

DON BOSCO ARTS & SCIENCE COLLEGE

ANGADIKADAVU

(Affiliated to Kannur University Approved by Government of Kerala)

ANGADIKADAVU P.O., IRITTY, KANNUR – 670706



COURSE PLAN

Department Of Management Studies

BBA (2020 – 23)

SEMESTER - V

ACADEMIC YEAR - (2022-23)

V Semester BBA (2020 - 23)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	5B10BBA BUSINESS RESEARCH METHODS	ATHIRA P	5
2.	5B11BBA ACCOUNTING FOR MANAGEMENT	VDYA K P	6
3.	5B12BBA -ADVANCED FINANCIAL MANAGEMENT	SUNITHA K S	6
4.	5B13BBA INCOME TAX LAW AND PRACTICE	AMBILY C	6
5.	5D03BBA GENERIC ELECTIVE COURSE III: E-COMMERCE	SHARMIN JOHN	2
	Name of Class Incharge	Sunitha K S	

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	5B12BBA - ADVANCED FINANCIAL MANAGEMENT	5B10BBA BUSINESS RESEARCH METHODS	5D03BBA GENERIC ELECTIVE COURSE III: E-COMMERCE	5B11BBA ACCOUNTING FOR MANAGEMENT	5B13BBA INCOME TAX LAW AND PRACTICE
2	5B11BBA ACCOUNTING FOR MANAGEMENT	5B12BBA - ADVANCED FINANCIAL MANAGEMENT	5D03BBA GENERIC ELECTIVE COURSE III: E-COMMERCE	5B13BBA INCOME TAX LAW AND PRACTICE	5B10BBA BUSINESS RESEARCH METHODS
3	5B10BBA BUSINESS RESEARCH METHODS	5B11BBA ACCOUNTING FOR MANAGEMENT	5B13BBA INCOME TAX LAW AND PRACTICE	5B12BBA - ADVANCED FINANCIAL MANAGEMENT	5B13BBA INCOME TAX LAW AND PRACTICE
4	5B11BBA ACCOUNTING FOR MANAGEMENT	5B13BBA INCOME TAX LAW AND PRACTICE	5B12BBA - ADVANCED FINANCIAL MANAGEMENT	5B10BBA BUSINESS RESEARCH METHODS	5B12BBA - ADVANCED FINANCIAL MANAGEMENT
5	5B13BBA INCOME TAX LAW AND PRACTICE	5B12BBA - ADVANCED FINANCIAL MANAGEMENT	5B11BBA ACCOUNTING FOR MANAGEMENT	5B11BBA ACCOUNTING FOR MANAGEMENT	5B10BBA BUSINESS RESEARCH METHODS

Subject Code:	5B10BBA
Subject Name:	BUSINESS RESEARCH METHODS
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	ATHIRA P

5B10BBA BUSINESS RESEARCH METHODS

COURSE OUTCOMES

CO 1. Acquire basic concepts of research and its types

CO 2. Gain insight and acquire the ability to apply different research designs

CO 3. Acquire skill of data processing in terms of tabulation and classification.

CO4. Generate the ability to write research reports based on approved formats

Module I: Introduction to Research- Definition – Features –Scope of Research – Types of Research: Basic, Applied, Exploratory, Descriptive, Experimental Research, Quantitative and Qualitative-Research Process - Steps in Research (15Hrs)

Module II: Research Problem - Sources of Research Problem- Data Collection- Primary and Secondary Data, Tools and Techniques for Collection of Data: Observational and Survey Methods – Questionnaire – Schedule, Difference Between Questionnaire and Schedule. (25 Hrs)

Module III: Research Design–Meaning, Importance-Sampling Design: Selection of Appropriate Statistical Techniques: Probability: Cluster, Stratified, Systematic, Quota, Non-Probability: Judgemental, Convenience, Snowball -Attitude Measurement Techniques. (30 Hrs)

