

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 Applications

(2020 – 23)

SEMESTER - V

ACADEMIC YEAR 2022-23

V Semester B.Com Computer Applications (2020 - 23)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	5B07 COM - Business Research Methodology	Vidya K P	4
2.	5B08 COM - Income Tax law and Practice	Alphonsa Mathew	5
3.	5B09 COM - Cost Accounting	Soniya Jacob	5
4.	5B10 COM - Banking Principles and Operations	Sharmin John	5
5.	5B11 COM - Information Technology for Business	Hebin Layola	4
6.	5D01 COM - Basic Accounting	Preena K V	2
	Name of Class Incharge	Vidya K P	25

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	5B07 COM - Business Research Methodology	5B09 COM - Cost Accounting	5D01 COM – Basic Accounting	5B10 COM - Banking Principles and Operations	5B08 COM - Income Tax law and Practice
2	5B08 COM - Income Tax law and Practice	5B09 COM - Cost Accounting	5D01 COM – Basic Accounting	5B11 COM - Information Technology for Business	5B10 COM - Banking Principles and Operations
3	5B09 COM - Cost Accounting	5B10 COM - Banking Principles and Operations	5B11 COM - Information Technology for Business	5B08 COM - Income Tax law and Practice	5B07 COM - Business Research Methodology
4	5B11 COM - Information Technology for Business	5B09 COM - Cost Accounting	5B08 COM - Income Tax law and Practice	5B10 COM - Banking Principles and Operations	5B07 COM - Business Research Methodology
5	5B10 COM - Banking Principles and Operations	5B07 COM - Business Research Methodology	5B09 COM - Cost Accounting	5B08 COM - Income Tax law and Practice	5B11 COM - Information Technology for Business

Subject Code:	5B07 COM
Subject Name:	Business Research Methodology
No. of Credits:	3
No. of Contact Hours:	72
Hours per Week:	3
Name of the Teacher:	Vidya K P

CORE COURSE VII: BUSINESS RESEARCH METHODOLOGY

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5B07 COM	4	3	3

COURSE OUTCOME

- CO 1: Understand the fundamental aspects of research in business
CO2: identify and define research problem
CO 3: formulate research plan
CO 4: understand various methods of collecting data
CO 5: prepare research report themselves

Unit I: Introduction to Research

Meaning and Definition of Research, Purpose, Types of research, Criteria of good research, Scientific method and its basis – Induction and Deduction, Business Research – Meaning, scope, Functions; Steps in Research process (a brief description only)

(15 Hrs)

Unit II: Research Problem

Meaning and Definition, sources of problem, Formulation of problem, criteria of a good research problem

(10 Hrs)

Unit III: Research Design

Meaning, Importance, Concepts related to research design, types of research design- Exploratory, Descriptive/ Diagnostic, Experimental/ Hypothesis testing research designs, Contents of research design.

(10 Hrs)

Unit IV: Sampling Design

Meaning of Sampling, Sample, Sample frame, Sample size; Methods of Sampling- Probability and non-probability sampling techniques, Steps for selecting sample

(13 Hrs)

Unit V: Data Collection

Meaning and types of data: Primary and Secondary data; Methods of collecting primary data; Secondary data- Meaning, sources, Precautions to be taken before using secondary data.

(12 Hrs)

Unit VI: Report writing

Meaning, qualities of a good report, types, steps in report writing, Layout of research report- Prefatory items, Main body, Terminal items.

(12 Hrs)

References:

1. C.R. Kothari: Research Methodology, New Age International Publishers
2. O.R. Krishnaswamy: Research Methodology, Himalaya Publishing House
3. P. Saravanavel: Research Methodology
4. O.R. Krishnaswamy & M. Ranganatham: Methodology of research in Social Sciences, Himalaya Publishing House
5. Shashi K Gupta & Praneet Rangi: Business Research Methods, Kalyani Publishers
6. L.R. Potti: A text book of Business Research Methods, Yamuna Publications

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2022 To 10-06-2022	1	Introduction to Research
		2	Meaning and Definition of Research
		3	Purpose of research
		4	Types of research
2	13-06-2022 To 17-06-2022	5	Types of research
		6	Criteria of good research
		7	Criteria of good research
		8	Scientific method and its basis
3	20-06-2022 To 24-06-2022	9	Induction and Deduction
		10	Business Research – Meaning
		11	Scope of business research
		12	Functions of research
4	27-06-2022 To 01-07-2022	13	Steps in Research process
		14	Steps in Research process
		15	Class Test
		16	Research Problem - Meaning and Definition
5	04-07-2022 To 08-07-2022	17	Sources of problem
		18	Sources of problem
		19	Formulation of problem
		20	Formulation of problem
6	11-07-2022 To 15-07-2022	21	I Internal Examination
		22	I Internal Examination
		23	I Internal Examination
		24	I Internal Examination

