DON BOSCO ARTS & SCIENCE COLLEGE

ANGADIKADAVU

(Affiliated to Kannur University Approved by Government of Kerala)

ANGADIKADAVU P.O., IRITTY, KANNUR – 670706

COURSE PLAN

B.Com Computer Applications

(2019 – 22)

SEMESTER - IV

ACADEMIC YEAR - (2020-21)

IV Semester B.Com Computer Applications (2019 - 22)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	4A14 COM Environmental Studies and Disaster Management	Centil Abraham K.	5
2.	4C04 COM Corporate Law and Business Regulations	Sapna John	4
3.	4B05 COM Corporate Accounting	Priya Johnson/ Octo Susy Thomas	6
4.	4A13 COM General Informatics Skills	Sruthi N./Sojimol P. J.	5
5.	4B06 COM Data Base Management System	Fincy Cyriac	5
	Name of Class In-charge	**Priya Johnson/ Octo Susy Thomas**	

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	4B06 COM Data Base Management System	4A13 COM General Informatics Skills	4B05 COM Corporate Accounting	4C04 COM Corporate Law and Business Regulations	4A14 COM Environmental Studies and Disaster Management
2	4A13 COM General Informatics Skills	4A14 COM Environmental Studies and Disaster Management	4B05 COM Corporate Accounting	4C04 COM Corporate Law and Business Regulations	4B06 COM Data Base Management System
3	4B05 COM Corporate Accounting	4B06 COM Data Base Management System	4C04 COM Corporate Law and Business Regulations	4A14 COM Environmental Studies and Disaster Management	4A13 COM General Informatics Skills
4	4A14 COM Environmental Studies and Disaster Management	4B05 COM Corporate Accounting	4A13 COM General Informatics Skills	4B06 COM Data Base Management System	4B05 COM Corporate Accounting

5	4B05 COM Corporate Accounting	4B06 COM Data Base Management System	4A14 COM Environmental Studies and Disaster Management	4C04 COM Corporate Law and Business Regulations	4A13 COM General Informatics Skills

Subject Code:	4A14 COM
Subject Name:	ENVIRONMENTAL STUDIES AND DISASTER MANAGEMENT
No. of Credits:	04
No. of Contact Hours:	90
Hours Per Week:	05
Name of the Teacher:	CENTIL ABRAHAM K.

COURSE OUTCOME

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

CO 1: Understand the components of environment and need for the protection of environment.

CO 2: Understand the effect of pollution on environment and the ways of protecting the environment.

CO 3: Explain the social issues relating to environmental pollution.

CO 4: Clearly understand the various environmental hazards and the ways of managing disaster.

Unit I:

Brief discussion on the components of the Environment, Scope and importance of Environmental studies - Environmental problems associated with the exploitation of natural resources - Environmental protection, major environmental movements in India. Environment protection Act 1986 - impacts on companies, violation and penalties, Environment Impact Assessment, Environment Protection related compliances for start - up manufacturing enterprises. **(15 Hours)**

Unit II:

Environmental Pollution - types, causes, effects - Bhopal gas tragedy, a brief discussion on - Global Warming - Climate Change - Ozone Depletion - Acid Rain, Standards and control measures required by industries in compliance to the Air (Prevention of Pollution and Control) Act 1989, Water Pollution, importance of water pollution control and steps required to be taken by industries eg; Sewage treatment plant, water treatment plant etc. Relevance of environment legislation to business enterprises, Legislation vs. Social obligation of the business. **(20 Hours)**

Unit III:

Social issues and environment - unsustainable and sustainable development, urban problems related to energy, water conservation, water harvesting, resettlement and rehabilitation of people, environmental ethics, waste land reclamations, consumerism and waste products. **(15 Hours)**

Unit IV:

Environmental hazards and disasters - Meaning, types - natural hazards and disaster Planetary hazards/Disasters: (a) Endogenous Hazards: volcanic eruption - Earth quakes Landslides (b) Exogenous Hazards: infrequent events – cyclones – lightning - hailstorms. Cumulative atmospheric hazards/disasters: floods – Droughts - Heat waves. Extra planetary hazards/disasters. Man induced hazards and disasters: physical hazards/disaster - soil erosion - chemical hazards/disaster. **(20 Hours)**

Unit V:

Phases of disaster management-Stages: 1) Pre-disaster stage (preparedness) 2) Emergency stage 3) Post disaster stage. Institutional framework of disaster management - disaster mitigation institutions, education on disaster, community involvement in disaster management, role of media. **(20 Hours)**

Reference:

1. Environmental Science: Cunnigham TMH

2. Environmetal Studies: AK De & A K De,New Age International

3. Environmetal management :n K Oberoi,EXCEL BOOKS

4. Environmetal pollution ControlEngineering : C S Rao,New Age International

5. Ecosystem Principles & Sustainable Agriculture :Sithamparanathan,Scitech

6. DisasterManagemen: R B Singh,RawatPublications,New Delhi

7. DisasterManagement,H K Gupta, University Press,India

8. An Overview on Natural and Man Made Disaster & their 44 Reduction:R K Bhandani, CSIR New Delhi.

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	04-01-2021 To 08-01-2021	04 January	**Study Leave**
		05 January	**II Semester University Exam**
		06 January	**II Semester University Exam**
		07 January	**II Semester University Exam**