Module IV Report Writing- Types of Reports, Contents, Stages of Report Writing- Footnote-Bibliography (20Hrs)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2022 To 10-06-2022	1	Business Research Introduction –Definition- Features
		2	Nature & Importance of Business Research
		3	Role of Business Research- limitations
		4	Aims of Social Research
		5	Types of Research –Basic/Pure /Fundamental Research
2	13-06-2022 To 17-06-2022	6	Applied Research–Diff.Between Applied and Pure Research
		7	Exploratory Research and Techniques
		8	Descriptive Research and Techniques
		9	Experimental Research and Techniques
		10	Qualitative Research and Techniques
3	20-06-2022 To 24-06-2022	11	Quantitative Research Techniques
		12	Diff.bw. Qualitative &Quantitative Research
		13	Research Process - 13 Steps
		14	Unit Test - 1
		15	Research Problem - Sources of Research Problem
4	27-06-2022 To 01-07-2022	16	Research Design-Meaning & Definition -Importance
		17	Features of Research Design -Need for Research Design
		18	Steps in Developing Research Design
		19	Sample Design Concept and Terms -Characteristics
		20	Steps in Sampling Design
5	04-07-2022 To 08-07-2022	21	Types of Sample Design /Methods or Techniques of Sampling
		22	Types of Sample Design /Methods or Techniques of Sampling
		23	Sampling Error and Non-Sampling Error
		24	Data Collection –Primary and Secondary Data
		25	Primary Data –Tools –TechniquesAvdantage, Limitation
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	31	Secondary Data- Tools –Techniques,Advntge,Limitation
		32	Questionnaire & schedule –Types and Format

No of Weeks	Dates	Session	Topic
	To 22-07-2022	33	Difference between Questionnaire and schedule
		34	Unit Test -2
		35	Measurement –Meaning and Definition
8	25-07-2022 To 29-07-2022	36	Functions & Characteristics of Measurement
		37	Measurement Process and Techniques, Difficulties
		38	Scaling –Introduction and Types of Scales
		39	Nominal Scale
		28 July	Karkidaka Vav
9	01-08-2022 To 05-08-2022	40	Ordinal Scale - Interval Scale- Ratio Scale
		41	Process of Scaling
		42	Construction Techniques of Scales
		43	Criterias of a Good Scale
		44	Scaling Techniques
10	08-08-2022 To 12-08-2022	08 August	Muharam
		45	Scaling Techniques
		46	Unit Test -3
		47	Hypothesis –Definition and Meaning
		48	Testing of Hypothesis - Procedure
11	15-08-2022 To 19-08-2022	15 August	Independence Day
		49	Type 1 & Type 2 Errors- Null Hypothesis and Alternate Hypothesis
		18 August	Sree Krishna Jayanthi
		50	Level of Significance and Testing Region
		51	Data Processing –Processing Operations or Stages
12	22-08-2022 To 26-08-2022	52	Editing
		53	Coding
		54	Classifications
		55	Tabulation
		56	Importance and Problems of Data Processing
13	29-08-2022 To 02-09-2022	57	Graphic Presentation of Data
		58	Tables – Types (Simple & Complex)
		59	Charts –Types –Line Diagram-Squares
		60	Multiple Bar –Percentage Bar-Simple Bar
		61	Unit Test -4
14	05-09-2022 To 09-09-2022	05 September	ONAM VACATION
		06 September	ONAM VACATION
		07 September	ONAM VACATION
		08 September	ONAM VACATION

No of Weeks	Dates	Session	Topic
		09 September	ONAM VACATION
15	12-09-2022 To 16-09-2022	62	Sub Divided Bar-Rectangles-Pie Diagram
		63	Graph –Types –Histograms - Frequency Curve
		64	Frequency Polygon- Ogives -
		65	Norms of using Graphs
		66	Characteristics & Importance of Research Report
		67	Types of Reports
16	19-09-2022 To 23-09-2022	68	Ingredients of Report
		69	Preparation of Research Report- Precautions
		21 September	Sree Narayana Guru Samadhi
		70	Techniques of Report Presentation
		71	Stages of Report Presentation
		72	Factors Affecting Report Presentation
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	Format of a Research Report
		04 October	Maha Navami
		05 October	Vijaya Dashami
		80	Chapterisation of Research Report
		81	Bibliography and Footnotes
		82	Unit Test – 5
19	10-10-2022 To 14-10-2022	83	Old Question Paper Discussion
		84	Old Question Paper Discussion
		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:	5B11BBA
Subject Name:	Accounting for Management
No. of Credits:	04
No. of Contact Hours:	106
Hours per Week:	06
Name of the Teacher:	Vidya K P