No of Weeks	Dates	Session	Topic
		25	I Internal Examination
7	18-07-2022 To 22-07-2022	26	Formulation of problem
		27	Criteria of a good research problem
		28	Criteria of a good research problem
		29	Criteria of a good research problem
8	25-07-2022 To 29-07-2022	30	Class Test
		31	Research Design - Meaning
		32	Importance of research design
		28 July	Karkidaka Vav
9	01-08-2022 To 05-08-2022	33	Concepts related to research design,
		34	types of research design- Exploratory,
		35	Descriptive research design
		36	Diagnostic research design
10	08-08-2022 To 12-08-2022	08 August	Muharam
		37	Experimental research design
		38	Hypothesis testing research designs
		39	Contents of research design
11	15-08-2022 To 19-08-2022	15 August	Independance Day
		40	Class Test
		18 August	Sree Krishna Jayanthi
		41	Sampling Design - Meaning of Sampling
12	22-08-2022 To 26-08-2022	42	Sample, Sample frame, Sample size
		43	Sample, Sample frame, Sample size
		44	Probability Methods of Sampling
		45	Probability Methods of Sampling
13	29-08-2022 To 02-09-2022	46	Probability Methods of Sampling
		47	Probability Methods of Sampling
		48	Non-probability sampling techniques
		49	Non-probability sampling techniques
14	05-06-2022 To 09-09-2022	50	Non-probability sampling techniques
		05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
15	12-09-2022 To	08 September	ONAM VACATION
		09 September	ONAM VACATION
15	12-09-2022 To	51	Steps for selecting sample
		52	Steps for selecting sample
		53	Class Test

No of Weeks	Dates	Session	Topic
	16-09-2022	54	Data Collection - Meaning
16	19-09-2022 To 23-09-2022	55	Types of data: Primary and Secondary data
		56	Methods of collecting primary data
		21 September	Sree Narayana Guru Samadhi
		57	Secondary data- Meaning, Sources
		58	Precautions to be taken before using secondary data
17	26-09-2022 To 30-09-2022	59	II Internal Examination
		60	II Internal Examination
		61	II Internal Examination
		62	II Internal Examination
		63	II Internal Examination
		64	II Internal Examination
18	03-10-2022 To 07-10-2022	65	Revision
		04 October	Maha Navami
		05 October	Vijaya Dashami
		66	Revision
		67	Seminar
19	10-10-2022 To 14-10-2022	68	Question paper discussion
		69	V Semester University Examination
		70	V Semester University Examination
20	17-10-2022 To 21-10-2022	71	V Semester University Examination
		72	V Semester University Examination

Subject Code:	5B08 COM
Subject Name:	Income Tax law and Practice
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	05
Name of the Teacher:	Alphonsa Mathew

CORE COURSE VIII : INCOME TAX LAW AND PRACTICE

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5B08 COM	5	4	3

COURSE OUTCOME

CO 1 - Define the basic concepts in Income tax, explain its evolution

CO 2 - Determine the residence and incidence of Tax

CO 3 - Understand the incomes exempt from tax of an individual

CO 4 - Compute income under different heads of income

Unit I:

Introduction to Income Tax – Evolution of Income Tax – Income Tax Act 1961 – Finance Act – Income Tax Rules 1962 – Basic Concepts – Definition of different terms – Agricultural Income – Capital and Revenue Receipts – Expenditure and Losses .

(10 Hours)

Unit II:

Residence and Incidence of Tax - Determination of Residential Status of different types of assesses – problems – scope of total income – incomes exempt from tax (for individual assesses) – problems – computations – tax holiday.

(15 Hours)

Unit III:

Heads of Income – Incomes included under salary – allowances – perquisites and their valuation – profits in lieu of salary – Provident Fund – computation of income from salary - Income from house property – basis of charge – annual value in different cases –self occupied – let out – vacancy and unrealized rent – deductions - computation of income from house property.

(30 Hours)

Unit IV:

Profits and gains of business or profession – meaning of business – profession – vocation – basis of charge – general principles – deduction in computing business income – computation of profits from business – deduction in computing professional income – computation of gain from profession – depreciation – block of assets – written down value method- Capital gain – basis of charge – capital asset – short term

and long term – transfer – capital gain in special cases – exemption from capital gain – computation of income from capital gain

(25 Hours)

Unit V:

Income from other sources – basis of charge – general and specific items of income – interest on securities – deductions allowable – computation of income from other source.

(10 Hours)

References:

1. Income tax Law and Accounts: Dr.H.C.Mehrotra and S.P.Goyal
2. Income tax Law and Practice: Dr.Bhagavathi Prasad.
3. Income tax Law and Practice: Gaur and Narang
4. Income tax Law and Practice: B.S.Raman.
5. Direct taxes Law and Practice: Dr.Vinod K. Singhanian & Dr.KapilSinghanian

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2022 To 10-06-2022	1	Introduction to Income Tax
		2	Evolution of Income Tax, Income Tax Rules 1962
		3	Income Tax Act 1961 – Finance Act
		4	Basic Concepts
		5	Definition of different terms
2	13-06-2022 To 17-06-2022	6	Agricultural Income
		7	Capital and Revenue Receipts
		8	Expenditure and Losses
		9	Residence and Incidence of Tax
		10	Determination of Residential Status of different types of assesses
3	20-06-2022 To 24-06-2022	11	Problems
		12	Problems
		13	Problems
		14	Scope of total income
		15	Incomes exempt from tax (for individual assesses)
4	27-06-2022 To 01-07-2022	16	Problems – computations – tax holiday.
		17	Heads of Income – Incomes included under salary
		18	Allowances
		19	Perquisites and their valuation
		20	Profits in lieu of salary
5	04-07-2022	21	Provident fund