No of Weeks	Dates	Session	Topic
		08 January	**II Semester University Exam**
2	11-01-2021 To 15-01-2021	11 January	**II Semester University Exam**
		12 January	**II Semester University Exam**
		13 January	**II Semester University Exam**
		14 January	**II Semester University Exam**
		1	**Module I:** Brief discussion on the components of the environment
3	18-01-2021 To 22-01-2021	2	Scope of environmental studies
		3	Importance of Environmental studies
		4	Environmental problems associated with the exploitation of natural resources
		5	Environmental protection
		6	Major environmental movements in India
4	25-01-2021 To 29-01-2021	7	Major environmental movements in India
		26 January	**Republic Day - Holiday**
		9	Environment protection Act 1986
		10	Impacts of Environment Protection Act on companies
		11	Violation and penalties of Environment Protection Act
5	01-02-2021 To 05-02-2021	12	Environment Impact Assessment
		13	Environment Protection related compliances for start - up manufacturing enterprises
		14	Revision
		15	**CLASS TEST - 1**
		16	**Module II:** Environmental Pollution
6	08-02-2021 To 12-02-2021	17	Types of environmental pollution
		18	Causes of environmental pollution
		19	Effects of environmental pollution
		20	Bhopal gas tragedy
		21	Global Warming
7	15-02-2021 To 19-02-2021	22	Climate Change
		23	Ozone Depletion
		24	Acid Rain
		25	Standards and control measures required by industries in compliance to the Air (Prevention of Pollution and

No of Weeks	Dates	Session	Topic
			Control) Act 1989
		26	Water Pollution
8	22-02-2021 To 26-02-2021	27	Importance of water pollution
		28	Control and steps required to be taken by industries
		29	Control and steps required to be taken by industries
		30	Sewage treatment plant
		31	Water treatment plant
9	01-03-2021 To 05-03-2021	32	Relevance of environment legislation to business enterprises
		33	Legislation v/s Social obligation of the business
		34	Revision
		35	**CLASS TEST - 2**
		36	**Module III:** Social issues and environment
10	08-03-2021 To 12-03-2021	37	Unsustainable and sustainable development
		38	Unsustainable and sustainable development
		39	Urban problems related to energy
		11 March	**Maha Sivarathri - Holiday**
		40	Water conservation
11	15-03-2021 To 19-03-2021		**III Semeser U G Examination**
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
12	22-03-2021 To 26-03-2021		**III Semeser U G Examination**
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
13	29-03-2021 To 02-04-2021	41	Water harvesting
		42	Water harvesting
			Easter Vacation
			Easter Vacation
			Easter Vacation
14	05-04-2021 To 09-04-2021		**Easter Vacation**
			Easter Vacation
			Easter Vacation
		43	Resettlement and rehabilitation of people

No of Weeks	Dates	Session	Topic
		44	Environmental ethics
15	12-04-2021 To 16-04-2021	45	Environmental ethics
		46	Waste land reclamations
		14 April	**Vishu**
		47	Consumerism and waste products
		48	Consumerism and waste products
16	19-04-2021 To 23-04-2021	49	Revision
		50	**CLASS TEST - 3**
		51	**Module IV:** Environmental hazards and disasters
		52	Meaning of Environmental hazards and disasters, types - natural hazards and disaster
		53	Planetary hazards/disasters: Endogenous Hazards
17	26-04-2021 To 30-04-2021	54	Volcanic eruption
		55	Earth quakes
		56	Landslides
		57	Exogenous Hazards: infrequent events
		58	Cyclones
18	02-05-2021 To 07-05-2021	59	Lightning
		60	Hailstorms
		61	Cumulative atmospheric hazards/disasters
		62	Floods
		63	Droughts
19	10-05-2021 To 14-05-2021	64	Heat waves
		65	Extra planetary hazards/disasters
		66	Man induced hazards and disasters
		13 May	**Eid-al-Fiter**
		67	Physical hazards/disaster
20	17-05-2021 To 21-05-2021	68	Soil erosion
		69	Chemical hazards/disaster
		70	**CLASS TEST - 4**
		71	**Module V:** Phases of disaster management
		72	Pre-disaster stage (preparedness)
21	30-06-2021 To	73	Pre-disaster stage (preparedness)
		74	Emergency stage

No of Weeks	Dates	Session	Topic
	04-06-2021	75	Emergency stage
		76	Post disaster stage
		77	Post disaster stage
22	07-06-2021 To 11-06-2021	78	Institutional framework of disaster management
		79	Disaster mitigation institutions
		80	Disaster mitigation organisations
		81	Education on disaster
		82	Community involvement in disaster management
23	14-06-2021 To 19-06-2021	83	Process of community based disaster management
		84	Advantages of community based disaster management
		85	Role of media in disaster management
		86	Role of media in disaster management
		87	Revision
24	22-06-2021 To 26-06-2021	88	**CLASS TEST - 5**
		89	Revision
		90	Previous year question paper discussion
			Study Leave
			Study Leave
25	28-06-2021 To 02-07-2021		**IV Semester UG Internal Exam**
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam

Subject Code:	**4C04 COM**
Subject Name:	**CORPORATE LAW AND BUSINESS REGULATIONS**
No. of Credits:	**04**
No. of Contact Hours:	**70**
Hours Per Week:	**04**
Name of the Teacher:	**SAPNA JOHN**

Unit I: Companies Act 2013- Definition- Features- Classification- Authorities of Company Law- Central Govt. - Company Law Board- SEBI- Liquidator- Court- Registrar - Tribunal. **(12 Hrs)**

Unit II: Formation of Company- Promotion- Stages-Types of promoters-Registration & Incorporation- raising of capital- Commencement of Business- Lifting Corporate Veil. **(13 Hrs)**

Unit III: Memorandum of Association- Contents- Articles of Association- Contents- Difference- Table A- Alterations- Doctrine of Ultra vires- Constructive notice & indoor management - Prospectus- types-Contents—Misstatement in prospectus. **(15Hrs)**

Unit IV: Members of Company- Acquiring membership -Termination of membership- Rights -Duties- Obligations- Directors- Appointment-Qualifications & Disqualifications - Retirement & Removal of Directors. **(12 Hrs)**

Unit V: Company meeting- General Meeting- Board Meeting- Class Meeting- Essential of valid Meetings- chairman-Motion- Resolution- types of resolutions-Methods of voting. **(10 Hrs)**

Unit VI: Winding up- Modes of Winding Up- Winding up by the Tribunal- provisions-voluntary winding up – conditions and provisions - Liquidator- Rights, powers & Duties of Liquidator- effects of winding up. **(10 Hrs)**

Books for Reference:
1. Mercantile Law, M C Shukla
2. Business Law, R S N Pillai, Bhagavathi
3. Company Law P PScogna
4. Business & Corporate Law, L R Potti

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	04-01-2021 To 08-01-2021	04 January	**Study Leave**
		05 January	**II Semester University Exam**
		06 January	**II Semester University Exam**
		07 January	**II Semester University Exam**
		08 January	**II Semester University Exam**
2	11-01-2021 To 15-01-2021	11 January	**II Semester University Exam**
		12 January	**II Semester University Exam**
		13 January	**II Semester University Exam**
		14 January	**II Semester University Exam**
3	18-01-2021 To 22-01-2021	1	Companies Act 2013 – Introduction
		2	Company – definitions and features
		3	Classification
		4	Authorities of company law
4	25-01-2021 To 29-01-2021	5	Formation of company
		26 January	**Republic Day - Holiday**
		6	Promotion
		7	Types of promoters
5	01-02-2021 To 05-02-2021	8	Functions of promoters
		9	Incorporation
		10	Raising of capital
		11	Commencement of business
6	08-02-2021 To 12-02-2021	12	Lifting corporate veil
		13	Memorandum of Association
		14	Contents
		15	Alteration of memorandum
7	15-02-2021 To 19-02-2021	16	Articles of Association
		17	Alteration of articles
		18	Contents
		19	Differences between memorandum and articles
8	22-02-2021 To 26-02-2021	20	Doctrine of ultra vires
		21	Prospectus
		22	Types
		23	Contents
9	01-03-2021 To	24	Misstatement in prospectus
		25	Remedies for misstatement in prospectus
		26	Members of company

No of Weeks	Dates	Session	Topic
	05-03-2021	27	Acquiring membership
10	08-03-2021 To 12-03-2021	28	**Class Test**
		29	Revision
		30	Revision
		11 March	**Maha Sivarathri - Holiday**
11	15-03-2021 To 19-03-2021		**III Semeser U G Examination**
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
12	22-03-2021 To 26-03-2021		**III Semeser U G Examination**
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
13	29-03-2021 To 02-04-2021	31	Termination of membership
		32	Rights of member
			Easter Vacation
			Easter Vacation
			Easter Vacation
14	05-04-2021 To 09-04-2021		**Easter Vacation**
			Easter Vacation
			Easter Vacation
		33	Duties of member
15	12-04-2021 To 16-04-2021	34	Obligations of member
		35	Appointment of directors
		14 April	**Vishu**
		36	Qualifications
16	19-04-2021 To 23-04-2021	37	Disqualifications
		38	Retirements of directors
		39	Removal of directors
		40	Director identification number
17	26-04-2021 To 30-04-2021	41	Company meetings
		42	Meeting of directors
		43	Meeting of shareholders
		44	Class meeting
18	02-05-2021	45	Meetings of creditors and debenture holders
		46	Requisites of a valid meeting

