

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 op)

(2020 – 23)

SEMESTER – IV

ACADEMIC YEAR - (2021-22)

VI Semester BCom Co-op (2019 - 22)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT (4A14COM)	SONIYA JACOB	5
2.	MANAGEMENT OF CO-OPERATIVES (4B06 COM)	NEETHU A E	5
3.	CORPORATE ACCOUNTING(4BO5 COM)	SHILPA VICHITHRAN	6
4.	GENERAL AWARENESS COURSE III : GENERAL INFORMATICS SKILLS(4A13 COM)	HEBINLAYOLA AND ANJU K PAULOSE	5
5.	CORPORATE LAW AND BUSINESS REGULATIONS (4C04 COM)	SAPNA JOHN	4

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	MANAGEMENT OF CO-OPERATIVES (4B06 COM)	CORPORATE LAW AND BUSINESS REGULATIONS (4C04 COM)	CORPORATE ACCOUNTING(4BO5 COM)	ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT (4A14COM)	GENERAL AWARENESS COURSE III : GENERAL INFORMATICS SKILLS(4A13 COM)
2	CORPORATE ACCOUNTING(4BO5 COM)	ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT (4A14COM)	GENERAL AWARENESS COURSE III : GENERAL INFORMATICS SKILLS(4A13 COM)	CORPORATE ACCOUNTING(4BO5 COM)	MANAGEMENT OF CO-OPERATIVES (4B06 COM)
3	GENERAL AWARENESS COURSE III : GENERAL INFORMATICS SKILLS(4A13 COM)	MANAGEMENT OF CO-OPERATIVES (4B06 COM)	ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT (4A14COM)	CORPORATE ACCOUNTING(4BO5 COM)	CORPORATE LAW AND BUSINESS REGULATIONS (4C04 COM)
4	CORPORATE LAW AND BUSINESS REGULATIONS (4C04 COM)	CORPORATE ACCOUNTING(4BO5 COM)	GENERAL AWARENESS COURSE III : GENERAL INFORMATICS SKILLS(4A13 COM)	ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT (4A14COM)	MANAGEMENT OF CO-OPERATIVES (4B06 COM)
5	CORPORATE LAW AND BUSINESS REGULATIONS (4C04 COM)	MANAGEMENT OF CO-OPERATIVES (4B06 COM)	CORPORATE ACCOUNTING(4BO5 COM)	ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT (4A14COM)	GENERAL AWARENESS COURSE III : GENERAL INFORMATICS SKILLS(4A13 COM)

Subject Code:	4A14COM
Subject Name:	ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	SONIYA JACOB

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)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	03-01-2022 To 08-01-2022	1	Unit I Brief discussion on the components of the environment
		2	Scope and importance of environmental studies
		3	Environmental problems associated with the exploitation of natural resources
		4	Environmental protection
		5	Major environmental movements in India
		08 January	Second Saturday
2	10-01-2022 To 15-01-2022	6	Major environmental movements in India
		7	Environmental Protection Act 1986-impacts on companies
		8	Environmental Impact Assessment
		9	Environmental Impact Assessment
		10	Environment Protection related compliances for start-up manufacturing enterprises
		11	Class test I
3	17-01-2022 To 22-01-2022	12	Unit II Environmental Pollution
		13	Types, causes, effect
		14	Bhopal gas tragedy
		15	Global warming, climate change
		16	Ozone depletion, Acid rain
		17	Prevention of Pollution and Control Act 1989
4	24-01-2022 To 29-01-2022	18	Prevention of Pollution and Control Act 1989
		19	Water Pollution
		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

