

**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 Finance**

**(2020 – 23)**

**SEMESTER - V**

**ACADEMIC YEAR - (2022-23)**

## V Semester B Com Finance (2020 - 23)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	5B07 COM: Business Research Methodology	Deepthi Joseph	72
2.	5B08 COM Income Tax Law And Practice	Anju	90
3.	5B09 COM : Cost Accounting	Sanva P	90
4.	5B10 COM: Banking Principles and Operations	Simmy	90
5.	5B11 COM: Core:-Optional C-- Finance Ill: Goods and Service Tax	Nishamol N V	72
6.	5D02 COM: E Commerce	Vidya K P	36
	Name of Class In-charge	Sanva P	

### 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	5B09 COM : Cost Accounting	5B11 COM: Core:-Optional C-- Finance Ill: Goods and Service Tax	5D02 COM: E Commerce	5B10 COM: Banking Principles and Operations	5B08 COM Income Tax Law And Practice
2	5B08 COM Income Tax Law And Practice	5B07 COM: Business Research Methodology	5D02 COM: E Commerce	5B09 COM : Cost Accounting	5B10 COM: Banking Principles and Operations
3	5B11 COM: Core:-Optional C-- Finance Ill: Goods and Service Tax	5B10 COM: Banking Principles and Operations	5B09 COM : Cost Accounting	5B08 COM Income Tax Law And Practice	5B07 COM: Business Research Methodology
4	5B10 COM: Banking Principles and Operations	5B09 COM : Cost Accounting	5B08 COM Income Tax Law And Practice	5B11 COM: Core:-Optional C-- Finance Ill: Goods and Service Tax	5B07 COM: Business Research Methodology
5	5B07 COM: Business Research Methodology	5B11 COM: Core:-Optional C-- Finance Ill: Goods and Service Tax	5B08 COM Income Tax Law And Practice	5B10 COM: Banking Principles and Operations	5B09 COM : Cost Accounting

<b>Subject Code:</b>	<b>5B07 COM</b>
<b>Subject Name:</b>	<b>BUSINESS RESEARCH METHODOLOGY</b>
<b>No. of Credits:</b>	<b>03</b>
<b>No. of Contact Hours:</b>	<b>72</b>
<b>Hours per Week:</b>	<b>04</b>
<b>Name of the Teacher:</b>	<b>DEEPTHY JOSEPH</b>

### Course Outcome

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

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	Meaning and Definition of Research
		2	Purpose
		3	Types of research
		4	Criteria of good research
2	13-06-2022 To 17-06-2022	5	Scientific method and its basis – Induction and Deduction
		6	Business Research – Meaning
		7	scope
		8	Functions
3	20-06-2022 To 24-06-2022	9	Steps in Research process
		10	<b>Class test</b>
		11	Research Problem -Meaning and Definition
		12	Sources of problem
4	27-06-2022 To	13	Formulation of problem
		14	Criteria of a good research problem

No of Weeks	Dates	Session	Topic
	01-07-2022	15	<b>Research Design</b> : Meaning
		16	Importance
5	04-07-2022 To 08-07-2022	17	Concepts related to research design
		18	types of research design- Exploratory
		19	Descriptive/ Diagnostic RD
		20	Experimental RD
6	11-07-2022 To 15-07-2022	21	<b>I Internal Examination</b>
		22	<b>I Internal Examination</b>
		23	<b>I Internal Examination</b>
		24	<b>I Internal Examination</b>
		25	<b>I Internal Examination</b>
7	18-07-2022 To 22-07-2022	26	Contents of research design.
		27	<b>Sampling Design</b> : Meaning of Sampling, Sample
		28	Sample frame
		29	Sample size
8	25-07-2022 To 29-07-2022	30	Methods of Sampling- Probability
		31	Methods of Sampling- Probability
		32	Non-probability sampling techniques
		28 July	<b>Karkidaka vav</b>
9	01-08-2022 To 05-08-2022	33	Non-probability sampling techniques
		34	Steps for selecting sample
		35	Meaning and types of data;; ,
		36	Primary and Secondary data
10	08-08-2022 To 12-08-2022	08 August	<b>Muharam</b>
		37	Methods of collecting primary data
		38	Methods of collecting primary data
		39	Methods of collecting primary data
11	15-08-2022 To 19-08-2022	15 August	<b>Independance Day</b>
		40	Methods of collecting primary data
		18 August	<b>Sree Krishna Jayanthi</b>
		41	Secondary data- Meaning
12	22-08-2022 To 26-08-2022	42	Secondary data- Meaning
		43	sources
		44	Precautions to be taken before using secondary data
		45	<b>Class Test</b>
13	29-08-2022	46	<b>Report writing</b> Meaning
		47	Qualities of a good report

