DON BOSCO ARTS & SCIENCE COLLEGE ANGADIKADAVU

(Affiliated to Kannur University Approved by Government of Kerala) ANGADIKADAVU P.O., IRITTY, KANNUR – 670706



COURSE PLAN

B com Co-operation (2018 – 21)

SEMESTER -V

ACADEMIC YEAR- (2020-21)

	V Semester B Com co-operation (2018 - 21)						
SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week				
1.	(5B10 COM) Cost Accounting	MELBY GEORGE	5				
2.	(5B11 COM)Corporate Accounting	JITHESH MON MULLOOL	5				
3.	(5B13 COM) Income Tax, Law and practice II	ANJU K PAULOSE	5				
4.	(5B14 COM) Co-operative Laws	NEETHU A E	4				
5.	(5B12 COM) Auditing	VIDYA K P	4				
6.	(5D01 COM) Open course – Basic Accounting	NEETHU A E	2				
	Name of Class Incharge	Anju K Paulose					

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	Income Tax, Law and practice II	Corporate Accounting	Auditing	Cost Accounting	Co-operative Laws
2	Corporate Accounting	Auditing	Basic Accounting	Cost Accounting	Income Tax, Law and practice II
3	Cost Accounting	Co-operative Laws	Basic Accounting	Income Tax, Law and practice II	Corporate Accounting
4	Auditing	Income Tax, Law and practice II	Co-operative Laws	Cost Accounting	Corporate Accounting
5	Income Tax, Law and practice II	Cost Accounting	Corporate Accounting	Auditing	Co-operative Laws

Subject Code:	5B10 COM (CORE-X)		
Subject Name:	COST ACCOUNTING		
No. of Credits:	4		
No. of Contact Hours:	90		
Hours per Week:	5		
Name of the Teacher:	MELBY GEORGE		

Syllabus- Cost Accounting

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 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- 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- FSN 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 and treatment(theory)

(20 hours)

Module 5

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 contracttransport/service costing: calculation of rate per passenger kilometre (30 hours)

TEA	CHI	NG S	SCH	ED	ULE

No of Weeks	Dates	Session	Торіс
		1	Introduction to cost accounting- concepts
1	01-06-2020 To	2	Objectives And Advantages-Financial Accounting And Cost Accounting
	05-06-2020	3	Elements Of Cost
	05 00 2020	4	Cost Classification
		5	Cost Centre And Cost Unit
		6	Preparation of cost sheet.
	08-06-2020	7	Problem
2	То	8	problem
	12-06-2020	9	Problem
		10	Class test
		11	Materials – concepts.
	15-06-2020	12	centralized buying
3	То	13	Purchase procedure
	19-06-2020	14	store records – bin card and stores ledger
		15	Methods of material issue pricing -FIFO
		16	Problem
	22-06-2020	17	Problem
4	To 26-06-2020	18	LIFO
		19	Problem
		20	Problem
		21	Simple Average
	29-06-2020	22	Problem
5	То	23	Weighted average
	03-07-2020	24	Problem
		03 July	St. Thomas Day
		25	stock levels- EOQ
	06-07-2020	26	ABC analysis, VED analysis- FSN analysis
6	То	27	Essential steps for material control
	10-07-2020	28	Class test
		29	Labour – concepts
7	13-07-2020	30	Time keeping