No of Weeks	Dates	Session	Topic
	To 08-07-2022	22	Computation of income from salary
		23	Income from house property
		24	Basis of charge
		25	Annual value in different cases
6	11-07-2022 To 15-07-2022	26	I Internal Examination
		27	I Internal Examination
		28	I Internal Examination
		29	I Internal Examination
		30	I Internal Examination
7	18-07-2022 To 22-07-2022	31	Let out
		32	Vacancy and unrealized rent
		33	Deductions
		34	Computation of income from house property.
		35	Problems
8	25-07-2022 To 29-07-2022	36	Problems
		37	Problems
		38	Problems
		39	Problems
		28 July	Karkidaka Vav
9	01-08-2022 To 05-08-2022	40	Class Test
		41	Profits and gains of business or profession – meaning of business – profession – vocation –basis of charge
		42	Basis of charge – general principles
		43	Deduction in computing business income
		44	Computation of profits from business
10	08-08-2022 To 12-08-2022	08 August	Muharam
		45	Problems
		46	Problems
		47	Problems
		48	Problems
11	15-08-2022 To 19-08-2022	15 August	Independance Day
		49	Deduction in computing professional income – computation of gain from profession
		18 August	Sree Krishna Jayanthi
		50	Depreciation
		51	Written down value method
12	22-08-2022	52	Block of assets
		53	Capital gain

No of Weeks	Dates	Session	Topic
	To 26-08-2022	54	Capital asset – short term and long term
		55	Transfer – capital gain in special cases
		56	Exemption from capital gain
13	29-08-2022 To 02-09-2022	57	Computation of income from capital gain
		58	Problems
		59	Problems
		60	Problems
14	05-06-2022 To 09-09-2022	05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
		08 September	ONAM VACATION
		09 September	ONAM VACATION
15	12-09-2022 To 16-09-2022	62	Class Test
		63	Income from other sources
		64	Basis of charge
		65	General and specific items of income
		66	Interest on securities
		67	Deductions allowable
16	19-09-2022 To 23-09-2022	68	Computation of income from other source
		69	Problem
		21 September	Sree Narayana Guru Samadhi
		70	Problem
		71	Problem
		72	Problem
17	26-09-2022 To 30-09-2022	73	II Internal Examination
		74	II Internal Examination
		75	II Internal Examination
		76	II Internal Examination
		77	II Internal Examination
		78	II Internal Examination
18	03-10-2022 To 07-10-2022	79	Problem
		04 October	Maha Navami
		05 October	Vijaya Dashami
		80	Problem
		81	Problem
		82	Problem
19	10-10-2022	83	Problem

No of Weeks	Dates	Session	Topic
	To 14-10-2022	84	Problem
		85	Revision
		86	Revision
		87	V Semester University Examination
		88	V Semester University Examination
20	17-10-2022 To 21-10-2022	89	V Semester University Examination
		90	V Semester University Examination

Subject Code:	5B09 COM
Subject Name:	COST ACCOUNTING
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	Soniya Jacob

CORE COURSE IX: COST ACCOUNTING

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5B09 COM	5	4	3

COURSE OUTCOME

CO 1: Explain the nature, scope, objectives and limitations of costing

CO 2: Identify the elements of cost and describe the methods of their ascertainment and control

CO 3: Explain the various methods of costing and their suitability for different industries

CO 4: Ascertain the cost of production of products and jobs

Module 1

Introduction to cost accounting- concepts, objectives and advantages-financial accounting and cost accounting- elements of cost and cost classification- cost centre and cost unit-methods of costing - preparation of cost sheet. (10 hours)

Module 2

Materials – concepts- centralized buying- Purchase procedure- store records – bin card and stores ledger- Methods of material issue pricing (FIFO, LIFO, Simple and Weighted average)- stock levels- EOQ – ABC analysis, VED analysis- Essential steps for material control. (15 Hours)

Module 3

Labour – concepts- time keeping – time booking- wage system- time rate, piece rate, Taylor’s differential piece rate system- Incentive system of wage payment- Halsey and Rowan Plan – Treatment of idle time- over time- Labour turn over meaning and causes (theory only) (15 Hours)

Module 4

Over heads – concepts- classification, allocation and apportionment- Direct, simultaneous equation , step ladder and repeated distribution method- Absorption of

overheads- Labour hour rate method- and machine hour rate method-Calculation of machine hour- Under and over absorption of overheads (meaning only) (20 hours)

Module 5

Methods of costing – Job costing- batch costing- unit costing- Process costing , features- typical process industries- process accounts- normal loss and scrap-abnormal loss and gain- explanation on joint product and by product- Contract costing- special features- cost plus contract- escalation clause- sub contract- retention money- treatment of cost of plant – profit on incomplete contract (30 hours)

References

1. Cost Accounting principles and Practice: Iyengar. S.P
2. Cost Accounting: S.P.Jain& K.L. Narang
3. Management Accounting : Dr. S.P.Gupta
4. Management Accounting :R.K.Sharma&S.K.Gupta
5. Cost Accounting: JawaharLal.
6. Cost Accounting : Dr. A.D. Agarwal
7. Practical Cost Accounting : Dr. A.D. Agarwal
8. Lectures on Costing :Swaminathan
- 9.