No of Weeks	Dates	Session	Topic
	To	48	Types
	02-09-2022	49	Steps in report writing
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	50	Layout of research report
		51	Prefatory items
		52	Main body, Terminal items.
		53	Footnotes
16	19-09-2022 To 23-09-2022	54	Bibliography
		21 September	Sree Narayana Guru Samadhi
		55	Revision
		56	Revision
		57	Revision
17	26-09-2022 To 30-09-2022	58	II Internal Examination
		59	II Internal Examination
		60	II Internal Examination
		61	II Internal Examination
		62	II Internal Examination
		63	II Internal Examination
18	03-10-2022 To 07-10-2022	64	Class test
		04 October	Maha Navami
		05 October	Vijaya Dashami
		65	Class test
19	10-10-2022 To 14-10-2022	66	Class test
		67	V Semester University Examination
		68	V Semester University Examination
		69	V Semester University Examination
20	17-10-2022 To 21-10-2022	71	V Semester University Examination
		72	V Semester University Examination

<b>Subject Code:</b>	<b>5B 08COM</b>
<b>Subject Name:</b>	<b>Income Tax, Law and practice</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>5</b>
<b>Name of the Teacher:</b>	<b>ANJU K PAULOSE</b>

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

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 downvalue 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)

**Note : Consider the Current rate for calculations**

**Questions should be asked based on provisions relating to current assessment year.**

**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
		3	Income Tax Act 1961
		4	Finance Act
		5	Income Tax Rules 1962
2	13-06-2022 To 17-06-2022	6	Basic Concepts
		7	Definition of different terms
		8	Agricultural Income
		9	Capital and Revenue Receipts – Expenditure and Losses
		10	<b>Class test</b>
3	20-06-2022 To 24-06-2022	11	Residence and Incidence of Tax
		12	Determination of Residential Status of different types of assesses
		13	Problems
		14	Problems
		15	Problems
4	27-06-2022 To 01-07-2022	16	Scope of total income
		17	Incomes exempt from tax (for individual assesses)
		18	Problems
		19	Problems
		20	Problems
5	04-07-2022	21	Computations



No of Weeks	Dates	Session	Topic
	To 08-07-2022	22	Tax holiday
		23	<b>Revision</b>
		24	<b>Class test</b>
		25	<b>St. Thomas Day</b>
<b>6</b>	11-07-2022 To 15-07-2022	26	<b>I Internal Examination</b>
		27	<b>I Internal Examination</b>
		28	<b>I Internal Examination</b>
		29	<b>I Internal Examination</b>
		30	<b>I Internal Examination</b>
<b>7</b>	18-07-2022 To 22-07-2022	31	Heads of Income
		32	Incomes included under salary – allowances
		33	perquisites and their valuation
		34	profits in lieu of salary
		35	Provident Fund
<b>8</b>	25-07-2022 To 29-07-2022	36	computation of income from salary
		37	Problems
		38	Problems
		39	Problems
		<b>28 July</b>	<b>Karkidaka Vav</b>
<b>9</b>	01-08-2022 To 05-08-2022	40	Problems
		41	Problems
		42	Problems
		43	Problems
		44	Problems
<b>10</b>	08-08-2022 To 12-08-2022	<b>08 August</b>	<b>Muharam</b>
		45	Problems
		46	Income from house property, basis of charge
		47	Annual value in different cases
		48	Self occupied – let out – vacancy and unrealized rent
<b>11</b>	15-08-2022 To 19-08-2022	<b>15 August</b>	<b>Independance Day</b>
		49	Deductions
		<b>18 August</b>	<b>Sree Krishna Jayanthi</b>
		50	Computation of income from house property
		51	Problems
<b>12</b>	22-08-2022 To 26-08-2022	52	Problems
		53	Problems
		54	Problems
		55	Problems