No of Weeks	Dates	Session	Торіс
	То	31	Time Booking
	17-07-2020	32	Wage System- Time Rate
		33	Piece Rate
		34	Problem
	20-07-2020	20 July	KarkkidakaVavu
	20 07 2020 То	35	Problem
8	24-07-2020	36	Taylor's differential piece rate system
	24-07-2020	37	Problem
		38	Problem
	27-07-2020	39	Incentive system of wage payment- Halsey plan
	27 07 2020 То	40	Problem
9	31-07-2020	41	Rowan Plan
	31-07-2020	42	Treatment of idle time-
		31 July	Bakrid
	03-08-2020	43	over time
	То	44	Labour turn over meaning and causes
10	07-08-2020	45	Class test
		46	Over Heads – Concepts
		47	Classification
	10-08-2020	48	Allocation And Apportionment
	To 14-08-2020	49	Direct method
11		50	Problem
		51	Problem
		52	Simultaneous equation method
		53	Problem
	17-08-2020	54	Problem
12	То	55	Step Ladder
	21-08-2020	56	Problem
		57	Problem
		58	Repeated distribution method
	24-08-2020	59	Problem
13	То	60	Problem
	28-08-2020	61	Absorption of overheads- Labour hour rate method
		28 August	AyyankaliJayanthi
	31-08-2020		Onam Holiday
14	To		Onam Holiday
14	04-09-2020		Onam Holiday
	04-07-2020		Onam Holiday

No of Weeks	Dates	Session	Торіс
			Onam Holiday
		62	Problem
	07-09-2020	63	Machine hour rate method
15	То	64	Problem
	11-09-2020	10 September	SreekrishnaJayanthi
		65	Problem
		66	Under and over absorption of overheads
	14-09-2020	67	Methods of costing – Job costing
16	То	68	Batch costing
	18-09-2020	69	Unit costing
		70	Operating costing
		21 September	Sreenarayana Guru Samadhi
	21-09-2020	71	Process costing, features
17	То	72	Problem
	25-09-2020	73	Problem
		74	Problem
	28-09-2020 To 02-10-2020	75	Explanation On Joint Product And By Product
		29 September	IV Semester UG University Exam
18			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
	05-10-2020 To 09-10-2020		IV Semester UG University Exam
19			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
		76	Contract costing- special features- cost plus contract-
	12-10-2020		escalation clause
20	То	77	Problem
	16-10-2020	78	Problem
		79	Problem
		80	problem
	19-10-2020	81	problem
21	То	82 83	problem
21		<u>83</u>	problem Seminar
	23-10-2020	85	seminar
22	26 10 2020	26 October	Vijayadasami
22	26-10-2020	86	Class test

No of Weeks	Dates	Session	Торіс
	То	87	Revision
	30-10-2020	29October	Miladi-I-Sherif
		88	Revision
		89	Revision
	02-11-2020	90	Revision
23	То		V Semester UG Internal Exams
	06-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			V Semester UG Internal Exams
	09-11-2020		V Semester UG Internal Exams
24	То		Study Leave
	13-11-2020		Study Leave
			Study Leave
			Study Leave
	16-11-2020		Study Leave
25	То		Study Leave
	20-11-2020		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:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	JITHESH MON MULLOOL

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 VolumeII : Shukla: M.C., T.S.Grewal and S.C.Guptha (S.Chand&Co.,New

Delhi)

2. Advanced Accountancy, Volume II :Guptha R.L. and M.Radhaswami (Sulthan Chand & Co. New

Delhi)

3. Corporate Accounting :Maheshwari. S.N. and S.K.Maheshwari, (Vikas publishing House, New Delhi)

4. Corporate Accounting : Ashok Sehgal and Deepak Sehgal,(Taxman Publication, 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)

6. Fundamentals of Corporate :Monga, J.R (Mayur Paper backs, New Accounting Delhi)

No of Weeks	Dates	Session	Торіс
		1	Final Accounts of Companies
	01-06-2020	2	Preparation of final accounts –
1	То	3	Problem Solving
	05-06-2020	4	Problem Solving
		5	Problem Solving
		6	Balance Sheet
	08-06-2020	7	Problem Solving
2	То	8	Problem Solving
	12-06-2020	9	Problem Solving
		10	Problem Solving
		11	Profit & Loss Account
	15-06-2020	12	Problem Solving
3	To 19-06-2020	13	Problem Solving
		14	P&L Appropriation account
		15	Compulsory transfer to Reserve
		16	Problem Solving
	22-06-2020	17	Problem Solving
4	То	18	Problem Solving
	26-06-2020	19	Problem Solving
		20	Problem Solving
5	29-06-2020	21	Revision
3	27-00-2020	22	Class test