CORE COURSE XI: ACCOUNTING FOR MANAGEMENT

SEMESTER	COURSE CODE	HOURS PER WEEK	CREDIT	EXAM HRS
V	5B11BBA	6	4	3

COURSE OUTCOMES

CO1: Understand the concepts of cost and management accounting.

CO2: Prepare cost sheet and budgets of an organisation.

CO3: Analyse financial statements of corporate organisations using accounting ratios.

CO4: Apply the concepts of marginal costing and standard costing in decision making.

Module I:

Management Accounting – Meaning, Definition, Nature, Scope, Difference between financial accounting, cost accounting and management accounting - Limitations of financial accounting - Recent trends in management reporting. (15 hours)

Module II:

Cost Accounting- Concepts, objectives, scope, Uses - Elements of cost - cost classification - cost centre, cost unit - preparation of cost sheet. (15 hours)

Module III:

Analysis and Interpretation of financial statements- Meaning, types, Methods (Brief discussion only) - Ratio Analysis: Meaning and nature, Uses, Limitations - Types of ratios: Liquidity – Solvency - Turnover - Profitability-Market test ratios - Judgement of financial stability through ratios (stress should be given to problem solving and interpretation skills). (30 hours)

Module IV:

Marginal costing: concept – definition – features - CVP Analysis: Meaning, importance, Limitations, Uses of P/V ratio - Margin of safety - Breakeven chart - Application of CVP analysis (Theory only). (24 hours)

Module V:

Cost control Techniques: Budgetary control: concepts, objectives - steps in budgetary control- Preparation of Budgets - (Cash budget and flexible budget only) - Standard costing: concept, uses, steps - Difference between budgetary control and standard costing - Variance analysis: (Material and labour) (24 hours)

References

Management Accounting: Sharma RK and Sasi K Guptha

Management Accounting: RSN Pillai and Bagvathi

Cost Accounting: SP Jain and KL Narang

Cost Accounting: Dr D Agarwal

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2022 To 10-06-2022	1	Management Accounting - Meaning, Definition
		2	Nature of management accounting
		3	Objectives of management accounting
		4	Need and importance of management accounting
		5	Uses of management accounting
		6	Functions of management accounting
2	13-06-2022 To 17-06-2022	7	Functions of management accounting
		8	Scope of management accounting
		9	Difference between financial accounting and cost accounting
		10	Difference between financial accounting and management accounting
		11	Limitations of Management accounting
		12	Limitations of financial accounting
3	20-06-2022 To 24-06-2022	13	Recent trends in management reporting
		14	Recent trends in management reporting
		15	Class Test
		16	Cost Accounting- Concepts
		17	Objectives of cost accounting
		18	Features of cost accounting
4	27-06-2022	19	Scope of cost accounting
		20	Uses of cost accounting

No of Weeks	Dates	Session	Topic
	To 01-07-2022	21	Elements of cost
		22	Cost classification
		23	Cost centre and Cost unit
5	04-07-2022 To 08-07-2022	24	Cost sheet
		25	Preparation of cost sheet
		26	Preparation of cost sheet
		27	Treatment of stock and scrap
		28	Preparation of cost sheet
		29	Class Test
6	11-07-2022 To 15-07-2022	30	I Internal Examination
		31	I Internal Examination
		32	I Internal Examination
		33	I Internal Examination
		34	I Internal Examination
7	18-07-2022 To 22-07-2022	35	Analysis and Interpretation of financial statements – Meaning
		36	Types of analysis and interpretation of financial statements
		37	Methods of analysis and interpretation of financial statements
		38	Ratio Analysis: Meaning and nature
		39	Uses of ratio analysis
		40	Limitations of ratio analysis
8	25-07-2022 To 29-07-2022	41	Types of ratios: Liquidity ratios
		42	Problems - Liquidity ratios
		43	Problems - Liquidity ratios
		44	Problems - Liquidity ratios
		45	Solvency ratios
		28 July	Karkidaka Vav
9	01-08-2022 To 05-08-2022	46	Problems - Solvency ratios
		47	Problems - Solvency ratios
		48	Problems - Solvency ratios
		49	Turnover ratios
		50	Problems - Turnover ratios
		51	Problems on turnover ratios
10	08-08-2022	08 August	Muharam
		52	Problems - Turnover ratios