No of Weeks	Dates	Session	Topic
		56	Problems
13	29-08-2022 To 02-09-2022	57	Problems
		58	Problems
		59	Problems
		60	Class test
		61	Profits and gains of business or profession, meaning of business and profession
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	Vocation – basis of charge
		63	General principles, deduction in computing business income
		64	Computation of profits from business – deduction in computing professional income
		65	Computation of gain from profession
		66	Depreciation – block of assets
		67	Written down value method
16	19-09-2022 To 23-09-2022	68	Problem
		69	Problem
		21 September	Sree Narayana Guru Samadhi
		70	Capital gain ,basis of charge
		71	Capital asset, short term and long term
		72	Transfer, capital gain in special cases
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	Exemption from capital gain
		04 October	Maha Navami
		05 October	Vijaya Dashami
		80	Computation of income from capital gain
		81	Problem
		82	Income from other sources, basis of charge

No of Weeks	Dates	Session	Topic
19	10-10-2022 To 14-10-2022	83	General and specific items of income
		84	Interest on securities, deductions allowable
		85	Computation of income from other source
		86	<b>Previous year question paper discussion</b>
		87	<b>V Semester University Examination</b>
		88	<b>V Semester University Examination</b>
20	17-10-2022 To 21-10-2022	89	<b>V Semester University Examination</b>
		90	<b>V Semester University Examination</b>

<b>Subject Code:</b>	<b>5B09 COM</b>
<b>Subject Name:</b>	<b>COST ACCOUNTING</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>5</b>
<b>Name of the Teacher:</b>	<b>SANVA P</b>

**Course Outcome:**

After studying this course, students shall be able to:

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) 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

## 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 01-07-2022	16	Problem
		17	Problem
		18	LIFO
		19	Problem
		20	Problem

No of Weeks	Dates	Session	Topic
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	<b>I Internal Examination</b>
		27	<b>I Internal Examination</b>
		28	<b>I Internal Examination</b>
		29	<b>I Internal Examination</b>
		30	<b>I Internal Examination</b>
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	<b>Karkidaka Vav</b>
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	<b>Muharam</b>
		45	Problem
		46	Rowan Plan
		47	Treatment of idle time
		48	Over time
11	15-08-2022 To 19-08-2022	15 August	<b>Independance Day</b>
		49	Labour turn over meaning and causes
		18 August	<b>Sree Krishna Jayanthi</b>
		50	Class test
		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	57	Simultaneous equation method

No of Weeks	Dates	Session	Topic
	To 02-09-2022	58	Problem
		59	Problem
		60	Step ladder
		61	Problem
<b>14</b>	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>15</b>	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
<b>16</b>	19-09-2022 To 23-09-2022	68	Problem
		69	Problem
		21September	Sree Narayana Guru Samadhi
		70	Under and over absorption of overheads
		71	Methods of costing – Job costing
		72	Batch costing
<b>17</b>	26-09-2022 To 30-09-2022	73	<b>II Internal Examination</b>
		74	<b>II Internal Examination</b>
		75	<b>II Internal Examination</b>
		76	<b>II Internal Examination</b>
		77	<b>II Internal Examination</b>
		78	<b>II Internal Examination</b>
<b>18</b>	03-10-2022 To 07-10-2022	79	Unit costing
		04 October	Maha Navami
		05 October	Vijaya Dashami
		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
<b>19</b>	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	<b>V Semester University Examination</b>

No of Weeks	Dates	Session	Topic
		88	<b>V Semester University Examination</b>
<b>20</b>	17-10-2022 To 21-10-2022	89	<b>V Semester University Examination</b>
		90	<b>V Semester University Examination</b>



<b>Subject Code:</b>	<b>5B10 COM</b>
<b>Subject Name:</b>	<b>BANKING PRINCIPLES AND OPERATIONS</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>5</b>
<b>Name of the Teacher:</b>	<b>SIMMY PV</b>

### **COURSE OUTCOME**

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

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 Hours)

**Unit II :** Reserve Bank of India – Functions – Credit control measures – quantitative and qualitative methods Promotional and Regulatory measures – Repo - Reverse Repo. (15 Hours)

