Sacred Heart College (Autonomous)

Department of Commerce Self Finance

BCOM Computer Application (S / F)

Course plan

Academic Year: 2018-19

Semester V

COURSE PLAN

PROGRAMME	BCom CA (S/F)	SEMEST ER	5
COURSE CODE AND TITLE	15U5CRCOM12 : COST ACCOUNTING	CREDIT	4
HOURS/SEM	90		
FACULTY NAME	Prof. JOHNSON JOHN		

COURSE OBJECTIVES

Understand the various cost concepts, methods and techniques of cost accounting
Understand the accounting and control of material cost
Understand the accounting and control of labour cost
Understand accounting for overheads, primary and secondary distribution and absorption of overheads and control overhead cost
Understand format of cost sheet and prepare cost sheet
Understand the reason for difference between cost accounts and financial accounts
Apply cost accounting practices
Understand the application of cost control techniques
Apply costing for decision making in business areas

SESSIONS	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
MODULE I				
1	Introduction to Cost Accounting	PPT/LECTURE	E-RESOURCES	
2	Meaning and definition-Cost –Costing- Cost accounting , Cost accountancy	PPT/LECTURE	E-RESOURCES	
3	Objectives of cost accounting -	PPT/LECTURE	E-RESOURCES	
4	Advantages and disadvantages of cost accounting.	PPT/LECTURE	E-RESOURCES	
5	Distinction between cost accounting and financial accounting	PPT/LECTURE	E-RESOURCES	
6	Various Cost concepts	PPT/LECTURE	E-RESOURCES	
7	Cost centre	PPT/LECTURE	E-RESOURCES	
8	Responsibility centre	PPT/LECTURE	E-RESOURCES	
9	Profit centre	PPT/LECTURE	E-RESOURCES	
10	Cost unit	PPT/LECTURE	E-RESOURCES	
11	Cost control	PPT/LECTURE	E-RESOURCES	

12	Cost Reduction	PPT/LECTURE	E-RESOURCES	
13	Methods of Costing	PPT/LECTURE	E-RESOURCES	
14	Types or Techniques of Costing	PPT/LECTURE	E-RESOURCES	
15	Types or Techniques of Costing	PPT/LECTURE	E-RESOURCES	
MODULE II				
16	Accounting and control of material cost- Introduction	PPT/LECTURE	E-RESOURCES E-RESOURCES	
17	material purchase procedure	PPT/LECTURE		
18	Material stock level	ILLUSTRATIONS		
19	Material stock level	ILLUSTRATIONS		
20	Material stock level	ILLUSTRATIONS		
21	Material stock level	ILLUSTRATIONS		
22	EOQ	ILLUSTRATIONS		
23	ABC	PPT/LECTURE	E-RESOURCES	
24	VED	PPT/LECTURE	E-RESOURCES	
25	FSN	PPT/LECTURE	E-RESOURCES	
26	JIT	PPT/LECTURE	E-RESOURCES	
27	Perpetual and periodic inventory system	PPT/LECTURE	E-RESOURCES	
28	Continuous stock taking	PPT/LECTURE	E-RESOURCES	
29	Material losses-Wastage-scrap-Spoilage-Defectives	PPT/LECTURE	E-RESOURCES	
30	Pricing-LIFO	ILLUSTRATIONS		
31	LIFO	ILLUSTRATIONS		
32	FIFO	ILLUSTRATIONS		
33	Simple average	ILLUSTRATIONS		
34	Weighted average	ILLUSTRATIONS		
35	FIRST CIA TEST			
MODULE III				
36	Accounting and control of labour cost	PPT/LECTURE	E-RESOURCES	
37	Time keeping and time booking	PPT/LECTURE	E-RESOURCES	
38	Systems of wage payment	PPT/LECTURE	E-RESOURCES	
39	Time rate system	ILLUSTRATIONS		
40	piece rate system	ILLUSTRATIONS		
41	Differential piece rate system	ILLUSTRATIONS		
42	Differential piece rate system	ILLUSTRATIONS		
43	Differential piece rate system	ILLUSTRATIONS		
44	Incentive plan-Halsey plan-Rowan plan	ILLUSTRATIONS		
45	Incentive plan-Halsey plan-Rowan plan	ILLUSTRATIONS		
46	Incentive plan-Halsey plan-Rowan plan	ILLUSTRATIONS		
47	Incentive plan-Halsey plan-Rowan plan	ILLUSTRATIONS		
48	Incentive plan-Halsey plan-Rowan plan	ILLUSTRATIONS		
49	Incentive plan-Halsey plan-Rowan plan	ILLUSTRATIONS		

