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 - V

ACADEMIC YEAR 2021-22

| | V Semester BCom Computer (2019 - 22) | | | | | |
|------------|---|--------------------------|------------------------|--|--|--|
| SL. No. | Name of Subjects with Code | Name of the Teacher | Duty Hours per week | | | |
| 1. | 5B07 COM BUSINESS RESEARCH METHODOLOGY | SONIYA JACOB | 4 | | | |
| 2. | 5B08 COM INCOME TAX LAW AND PRACTICE | JISNA MATHEW | 5 | | | |
| 3. | 5B09 COM COST ACCOUNTING | SRUTHY THERES ABRAHAM | 5 | | | |
| 4. | 5B10 COM BANKING PRINCIPLES AND OPERATIONS | NEETHIU A. E. | 5 | | | |
| 5. | 5B11 IT FOR BUSINESS DECISION | HEBIN LAYOLA | 4 | | | |
| | CLASS IN-CHARGE | JISNA MATHEW | | | | |

TIME TABLE

| Day | 09.50 Am - | 10.45 Am -11.40 | 11.55 Am -12.50 | 01.40 Pm - | 02.35 Pm - |
|-----|------------|-----------------|-----------------|------------|------------|
| Day | 10.45 Am | Am | Pm | 02.35 Pm | 03.30 Pm |
| | INCOME TAX | IT FOR | COST | BUSINESS | BANKING |
| 1 | LAW AND | BUSINESS | ACCOUNTIN | RESEARCH | PRINCIPLES |
| 1 | PRACTICE | DECISION | G | METHODOLOG | AND |
| | | | | Y | OPERATIONS |
| | COST | OPEN COURSE | IT FOR | BANKING | BUSINESS |
| 2 | ACCOUNTING | | BUSINESS | PRINCIPLES | RESEARCH |
| 2 | | | DECISION | AND | METHODOLO |
| | | | | OPERATIONS | GY |
| | BANKING | OPEN COURSE | INCOME TAX | COST | INCOME TAX |
| 3 | PRINCIPLES | | LAW AND | ACCOUNTING | LAW AND |
| 5 | AND | | PRACTICE | | PRACTICE |
| | OPERATIONS | | | | |
| | IT FOR | INCOME TAX | COST | BANKING | BUSINESS |
| 4 | BUSINESS | LAW AND | ACCOUNTIN | PRINCIPLES | RESEARCH |
| 4 | DECISION | PRACTICE | G | AND | METHODOLO |
| | | | | OPERATIONS | GY |
| | BUSINESS | COST | IT FOR | INCOME TAX | BANKING |
| 5 | RESEARCH | ACCOUNTING | BUSINESS | LAW AND | PRINCIPLES |
| 5 | METHODOLOG | | DECISION | PRACTICE | AND |
| | Y | | | | OPERATIONS |

| Subject Code: | 5B07 COM | | |
|-----------------------|---------------------------|--|--|
| Subject Name: | BUSINESS RESEARCH METHODS | | |
| No. of Credits: | 3 | | |
| No. of Contact Hours: | 72 | | |
| Hours per Week: | 4 | | |
| Name of the Teacher: | SONIYA JACOB | | |

SYLLABUS

| Semester | Course Code | Hours Per Week | Credit | Exam Hours |
|----------|-------------|-------------------|--------|------------|
| V | 5B07 | 4 | 3 | 3 |

COURSE OUTCOME

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

- CO 1: Understand the fundamental aspects of research in business
- CO 2: Identify and define research problem
- CO 3: Formulate research plan
- CO 4: Understand various methods of collecting data
- CO 5: Prepare research report themselves

Unit I: Introduction to Research

Meaning and Definition of Research, Purpose, Types of research, Criteria of good research, Scientific method and its basis – Induction and Deduction, Business Research – Meaning, scope, Functions; Steps in Research process (a brief description only)

(15 Hrs)

Unit II: Research Problem

Meaning and Definition, sources of problem, Formulation of problem, criteria of a good research problem

(10 Hrs)

Unit III: Research Design

Meaning, Importance, Concepts related to research design, types of research design-Exploratory, Descriptive/ Diagnostic, Experimental/ Hypothesis testing research designs, Contents of research design.

(10 Hrs)

Unit IV: Sampling Design

Meaning of Sampling, Sample, Sample frame, Sample size; Methods of Sampling-Probability and non-probability sampling techniques, Steps for selecting sample

(13 Hrs)

Unit V: Data Collection

Meaning and types of data: Primary and Secondary data; Methods of collecting primary data; Secondary data- Meaning, sources, Precautions to be taken before using secondary data. (12 Hrs)

Unit VI: Report writing

Meaning, qualities of a good report, types, steps in report writing, Layout of research report-Prefatory items, Main body, Terminal items. (12 Hrs)

References

- 1. C.R. Kothari: Research Methodology, New Age International Publishers
- 2. O.R. Krishnaswamy: Research Methodology, Himalaya Publishing House
- 3. P. Saravanavel: Research Methodology

4. O.R. Krishnaswamy & M. Ranganatham: Methodology of research in Social Sciences, Himalaya Publishing House

5. Shashi K Gupta & Praneet Rangi: Business Research Methods, Kalyani Publishers

6. L.R. Potti: A text book of Business Research Methods, Yamuna Publications

| No of Weeks | Dates | Session | Торіс |
|----------------|-------------|----------------------------------|--|
| | 12.07.0001 | 1 | <u>Unit I:</u> Business Research Introduction – Definition |
| 1 | 12-07-2021 | 2 | Features & nature of Business Research |
| 1 | To | 3 | Limitations of Business Research |
| | 17-07-2021 | 4 | Importance of Business Research |
| | | 5 | Role of Business Research |
| | | 6 | Aims of Social Research |
| | 19-07-2021 | 20 July | Bakrid- Holiday |
| 2 | То | 7 | Types of Research – Basic/Pure/Fundamental Research |
| - | 24-07-2021 | 8 | Applied Research – Difference between Applied and Pure Research |
| | | 9 | Exploratory Research and Techniques |
| | | 10 | Descriptive Research and Techniques |
| | 26-07-2021 | 11 | Experimental Research and Techniques |
| 3 | То | 12 | Qualitative Research and Techniques |
| | 14 Diff.bet | Quantitative Research Techniques | |
| | | 14 | Diff.betw. Qualitative & Quantitative Research |
| | | 15 | Research Process - 13 Steps |
| | 02-08-2021 | 16 | Unit Test - 1 |
| 4 | То | 17 | <u>Unit II:</u> Research problem - Sources of research problem |
| | 07-08-2021 | 18 | Research design-meaning & definition -importance |
| | | 19 | Features of research design -need for research design |
| 5 | 09-08-2021 | 20 | Steps in developing research design |
| 3 | 09-08-2021 | 21 | Sample design concept and terms -characteristics |