No of Weeks	Dates	Session	Торіс
	То	23	Acquisition & Profits prior to incorporation – meaning
	03-07-2020	24	computation of purchase consideration
		03 July	St. Thomas Day
		25	Problem Solving
	06-07-2020	26	Problem Solving
6	То	27	Acquisition entries in the books of the company (closing entries in Vendor's books not necessary) –
	10-07-2020	28	Problem Solving
		29	Problem Solving
		30	Problem Solving
	13-07-2020	31	Computation of profits prior to incorporation
7		32	Treatment of profit or loss prior to incorporation
/	То 17-07-2020	33	Collection of debtors and payment of creditors on behalf of vendors
		34	Problem Solving
		20 July	KarkkidakaVavu
	20-07-2020 To 24-07-2020	35	Class test
8		36	Accounting for Amalgamation and reconstruction – Meaning
		37	Types of amalgamation
		38	Amalgamation in the nature of Merger
		39	Amalgamation in the nature of purchase
	27-07-2020	40	Comparison of both
9	То 31-07-2020	41	Accounting methods – Pooling of interest method and purchase method
		42	Accounting methods – Pooling of interest method and purchase method
		31 July	Bakrid
	02 09 2020	43	Purchase consideration
	03-08-2020	44	Problem Solving
10	То	45	Problem Solving
10	07-08-2020	46	Accounting entries in the books of both transfer and transferee companies
		47	Problem Solving
	10-08-2020	48	Problem Solving
	То 00 2020	49	Problem Solving
11	14-08-2020	50	Problem Solving
	14-08-2020	51	Problem Solving
		52	Problem Solving

No of Weeks	Dates	Session	Торіс
		53	Reconstruction – types.
	17-08-2020	54	Internal and external reconstructions
12	То	55	Accounting entries
	21-08-2020	56	Problem Solving
		57	Problem Solving
		58	Problem Solving
	24-08-2020	59	Problem Solving
13	То	60	Problem Solving
	28-08-2020	61	Class test
		28 August	AyyankaliJayanthi
			Onam Holiday
	31-08-2020		Onam Holiday
14	То		Onam Holiday
	04-09-2020		Onam Holiday
			Onam Holiday
		62	Liquidation of companies – Meaning
	07-09-2020	63	Types of winding up
15	То	64	Statement of Affairs
	11-09-2020	10 September	SreekrishnaJayanthi
		65	Problem Solving
		66	Problem Solving
	14-09-2020	67	Problem Solving
16	То	68	Problem Solving
	18-09-2020	69	Problem Solving
		70	Problem Solving
		21 September	Sreenarayana Guru Samadhi
	21-09-2020	71	Deficiency or Surplus Accounts
17	То	72	Liquidator's Final Statement of Account
	25-09-2020	73	Problem Solving
		74	Problem Solving
		75	Question Paper Discussion
	28-09-2020	29 September	IV Semester UG University Exam
18	То		IV Semester UG University Exam
	02-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
	05-10-2020		IV Semester UG University Exam
19	To		IV Semester UG University Exam
	10		IV Semester UG University Exam

09-10-2020IV Semester UG University Exam10IV Semester UG University Exam12-10-202077To78To7816-10-202079Accounts of Banking Companies - Introduction80Final accounts in new format81Balance Sheet19-10-202082To8320To21To2323-10-202024To25Color26Vijayadasami2686Non-Banking Assets (NBA) and Non-Performing Asset (NPA)2302-11-202024To25To269024To25To2616-11-202024To25To26To26To27To28Problem Solving292020V Semester UG Internal Exams24To25To26To20Study Leave21To25To26To26To27To28Study Leave29To29Study Leave29Study Leave29Study Leave29Study Leave20Study Leave20Study Leave29Study Leave29Study Leave <tr< th=""><th>No of Weeks</th><th>Dates</th><th>Session</th><th>Торіс</th></tr<>	No of Weeks	Dates	Session	Торіс
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Study Leave		20-11-2020		
2623-11-2020University Exam V Semester UG Begin	26	23-11-2020		

