	Sapna John	4				
	Class Teacher	Soniya Jacob					

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	4B06 COM Computer Application II Data Base Management System	4A14 COM Environment Studies and Disaster Management	4B05 COM Corporate Accounting	4C04 COM Corporate Law and Business Regulations	4A13 COM General Informatics Skills (T + P)
2	4B05 COM Corporate Accounting	4A13 COM General Informatics Skills (T + P)	4C04 COM Corporate Law and Business Regulations	4B06 COM Computer Application II Data Base Management System	4A14 COM Environment Studies and Disaster Management
3	4A14 COM Environment Studies and Disaster Management	4B06 COM Computer Application II Data Base Management System	4B05 COM Corporate Accounting	4A13 COM General Informatics Skills (T + P)	4C04 COM Corporate Law and Business Regulations
4	4A13 COM General Informatics Skills (T + P)	4B05 COM Corporate Accounting	4A14 COM Environment Studies and Disaster Management	4B06 COM Computer Application II Data Base Management System	4B05 COM Corporate Accounting

5	4B05 COM Corporate Accounting	4C04 COM Corporate Law and Business Regulations	4B06 COM Computer Application II Data Base Management System	4A14 COM Environment Studies and Disaster Management	4A13 COM General Informatics Skills (T + P)
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Subject Code:	4A14 COM
Subject Name:	ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	CENTIL ABRAHAM K.

#### **COURSE OUTCOME**

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

- CO 1: Understand the components of environment and need for the protection of environment.
- CO 2: Understand the effect of pollution on environment and the ways of protecting the environment.
- CO 3: Explain the social issues relating to environmental pollution.
- CO 4: Clearly understand the various environmental hazards and the ways of managing disaster.

#### Unit I:

Brief discussion on the components of the Environment, Scope and importance of Environmental studies - Environmental problems associated with the exploitation of natural resources - Environmental protection, major environmental movements in India. Environment protection Act 1986 - impacts on companies, violation and penalties, Environment Impact Assessment, Environment Protection related compliances for start - up manufacturing enterprises.

(15 hours)

#### **Unit II:**

Environmental Pollution - types, causes, effects - Bhopal gas tragedy, a brief discussion on - Global Warming - Climate Change - Ozone Depletion - Acid Rain,

Standards and control measures required by industries in compliance to the Air (Prevention of Pollution and Control) Act 1989, Water Pollution, importance of water pollution control and steps required to be taken by industries eg; Sewage treatment plant, water treatment plant etc. Relevance of environment legislation to business enterprises, Legislation vs. Social obligation of the business.

(20 hours)

#### **Unit III:**

Social issues and environment - unsustainable and sustainable development, urban problems related to energy, water conservation, water harvesting, resettlement and rehabilitation of people, environmental ethics, waste land reclamations, consumerism and waste products.

(15 hours)

#### **Unit IV:**

Environmental hazards and disasters - Meaning, types - natural hazards and disaster Planetary hazards/Disasters: (a) Endogenous Hazards: volcanic eruption - Earth quakes Landslides (b) Exogenous Hazards: infrequent events – cyclones – lightning - hailstorms. Cumulative atmospheric hazards/disasters: floods – Droughts - Heat waves. Extra planetary hazards/disasters. Man induced hazards and disasters: physical hazards/disaster - soil erosion - chemical hazards/disaster.

(20 Hours)

#### **Unit V**:

Phases of disaster management-Stages: 1) Pre-disaster stage (preparedness) 2) Emergency stage 3) Post disaster stage. Institutional framework of disaster management - disaster mitigation institutions, education on disaster, community involvement in disaster management, role of media.

(20 Hours)

#### **Reference:**

- 1. Environmental Science: Cunnigham TMH
- 2. Environmetal Studies: AK De & A K De, New Age International
- 3. Environmetal management :n K Oberoi, EXCEL BOOKS
- 4. Environmetal pollution ControlEngineering: C S Rao, New Age International
- 5. Ecosystem Principles & Sustainable Agriculture :Sithamparanathan, Scitech
- 6. DisasterManagemen: R B Singh, RawatPublications, New Delhi
- 7. DisasterManagement, H K Gupta, University Press, India