No of Weeks	Dates	Session	Topic
	To 12-08-2022	53	Problems - Turnover ratios
		54	Profitability ratios
		55	Problems - profitability ratios
		56	Problems - profitability ratios
11	15-08-2022 To 19-08-2022	15 August	Independance Day
		57	Market test ratios
		18 August	Sree Krishna Jayanthi
		58	Problems - Market test ratios
		59	Problems - Market test ratios
		60	Judgement of financial stability through ratios
		61	Judgement of financial stability through ratios
12	22-08-2022 To 26-08-2022	62	Class Test
		63	Marginal costing: concept - definition
		64	Features of marginal costing
		65	CVP Analysis: Meaning
		66	Uses of CVP analysis
		67	Importance of CVP analysis
13	29-08-2022 To 02-09-2022	68	Limitations of CVP analysis
		69	Uses of P/V ratio
		70	Problems - P/V ratio
		71	Problems - P/V ratio
		72	Problems - P/V ratio
		73	Problems - P/V ratio
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	74	Problems - P/V ratio
		75	Margin of safety
		76	Problems - Margin of safety
		77	Problems - Margin of safety
		78	Breakeven Chart
		79	Application of CVP analysis
		80	Application of CVP analysis
16	19-09-2022	81	Application of CVP analysis
		82	Class Test

No of Weeks	Dates	Session	Topic
	To 23-09-2022	21September	Sree Narayana Guru Samadhi
		83	Cost control Techniques: Budgetary control: concepts
		84	Objectives of budgetary control
		85	Steps in budgetary control
		86	Preparation of cash budgets
17	26-09-2022 To 30-09-2022	87	II Internal Examination
		88	II Internal Examination
		89	II Internal Examination
		90	II Internal Examination
		91	II Internal Examination
		92	II Internal Examination
18	03-10-2022 To 07-10-2022	93	Preparation of flexible budget
		04 October	Maha Navami
		05 October	Vijaya Dashami
		94	Standard costing: concept, uses,
		95	Steps in standard costing
		96	Difference between budgetary control and standard costing
		97	Variance analysis
19	10-10-2022 To 14-10-2022	98	Material variance
		99	Labour Variance
		100	Revision
		101	Revision
		102	Question paper discussion
		103	V Semester University Examination
		104	V Semester University Examination
20	17-10-2022 To 21-10-2022	105	V Semester University Examination
		106	V Semester University Examination

Subject Code:	5B12BBA
Subject Name:	ADVANCED FINANCIAL MANAGEMENT
No. of Credits:	4
No. of Contact Hours:	105
Hours per Week:	6
Name of the Teacher:	Sunitha K S

5B12BBA -ADVANCED FINANCIAL MANAGEMENT

COURSE OUTCOMES

CO1: To familiarize the students with advanced financial analysis and Decisions.

CO2: To equip the students with knowledge about the financing, dividend and liquidity areas of financial decision making in business organisation.

CO3: Demonstrate the importance of working capital management and the tools to manage it.

CO4: Provide the learners with the skills to evaluate complex investment situations.