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2022 To 10-06-2022	1	Introduction to cost accounting- concepts
		2	Objectives and advantages-financial accounting and cost accounting
		3	Elements of cost
		4	Cost classification
		5	Cost centre and cost unit
2	13-06-2022 To 17-06-2022	6	Preparation of cost sheet.
		7	Problem
		8	Problem
		9	Problem
		10	Class Test
3	20-06-2022 To 24-06-2022	11	Materials – concepts.
		12	Centralized buying
		13	Purchase procedure
		14	Store records – bin card and stores ledger
		15	Methods of material issue pricing -FIFO
4	27-06-2022 To	16	Problem
		17	Problem

No of Weeks	Dates	Session	Topic
	01-07-2022	18	LIFO
		19	Problem
		20	Problem
5	04-07-2022 To 08-07-2022	21	Simple Average
		22	Problem
		23	Weighted average
		24	Problem
		25	Stock levels- EOQ
6	11-07-2022 To 15-07-2022	26	I Internal Examination
		27	I Internal Examination
		28	I Internal Examination
		29	I Internal Examination
		30	I Internal Examination
7	18-07-2022 To 22-07-2022	31	ABC analysis, VED analysis- FSN analysis
		32	Essential steps for material control
		33	Class Test
		34	Labour – concepts
		35	Time keeping
8	25-07-2022 To 29-07-2022	36	Time booking
		37	Wage system- time rate
		38	Piece rate
		39	Problem
		28 July	Karkidaka Vav
9	01-08-2022 To 05-08-2022	40	Problem
		41	Taylor’s differential piece rate system
		42	Problem
		43	Problem
		44	Incentive system of wage payment- Halsey plan
10	08-08-2022 To 12-08-2022	08 August	Muharam
		45	Problem
		46	Rowan Plan
		47	Treatment of idle time
		48	Over time
11	15-08-2022 To 19-08-2022	15 August	Independance Day
		49	Labour turn over meaning and causes
		18 August	Sree Krishna Jayanthi
		50	Class Test

No of Weeks	Dates	Session	Topic
		51	Over heads – concepts
12	22-08-2022 To 26-08-2022	52	Classification
		53	Allocation and apportionment
		54	Direct method
		55	Problem
		56	Problem
13	29-08-2022 To 02-09-2022	57	Simultaneous equation method
		58	Problem
		59	Problem
		60	Step ladder
		61	Problem
14	05-06-2022 To 09-09-2022	05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
		08 September	ONAM VACATION
		09 September	ONAM VACATION
15	12-09-2022 To 16-09-2022	62	Problem
		63	Repeated distribution method
		64	Problem
		65	Problem
		66	Absorption of overheads- Labour hour rate method
		67	Machine hour rate method
16	19-09-2022 To 23-09-2022	68	Problem
		69	Problem
		21 September	Sree Narayana Guru Samadhi
		70	Under and over absorption of overheads
		71	Methods of costing – Job costing
		72	Batch costing
17	26-09-2022 To 30-09-2022	73	II Internal Examination
		74	II Internal Examination
		75	II Internal Examination
		76	II Internal Examination
		77	II Internal Examination
		78	II Internal Examination
18	03-10-2022 To 07-10-2022	79	Unit costing
		04 October	Maha Navami
		05 October	Vijaya Dashami

No of Weeks	Dates	Session	Topic
		80	Process costing , features - typical process industries - process accounts
		81	Normal loss and scrap-abnormal loss and gain
		82	Explanation on joint product and by product
19	10-10-2022 To 14-10-2022	83	Contract costing- special features- cost plus contract - escalation clause
		84	Sub contract- retention money- treatment of cost of plant
		85	Explanation on joint product and by product-profit on incomplete contract
		86	Class Test
		87	V Semester University Examination
		88	V Semester University Examination
20	17-10-2022 To 21-10-2022	89	V Semester University Examination
		90	V Semester University Examination

Subject Code:	5B10 COM
Subject Name:	BANKING PRINCIPLES AND OPERATIONS
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	Sharmin John

CORE COURSE X: BANKING PRINCIPLES AND OPERATIONS

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5B10 COM	5	4	3

COURSE OUTCOME

CO 1: Explain banking and describe the different types of banks and the functions of commercial bank

CO 2: Narrate the role of RBI in the credit control, promotion and regulation of monetary system

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

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

Unit I : Introduction to Banking – meaning – features –commercial banks and their functions – Classification of banks in India – List of Nationalised banks in India – Scheduled banks – New generation Private sector banks – Co-operative Banks in Kerala – meaning – features – structure and importance – Role of Banks in economic development.

(20 Hour)

Unit II: Reserve Bank of India – Functions – Credit control measures – quantitative and qualitative methods- Promotional and Regulatory measures – Repo - Reverse Repo.