5	31-01-2022 To 05-02-2022	31 January	Don Bosco
		23	Relevance of environment legislation to business enterprises
		24	Legislation Vs Social obligation of the business
		25	Legislation Vs Social obligation of the business
		26	Revision
		27	Class test II
6	07-02-2022 To 12-02-2022	28	Unit III Social issues and environment
		29	Unsustainable and sustainable development
		30	Urban problems related to energy
		31	Water conservation
		32	Water conservation
		12 February	Second Saturday
7	14-02-2022 To 19-02-2022	33	Water harvesting
		34	Resettlement and rehabilitation of people
		35	Resettlement and rehabilitation of people
		36	Environmental ethics
		37	Environmental ethics
		38	Waste land reclamation
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	Consumerism and waste products
		01 March	Maha Sivarathri
		46	Consumerism and waste products
		47	Revision
		48	Class test III
		49	Unit IV Environmental hazards and disasters -meaning
10	07-03-2022 To 12-03-2022	50	Types -Natural hazards and disaster
		51	Planetary hazards
		52	Endogenous hazards
		53	Volcanic eruption
		54	Earth quakes
		12 March	Second Saturday
11	14-03-2022 To 19-03-2022	55	Landslides
		56	Exogenous Hazards -Infrequent events
		57	Cyclones

		58	Lighting
		59	Hailstorms
		60	Cumulative atmosphere hazards-floods
12	21-03-2022 To 26-03-2022	61	Droughts
		62	Heat waves
		63	Extra planetary hazards
		64	Man induced hazards& disaster
		65	Physical hazards/disaster -soil erosion
		66	Chemical change disaster
13	28-03-2022 To 02-04-2022	67	Revision
		68	Class test IV
		69	Unit V Phases of disaster management
		70	Pre-disaster stage.
		71	Emergency stage
		72	Post disaster stage.
14	04-04-2022 To 09-04-2022	73	Institutional framework for disaster management
		74	Disaster mitigation institutions
		75	Education on disaster
		76	Community involvement in disaster management
		77	Role of media in disaster management
		09 April	Second Saturday
15	11-04-2022 To 16-04-2022	78	Revision
		79	Class test V
		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	Revision
		81	Revision
		82	Revision
		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:	4B06 COM
Subject Name:	MANAGEMENT OF CO-OPERATIVES
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	NEETHU A E

After studying this course, students shall be able to;

CO 1: Understand kinds of cooperatives in India

CO 2: Understand the management and administration of different types of cooperatives

CO 3: Identify the role and significance of cooperative organization in Kerala's Economy

CO 4: Describe various kinds of cooperative institutions

Unit I: Credit Cooperative Societies – Meaning-features – significance-Primary Agricultural Credit Societies(PACS) definition –membership-constitution, objectives and working- differences between Primary Agricultural Credit Societies and Farmers Service co-operative Societies – crop loan system – linking of credit with marketing – kisan credit card –procedure to sanction loans –role of PACS in rural development– Central cooperative banks – membership- objectives-constitution of board of management –problems – over dues- suggestions for improvement. Kerala State co operative Bank –origin- membership constitution- objectives- constitution of board of management –problems and suggestions for improvement.

[20 Hours]

Unit II: Long term credit –Agricultural and rural development – need for separate institutions -debentures - Debenture Redemption Fund- Primary co operative agricultural and rural development bank- constitution, objectives and working – Kerala State Cooperative Agricultural and Rural Development Bank -membership-constitution of board of management – objectives and working problems and suggestions for improvement. Procedure in granting loans- over dues in long term credit societies –NPA.

[15 Hours]

Unit III: Non Agricultural credit societies – Primary co-operative urban banks, membership constitution, objectives and working (in brief)- Employees credit societies –membership –constitution, objectives and working (in brief)- Co-operative housing societies – importance and advantages – types of housing societies – HOUSEFED –constitution and working (in brief) – sources of funds – problems.

[15 Hours]

Unit IV: Marketing and Processing Societies – meaning of co-operative marketing –need, and importance –types of marketing societies Structure of cooperative marketing -primary marketing societies – Kerala State Co-operative Marketing Federation Ltd.-NAFED- Processing co-operatives – meaning and importance-. Consumer co-operatives– Origin and importance of consumer co-operatives –

structure-primary co-operative consumer stores –Kerala State Co-operative Consumers’ Federation - National Cooperative Consumers Federation- role of consumer co-operatives in holding the price line.