Module I: Financial Management- meaning-nature - scope-traditional vs. modern concept-goal of financial management-profit vs. wealth maximization-finance function-role of finance manager-financial planning-meaning- steps in financial planning. **(25 Hours)**

Module II: Leverages and Capital Structure –part 1.Leverages-meaning-types-operating leverage-financial leverage-combined leverage (problems) part 2.capital structure-meaningfactors affecting capital structure-theories of capital structure- Net Income Approach-Net Operating Income Approach- Traditional theory-MM theory **(30 Hours)**

Module III: Planning and forecasting of working capital –concept of working capitaldeterminants of working capital-estimating working capital needs-methods-operating cycle method-net current asset forecast method-cash management-motives of holding cash-cash management techniques-preparation of cash budget-receivables management-preparation of Ageing schedule-and debtors turnover ratio—inventory management techniques-problems on EOQ . **(35 Hours)**

Module IV: Dividend theories-introduction-meaning of dividend-forms of dividend-irrelevance theory-MM model-Relevance theory-Walters model-Gordon's model-problems on dividend theories. **(18 Hours)**

References:

1. I.M.Pandey Financial management: Vikas publishing house, New Delhi
2. Prasanna Chandra Financial management: Tata McGraw Hills, New Delhi
3. M.Y.Khan & P.K.Jain Financial management: Tata McGraw Hills, New Delhi
4. Brealy and Steward Corporate finance: McGraw Hills, New York
5. Bhattacharya working capital management, strategies and techniques prentice Hall ,Delhi
6. R.K.sharma & S.K.Guptha Financial management
7. V.K.Bhalla Financial management
8. S.C.Kuchal Financial management

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2022 To 10-06-2022	1	Syllabus introduction
		2	Module I:Introduction to Financial management
		3	Meaning and Functions of Finance
		4	Financial Management, Nature
		5	Goal of Financial Management
		6	Goal of Financial Management
2	13-06-2022 To 17-06-2022	7	Functions of Finance Manager
		8	Functions of Finance Manager
		9	Financial Planning
		10	Objectives
		11	Seminar
		12	Seminar
3	20-06-2022 To 24-06-2022	13	Class Test
		14	Module II:Capital Structure and Leverage
		15	Capital Structure
		16	Difference between capitalisation and capital structure

No of Weeks	Dates	Session	Topic
		17	Importance of capital structure
		18	Factors influencing capital structure
4	27-06-2022 To 01-07-2022	19	Factors influencing capital structure
		20	Essentials of an optimum capital structure
		21	Trading on equity
		22	Patterns of capital structure
		23	Theories of capital Structure
		24	Net Income approach
5	04-07-2022 To 08-07-2022	25	Net operating Income Approach
		26	Traditional Theory
		27	Modigliani Miller Approach
		28	In the absence of corporate tax
		29	When corporate taxes are assumed to exist
		30	Problems
6	11-07-2022 To 15-07-2022	31	I Internal Examination
		32	I Internal Examination
		33	I Internal Examination
		34	I Internal Examination
		35	I Internal Examination
7	18-07-2022 To 22-07-2022	36	Problems
		37	Problems
		38	Problems
		39	Problems
		40	Class Test
		41	Leverage Analysis
8	25-07-2022 To 29-07-2022	42	Types of Leverage
		43	Importance and limitations of financial leverage
		44	Computation of Financial Leverage
		45	Operating Leverage-computation
		46	Importance and Limitations
		28 July	Karkidaka Vavu
9	01-08-2022 To 05-08-2022	47	Combined leverage
		48	Class Test
		49	Module III: Planning and Forecasting of Working Capital

No of Weeks	Dates	Session	Topic
		50	Working capital, classification, concepts ,importance, determinants of working capital
		51	Operating cycle concept of working capital
		52	Calculation of working capital-Net current Asset forecasting Method
10	08-08-2022 To 12-08-2022	08 August	Muharam
		53	Problems
		54	Operating cycle Method
		55	Problems
		56	Problems
		57	Inventory Management
11	15-08-2022 To 19-08-2022	15 August	Independance Day
		58	Objectives
		18 August	Sree Krishna Jayanthi
		59	Techniques of inventory management
		60	Techniques of inventory management
		61	EOQ
12	22-08-2022 To 26-08-2022	62	Stock levels
		63	Problems
		64	Inventory Turnover Ratio
		65	Selective Inventory control
		66	Cash Management
		67	Objectives of Cash management
13	29-08-2022 To 02-09-2022	68	Functions of cash Management
		69	Motives for holding cash
		70	Techniques of cash management
		71	Techniques of cash management
		72	Optimum Cash Balance
		73	Receivables Management
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	74	Techniques of Receivables management
		75	Techniques of Receivables management
		76	Cash Budget
		77	Preparation