(15 Hour)

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

(20 Hour)

Unit IV: Loans and advances – Principles of sound Lending – Loan – Cash credit – Overdraft – Consortium advances – Modes of creating charges – Lien - pledge – Hypothecation – mortgage and guarantee

(15 Hour)

Unit V: Recent trends and Technology in Banking – Need and importance – Online/ internet Banking – Mobile application banking – Core banking – RTGS – NEFT -

IMPS -MCLR – IBC – MSME- TReDS -- BASEL NORMS – NPA monitoring and recovery– Digital banking – Payment Gateways – Supply chain finance – Retail lending – Sale of third party products – Sarfaesi —Direct benefit transfer.(a brief outline of all the terminologies) (20 Hour)

References:

1. Banking theory and practice- K C Shekar
2. A text book of Banking – M Radha swami and S V Vasudevan
- 3 Banking law and practice – Maheshwari
4. Banking and Financial system- Vasant Desai
5. Modern Banking – K P M Sundaram and E N Sundara

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2022 To 10-06-2022	1	Introduction to Banking
		2	Meaning of Banking
		3	Types of Banks/Classifications
		4	Indian Banking structure
		5	Features of Banks
2	13-06-2022 To 17-06-2022	6	Commercial banks and their functions
		7	Characteristics of Commercial Banks
		8	commercial banks and their functions
		9	Scheduled Banks & Non -Scheduled Banks
		10	Meaning & Difference
3	20-06-2022 To 24-06-2022	11	List of Nationalised banks in India
		12	Private and Public Sector Banks -difference
		13	New generation Private banks
		14	Features/ characteristics
		15	Introduction to Co-operative Banks in INDIA
4	27-06-2022 To 01-07-2022	16	Meaning and features of Co-operative Banks in INDIA
		17	Structure and importance
		18	Structure and importance
		19	Group Discussion on Role of Banks in economic development.
		20	Seminar- Role of Banks in economic development.
5	04-07-2022 To 08-07-2022	21	UNIT TEST- Unit-1
		22	Reserve Bank of India-Introduction
		23	Functions –
		24	Credit control measures

No of Weeks	Dates	Session	Topic
		25	Credit control measures
6	11-07-2022 To 15-07-2022	26	I Internal Examination
		27	I Internal Examination
		28	I Internal Examination
		29	I Internal Examination
		30	I Internal Examination
7	18-07-2022 To 22-07-2022	31	Quantitative and qualitative methods of Credit Control
		32	Quantitative and qualitative methods of Credit Control
		33	Quantitative and qualitative methods of Credit Control
		34	Promotional and Regulatory measures
		35	Promotional and Regulatory measures
8	25-07-2022 To 29-07-2022	36	Repo - Reverse Repo-Meaning
		37	Repo - Reverse Repo-features
		38	Banker and Customer-Need of a BIG relationship
		39	General relationship & special relationship
		28 July	Karkidaka Vav
9	01-08-2022 To 05-08-2022	40	Opening and Closing of Bank accounts
		41	KYC norms
		42	Cheques – features -Types of cheques
		43	Crossing – types - endorsement – types –cheques
		44	Banking ombudsman
10	08-08-2022 To 12-08-2022	08 August	Muharam
		45	Assignment-Bank Loans & Advances
		46	Group Discussion on Assignment
		47	Seminar-Power and Functions-Ombdusman
		48	Seminar-Power and Functions-Ombdusman
11	15-08-2022 To 19-08-2022	15 August	Independance Day
		49	Unit Test- 2 & 3
		18 August	Sree Krishna Jayanthi
		50	Loans and advances
		51	Principles of sound Lending
12	22-08-2022 To 26-08-2022	52	Principles of sound Lending
		53	Loan – Cash credit – Overdraft
		54	Loan – Cash credit – Overdraft
		55	Consortium advances
		56	Modes of creating charges
13	29-08-2022	57	Hypothecation
		58	Lien - pledge

No of Weeks	Dates	Session	Topic
	To 02-09-2022	59	Mortgage and guarantee
		60	Mortgage and guarantee
		61	Mortgage and guarantee
14	05-06-2022 To 09-09-2022	05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
		08 September	ONAM VACATION
		09 September	ONAM VACATION
15	12-09-2022 To 16-09-2022	62	Recent trends and Technology in Banking
		63	Need and importance – Online/ internet Banking
		64	Mobile application banking – Core banking –
		65	RTGS – NEFT - IMPS -MCLR – IBC – MSME-TReDS
		66	RTGS – NEFT - IMPS -MCLR – IBC – MSME-TReDS
		67	BASEL NORMS – NPA monitoring and recovery
16	19-09-2022 To 23-09-2022	68	BASEL NORMS – NPA monitoring and recovery
		69	Digital banking – Payment Gateways
		21September	Sree Narayana Guru Samadhi
		70	Types of Payment Gateways
		71	Supply chain finance
		72	Retail lending
		73	II Internal Examination
17	26-09-2022 To 30-09-2022	74	II Internal Examination
		75	II Internal Examination
		76	II Internal Examination
		77	II Internal Examination
		78	II Internal Examination
		79	Sale of third party products
18	03-10-2022 To 07-10-2022	04 October	Maha Navami
		05 October	Vijaya Dashami
		80	Sarfaesi – Direct benefit transfer. (a brief outline of all the terminologies)
		81	Sarfaesi – Direct benefit transfer. (a brief outline of all the terminologies)
		82	REVISION-UNIT 1& 2
		83	REVISION-UNIT 2& 3
19	10-10-2022	84	REVISION-UNIT 4&5