8. An Overview on Natural and Man Made Disaster & their 44 Reduction:R K Bhandani, CSIR New Delhi.

No of Weeks	Dates	Session	Торіс
vveeks			Module 1: Brief discussion on the components of the
		1	environment
	03-01-2022	2	Scope and importance of environmental studies
1	To	3	Environmental problems associated with the exploitation of
•	08-01-2022		natural resources
	00 01 2022	4 5	Environmental protection  Major environmental movements in India
		08 January	Second Saturday
		6	Major environmental movements in India
		0	Environmental Protection Act 1986-impacts on
	10.01.000	7	companies
	10-01-2022	8	Environmental Impact Assessment
2	То	9	Environmental Impact Assessment
	15-01-2022		Environment Protection related compliances for start-up
		10	manufacturing enterprises
		11	CLASS TEST - 1
	17-01-2022 To	12	Module 2: Environmental Pollution
		13	Types, causes, effect of environmental pollution
3		14	Bhopal gas tragedy
3	22-01-2022	15	Global warming, climate change
	22-01-2022	16	Ozone depletion, Acid rain
		17	Prevention of Pollution and Control Act 1989
	24-01-2022 To 29-01-2022	18	Prevention of Pollution and Control Act 1989
		19	Water Pollution
4		26 January	Republic Day
		20	Importance of water pollution control
		21	Sewage treatment plant, water treatment plant etc.
		22	Relevance of environment legislation to business
		31 January	Don Bosco  Polygones of anying mont logislation to hyginess entermises
	31-01-2022	23	Relevance of environment legislation to business enterprises
5	To	24	Legislation Vs Social obligation of the business
	05-02-2022	25	Legislation Vs Social obligation of the business Revision
	00 02 2022	26	
		27	CLASS TEST 2

		28	Module 3: Social issues and environment
		29	Unsustainable and sustainable development
6	07-02-2022 To	30	Urban problems related to energy
		31	Water conservation
	12-02-2022	32	Water conservation
		12 February	Second Saturday
		33	Water harvesting
	14.02.2022	34	Resettlement and rehabilitation of people
_	14-02-2022	35	Resettlement and rehabilitation of people
7	То	36	Environmental ethics
	19-02-2022	37	Environmental ethics
		38	Waste land reclamation
		39	I Internal Examination
	21-02-2022	40	I Internal Examination
8	To	41	I Internal Examination
ð		42	I Internal Examination
	26-02-2022	43	I Internal Examination
		44	I Internal Examination
		45	Consumerism and waste products
		01 March	Maha Sivarathri
9	28-02-2022	46	Consumerism and waste products
	То	47	Revision
	05-03-2022	48	CLASS TEST 3
		49	Module 4: Environmental hazards and disasters -
		50	meaning Types -Natural hazards and disaster
		51	Planetary hazards
	07-03-2022	52	Endogenous hazards
10	То	53	Volcanic eruption
	12-03-2022	54	Earth quakes
		12 March	Second Saturday
		55	Landslides
	14-03-2022 To	56	Exogenous Hazards -Infrequent events
11		57	Cyclones
		58	Lighting
	19-03-2022	59	Hailstorms
		60	Cumulative atmosphere hazards-floods
	21-03-2022	61	Droughts
12		62	Heat waves
12	To	63	Extra planetary hazards
	26-03-2022	64	Man induced hazards& disaster

13			65	Physical hazards/disaster -soil erosion
13   28-03-2022   68   CLASS TEST 4			66	Chemical change disaster
13			67	
13		28 02 2022	68	CLASS TEST 4
14	12		69	Module 5: Phases of disaster management
14	13		70	Pre-disaster stage
14		02-04-2022	71	Pre-disaster stage
14			72	Emergency stage
14			73	Emergency stage
14		04-04-2022	74	Post disaster stage
15	1/		75	Post disaster stage
11-04-2022 To 16-04-2022 To 16-04-2022 To 18-04-2022 To 18	14		76	Institutional framework for disaster management
11-04-2022 To 16-04-2022 To 16-04-2022 To 18-04-2022 To To 18-04-2022 To		09-04-2022	77	Disaster mitigation institutions
15 To 16-04-2022 16-04-2022 179 Education on disaster  13 April Easter Holidays 14 April Easter Holidays 15 April Easter Holidays 16 April Easter Holidays 18 April Easter Holidays 80 Education on disaster 81 Community involvement in disaster management 82 Role of media in disaster management			09 April	•
15 To 16-04-2022  13 April Easter Holidays  14 April Easter Holidays  15 April Easter Holidays  16 April Easter Holidays  18 April Easter Holidays  18 April Easter Holidays  18 April Easter Holidays  18 April Easter Holidays  80 Education on disaster  81 Community involvement in disaster management  82 Role of media in disaster management			78	-
15       To 16-04-2022       13 April Easter Holidays Easter Holidays Easter Holidays Easter Holidays Easter Holidays         16       18-04-2022 To 23-04-2022       80 Education on disaster Education on disaster Education on disaster Role of media in disaster management         16       Role of media in disaster management			79	Education on disaster
16-04-2022  15 April Easter Holidays  16 April Easter Holidays  18 April Easter Holidays  80 Education on disaster  Role of media in disaster management	15		13 April	Easter Holidays
16 To 23-04-2022 Role of media in disaster management  15 April Easter Holidays  18 April Easter Holidays	13		14 April	-
18-04-2022 To 23-04-2022 Role of media in disaster management  18 April Easter Holidays  80 Education on disaster  Community involvement in disaster management  82 Role of media in disaster management		10-04-2022	15 April	Easter Holidays
18-04-2022 To 23-04-2022 80 Education on disaster 81 Community involvement in disaster management 82 Role of media in disaster management			16 April	-
16 To 82 Role of media in disaster management  82 Role of media in disaster management				
To 81 Community involvement in disaster management 82 Role of media in disaster management		18-04-2022	80	Education on disaster
82 Role of media in disaster management	16	То	81	<u> </u>
25-04-2022 92 Povision	10		82	Role of media in disaster management
83 Kevision			83	Revision
84 CLASS TEST 5			84	CLASS TEST 5
85 II Internal Examination			85	II Internal Examination
25-04-2022 86 II Internal Examination		25-04-2022	86	II Internal Examination
87 II Internal Examination	17		87	II Internal Examination
88 I II Internal Examination	1/		88	II Internal Examination
30-04-2022 89 II Internal Examination		30-04-2022	89	II Internal Examination
90 II Internal Examination			90	II Internal Examination

