

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 Application

(2018 – 21)

SEMESTER - V

ACADEMIC YEAR - (2020-21)

V Semester B.Com Computer Applications (2018-21)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	5B10 COM -COST ACCOUNTING	Priya Johnson	05
2.	5B11 COM -CORPORATE ACCOUNTING	Stephy Emmanuel	05
3.	5B12 COM -AUDITING	Sojimol P J	04
4.	5B13 COM- INCOME TAX LAW AND PRACTICE- II	Octo Susy Thomas	05
5.	5B14COM -PROGRAMMING LANGUAGES	Sindhu P M	04
6.	5D01COM -BASIC ACCOUNTING	Sruthi Theres Abraham	02
	Name of Class In charge	Stephy Emmanuel	

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	5B11 COM - Corporate Accounting	5B13 COM- Income Tax Law And Practice- II	5B10 COM – Cost Accounting	5B14COM - Programming Languages	5B12 COM - Auditing
2	5B12 COM - Auditing	5B10 COM – Cost Accounting	5B11 COM - Corporate Accounting	5B13 COM- Income Tax Law And Practice- II	5B14COM - Programming Languages
3	5B10 COM – Cost Accounting	5B11 COM - Corporate Accounting	5D01COM - Basic Accounting	5B12 COM - Auditing	5B13 COM- Income Tax Law And Practice- II
4	5B14COM - Programming Languages	5B12 COM - Auditing	5B13 COM- Income Tax Law And Practice- II	5B10 COM – Cost Accounting	5B11 COM - Corporate Accounting
5	5B13 COM- Income Tax Law And Practice- II	5B14COM - Programming Languages	5D01COM - Basic Accounting	5B11 COM - Corporate Accounting	5B10 COM – Cost Accounting

Subject Code:	5B10 COM
Subject Name:	COST ACCOUNTING
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	05
Name of the Teacher:	PRIYA JOHNSON

Objectives of the course

To acquaint the student with the basic concepts used in cost accounting and the various methods used in cost accounting.

Module I

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

Module II

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- FSN analysis- Essential steps for material control. (15 Hours)

Module III

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 IV

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 and treatment (theory) (20 hours)

Module V

Methods of costing – Job costing- batch costing- unit costing- operating 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- transport/service costing: calculation of rate per passenger kilometre. (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	01-06-2020 To 05-06-2020	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	08-06-2020 To 12-06-2020	6	Preparation of cost sheet.
		7	Problem
		8	Problem
		9	Problem
		10	CLASS TEST
3	15-06-2020 To 19-06-2020	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	22-06-2020	16	Problem

No of Weeks	Dates	Session	Topic
	To 26-06-2020	17	Problem
		18	LIFO
		19	Problem
		20	Problem
5	29-06-2020 To 03-07-2020	21	Simple average
		22	Problem
		23	Weighted average
		24	Problem
		03 July	St. Thomas Day
6	06-07-2020 To 10-07-2020	25	Stock levels- EOQ
		26	ABC analysis, VED analysis- FSN analysis
		27	Essential steps for material control
		28	CLASS TEST
		29	Labour – concepts
7	13-07-2020 To 17-07-2020	30	Time keeping
		31	Time booking
		32	Wage system- time rate
		33	Piece rate
		34	Problem
8	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		35	Problem
		36	Taylor's differential piece rate system
		37	Problem
		38	Problem
9	27-07-2020 To 31-07-2020	39	Incentive system of wage payment- Halsey plan
		40	Problem
		41	Rowan plan
		42	Treatment of idle time-
		31 July	Bakrid
10	03-08-2020 To 07-08-2020	43	Over time
		44	Labour turn over meaning and causes
		45	CLASS TEST
		46	Over heads – concepts
		47	Classification
11	10-08-2020 To	48	Allocation and apportionment
		49	Direct method
		50	Problem