| No of Weeks | Dates | Session | Торіс |
|----------------|------------------|--------------|--|
| | То | 22 | Steps in sampling design |
| | 14-08-2021 | 23 | Types of sample design /methods or techniques of sampling |
| | | 24 | Types of sample design /methods or techniques of sampling |
| | | 25 | Unit Test - 2 |
| | 16-08-2021 | 26 | Unit III: Sampling error and non-sampling error |
| 6 | То | 27 | Data Collection – Primary and Secondary Data |
| | 21-08-2021 | 19 August | Moharam/Onam Vacation |
| | | 20 August | Onam Vacation |
| | | 21 August | Onam Vacation |
| | | 23 August | Onam Vacation |
| | 23-08-2021 | 24 August | Onam Vacation |
| 7 | 25 00 2021 То | 25 August | Onam Vacation |
| , | 28-08-2021 | 26 August | Onam Vacation |
| | 20-00-2021 | 27 August | Onam Vacation |
| | | 28 August | Onam Vacation |
| | | 30 August | Onam Vacation |
| | 30-08-2021 | 28 | Primary Data – Tools |
| 8 | То | 29 | Primary data Techniques, Advantage, Limitation |
| | 04-09-2021 | 30 | Secondary Data- Tools |
| | | 31 | Secondary Techniques, Advantage, Limitation |
| | | 32 | Observation -types -features |
| | 06-09-2021 | 33 | Types of surveys |
| 9 | То | 34 | Questionnaire – Types and Format |
| | 11-09-2021 | 35 | Schedule, Difference between Questionnaire and schedule |
| | | 36 | Interview -types |
| | | 37 | Precautions to be taken before using secondary data |
| | 13-09-2021 | 38 | Unit Test - 3 |
| 10 | To 18-09-2021 | 39 | <u>Unit IV:</u> Hypothesis –Definition and Meaning |
| | 10 07-2021 | 40 | Testing of Hypothesis – Procedure |
| | | 41 | Type 1 and Type 2 Errors- Null Hypothesis and Alternate Hypothesis |
| | 20-09-2021 | 42 | Level of Significance and Testing Region |
| 11 | To | 21 September | Sree Narayana Guru Samadhi |
| | 10 | 43 | Data Processing –Processing Operations or Stages |

| No of Weeks | Dates | Session | Торіс |
|----------------|--------------------------------|------------|---|
| WCCKS | 25-09-2021 | 44 | Editing |
| | 25 07 2021 | 45 | Coding |
| | | 46 | Classifications |
| | 27-09-2021 | 47 | Tabulation |
| 12 | То | 48 | Importance and Problems of Data Processing |
| | 02-10-2021 | 49 | Graphic Presentation of Data |
| | | 2 October | Gandhi Jayanthi |
| | | 50 | Tables – Types (Simple & Complex) |
| | 04-10-2021 | 51 | Charts – Types – Line Diagram-Squares |
| 13 | То | 52 | Multiple Bar – Percentage Bar-Simple Bar |
| | 09-10-2021 | 53 | Graph – Types – Histograms - Frequency Curve |
| | | 54 | Frequency Polygon- Ogives - |
| | | 55 | Norms of using Graphs |
| | 11-10-2021 | 56 | Characteristics & Importance of Research Report |
| 14 | То | 14 October | Mahanavami/Study Leave |
| | 16-10-2021 | 15 October | Vijayadashami/ Study Leave |
| | | | Study Leave |
| | 18-10-2021 To 23-10-2021 | | Study Leave |
| | | 19 October | Milad-i-Sherif/ Study Leave |
| 15 | | | Study Leave |
| 10 | | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | 25-10-2021 | | IV Semester University Examination |
| 16 | То | | IV Semester University Examination |
| 10 | 30-10-2021 | | IV Semester University Examination |
| | 20 10 2021 | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | 01-11-2021 | | IV Semester University Examination |
| 17 | То | 57 | Unit Test - 4 |
| | 06-11-2021 | 4 November | Diwali |
| | 00 11 2021 | 58 | <u>Unit V:</u> Qualities of a Good Report |
| 10 | 08 11 2021 | 59 | Types of Reports |
| 18 | 08-11-2021 | 60 | Ingredients of Report |

| No of Weeks | Dates | Session | Торіс |
|----------------|----------------|---------|---|
| | То | 61 | Preparation of Research Report- Precautions |
| | 13-11-2021 | 62 | Planning Report Writing |
| | | 63 | Factors Affecting Report Presentation |
| | | 64 | Old questions discussion |
| | 15-11-2021 | 65 | Format of a Research Report |
| 19 | | 66 | Layout of Research Report- Prefatory Items, |
| | To | 67 | Main Body, Terminal Items |
| | 19-11-2021 | 68 | Stages Of Report Presentation |
| | 22-11-2021 | 69 | Stages Of Report Presentation |
| 20 | То | 70 | Unit Test - 5 |
| | 26-11-2021 | 71 | Revision |
| | | 72 | Old question discussion |
| | 29-11-2021 | | Internal Examination |
| 21 | To | | Internal Examination |
| 41 | | | Internal Examination |
| | 03-12-2021 | | Internal Examination |
| | | | Internal Examination |
| | | | Internal Examination |
| | 06-12-2021 | | Study Leave |
| 22 | То | | Study Leave |
| | 10-12-2021 | | Study Leave |
| | | | Study Leave |
| | 10, 10, 00, 01 | | Study Leave |
| | 13-12-2021 | | Study Leave |
| 23 | То | | Study Leave |
| | 17-12-2021 | | Study Leave |
| | | | Study Leave |
| | 20, 12, 2021 | | Study Leave |
| | 20-12-2021 | | Study Leave |
| 24 | То | | Study Leave |
| | 24-12-2021 | | Christmas Vacation |
| | | | Christmas Vacation |
| | | | Christmas Vacation |
| 25 | | | Christmas Vacation |
| | | | Christmas Vacation |
| | | | Christmas Vacation |

| Subject Code: | 5B08 COM |
|-----------------------|-----------------------------|
| Subject Name: | INCOME TAX LAW AND PRACTICE |
| No. of Credits: | 4 |
| No. of Contact Hours: | 90 |
| Hours per Week: | 5 |
| Name of the Teacher: | JISNA MATHEW |

SYLLABUS

CORE COURSE IX: INCOME TAX LAW AND PRACTICE

| Semester | Course Code | Hours Per Week | Credit | Exam Hours |
|----------|-------------|-------------------|--------|------------|
| V | 5B08 | 5 | 4 | 3 |

COURSE OUTCOME

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

CO 1 Define the basic concepts in Income tax, explain its evolution

CO 2 Determine the residence and incidence of Tax

CO 3 Understand the incomes exempt from tax of an individual

CO 4 Compute income under different heads of income

<u>Unit I :</u>

Introduction to Income Tax – Evolution of Income Tax – Income Tax Act 1961 - Finance Act – Income Tax Rules 1962 – Basic Concepts – Definition of different terms – Agricultural Income – Capital and Revenue Receipts – Expenditure and Losses . (10 Hours)

Unit II :

Residence and Incidence of Tax - Determination of Residential Status of different types of assesses – problems – scope of total income – incomes exempt from tax (for individual assesses) – problems – computations – .tax holiday. (15 Hours)

Unit III:

Heads of Income – Incomes included under salary – allowances – perquisites and their valuation – profits in lieu of salary – Provident Fund – computation of income from salary - Income from house property – basis of charge – annual value in different cases – self occupied – let out – vacancy and unrealized rent – deductions - computation of income from house property (30 Hours)

Unit IV:

Profits and gains of business or profession – meaning of business – profession – vocation – basis of charge – general principles – deduction in computing business income – computation

of profits from business – deduction in computing professional income – computation of gain from pro8fession – depreciation – block of assets – written down value method- Capital gain – basis of charge – capital asset – short term and long term – transfer – capital gain in special cases – exemption from capital gain – computation of income from capital gain (25 Hours) **Unit V:**

Income from other sources – basis of charge – general and specific items of income – interest on securities – deductions allowable – computation of income from other source. (10 Hours) Note : Consider the Current rate for calc1ulations Questions should be asked based on provisions relating to current assessment year.