50	Idle time-overtime and their accounting treatment	ILLUSTRATIONS		
51	Idle time-overtime and their accounting treatment	ILLUSTRATIONS		
52	Idle time-overtime and their accounting treatment	ILLUSTRATIONS		
53	Labour turnover-Methods of calculating labour turnover.	ILLUSTRATIONS		
54	Labour turnover-Methods of calculating labour turnover.	ILLUSTRATIONS		
55	Labour turnover-Methods of calculating labour turnover.	ILLUSTRATIONS		
MODULE IV				
56	Accounting for Over Head	PPT/LECTURE	E-RESOURCES	
57	Classification of Over Head	PPT/LECTURE	E-RESOURCES	
58	Primary and Secondary distribution	ILLUSTRATIONS		
59	Primary and Secondary distribution	ILLUSTRATIONS		
60	Absorption of overhead	ILLUSTRATIONS		
61	Absorption of overhead	ILLUSTRATIONS		
62	Percentage method	ILLUSTRATIONS		
63	Unit rate method	ILLUSTRATIONS		
64	Machine hour method	ILLUSTRATIONS		
65	Machine hour method	ILLUSTRATIONS		
66	Machine hour method	ILLUSTRATIONS		
67	Labour hour rate method	ILLUSTRATIONS		
68	Simultaneous equation method-	ILLUSTRATIONS		
69	Simultaneous equation method-	ILLUSTRATIONS		
70	Over absorption and under absorption	ILLUSTRATIONS		
MODULE V				
71	Preparation of Cost Sheet	ILLUSTRATIONS		
72	Preparation of Cost Sheet	ILLUSTRATIONS		
73	Preparation of Cost Sheet	ILLUSTRATIONS		
74	Preparation of Cost Sheet	ILLUSTRATIONS		
75	Preparation of Cost Sheet	ILLUSTRATIONS		
76	Preparation of Cost Sheet	ILLUSTRATIONS		
77	Preparation of Cost Sheet	ILLUSTRATIONS		
78	Preparation of Cost Sheet	ILLUSTRATIONS		
79	Preparation of Cost Sheet	ILLUSTRATIONS		
80	Preparation of Cost Sheet	ILLUSTRATIONS		
81	Tender and quotation	ILLUSTRATIONS		
82	Tender and quotation	ILLUSTRATIONS		
83	Tender and quotation	ILLUSTRATIONS		
84	Tender and quotation	ILLUSTRATIONS		
85	Tender and quotation	ILLUSTRATIONS		
86	Preparation of Reconciliation Statement.	ILLUSTRATIONS		
87	Preparation of Reconciliation Statement.	ILLUSTRATIONS		

88	Preparation of Reconciliation Statement.	ILLUSTRATIONS		
89	Preparation of Reconciliation Statement.	ILLUSTRATIONS		
90	SECOND CIA TEST			

ASSIGNMENTS

DATE OF COMPLETION	MODULE	Topic of assignment
10/7/18	MODULE II	Calculation of value of closing stock
3/10/18	MODULE V	Preparation of reconciliation statement

SUGGESTED READINGS

1. Advanced cost accounting-SP.Jain and K.L Narang
2. Advanced cost accounting, N.K.Prasad
3. Advanced cost accounting, S.N Maheswary
4. Theory and practice of cost accounting, M.L.Agarwal.
5. Cost Accounting, M.C.Sukla and T.S.Grewal. AhmmadNaseem

COURSE PLAN

PROGRAMME	BCom CA (S/F)	SEMESTER	5
COURSE CODE AND TITLE	15U5CRCOM13: PRINCIPLES OF INSURANCE	CREDIT	3
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	FARZANA.O.I.		