No of Weeks	Dates	Session	Topic
	To 07-05-2021	47	Notice
		48	Chairman
19	10-05-2021 To 14-05-2021	49	Quorum
		50	Voting
		51	**Class Test**
		13 May	**Eid-al-Fiter**
20	17-05-2021 To 21-05-2021	52	Resolutions
		53	Types of resolution
		54	Winding up
		55	Modes of winding up
21	30-06-2021 To 04-06-2021	56	Voluntary winding up
		57	Conditions for voluntary winding up
		58	Duties of secretaries
		59	Winding up by the tribunal
22	07-06-2021 To 11-06-2021	60	Grounds for winding up by the tribunal
		61	Powers of tribunal
		62	Conditions and provisions
		63	Consequences of winding up
23	14-06-2021 To 19-06-2021	64	Liquidator
		65	Rights of liquidator
		66	Duties of liquidator
		67	Powers of liquidator
24	22-06-2021 To 26-06-2021	68	**Class Test**
		69	Revision
		70	Revision
			Study Leave
			Study Leave
25	28-06-2021 To 02-07-2021		**IV Semester UG Internal Exam**
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam

Subject Code:	4B05 COM
Subject Name:	CORPORATE ACCOUNTING
No. of Credits:	04
No. of Contact Hours:	108
Hours per Week:	06
Name of the Teacher:	PRIYA JOHNSON/OCTO SUSY THOMAS

Unit I: Issue of shares and debentures: Issue of shares – issue at par, premium and discount – under and over subscription – prorata allotment - calls in arrear – calls in advance – forfeiture and reissue – redemption of preference shares – redemption out of profit and out of proceeds of fresh issue – issue and redemption of debentures- redemption by purchase (only).   **(20 Hrs)**

Unit II: Final Accounts of Companies: Preparation of Balance Sheet and Profit & Loss Account (in new format) – compulsory transfer to Reserve (Corporate dividend tax need not be considered). Computation of Profit prior to incorporation.   **(25 Hrs)**

Unit III: Accounting for Amalgamation and reconstruction: Meaning and types of amalgamation – purchase consideration – methods of ascertaining purchase consideration - Amalgamation in the nature of Merger and Amalgamation in the nature of purchase – differences – methods of accounting – Pooling of interest method and purchase method –– accounting entries in the books of both transferor and transferee companies (excluding intercompany holdings) – reconstruction – types – External and Internal reconstructions – Accounting entries only.   **(30 Hrs)**

Unit IV: Liquidation of companies: Meaning and types of winding up – Statement of Affairs – Deficiency or Surplus Accounts – Liquidator's Final Statement of Account.   **(15 Hrs)**

 Unit V: Accounting Standards for Financial Reporting: Objectives and uses of financial statements for users – Role/objectives of accounting standards - Development of accounting standards in India - Requirements of international accounting standards -International organizations engaged in accounting harmonization - IASB – FASB Role of IASB in developing IFRS - IFRS adoption or convergence in India -Implementation plan in India - Ind AS - Differences between Ind AS and IFRS -Conceptual framework - Definition of financial elements - Principles of recognition, measurements, presentation and disclosure.   **(18 Hrs)**

Books for Reference:

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. Financial Accounting :B.K.Banerjee (PHI Pvt.Ltd.New Delhi)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	04-01-2021 To 08-01-2021	04 January	**Study Leave**
		05 January	**II Semester University Exam**
		06 January	**II Semester University Exam**
		07 January	**II Semester University Exam**
		08 January	**II Semester University Exam**
2	11-01-2021 To 15-01-2021	11 January	**II Semester University Exam**
		12 January	**II Semester University Exam**
		13 January	**II Semester University Exam**
		14 January	**II Semester University Exam**
		1	Issue of shares – company – types - shares - categories
		2	Ways of issue of shares
3	18-01-2021 To 22-01-2021	3	Procedure
		4	Issue at par - problem
		5	Issue at premium – problem
		6	Issue of two class shares - problem
		7	Under-subscription and over-subscription – first option - problem
		8	Second option - problem
4	25-01-2021 To 29-01-2021	9	Third option - problem
		26 January	**Republic Day - Holiday**
		10	Calls in arrears - methods- interest
		11	Calls in advance – interest - difference with calls in arrears - Problem
		12	Forfeiture of shares – procedure – treatment - Forfeiture of shares at par - problem
		13	Forfeiture of shares at premium - problem

No of Weeks	Dates	Session	Topic
5	01-02-2021 To 05-02-2021	14	Forfeiture of shares when over-subscription and under-subscription - problem
		15	Reissue of forfeited shares - Problem on reissue – surrender of shares
		16	Redemption of preference shares – provision – sources - treatment
		17	Problem on fresh issue at par and premium and reissue at par
		18	Problem on fresh issue at premium and reissue at premium - Problem on redemption partly paid shares
		19	Redemption out of profit and out of proceeds - problem
6	08-02-2021 To 12-02-2021	20	Issue of debentures – problem - Redemption of debentures - problem
		21	**Class Test**
		22	Final Accounts of Companies- new format of Balance Sheet and Profit & Loss Account
		23	Treatment of Tax – TDS, provisions
		24	Problem
		25	Treatment of Reserves and surplus, difference
7	15-02-2021 To 19-02-2021	26	Problem
		27	Treatment of Provisions
		28	Problem
		29	Note to accounts
		30	Preparation of Statement of profit and loss - problem
		31	Preparation of Statement of profit and loss - problem
8	22-02-2021 To 26-02-2021	32	Preparation of Balance Sheet - problem
		33	Preparation of Balance Sheet - problem
		34	Problem on Final accounts preparation
		35	Problem on Final accounts preparation
		36	Problem on Final accounts preparation
		37	Problem on Final accounts preparation
9	01-03-2021 To 05-03-2021	38	Profit prior to incorporation – meaning - treatment - ascertainment - format
		39	Computation of normal profit prior to incorporation
		40	Computation of Weighted time ratio - problem
		41	Computation of Sales ratio - problem
		42	Problem on computation of profit prior to incorporation
		43	Problem on computation of profit prior to incorporation
10	08-03-2021	44	Problem on computation of profit prior to incorporation