No of Weeks	Dates	Session	Topic
	14-08-2020	51	Problem
		52	Simultaneous equation method
12	17-08-2020 To 21-08-2020	53	Problem
		54	Problem
		55	Step ladder
		56	Problem
		57	Problem
13	24-08-2020 To 28-08-2020	58	Repeated distribution method
		59	Problem
		60	Problem
		61	Absorption of overheads- Labour hour rate method
		28 August	Ayyankali Jayanthi
14	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
15	07-09-2020 To 11-09-2020	62	Problem
		63	Machine hour rate method
		64	Problem
		10 September	Sreekrishna jayanthi
		65	Problem
16	14-09-2020 To 18-09-2020	66	Under and over absorption of overheads
		67	Methods of costing – Job costing
		68	Batch costing
		69	Unit costing
		70	Operating costing
17	21-09-2020 To 25-09-2020	21 September	Sreenarayana guru samadhi
		71	Process costing , features
		72	Problem
		73	Problem
		74	Problem
18	28-09-2020 To 02-10-2020	75	Explanation on joint product and by product
		29 September	IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam

No of Weeks	Dates	Session	Topic
19	05-10-2020 To 09-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
20	12-10-2020 To 16-10-2020	76	Contract costing- special features- cost plus contract-escalation clause
		77	Problem
		78	Problem
		79	Problem
		80	Problem
21	19-10-2020 To 23-10-2020	81	Problem
		82	Problem
		83	Problem
		84	Seminar
		85	Seminar
22	26-10-2020 To 30-10-2020	26 October	Vijayadasami
		86	CLASS TEST
		87	Revision
		29 October	Miladi-i-sherif
		88	Revision
23	02-11-2020 To 06-11-2020	89	Revision
		90	Revision
			V Semester UG Internal Exams
			V Semester UG Internal Exams
			V Semester UG Internal Exams
24	09-11-2020 To 13-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			Study Leave
			Study Leave
			Study Leave
25	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
26	23-11-2020		University Exam V Semester UG Begin

Subject Code:	5B11 COM
Subject Name:	CORPORATE ACCOUNTING
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	05
Name of the Teacher:	STEPHY EMMANUAL

Objectives of the Course:

To help the students to acquire the conceptual knowledge of Corporate Accounting, and to help them to learn the techniques of preparing the financial statements.

Module I

Final Accounts of Companies – Preparation of final accounts – Balance Sheet – Profit & Loss Account – P&L Appropriation account (problems in new format only) – compulsory transfer to Reserve (Corporate dividend tax needn't be considered)
(22 hours)

Module II

Acquisition & Profits prior to incorporation – meaning computation of purchase consideration – Acquisition entries in the books of the company (closing entries in Vendor's books not necessary) – computation of profits prior to incorporation – treatment of profit or loss prior to incorporation – collection of debtors and payment of creditors on behalf of vendors
(12 hours)

Module III

Accounting for Amalgamation and reconstruction – Meaning and types of amalgamation – Amalgamation in the nature of Merger and Amalgamation in the nature of purchase – Comparison of both – Accounting methods – Pooling of interest method and purchase method – Purchase consideration – Accounting entries in the books of both transfer and transferee companies (excluding intercompany holdings) – Reconstruction – types – internal and external reconstructions – Accounting entries only
(25 hours)

Module IV

Liquidation of companies – Meaning and types of winding up – Statement of Affairs – Deficiency or Surplus Accounts – Liquidator's Final Statement of Account
(16 hours)

Module V

Accounts of Banking Companies - Introduction – final accounts in new format – Balance Sheet – Profit & Loss Account with relevant schedules – slip system of posting – Non Banking Assets (NBA) and Non Performing Assets (NPA) –

Classification of advances –Computation of provision for doubtful debts and rebate on bills discounted (15 hours)

References:

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

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2020 To 05-06-2020	1	Module I Final Accounts of Companies
		2	Preparation of final accounts
		3	Format of final accounts
		4	Profit & Loss Account
		5	Practical Problems work out
2	08-06-2020 To 12-06-2020	6	Practical Problems work out
		7	Balance Sheet
		8	Practical Problems work out
		9	Practical Problems work out
		10	Practical Problems work out
3	15-06-2020 To 19-06-2020	11	P&L Appropriation account
		12	Practical Problems work out
		13	Practical Problems work out
		14	Proposed Dividend
		15	Interim Dividend
4	22-06-2020 To 26-06-2020	16	Unclaimed dividend
		17	compulsory transfer to Reserve
		18	Practical Problems work out
		19	Practical Problems work out
		20	REVISION