No of Weeks	Dates	Session	Topic
		78	Problems
		79	Problems
		80	Problems
16	19-09-2022 To 23-09-2022	81	Factoring
		82	Factoring
		21 September	Sree Narayana Guru Samadhi
		83	Factoring
		84	Class Test
		85	Module IV: Dividend Theories
		86	Types of Dividend
17	26-09-2022 To 30-09-2022	87	II Internal Examination
		88	II Internal Examination
		89	II Internal Examination
		90	II Internal Examination
		91	II Internal Examination
		92	II Internal Examination
18	03-10-2022 To 07-10-2022	93	Types of Dividend Policy
		04 October	Maha Navami
		05 October	Vijaya Dashami
		94	Factors affecting Dividend policy
		95	Factors affecting Dividend policy
		96	The Irrelevance concept of dividend
		97	Residual Approach and Modigliani and Miller Approach
19	10-10-2022 To 14-10-2022	98	Problems
		99	Problems
		100	Relevance Theory of Dividend
		101	Walters Approach
		102	V Semester University Examination
		103	V Semester University Examination
20	17-10-2022 To 21-10-2022	104	V Semester University Examination
		105	V Semester University Examination

Subject Code:	5B13BBA
Subject Name:	INCOME TAX LAW AND PRACTICE
No. of Credits:	4
No. of Contact Hours:	106
Hours per Week:	6
Name of the Teacher:	AMBILY C

COURSE OUTCOMES:

CO1: understand the basic concepts and definitions under the Income Tax Act,1961.

CO2: Acquire knowledge about Computation of Income under different heads of Income of Income Tax Act,1961.

CO3: Acquire Knowledge about the submission of Income Tax Return, Advance Tax, Tax deducted at Source, Tax Collection Authorities.

CO4: Acquire Competency in taking up employment in Tax planning and management.

Module 1: Income Tax Act-1961. (Meaning ,Concepts and Definitions):

Income, Person, Assessee, Assessment year, Previous year, Agricultural Income, Exempted Income, Residential Status of an Assessee, Capital and Revenue Income and expenditure. (20 Hrs.)

Module II : Computation of Taxable Income under the different heads of Income.:

a) Income from Salary: Salient features, meaning of salary, Allowances and tax Liability- Perquisites and their Valuation- Deductions from salary.(Theory and Problems)

b) Income from House Property: Basis of Chargeability-Annual Value-Self occupied and let out property- Deductions allowed (Theory and Problems)

c) Profits and Gains of business or profession: Definitions-business, profession, , computation of profits and gains- deductions and deductions disallowed (Theory and Problems)

d) Capital Gains: Chargeability-definitions- Short term and long term capital gains- deductions, exemptions (simple problems only)

e) Income from other sources: Chargeability-deductions-Amounts not deductible. (simple

problems only) (50 Hrs.)

Module III: Computation of Total Taxable Income of an Individual:

Aggregation of income, clubbing, setoff and carry forward, deductions from GTI, computation of total income and tax liability of individual (38 Hrs.)

Books for References:

1. Income Tax law and Accounts: Dr HC Mehrotra and Dr SP Goyal
2. Direct taxes Law and Practice: Vinod K Singhaniya
3. A P Philip: Direct Taxes Law & Practice
4. Income tax Law and Practice :Dr.Bhagavathi Prasad
5. Income tax Law and Practice : Gaur and Narang

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2022 To 10-06-2022	1	Income Tax Act-1961. Meaning
		2	Income, Person
		3	Assessee, Assessment year, Previous year
		4	Agricultural Income
		5	Exempted Income
		6	Residential Status of an Assessee
2	13-06-2022 To 17-06-2022	7	Income from Salary: Salient features, meaning of salary
		8	Allowances and tax Liability
		9	Perquisites and their Valuation
		10	Deductions from salary.
		11	Problems on salary
		12	Problems on salary
3	20-06-2022 To 24-06-2022	13	Problems on salary
		14	Problems on salary
		15	Class Test
		16	Income from House Property: Basis of Chargeability
		17	Annual Value-Self occupied and let out property
		18	Annual Value-Self occupied and let out property
4	27-06-2022 To	19	Deductions allowed
		20	Problem on house property
		21	Problem on house property