No of Weeks	Dates	Session	Topic
	To 12-03-2021	45	Problem on computation of profit prior to incorporation
		46	**Class Test**
		11 March	**Maha Sivarathri - Holiday**
		47	Amalgamation – meaning – definition – objectives – merits - demerits
		48	Types of amalgamation – in the nature of merger in the nature of purchase
11	15-03-2021 To 19-03-2021		**III Semeser U G Examination**
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
12	22-03-2021 To 26-03-2021		**III Semeser U G Examination**
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
13	29-03-2021 To 02-04-2021	49	Purchase consideration – methods
		50	Purchase consideration – methods
			Easter Vacation
			Easter Vacation
			Easter Vacation
14	05-04-2021 To 09-04-2021		**Easter Vacation**
			Easter Vacation
			Easter Vacation
		51	Problem on computation of purchase consideration using net payment method
		52	Net asset method - problem
		53	Share exchange method - problem
15	12-04-2021 To 16-04-2021	54	Accounting steps in books of transferor company (purchase and merger) – journal entries
		55	Accounting treatment in books of transferee company (purchase method) – journal entries
		14 April	**Vishu**
		56	Problem – journal entries in both books
		57	Purchase method – journal entries in book of transferee company
		58	Problem – journal entries in both books and in to close the books of transferor company

No of Weeks	Dates	Session	Topic
16	19-04-2021 To 23-04-2021	59	Problem– journal entries in both books
		60	Problem– journal entries in both books
		61	Problem– journal entries in both books
		62	Difference between merger and purchase method , pooling of interest and purchase method – points
		63	Dissenting shareholders - problem
		64	Problem
17	26-04-2021 To 30-04-2021	65	Problem
		66	Problem
		67	External reconstruction - meaning
		68	Problem
		69	Problem
		70	Internal reconstruction – meaning – need – objectives – methods - difference
18	02-05-2021 To 07-05-2021	71	Alteration of share capital – methods – journal entry
		72	Reduction of share capital– methods – journal entry
		73	Problem
		74	Reorganisation – entry - problem
		75	Capital reduction account - problem
		76	Problem
19	10-05-2021 To 14-05-2021	77	**Class Test**
		78	Liquidation – meaning – difference – methods - circumstances
		79	Liquidator – functions - duties
		13 May	**Eid-al-Fiter**
		80	Order of payment of liabilities
		81	Statement of affairs – content - format
20	17-05-2021 To 21-05-2021	82	Problem - Statement of affairs
		83	Problem - Statement of affairs
		84	Problem - Statement of affairs
		85	List to be attached – Deficit or surplus account - format
		86	Problem on Deficit or surplus account
		87	Problem on Deficit or surplus account
21	30-06-2021 To 04-06-2021	88	Liquidators final statement of account – format – important points
		89	Method of payment during deficiency
		90	Computation of liquidators remuneration
		91	Problem on Computation of liquidators remuneration

No of Weeks	Dates	Session	Topic
		92	Liquidators final statement of account - problem
		93	Liquidators final statement of account - problem
22	07-06-2021 To 11-06-2021	94	Liquidators final statement of account - problem
		95	**Class Test**
		96	Accounting Standards for Financial Reporting - Objectives and uses of financial statements for users
		97	Accounting standard – objectives - advantages
		98	Role/objectives of accounting standards - Development of accounting standards in India
		99	Requirements of international accounting standards
23	14-06-2021 To 19-06-2021	100	International organizations engaged in accounting harmonization
		101	IASB
		102	FASB Role of IASB in developing IFRS
		103	IFRS adoption or convergence in India - Implementation plan in India
		104	Ind AS - Differences between Ind AS and IFRS - Conceptual framework - Definition of financial elements
		105	Principles of recognition, measurements, presentation and disclosure
24	22-06-2021 To 26-06-2021	106	**Class Test**
		107	Revision
		108	Revision
			Study Leave
			Study Leave
25	28-06-2021 To 02-07-2021		**IV Semester UG Internal Exam**
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam

Subject Code:	**4A13 COM**
Subject Name:	**GENERAL INFORMATICS SKILLS**
No. of Credits:	**04 (3+1)**
No. of Contact Hours:	**90**
Hours per Week:	**05**
Name of the Teacher:	**SRUTHI N./SOJIMOL P. J.**

Unit I: Overview of information Technology. Features of Modern Personal Computer and Peripherals – Computer Networks – Types of Networks – Components of Networks – Topology – Internet – Uses of Internet. **[10 Hours]**