Subject Code:	4A13 COM
Subject Name:	GENERAL AWARENESS COURSE III : GENERAL INFORMATICS SKILLS
No. of Credits:	4 ((3+1)
No. of Contact Hours:	5
Hours per Week:	5
Name of the Teacher:	HEBIN LAYOLA & JISNA MATHEW

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

- CO 1: Explain the Fundamentals of Computers the use of computers in day to day application
- CO 2: Up to date and expand the basic informatics skills necessary in the emerging knowledge society
- CO 3: Effectively utilize the digital knowledge resources for their studies
- CO 4: State the areas where IT can be used effectively
- CO 5: Perform accounting by using the appropriate accounting packages

**Unit I** Overview of information Technology. Features of Modern Personal Computer and Peripherals – Computer Networks – Types of Networks – Components of Networks – Topology – Internet – Uses of Internet. [10 Hours]

**Unit II** Social Informatics: IT and society – issues and concerns -Digital divide – Cyber ethics – Cybercrimes – Cyber Laws – Cyber addictions- Information over Load – Health Issues – Guide lines for Proper Usage of computers and internet. E Waste. [10 Hours]

**Unit III** IT Applications: E Governance— overview of IT Application in Medicine, Health care, Business and Commerce.— Industry. [10 Hours]

**Unit IV** Knowledge Skills for Higher Education: Data, Information and Knowledge - Knowledge Management -Internet as a knowledge repository - Academic search techniques - Case study of academic websites - Basic concepts of IPR - Copyrights and Patents - Introduction to use of IT in teaching and learning - Case study of educational software - Academic Service - INFLIBNET - NICENET - BRENT. [12 Hours]

**Unit V** Programmes for Office Management: MS word – window concepts – Menus, tiles, Edit, View, tools, tables, Mail Merge. MS Excel – Spread sheet – operators - Arithmetic – Relation Functions –Formulae – Payroll Preparation. MS Power point - creating slides and presentations, adding media clips and charts, special effects, setting slid timings 77 [24 Hours]

**Unit VI** Computerized Accounting (Using Accounting Software) Meaning, features and advantages of computerised Accounting – Company Creation- Accounts Information Ledger – Groups– Cost Centers – Accounts with inventory- stock item and stock Group creation – voucher – types - entry – P/L A/c, B/S, Bank Reconciliation. [24 Hours]

#### **Reference:**

- 1. V. Rajaraman: Introduction to Information Technology. PrenticeHall
- 2. Technology in Action: Pearson.
- 3. Alexis Leon & Mathews Leon: Computer Today, Leon Vikas.
- 4. A.K.Nandani& K.K Nandani: Tally 6.3
- 5. V.K.Jain: Computer Fundamentals
- 6. Vijay Kumar Khurana : Management of Information Technology B.Jolly&K.S.Jolly; SunithaPrakasan
- 7. Rechard Peterson Negus: Linux Bble, Wiley India Private Limited.
- 8. Mike Mc Grath, Linux in Easy steps, Dream Tech Press New Delhi

No of	Dates	Session	Topic
Weeks		1	•
1		1	Module 1: Overview of information Technology
	03-01-2022	3	Features of Modern Personal Computer and Peripherals
	То		Features of Modern Personal Computer and Peripherals
	08-01-2022	4	Computer Networks
		5	Types of Networks
		08 January	Second Saturday
		6	Components of Networks
	10-01-2022	7	Topology
2	То	8	Internet
	15-01-2022	9	Uses of Internet
		10	CLASS TEST 1
		11	Module 2: Social Informatics: IT and society
		12	Issues and concerns
	17-01-2022	13	Digital divide
3	То	14	Cyber ethics
	22-01-2022	15	Cybercrimes, Cyber Laws
		16	Cyber addictions, Information over Load
		17	Health Issues
		18	Guide lines for Proper Usage of computers and internet.
	24-01-2022	19	E Waste
4	To	26 January	Republic Day
_	29-01-2022	20	CLASS TEST 2
	27-01-2022	21	Module 3: IT Applications
		22	E Governance
		31 January	Don Bosco
	31-01-2022	23	Overview of IT Application
5	To 05-02-2022	24	Medicine
J		25	Health care
		26	Business
		27	Commerce
		28	Commerce
	07-02-2022	29	Industry
6	To	30	CLASS TEST 3
U		31	Module 4: Knowledge Skills for Higher Education
	12-02-2022	32	Data, Information
		12 February	Second Saturday
7	14-02-2022	33	Knowledge , Knowledge Management