**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 Hours)

**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 Hours)

**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- trends – BASEL NORMS – NPA monitoring and recovery– Digital banking – Payment Gateways – Supply chain finance – Retail lending – Sale of third party products – Direct benefit transfer .(a brief outline of all the terminologies ) ( 20 Hours)

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2022 To 10-06-2022	1	Introduction
		2	Banking
		3	Meaning
		4	Features
		5	Definition
2	13-06-2022 To 17-06-2022	6	Commercial banks
		7	Functions
		8	Classification of banks
		9	List of nationalized banks
		10	New generation banks
3	20-06-2022 To 24-06-2022	11	Private sector banks
		12	Cooperative banks
		13	Meaning
		14	Features
		15	Structure
4	27-06-2022 To 01-07-2022	16	Importance
		17	Role of banks
		18	Class test
		19	List of Nationalized banks
		20	RBI
5	04-07-2022 To 08-07-2022	21	Features
		22	Credit control
		23	Measures
		24	Revision
		25	Revision
6	11-07-2022 To 15-07-2022	26	<b>I Internal Examination</b>
		27	<b>I Internal Examination</b>
		28	<b>I Internal Examination</b>
		29	<b>I Internal Examination</b>
		30	<b>I Internal Examination</b>
7	18-07-2022 To 22-07-2022	31	Repo
		32	Reverse repo
		33	Banker
		34	Customer
		35	General relationship

No of Weeks	Dates	Session	Topic
8	25-07-2022 To 29-07-2022	36	Special relationship
		37	Opening of bank accounts
		38	Closing of bank accounts
		39	KYC norms
		28 July	Karkidaka Vav
9	01-08-2022 To 05-08-2022	40	Cheques
		41	Features
		42	Crossing
		43	Types
		44	Endorsement
10	08-08-2022 To 12-08-2022	08 August	Muharam
		45	Types
		46	Banking ombudsman
		47	Loans
		48	Advances
11	15-08-2022 To 19-08-2022	15 August	Independence Day
		49	Loans
		18 August	Sree Krishna Jayanthi
		50	Digital banking
		51	Principles
12	22-08-2022 To 26-08-2022	52	Loan
		53	Cash credit
		54	Seminar
		55	Seminar
		56	Seminar
13	29-08-2022 To 02-09-2022	57	Seminar
		58	Overdraft
		59	Consortium advances
		60	Modes of creating charge
		61	Lien
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	62	Pledge
		63	Hypothecation
		64	Mortgage and guarantee

No of Weeks	Dates	Session	Topic
	16-09-2022	65	Recent trends
		66	Class test
		67	Importance
16	19-09-2022 To 23-09-2022	68	Core banking
		69	RTGS
		21 September	Sree Narayana Guru Samadhi
		70	NEFT
		71	IMPS
		72	Revision
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	MCLR
		04 October	Maha Navami
		05 October	Vijaya Dashami
		80	IBC
		81	MSME
		82	TReDs
19	10-10-2022 To 14-10-2022	83	Basel norms
		84	NPA monitoring and direct benefit transfer
		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

<b>Subject Code:</b>	<b>5B11 COM</b>
<b>Subject Name:</b>	<b>FINANCE III – GOODS AND SERVICE TAX</b>
<b>No. of Credits:</b>	<b>04</b>
<b>No. of Contact Hours:</b>	<b>72</b>
<b>Hours per Week:</b>	<b>04</b>
<b>Name of the Teacher:</b>	<b>Nishamol NV</b>

### **Module I**

Basic concepts-(Salient features , Benefits, GST Network, Taxes subsumed, Why GST)- Scope of Supply- important definitions supply analysis (basics)- Necessary elements that constitute supply V under GST Act- Types of supply concept of supplier and recipient under GST Law - Goods under GST Act 2017 (over view)- Activities treated as supply of goods as Schedule II of GST Act- Services under GST Act Activities treated as supply of services as per Schedule II of under GST Act

(15 Hours)

### **Module II**

Levy and collection - taxable event under GST- Concept of levy and collection of GST - Reverse charge mechanism (Basics)- composite supply, principal supply, mixed supply - composition levy and exemption - Provisions relating to composition scheme under GST Act, Rules required for opting composition scheme- conditions and restrictions for composition levy