No of Weeks	Dates	Session	Topic
5	29-06-2020 To 03-07-2020	21	Previous Year Question Paper Discussion
		22	CLASS TEST
		23	Module II Acquisition & Profits prior to incorporation
		24	Meaning of acquisition of business
		03 July	St. Thomas day
6	06-07-2020 To 10-07-2020	25	Computation of purchase consideration
		26	Methods of purchase consideration
		27	Acquisition entries in the books of the company
		28	Meaning of Profits prior to incorporation
		29	Computation of profits prior to incorporation
7	13-07-2020 To 17-07-2020	30	Treatment of profit or loss prior to incorporation
		31	Collection of debtors and payment of creditors on behalf of vendors
		32	REVISION
		33	Previous Year Question Paper Discussion
		34	CLASS TEST
8	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		35	Module III Accounting for Amalgamation and reconstruction
		36	Meaning and types of amalgamation
		37	Amalgamation in the nature of Merger
		38	Amalgamation in the nature of purchase
9	27-07-2020 To 31-07-2020	39	Comparison of both nature of Merger & nature of purchase
		40	Accounting methods
		41	Pooling of interest method and purchase method
		42	Practical Problems work out
		31 July	Bakrid
10	03-08-2020 To 07-08-2020	43	Practical Problems work out
		44	Practical Problems work out
		45	Purchase consideration
		46	Accounting entries in the books of both transfer and transferee companies
		47	Practical Problems work out
11	10-08-2020 To 14-08-2020	48	Practical Problems work out
		49	Practical Problems work out
		50	Reconstruction
		51	Types of reconstruction

No of Weeks	Dates	Session	Topic
		52	Internal and external reconstructions
12	17-08-2020 To 21-08-2020	53	Accounting entries only
		54	Practical Problems work out
		55	Practical Problems work out
		56	Practical Problems work out
		57	REVISION
13	24-08-2020 To 28-08-2020	58	Previous Year Question Paper Discussion
		59	CLASS TEST
		60	Module IV Liquidation of companies
		61	Meaning and types of winding up
		28 August	Ayyankali Jayanthi
14	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
15	07-09-2020 To 11-09-2020	62	Statement of Affairs
		63	Practical Problems work out
		64	Practical Problems work out
		10 September	Sreekrishna Jayanthi
		65	Deficiency or Surplus Accounts
16	14-09-2020 To 18-09-2020	66	Practical Problems work out
		67	Practical Problems work out
		68	Liquidator's Final Statement of Account
		69	Practical Problems work out
		70	Practical Problems work out
17	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		71	Practical Problems work out
		72	Practical Problems work out
		73	REVISION
		74	Previous Year Question Paper Discussion
18	28-09-2020 To 02-10-2020	75	CLASS TEST
		29 September	IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
19	05-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam

No of Weeks	Dates	Session	Topic
	To 09-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
20	12-10-2020 To 16-10-2020	76	Module V Accounts of Banking Companies
		77	Final accounts in new format
		78	Profit & Loss Account with relevant schedules
		79	Practical Problems work out
		80	Practical Problems work out
21	19-10-2020 To 23-10-2020	81	Slip system of posting
		82	Non Banking Assets (NBA) and Non Performing Assets (NPA),
		83	Classification of advances
		84	Computation of provision for doubtful debts and rebate on bills discounted
		85	Practical Problems work out
22	26-10-2020 To 30-10-2020	26 October	Vijayadasami
		86	Practical Problems work out
		87	Practical Problems work out
		29 October	Miladi-i-sherif
		88	REVISION
23	02-11-2020 To 06-11-2020	89	Previous year question paper discussion
		90	CLASS TEST
			V Semester UG Internal Exams
			V Semester UG Internal Exams
			V Semester UG Internal Exams
24	09-11-2020 To 13-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			Study Leave
			Study Leave
			Study Leave
25	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
26	23-11-2020		University Exam V Semester UG Begin

Subject Code:	5B12 COM
Subject Name:	AUDITING
No. of Credits:	03
No. of Contact Hours:	72
Hours per Week:	04
Name of the Teacher:	SOJIMOL P J

Objectives of the Course:

To create awareness among the students about the modern trends and practices of auditing and to inculcate the skills for independently undertaking the audit work.