No of Weeks	Dates	Session	Торіс
	То	34	Internet as a knowledge repository
	19-02-2022	35	Academic search techniques
		36	Case study of academic websites
		37	Basic concepts of IPR
		38	Copyrights and Patents
		39	I Internal Examination
	21-02-2022	40	I Internal Examination
8	To	41	I Internal Examination
	26-02-2022	42	I Internal Examination
	20-02-2022	43	I Internal Examination
		44	I Internal Examination
		45	Introduction to use of IT in teaching and learning
	20.02.2022	01 March	Maha Sivarathri
0	28-02-2022	46	Case study of educational software
9	To 05-03-2022	47	Academic Service – INFLIBNET – NICENET - BRENT
		48	CLASS TEST 4
		49	Module 5: Programmes for Office Management
		50	MS word , Tools
	07-03-2022	51	Window concepts ,Edit
10	To	52	Menus, View
10	12-03-2022	53	Tiles, Tables
	12 03 2022	54	Tables
		12 March	Second Saturday
		55	Mail Merge.
	14-03-2022	56	Mail Merge.
11	То	57	MS Excel
	19-03-2022	58	Spread sheet
	19 03 2022	59	Operators - Arithmetic , Relation
		60	Functions, Formulae
		61	Payroll Preparation.
	21-03-2022	62	Payroll Preparation.
12	To	63	MS Power point
	26-03-2022	64	Creating slides and presentations
		65	Adding media clips and charts
		66	Special effects, setting slid timings77
10	28-03-2022	67	CLASS TEST 5
13	То	68	Module 6: Computerized Accounting (Using
			Accounting Software)

No of Weeks	Dates	Session	Торіс
	02-04-2022	69	Meaning, features
		70	Advantages of computerised Accounting
		71	Company Creation
		72	Accounts Information Ledger
		73	Groups
	04-04-2022	74	Cost Centers
14	То	75	Cost Centers
	09-04-2022	76	Accounts with inventory
	07-04-2022	77	Accounts with inventory
		09 April	Second Saturday
		78	Stock item and stock Group creation
	11-04-2022	79	Stock item and stock Group creation
15	То	13 April	Easter Holidays
	16-04-2022	14 April	Easter Holidays
	10-04-2022	15 April	Easter Holidays
		16 April	Easter Holidays
		18 April	Easter Holidays
	18-04-2022	80	Voucher – types - entry
16	To	81	Voucher – types- entry
10		82	P/L A/c, B/S, Bank Reconciliation
	23-04-2022	83	P/L A/c, B/S, Bank Reconciliation
		84	CLASS TEST 6
		85	II Internal Examination
	25-04-2022	86	II Internal Examination
17	To	87	II Internal Examination
17		88	II Internal Examination
	30-04-2022	89	II Internal Examination
		90	II Internal Examination

Subject Code:	4B05 COM
Subject Name:	CORPORTE ACCOUNTING
No. of Credits:	4
No. of Contact Hours:	108
Hours per Week:	6
Name of the Teacher:	SONIYA JACOB

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

- CO 1: Understand the mode of presentation and understanding of financial reporting.
- CO 2: Learn the accounting procedure for recording transaction relating to the issue and redemption of shares and debentures.
- CO 3: Imbibe the techniques of recording transactions in respect of amalgamation, reconstruction and liquidation of companies..
- CO 4: Understand the concept of IFRS and Ind AS

**Unit I :** Issue of shares and debentures: Issue of shares – issue at par, premium and discount – under and over subscription – prorata allotment - calls in arrear – calls in advance – forfeiture and reissue – redemption of preference shares – redemption out of profit and out of proceeds of fresh issue – issue and redemption of debentures-redemption by purchase (only) (20 Hrs)

**Unit II:** Final Accounts of Companies: Preparation of Balance Sheet and Profit & Loss Account (in new format) – compulsory transfer to Reserve (Corporate dividend tax need not be considered). Computation of Profit prior to incorporation (25 Hrs)

**Unit III:** Accounting for Amalgamation and reconstruction: Meaning and types of amalgamation – purchase consideration – methods of ascertaining purchase consideration - Amalgamation in the nature of Merger and Amalgamation in the nature of purchase – differences – methods of accounting – Pooling of interest method and purchase method — accounting entries in the books of both transferor and transferee companies (excluding intercompany holdings) – reconstruction – types – External and Internal reconstructions – Accounting entries only. (30 Hrs)

**Unit IV:** Liquidation of companies: Meaning and types of winding up – Statement of Affairs – Deficiency or Surplus Accounts – Liquidator's Final Statement of Account. (15 Hrs) 20