Subject Code:	5B13 COM
Subject Name:	INCOME TAX LAW AND PRACTICE II
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	ANJU K PAULOSE

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

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

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

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

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No of Weeks	Dates	Session	Торіс
	01-06-2020 To 05-06-2020	1	Introduction of Tax II
1		2	Clubbing of Income
1		3	Provisions of clubbing
		4	Problems

No of Weeks	Dates	Session	Торіс
		5	Problems
		6	Problems
2	08-06-2020 To	7	Problems
4	12-06-2020	8	Deemed income
	12-00-2020	9	Aggregation of income
		10	Set off
		11	Carry forward of losses
	15-06-2020	12	Problems
3	13-00-2020 То	13	Problems
	19-06-2020	14	Problems
		15	Problems
		16	Computation of Gross total Income
	22-06-2020 To 26-06-2020	17	Problems
4		18	Problems
		19	Deduction from gross total income
		20	Computation of total income
		21	Problems
	20.062020	22	Assessment of individuals
5	29-06-2020 To 03-07-2020	23	computation of tax
		24	computation of tax
		03 July	St. Thomas Day
		25	Assessment of partnership firms
	06-07-2020	26	computation of tax
6	То	27	Assessment of Co-operative Societies
J. J	10-07-2020	28	Computation of total income and tax liability
		29	Problems
	13-07-2020	30	Class Test
7	To	31	Income Tax Authorities and their powers
	17-07-2020	32	CBDT

No of Weeks	Dates	Session	Торіс
		33	Powers and functions
		55	Commissioner of income tax
		34	Powers and functions
		34	Deputy commissioner of income tax
		20 July	KarkkidakaVavu
	20-07-2020		Powers and functions
8	То	35	Joint commissioner of income tax
Ŭ	24-07-2020	36	Powers and functions of assessing officers
		37	Powers and functions income tax officers.
		38	Assessment procedure
		39	Procedures for assessment
	27-07-2020	40	procedure for filing return
9	То	41	E-filing- PAN
9	31-07-2020	42	rectification of mistakes
		31 July	Bakrid
	03-08-2020 To 07-08-2020	43	Types of assessments
		44	Voluntary assessments
10		45	Best judgement assessments
		46	Compulsory assessments
		47	Types of return
	10-08-2020	48	Voluntary return
	То	49	Belated return
11	14-08-2020	50	Compulsory return
	11 00 2020	51	Special return
		52	Revised returns
		53	Class Test
	17-08-2020	54	Deduction of Tax at Sourc
12	То	55	Items of income from which tax is deducted at source
	21-08-2020	56	Collection of tax at source
		57	Advance payment of tax
	24.00.2020	58	Refund of tax
	24-08-2020	59	Penalties
13	То	60	Prosecution
	28-08-2020	61	Provisions
		28 August	AyyankaliJayanthi

No of Weeks	Dates	Session	Торіс
			Onam Holiday
	31-08-2020		Onam Holiday
14	То		Onam Holiday
	04-09-2020		Onam Holiday
			Onam Holiday
		62	Problems
	07-09-2020	63	Problems
15	То	64	Problems
	11-09-2020	10 September	SreekrishnaJayanthi
		65	PAN
		66	Tax Evasion
	14-09-2020	67	Tax avoidance
16	То	68	Rights of income tax authorities
	18-09-2020	69	Rights of CBDT
		70	Rights of joints commissioner
	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		71	Problem solving
17		72	Problem solving
		73	Problem solving
		74	Problem solving
	28-09-2020 To	75	Problem solving
		29 September	IV Semester UG University Exam
18			IV Semester UG University Exam
	02-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
	05-10-2020		IV Semester UG University Exam
19	То		IV Semester UG University Exam
	09-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
		76	Questions paper discussion
	12-10-2020	77	Questions paper discussion
20	То	78	Questions paper discussion
	16-10-2020	79	Questions paper discussion
		80	Questions paper discussion
21	19-10-2020	81	Questions paper discussion
21	То	82	Revision