Module I

Introduction to Auditing – Origin – meaning – definition – objectives – advantages – limitations – classifications of Audit – Private audit – Statutory audit – Govt. Audit – Internal Audit- Interim audit-Continuous audit – Cost audit – Management audit – Performance audit – Social audit.

[14 Hours]

Module II

Audit Procedure – Audit Planning - Audit Programme - Audit note book – Audit working papers – internal check – Internal control – test checking – routine checking – Vouching – Meaning and Objectives – Procedure – Essentials of a valid voucher – vouching of cash transitions – verifications and valuation of assets and liabilities – Meaning and differences between verifications and valuation – General Principles of valuations of assets – valuations of plant and machinery – Freehold and lease hold property – Trade creditors – Standards on Auditing (S A) (an overview)

[20 Hours]

Module III

Audit of Limited Companies:- Appointment of auditors –qualifications – disqualifications- rights – duties – liabilities : civil and criminal – remuneration – lien – status – removal – audit procedure – audit of share capital – issue – Transfer – Transmission – reissue -forfeiture- audit report – contents– types.

[20 Hours]

Module IV

Specialized Audit – Audit of partnership firms- education institutions – clubs – charitable trusts

[8 Hours]

Module V

Auditing and Computer Information System (CIS) – EDP Audit -Computer Information Systems Environment (CISE) — risks and controls – Auditing around the computers – Auditing through computers - Audit Trails – Computer Assisted Audit Technique [CAAT]: Computer based accounting Vs Conventional accounting system- – Generalized Audit software (GAS) Packages.

[10 Hours]

Reference

1. B.N Tandon, S. Sudarsanam& S. Sundarabahu : A Handbook of Practical Auditing
2. T.R Sharma : Auditing
3. DinkarPagare : Practice of Auditing
4. M.S Ramaswamy : Principles and Practice of Auditing
5. B.S Jolly & KS Jolly, Information Technology :ShuchitaPrakashan(Pvt. Ltd) Allahabad.
6. VarshaAinapure&MukundAinapire : Auditing and Assurance

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2020 To 05-06-2020	1	Introduction to auditing-origin, definition
		2	Objectives of auditing
		3	Advantages and limitations of auditing
		4	Classification of audit-private audit
2	08-06-2020 To 12-06-2020	5	Statutory audit
		6	Government audit
		7	Internal audit
		8	Interim audit
3	15-06-2020 To 19-06-2020	9	Continuous audit
		10	Final audit
		11	Cost audit
		12	Management audit
4	22-06-2020	13	Performance audit

No of Weeks	Dates	Session	Topic
	To 26-06-2020	14	Social audit
		15	Audit procedure
		16	Audit planning
5	29-06-2020 To 03-07-2020	17	Class Test
		18	Audit programme
		19	Audit note book
		20	Audit working papers
		03 July	St. Thomas Day
6	06-07-2020 To 10-07-2020	21	Internal check
		22	Internal control
		23	Test checking and routine checking
		24	Vouching-meaning, objectives and procedure
7	13-07-2020 To 17-07-2020	25	Essentials of a valid voucher
		26	Vouching of cash transactions
		27	Vouching of cash transactions
		28	Verifications and valuation of assets and liabilities
8	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		29	Difference between verification and valuation
		30	General principles of valuation of assets
		31	Valuation of plant and machinery
9	27-07-2020 To 31-07-2020	32	Valuation of freehold and lease hold property
		33	Valuation of trade creditors
		34	Standards on Auditing Practice
		35	Standards on Auditing Practice
			Bakrid
10	03-08-2020 To 07-08-2020	36	Class Test
		37	Audit of limited companies- appointment of auditors
		38	Qualifications and disqualifications of auditors
		39	Rights and duties of an auditor
11	10-08-2020 To 14-08-2020	40	Civil and criminal liabilities of an auditor
		41	Remuneration of a company auditor
		42	Lien and status of an auditor
		43	Audit of share capital
12	17-08-2020 To 21-08-2020	44	Issue, transfer and transmission of an auditor
		45	Reissue of share capital
		46	Forfeiture of share capital
		47	Audit report-contents and types