Unit II: Social Informatics: IT and society – issues and concerns -Digital divide – Cyber ethics – Cybercrimes – Cyber Laws – Cyber addictions- Information over Load – Health Issues – Guide lines for Proper Usage of computers and internet E Waste.
[10 Hours]

Unit III: IT Applications: E Governance– overview of IT Application in Medicine, Health care, Business and Commerce – Industry. **[10 Hours]**

Unit IV: Knowledge Skills for Higher Education : Data, Information and Knowledge - Knowledge Management -Internet as a knowledge repository - Academic search techniques - Case study of academic websites – Basic concepts of IPR – Copyrights and Patents - Introduction to use of IT in teaching and learning - Case study of educational software - Academic Service – INFLIBNET – NICENET – BRENT**. [12 Hours]**

Unit V: Programmes for Office Management: MS word – window concepts – Menus, tiles, Edit, View, tools, tables, Mail Merge. MS Excel – Spread sheet – operators - Arithmetic – Relation Functions –Formulae – Payroll Preparation. MS Power point - creating slides and presentations, adding media clips and charts, special effects, setting slid timings 77 **[24 Hours]**

Unit VI: Computerized Accounting (Using Accounting Software) Meaning, features and advantages of computerised Accounting – Company Creation- Accounts Information Ledger – Groups– Cost Centers – Accounts with inventory- stock item and stock Group creation – voucher – types - entry – P/L A/c, B/S, Bank Reconciliation. **[24 Hours]**

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	04-01-2021 To 08-01-2021	04 January	**Study Leave**
		05 January	**II Semester University Exam**
		06 January	**II Semester University Exam**
		07 January	**II Semester University Exam**
		08 January	**II Semester University Exam**
2	11-01-2021 To 15-01-2021	11 January	**II Semester University Exam**
		12 January	**II Semester University Exam**
		13 January	**II Semester University Exam**
		14 January	**II Semester University Exam**
		1	Overview of information Technology
3	18-01-2021 To 22-01-2021	2	Features of Modern Personal Computer and Peripherals –
		3	Features of Modern Personal Computer and Peripherals
		4	Computer Networks
		5	Types of Networks
		6	Components of Networks
4	25-01-2021 To 29-01-2021	7	Topology
		26 January	**Republic Day - Holiday**
		9	Internet
		10	Uses of Internet.
		11	**CLASS TEST - 1**
5	01-02-2021 To 05-02-2021	12	Social Informatics: IT and society
		13	Issues and concerns
		14	Digital divide
		15	Cyber ethics
		16	Cybercrimes, Cyber Laws
6	08-02-2021 To 12-02-2021	17	Cyber addictions, Information over Load
		18	Health Issues
		19	Guide lines for Proper Usage of computers and internet.
		20	E Waste
		21	**CLASS TEST - 2**
7	15-02-2021 To 19-02-2021	22	IT Applications
		23	E Governance
		24	Overview of IT Application
		25	Medicine
		26	Health care

8	22-02-2021 To 26-02-2021	27	Business
		28	Commerce
		29	Commerce
		30	Industry
		31	**CLASS TEST - 3**
9	01-03-2021 To 05-03-2021	32	Knowledge Skills for Higher Education
		33	Data, Information.
		34	Knowledge, Knowledge Management
		35	Internet as a knowledge repository
		36	Academic search techniques
10	08-03-2021 To 12-03-2021	37	Case study of academic websites
		38	Basic concepts of IPR
		39	Copyrights and Patents
		11 March	**MahaSivarathri - Holiday**
		40	Introduction to use of IT in teaching and learning
11	15-03-2021 To 19-03-2021		**III Semeser U G Examination**
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
12	22-03-2021 To 26-03-2021		**III Semeser U G Examination**
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
13	29-03-2021 To 02-04-2021	41	Case study of educational software
		42	Academic Service – INFLIBNET – NICENET - BRENT
			Easter Vacation
			Easter Vacation
			Easter Vacation
14	05-04-2021 To 09-04-2021		**Easter Vacation**
			Easter Vacation
			Easter Vacation
		43	**CLASS TEST - 4**
		44	Programmes for Office Management
15	12-04-2021 To 16-04-2021	45	MS word
		46	Window concepts
		14 April	**Vishu**
		47	Menus
		48	Tiles

		49	Edit
16	19-04-2021 To 23-04-2021	50	View
		51	Tools
		52	Tables
		53	Tables
17	26-04-2021 To 30-04-2021	54	Mail Merge
		55	Mail Merge
		56	MS Excel
		57	Spread sheet
		58	Operators - Arithmetic, Relation
18	02-05-2021 To 07-05-2021	59	Functions
		60	Formulae
		61	Payroll Preparation.
		62	Payroll Preparation.
		63	MS Power point
19	10-05-2021 To 14-05-2021	64	Creating slides and presentations
		65	Adding media clips and charts
		66	Special effects, setting slide timings
		13 May	**Eid-al-Fiter**
		67	**CLASS TEST - 5**
20	17-05-2021 To 21-05-2021	68	**Unit VI** Computerized Accounting (Using Accounting Software) Meaning, features and advantages of computerised Accounting
		69	Company Creation
		70	Accounts Information Ledger
		71	Accounts Information Ledger
		72	Groups
21	30-06-2021 To 04-06-2021	73	Cost Centers Cost Centers
		74	Accounts with inventory
		75	Accounts with inventory
		76	Stock item and stock Group creation
		77	Voucher – types
22	07-06-2021 To 11-06-2021	78	Voucher – types
		79	Entry
		80	P/L A/c, B/S, Bank Reconciliation
		81	P/L A/c, B/S, Bank Reconciliation
		82	P/L A/c, B/S, Bank Reconciliation
23	14-06-2021 To	83	Practical in lab
		84	Practical in lab
		85	Practical in lab