No of Weeks	Dates	Session	Topic
	01-07-2022	22	Problem on house property
		23	Profits and Gains of business or profession: Definitions
5	04-07-2022 To 08-07-2022	24	Profits and Gains of business or profession: Definitions
		25	Business, profession
		26	Computation of profits and gains
		27	Deductions and deductions disallowed
		28	Deductions and deductions disallowed
		29	Problems on business income
		30	I Internal Examination
6	11-07-2022 To 15-07-2022	31	I Internal Examination
		32	I Internal Examination
		33	I Internal Examination
		34	I Internal Examination
		35	Problems on business income
7	18-07-2022 To 22-07-2022	36	Problems on business income
		37	Capital Gains: Chargeability-definitions
		38	Capital Gains: Chargeability-definitions
		39	Short term and long term capital gains
		40	deductions, exemptions
		41	deductions, exemptions
8	25-07-2022 To 29-07-2022	42	Problems on capital gain
		43	Problems on capital gain
		44	Problems on capital gain
		45	Class test
		28 July	Karkidaka Vav
		46	Income from other sources: Chargeability-deductions
9	01-08-2022 To 05-08-2022	47	Income from other sources: Chargeability-deductions
		48	Amounts not deductible
		49	Problems on other sources
		50	Problems on other sources
		51	Problems on other sources
		08 August	Muharam
10	08-08-2022	52	Class test

No of Weeks	Dates	Session	Topic
	To 12-08-2022	53	Clubbing of income
		54	Clubbing of income
		55	Clubbing of income problems
		56	Clubbing of income problems
11	15-08-2022 To 19-08-2022	15 August	Independance Day
		57	Setoff and carry forward
		18 August	Sree Krishna Jayanthi
		58	Setoff and carry forward
		59	Problems on set off and carry forward
		60	Problems on set off and carry forward
		61	Deductions from GTI
12	22-08-2022 To 26-08-2022	62	Deductions from GTI
		63	Deductions from GTI
		64	Deductions from GTI
		65	Deductions from GTI
		66	Class test
		67	Deductions from- GTI problems
13	29-08-2022 To 02-09-2022	68	Deductions from- GTI problems
		69	Deductions from- GTI problems
		70	Computation of total income and tax liability of individual
		71	Computation of total income and tax liability of individual
		72	Computation of total income and tax liability of individual
		73	Computation of total income and tax liability of individual
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	74	Computation of total income and tax liability of individual
		75	Computation of total income and tax liability of individual
		76	Computation of total income and tax liability of individual
		77	Class test

No of Weeks	Dates	Session	Topic
		78	Problems on total income
		79	Problems on total income
		80	Problems on total income
16	19-09-2022 To 23-09-2022	81	Problems on tax liability
		82	Problems on tax liability
		21 September	Sree Narayana Guru Samadhi
		83	Problems on tax liability
		84	Consolidated problems
		85	Consolidated problems
		86	Consolidated problems
17	26-09-2022 To 30-09-2022	87	II Internal Examination
		88	II Internal Examination
		89	II Internal Examination
		90	II Internal Examination
		91	II Internal Examination
		92	II Internal Examination
18	03-10-2022 To 07-10-2022	93	Income from salary -problems
		04 October	Maha Navami
		05 October	Vijaya Dashami
		94	Problem on income from house property
		95	Problem on business or profession
		96	Problems on capital gains
		97	Problems on other sources
19	10-10-2022 To 14-10-2022	98	Problems on set off and carry forward
		99	Problems on set off and carry forward
		100	Revision
		101	Revision
		102	Question paper discussion
		103	V Semester University Examination
		104	V Semester University Examination
20	17-10-2022 To 21-10-2022	105	V Semester University Examination
		106	V Semester University Examination