No of Weeks	Dates	Session	Topic
13	24-08-2020 To 28-08-2020	48	Class Test
		49	Specialized audit – audit of partnership firm
		50	Audit of educational institutions
		51	Audit of clubs
		28 August	Ayyankali Jayanthi
14	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
15	07-09-2020 To 11-09-2020	52	Audit of charitable trusts
		53	Class Test
		54	Auditing and computer information system
		10 September	Sreekrishna Jayanthi
16	14-09-2020 To 18-09-2020	55	EDP audit
		56	Computer information system environment
		57	Risks and controls
		58	Auditing around the computers
17	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		59	Auditing through computers
		60	Audit trails
		61	Computer assisted audit techniques
18	28-09-2020 To 02-10-2020	62	Computer based accounting v/s Conventional accounting system
		29 September	IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
19	05-10-2020 To 09-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
20	12-10-2020 To 16-10-2020	63	Generalized audit software packages
		64	Practical Example discussion
		65	Revision
		66	Class Test
21	19-10-2020	67	Revision

No of Weeks	Dates	Session	Topic
	To 23-10-2020	68	Revision
		69	Revision
		70	Revision
22	26-10-2020 To 30-10-2020	26 October	Vijayadasami
		71	Question paper discussion
		72	Question paper discussion
		29 October	Miladi-I-Sherif
23	02-11-2020 To 06-11-2020		
			V Semester UG Internal Exams
			V Semester UG Internal Exams
24	09-11-2020 To 13-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			Study Leave
			Study Leave
			Study Leave
25	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
26	23-11-2020		University Exam V Semester UG Begin

Subject Code:	5B13 COM
Subject Name:	INCOME TAX LAW AND PRACTICE II
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	05
Name of the Teacher:	OCTO SUSY THOMAS

Objectives of the Course:

To give the students an idea about the computation of total income and to know the relevant provisions relating to assessment.

MODULE I

Clubbing of Income – provisions – deemed income – aggregation of income – set off and carry forward of losses –Computation of Gross total Income - Deduction from gross total income- Computation of total income – assessment of individuals - computation of tax – assessment of partnership firms – computation of tax

(35 Hours)

MODULE II

Assessment of individuals - computation of tax – assessment of partnership firms – Computation of tax - assessment of Co-operative Societies – Computation of total income and tax liability

(25 Hours)

MODULE III

Income Tax Authorities and their powers – CBDT – Powers and functions – Commissioner of income tax – powers and functions – income tax officers. Assessment procedure – types of return – procedure for filing return – e filing- PAN – types of assessments – rectification of mistakes

(10 Hours)

MODULE IV

Deduction of Tax at Source – items of income from which tax is deducted at source – Collection of tax at source - Advance payment of tax – refund of tax – Penalties and Prosecution – provisions.

(20 Hours)

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

Consider the Current rate for calculations

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. Singhania&Dr.KapilSinghania

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2020 To 05-06-2020	1	Module I Clubbing of Income- provisions
		2	Deemed income
		3	Aggregation of income
		4	Practical Problems work out
		5	Practical Problems work out
2	08-06-2020 To 12-06-2020	6	Practical Problems work out
		7	Set off and carry forward of losses
		8	Practical Problems work out
		9	Practical Problems work out
		10	Unabsorbed depreciation
3	15-06-2020 To 19-06-2020	11	Practical Problems work out
		12	Computation of Gross total Income
		13	Practical Problems work out
		14	Practical Problems work out
		15	Deduction from gross total income
4	22-06-2020 To 26-06-2020	16	Practical Problems work out
		17	Practical Problems work out
		18	Practical Problems work out
		19	Practical Problems work out
		20	Practical Problems work out
5	29-06-2020 To 03-07-2020	21	Computation of total income
		22	Practical Problems work out
		23	Practical Problems work out
		24	Practical Problems work out
		03 July	St. Thomas Day
6	06-07-2020	25	Agricultural income

