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

(2019 - 22)

SEMESTER - V

ACADEMIC YEAR - (2021-22)

	V Semester BCom Co op (2019 - 22)						
SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week				
1.	5B07 COM BUSINESS RESEARCH METHODOLOGY	DEEPTHY JOSEPH	4				
2.	5B08 COM INCOME TAX LAW AND PRACTICE	ALPHONSA MATHEW	5				
3.	5B09 COM COST ACCOUNTING	MELBY GEORGE	5				
4.	5B10 COM BANKING PRINCIPLES AND OPERATIONS	ANJU K PAULOSE	5				
5.	5B11 COM CO-OPERATIVE LAWS	NEETHU A E	4				
6.	OPEN COURSE	MEENU MARIA TOMS	2				
	MELBY GEORGE						

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	Cost Accounting	Banking Principles and Operations	Income Tax law and Practice	Co-Operative Laws	Business Research Methodology
2	Banking Principles and Operations	Cost Accounting	Open Course	Income Tax law and Practice	Co-Operative Laws
3	Income Tax law and Practice	Banking Principles and Operations	Open Course	Business Research Methodology	Cost Accounting
4	Cost Accounting	Co-Operative Laws	Business Research Methodology	Income Tax law and Practice	Banking Principles and Operations
5	Business Research Methodology	Income Tax law and Practice	Co-Operative Laws	Banking Principles and Operations	Cost Accounting

Subject Code:	5B07COM
Subject Name:	BUSINESS RESEARCH METHODS
No. of Credits:	3
No. of Contact Hours: 72	
Hours per Week:	4
Name of the Teacher: DEEPTHY JOSEPH	

COURSE OUTCOMES

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
		1	Business Research Introduction –Definition
	12-07-2021	2	Features & nature of Business Research
1	То	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–Diff.Between Applied and Pure Research
		9	Exploratory Research and Techniques
	26-07-2021 To 31-07-2021	10	Descriptive Research and Techniques
		11	Experimental Research and Techniques
3		12	Qualitative Research and Techniques
		13	Quantitative Research Techniques
		14	Diff.betw. Qualitative & Quantitative Research
		15	Research Process - 13 Steps
	02-08-2021	16	Unit Test- 1
4	То	17	Research problem - Sources of research problem
	07-08-2021	18	Research design-meaning & definition -importance
		19	Features of research design -need for research design
		20	Steps in developing research design
	09-08-2021	21	Sample design concept and terms -characteristics
5	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

No of Weeks	Dates	Session	Торіс
			sampling
		25	Unit test 2
	16-08-2021	26	Sampling error and non-sampling error
6	То	27	Data Collection – Primary and Secondary Data
U	21-08-2021	19 August	Moharam/Onam Vacation
	21-00-2021	20 August	Onam Vacation
		21 August	Onam Vacation
		23 August	Onam Vacation
	23-08-2021	24 August	Onam Vacation
7	To	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
	06-09-2021 To 11-09-2021	32	Observation -types -features
		33	Types of surveys
9		34	Questionnaire – Types and Format
9		35	Schedule, Difference between Questionnaire and
		55	schedule
		36	Interview -types
	10.00.0001	37	Precautions to be taken before using secondary data
	13-09-2021	38	Unit test 3
10	То	39	Hypothesis –Definition and Meaning
	18-09-2021	40	Testing of Hypothesis - Procedure
		41	Type 1 and Type 2 Errors- Null Hypothesis and Alternate Hypothesis
		42	Level of Significance and Testing Region
	20-09-2021	21 September	Sree Narayana Guru Samadhi
11	То	43	Data Processing –Processing Operations or Stages
	25-09-2021	44	Editing
		45	Coding
	07.00.0001	46	Classifications
12	27-09-2021	47	Tabulation
	То	48	Importance and Problems of Data Processing

No of Weeks	Dates	Session	Торіс
	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
			Study Leave
	18-10-2021	19 October	Milad-i-Sherif/ Study Leave
15	To		Study Leave
15			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 30-10-2021		IV Semester University Examination
10			IV Semester University Examination
			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
		58	Qualities Of a Good Report
		59	Types Of Reports
	08-11-2021	60	Ingredients Of Report
18	То	61	Preparation Of Research Report- Precautions
	13-11-2021	62	Planning Report Writing
		63	Factors Affecting Report Presentation
		64	Format Of a Research Report
19	15-11-2021 То	65	Layout Of Research Report- Prefatory Items, Main Body, Terminal Items.