COURSE OBJECTIVES
Helps students to understand the practical application of Insurance business
Demonstrate an awareness of the process of Insurance and the survival benefits in day to day life.
Engage in critical analysis of the Non –Life insurance policies in overseas transactions.
To Effectively tackle the importance of Insurance policies for the protection of family from the unexpected hazards.
Instigatethe entrepreneurial trait in students for Insurance business.

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
MODULE I				
1.	Insurance-Meaning-Definition-Scope-Objectives	PPT/Lecture	video	
2.	Role and importance of insurance	PPT/Lecture		
3.	Insurance contracts	PPT/Lecture		
4.	Annotation	PPT/Lecture		
5.	Principles of Insurance	PPT/Lecture		
6.	Principles of Insurance	PPT/Lecture		
7.	Principles of Insurance	PPT/Lecture		
8.	Insurance and assurances	PPT/Lecture		
9.	Types of insurances	PPT/Lecture		
10.	LIC and GIC	PPT/Lecture		
11.	Introduction to IRDA act -functions	PPT/Lecture		
12.	Annotation	PPT/Lecture		
13.	**DISCUSSIONS**	PPT/Lecture		
14.	Revision	PPT/Lecture		
15.	Test/ Viva			
MODULE II				
16.	Life Insurance – Definition – Meaning	PPT/Lecture		
17.	LIC and features	PPT/Lecture		
18.	Classifications of policy	PPT/Lecture		
19.	surrender values-actuaries	PPT/Lecture		
20.	Introduction to actuarial science	PPT/Lecture		
21.	Bonus ,policy conditions	PPT/Lecture		
22.	Application and acceptance	PPT/Lecture	Q & Ans Session	
23.	Annotation	PPT/Lecture		
24.	Procedure of LIC	PPT/Lecture		
25.	Prospectus ,proposal form amd other documents,ageproof,special reports	PPT/Lecture		
26.	Assignment and nominations	PPT/Lecture		
27.	Loans ,surrender,foreclosure	PPT/Lecture		
28.	Policy,maturity,survival benefits	PPT/Lecture		
29.	Payments,death claims	PPT/Lecture	Quiz	
30.	Waiver of evidence of title	PPT/Lecture		
31.	Early claims-claim concessions	PPT/Lecture		
32.	Presumption of death-Accident and disability benefits	PPT/Lecture		
33.	Annotation	PPT/Lecture		
34.	Settlement options	PPT/Lecture		
35.	Seminar	PPT		
36.	Seminar	PPT		
37.	Seminar	PPT		
38.	Seminar	PPT		
39.	Revision	PPT		