No of Weeks	Dates	Session	Topic
	To 10-07-2020	26	Practical Problems work out
		27	Practical Problems work out
		28	Assessment of individual
		29	Practical Problems work out
7	13-07-2020 To 17-07-2020	30	Practical Problems work out
		31	Computation of tax
		32	Practical Problems work out
		33	Practical Problems work out
		34	Practical Problems work out
8	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		35	Revision
		36	Previous year question paper discussion
		37	Previous year question paper discussion
		38	Class Test
9	27-07-2020 To 31-07-2020	39	Module II Assessment of individuals
		40	Practical Problems work out
		41	Practical Problems work out
		42	Computation of tax
		31 July	Bakrid
10	03-08-2020 To 07-08-2020	43	Practical Problems work out
		44	Practical Problems work out
		45	Assessment of partnership firms
		46	Practical Problems work out
		47	Computation of tax –
11	10-08-2020 To 14-08-2020	48	Practical Problems work out
		49	Assessment of Co-operative Societies
		50	Practical Problems work out
		51	Computation of tax -
		52	Practical Problems work out
12	17-08-2020 To 21-08-2020	53	Practical Problems work out
		54	Practical Problems work out
		55	Computation of total income and tax liability
		56	Practical Problems work out
		57	Practical Problems work out
13	24-08-2020 To 28-08-2020	58	Revision
		59	Previous year question paper discussion
		60	Previous year question paper discussion
		61	Class Test

No of Weeks	Dates	Session	Topic
		28 August	Ayyankali Jayanthi
14	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
15	07-09-2020 To 11-09-2020	62	Module III Income Tax Authorities and their powers
		63	CBDT
		64	Powers and functions – Commissioner of income tax
		10 September	Sreekrishna Jayanthi
		65	Powers and functions – income tax officers
16	14-09-2020 To 18-09-2020	66	Powers and functions – Deputy Commissioner of income tax
		67	Powers and functions – Joint Commissioner of income tax
		68	Powers and functions – Assessing officer
		69	Assessment procedure
		70	Procedure for Assessment
17	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		71	Procedure for filing return
		72	PAN E-Filing
		73	Rectification of mistakes
		74	Types of assessments – Voluntary- Best Judgment Assessment- Compulsory Assessment
18	28-09-2020 To 02-10-2020	75	Types of Return- Voluntary Return- Belated Return- Compulsory Return
		29 September	IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
19	05-10-2020 To 09-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
20	12-10-2020 To	76	Previous year question paper discussion
		77	Class Test
		78	Module IV Deduction of Tax at Source

No of Weeks	Dates	Session	Topic
	16-10-2020	79	Items of income from which tax is deducted at source –
		80	Collection of tax at source
21	19-10-2020 To 23-10-2020	81	Advance payment of tax
		82	Refund of tax
		83	Penalties
		84	Prosecution
		85	Provisions
22	26-10-2020 To 30-10-2020	26 October	Vijayadasami
		86	Previous year question paper discussion
		87	Class Test
		29 October	Miladi-I-Sherif
		88	Revision
23	02-11-2020 To 06-11-2020	89	Revision
		90	Revision
			V Semester UG Internal Exams
			V Semester UG Internal Exams
			V Semester UG Internal Exams
24	09-11-2020 To 13-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			Study Leave
			Study Leave
			Study Leave
25	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
26	23-11-2020		University Exam V Semester UG Begin

Subject Code:	5B14COM
Subject Name:	PROGRAMMING LANGUAGES
No. of Credits:	03
No. of Contact Hours:	04
Hours per Week:	72
Name of the Teacher:	SINDHU P M

Objectives of the Course:

1. To acquire knowledge about programming in Java.
- 2 To develop skill in writing program in Java.

Module I

Introduction to object oriented programming – characteristics of OOP – data abstraction –encapsulation – polymorphism – inheritance – advantages of OOP – application of OOP.