No of Weeks	Dates	Session	Торіс
	19-11-2021	66	Stages Of Report Presentation
		67	Revision
		68	Revision
	22-11-2021	69	Revision
20	То	70	Old questions discussion
	26-11-2021	71	Old question discussion
		72	Old question discussion
	29-11-2021		Internal Examination
21	To		Internal Examination
41	03-12-2021		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
			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
25			Christmas Vacation
20			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:	ALPHONSA MATHEW

CORE COURSE VIII: INCOME TAX LAW AND PRACTICE

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

COURSE OUTCOME

After studying this course, 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

Unit I :

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 profession – 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)

<u>Unit V:</u>

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)

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.Kapil Singhania

No of Weeks	Dates	Session	Торіс
	12-07-2021	1	Introduction to Income Tax-evolution
		2	Income Tax Act 1961
1	To	3	Finance Act-Income Tax Rules 1962
1	17-07-2021	4	Definition of different terms
	17-07-2021	5	Agricultural Income-Capital and revenue receipts
		6	Expenditure and losses
		7	Residence and Incidence of tax
		20 July	Bakrid- Holiday
2	19-07-2021 То	8	Determination of residential status of different types of assesses
	24-07-2021	9	Problems
		10	Scope of TI-incomes exempt from tax
		11	Problems-comptutation-tax holiday
		12	Incomes included under salary
	26-07-2021	13	Allowances-perquisites and their valuation
3	To 31-07-2021	14	Profits in lieu of salary
5		15	PF
		16	Computation of income from salary
		17	Basis of charge of income from house property
		18	AV in different cases
	02-08-2021	19	Self occupied-let out-vacancy and unrealised rent
4	To 07-08-2021	20	deductions
-		21	Computation of income from house property
		22	Profits and gains of business or profession- meaning
		23	Profession-vocation
		24	basis of charge
	09-08-2021	25	general principles
5	To	26	Deduction in computing business income
5	14-08-2021	27	Computation of profits from business
	14-00-2021	28	Deduction in computing professional income
		29	problems
	16-08-2021	30	problems
6	To 00 2021	31	Computation of gains from profession
U	21-08-2021	32	problems
	21-08-2021	19 August	Moharam/Onam Vacation

No of Weeks	Dates	Session	Торіс
		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
	28-08-2021	27 August	Onam Vacation
		28 August	Onam Vacation
		30 August	Onam Vacation
	30-08-2021	33	problems
8	То	34	depreciation
Ŭ	04-09-2021	35	Block of assets
	04-07-2021	36	problems
		37	problems
		38	WDV method
	06-09-2021	39	problems
9	To 11-09-2021	40	problems
,		41	Capital gain-basis of charge
		42	problems
		43	problems
	13-09-2021 To 18-09-2021	44	Capital asset
		45	Short term and long term
10		46	transfer
10		47	problems
		48	problems
		49	Capital gain in special cases
		50	problems
	20-09-2021	21 September	Sree Narayana Guru Samadhi
11	То	51	Exemption from capital gains
	25-09-2021	52	Computation of income from capital gain
		53	problems
		54	problems
		55	problems
	27-09-2021	56	problems
12	То	57	problems
	02-10-2021	58	problems
	02-10-2021	59	problems
		2 October	Gandhi Jayanthi