References

1. Income tax Law and Accounts :Dr.H.C.Mehrotra and S.P.Goyal

- 2. Income tax Law and Practice :Dr.Bhagavathi Prasad.
- 3. Income tax Law and Practice : Gaur and Narang
- 4. Income tax Law and Practice :B.S.Raman.
- 5.Direct taxes Law and Practice : Dr.Vinod K. Singhania & Dr.KapilSinghania

| No of Weeks | Dates | Session | Торіс |
|----------------|--------------------------------|---------|--|
| | | 1 | <u>Unit I :</u> Introduction to Income Tax |
| | 12-07-2021 | 2 | Evolution of Income Tax |
| 1 | То | 3 | Income Tax Act 1961 |
| | 17-07-2021 | 4 | Tax Rules 1962 |
| | | 5 | Basic Concepts |
| | | 6 | Definition of different terms |
| | | 7 | Agricultural Income |
| | 19-07-2021 To 24-07-2021 | 20 July | Bakrid- Holiday |
| | | 8 | Capital and Revenue Receipts |
| 2 | | 9 | Expenditure and Losses |
| | | 10 | CLASS TEST - 1 |
| | | 11 | Unit II : Residence and Incidence of Tax |
| | | 12 | Determination of Residential Status of different types of assesses |
| 2 | 26-07-2021 | 13 | Problems |
| 3 | То 31-07-2021 | 14 | Problems |
| | 51-07-2021 | 15 | Problems |
| | | 16 | Scope of total income |

| No of Weeks | Dates | Session | Торіс |
|----------------|--------------------------------|-----------|---|
| | | 17 | Scope of total income |
| | | 18 | 1ncomes exempt from tax (for individual assesses) |
| | 02 08 2021 | 19 | Incomes exempt from tax (for individual assesses) |
| 4 | 02-08-2021 To | 20 | Problems |
| - | 07-08-2021 | 21 | Problems |
| | 07 00 2021 | 22 | Problems |
| | | 23 | Computations – .tax holiday |
| | | 24 | CLASS TEST - 2 |
| | 09-08-2021 | 25 | <u>Unit III:</u> Heads of Income |
| 5 | То | 26 | Incomes included under salary |
| | 14-08-2021 | 27 | Problems |
| | | 28 | Problems |
| | | 29 | Allowances |
| | | 30 | Problems |
| | 16-08-2021 | 31 | Problems |
| 6 | To 21-08-2021 | 32 | Perquisites and their valuation |
| Ū | | 19 August | Moharam/Onam Vacation |
| | | 20 August | Onam Vacation |
| | | 21 August | Onam Vacation |
| | | 23 August | Onam Vacation |
| | 23-08-2021 | 24 August | Onam Vacation |
| 7 | 23-08-2021 To 28-08-2021 | 25 August | Onam Vacation |
| , | | 26 August | Onam Vacation |
| | | 27 August | Onam Vacation |
| | | 28 August | Onam Vacation |
| | | 30 August | Onam Vacation |
| | 30-08-2021 | 33 | Problems |
| 8 | To | 34 | Profits in lieu of salary |
| Ŭ | 04-09-2021 | 35 | Problems |
| | | 36 | Provident Fund |
| | | 37 | Computation of income from salary |
| | | 38 | Problems |
| | 06-09-2021 | 39 | Income from house property – basis of charge |
| 9 | To | 40 | Annual value in different cases |
| , | 11-09-2021 | 41 | Problems |
| | 11-09-2021 | 42 | Problems |
| | | 43 | Self occupied |

| No of Weeks | Dates | Session | Торіс |
|----------------|------------------|--------------|--|
| | | 44 | Problems |
| | 13-09-2021 | 45 | Problems |
| 10 | То | 46 | Let out |
| 10 | 18-09-2021 | 47 | Problems |
| | | 48 | Problems |
| | | 49 | vacancy and unrealized rent |
| | | 50 | Problems |
| | 20-09-2021 | 21 September | Sree Narayana Guru Samadhi |
| 11 | 20-09-2021 To | 51 | Problems |
| | 25-09-2021 | 52 | Deductions |
| | 20 07 2021 | 53 | Computation of income from house property |
| | | 54 | Problems |
| | | 55 | Problems |
| | | 56 | CLASS TEST - 3 |
| | 27-09-2021 | | <u>Unit IV:</u> |
| 12 | То | 57 | Profits and gains of business or profession – meaning of |
| | 02-10-2021 | | business – profession |
| | | 58 | Vocation – basis of charge |
| | | 59 | General principles |
| | | 2 October | Gandhi Jayanthi |
| | 04-10-2021 | 60 | Problems |
| | | 61 | Problems |
| 13 | То | 62 | Deduction in computing business income |
| | 09-10-2021 | 63 | Computation of profits from business |
| | | 64 | Problems |
| | | 65 | Deduction in computing professional income |
| | | 66 | Problems |
| | 11-10-2021 | 67 | Depreciation |
| 14 | То | 68 | Problems |
| | 16-10-2021 | 14 October | Mahanavami/Study Leave |
| | | 15 October | Vijayadasami/ Study Leave |
| | | | Study Leave |
| | | | Study Leave |
| | 18-10-2021 | 19 October | Milad-i-Sherif/Study Leave |
| 15 | То | | Study Leave |
| | 23-10-2021 | | IV Semester University Examination |
| | 25-10-2021 | | IV Semester University Examination |
| | | | IV Semester University Examination |

| No of Weeks | Dates | Session | Торіс |
|----------------|------------------|------------|---|
| | | | IV Semester University Examination |
| | 25 10 2021 | | IV Semester University Examination |
| 16 | 25-10-2021 То | | IV Semester University Examination |
| 10 | 30-10-2021 | | IV Semester University Examination |
| | 30-10-2021 | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | 01 11 2021 | | IV Semester University Examination |
| 17 | 01-11-2021 Te | 69 | Block of assets – Written down value method- |
| 1/ | To 06-11-2021 | 4 November | Diwali |
| | 00-11-2021 | 70 | Problems |
| | | 71 | Problems |
| | | 72 | Capital gain – basis of charge – capital asset |
| | | 73 | Short term and long term |
| 10 | 08-11-2021 | 74 | Transfer |
| 18 | To | 75 | Problems |
| | 13-11-2021 | 76 | Problems |
| | | 77 | Capital gain in special cases |
| | | 78 | Problems |
| | | 70 | Exemption from capital gain – computation of income |
| | 15-11-2021 To | 79 | from capital gain |
| 19 | | 80 | Problems |
| 19 | | 81 | CLASS TEST - 4 |
| | 19-11-2021 | 82 | Unit V: |
| | | 82 | Income from other sources – basis of charge |
| | | 83 | General and specific items of income |
| | | 84 | Problems |
| | | 85 | interest on securities |
| | 22-11-2021 | 86 | Problems |
| 20 | To 26-11-2021 | 87 | Deductions allowable – computation of income from other source. |
| | | 88 | Problems |
| | | 89 | Revision |
| | 29-11-2021 | 90 | CLASS TEST - 5 |
| 21 | То | | Internal Examination |
| | 03-12-2021 | | Internal Examination |
| | | | Internal Examination |