No of Weeks	Dates	Session	Topic
	To 14-10-2022	85	PREVIOUS QUESTION PAPER DISCUSSION
		86	PREVIOUS QUESTION PAPER DISCUSSION
		87	V Semester University Examination
		88	V Semester University Examination
20	17-10-2022 To 21-10-2022	89	V Semester University Examination
		90	V Semester University Examination

Subject Code:	5B11 COM
Subject Name:	Information Technology For Business
No. of Credits:	2
No. of Contact Hours:	36
Hours per Week:	2 hour Theory
Name of the Teacher:	Hebin Layola

CORE COURSE XI: COMPUTER APPLICATION III – INFORMATION TECHNOLOGY FOR BUSINESS

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5B11 COM	4(2+2) (T+P)	4	2 hrs (Theory) 1 hr (Practical)

COURSE OUTCOME

- CO 1: Understand the role of information technology in business
- CO 2: acquire knowledge in E-Commerce and its application
- CO 3: acquire knowledge in information systems and Enterprise Resource Planning
- CO 4: manage the office activities with the help of spreadsheet software

Unit I: E-commerce- E-commerce, features, advantages,- difference between traditional commerce and E-commerce- components of E-commerce-B2B, B2C, C2C, C2B- process of E-commerce (work flow)- E-governance- laws governing E-commerce- IT Act 2000, companies act 2013, GST 2017, FEMA 1999, Consumer Protection Act (brief outline only)- E-payment systems– meaning, importance, advantages, types – UPI, IMPS, Ewallets, Aadhar enabled payment system, QR Code payment, NEFT, RTGS, Net banking, Plastic money (brief outline only)

[15 Hours]

Unit II: Business Information System- Information systems – meaning, components, business process- role of information system in business- types of information systems, Transaction Processing System, Office Automation System, Decision Support Systems, Knowledge Management System(brief outline only)- Management Information System MIS Definition-Need-Benefits-Functions-Objectives-Characteristics-Role of MIS.

[15 Hours]

Unit III: Enterprise Resource planning-Concept & definition, features, components, levels of ERP, Benefits of ERP, Modules of ERP, Phases of ERP implementation, Limitations of ERP - Customer relationship Management System (CRM)- Supply

Chain Management system (SCM)- Human Resource Management system (HRMS)-
accounting information system.

[10 Hours]

Unit IV: Spreadsheet application for business- conditional formatting- charts&
diagrams Logical Functions: AND, OR,NOT, IF, IFNOT, COUNT, COUNTIF,
TRUE- Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, TEXT, LEN,
DOLLAR, EXACT; Financial Functions: Depreciation (DB, DDB, VDB), Simple
Interest (PMT, NPER, 52 INTRATE) - Present Value, Net Present Value, Future Value
(PV, NPV, FV) - Internal Rate of Return (IRR, MIRR)- Statistical Functions: Mean,
Median, Mode, Standard Deviation, Correlation, Regression- Date & Time Functions:
DATE, DATEVALUE, DAY, DAYS360, NOW, TIME, TIMEVALUE, WORKDAY,
WEEKDAY, YEAR - Lookup and Reference Functions: HLOOKUP, VLOOKUP,
TRANSPOSE, GETPIVOTDATA – PIVOT TABLE – HYPERLINK.

[32 Hours]

Reference:

1. James A O'brien, George.M.Marakas& Ramesh Behl, Management Information Systems,McGraw Hill Education,
2. D.P Goyal, Management Information Systems: Managerial Perspectives, Vikas Publishing House,
3. A.K Gupta, Management Information System, S.Chand& Company
4. Alexis Leon, Enterprise Resource Plannning, McGraw Hill Education
5. JyotindraZaveri, Enterprise Resource Planning, Himalaya Publishing House
6. Excel 2013 Bible: John Walkenbach, Wiley.
7. Microsoft Excel 2013: Data Analysis and Business Modeling: Winston, PHI
8. Financial Analysis and Modeling using Excel and VBA: ChandanSengupta, Wiley
9. Patrick Blattner, Louie Utrich. Ken Cook & Timothy Dyck, Special Edition Ms Excel,Prentice Hall India Pvt. Ltd.
10. Brealey.&MyersIS: Financial.Analysis.With.Excel.-.McGraw.Hill.
11. www.excel-easy.com
12. www.excelmadeeasy.com

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2022	1	E-commerce- E-commerce, features, advantages,-
	To 10-06-2022	2	Difference between traditional commerce and E-commerce
2	13-06-2022	3	Components of E-commerce-B2B, B2C, C2C, C2B
	To 17-06-2022	4	Process of E-commerce (work flow)