No of Weeks	Dates	Session	Торіс
	04-10-2021 To 09-10-2021	60	Income from other sources
		61	Basisof charge
13		62	General and specific items of income
13		63	problems
		64	problems
		65	problems
		66	problems
	11-10-2021	67	problems
14	То	68	problems
17	16-10-2021	14 October	Mahanavami/Study Leave
	10-10-2021	15 October	Vijayadasami/ Study Leave
			Study Leave
			Study Leave
	18-10-2021	19 October	Milad-i-Sherif/ Study Leave
15	То		Study Leave
10			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 30-10-2021		IV Semester University Examination
10			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
	01-11-2021		IV Semester University Examination
17	То	69	problems
	06-11-2021	4 November	Diwali
	00 11 2021	70	Interest on securities
		71	Deductions allowable
		72	problems
	08-11-2021	73	problems
18	То	74	problems
	13-11-2021	75	problems
	13-11-2021	76	problems
		77	Computation of income from other sources
19		78	problems
		79	problems

No of Weeks	Dates	Session	Торіс
	15-11-2021	80	problems
	То	81	problems
	19-11-2021	82	problems
		83	Unit Wise test-Unit 1
		84	Unit Wise test-Unit 2
	22-11-2021	85	Unit Wise test-Unit 3
20	22 II 2021 То	86	Unit Wise test-Unit 4
20	26-11-2021	87	Unit Wise test-Unit 5
	20-11-2021	88	Revision
		89	Previous year question paper discussion
		90	Final round of revision
	29-11-2021		Internal Examination
21	То		Internal Examination
	03-12-2021		Internal Examination
	05 12 2021		Internal Examination
			Internal Examination
	06-12-2021 To 10-12-2021		Internal Examination
22			Study Leave
22			Study Leave
			Study Leave
			Study Leave
	13-12-2021		Study Leave
22			Study Leave
23	To		Study Leave
	17-12-2021		Study Leave
			Study Leave Study Leave
	20-12-2021		Study Leave Study Leave
24	20 12 2021 То		Study Leave
2 - 7	24-12-2021		Christmas Vacation
	24-12-2021		Christmas Vacation
			Christmas Vacation
			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:	MELBY GEORGE

CORE COURSE IX: COST ACCOUNTING

Semester	Course Code	Hours Per Week	Credit	Exam Hours
V	5B09	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:

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) Unit III:

Labour: - Concepts - Time keeping. Time booking- Wage system -Time rate, Piece rate, Taylor's differential piece rate system - Incentive system of wage payment -Halsey and Rowan Plan – Treatment of idle time - 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) **Unit V**:

Methods of Costing –Job costing, batch costing, unit costing, Process costing: 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
		20 July	Bakrid- Holiday
	19-07-2021	8	Cost classification
2	То	9	Cost centre and cost unit-
	24-07-2021	10	Preparation of cost sheet
		11	Class Test
		12	Materials - Concepts
		13	Centralized buying
	26-07-2021	14	Advantages and disadvantages of centralized
3	То	14	buying
	31-07-2021	15	Purchase procedure
		16	Store records – Bin card and stores ledger
		17	FIFO
		18	FIFO
	02-08-2021	19	FIFO
4	02 08 2021 To	20	LIFO
-	07-08-2021	21	LIFO
	07-00-2021	22	Simple Average
		23	Weighted Average
		24	Weighted Average
	00.00.0001	25	Stock levels- EOQ
_	09-08-2021	26	ABC Analysis, VED Analysis
5	To 14-08-2021	27	Essentials steps for material control
		28	Class Test
		29	Labour: - Concepts
6	16-08-2021	30	Time keeping.
U	10-00-2021	31	Time booking

No of Weeks	Dates	Session	Торіс
VV CCIRS	То	32	Wage system -Time rate
	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 To	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
	20.09.2021	33	Time Rate
0	30-08-2021	34	Piece rate
8	To	35	Piece Rate
	04-09-2021	36	Taylor's differential piece rate system
		37	Halsey Plan
		38	Halsey Plan
		39	Rowan Plan
	06-09-2021 To 11-09-2021	40	Rowan Plan
9		41	Treatment of idle time - overtime
			Labour turnover meaning and causes. (theory
		42	only)
		43	Class Test
		44	Over heads: - Concepts
	13-09-2021	45	Classification, Allocation and apportionment
10	To	46	Direct Method
	18-09-2021	47	Simultaneous equation method
		48	Step ladder method
		49	Repeated distribution method-
		50	Absorption of overheads -Labour hour rate
	20.00.2021	50	method
11	20-09-2021	21 September	Sree Narayana Guru Samadhi
11	To	51	Machine hour rate method
	25-09-2021	52	Machine hour rate method
		53	Machine hour rate method