(9 Hours)

### **Module III**

Time of Supply- Goods- need to determine Tos- terms like supplier, Recipient, Reverse charge, Time limit for issue of invoice in respect of goods- section 12- services : section 13,13(1),13(2) Place of service - Goods - section 10(1) and 10(2) services -section 12(1) and 12(2) - problem questions

(17 Hours)

### **Module IV**

Integrated GST - IGST and taxable event - levy and collection (only section 5(1) excluding import) - interstate supplies and intra state supplies (Basic view) central Govt's power to grant exemption - Sections 6(1) , 6(2),6(3)- Input tax credit- Concept of ITC - conditions to be satisfied for taking ITC - Registration - Persons liable for registration I section 22(1),(2),(3) and (a)] - persons not liable for registration( Section 23)- Compulsory registration (Section 24)Registration procedure in brief Provision relating to cancellation of registration Section 29(1) (15 Hours)

### Module V

Tax invoice and Return filing - Provisions and Rules relating to Dr and Cr note- Section 31(1),(2),(3),(4),(5)- Basic journal entries -Accounts and records- Problems questions ( Inter state and intra state) - Return filing - tax payment and refund (an over view) - Provisions relating to furnishing of returns (section 39(1)- Methods of tax payment section 49(1)- Refund basics section 54(1)

(16 Hours)

### References :

- 1.Beginners's guide to GST - Dr Vandana Bangra & Dr yogendra Bangara
- 2.Taxmann's GST ready reckoner
- 3.Indirect tax - Vineeth Sodhani
- 4.Indirect tax - Muhammed Rafi Syed

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	06-06-2022 To 10-06-2022	1	<b>MODULE 1:</b> Introduction –GST
		2	Salient features of GST
		3	GST Network, Taxes subsumed, Why GST
		4	Scope of Supply- important definitions supply analysis (basics)

No of Weeks	Dates	Session	Topic
2	13-06-2022 To 17-06-2022	5	Scope of Supply- important definitions supply analysis (basics)
		6	Necessary elements that constitute supply under GST Act.
		7	Necessary elements that constitute supply under GST Act.
		8	Types of supply concept of supplier and recipient under GST Law
3	20-06-2022 To 24-06-2022	9	Types of supply concept of supplier and recipient under GST Law
		10	Goods under GST Act 2017 (over view)
		11	Activities treated as supply of goods as Schedule II of GST Act
		12	Activities treated as supply of goods as Schedule II of GST Act
4	27-06-2022 To 01-07-2022	13	Activities treated as supply of services as per Schedule II of under GST Act
		14	Activities treated as supply of services as per Schedule II of under GST Act
		15	Class Test
		16	<b>Module II:</b> Levy and collection - taxable event under GST and Concept of levy and collection of GST
5	04-07-2022 To 08-07-2022	17	Reverse charge mechanism (Basics)
		18	Composite supply, principal supply, mixed supply
		19	Composition levy and exemption
		20	Provisions relating to composition scheme under GST Act, Rules required for opting composition scheme
6	11-07-2022 To 15-07-2022	21	<b>I Internal Examination</b>
		22	<b>I Internal Examination</b>
		23	<b>I Internal Examination</b>
		24	<b>I Internal Examination</b>
		25	<b>I Internal Examination</b>
7	18-07-2022 To 22-07-2022	26	Provisions relating to composition scheme under GST Act, Rules required for opting composition scheme
		27	Conditions and restrictions for composition levy
		28	Class Test
		29	<b>Module III:</b> Time of Supply- Goods- need to determine TOS
8	25-07-2022	30	terms like supplier, Recipient Time of Supply- Goods, Reverse charge