	19-06-2021	86	Practical in lab
		87	Practical in lab
24	22-06-2021 To 26-06-2021	88	Practical in lab
		89	Practical in lab
		90	**PRACTICAL TEST**
			Study Leave
			Study Leave
25	28-06-2021 To 02-07-2021		**IV Semester UG Internal Exam**
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam

Subject Code:	4B06 COM
Subject Name:	DATA BASE MANAGEMENT SYSTEM
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	05 (Theory - 03, Practical - 02)
Name of the Teacher:	FINCY CYRIAC

COURSE OUTCOME

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

CO 1: familiarize with the concepts of database management

CO 2: handle the database for business firms.

CO 3: develop knowledge in Access and SOL

Unit I: Database Concepts: Meaning-Definition - Necessity of a database – Characteristics of database – Character- Field – Record – File-Database- Types of Databases-Entities, Attributes, Keys – DBMS - Advantages of Database Systems –Components of DBMS- Database Structure – Popular Database Softwares (Brief outline only)-Types of DBMS-RDBMS-The NoSQL DBMS- IMDBMS.

  [12 Hours]

Unit II: RDBMS & Relationships in Database : Data Models - Relational Data Model - RDBMS – Relationships- Types of Relationships - One to One - One to Many - Many to Many – Functional Dependency -Normalization : Meaning , Schemas (1NF, 2NF, 3NF)- Defining Relationships - Referential Integrity Key: Candidate key , Primary key, Foreign Key.

  [10 Hours]

Unit III: Database Administration – Meaning, Advantages – Data Warehousing- Meaning, importance, Methods Integrating Heterogeneous Databases-Query-driven Approach, Update-driven Approach -Data Warehouse Features-Data Warehouse Applications-Types of Data Warehouse-Data Mining – Meaning, Process.   **[13 Hours]**

Unit IV: Introduction to Database Software- MS Access 2013 : Introduction - Objects in MS Access - Create, Open, and Close a Database - Creating a Data Table - Different ways of Creating Tables - Data Types - The Primary Key - Properties of the Fields - Saving a Table - Closing a Table - Modifying Data Tables - Creating Table Relationships –Editing Relationships. Queries & Forms in Access: Types of Queries - Creating a Query – Saving Queries -Summary Queries - Cross Tab Queries - Action Queries - Forms - The Form Wizard - Editing the Data in a Form - The Form Design

View - The Form Design Bar -The Toolbox - Working with Controls. Reports in Access: The Report Wizard – The Report Design View - The Report Design Bar - The Toolbox - The Preview Window - Grouping and Sorting - Printing a Report.

[30 Hours]

Unit V: SQL – Data Definition Language – Data Manipulation Language - statements – Creating tables, Selecting Data, Updating Records, Dropping a table, Querying Database, Aggregating Data, Grouping, Ordering Data - Constraints,–Adding constraints, NOT NULL, UNIQUE, PRIMARY_KEY - Select statements- DISTINCT – WHERE Clauseconditions based on a range – BETWEEN – Conditions based onpattern matches – LIKE – Aggregate – functions – AVG – sum count – MAX – MIN- group by – order by.

[25 Hours]

Recommended practical: MS Access 2013 and SQL (Keep Practical Records) Creating and Modifying Data base - Creating Relationship between Tables – Using Queries for Viewing and Modifying Data from Tables -Working with Forms – Managing Controls in Forms -Generating Reports.

References:

1. C.J. Date, A.Kannan&S.Swamynathan: An Introduction to Database Systems,Pearson Education

2. Elmasri,,Ramez and Navathe: Fundamentals of Database Systems.

3. Ritchie & Collin: Principles of database systems and Design.

4. Viescas, John L and Conrad Jeff , Microsoft Office Access 2013 Inside Out.

5. Michael Alexander, Richard Kusleika: Access 2013 Bible, Wiley Books.

6. Joan Lambert & Joyce Cox, Microsoft Access 2013 Step by step,

7. Connolly, Thomas and Begg, Carolynn , Learning SQL A step-by-step guide.

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	04-01-2021 To 08-01-2021	04 January	Study Leave
		05 January	II Semester University Exam
		06 January	II Semester University Exam
		07 January	II Semester University Exam
		08 January	II Semester University Exam