No of Weeks	Dates	Session	Торіс
		54	Machine hour rate method
		55	Machine hour rate method
	27-09-2021	56	Under and over absorption of overheads
12	To	57	Class test
14	02-10-2021	58	Seminar
	02-10-2021	59	Seminar
		2 October	Gandhi Jayanthi
		60	Methods of Costing –Job costing
		61	Job Costing
	04-10-2021	62	Batch costing
13	То	63	Unit costing
	09-10-2021	64	Unit Costing
		<i></i>	Process costing: features – typical process
		65	industries
	11-10-2021 To 16-10-2021	66	Process accounts
		67	Process Accounts
14		68	Process Accounts
14		14 October	Mahanavami/Study Leave
		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 IV Semester University Examination
16	То		IV Semester University Examination
	30-10-2021		IV Semester University Examination
			IV Semester University Examination
	01 11 2021		IV Semester University Examination
17	01-11-2021 To		IV Semester University Examination
17	To 06-11-2021	69	Process Accounts
		4 November	Diwali

No of Weeks	Dates	Session	Торіс
		70	Process Accounts
		71	Normal loss and scrap
		72	Normal loss and Scrap
	08-11-2021	73	Normal loss and scrap
18	08-11-2021 To	74	Abnormal loss and gain
10	13-11-2021	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
10	15-11-2021	80	Escalation clause
19	То	81	Escalation clause
	19-11-2021	82	Sub contract
		83	Retention money
	22-11-2021 To 26-11-2021	84	Treatment of cost of plant
		85	Profit on incomplete contract.
		86	Profit on incomplete contract.
20		87	Revision
		88	Revision
		89	Revision
		90	Revision
		90	
	29-11-2021		Internal Examination Internal Examination
21	То		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
22	13-12-2021		Study Leave
23	То		Study Leave
			Study Leave

No of Weeks	Dates	Session	Торіс
	17-12-2021		Study Leave
			Study Leave
			Study Leave
	20-12-2021		Study Leave
24	То 24-12-2021		Study Leave
			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:	ANJU K PAULOSE

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

Unit I :

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)

Unit II :

Reserve Bank of India – Functions – Credit control measures – quantitative and qualitative methods- Promotional and Regulatory measures – Repo - Reverse Repo. (15 Hour)

Unit III:

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

Unit IV:

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)

(20 Hours)

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—Digital banking – Payment Gateways – Supply chain finance – Retail lending – Sale of third party products – Sarfaesi — Direct benefit transfer .(a brief outline of all the terminologies)

(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	Introduction to Banking, meaning
	12-07-2021	2	Features
1	To	3	Commercial banks and their functions
1	17-07-2021	4	Commercial banks and their functions
	17-07-2021	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	To 24-07-2021	8	Classification of banks in India
4		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	14	New generation Private sector banks
3		15	New generation Private sector banks
	31-07-2021	16	Co operative Banks in Kerala, meaning, features
		17	Structure and importance of cooperative banks
	02-08-2021	18	Role of Banks in economic development
4	02-08-2021 То	19	Revision
4		20	Class test
	07-08-2021	21	Reserve Bank of India

No of Weeks	Dates	Session	Торіс
		22	Functions
		23	Functions
	09-08-2021 To	24	Credit control
		25	Credit control measures, quantitative techniques
5		26	Quantitative techniques
J	14-08-2021	27	Qualitative methods of credit control
	14-00-2021	28	Promotional and Regulatory measures
		29	SLR
		30	CRR
	16-08-2021	31	Repo
6	То	32	Reverse Repo
v	21-08-2021	19 August	Moharam/Onam Vacation
	21-00-2021	20 August	Onam Vacation
		21 August	Onam Vacation
		23 August	Onam Vacation
	23-08-2021	24 August	Onam Vacation
7	To 28-08-2021	25 August	Onam Vacation
,		26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
	30-08-2021 To 04-09-2021	30 August	Onam Vacation
		33	Revision
8		34	Discussion with previous year questions
U		35	Class test
		36	Banker
		37	Customer
		38	General relationship between banker and customer
	06-09-2021	39	Special Relationship between banker and customer
9	То	40	Special Relationship between banker and customer
-	11-09-2021	41	Opening bank account
	11 07 2021	42	Closing of bank accounts
		43	KYC norms
	10.00.000	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