**Unit V:** Accounting Standards for Financial Reporting: Objectives and uses of financial statements for users — Role/objectives of accounting standards - Development of accounting standards in India - Requirements of international accounting standards -International organizations engaged in accounting harmonization - IASB — FASB Role of IASB in developing IFRS - IFRS adoption or convergence in India -Implementation plan in India - Ind AS - Differences between Ind AS and IFRS -Conceptual framework - Definition of financial elements - Principles of recognition, measurements, presentation and disclosure. (18 Hrs)

#### **Books for Reference:**

- 1. Advanced Accounts VolumeII: Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand&Co.,New Delhi)
- 2. Advanced Accountancy, Volume II :Guptha R.L. and M.Radhaswami (Sulthan Chand & Co. New Delhi)
- 3. Corporate Accounting :Maheshwari. S.N. and S.K.Maheshwari, (Vikas publishing House, New Delhi)
- 4. Corporate Accounting : Ashok Sehgal and Deepak Sehgal,(Taxman Publication, New Delhi)
- 5. Corporate Accounting: S.P. Jain and K.L.Narang (Kalyani Publishers, New Delhi)
- 6. Financial Accounting: B.K.Banerjee (PHI Pvt.Ltd.New Delh

No of Weeks	Dates	Session	Торіс
		1	Module 1: Issue of shares
		2	Issue of shares-issue at par
	03-01-2022	3	Issue of shares-issue at par
1	To	4	Issue of shares- at premium
1	08-01-2022	5	Issue of shares- at premium
	08-01-2022	6	Issue of shares- at premium
		7	Issue of shares at discount Pro-rata allotment
		08 January	Second Saturday
		9	Issue of shares at discount
		10	Under subscription of shares
	10-01-2022	11	Under subscription of shares
2	То	12	Over subscription of shares
	15-01-2022	13	Calls in arrears- Call in advance
		14	Forfeiture of shares- Reissue of shares
		15	Redemption of preference shares
	17-01-2022 To 22-01-2022	16	Redemption out of profit
		17	Redemption out of proceed of fresh issue
		18	Issue of debentures
3		19	Redemption of debentures
		20	CLASS TEST 1
		21	Module 2: Final accounts of companies
		22	Statement of financial position/ Balance sheet
		23	Explanation of equity and liabilities
		24	Statement of profit and loss account
	24-01-2022	25	Explanation of items of SOPL
		26 January	Republic Day
4	То	26	Treatment of some special items
	29-01-2022	27	Income tax, Current Tax Assets & Current Tax liabilities
		28	Deferred tax, Tax deducted at source(payment on salary & Interest on Income)
		29	Advance payment of Tax And Provision for taxation
		31 January	Don Bosco
	31-01-2022	29	Dividend
5	To	30	Practical Problems
	05-02-2022	31	Practical Problems
		<i>3</i> 1	Traviour Trouvillo

		32	Other Usual Adjustments
		33	Practical Problems
		35	Practical Problems
		36	Practical Problems
		37	Treatments in Final accounts
		38	Practical Problems
	07-02-2022	39	Practical Problems
6	То	40	Practical Problems
	12-02-2022	41	Treatments in Final accounts
		42	Profit Prior to Incorporation
		12 February	Second Saturday
		43	Practical Problems
		44	Practical Problems
	14-02-2022	45	CLASS TEST 2
7	То	46	<b>Module 3:</b> Amalgamation Meaning, Objectives & Important Terms
	19-02-2022	47	Purchase Consideration: Methods
		48	Purchase Consideration: Methods
		49	Accounting in the books of Transferor Company
		50	I Internal Examination
	21 02 2022	51	I Internal Examination
0	21-02-2022	52	I Internal Examination
8	To	53	I Internal Examination
	26-02-2022	54	I Internal Examination
		55	I Internal Examination
		56	Accounting in the books of Transferee Company
	28-02-2022	01 March	Maha Sivarathri
9	То	57	Practical problems
	05-03-2022	58	Practical problems
		59	Practical problems
		60	Practical problems
		61	Practical problems
		62	Practical problems
		63	External Reconstruction
	07-03-2022	64	Practical problems
10	То	65	Practical problems
	12-03-2022	66	Practical problems
		67	Internal Reconstruction-meaning, objectives, Forms
		12 March	Second Saturday
11	14-03-2022	68	Alteration of share capital
••	1. 33 2022	69	Practical problems

	То	70	Reduction of share capital
	19-03-2022	71	Practical problems
		72	Re-organisation of capital
		73	Practical problems
		74	Practical problems
		75	CLASS TEST 3
		76	Module 4: Meaning, Functions
		77	Statement of affairs-content, procedure
	21-03-2022	78	Deficiency or surplus account
12	То	79	Practical problems
	26-03-2022	80	Practical problems
		81	Practical problems
		82	Liquidator's final statement of account
		83	Liquidator's remuneration
		84	Practical Problem
	28-03-2022	85	Practical Problem
13	То	86	Practical Problem
	02-04-2022	87	Calls in arrears & calls in advance
		88	Practical Problem
		89	Practical Problem
		90	CLASS TEST 4
		91	Module 5: Accounting standards For Financial
	04-04-2022	22	Reporting
14	То	92	Objectives and uses of financial statements for users  Role/ objectives of accounting standards
	09-04-2022	93	
		94	Development of accounting standard in India  Requirement of international accounting standards
		95	Second Saturday
		09 April	International organisation engaged in accounting
		96	harmonization
	11-04-2022	97	IASB
15	То	13 April	Easter Holidays
	16-04-2022	14 April	Easter Holidays
	10 0 1 2022	15 April	Easter Holidays
		16 April	Easter Holidays
		18 April	Easter Holidays
	18-04-2022	98	FASB Role of IASB in developing IFRS
16	To	99	IFRS adoption or convergence in India
16		100	Implementation plan in India- In AS
	23-04-2022	101	Difference between Ind AS and IFRS
		102	Conceptual Framework-financial elements-principles