No of Weeks	Dates	Session	Торіс
	23-10-2020	83	Revision
		84	Revision
		85	Revision
		26 October	Vijayadasami
	26-10-2020	86	Revision
22	То	87	Revision
	30-10-2020	29October	Miladi-I-Sherif
		88	Revision
		89	Revision
	02-11-2020	90	Revision
23	То		V Semester UG Internal Exams
	06-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			V Semester UG Internal Exams
	09-11-2020		V Semester UG Internal Exams
24	То		Study Leave
	13-11-2020		Study Leave
			Study Leave
			Study Leave
	16-11-2020		Study Leave
25	То		Study Leave
	20-11-2020		Study Leave
			Study Leave
26	23-11-2020		University Exam V Semester UG Begin

Subject Code:	5B14 COM	
Subject Name:	CO-OPERATIVE LAWS	
No. of Credits:	3	
No. of Contact Hours:	72	
Hours per Week:	4	
Name of the Teacher:	NEETHU A E	

Objectives:

To give the students an awareness of the historical perspective of co-operative legislation in India and Karala and to equip them with the Karala Co-operative Societies Act and Pulse 1060.

Kerala and to equip them with the Kerala Co-operative Societies Act and Rules, 1969.

Module I

History of co-operative legislation in India (A brief study)-Co-operative Credit Societies Act 1904 and Co-operative Societies Act 1912- Multi- State Co-operative Societies Act (Broad features only) [15 Hours]

Module II

Kerala Co-operative Societies Act and Rules 1969 – Historical back ground-Definitions –Registration of co-operative societies –Byelaws - Amendment-Amalgamation and division of societies-Membership- Rights, duties and liabilities – Withdrawal and expulsion. [12Hours]

Module III

Management of co-operatives – general body –Managing committeedisqualification of committee members- Election of committee members-supersession of committee. Election of president –Privileges of societies- State aid to cooperatives. Appointment of employees - Co-operative Service Examination Board.

[15 Hours]

Module IV

Meetings – Annual general body meeting- special meetings. Requisites of a valid meeting – agenda -quorum- notice- minutes- duties of secretary- inspection, inquiry and surcharge.[15 Hours]

Module V

Winding up of societies – liquidator- powers- cancellation of registration . [15Hours]

References:

- 1. Kerala Co. op. Societies Act and Rules : Pillai
- 2. Kerala Co.op Societies Act and Rules : T.S Balan
- 3. Law for the Co.operatives : R.O Bedi
- 4. Law and Management of Co. operatives : Trivedi. BB
- 5. Co.operative Act and Rules : N.A Kareem
- 6. Co.operative Societies Act and Rules : Thankappan
- 7. Bare Act

No of Weeks	Dates	Session	Торіс
		1	History of co-operative legislation in India
	01-06-2020	2	History of co-operative legislation in India
1	To 05-06-2020	3	Co-operative Credit Societies Act 1904
	03-00-2020	4	Features of 1904 Act
	00.06.0000	5	Co-operative Societies Act 1912
	08-06-2020	6	Provisions
2	To 12-06-2020	7	Difference Between 1904 Act and 1912 Act
	12-00-2020	8	Difference Between 1904 Act and 1912 Act
	15.06.2020	9	Multi- State Co-operative Societies Act
2	15-06-2020 То	10	Multi- unit Co-operative Societies Act
3	19-06-2020	12	Seminar
	17-00-2020	13	Seminar
	22-06-2020	14	Revision
4	To 26-06-2020	15	Class test
		16	Kerala Co-operative Societies Act and Rules 1969
5	29-06-2020 To 03-07-2020	17	Historical back ground- Definitions
		18	Registration of co-operative societies
3		19	Registration of co-operative societies
		03 July	St. Thomas Day
	06.07.2020	20	Byelaws -
6	06-07-2020 To	21	Amendment-
U	10-07-2020	22	Amalgamation and division of societies
	10 07 2020	23	Amalgamation and division of societies
	12 07 2020	24	Membership- Rights, duties and liabilities
7	13-07-2020 To 17-07-2020	25	Membership- Rights, duties and liabilities
,		26	Withdrawal and expulsion
		27	Class test
	20-07-2020	20 July	KarkkidakaVavu
8	То	28	Management of co-operatives – general body
Ŭ	24-07-2020	30	Managing committee
		31	Disqualification of committee members
	27-07-2020	32	Election of committee members
9	То	33	Supersession of committee.
	31-07-2020	34	Election of president
		31 July	Bakrid
10	03-08-2020	35	Privileges of societies-