3	20-06-2022 To 24-06-2022	5	E-governance- laws governing E-commerce- IT Act 2000
		6	Companies act 2013, GST 2017, FEMA 1999
4	27-06-2022 To 01-07-2022	7	Consumer Protection Act (brief outline only)
		8	E-payment systems– meaning, importance, Advantages, types
5	04-07-2022 To 08-07-2022	9	UPI, IMPS, Ewallets
		10	Aadhar enabled payment system, QR Code payment,
6	11-07-2022 To 15-07-2022	11	I Internal Examination
		12	I Internal Examination
			I Internal Examination
			I Internal Examination
7	18-07-2022 To 22-07-2022	13	NEFT, RTGS, Net banking, Plastic money (brief outline only)
		14	Class Test-Module 1
8	25-07-2022 To 29-07-2022	15	Business Information System, Types of information systems
		16	Information systems – meaning, components, Management Information System, Need-Benefits, Functions-Objectives
		28 July	Karkidaka Vav
9	01-08-2022 To 05-08-2022	17	Business process- role of information system in business
		18	Transaction Processing System, Office Automation System, Decision Support Systems, Knowledge Management System(brief outline only)
10	08-08-2022 To 12-08-2022	08 August	Muharam
		19	Characteristics-Role of MIS
11	15-08-2022 To 19-08-2022	15 August	Independance Day
		20	Class Test-Module 2
		18 August	Sree Krishna Jayanthi
		21	Enterprise Resource planning-Concept & definition, Features, components
12	22-08-2022 To 26-08-2022	22	Levels of ERP, Benefits of ERP, Implementation, Limitations of ERP
		23	Modules of ERP, Phases of ERP
13	29-08-2022 To 02-09-2022	24	Supply Chain Management system (SCM)
		25	Human Resource Management system (HRMS)
14	05-06-2022	05 September	ONAM VACATION

	To 09-09-2022	06 September	ONAM VACATION
		07 September	ONAM VACATION
		08 September	ONAM VACATION
		09 September	ONAM VACATION
15	12-09-2022 To 16-09-2022	26	Accounting information system
		27	Customer relationship Management System (CRM)
16	19-09-2022 To 23-09-2022	28	Class Test-Module III
		21 September	Sree Narayana Guru Samadhi
		29	Revision
17	26-09-2022 To 30-09-2022	30	II Internal Examination
		31	II Internal Examination
			II Internal Examination
			II Internal Examination
			II Internal Examination
18	03-10-2022 To 07-10-2022	32	Study Leave
		04 October	Maha Navami
		05 October	Vijaya Dashami
19	10-10-2022 To 14-10-2022	33	Study Leave
		34	Study Leave
			V Semester University Examination
			V Semester University Examination
20	17-10-2022 To 21-10-2022	35	V Semester University Examination
		36	V Semester University Examination

Subject Code:	5B11 COM
Subject Name:	Information Technology For Business
No. of Credits:	2
No. of Contact Hours:	36
Hours per Week:	2 Hour LAB
Name of the Teacher:	Hebin Layola

CORE COURSE XI: COMPUTER APPLICATION III – INFORMATION TECHNOLOGY FOR BUSINESS

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5B11 COM	4(2+2) (T+P)	4	2 hrs (Theory) 1 hr (Practical)

COURSE OUTCOME

- CO 1: Understand the role of information technology in business
- CO 2: acquire knowledge in E-Commerce and its application
- CO 3: acquire knowledge in information systems and Enterprise Resource Planning
- CO 4: manage the office activities with the help of spreadsheet software

Unit IV: Spreadsheet application for business- conditional formatting- charts& diagrams Logical Functions: AND, OR,NOT, IF, IFNOT, COUNT, COUNTIF, TRUE- Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, TEXT, LEN, DOLLAR, EXACT; Financial Functions: Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, 52 INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR)- Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Regression- Date & Time Functions: DATE, DATEVALUE, DAY, DAYS360, NOW, TIME, TIMEVALUE, WORKDAY, WEEKDAY, YEAR - Lookup and Reference Functions: HLOOKUP, VLOOKUP, TRANSPOSE, GETPIVOTDATA – PIVOT TABLE –HYPERLINK.

[32 Hours]

Recommended practical: MS Excel

1. Conditional Cell Formatting
2. Analysis and presentation of data using charts in Excel
3. Usage of all Excel Functions in specified in syllabus
4. PIVOT TABLE, Regression

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2022 To 10-06-2022	1	Spreadsheet application for business- conditional formatting-
		2	Charts& diagrams
2	13-06-2022 To 17-06-2022	3	Logical Functions: AND, OR, ,
		4	NOT, IF, IFNOT
3	20-06-2022 To 24-06-2022	5	COUNT, COUNTIF, TRUE
		6	Text Functions: UPPER, LOWER,
4	27-06-2022 To 01-07-2022	7	LEFT, RIGHT, TRIM,
		8	TEXT, LEN, DOLLAR
5	04-07-2022 To 08-07-2022	9	EXACT; Financial Functions
		10	Simple Interest (PMT, NPER, 52 INTRATE)
6	11-07-2022 To 15-07-2022	11	I Internal Examination
		12	I Internal Examination
			I Internal Examination
			I Internal Examination
			I Internal Examination
7	18-07-2022 To 22-07-2022	13	Present Value, Net Present Value
		14	Future Value (PV, NPV, FV)
8	25-07-2022 To 29-07-2022	15	Internal Rate of Return (IRR, MIRR
		16	Statistical Functions: Mean, Median
		28 July	Karkidaka Vav
9	01-08-2022 To 05-08-2022	17	Mode, Standard Deviation
		18	Correlation, Regression
10	08-08-2022 To 12-08-2022	08 August	Muharam
		19	Date & Time Functions
11	15-08-2022 To 19-08-2022	15 August	Independance Day
		20	DAY, DAYS360, DATE, DATEVALUE
		18 August	Sree Krishna Jayanthi
		21	NOW, TIME, TIMEVALUE, WORKDAY