40.	Viva /Test			
41.	CIA-1			
MODULE III				
42.	Marine insurance-introduction	PPT/Lecture		
43.	Nature and importance	PPT/Lecture		
44.	Insurance policies	PPT/Lecture		
45.	Annotation	PPT/Lecture		
46.	Marine losses	PPT/Lecture		
47.	Policy conditions	PPT/Lecture	Q & Ans Session	
48.	Clauses in marine insurances	PPT/Lecture		
49.	Payment of claims	PPT/Lecture		
50.	Annotation	PPT/Lecture		
51.	perils covered	PPT/Lecture		
52.	**VIVA**			
53.	**VIVA**			
54.	**VIVA**			
55.	**VIVA**			
56.	**VIVA**			
57.	Revision	PPT/Lecture		
58.	Viva / Test			
MODULE IV				
59.	Fire Insurance – Meaning - Definition	PPT/Lecture		
60.	Fire insurance-nature and use	PPT/Lecture		
61.	Contracts-kinds of policies	PPT/Lecture	Video	
62.	Policy conditions-clauses-payment of claims	PPT/Lecture		
63.	Annotation	PPT/Lecture		
64.	Reinsurance –its types	PPT/Lecture		
65.	Misellaneous insurances	PPT/Lecture	quiz	
66.	Health insurances	PPT/Lecture		
67.	Motor insurance-burglary insurance	PPT/Lecture		
68.	Personal accident insurances	PPT/Lecture		
69.	Urban non traditional insurances	PPT/Lecture		
70.	Annotation	PPT/Lecture		
71.	Seminar	PPT		
72.	Seminar	PPT		
73.	Seminar	PPT		
74.	**Revision**	PPT/Lecture		
75.	Viva/Test			
76.	CIA – II			
MODULE V				
77.	Accounting and finance	PPT/Lecture		
78.	Accounting for insurance business	PPT/Lecture		

79.	Compliance with IRDA Rules	PPT/Lecture		
80.	Taxation	PPT/Lecture	Group discussion	
81.	Annotation	PPT/Lecture		
82.	Investments	PPT/Lecture		
83.	Evaluation of investment	PPT/Lecture		
84.	Cost of capital	PPT/Lecture		
85.	Solvency margin and compliance	PPT/Lecture		
86.	Annotation	PPT/Lecture		
87.	**DISCUSSIONS**	PPT/Lecture		
88.	**VIVA**			
89.	Test			
90.	SEMINAR	PPT		

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	15/06/2018	Briefly explain about LIC and GIC companies in India
2	05/08/2018	Identify various LIC policies offered by the companies and their advantage over the other Insurance companies practically.

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	26/09/2018	Case studies in General Insurance.

References

- M.N. Mishra, Dr.S.B.Mishra,Insurance – Principles and Practice, Revised Edition- S Chand& Company LTD.

- Abraham M M, Principles of Insurance, Principles of Insurance, Second Edition - Prakash publications-2010.

Web resource references:

https://www.dphu.org/uploads/attachements/books/books_3970_0.pdf

COURSE PLAN

PROGRAMME	BCom CA (S/F)	SEMESTER	5
COURSE CODE AND TITLE	15U5CRCOM14 : MODERN BANKING	CREDIT	3
HOURS/SEM	90		
FACULTY NAME	ATHIRA.V.T		

COURSE OBJECTIVES
Demonstrate a comprehension of the principles of banking law and its relationship to banks and customers.
Demonstrate an awareness of law and practice in a banking context.
Engage in critical analysis of the practice of banking from a range of perspectives.
Organize information as it relates to the regulation of banking products and services

Sessions	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
1.	Banking introduction	Discussion & Presentation	Q & A Session	
2.	Origin, evolution	Lecture		
3.	Nationalization of banks	Lecture		
4.	Classification of banks	Lecture		
5.	Classification on the basis of location	Lecture		
6.	Classification on the basis of system	Lecture		
7.	Classification on the basis of ownership	Lecturing		
8.	Primary functions of commercial banks	Lecturing& PPT		

9.	secondary functions of commercial banks.	Lecturing& PPT		
10.	Role of commercial banks in Economic Development	Lecturing		
11.	Credit Creation	Lecturing	Q & A Session	
12.	Credit Creation	Lecturing		
13.	recent trends in banking	Lecturing		
14.	Revision			
15.	Viva			
16.	RBI and its functions	Lecturing		
17.	Supervisory and promotional functions of RBI	Lecturing		
18.	TEST	Lecturing		
19.	Retail banking	Lecturing		
20.	Types of retail banking	Lecturing		
21.	Types of retail banking	Lecturing		
22.	Housing loan, types,	Lecturing and discussions		
23.	features and cost of housing loan	Lecturing		
24.	Procedure for availing housing loan	Lecturing		
25.	Vehicle loan and personal loan	Lecturing& PPT		
26.	Education loan	Lecturing& PPT		
27.	agricultural loans And its types	Lecturing& PPT		
28.	Different banking rates and the its current rates	Lecturing& PPT		
29.	the concept of interest	Lecturing& PPT		
30.	Types of interest	Lecturing	Q & A Session	