| No of Weeks | Dates | Session | Торіс |
|----------------|--------------------------------|---------|----------------------|
| | | | Internal Examination |
| | | | Internal Examination |
| | | | Internal Examination |
| | 06-12-2021 | | Study Leave |
| 22 | То | | Study Leave |
| | 10-12-2021 | | Study Leave |
| | | | Study Leave |
| | | | Study Leave |
| | 13-12-2021 To 17-12-2021 | | Study Leave |
| 23 | | | Study Leave |
| | 20-12-2021 | | Study Leave |
| 24 | То | | Study Leave |
| | 24-12-2021 | | Christmas Vacation |
| | | | Christmas Vacation |
| | | | Christmas Vacation |
| 25 | | | Christmas Vacation |
| 25 | | | Christmas Vacation |
| | | | Christmas Vacation |

| Subject Code: | 5B09 COM |
|-----------------------|-----------------------|
| Subject Name: | COST ACCOUNTING |
| No. of Credits: | 4 |
| No. of Contact Hours: | 90 |
| Hours per Week: | 5 |
| Name of the Teacher: | SRUTHI THERES ABRAHAM |

SYLLABUS

CORE COURSE IX: COST ACCOUNTING

| Semester | Course Code | Hours Per Week | Credit | Exam Hours |
|----------|-------------|-------------------|--------|------------|
| V | 5B09 COM | 5 | 4 | 3 |

COURSE OUTCOME

After studying this course, students shall be able to:

CO 1: Explain the nature, scope, objectives and limitations of costing.

CO 2: Identify the elements of cost and describe the methods of their ascertainment and control.

CO 3: Explain the various methods of costing and their suitability for different industries.

CO 4: Ascertain the cost of production of products and jobs

Unit 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- methods of costing - preparation of cost sheet (10 Hrs)

Unit II:

Materials :- Concepts- centralized buying - purchase procedure– Store records – Bin card and stores ledger - methods of material issue pricing (FIFO, LIFO, Simple and weighted averages), stock levels, EOQ, ABC Analysis, VED Analysis – Essentials steps for material control (15 Hrs)

<u>Unit III:</u>

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 - overtime – Labour turnover meaning and causes. (theory only) (15 Hrs)

Unit 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 only) (20 Hrs)

<u>Unit V:</u>

Methods of Costing –Job costing, batch costing, unit costing, Process ucosting: features – typical process industries - process accounts- normal loss and scrap- abnormal loss and gain – Explanation on Joint products and by products – Contract costing: Special features- Cost plus contract- Escalation clause- Sub contract- Retention money- Treatment of cost of plant – Profit on incomplete contract. (30 Hrs)

Books for Reference:

- 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

| No of Weeks | Dates | Session | Торіс |
|----------------|--------------------------------|---------|--|
| | | 1 | Introduction to Cost Accounting |
| | 12-07-2021 | 2 | Concepts |
| 1 | To | 3 | Objectives and advantages |
| T | 17-07-2021 | 4 | Financial Accounting and Cost Accounting |
| | 17-07-2021 | 5 | Elements of cost |
| | | 6 | Elements of cost |
| | | 7 | Cost classification |
| | 10.05.0001 | 20 July | Bakrid- Holiday |
| | 19-07-2021 | 8 | Cost classification |
| 2 | To 24-07-2021 | 9 | Cost centre and cost unit- |
| | | 10 | Preparation of cost sheet |
| | | 11 | Class Test - 1 |
| | 26-07-2021 To 31-07-2021 | 12 | <u>Unit II:</u> Materials – Concepts |
| | | 13 | Centralized buying |
| 3 | | 14 | Advantages and disadvantages of centralized buying |
| | | 15 | Purchase procedure |
| | | 16 | Store records – Bin card and stores ledger |
| | | 17 | FIFO |
| | 02-08-2021 | 18 | FIFO |
| 4 | To | 19 | FIFO |
| - | | 20 | LIFO |
| | 07-08-2021 | 21 | LIFO |

| No of Weeks | Dates | Session | Торіс |
|----------------|------------------|-----------|---|
| | | 22 | Simple Average |
| | | 23 | Weighted Average |
| | | 24 | Weighted Average |
| | | 25 | Stock levels- EOQ |
| | 09-08-2021 | 26 | ABC Analysis, VED Analysis |
| 5 | То | 27 | Essentials steps for material control |
| | 14-08-2021 | 28 | Class Test - 2 |
| | | 29 | <u>Unit III:</u> Labour: - Concepts |
| | | 30 | Time keeping. |
| | 16-08-2021 | 31 | Time booking |
| 6 | To 00 2021 | 32 | Wage system – Time rate |
| U | 21-08-2021 | 19 August | Moharam/Onam Vacation |
| | 21-06-2021 | 20 August | Onam Vacation |
| | | 21 August | Onam Vacation |
| | | 23 August | Onam Vacation |
| | 23-08-2021 | 24 August | Onam Vacation |
| 7 | 23 00 2021 To | 25 August | Onam Vacation |
| / | 28-08-2021 | 26 August | Onam Vacation |
| | | 27 August | Onam Vacation |
| | | 28 August | Onam Vacation |
| | | 30 August | Onam Vacation |
| | 30-08-2021 | 33 | Time Rate |
| 8 | То | 34 | Piece rate |
| Ŭ | 04-09-2021 | 35 | Piece Rate |
| | 04-07-2021 | 36 | Taylor's differential piece rate system |
| | | 37 | Halsey Plan |
| | | 38 | Halsey Plan |
| | 06-09-2021 | 39 | Rowan Plan |
| 9 | То | 40 | Rowan Plan |
| - | 11-09-2021 | 41 | Treatment of idle time – overtime |
| | 11 07 2021 | 42 | Labour turnover meaning and causes. (theory only) |
| | | 43 | Class Test - 3 |
| | 13-09-2021 To | 44 | <u>Unit IV:</u> Over heads: - Concepts |
| 10 | | 45 | Classification, Allocation and apportionment |
| | 18-09-2021 | 46 | Direct Method |
| | | 47 | Simultaneous equation method |