	25-04-2022 To 30-04-2022	103	II Internal Examination
		104	II Internal Examination
17		105	II Internal Examination
17		106	II Internal Examination
		107	II Internal Examination
		108	II Internal Examination

Subject Code:	4B06 COM		
Subject Name:	DATA BASE MANAGEMENT SYSTEM		
No. of Credits:	4		
No. of Contact Hours:	90		
Hours per Week:	5 (Theory-3,Practical-2)		
Name of the Teacher:	Sruthi N.		

#### **COURSE OUTCOME**

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

CO 1: familiarize with the concepts of database management

CO 2: handle the database for business firms.

CO 3: develop knowledge in Access and SOL

#### **Unit I:**

**Database Concepts**: Meaning-Definition - Necessity of a database - Characteristics of database - Character- Field - Record - File-Database- Types of Databases-Entities, Attributes, Keys - DBMS - Advantages of Database Systems - Components of DBMS - Database Structure

Popular Database Softwares (Brief outline only)-Types of DBMS-RDBMS-The NoSQL
 DBMS- IMDBMS. [12 Hours]

#### Unit II:

**RDBMS & Relationships in Database**: Data Models - Relational Data Model - RDBMS – Relationships- Types of Relationships - One to One - One to Many - Many to Many – Functional Dependency -Normalization: Meaning, Schemas (1NF, 2NF, 3NF)- Defining Relationships -Referential Integrity Key: Candidate key, Primary key, Foreign Key.[10 Hours] **Unit III:** 

**Database Administration** – Meaning, Advantages – Data Warehousing- Meaning, importance, Methods Integrating Heterogeneous Databases-Query-driven Approach, Update-driven Approach -Data Warehouse Features-Data Warehouse Applications-Types of Data Warehouse-Data Mining – Meaning, Process. [13]

#### Unit IV:

Introduction to Database Software- MS Access 2013: Introduction - Objects in MS Access - Create, Open, and Close a Database - Creating a Data Table - Different ways of Creating Tables - Data Types - The Primary Key - Properties of the Fields - Saving a Table - Closing a Table - Modifying Data Tables - Creating Table Relationships - Editing Relationships. Queries & Forms in Access: Types of Queries - Creating a Query - Saving Queries - Summary Queries - Cross Tab Queries - Action Queries - Forms - The Form Wizard - Editing the Data in a Form - The Form Design View - The Form Design Bar - The Toolbox - Working with Controls. Reports in Access: The Report Wizard - The Report Design View - The Report Design Bar - The Toolbox - The Preview Window - Grouping and Sorting - Printing a Report.

#### **Unit V:**

SQL – Data Definition Language – Data Manipulation Language - statements – Creating tables, Selecting Data, Updating Records, Dropping a table, Querying Database, Aggregating Data, Grouping, Ordering Data - Constraints,—Adding constraints, NOT NULL, UNIQUE, PRIMARY\_KEY - Select statements- DISTINCT – WHERE Clauseconditions based on a range – BETWEEN – Conditions based onpattern matches – LIKE – Aggregate – functions – AVG – sum count – MAX – MIN- group by – order by.

[25 Hours]

Theory: 3 Hours/ Week Practical: 2 Hours / Week

**Recommended practical: MS Access 2013 and SQL** ( **Keep Practical Records**) Creating and Modifying Data base - Creating Relationship between Tables – Using Queries for Viewing and Modifying Data from Tables -Working with Forms – Managing Controls in Forms - Generating Reports.

#### **References:**

- 1. C.J. Date, A.Kannan&S.Swamynathan: An Introduction to Database Systems, Pearson Education
- 2. Elmasri, Ramez and Navathe: Fundamentals of Database Systems.
- 3. Ritchie & Collin: Principles of database systems and Design.
- 4. Viescas, John L and Conrad Jeff, Microsoft Office Access 2013 Inside Out.
- 5. Michael Alexander, Richard Kusleika: Access 2013 Bible, Wiley Books.
- 6. Joan Lambert & Joyce Cox, Microsoft Access 2013 Step by step,
- 7. Connolly, Thomas and Begg, Carolynn, Learning SQL A step-by-step guide.