No of Weeks	Dates	Session	Торіс
	To 07-08-2020	36	State aid to co-operatives.
		37	Appointment of employees -
		38	Co-operative Service Examination Board
	10-08-2020	39	Co-operative Service Examination Board
11	То	40	Revision
	14-08-2020	41	Revision
		42	Class test
	17-08-2020	43	Meetings
12	То	44	Annual general body meeting
14	21-08-2020	45	Special meetings
	21 00 2020	46	Requisites of a valid meeting
	24-08-2020	47	Agenda
13	24-08-2020 To	48	Quorum
15	28-08-2020	49	Notice
	20 00 2020	28 August	AyyankaliJayanthi
			Onam Holiday
	31-08-2020		Onam Holiday
14	To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
	07-09-2020 To 11-09-2020	50	minutes
		51	Duties of secretary
15		52	Inspection,
		10 September	SreekrishnaJayanthi
		53	Inquiry
	14-09-2020 To 18-09-2020	54	and surcharge
16		55	Revision
10		56	Revision
		57	Class test
		21 September	Sreenarayana Guru Samadhi
	21-09-2020	58	Winding up of societies
17	То	59	Winding up of societies
	25-09-2020	60	Winding up of societies
		61	Liquidator
	28-09-2020	62	Powers
18	28-09-2020 To	29 September	IV Semester UG University Exam
10	02-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam

No of Weeks	Dates	Session	Торіс
			IV Semester UG University Exam
			IV Semester UG University Exam
	05-10-2020		IV Semester UG University Exam
19	То		IV Semester UG University Exam
	09-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
	12-10-2020	63	Procedures
20	To	64	Procedures
20	16-10-2020	65	Cancellation of registration
	10 10 2020	66	Cancellation of registration
	19-10-2020	67	Seminar
21	То	68	Seminar
	23-10-2020	69	Revision
		70	Revision
	26-10-2020 To 30-10-2020	26October	Vijayadasami
22		71	Revision
		29October	Miladi-I-Sherif
		72	Question paper discussion
			Study Leave
	02-11-2020		Study Leave
23	To 06-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			V Semester UG Internal Exams
			V Semester UG Internal Exams
	09-11-2020		V Semester UG Internal Exams
24	To 13-11-2020		Study Leave
	13-11-2020		Study Leave
			Study Leave
	1 < 11 2020		Study Leave
25	16-11-2020 To		Study Leave
25	То 20-11-2020		Study Leave
	20-11-2020		Study Leave
26	23-11-2020		Study Leave
26	23-11-2020		University Exam V Semester UG Begin

Subject Code:	5B12 COM
Subject Name:	AUDITING
No. of Credits:	3
No. of Contact Hours:	72
Hours per Week:	4
Name of the Teacher:	VIDYA K P

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.

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).

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.

Module IV

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

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 V/s Conventional accounting system- Generalized Audit software (GAS) Packages.