Subject Code:	5D03BBA
Subject Name:	GENERIC ELECTIVE COURSE III: E-COMMERCE
No. of Credits:	2
No. of Contact Hours:	36
Hours per Week:	2
Name of the Teacher:	SHARMIN JOHN

SYLLABUS

Module I; Introduction to e-commerce: - Meaning, Concept, Origin. Importance, features, benefits of e-commerce. (10Hrs)

Module II: Business models of e-commerce: - B2B, B2C, C2C. Factors influencing the success of e-commerce. (6 Hrs)

Module III: Electronic payment systems: - Introduction, Online payment methods, Debit card, credit card, e-cash, e-smart card, e-cheque, e-wallet, stored value card (gift card), Electronic fund transfer(EFT), Digital currency, M-commerce. (12Hrs)

Module IV: Recent trends in e-commerce: - Digital signature, digital certificate, Biometrics Information & Technology Act 2000, Security issues in e-commerce. (8Hrs)

References

1. Ashoke Ghose, Basics of E-commerce. Legal & Security Issues: NIIT Publisher
- 2 .Bejajnath E-commerce, The cutting Edge of Business
3. R Kalakota E-commerce
4. Douglas, The internet book
5. Aleon, Internet in a nutshell
6. Internet and web design. R&D Wing, Mac Million
7. Rayport, Jeffrey F and Jaworksi, Bernard J, Introduction to E-Commerce, Tata Mc Graw Hill, New Delh

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2022 To 10-06-2022	1	Introduction to e-commerce
		2	Meaning, Concept
2	13-06-2022 To 17-06-2022	3	Origin. Importance
		4	Features, benefits of e-commerce.
3	20-06-2022 To 24-06-2022	5	Business models of e-commerce
		6	B2B, B2C, C2C
4	27-06-2022 To 01-07-2022	7	Factors influencing the success of e-commerce.
		8	UNIT-TEST -1
5	04-07-2022 To 08-07-2022	9	Electronic payment systems: - Introduction
		10	Online payment methods-Introduction
6	11-07-2022 To 15-07-2022	11	I Internal Examination
		12	I Internal Examination
		13	I Internal Examination
		14	I Internal Examination
		15	I Internal Examination
7	18-07-2022 To 22-07-2022	16	Debit card, credit card, e-cash, e-smart card, e-cheque, e-wallet, stored value card (gift card),
		17	Debit card, credit card, e-cash, e-smart card, e-cheque, e-wallet, stored value card (gift card),
8	25-07-2022 To 29-07-2022	18	Electronic fund transfer(EFT), Digital currency, M-commerce
		19	Seminar
		28 July	Karkidaka Vavu
9	01-08-2022 To 05-08-2022	20	Group Discussion
		21	Digital Certificate
10	08-08-2022	08 August	Muharam
		22	Unit test-2

No of Weeks	Dates	Session	Topic
	To 12-08-2022		
11	15-08-2022 To 19-08-2022	15 August	Independence Day
		23	Security issues in e-commerce
		18 August	Sree Krishna Jayanthi
12	22-08-2022 To 26-08-2022	24	Recent trends in e-commerce-Introduction
		25	Digital signature
13	29-08-2022 To 02-09-2022	26	Biometrics Information & Technology Act 2000
		27	Biometrics Information & Technology Act 2000
14	05-09-2022 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	28	Assignment
		29	Group Discussion
16	19-09-2022 To 23-09-2022	30	UNIT TEST-3
		31	UNIT TEST-4
		21 September	Sree Narayana Guru Samadhi
17	26-09-2022 To 30-09-2022	32	II Internal Examination
		33	II Internal Examination
		34	II Internal Examination
		35	II Internal Examination
		36	II Internal Examination
		37	II Internal Examination
18	03-10-2022 To 07-10-2022	38	Revision
		04 October	Maha Navami
		05 October	Vijaya Dashami
19	10-10-2022 To 14-10-2022	39	Previous Question Paper Discussion
		40	Previous Question Paper Discussion
		41	V Semester University Examination
		42	V Semester University Examination

No of Weeks	Dates	Session	Topic
20	17-10-2022 To 21-10-2022	43	V Semester University Examination
		44	V Semester University Examination