No of Weeks	Dates	Session	Торіс
		50	Types
	20-09-2021	21 September	Sree Narayana Guru Samadhi
11	To	51	Banking ombudsman
11	25-09-2021	52	Banking ombudsman
	23-09-2021	53	Banking ombudsman
		54	Revision
		55	Class test
	27-09-2021	56	Loans and advances
12	Z7 07 2021 To	57	Principles of sound Lending
14	02-10-2021	58	Loan
	02-10-2021	59	Cash credit
		2 October	Gandhi Jayanthi
		60	Overdraft
	04-10-2021	61	Consortium advances
13	То	62	Modes of creating charges
15	09-10-2021	63	Lien
	09-10-2021	64	pledge
		65	Hypothecation
		66	mortgage
	11-10-2021	67	guarantee
14	То	68	guarantee
	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
	23 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
			IV Semester University Examination
17	01-11-2021		IV Semester University Examination
			IV Semester University Examination

No of Weeks	Dates	Session	Торіс
	То	69	Revision
	06-11-2021	4 November	Diwali
		70	Class test
		71	Recent trends and Technology in Banking
		72	Technology in Banking
	08-11-2021	73	Need and importance
18	То	74	Online/ internet Banking
10	13-11-2021	75	IBC
	13-11-2021	76	Mobile application banking
		77	Core banking
		78	RTGS
		79	NEFT
19	15-11-2021	80	IMPS
17	То	81	MCLR
	19-11-2021	82	MSME
		83	TReDS BASEL NORMS
		84	NPA monitoring and recovery
	22-11-2021	85	Digital banking
20	22 II 2021 То	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
	03-12-2021		Internal Examination
	05 12 2021		Internal Examination
			Internal Examination
	06 12 2021		Internal Examination
22	06-12-2021		Study Leave
22	То		Study Leave
	10-12-2021		Study Leave
			Study Leave
	13-12-2021		Study Leave
23	To		Study Leave
23			Study Leave
	17-12-2021		Study Leave
			Study Leave

Subject Code:	5B11 COM
Subject Name:	CO-OPERATIVE LAWS
No. of Credits:	4
No. of Contact Hours:	
Hours per Week:	4
Name of the Teacher:	NEETHU A E

COURSE OUTCOME

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

CO 1: Understand the historical perspective of cooperative legislation in India and Kerala.

CO2: Understand the provisions of Kerala cooperative Societies Act 1969

CO 3: Describe the procedure for the formation and registration of a cooperative organisation

CO 4: describe the provisions of management and winding up of cooperative societies **Unit I**

History of co-operative legislation in India Co-operative Credit Societies Act 1904

features-limitations- Co-operative Societies Act 1912- features-difference between 1904

Act and 1912 Act- Multi- State Co-operative Societies Act 2002 –features-(Broad features only)

[15 Hours]

Unit II

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

[12 Hours]

Unit III

Management of co-operatives – general body –Managing committee- powers and duties-adhoc committee-disqualification of committee members- Election of committee

members- supersession of committee. Election of president –powers and duties-Secretary-duties and responsibilities-–Privileges of societies- State aid to cooperatives.

Appointment of employees - Co-operative Service Examination Board.- Investment of funds-Disposal of net profit.

[15 Hours]

Unit IV

Meetings –Types- Annual general body meeting- special meetings. Requisites of a valid

meeting - agenda - quorum- notice- minutes- duties of secretary .

[10 Hours]

44

Unit V

Inquiry and Winding up of societies –Inquiry – supervision and inspectionsurchargewinding

up of societies- liquidator- powers- cancellation of registration .