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

No of Weeks	Dates	Session	Торіс
	01-06-2020	1	Introduction to auditing-origin, definition
1	01-00-2020 To	2	Objectives of auditing
1	05-06-2020	3	Advantages and limitations of auditing
	05 00 2020	4	Classification of audit-private audit
	08-06-2020	5	Statutory audit
2	To	6	Government audit
4	12-06-2020	7	Internal audit
	12-00-2020	8	Interim audit
	15-06-2020	9	Continuous audit
3	To 19-06-2020	10	Final audit
•		11	Cost audit
		12	Management audit
	22-06-2020	13	Performance audit
4	То	14	Social audit
	26-06-2020	15	Class test
	20 00 2020	16	Audit procedure
	29-06-2020	17	Audit planning
5	2) 00 2020 To	18	Audit programme
5	03-07-2020	19	Audit note book
	03-07-2020	03 July	St. Thomas Day
6	06-07-2020	20	Audit note book

No of Weeks	Dates	Session	Торіс
	То	21	Audit working papers
	10-07-2020	22	Internal check
		23	Internal control
	13-07-2020	24	Test checking and routine checking
7	То	25	Vouching-meaning, objectives and procedure
	17-07-2020	26	Essentials of a valid voucher
	17 07 2020	27	Vouching of cash transactions
	20-07-2020	20 July	KarkkidakaVavu
8	То	28	Vouching of cash transactions
0	24-07-2020	29	Verifications and valuation of assets and liabilities
		30	Difference between verification and valuation
	27-07-2020	31	General principles of valuation of assets
9	То	32	Valuation of plant and machinery
	31-07-2020	33	Valuation of freehold and lease hold property
		31 July	Bakrid
	03-08-2020	34	Valuation of trade creditors
10	То	35	Standards on Auditing Practice
	07-08-2020	36	Standards on Auditing Practice
		37	Class test
	10-08-2020	38	Audit of limited companies- appointment of auditors
11	То	39	Qualifications and disqualifications of auditors
11	14-08-2020	40	Rights and duties of an auditor
		41	Civil and criminal liabilities of an auditor
	17 09 2020	42	Remuneration of a company auditor
12	17-08-2020 To	43	Lien and status of an auditor
12	To	44	Audit of share capital
	21-08-2020	45	Issue, transfer and transmission of an auditor
	24-08-2020	46	Reissue of share capital
13	То	47	Forfeiture of share capital
	28-08-2020	48	Audit report-contents and types
		28 August	AyyankaliJayanthi
	31-08-2020		Onam Holiday
14	То		Onam Holiday
	04-09-2020		Onam Holiday Onam Holiday
			Onani Holiday

No of Weeks	Dates	Session	Торіс
			Onam Holiday
	07-09-2020	49	Class test
15	То	50	Specialized audit – audit of partnership firm
	11-09-2020	51	Audit of educational institutions
	11 07 2020	10 September	SreekrishnaJayanthi
	14-09-2020	52	Audit of clubs
16	То	53	Audit of charitable trusts
	18-09-2020	54	Class test
		55	Auditing and computer information system
	a 1 a 2 a 2 a	21 September	Sreenarayana Guru Samadhi
1.	21-09-2020	56	EDP audit
17	To 25-09-2020	57	Computer information system environment
	25-09-2020	58	Risks and controls
		59	Auditing around the computers
	28-09-2020 To 02-10-2020	29 September	IV Semester UG University Exam
18			IV Semester UG University Exam
			IV Semester UG University Exam
			IV Semester UG University Exam
	05-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
19	То		IV Semester UG University Exam
	09-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
	10, 10, 0000	60	Auditing through computers
	12-10-2020 To	61	Audit trails
20		62	Computer assisted audit techniques
	16-10-2020	63	Computer based accounting v/s Conventional
		64	accounting system Generalized audit software packages
	19-10-2020		Seminar
21	То	65	
	23-10-2020	66	Seminar
		67	Class test
	26-10-2020	26 October	Vijayadasami
22	То	68	Question paper discussion
	30-10-2020	69	Question paper discussion
	20102020	29October	Miladi-I-Sherif

No of Weeks	Dates	Session	Торіс
		70	Revision
		71	Revision
	02-11-2020	72	Revision
23	То		V Semester UG Internal Exams
	06-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
			V Semester UG Internal Exams
	09-11-2020		V Semester UG Internal Exams
24	То		Study Leave
	13-11-2020		Study Leave
			Study Leave
			Study Leave
	16-11-2020		Study Leave
25	To 20-11-2020		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:	2
No. of Contact Hours:	36
Hours per Week:	2
Name of the Teacher:	NEETHU A E

Objectives

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

Module: 1

Introduction: Basic accounting concepts-kinds of accounts-double entry book keeping- rules of debit and credit

Module: 2

Recording of transactions: Preparation of journal and ledger accounts – simple problems.