12	22-08-2022 To 26-08-2022	22	WEEKDAY, YEAR, Functions: HLOOKUP
		23	TRANSPOSE, Lookup and Reference, VLOOKUP
13	29-08-2022 To 02-09-2022	24	PIVOT, GETPIVOTDATA
		25	TABLE, HYPERLINK
14	05-06-2022 To 09-09-2022	05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
		08 September	ONAM VACATION
		09 September	ONAM VACATION
15	12-09-2022 To 16-09-2022	26	Depreciation (DB, DDB, VDB)
		27	Revision
16	19-09-2022 To 23-09-2022	28	Model Exam
		21 September	Sree Narayana Guru Samadhi
		29	Model Exam
17	26-09-2022 To 30-09-2022	30	II Internal Examination
		31	II Internal Examination
			II Internal Examination
			II Internal Examination
			II Internal Examination
18	03-10-2022 To 07-10-2022	32	Study Leave
		04 October	Maha Navami
		05 October	Vijaya Dashami
19	10-10-2022 To 14-10-2022	33	Study Leave
		34	Study Leave
			V Semester University Examination
			V Semester University Examination
20	17-10-2022 To 21-10-2022	35	V Semester University Examination
		36	V Semester University Examination

Subject Code:	5D01 COM
Subject Name:	BASIC ACCOUNTING
No. of Credits:	2
No. of Contact Hours:	36
Hours per Week:	2
Name of the Teacher:	PREENA K V

GENERIC ELECTIVE COURSE I: BASIC ACCOUNTING

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5D01 COM	2	2	2

COURSE OUTCOME

CO 1: Describe the basic accounting concepts

CO 2: Record the business transactions in the proper books of accounts

CO 3: Prepare financial statements of a sole trading concern

Unit 1

Introduction :Basic Accounting concepts - Kinds of Accounts – Double Entry Book Keeping – Rules of Debit and Credit. [6Hours]

Unit II

Recording of Transactions: – Preparation of Journal and Ledger Accounts- Simple problems . [8 Hours]

Unit III

Subsidiary books - cash book – types of cash book – problems(single column and two column only) -purchase book - sales book - sales return - purchase return books – Journal proper [6 Hours]

Unit IV

Trial balance – Meaning and purpose-Preparation of trial balance [6 Hours]

Unit V

Financial Statements –Trading and Profit & Loss Account – Balance sheet (of sole trading concern) – Simple Problems [10 Hours]

Reference Books:

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

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2022 To 10-06-2022	1	Basic accounting concepts
		2	Kinds of accounts
2	13-06-2022 To 17-06-2022	3	Double entry book keeping
		4	Rules of debit and credit
3	20-06-2022 To 24-06-2022	4	Problems
		5	Problems
4	27-06-2022 To 01-07-2022	6	Preparation of journal and ledger accounts
		7	Problems
5	04-07-2022 To 08-07-2022	8	Unit Test
		9	Cash book, types of cash book
6	11-07-2022 To 15-07-2022	10	I Internal Examination
		11	I Internal Examination
		12	I Internal Examination
		13	I Internal Examination
		14	I Internal Examination
7	18-07-2022 To 22-07-2022	15	Problems
		16	Purchase book
8	25-07-2022 To 29-07-2022	17	Sales book
		18	Sales return
		28 July	Karkidaka Vav
9	01-08-2022 To 05-08-2022	19	Purchase return books
		20	Journal proper
10	08-08-2022 To 12-08-2022	08 August	Muharam
		21	Problems
		22	Unit Test
11	15-08-2022	15 August	Independence Day

No of Weeks	Dates	Session	Topic
	To 19-08-2022	23	Trial balance meaning and purpose
		18 August	Sree Krishna Jayanthi
		24	Preparation of trial balance
12	22-08-2022 To 26-08-2022	25	Trading profit and loss account
		26	Problems
13	29-08-2022 To 02-09-2022	27	Problems
		28	Unit Test
14	05-06-2022 To 09-09-2022	05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
		08 September	ONAM VACATION
		09 September	ONAM VACATION
b	12-09-2022 To 16-09-2022	29	Balance sheet
		30	Problems
16	19-09-2022 To 23-09-2022	31	Old Question Paper Discussion
		32	Revision
		21 September	Sree Narayana Guru Samadhi
17	26-09-2022 To 30-09-2022	33	II Internal Examination
		34	II Internal Examination
		35	II Internal Examination
		36	II Internal Examination
18	03-10-2022 To 07-10-2022	04 October	Maha Navami
		05 October	Vijaya Dashami
19	10-10-2022 To 14-10-2022		V Semester University Examination
20	17-10-2022 To 21-10-2022		V Semester University Examination
			V Semester University Examination