(20 Hours)

Unit V: Industrial co-operatives –Meaning –features- Types- handloom societies – Structure-, objectives and working- Primary handloom weaver’s co-operative societies,HANTEX- Coir co-operatives – types-objects and working- primary coir societies andCOIRFED- Dairy co-operatives - Anand pattern objects and working primary milk producer’s co- operative society- Regional co- operative milk producer’s union – MILMA-NDDDB- problems of dairy co-operatives – khadi and village industrial societies –SC/ST societies –NSFDC –Fisheries societies- MATSYAFED, Federation of women co-operative societies – Labour contract cooperatives –Farming societies –Motor transport cooperatives-Co-operative printing press- Dinesh Beedi –RAIDCO-SPCSCAMPCO-RUBCO-IFFCO,KRIBHCO.(Brief outline only)

[20 Hours]

Books for Reference:

1. Theory and practice of co-operation in India : Kulkarni
2. Co-operative Movement in India : J. Banerjee
3. Co-operation Principles and Practice : T.S Balan
4. Co-operation principles and practice : T.N Hajela
5. Co-operation in India : Dr. M.S Mathur
6. Theory, history and practice of co-operation : R.D Bedi
7. Madras co-operative Manual co-operativemovement in India : Vol. I, II and III : .C Rajan
8. Co-operation at home and abroad : C.R Fay
9. Co-operation in foreign countries :Rajagopalan

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	03-01-2022 To 08-01-2022	1	Credit Cooperative Societies Meaning-features significance
		2	Primary Agricultural Credit Societies(PACS) definition, membership
		3	Constitution, objectives and working
		4	Differences between Primary Agricultural Credit Societies and Farmers Service co-operative Societies
		5	Crop loan system
		08 January	Second Saturday
2	10-01-2022 To 15-01-2022	6	Linking of credit with marketing
		7	Kissan credit card –procedure to sanction loans
		8	Role of PACS in rural development
		9	Central cooperative banks – membership.

No of Weeks	Dates	Session	Topic
		10	Objectives
		11	Constitution of board of management
3	17-01-2022 To 22-01-2022	12	Problems
		13	Over dues
		14	Suggestions for improvement.
		15	Kerala State co operative Bank –origin- membership constitution
		16	Objectives
		17	Constitution of board of management
		4	24-01-2022 To 29-01-2022
19	Revision		
26 January	Republic Day		
20	Class test		
21	Long term credit		
22	Agricultural and rural development – need for separate institutions		
5	31-01-2022 To 05-02-2022	31 January	Don Bosco
		23	Debentures - Debenture Redemption Fund
		24	Primary co operative agricultural and rural development bank- constitution, objectives and working
		25	Kerala State Cooperative Agricultural and Rural Development Bank -membership
		26	Constitution of board of management
		27	Objectives
6	07-02-2022 To 12-02-2022	28	Working problems and suggestions for improvement.
		29	Procedure in granting loans
		30	Over dues in long term credit societies
		31	NPA
		32	Seminar
		12 February	Second Saturday
7	14-02-2022 To 19-02-2022	33	Seminar
		34	Revision
		35	Class test
		36	Non Agricultural credit societies
		37	Primary co-operative urban banks
		38	Membership constitution
8	21-02-2022 To	39	I Internal Examination
		40	I Internal Examination