| No of Weeks | Dates | Session | Торіс |
|----------------|--------------------------------|--------------|--|
| | | 48 | Step ladder method |
| | | 49 | Repeated distribution method- |
| | | 50 | Absorption of overheads -Labour hour rate method |
| | 20-09-2021 | 21 September | Sree Narayana Guru Samadhi |
| 11 | To | 51 | Machine hour rate method |
| | 25-09-2021 | 52 | Machine hour rate method |
| | 25-09-2021 | 53 | Machine hour rate method |
| | | 54 | Machine hour rate method |
| | | 55 | Machine hour rate method |
| | 27-09-2021 | 56 | Under and over absorption of overheads |
| 12 | То | 57 | Class Test - 4 |
| 12 | 02-10-2021 | 58 | Seminar |
| | 02-10-2021 | 59 | Seminar |
| | | 2 October | Gandhi Jayanthi |
| | | 60 | <u>Unit V:</u> Methods of Costing –Job costing |
| | 04-10-2021 To 09-10-2021 | 61 | Job Costing |
| 13 | | 62 | Batch costing |
| | | 63 | Unit costing |
| | | 64 | Unit Costing |
| | | 65 | Process costing: features – typical process industries |
| | | 66 | Process accounts |
| | 11-10-2021 | 67 | Process Accounts |
| 14 | | 68 | Process Accounts |
| 17 | To | 14 October | Mahanavami/Study Leave |
| | 16-10-2021 | 15 October | Vijayadasami/ Study Leave |
| | | | Study Leave |
| | | | Study Leave |
| | 18-10-2021 | 19 October | Milad-i-Sherif/ Study Leave |
| 15 | То | | Study Leave |
| 15 | 23-10-2021 | | IV Semester University Examination |
| | 25-10-2021 | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | 25-10-2021 | | IV Semester University Examination |
| 16 | То | | IV Semester University Examination |
| | 30-10-2021 | | IV Semester University Examination |
| | | | IV Semester University Examination |

| No of Weeks | Dates | Session | Торіс |
|----------------|------------------|------------|---|
| | | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | 01-11-2021 | | IV Semester University Examination |
| 17 | То | 69 | Process Accounts |
| 17 | 06-11-2021 | 4 November | Diwali |
| | 00-11-2021 | 70 | Process Accounts |
| | | 71 | Normal loss and scrap |
| | | 72 | Normal loss and Scrap |
| | 08-11-2021 | 73 | Normal loss and scrap |
| 18 | To | 74 | Abnormal loss and gain |
| 10 | | 75 | Abnormal loss and gain |
| | 13-11-2021 | 76 | Explanation on Joint products and by products |
| | | 77 | Contract costing: Special features |
| | | 78 | Cost plus contract |
| | | 79 | Cost plus contract |
| 19 | 15-11-2021 | 80 | Escalation clause |
| 19 | То | 81 | Escalation clause |
| | 19-11-2021 | 82 | Sub contract |
| | | 83 | Retention money |
| | | 84 | Treatment of cost of plant |
| | | 85 | Profit on incomplete contract. |
| | 22-11-2021 | 86 | Profit on incomplete contract. |
| 20 | To 26-11-2021 | 87 | Revision |
| | | 88 | Revision |
| | | 89 | Revision |
| | | 90 | Revision |
| | 29-11-2021 | | Internal Examination |
| 21 | То | | Internal Examination |
| | 03-12-2021 | | Internal Examination |
| | | | Internal Examination |
| | | | Internal Examination |
| | | | Internal Examination |
| | 06-12-2021 | | Study Leave |
| 22 | То | | Study Leave |
| | 10-12-2021 | | Study Leave |
| | | | Study Leave |

| No of Weeks | Dates | Session | Торіс |
|----------------|------------|---------|--------------------|
| | | | Study Leave |
| | 13-12-2021 | | Study Leave |
| 23 | То | | Study Leave |
| | 17-12-2021 | | Study Leave |
| | | | Study Leave |
| | | | Study Leave |
| | 20-12-2021 | | Study Leave |
| 24 | То | | Study Leave |
| | 24-12-2021 | | Christmas Vacation |
| | | | Christmas Vacation |
| | | | Christmas Vacation |
| | | | Christmas Vacation |
| 25 | | | Christmas Vacation |
| | | | Christmas Vacation |
| | | | |

| Subject Code: | 5B10 COM |
|-----------------------|-----------------------------------|
| Subject Name: | BANKING PRINCIPLES AND OPERATIONS |
| No. of Credits: | 4 |
| No. of Contact Hours: | 90 |
| Hours per Week: | 5 |
| Name of the Teacher: | Neethu A. E. |

COURSE OUTCOME

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

CO 1: Explain banking and describe the different types of banks and the functions of commercial bank

CO 2: Narrate the role of RBI in the credit control, promotion and regulation of monitory system

CO 3: Describe the relations ship between banker and customer and the procedure for opening and operating the account

CO 4: Understand the modern trends and technology used in banking

<u>Unit I :</u>

Introduction to Banking – meaning – features –commercial banks and their functions – Classification of banks in India – List of Nationalised banks in India – Scheduled banks – New generation Private sector banks – Co operative Banks in Kerala – meaning –features – structure and importance – Role of Banks in economic development.(20 Hrs)

<u>Unit II :</u>

Reserve Bank of India – Functions – Credit control measures – quantitative and qualitative methods- Promotional and Regulatory measures – Repo - Reverse Repo.

(15 Hour)

<u>Unit III:</u>

Banker and Customer – General relationship and Special Relationship – Opening and Closing of Bank accounts – KYC norms - Cheques – features – crossing – types of endorsement–types – banking ombudsman

(20 Hours)

<u>Unit IV:</u>

Loans and advances – Principles of sound Lending – Loan – Cash credit – Overdraft – Consortium advances – Modes of creating charges – Lien - pledge – Hypothecation – mortgage and guarantee

(15 Hrs)

Unit V:

Recent trends and Technology in Banking – Need and importance – Online/ internet Banking – Mobile application banking – Core banking – RTGS – NEFT - IMPS -MCLR– IBC – MSME- TReDS -- BASEL NORMS – NPA monitoring and recovery—Digitalbanking –

Payment Gateways – Supply chain finance – Retail lending – Sale of thirdparty products – Sarfaesi —Direct benefit transfer .(a brief outline of all theterminologies) (20 Hours)

References:

- 1. Bankig theory and practice- K C Shekar
- 2. A text book of Banking M Radhaswami and S V Vasudevan
- 3 Banking law and practice Maheswari
- 4. Banking and Financial system- Vasant Desai
- 5. Modern Banking K P M Sundaram and E N Sundaram

| No of Weeks | Dates | Session | Торіс |
|----------------|------------------|---------|---|
| | | 1 | <u>Unit I :</u> Introduction to Banking, meaning |
| | 12-07-2021 | 2 | Features |
| 1 | То | 3 | Commercial banks and their functions |
| | 17-07-2021 | 4 | Commercial banks and their functions |
| | | 5 | Commercial banks and their functions |
| | | 6 | Classification of banks in India |
| | | 7 | Classification of banks in India |
| | 19-07-2021 | 20 July | Bakrid- Holiday |
| 2 | То | 8 | Classification of banks in India |
| 2 | 24-07-2021 | 9 | List of Nationalised banks in India |
| | | 10 | List of Nationalised banks in India |
| | | 11 | List of Nationalised banks in India |
| | | 12 | List of Nationalised banks in India |
| | 26-07-2021 | 13 | Scheduled banks |
| 3 | To 31-07-2021 | 14 | New generation Private sector banks |
| 5 | | 15 | New generation Private sector banks |
| | | 16 | Co operative Banks in Kerala, meaning, features |
| | | 17 | Structure and importance of cooperative banks |
| | | 18 | Role of Banks in economic development |
| | | 19 | Revision |
| | 02-08-2021 | 20 | Class Test - 1 |
| 4 | To 07-08-2021 | 21 | <u>Unit II1:</u> Reserve Bank of India |
| | | 22 | Functions |
| | | 23 | Functions |