Module: 3

Subsidiary books – cash book – types of cash book- problems (single column and double column)Purchase book – sales book- sales return- purchase return- journal proper

Module: 4

Trial balance: meaning and purpose-preparation of trial balance

Module: 5

Financial statements-Trading and profit and loss account- balance sheet-simple problems.

No of Weeks	Dates	Session	Торіс
	01-06-2020	1	Introduction: Basic accounting concepts
1	To 05-06-2020	2	Kinds of accounts
	08-06-2020	3	Double entry book keeping
2	2 To 12-06-2020	4	Rules of debit and credit
	15-06-2020	5	Rules of debit and credit
3	To 19-06-2020	6	Class test
	22-06-2020	7	Preparation of journal
4	To 26-06-2020	8	Preparation of journal
	29-06-2020	9	Preparation of journal
5	23 00 2020 To	10	Problem
	10	03 July	St. Thomas Day

No of Weeks	Dates	Session	Торіс
	03-07-2020		
	06-07-2020	11	Ledger
6	To 10-07-2020	12	Problem
	13-07-2020	13	Class test
7	To 17-07-2020	14	Subsidiary books – cash book
	20-07-2020	20 July	Karkkidaka Vavu
8	То	15	Single column cash book
	24-07-2020	16	Problem
	27-07-2020	17	Double column cash book
9	То	18	Problem
	31-07-2020	31 July	Bakrid
10	03-08-2020	19	Sales book
10	To 07-08-2020	20	Purchase book
	10-08-2020	21	Sales return book
11	To 14-08-2020	22	Purchase return book
12	17-08-2020 То	23	Class test
	21-08-2020	24	Trail balance
	24-08-2020	25	Problem
13	То	26	Problem
	28-08-2020	28 August	Ayyankali Jayanthi
			Onam Holiday
	31-08-2020		Onam Holiday
14	То		Onam Holiday
	04-09-2020		Onam Holiday
	07.00.0000		Onam Holiday
15	07-09-2020 To	27	Problem
15	To 11-09-2020	10 September	Sreekrishna Jayanthi
16	14-09-2020	28	Balance sheet

No of Weeks	Dates	Session	Торіс
	To 18-09-2020	29	Problem
	21-09-2020	21 September	Sreenarayana Guru Samadhi
17	То	30	Problem
	25-09-2020	31	Problem
	28-09-2020	29 September	IV Semester UG University Exam
18	20-07-2020 To		IV Semester UG University Exam
10	02-10-2020		IV Semester UG University Exam
	02-10-2020		IV Semester UG University Exam
			IV Semester UG University Exam
	05-10-2020		IV Semester UG University Exam
19	То		IV Semester UG University Exam
	09-10-2020		IV Semester UG University Exam
	10,10,0000		IV Semester UG University Exam
	12-10-2020	32	Problem
20	То	33	Problem
	16-10-2020		
	19-10-2020	34	Problem
21	То	35	Class test
	23-10-2020		
	26-10-2020	26 October	Vijayadasami
22	То	36	Revision
	30-10-2020	29October	Miladi-I-Sherif
	02-11-2020		V Semester UG Internal Exams
23	То		V Semester UG Internal Exams
	06-11-2020		V Semester UG Internal Exams
			V Semester UG Internal Exams
	09-11-2020		V Semester UG Internal Exams
24	То		Study Leave
	13-11-2020		Study Leave
			Study Leave
	16 11 2020		Study Leave
25	16-11-2020 T-		Study Leave
25	To		Study Leave
	20-11-2020		Study Leave
			Study Leave

No of Weeks	Dates	Session	Торіс
26	23-11-2020		University Exam V Semester UG Begin