No of Weeks	Dates	Session	Торіс
	03-01-2022 To 08-01-2022	1	<b>Database Concepts</b> : Meaning-Definition - Necessity of a database
		2	Characteristics of database
1		3	Character- Field – Record – File-Database
1		4	Types of Databases
		5	Entities, Attributes
		08 January	Second Saturday
		6	Keys
		7	DBMS, Advantages of Database Systems
	10-01-2022	8	Components of DBMS
2	То	9	Database Structure
	15-01-2022	10	Popular Database Softwares (Brief outline only)-
		11	Types of DBMS-RDBMS-The NoSQL DBMS-IMDBMS
		12	CLASS TEST 1
		13	Data Models
	17-01-2022	14	Relational Data Model, RDBMS
3	To 22-01-2022	15	Types of Relationships, One to One, One to Many,
			Many to Many
		16	Functional Dependency
		17	Normalization: Meaning, Schemas, 1NF
	24-01-2022 To 29-01-2022	18	2NF, 3NF
		19	Defining Relationships Republic Day
4		26 January	Referential Integrity Key: Candidate key, Primary key,
-		20	Foreign Key.
		21	CLASS TEST 2
		22	Database Administration –Advantages
		31 January	Don Bosco
		23	Data Warehousing- Meaning
	31-01-2022	24	Data Warehousing- importance
5	То	25	Methods Integrating Heterogeneous Databases-Query-
	05-02-2022		driven Approach,
		26	Update-driven Approach
		27	Data Warehouse Features
	07.02.2022	28	Data Warehouse Applications
	07-02-2022	29	Types of Data Warehouse
6	To	30	Types of Data Warehouse
	12-02-2022	31	Data Mining – Meaning
		32	Data Mining – Process.

No of Weeks	Dates	Session	Topic
		12 February	Second Saturday
		33	CLASS TEST 3
	14-02-2022	34	<b>Introduction to Database Software</b> : MS Access 2013
		35	Introduction - Objects in MS Access
7	То	36	Create, Open, and Close a Database
	19-02-2022	37	Creating a Data Table, Different ways of Creating Tables
		38	Practical
		39	I Internal Examination
	21-02-2022	40	I Internal Examination
8	To	41	I Internal Examination
0	26-02-2022	42	I Internal Examination
	20-02-2022	43	I Internal Examination
		44	I Internal Examination
		45	Data Types, The Primary Key
	28-02-2022	01 March	Maha Sivarathri
9	To	46	Properties of the Fields
	05-03-2022	47	Saving a Table, Closing a Table, Modifying Data Tables
		48	Practical
		49	Creating Table Relationships, Editing Relationships
	07-03-2022 To 12-03-2022	50	Queries & Forms in Access: Types of Queries
		51	Practical
10		52	Practical
		53	Creating a Query, Saving Queries
		54	Summary Queries, Cross Tab Queries, Action Queries
		12 March	Second Saturday
		55	Forms, The Form Wizard
	14-03-2022	56	Practical
11	To	57	Practical The First Property of the Property o
11	19-03-2022	58	Editing the Data in a Form, The Form Design View, The Form Design Bar
		59	The Toolbox - Working with Controls
		60	Practical
		61	Practical
	21-03-2022	62	Reports in Access: The Report Wizard, The Report Design View, The Report Design Bar
12	То	63	Practical
	26-03-2022	64	The Toolbox ,The Preview Window
	-	65	Practical
		66	Grouping and Sorting - Printing a Report

Dates	Session	Topic
	67	Practical
28-03-2022	68	CLASS TEST 4
	69	SQL, Data Definition Language
	70	Practical
02-04-2022	71	Data Manipulation Language
		Statements
		Creating tables
04-04-2022	74	Practical
To	75	Practical
	76	Selecting Data
09-04-2022		Updating Records, Dropping a table
	09 April	Second Saturday
	78	Practical
11-04-2022 To 16-04-2022	79	Grouping, Ordering Data, group by, order by
	-	Easter Holidays
	_	Easter Holidays
		Easter Holidays
	-	Easter Holidays
	18 April	Easter Holidays
18-04-2022 To 23-04-2022	80	Constraints, Adding constraints, NOT NULL, UNIQUE, PRIMARY_KEY
	81	Practical
	82	Select statements: DISTINCT, WHERE Clause
	83	Conditions based on a range: BETWEEN
	84	CLASS TEST 5
	85	II Internal Examination
25-04-2022	86	II Internal Examination
	87	II Internal Examination
	88	II Internal Examination
30-04-2022	89	II Internal Examination
	90	II Internal Examination
	28-03-2022 To 02-04-2022 To 09-04-2022 To 16-04-2022 To 18-04-2022	28-03-2022 68 To 69 02-04-2022 71 72 73 04-04-2022 74 To 75 09-04-2022 77 09 April  78 11-04-2022 79 13 April 16-04-2022 79 13 April 16 April 18 April 18 April 18 April 18 April 18 April 18 April 23-04-2022 82 83 84 25-04-2022 82 83 84 85 25-04-2022 86 87 30-04-2022 89