[20 Hours]

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
- 8. Cooperative democracy in Action : O.R Krishnswami
- 9. Legal aspects of co-operation : P.M Natesan, N.JShaji, &V.S Anilkumar.

No of Weeks	Dates	Session	Торіс
	12-07-2021	1	History of co-operative legislation in India Co-operative Credit Societies Act 1904
1	То	2	History of co-operative legislation in India Co-operative Credit Societies Act 1904
	17-07-2021	3	Features
		4	Limitations
	19-07-2021	5	Co-operative Societies Act 1912
2	To	20 July	Bakrid- Holiday
2		6	Features
	24-07-2021	7	Difference between 1904 Act and 1912 Act
	26-07-2021	8	Multi unit cooperative society
3	To 31-07-2021	9	Multi state cooperative society 1984
5		10	Multi state cooperative society Act 2002
		11	Features
4	02-08-2021	12	Seminar
-	02-08-2021	13	Seminar

No of Weeks	Dates	Session	Торіс
	То	14	Revision
	07-08-2021	15	Class test
	09-08-2021	16	Kerala Co-operative Societies Act and Rules 1969 – Historical back ground
5	То	17	Registration of co-operative societies
	14-08-2021	18	Bye laws
		19	Contents
		20	Amendment of bye laws
	16-08-2021	21	Amalgamation and division of societies
6	То	22	Membership
Ŭ	21-08-2021	19 August	Moharam/Onam Vacation
	21-00-2021	20 August	Onam Vacation
		21 August	Onam Vacation
		23 August	Onam Vacation
	23-08-2021	24 August	Onam Vacation
7	20 00 2021 То	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	23	Rights
8	То	24	Duties and liabilities
	04-09-2021	25	Withdrawal
		26	Expulsion
	06-09-2021	27	Class test
9	To	28	Management of co-operatives
	11-09-2021	29	General body
	11-07-2021	30	Managing committee
	13-09-2021	31	Powers
10	То	32	Duties of managing committee
10	18-09-2021	33	Adhoc committee
		34	Disqualification of committee members
		35	Election of committee Members
	20-09-2021	21 September	Sree Narayana Guru Samadhi
11	То	36	Supersession of committee
	25-09-2021	37	Election of president
		38	Powers and duties

No of Weeks	Dates	Session	Торіс
		39	Secretary-duties and responsibilities
	27-09-2021	40	Privileges of societies
12	То	41	State aid to co-operatives.
	02-10-2021	42	Appointment of employees – Co-operative Service Examination Board
		2 October	Gandhi Jayanthi
	04-10-2021	43	Investment of fund, disposal of net profit.
13	To	44	Class test
13	09-10-2021	45	Meetings,type
	09-10-2021	46	Annual general body meeting
		47	Special meetings
	11-10-2021	48	Requisites of a valid Meeting
14	То	49	Agenda, quorum
14	16-10-2021	14 October	Mahanavami/Study Leave
	10-10-2021	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
13			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
	30-10-2021		IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
	01-11-2021		IV Semester University Examination
17	То	50	Notice, minutes book
1/	06-11-2021	4 November	Diwali
	00-11-2021	51	Duties of secretary
		52	Powers
	08-11-2021	53	Revision
18	То	54	Class test
10	13-11-2021	55	Inquiry
	13-11-2021	56	Meaning

No of Weeks	Dates	Session	Торіс
		57	Inquiry
19	15-11-2021	58	Supervision
19	То	59	Inspection
	19-11-2021	60	Surcharge
	22-11-2021	61	Cancellation of registration
20	22 11 2021 To	62	Powers, Winding up of society
20	26-11-2021	63	Seminar
	20-11-2021	64	Revision
		65	Revision
	29-11-2021		Internal Examination
21	То		Internal Examination
	03-12-2021		Internal Examination
	03-12-2021		Internal Examination
			Internal Examination
	06-12-2021 To 10-12-2021		Internal Examination
22			Study Leave Study Leave
			Study Leave
			Study Leave
			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:	5D01COM		
Subject Name:	BASIC ACCOUNTING		
No. of Credits:	2		
No. of Contact Hours:	36		
Hours per Week:	2		
Name of the Teacher:	MEENU MARIA TOM		

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.