| No of Weeks | Dates | Session | Торіс |
|----------------|--------------------------------|-----------|--|
| | | 24 | Credit control |
| | 09-08-2021 | 25 | Credit control measures, quantitative techniques |
| 5 | To | 26 | Quantitative techniques |
| 5 | 14-08-2021 | 27 | Qualitative methods of credit control |
| | 14-08-2021 | 28 | Promotional and Regulatory measures |
| | | 29 | SLR |
| | | 30 | CRR |
| | 16-08-2021 | 31 | Repo |
| 6 | To | 32 | Reverse Repo |
| U | - | 19 August | Moharam/Onam Vacation |
| | 21-08-2021 | 20 August | Onam Vacation |
| | | 21 August | Onam Vacation |
| | | 23 August | Onam Vacation |
| | 23-08-2021 | 24 August | Onam Vacation |
| - | | 25 August | Onam Vacation |
| 7 | To | 26 August | Onam Vacation |
| | 28-08-2021 | 27 August | Onam Vacation |
| | | 28 August | Onam Vacation |
| | | 30 August | Onam Vacation |
| | 30-08-2021 To 04-09-2021 | 33 | Revision |
| | | 34 | Discussion with previous year questions |
| 8 | | 35 | Class Test - 2 |
| | | 36 | <u>Unit III :</u> Banker |
| | | 37 | Customer |
| | | 38 | General relationship between banker and customer |
| | 06-09-2021 | 39 | Special Relationship between banker and customer |
| 0 | | 40 | Special Relationship between banker and customer |
| 9 | То | 41 | Opening bank account |
| | 11-09-2021 | 42 | Closing of bank accounts |
| | | 43 | KYC norms |
| | | 44 | Cheques |
| | 13-09-2021 | 45 | Features of cheques |
| 10 | То | 46 | Crossing of cheques |
| 10 | 18-09-2021 | 47 | Crossing of cheques |
| | | 48 | Types |
| | | 49 | Endorsement |
| 11 | 20-09-2021 | 50 | Types |

| No of Weeks | Dates | Session | Торіс |
|----------------|------------|--------------|------------------------------------|
| | То | 21 September | Sree Narayana Guru Samadhi |
| | 25-09-2021 | 51 | Banking ombudsman |
| | | 52 | Banking ombudsman |
| | | 53 | Banking ombudsman |
| | | 54 | Revision |
| | | 55 | Class Test - 3 |
| | 27-09-2021 | 56 | Unit IV: Loans and advances |
| 12 | То | 57 | Principles of sound Lending |
| | 02-10-2021 | 58 | Loan |
| | | 59 | Cash credit |
| | | 2 October | Gandhi Jayanthi |
| | | 60 | Overdraft |
| | 04-10-2021 | 61 | Consortium advances |
| 13 | | 62 | Modes of creating charges |
| 15 | To | 63 | Lien |
| | 09-10-2021 | 64 | Pledge |
| | | 65 | Hypothecation |
| | | 66 | Mortgage |
| | 11-10-2021 | 67 | Guarantee |
| 14 | То | 68 | Guarantee |
| 14 | 16-10-2021 | 14 October | Mahanavami/Study Leave |
| | | 15 October | Vijayadasami/ Study Leave |
| | | | Study Leave |
| | | | Study Leave |
| | 18-10-2021 | 19 October | Milad-i-Sherif/Study Leave |
| 15 | | | Study Leave |
| 15 | To | | IV Semester University Examination |
| | 23-10-2021 | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | 25-10-2021 | | IV Semester University Examination |
| 16 | To | | IV Semester University Examination |
| 10 | 30-10-2021 | | IV Semester University Examination |
| | 50-10-2021 | | IV Semester University Examination |
| | | | IV Semester University Examination |
| 17 | 01-11-2021 | | IV Semester University Examination |
| 1/ | 01-11-2021 | | IV Semester University Examination |

| No of Weeks | Dates | Session | Торіс |
|----------------|------------|------------|-------------------------------------|
| WEEKS | То | 69 | Revision |
| | 06-11-2021 | 4 November | Diwali |
| | | 70 | Class Test - 4 |
| | | 71 | Unit V: Recent trends in Banking |
| | | 72 | Technology in Banking |
| | 08-11-2021 | 73 | Need and importance |
| 18 | | 74 | Online/internet Banking |
| 10 | To | 75 | IBC |
| | 13-11-2021 | 76 | Mobile application banking |
| | | 77 | Core banking |
| | | 78 | RTGS |
| | | 79 | NEFT |
| 19 | 15-11-2021 | 80 | IMPS |
| 19 | То | 81 | MCLR |
| | 19-11-2021 | 82 | MSME |
| | | 83 | TReDS BASEL NORMS |
| | | 84 | NPA monitoring and recovery |
| | 22-11-2021 | 85 | Digital banking |
| 20 | To | 86 | Payment Gateways |
| 20 | 26-11-2021 | 87 | Supply chain finance |
| | 20-11-2021 | 88 | Retail lending |
| | | 89 | Sale of third party products |
| | | 90 | Direct benefit transfer |
| | 29-11-2021 | | Internal Examination |
| 21 | То | | Internal Examination |
| -1 | 03-12-2021 | | Internal Examination |
| | 03-12-2021 | | Internal Examination |
| | | | Internal Examination |
| | 06 10 2021 | | Internal Examination |
| | 06-12-2021 | | Study Leave |
| 22 | То | | Study Leave |
| | 10-12-2021 | | Study Leave |
| | | | Study Leave |
| | 13-12-2021 | | Study Leave |
| 23 | То | | Study Leave |
| | 17-12-2021 | | Study Leave |
| | | | Study Leave |

| No of Weeks | Dates | Session | Торіс |
|----------------|------------|---------|--------------------|
| | | | Study Leave |
| | | | Study Leave |
| | 20-12-2021 | | Study Leave |
| 24 | То | | Study Leave |
| | 24-12-2021 | | Christmas Vacation |
| | | | Christmas Vacation |
| | | | Christmas Vacation |
| 25 | | | Christmas Vacation |
| 23 | | | Christmas Vacation |
| | | | Christmas Vacation |

| Subject Code: | 5B 11 COM | | |
|-----------------------|-------------------------------------|--|--|
| Subject Name: | Information Technology For Business | | |
| No. of Credits: | 2 | | |
| No. of Contact Hours: | 36 | | |
| Hours per Week: | 2 Hour Theory | | |
| Name of the Teacher: | Hebin Layola | | |

CORE COURSE XI: COMPUTER APPLICATION III – INFORMATION TECHNOLOGY FOR BUSINESS

COURSE OUTCOME:

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

CO 1: Understand the role of information technology in business

CO 2: acquire knowledge in E-Commerce and its application

CO 3: acquire knowledge in information systems and Enterprise Resource Planning

CO 4: manage the office activities with the help of spreadsheet software

Unit I:

E-commerce- E-commerce, features, advantages,- difference between traditional commerce and E-commerce- components of E-commerce-B2B, B2C, C2C, C2B- process of Ecommerce (work flow)- E-governance- laws governing E-commerce- IT Act 2000, companies act 2013, GST 2017, FEMA 1999, Consumer Protection Act (brief outline only)-E-payment systems- meaning, importance, advantages, types – UPI, IMPS, Ewallets, Aadhar enabled payment system, QR Code payment, NEFT, RTGS, Netbanking, Plastic money (brief outline only) [15 Hours]

Unit II:

Business Information System- Information systems – meaning, components, business process- role of information system in business- types of information systems, Transaction Processing System, Office Automation System, Decision Support IOSystems, Knowledge Management System(brief outline only)- Management Information SystemMIS Definition-Need-Benefits-Functions-Objectives-Characteristics-Role of MIS. [15 Hours]

<u>Unit III</u>

Enterprise Resource planning-Concept & definition, features, components, levels of ERP, Benefits of ERP, Modules of ERP, Phases of ERP implementation, Limitations of ERP -Customer relationship Management System (CRM)- Supply Chain Management system (SCM)- Human Resource Management system (HRMS)- accounting information system. [10 Hours]

<u>Unit IV</u>

Spreadsheet application for business- conditional formatting- charts& diagramsLogical Functions: AND, OR,NOT, IF, IFNOT, COUNT, COUNTIF, TRUE- Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, TEXT, LEN, DOLLAR, EXACT; Financial Functions: Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, 52 INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR)- Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Regression- Date & Time Functions: DATE, DATEVALUE, DAY, DAYS360, NOW, TIME, TIMEVALUE, WORKDAY, WEEKDAY, YEAR - Lookup and Reference Functions: HLOOKUP, VLOOKUP, TRANSPOSE, GETPIVOTDATA – PIVOT TABLE – HYPERLINK. [32 Hours]

| No of Weeks | Dates | Session | Торіс |
|----------------|--------------------------------|---------|--|
| | 12-07-2021 | 1 | <u>Unit I:</u> E-commerce- E-commerce, features, advantages,- |
| 1 | To 17-07-2021 | 2 | Difference between traditional commerce and E- commerce- |
| | | 3 | Components of E-commerce-B2B, B2C, C2C, C2B |
| | 19-07-2021 To 24-07-2021 | 4 | Process of E-commerce (work flow) |
| | | 20 July | Bakrid- Holiday |
| 2 | | 5 | E-governance- laws governing E-commerce- IT Act 2000 |
| | | 6 | Companies act 2013, GST 2017, FEMA 1999 |
| | 26-07-2021 | 7 | Consumer Protection Act (brief outline only) |
| 3 | То | 8 | E-payment systems- meaning, importance |
| | 31-07-2021 | 9 | Advantages, types |
| | 02-08-2021 | 10 | UPI, IMPS, Ewallets |
| 4 | 02-08-2021 To | 11 | Aadhar enabled payment system, QR Code payment, |
| | 10 | 12 | NEFT, RTGS, Netbanking, Plastic money (brief outline |

| No of Weeks | Dates | Session | Торіс |
|----------------|--------------------------------|--------------|--|
| | 07-08-2021 | | only) |
| | 09-08-2021 | 13 | Class Test - Module 1 |
| 5 | То | 14 | Unit II: |
| | 14-08-2021 | 14 | Business Information System |
| | 16-08-2021 | 15 | Information systems – meaning, components |
| 6 | To-08-2021 To | 19 August | Moharam/Onam Vacation |
| U | 21-08-2021 | 20 August | Onam Vacation |
| | 21-00-2021 | 21 August | Onam Vacation |
| | | 23 August | Onam Vacation |
| | 23-08-2021 | 24 August | Onam Vacation |
| 7 | То | 25 August | Onam Vacation |
| | 28-08-2021 | 26 August | Onam Vacation |
| | | 27 August | Onam Vacation |
| | 20.00.2021 | 28 August | Onam Vacation |
| 0 | 30-08-2021 | 30 August | Onam Vacation |
| 8 | To | 16 | Business process- role of information system in business |
| | 04-09-2021 | | |
| | 06 00 2021 | 17 | Types of information systems |
| 9 | 06-09-2021 To 11-09-2021 | 18 | Transaction Processing System, Office Automation |
| 9 | | | System Decision Support Systems, Knowledge Management |
| | | 19 | System(brief outline only) |
| | 13-09-2021 | 20 | Management Information System, MIS Definition |
| | To 18-09-2021 | 21 | Need-Benefits |
| 10 | | 22 | Functions-Objectives |
| | | 22 | |
| | 20-09-2021 | 23 | Characteristics-Role of MIS |
| 11 | To | 21 September | Sree Narayana Guru Samadhi |
| | 25-09-2021 | 24 | Class Test - Module 2 |
| | 27-09-2021 | | Unit III: |
| 12 | To | 25 | Enterprise Resource planning-Concept & definition |
| 14 | 02-10-2021 | 2 October | Gandhi Jayanthi |
| | 04-10-2021 | 26 | Features, components |
| 13 | To | 20 | Levels of ERP, Benefits of ERP |
| 15 | 09-10-2021 | 28 | Modules of ERP, Phases of ERP |
| | | 29 | Implementation, Limitations of ERP |
| | 11-10-2021 | 14 October | Mahanavami/Study Leave |
| 14 | То | 15 October | Vijayadasami/ Study Leave |
| | 16-10-2021 | | Study Leave |
| | | | Study Leave |
| 15 | 18-10-2021 | 19 October | Milad-i-Sherif/ Study Leave |
| | | | Milau-1-Billin Study Leave |

| No of Weeks | Dates | Session | Торіс |
|----------------|------------------|------------|---|
| | To 23-10-2021 | | Study Leave |
| | | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | 25-10-2021 | | IV Semester University Examination |
| 16 | То | | IV Semester University Examination |
| 10 | 30-10-2021 | | IV Semester University Examination |
| | 50 10 2021 | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | 01-11-2021 | | IV Semester University Examination |
| 17 | То | | IV Semester University Examination |
| | 06-11-2021 | 4 November | Diwali |
| 18 | 08-11-2021 To | 30 | Supply Chain Management system (SCM) |
| 10 | 13-11-2021 | 31 | Human Resource Management system (HRMS) |
| 19 | 15-11-2021 To | 32 | Accounting information system |
| | 19-11-2021 | 33 | Customer relationship Management System (CRM) |
| 20 | 22-11-2021 To | 34 | Class Test - Module 2 |
| | 26-11-2021 | 35 | Revision |
| | | 36 | Revision |
| | 29-11-2021 | | Internal Examination |
| 21 | То | | Internal Examination |
| | 03-12-2021 | | Internal Examination |
| | | | Internal Examination |
| | | | Internal Examination |
| | 06 10 0001 | | Internal Examination |
| 22 | 06-12-2021 | | Study Leave |
| 22 | To | | Study Leave |
| | 10-12-2021 | | Study Leave |
| | | | Study Leave |
| | 13-12-2021 | | Study Leave Study Leave |
| 23 | То | | • |
| | 17-12-2021 | | Study Leave Study Leave |
| | 20-12-2021 | | Study Leave |
| 24 | | | Study Leave |
| 24 | To | | · · · · · · · · · · · · · · · · · · · |
| | 24-12-2021 | | Study Leave |

| Subject Code: | 5B11 COM | |
|-----------------------|-------------------------------------|--|
| Subject Name: | Information Technology For Business | |
| No. of Credits: | 2 | |
| No. of Contact Hours: | 36 | |
| Hours per Week: | 2 Hour LAB | |
| Name of the Teacher: | Hebin Layola | |