No of Weeks	Dates	Session	Topic
	26-02-2022	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	Objectives and working
		01 March	Maha Sivarathri
		46	Employees credit societies –membership –constitution, objectives and working
		47	Co-operative housing societies – importance and advantages
		48	Types of housing societies
		49	HOUSEFED, constitution and working . Sources of funds – problems
10	07-03-2022 To 12-03-2022	50	Class test
		51	Marketing and Processing Societies – meaning of co-operative marketing
		52	Need, and importance
		53	Types of marketing societies Structure of cooperative marketing
		54	Primary marketing societies
		12 March	Second Saturday
11	14-03-2022 To 19-03-2022	55	Kerala State Co-operative Marketing Federation Ltd.
		56	NAFED
		57	Processing co-operatives – meaning and importance
		58	Consumer co-operatives
		59	Origin and importance of consumer co-operatives structure
		60	Primary co-operative consumer stores
12	21-03-2022 To 26-03-2022	61	Kerala State Co-operative Consumers' Federation
		62	Kerala State Co-operative Consumers' Federation
		63	Kerala State Co-operative Consumers' Federation
		64	National Cooperative Consumers Federation
		65	National Cooperative Consumers Federation
		66	Role of consumer co-operatives in holding the price line
13	28-03-2022 To 02-04-2022	67	Role of consumer co-operatives in holding the price line
		68	Revision
		69	Revision
		70	Class test
		71	Industrial co-operatives –Meaning –features

No of Weeks	Dates	Session	Topic
		72	Types- handloom societies – Structure
14	04-04-2022 To 09-04-2022	73	Objectives and working- Primary handloom weaver's co-operative societies
		74	HANTEX
		75	Coir co-operatives – types-objects and working- primary coir societies
		76	COIRFED
		77	Dairy co-operatives
		09 April	Second Saturday
		15	11-04-2022 To 16-04-2022
79	Regional co- operative milk producer's union		
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	MILMA-NDDDB- problems of dairy co-operatives
		81	Khadi and village industrial societies –SC/ST societies
		82	MATSYAFED, Federation of women co-operative societies - Dinesh Beedi
		83	RAIDCO-CAMPCO-RUBCO-IFFCO,KRIBHCO.
		84	Revision
		17	25-04-2022 To 30-04-2022
86	II Internal Examination		
87	II Internal Examination		
88	II Internal Examination		
89	II Internal Examination		
90	II Internal Examination		

Subject Code:	4BO5 COM
Subject Name:	CORPORATE ACCOUNTING
No. of Credits:	4
No. of Contact Hours:	108
Hours per Week:	6
Name of the Teacher:	SHILPA VICHITHRAN

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)

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, NewDelhi)
5. Corporate Accounting : S.P. Jain and K.L.Narang (Kalyani Publishers, New Delhi)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	03-01-2022 To 08-01-2022	1	Module 01 Issue of shares
		2	Issue of shares-issue at par,
		3	Issue of shares-issue at par,
		4	Issue of shares- at premium
		5	Issue of shares- at premium
		6	Issue of shares- at premium
		7	issue of shares at discount Pro-rata allotment
		08 January	Second Saturday
2	10-01-2022 To 15-01-2022	9	issue of shares at discount
		10	Under subscription of shares
		11	Under subscription of shares
		12	Over subscription of shares
		13	Calls in arrears- Call in advance
		14	Forfeiture of shares- Reissue of shares
		15	Redemption of preference shares
3	17-01-2022 To 22-01-2022	16	Redemption out of profit
		17	Redemption out of proceed of fresh issue
		18	Issue of debentures
		19	Redemption of debentures
		20	<u>Unit Test 01</u>
		21	Module 02 Final accounts of companies
		22	Statement of financial position/ Balance sheet

No of Weeks	Dates	Session	Topic
4	24-01-2022 To 29-01-2022	23	Explanation of equity and liabilities
		24	Statement of profit and loss account
		25	Explanation of items of SOPL
		26 January	Republic Day
		26	Treatment of some special items
		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
5	31-01-2022 To 05-02-2022	31 January	Don Bosco
		29	Dividend
		30	Practical Problems
		31	Practical Problems
		32	Other Usual Adjustments
		33	Practical Problems
		35	Practical Problems
6	07-02-2022 To 12-02-2022	36	Practical Problems
		37	Treatments in Final accounts
		38	Practical Problems
		39	Practical Problems
		40	Practical Problems
		41	Treatments in Final accounts
		42	Profit Prior to Incorporation
7	14-02-2022 To 19-02-2022	12 February	Second Saturday
		43	Practical Problems
		44	Practical Problems
		45	Unit Test 02
		46	Module 03 Amalgamation :Meaning, Objectives & Important Terms
		47	Purchase Consideration: Methods
		48	Purchase Consideration: Methods
8	21-02-2022 To 26-02-2022	49	Accounting in the books of Transferor Company
		50	I Internal Examination
		51	I Internal Examination
		52	I Internal Examination
		53	I Internal Examination
		54	I Internal Examination