Theory and problems may be in the ratio of 30% and 70% respectively) Reference Books:

- 1. Grewal, T.S: Double Entry Book Keeping
- 2. Jain and Narang: Advanced Accountancy
- 3. Shukla and Grewal: Advanced Accountancy
- 4. Gupta and Radhaswamy: Advanced Accountancy
- 5. Gupta R.L: Advanced Accountancy

No of Weeks	Dates	Session	Торіс
	12-07-2021	1	Introduction: Basic accounting concepts
1	To 17-07-2021	2	Kinds of accounts
	19-07-2021	3	Double entry book keeping
2	То	20 July	Bakrid- Holiday
	24-07-2021	4	Basic Accounting principles
	26-07-2021	5	Rules of debit and credit
3	То 31-07-2021	6	Class test
	02-08-2021	7	Journal – important terms
4	To 07-08-2021	8	Preparation of journal
	09-08-2021	9	Preparation of journal
5	To 14-08-2021	10	Problem
		11	Ledger
	16-08-2021	12	Problem
6	То	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
7	To 28-08-2021	25 August	Onam Vacation
		26 August	Onam Vacation
		27 August	Onam Vacation Onam Vacation
	20.08.2021	28 August 30 August	Onam Vacation Onam Vacation
8	30-08-2021 То	13	Class test
o	04-09-2021	13	Subsidiary books – cash book
	06-09-2021	15	Single column cash book
9	To 11-09-2021	16	Problem

No of Weeks	Dates	Session	Торіс
	13-09-2021	17	Double column cash book
10	To 18-09-2021	18	Problem
	20-09-2021	19	Sales book
11	То	21 September	Sree Narayana Guru Samadhi
	25-09-2021	20	Purchase book
	27-09-2021	21	Sales return book
12	То	22	Purchase return book
	02-10-2021	2 October	Gandhi Jayanthi
	04-10-2021	23	Class test
13	То	24	Trail balance
	09-10-2021	24	
		25	Problem
	11-10-2021	26	Problem
14	То	14 October	Mahanavami/Study Leave
	16-10-2021	15 October	Vijayadasami/ Study Leave
			Study Leave Study Leave
		19 October	Milad-i-Sherif/ Study Leave
	18-10-2021		Study Leave
15	То		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	То		IV Semester University Examination
10	30-10-2021		IV Semester University Examination
	00102021		IV Semester University Examination
			IV Semester University Examination
	01-11-2021		IV Semester University Examination IV Semester University Examination
17	То	27	Problem
	06-11-2021	4 November	Diwali
		28	Class Test
18	08-11-2021	29	Balance Sheet

No of Weeks	Dates	Session	Торіс
	To 13-11-2021	30	Problem
	15-11-2021	31	Problem
19	To 19-11-2021	32	Problem
	22-11-2021	33	Class Test
20	То	34	Revision
	26-11-2021	35	Revision
		36	Revision
	29-11-2021		Internal Examination
21	То		Internal Examination
	03-12-2021		Internal Examination
	05 12 2021		Internal Examination
			Internal Examination
	06-12-2021		Internal Examination
22			Study Leave Study Leave
	To 10-12-2021		Study Leave
			Study Leave
			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: 5D03 COM	
Subject Name:	PRINCIPLES OF MANAGEMENT
No. of Credits:	2
No. of Contact Hours:	36
Hours per Week:	2
Name of the Teacher:	Meenu Maria Toms

CO 1: understand the basic concept of management CO2: describe the functions of management

Unit 1. Introduction to Management: - Meaning and definition, scope, importance, Management and administration (4 Hrs),

Unit 2- Planning: - Meaning, objectives, types of plans, steps in planning and limitations of planning. (8 Hrs)

Unit 3-Organising: - Concept, significance, types- formal and informal, line and staff and functional, centralisation, decentralisation. (10 Hrs)

Unit 4 –Staffing: - Importance, sources of recruitment and selection, training and development. (conceptual framework only) (8 hrs)

Unit 5 – Directing and Controlling: - Meaning and elements of direction -Controlling-Meaning – steps.. (6 Hrs)

References;

1. Koontz.O. Donnel, Principles of management, Tata Mc grawhill, publishing co, New

Delhi.