CORE COURSE XI : COMPUTER APPLICATION III – INFORMATION TECHNOLOGY FOR BUSINESS

Unit IV:

Spreadsheet application for business- conditional formatting- charts& diagramsLogical Functions: AND, OR,NOT, IF, IFNOT, COUNT, COUNTIF, TRUE- Text Functions: UPPER, LOWER, LEFT, RIGHT, TRIM, TEXT, LEN, DOLLAR, EXACT; Financial Functions: Depreciation (DB, DDB, VDB), Simple Interest (PMT, NPER, 52 INTRATE) - Present Value, Net Present Value, Future Value (PV, NPV, FV) - Internal Rate of Return (IRR, MIRR)- Statistical Functions: Mean, Median, Mode, Standard Deviation, Correlation, Regression- Date & Time Functions: DATE, DATEVALUE, DAY, DAYS360, NOW, TIME, TIMEVALUE, WORKDAY, WEEKDAY, YEAR - Lookup and Reference Functions: HLOOKUP, VLOOKUP, TRANSPOSE, GETPIVOTDATA – PIVOT TABLE – HYPERLINK. [32 Hours]

Recommended practical: MS Excel

- 1. Conditional Cell Formatting
- 2. Analysis and presentation of data using charts in Excel
- 3. Usage of all Excel Functions in specified in syllabus
- 4. PIVOT TABLE, Regression

| No of Weeks | Dates | Session | Торіс |
|----------------|------------|-----------|---|
| | 12-07-2021 | 1 | Spreadsheet application for business- conditional |
| 1 | То | 2 | formatting- Charts& diagrams |
| | 17-07-2021 | 3 | Logical Functions: AND, OR, , |
| | 10.07.0001 | 4 | NOT, IF, IFNOT |
| | 19-07-2021 | 20 July | Bakrid- Holiday |
| 2 | To | 5 | COUNT, COUNTIF, TRUE |
| | 24-07-2021 | 6 | Text Functions: UPPER, LOWER, |
| | 26-07-2021 | 7 | LEFT, RIGHT, TRIM, |
| 3 | То | 8 | TEXT, LEN, DOLLAR |
| | 31-07-2021 | 9 | EXACT; Financial Functions |
| | 02-08-2021 | 10 | Simple Interest (PMT, NPER, 52 INTRATE) |
| 4 | То | 11 | Present Value, Net Present Value |
| | 07-08-2021 | 12 | Future Value (PV, NPV, FV) |
| | 09-08-2021 | 13 | Internal Rate of Return (IRR, MIRR |
| 5 | То | | |
| | 14-08-2021 | 14 | Statistical Functions: Mean, Median |
| | | 15 | Mode, Standard Deviation |
| (| 16-08-2021 | 19 August | Moharam/Onam Vacation |
| 6 | To | 20 August | Onam Vacation |
| | 21-08-2021 | 21 August | Onam Vacation |
| | | 23 August | Onam Vacation |
| | 23-08-2021 | 24 August | Onam Vacation |
| 7 | То | 25 August | Onam Vacation |
| , | 28-08-2021 | 26 August | Onam Vacation |
| | 20 00 2021 | 27 August | Onam Vacation |
| | | 28 August | Onam Vacation |
| | 30-08-2021 | 30 August | Onam Vacation |
| 8 | То | 16 | Correlation, Regression |
| | 04-09-2021 | | |
| | 06-09-2021 | 17 | Date & Time Functions |
| 9 | То | 18 | DAY, DAYS360 |
| | 11-09-2021 | 19 | DATE, DATEVALUE |
| 10 | 13-09-2021 | 20 | NOW, TIME, TIMEVALUE, WORKDAY |

| No of Weeks | Dates | Session | Торіс |
|----------------|--------------------------------|------------------|--|
| | То | 21 | WEEKDAY, YEAR |
| | 18-09-2021 | 22 | Functions: HLOOKUP |
| | 20-09-2021 | 23 | TRANSPOSE |
| 11 | То | 21 September | Sree Narayana Guru Samadhi |
| | 25-09-2021 | 24 | Lookup and Reference |
| | 27-09-2021 | 25 | VLOOKUP |
| 12 | To 02-10-2021 | 2 October | Gandhi Jayanthi |
| | 04-10-2021 | 26 | PIVOT |
| 13 | То | 27 | GETPIVOTDATA |
| | 09-10-2021 | 28 | TABLE |
| | 11-10-2021 | 29 | HYPERLINK |
| 14 | То | 14 October | Mahanavami/Study Leave |
| 14 | 16-10-2021 | 15 October | Vijayadasami/ Study Leave |
| | | | Study Leave |
| | 18-10-2021 To 23-10-2021 | | Study Leave |
| | | 19 October | Milad-i-Sherif/ Study Leave |
| 15 | | | Study Leave |
| | | | IV Semester University Examination IV Semester University Examination |
| | | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | 25 10 2021 | | IV Semester University Examination |
| 16 | 25-10-2021 To | | IV Semester University Examination |
| 16 | То 30-10-2021 | | IV Semester University Examination |
| | 30-10-2021 | | IV Semester University Examination |
| | | | IV Semester University Examination |
| | 01-11-2021 | | IV Semester University Examination |
| 17 | То | 20 | IV Semester University Examination |
| | 06-11-2021 | 30 4 November | Depreciation (DB, DDB, VDB) Diwali |
| | 08-11-2021 | | |
| 18 | 08-11-2021 То | 31 | Revision |
| 10 | 13-11-2021 | 32 | Model Exam |

| No of Weeks | Dates | Session | Торіс |
|----------------|--------------------------------|---------|----------------------|
| 19 | 15-11-2021 To 19-11-2021 | 33 | Revision |
| | | 34 | Model Exam |
| 20 | 22-11-2021 To | 35 | Revision |
| | 26-11-2021 | 36 | Lab Internal Exam |
| | | | Internal Examination |
| | 29-11-2021 | | Internal Examination |
| 21 | То | | Internal Examination |
| 21 | 03-12-2021 | | Internal Examination |
| | 03-12-2021 | | Internal Examination |
| | | | Internal Examination |
| | | | Internal Examination |
| | 06-12-2021 | | Study Leave |
| 22 | To 10-12-2021 | | Study Leave |
| | | | Study Leave |
| | | | Study Leave |
| | 13-12-2021 To 17-12-2021 | | Study Leave |
| | | | Study Leave |
| 23 | | | Study Leave |
| | 20-12-2021 | | Study Leave |
| 24 | То | | Study Leave |
| | 24-12-2021 | | Christmas Vacation |
| | | | Christmas Vacation |
| | | | Christmas Vacation |
| | | | Christmas Vacation |
| 25 | | | Christmas Vacation |
| | | | Christmas Vacation |
| | | | Christmas Vacation |