No of Weeks	Dates	Session	Topic
2	11-01-2021 To 15-01-2021	11 January	**II Semester University Exam**
		12 January	**II Semester University Exam**
		13 January	**II Semester University Exam**
		14 January	**II Semester University Exam**
		1	**Database Concepts**: Meaning-Definition - Necessity of a database.
3	18-01-2021 To 22-01-2021	2	Characteristics of database
		3	Character- Field – Record – File-Database
		4	Types of Databases
		5	Entities, Attributes
		6	Keys
4	25-01-2021 To 29-01-2021	7	DBMS, Advantages of Database Systems
		26 January	**Republic Day - Holiday**
		9	Components of DBMS
		10	Database Structure
		11	Popular Database Softwares (Brief outline only)-
5	01-02-2021 To 05-02-2021	12	Types of DBMS-RDBMS-The NoSQL DBMS-IMDBMS
		13	**CLAS TEST – 1**
		14	Data Models
		15	Relational Data Model, RDBMS
		16	Relationships
6	08-02-2021 To 12-02-2021	17	Types of Relationships, One to One, One to Many, Many to Many
		18	Functional Dependency
		19	Normalization: Meaning, Schemas, 1NF
		20	2NF, 3NF
		21	Defining Relationships
7	15-02-2021 To 19-02-2021	22	Referential Integrity Key: Candidate key, Primary key, Foreign Key
		23	**CLAS TEST – 2**
		24	Database Administration –Advantages
		25	Data Warehousing- Meaning
		26	Data Warehousing- importance
8	22-02-2021 To 26-02-2021	27	Methods Integrating Heterogeneous Databases-Query-driven Approach
		28	Update-driven Approach
		29	Data Warehouse Features
		30	Data Warehouse Applications

No of Weeks	Dates	Session	Topic
		31	Types of Data Warehouse
9	01-03-2021 To 05-03-2021	32	Types of Data Warehouse
		33	Data Mining – Meaning
		34	Data Mining – Process
		35	**CLAS TEST – 3**
		36	**Introduction to Database Software**- MS Access 2013
10	08-03-2021 To 12-03-2021	37	Introduction - Objects in MS Access
		38	Create, Open, and Close a Database
		39	Creating a Data Table , Different ways of Creating Tables
		11 March	**Maha Sivarathri - Holiday**
		40	Practical
11	15-03-2021 To 19-03-2021		**III Semeser U G Examination**
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
12	22-03-2021 To 26-03-2021		**III Semeser U G Examination**
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
			III Semeser U G Examination
13	29-03-2021 To 02-04-2021	41	Data Types, The Primary Key
		42	Properties of the Fields
			Easter Vacation
			Easter Vacation
			Easter Vacation
14	05-04-2021 To 09-04-2021		**Easter Vacation**
			Easter Vacation
			Easter Vacation
		43	Saving a Table ,Closing a Table , Modifying Data Tables
		44	Practical
15	12-04-2021 To 16-04-2021	45	Creating Table Relationships ,Editing Relationships.
		46	Queries & Forms in Access: Types of Queries
		14 April	**Vishu**
		47	Practical

No of Weeks	Dates	Session	Topic
		48	Practical
16	19-04-2021 To 23-04-2021	49	Creating a Query, Saving Queries
		50	Summary Queries, Cross Tab Queries, Action Queries
		51	Forms, The Form Wizard
		52	Practical
		53	Practical
17	26-04-2021 To 30-04-2021	54	Editing the Data in a Form, The Form Design View, The Form Design Bar
		55	The Toolbox - Working with Controls
		56	Practical
		57	Practical
		58	Reports in Access: The Report Wizard, The Report Design View, The Report Design Bar
18	02-05-2021 To 07-05-2021	59	Practical
		60	The Toolbox, The Preview Window
		61	Practical
		62	Grouping and Sorting - Printing a Report
		63	Practical
19	10-05-2021 To 14-05-2021	64	Practical
		65	**CLAS TEST – 4**
		66	**SQL**, Data Definition Language
		13 May	**Eid-al-Fiter**
		67	Data Manipulation Language
20	17-05-2021 To 21-05-2021	68	Statements
		69	Creating tables
		70	Practical
		71	Practical
		72	Selecting Data
21	30-06-2021 To 04-06-2021	73	Updating Records, Dropping a table
		74	Querying Database
		75	Practical
		76	Practical
		77	Grouping, Ordering Data ,group by, order by
22	07-06-2021 To 11-06-2021	78	Practical
		79	Constraints,–Adding constraints, NOT NULL, UNIQUE, PRIMARY_KEY
		80	Practical
		81	Practical
		82	Select statements: DISTINCT, WHERE Clause

No of Weeks	Dates	Session	Topic
23	14-06-2021 To 19-06-2021	83	Conditions based on a range –:BETWEEN
		84	Practical
		85	Practical
		86	Conditions based on pattern matches: LIKE
		87	Aggregate functions: AVG, sum, count, MAX, MIN
24	22-06-2021 To 26-06-2021	88	Practical
		89	Practical
		90	**CLAS TEST – 5**
			Study Leave
			Study Leave
25	28-06-2021 To 02-07-2021		**IV Semester UG Internal Exam**
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam
			IV Semester UG Internal Exam