Subject Code:	4C04 COM
Subject Name:	CORPORATE LAW AND BUSINESS REGULATIONS
No. of Credits:	4
No. of Contact Hours:	72
Hours per Week:	4

#### **SYLLABUS**

**Unit I:** Companies Act 2013- Definition- Features- Classification- Authorities of Company Law- Central Govt. - Company Law Board- SEBI- Liquidator- Court-Registrar - Tribunal. (12 Hrs)

**Unit II:** Formation of Company- Promotion- Stages-Types of promoters-Registration & Incorporation- raising of capital- Commencement of Business- Lifting Corporate Veil. (13 Hrs)

**Unit III:** Memorandum of Association- Contents- Articles of Association- Contents- Difference- Table A- Alterations- Doctrine of Ultra vires- Constructive notice & indoor management - Prospectus- types-Contents—Misstatement in prospectus. (15Hrs)

**Unit IV:** Members of Company- Acquiring membership -Termination of membership-Rights -Duties- Obligations- Directors- Appointment-Qualifications & Disqualifications - Retirement & Removal of Directors. (12 Hrs)

**Unit V:** Company meeting- General Meeting- Board Meeting- Class Meeting- Essential of valid Meetings- chairman-Motion- Resolution- types of resolutions- Methods of voting. (10 Hrs)

**Unit VI:** Winding up- Modes of Winding Up- Winding up by the Tribunal-provisions-voluntary winding up – conditions and provisions - Liquidator- Rights, powers & Duties of Liquidator- effects of winding up. (10 Hrs)

#### **Books for Reference:**

- 1. Mercantile Law, M C Shukla
- 2. Business Law, R S N Pillai, Bhagavathi
- 3. Company Law P P Scogna
- 4. Business & Corporate Law, L R Potti

	Dates	Session	Topic
		1	Companies Act 2013 – Introduction
	03-01-2022	2	Company – definitions and features
1	То	3	Classification
	08-01-2022	4	Authorities of company law
		08 January	Second Saturday
2	10-01-2022	5	Formation of company

	То	6	Promotion
	15-01-2022	7	Types of promoters
	13-01-2022	8	Functions of promoters
		9	Incorporation
	17-01-2022	10	Raising of capital
3	То	11	Commencement of business
	22-01-2022	12	CLASS TEST
		13	Lifting corporate veil
	24-01-2022	14	Memorandum of Association
4	То	26 January	Republic Day
	29-01-2022	15	Contents
		16	Alteration of memorandum
		31 January	Don Bosco
	31-01-2022	17	Articles of Association
5	То	18	Alteration of articles
	05-02-2022	19	Alteration of articles
		20	Contents
		21	Differences between memorandum and articles
	07-02-2022	22	Doctrine of ultra vires
6	То	23	Doctrine of ultra vires
	12-02-2022	24	Prospectus
		12 February	Second Saturday
		25	Types
	14-02-2022	26	Contents
7	То	27	Misstatement in prospectus
	19-02-2022	28	Remedies for misstatement in prospectus
		29	CLASS TEST
		30	I Internal Examination
	21-02-2022	31	I Internal Examination
8	To	32	I Internal Examination
	26-02-2022	33	I Internal Examination
	20 02 2022	34	I Internal Examination
		35	I Internal Examination
	20.02.2022	36	Members of company
	28-02-2022	01 March	Maha Sivarathri
9	То	37	Acquiring membership
	05-03-2022	38	Termination of membership
		39	Liabilities of members
10	07-03-2022	40	Rights of member
10	То	41	Duties of member
		42	Obligations of member

	12-03-2022	43	Appointment of directors
		12 March	Second Saturday
	14.02.2022	44	Qualifications
11	14-03-2022	45	Disqualifications
11	To	46	Retirements of directors
	19-03-2022	47	Removal of directors
	21-03-2022	48	CLASS TEST
12	To	49	Company meetings
12		50	Meeting of directors
	26-03-2022	51	Meeting of shareholders
	28-03-2022	52	Class meeting
13	To	53	Meetings of creditors and debenture holders
13	02-04-2022	54	Requisites of a valid meeting
	02-04-2022	55	Resolutions
		56	CLASS TEST
	04-04-2022	57	Winding up
14	То	58	Modes of winding up
	09-04-2022	59	Voluntary winding up
		09 April	Second Saturday
		60	Winding up by the tribunal
	11-04-2022	61	Powers of tribunal
15	То	13 April	Easter Holidays
	16-04-2022	14 April	Easter Holidays
		15 April	Easter Holidays Easter Holidays
		16 April 18 April	Easter Holidays
	18-04-2022	62	Conditions and provisions
16	То	63	Rights of liquidator
10	23-04-2022	64	Duties & powers of liquidator
	23 0 1 2022	65	CLASS TEST
		66	Revision
		67	II Internal Examination
	25.04.2022	68	II Internal Examination
	25-04-2022	69	II Internal Examination
17	То	70	II Internal Examination
	30-04-2022	71	II Internal Examination
		72	II Internal Examination
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