[8 Hours]

Module II

Introduction to java – features – elements of java language – execution fo Java program – JVM – Java tokens – java character set – data types – keywords – identifiers – literals – operators – expressions – constants – variables and data types. Looping – if statement etc

[16 Hours]

Module III

SQL – DDL- DML- statements – CREATE TABLE – constraints – Adding constraints – NOT NULL – UNIQUE – PRIMARY _ KEY _ ALTER TABLE MODIFY _ TABLE_ DROP- TABLE INSERTINTO – UPDATE – SELECT statements- DISTINCT – WHERE Clause using relational and logical operators with WHERE clause- conditions based on a range – BETWEEN – Conditions based on pattern matches – LIKE – Aggregate – functions – AVG – sum count – MAX – MIN- group by – order by

[18 Hours]

Module IV

The internet and WWW- overview – meaning – history – internet services- Using brouwser –navigating Web – Closing browsing – Searching – web sites – mail

services – features of internet – online business – commerce & WWW -

[16Hours]

Module V

Hyper text Markup Language - structure of HTML document – Tags & attributes – Syntax of Tag –starting and ending Tag – tag without ends – document content – document element - <html> tag – dir and lang – attributes; <title> tag; documents body - <body> tag; text basics, division & paragraphs, heading, physical styles tags, action attributes, <input> tags – Controls, check boxes, radio buttons, submission buttons, hidden fields, labeling & grouping

[14 Hours]

Theory – 2 Hours / week.

Practical – 2 Hours / week. Java, HTML, SQL

References:

1. The Complete Reference, Herbert Schildt.
2. Programming with Java, A Primer, E. Balagurusamy.

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	01-06-2020 To 05-06-2020	1	Introduction to object oriented programming
		2	Characteristics of OOP
		3	Lab
		4	Lab
2	08-06-2020 To 12-06-2020	5	Data abstraction , Encapsulation , Polymorphism
		6	Inheritance
		7	Lab
		8	Lab
3	15-06-2020 To 19-06-2020	9	Advantages of OOP , Application of OOP
		10	Lab
		11	Lab
		12	MODULE 1 EXAM
4	22-06-2020 To 26-06-2020	13	Introduction to java ,features
		14	Elements of java language , Execution of Java program , JVM

No of Weeks	Dates	Session	Topic
		15	Lab
		16	Lab
5	29-06-2020 To 03-07-2020	17	Java tokens, Java character set
		18	Data types , keywords ,identifiers
		19	Lab
		20	Lab
		03 July	St. Thomas Day
6	06-07-2020 To 10-07-2020	21	Literals , operators
		22	Expressions, constants, variables and data types
		23	Lab
		24	Lab
7	13-07-2020 To 17-07-2020	25	Looping
		26	if statement etc
		27	Lab
		28	Lab
8	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		29	MODULE 2 EXAM
		30	SQL ,DDL,DML statements
		31	Lab
		32	Lab
9	27-07-2020 To 31-07-2020	33	CREATE TABLE ,constraints , Adding constraints , NOT NULL ,UNIQUE , PRIMARY _ KEY
		34	ALTER TABLE, MODIFY _ TABLE,DROP- TABLE ,INSERTINTO ,UPDATE
		35	Lab
		36	Lab
		31 July	Bakrid
10	03-08-2020 To 07-08-2020	37	SELECT statements
		38	DISTINCT
		39	WHERE Clause using relational and logical operators with WHERE clause
		40	Lab
		41	Lab

No of Weeks	Dates	Session	Topic
11	10-08-2020 To 14-08-2020	42	Conditions based on a range -BETWEEN
		43	Conditions based on pattern matches – LIKE
		44	Lab
		45	Lab
12	17-08-2020 To 21-08-2020	46	Aggregate functions - AVG , sum, count , MAX ,MIN
		47	group by , order by
		48	Lab
		49	Lab
13	24-08-2020 To 28-08-2020	50	MODULE 3 EXAM
		51	REVISION
		28 August	Ayyankali Jayanthi
14	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
15	07-09-2020 To 11-09-2020	52	The internet and WWW- overview , meaning
		53	History , internet services Using browser ,navigating Web
		54	Closing browsing , Searching
		55	Lab
		56	Lab
17	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		57	Web sites, mail services
		58	Features of internet, online business
		59	Commerce & WWW
		60	Lab
18	28-09-2020 To 02-10-2020	61	Lab
		62	MODULE4 EXAM
		29 September	IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
19	05-10-2020 To 09-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam

No of Weeks	Dates	Session	Topic
			IV Semester UG University Exam
20	12-10-2020 To 16-10-2020	63	Hyper text Markup Language ,structure of HTML document ,Tags & attributes ,Syntax of Tag ,starting and ending Tag
		64	Tag without ends , document content ,document element - <html> tag – dirand lang – attributes; <title> tag; documents body - <body> tag;
		65	Lab
		66	Lab
21	19-10-2020 To 23-10-2020	67	Text basics, division & paragraphs, heading, physical styles tags, action attributes,
		68	<input> tags – Controls, check boxes, radio buttons, submission buttons, hidden fields
		69	Labeling & grouping
		70	Lab
22	26-10-2020 To 30-10-2020	26 October	Vijayadasami
		71	Lab
		72	MODULE 5 EXAM
		29 October	Miladi-I-Sherif
			V Semester UG Internal Exams
			V Semester UG Internal Exams
			V Semester UG Internal Exams
24	09-11-2020 To 13-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			Study Leave
			Study Leave
			Study Leave
25	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
26	23-11-2020		University Exam V Semester UG Begin

Subject Code:	5D01COM
Subject Name:	BASIC ACCOUNTING
No. of Credits:	02
No. of Contact Hours:	36
Hours per Week:	02
Name of the Teacher:	SRUTHI THERES ABRAHAM

Objectives of the Course:

To enable the students to acquire knowledge of accounting principles and practice

MODULE- I

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

MODULE- II

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

MODULE- III

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

MODULE - IV

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

MODULE -V

Financial Statements –Trading and Profit & Loss Account – Balance sheet – Simple Problems [10Hours]

(Theory and problems may be in the ratio of 30% and 70% respectively)

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	01-06-2020 To 05-06-2020	1	Introduction: Basic accounting concepts
		2	Kinds of accounts
2	08-06-2020 To 12-06-2020	3	Double entry book keeping
		4	Rules of debit and credit
3	15-06-2020 To 19-06-2020	5	Rules of debit and credit
		6	Class Test
4	22-06-2020 To 26-06-2020	7	Preparation of journal
		8	Preparation of journal
5	29-06-2020 To 03-07-2020	9	Preparation of journal
		10	Problem
		03 July	St. Thomas Day
6	06-07-2020 To 10-07-2020	11	Ledger
		12	Problem
7	13-07-2020 To 17-07-2020	13	Class Test
		14	Subsidiary books – cash book
8	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		15	Single column cash book
		16	Problem
9	27-07-2020 To 31-07-2020	17	Double column cash book
		18	Problem
		31 July	Bakrid
10	03-08-2020 To 07-08-2020	19	Sales book
		20	Purchase book
11	10-08-2020	21	Sales return book

No of Weeks	Dates	Session	Topic
	To 14-08-2020	22	Purchase return book
12	17-08-2020 To 21-08-2020	23	Class Test
		24	Trail balance
13	24-08-2020 To 28-08-2020	25	Problem
		26	Problem
		28 August	Ayyankali Jayanthi
14	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
15	07-09-2020 To 11-09-2020	27	Problem
		10 September	Sreekrishna Jayanthi
16	14-09-2020 To 18-09-2020	28	Balance sheet
		29	Problem
17	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		30	Problem
		31	Problem
18	28-09-2020 To 02-10-2020	29 September	IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
19	05-10-2020 To 09-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
20	12-10-2020 To 16-10-2020	32	Problem
		33	Problem
21	19-10-2020	34	Problem

No of Weeks	Dates	Session	Topic
	To 23-10-2020	35	Class Test
22	26-10-2020	26 October	Vijayadasami
	To	36	Revision
	30-10-2020	29 October	Miladi-I-Sherif
23	02-11-2020		V Semester UG Internal Exams
	To		V Semester UG Internal Exams
	06-11-2020		V Semester UG Internal Exams
24	09-11-2020 To 13-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			Study Leave
			Study Leave
			Study Leave
25	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
26	23-11-2020		University Exam V Semester UG Begin