No of Weeks	Dates	Session	Topic
	To 29-07-2022	31	Time limit for issue of invoice in respect of goods
		32	Section 12- services : section 13,13(1),13(2)
		<b>28 July</b>	<b>Karkidaka Vav</b>
<b>9</b>	01-08-2022 To 05-08-2022	33	Place of service - Goods - section 10(1) and 10(2) services -section 12(1) and 12(2)
		34	Place of service - Goods - section 10(1) and 10(2) services -section 12(1) and 12(2)
		35	Problems
		36	Problems
<b>10</b>	08-08-2022 To 12-08-2022	<b>08 August</b>	<b>Muharam</b>
		37	<b>Class Test</b>
		38	Integrated GST - IGST and taxable event - levy and collection (only section 5(1) excluding import)
		39	Interstate supplies and intra state supplies (Basic view) central Govt.,s power to grant exemption - Sections 6(1) , 6(2),6(3)
<b>11</b>	15-08-2022 To 19-08-2022	<b>15 August</b>	<b>Independance Day</b>
		40	Input tax credit- Concept of ITC
		<b>18 August</b>	<b>Sree Krishna Jayanthi</b>
		41	Conditions to be satisfied for taking Irc - Registration - Persons liable for registration I section 22(1),(2),(3) and (a)]
<b>12</b>	22-08-2022 To 26-08-2022	42	Persons not liable for registration( Section 23)
		43	Compulsory registration (Section 24)
		44	Compulsory registration (Section 24)
		45	Registration procedure in brief
<b>13</b>	29-08-2022 To 02-09-2022	46	Provision relating to cancellation of registration Section 29(1)
		47	Class Test
		48	Tax invoice and Return filing - Provisions and Rules relating to Dr and Cr note.
		49	Section 31(1),(2),(3),(4),(5)- Basic journal entries -
<b>14</b>	05-06-2022 To 09-09-2022	<b>05 September</b>	<b>ONAM VACATION</b>
		<b>06 September</b>	<b>ONAM VACATION</b>
		<b>07 September</b>	<b>ONAM VACATION</b>
		<b>08 September</b>	<b>ONAM VACATION</b>
		<b>09 September</b>	<b>ONAM VACATION</b>
<b>15</b>	12-09-2022 To 16-09-2022	50	Accounts and records- Problems questions ( inter state and intra state)
		51	Return filing
		52	Return filing



No of Weeks	Dates	Session	Topic
		53	Tax payment and refund (an over view)
16	19-09-2022 To 23-09-2022	54	Provisions relating to furnishing of returns (section 39(1))
		21 September	Sree Narayana Guru Samadhi
		55	Methods of tax payment section 49(1)
		56	Refund basics section 54(1)
		57	Refund basics section 54(1)
17	26-09-2022 To 30-09-2022	58	<b>II Internal Examination</b>
		59	<b>II Internal Examination</b>
		60	<b>II Internal Examination</b>
		61	<b>II Internal Examination</b>
		62	<b>II Internal Examination</b>
		63	<b>II Internal Examination</b>
18	03-10-2022 To 07-10-2022	64	Revision
		04 October	Maha Navami
		05 October	Vijaya Dashami
		65	Revision
19	10-10-2022 To 14-10-2022	66	<b>Class Test</b>
		67	<b>V Semester University Examination</b>
		68	<b>V Semester University Examination</b>
		69	<b>V Semester University Examination</b>
20	17-10-2022 To 21-10-2022	71	<b>V Semester University Examination</b>
		72	<b>V Semester University Examination</b>

<b>Subject Code:</b>	<b>5D02 COM</b>
<b>Subject Name:</b>	<b>E-Commerce</b>
<b>No. of Credits:</b>	<b>2</b>
<b>No. of Contact Hours:</b>	<b>36</b>
<b>Hours per Week:</b>	<b>2</b>
<b>Name of the Teacher:</b>	<b>Vidya K P</b>

## **COURSE OUTCOME**

CO 1: Understand the concept of E commerce and its framework.

CO2: Understand the concept of web commerce

CO 3: Acquire knowledge regarding cyber laws

### **Unit I**

Introduction: Business operations – Basic features – Elements - limitations of traditional commerce – Ecommerce – origin – growth - basic technologies – features - components, advantages, limitations - types of E-commerce. [6 Hours]

### **Unit II**

E-Commerce – operational framework & security .Computer system - Hardware – Software – Networks – Types – Extranet – Internet – Basics – feature – internet – services – Email – Internet Addressing – URL – www - web browsers – types - internet protocol - HTML – HTTP - Internet vulnerable - Hacking, Data theft, vandalism, cyber frauds, cookies, spanner etc - protection measures - pass words - firewalls, encryption , website protection . [10 Hours]