2. L. M. Prasad, Principles of Management, Sultan Chand & sons, New Delhi.

3. R.C. Bhatia, Business organisation and management, Ane books, P. Ltd. New Delhi.

4. Tripathy Reddy, Principles of Management Tata Mc Graw Hill Publishers, New Delhi.

No of	Dates	Session	Торіс
Weeks	12.07.2021		Sulabus Introduction
	12-07-2021	1	Sylabus Introduction
1	То 17-07-2021	2	Meaning and definition – Managemnt
			Scope and Objectives of Management
2	19-07-2021	3	Scope and Cojectives of Management
2	To	20 July	Bakrid- Holiday
	24-07-2021	4	Management and administration
	26-07-2021	5	Management and administration
3	То	6	Class Test
	31-07-2021	0	Class Test
	02-08-2021	7	Meaning and Definition Of Planning
4	То	0	
	07-08-2021	8	Objectives Of Planning
	09-08-2021	9	Types of Plans
5	То		
	14-08-2021	10	Steps in planing
		11	Limitaions of Planning
	16-08-2021	12	Class Test
6	То	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
7	То	25 August	Onam Vacation
	28-08-2021	26 August	Onam Vacation
		27 August	Onam Vacation
	20.00.2021	28 August	Onam Vacation
6	30-08-2021	30 August	Onam Vacation
8	To	13	Meaning and definition of Organizing
	04-09-2021	14	Significance Of Organizing
	06-09-2021	15	Types Of Organizing - Formal And Informal
9	To	16	Types Of Organizing - Line And Staff And Functional
	11-09-2021		

No of Weeks	Dates	Session	Торіс
	13-09-2021 To	17	Centralisation
10	18-09-2021	18	Decentralisation
	20-09-2021	19	Class Test
11	То	21 September	Sree Narayana Guru Samadhi
	25-09-2021	20	Meaning and Definition Of Staffing
	27-09-2021	21	Importance of Staffing
12	То	22	sources of recruitment
	02-10-2021	2 October	Gandhi Jayanthi
13	04-10-2021	23	Selection – Menaing and Definition
	То	24	Imporatnce and Objectives of Selection
	09-10-2021	24	importance and objectives of Selection
		25	Selection Proces
	11-10-2021	26	Training and development
14	То	14 October	Mahanavami/Study Leave
	16-10-2021	15 October	Vijayadasami/ Study Leave
			Study Leave
		19 October	Study Leave Milad-i-Sherif/ Study Leave
	18-10-2021	19 October	Study Leave
15	То		IV Semester University Examination
	23-10-2021		IV Semester University Examination
			IV Semester University Examination
			IV Semester University Examination
16	25-10-2021 To		IV Semester University Examination
			IV Semester University Examination
	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	To	27	IV Semester University Examination Training and Development
1/	06-11-2021	4 November	Diwali
	00112021	28	Class Test
18	08-11-2021	29	Meaning and Definition of Directing and Controlling

No of Weeks	Dates	Session	Торіс
	To 13-11-2021	30	Elements of direction
19		31	Meaning and Definition Of Controlling
	15-11-2021 To 19-11-2021	32	Steps in Controlling
20	22-11-2021	33	Class Test
	То	34	Previous Year QP Discission
	26-11-2021	35	Revision
21	29-11-2021 To 03-12-2021	36	Revision
			Internal Examination
22	06-12-2021 To 10-12-2021		Internal Examination
			Study Leave
			Study Leave
			Study Leave Study Leave
			Study Leave
23	13-12-2021		Study Leave
	То		Study Leave
	17-12-2021		Study Leave
	1, 12 2021		Study Leave
24	20-12-2021		Study Leave
			Study Leave
	То		Study Leave
	24-12-2021		Christmas Vacation
			Christmas Vacation
25			Christmas Vacation