No of Weeks	Dates	Session	Topic
		55	I Internal Examination
9	28-02-2022 To 05-03-2022	56	Accounting in the books of Transferee Company
		01 March	Maha Sivarathri
		57	Practical problems
		58	Practical problems
		59	Practical problems
		60	Practical problems
		61	Practical problems
10	07-03-2022 To 12-03-2022	62	Practical problems
		63	External Reconstruction
		64	Practical problems
		65	Practical problems
		66	Practical problems
		67	Internal Reconstruction-meaning, objectives, Forms
		12 March	Second Saturday
11	14-03-2022 To 19-03-2022	68	Alteration of share capital
		69	Practical problems
		70	Reduction of share capital
		71	Practical problems
		72	Re-organisation of capital
		73	Practical problems
		74	Practical problems
		75	<u>Unit test 03</u>
12	21-03-2022 To 26-03-2022	76	Module 04- Meaning, Functions
		77	Statement of affairs-content, procedure
		78	Deficiency or surplus account
		79	Practical problems
		80	Practical problems
		81	Practical problems
		82	Liquidator's final statement of account
13	28-03-2022 To 02-04-2022	83	Liquidator's remuneration
		84	Practical Problem
		85	Practical Problem
		86	Practical Problem
		87	Calls in arrears & calls in advance
		88	Practical Problem
		89	Practical Problem
14	04-04-2022	90	Unit Test 04

No of Weeks	Dates	Session	Topic
	To 09-04-2022	91	Module 05 : Accounting standards For Financial Reporting
		92	Objectives and uses of financial statements for users
		93	Role/ objectives of accounting standards
		94	Development of accounting standard in India
		95	Requirement of international accounting standards
		09 April	Second Saturday
15	11-04-2022 To 16-04-2022	96	International organisation engaged in accounting harmonization
		97	IASB
		13 April	Easter Holidays
		14 April	Easter Holidays
		15 April	Easter Holidays
16	18-04-2022 To 23-04-2022	16 April	Easter Holidays
		18 April	Easter Holidays
		98	FASB Role of IASB in developing IFRS
		99	IFRS adoption or convergence in India
		100	Implementation plan in India- In AS
		101	Difference between Ind AS and IFRS
17	25-04-2022 To 30-04-2022	102	Conceptual Framework-financial elements-principles
		103	II Internal Examination
		104	II Internal Examination
		105	II Internal Examination
		106	II Internal Examination
		107	II Internal Examination
		108	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:	Hebinlayola and Anju k Paulose

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]

TEACHING SCHEDULE

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

No of Weeks	Dates	Session	Topic
7	14-02-2022 To 19-02-2022	33	Knowledge , Knowledge Management
		34	Internet as a knowledge repository
		35	Academic search techniques
		36	Case study of academic websites
		37	Basic concepts of IPR
		38	Copyrights and Patents
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	Introduction to use of IT in teaching and learning
		01 March	MahaSivarathri
		46	Case study of educational software
		47	Academic Service – INFLIBNET – NICENET - BRENT
		48	MODULE 4 EXAM
		49	Programmes for Office Management
10	07-03-2022 To 12-03-2022	50	MS word
		51	Window concepts
		52	Menus
		53	Tiles
		54	Edit
		12 March	Second Saturday
11	14-03-2022 To 19-03-2022	55	Edit
		56	View
		57	Tools
		58	Tables
		59	Tables
		60	Mail Merge.
12	21-03-2022 To 26-03-2022	61	MS Excel
		62	Spread sheet
		63	Operators - Arithmetic , Relation
		64	Functions
		65	Payroll Preparation.
		66	MS Power point
13	28-03-2022	67	Creating slides and presentations