### **Unit III**

Web Commerce: Electronic market place – features - advertising and online marketing, purchase online - Handling money on net – Electronic Payment Systems – types - credit cards - electronic Cheque - Electronic Data Interchange – meaning, components - business application. [10 Hours]

### **Unit IV**

Cyber Laws: Information Technology Act 2000 – scope- definitions – objectives, authentication of electronic records – powers of central Govt.- Certifying authority, duties of subscribers – digital signature, private key, public key- penalties and adjudication - CRAT- Offences. [10 Hours]

### **Reference:**

1. Information Technology: BS Jolly & K.S Jolly (SuchithaPrakashan)
2. A profile of information Technology-Computer Digest: HR Banerjee (Jaico)
3. Electronic Commerce: Efraim Turban, Jae Lee, David King& Michael Chung (Pearson Edn. Asia, Delhi)
4. Frontiers of electronic commerce: Ravi Kalkotta& Andrew BWhinston (Wesley, Delhi)
5. E-Commerce John Wiley & Sons, HearyEt e

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2022 To 10-06-2022	1	Introduction - Business operations - Basic features - Elements, Limitations of traditional commerce
		2	Ecommerce – origin – growth, Basic technologies of ecommerce
2	13-06-2022 To 17-06-2022	3	Features, components, advantages and limitations of ecommerce, Types of E-commerce
		4	Class Test
3	20-06-2022 To 24-06-2022	5	E-Commerce – operational framework & security
		6	Computer system - Hardware – Software
4	27-06-2022 To 01-07-2022	7	Networks – Types – Extranet – Internet – Basics – feature
		8	Internet –services
5	04-07-2022 To 08-07-2022	9	Email – Internet Addressing – URL – www - web browsers – types
		10	Internet protocol - HTML – HTTP
6	11-07-2022 To 15-07-2022	11	<b>I Internal Examination</b>
		12	<b>I Internal Examination</b>
		13	<b>I Internal Examination</b>
		14	<b>I Internal Examination</b>
		15	<b>I Internal Examination</b>
7	18-07-2022 To 22-07-2022	16	Internet vulnerable - Hacking, Data theft, vandalism, cyber frauds, cookies, spanner etc.
		17	Protection measures - pass words, Firewalls, encryption, website protection
8	25-07-2022 To 29-07-2022	18	Class test
		28 July	<b>Karkidaka Vav</b>
9	01-08-2022 To 05-08-2022	19	Web Commerce: Electronic market place – features - advertising and online marketing, purchase online - Handling money on net
		20	Electronic Payment Systems – types - credit cards - electronic Cheque
10	08-08-2022 To 12-08-2022	21	Electronic Data Interchange – meaning, components - business application.
		08 August	<b>Muharam</b>
11	15-08-2022 To 19-08-2022	15 August	<b>Independance Day</b>
		18 August	<b>Sree Krishna Jayanthi</b>

<b>12</b>	22-08-2022 To 26-08-2022	22	Class Test
		23	Cyber Laws: Information Technology Act 2000 – scope-definitions – objectives, authentication of electronic records
<b>13</b>	29-08-2022 To 02-09-2022	24	Powers of central Govt.- Certifying authority, duties of subscribers
		25	Digital signature, private key, public key- penalties and adjudication - CRAT- Offences
<b>14</b>	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>15</b>	12-09-2022 To 16-09-2022	26	Class Test
		27	Revision
<b>16</b>	19-09-2022 To 23-09-2022	28	Question paper discussion
		21September	Sree Narayana Guru Samadhi
<b>17</b>	26-09-2022 To 30-09-2022	29	<b>II Internal Examination</b>
		30	<b>II Internal Examination</b>
		31	<b>II Internal Examination</b>
		32	<b>II Internal Examination</b>
		33	<b>II Internal Examination</b>
		34	<b>II Internal Examination</b>
<b>18</b>	03-10-2022 To 07-10-2022	04 October	Maha Navami
		05 October	Vijaya Dashami
		35	<b>V Semester University Examination</b>
		36	<b>V Semester University Examination</b>
<b>20</b>	17-10-2022 To 21-10-2022		<b>V Semester University Examination</b>
			<b>V Semester University Examination</b>