No of Weeks	Dates	Session	Topic
	To 02-04-2022	68	Adding media clips and charts
		69	Special effects, setting slide timings
		70	features and advantages of computerised Accounting — Co
		71	Computerized Accounting
		72	Meaning of computerised Accounting
14	04-04-2022 To 09-04-2022	73	Features and advantages of computerised
		74	Company Creation--
		75	Accounts Information Ledger
		76	Groups– Cost Centers
		77	Accounts with inventory
		09 April	Second Saturday
15	11-04-2022 To 16-04-2022	78	Stock item and stock Group creation
		79	Voucher – 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	Voucher entry
		81	P/L A/c
		82	Balance sheet
		83	Bank Reconciliation
		84	Module 6 EXAM
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:	4C04 COM
Subject Name:	Corporate Law and Business Regulations
No. of Credits:	4
No. of Contact Hours:	72
Hours per Week:	4
Name of the Teacher:	Sapna John

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

TEACHING SCHEDULE

	Dates	Session	Topic
1	03-01-2022 To 08-01-2022	1	Companies Act 2013 – Introduction
		2	Company – definitions and features
		3	Classification
		4	Authorities of company law
		08 January	Second Saturday
2	10-01-2022 To 15-01-2022	5	Formation of company
		6	Promotion
		7	Types of promoters
		8	Types of promoters
3	17-01-2022 To 22-01-2022	9	Functions of promoters
		10	Incorporation
		11	Raising of capital
		12	Commencement of business
4	24-01-2022 To 29-01-2022	13	Lifting corporate veil
		14	Memorandum of Association
		26 January	Republic Day
		15	Contents
		16	Alteration of memorandum
5	31-01-2022 To 05-02-2022	31 January	Don Bosco
		17	Articles of Association
		18	Alteration of articles
		19	Contents
		20	Differences between memorandum and articles
6	07-02-2022 To 12-02-2022	21	Doctrine of ultra vires
		22	Prospectus
		23	Types
		24	Contents
		12 February	Second Saturday
7	14-02-2022 To 19-02-2022	25	Misstatement in prospectus
		26	Remedies for misstatement in prospectus
		27	<i>Class test</i>
		28	<i>Revision</i>
		29	<i>Revision</i>
8	21-02-2022 To 26-02-2022	30	I Internal Examination
		31	I Internal Examination
		32	I Internal Examination

	Dates	Session	Topic
		33	I Internal Examination
		34	I Internal Examination
		35	I Internal Examination
9	28-02-2022 To 05-03-2022	36	Members of company
		01 March	Maha Sivarathri
		37	Acquiring membership
		38	Termination of membership
		39	Liabilities of members
10	07-03-2022 To 12-03-2022	40	Rights of member
		41	Duties of member
		42	Obligations of member
		43	Appointment of directors
		12 March	Second Saturday
11	14-03-2022 To 19-03-2022	44	Qualifications
		45	Disqualifications
		46	Retirements of directors
		47	Removal of directors
12	21-03-2022 To 26-03-2022	48	Class test
		49	Company meetings
		50	Meeting of directors
		51	Meeting of shareholders
13	28-03-2022 To 02-04-2022	52	Class meeting
		53	Meetings of creditors and debenture holders
		54	Requisites of a valid meeting
		55	Resolutions
14	04-04-2022 To 09-04-2022	56	Class Test
		57	Winding up
		58	Modes of winding up
		59	Voluntary winding up
		09 April	Second Saturday
15	11-04-2022 To 16-04-2022	60	Winding up by the tribunal
		61	Powers of tribunal
		13 April	Easter Holidays
		14 April	Easter Holidays
		15 April	Easter Holidays
16	18-04-2022 To 23-04-2022	18 April	Easter Holidays
		62	Conditions and provisions
		63	Rights of liquidator

	Dates	Session	Topic
		64	Duties & powers of liquidator
		65	Class Test
		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