31.	EMI	Lecturing		
32.	Value added services of banks	Lecturing& PPT		
33.	Value added services of banks	Lecturing		
34.	Innovations and reforms in banking	Lecturing		
35.	Social banking	Lecturing		
36.	Micro Finance and Micro Credit –	Lecturing		
37.	Financial Inclusion	Lecturing		
38.	Lead bank scheme	Lecturing		
39.	Reforms in Banking	Lecturing		
40.	Service Area Approach and Village Adoption Scheme	Lecturing		
41.	Technology based innovations	Lecturing		
42.	ATM- its features and advantages,	Lecturing		
43.	Credit card -features, procedures and benefits	Lecturing		
44.	Open discussion on retail banking			
45.	Difference between credit card and debit card	Lecturing		
46.	debit card- features, procedures and benefits	Lecturing		
47.	E- Purse	Lecturing		
48.	Electronic fund transfer (EFT)	Lecturing		
49.	National Electronic Fund Transfer (NEFT)	Lecturing		
50.	Real Time Gross Settlement system (RTGS)	Lecturing and discussions		
51.	Electronic Clearing Scheme (ECS)	Lecturing		
52.	Cheque Truncation System (CTS)	Lecturing		

53.	CIA 1			
54.	Innovative Banking Operations- CORE banking solution	Lecturing		
55.	Mobile Banking – Features, services and Problems	Lecturing		
56.	Tele Banking,	Lecturing		
57.	Hi-tech Banking	Lecturing		
58.	Internet Banking	Lecturing		
59.	Consortium banking, ,	Lecturing		
60.	Multiple Banking	Lecturing		
61.	Off-shore Banking	Lecturing		
62.	Wholesale banking	Lecturing		
63.	Banking sector reforms in India	Lecturing		
64.	Prudential norms on Income recognition	Lecturing		
65.	NPA	Lecturing		
66.	Banking Ombudsman scheme	Lecturing		
67.	Settlement of complaints by banking Ombudsman	Lecturing		
68.	SARFAESI Act	Lecturing		
69.	Capital Adequacy Norms	Lecturing		
70.	Consortium Banking	Lecturing		
71.	Cheque Truncation.	Lecturing		
72.	Banker – Customer relationship general relations	Lecturing& PPT		
73.	Banker – Customer relationship special relations	Lecturing& PPT		
74.	Banker – Customer relationship special relations	Lecturing& PPT		

75.	Banker – Customer relationship special relations obligations	Lecturing& PPT		
76.	Duties of a banker	Lecturing& PPT		
77.	Rights of a Banker	Lecturing& PPT		
78.	Types of accounts- features	Lecturing& PPT		
79.	Know Your Customer (KYC)	Lecturing& PPT		
80.	Closing of Accounts	Lecturing		
81.	Different types of cheques	Lecturing& PPT		
82.	VIVA			
83.	Cheque crossing	Lecturing		
84.	Types of crossing	Lecturing		
85.	Endorsement – Requisites	Lecturing		
86.	Endorsement	Lecturing		
87.	Endorsement	Lecturing		
88.	CIA2			
89.	Revision			
90.	Revision			

ASSIGNMENTS

	Date Of Completion	Assignment
1	12/7/18	RBI and its functions
2	20/9/18	Short note on recent trends in banking

BOOKS FOR REFERENCES

1. Banking Theory & Practice – S. N. Maheswary
2. Banking Theory & Practice – Gordon &Natarajan
3. Modern Banking in India – K. C. Sharma
4. Modern Banking in India – O. P. Agarwal
5. Banking – Theory, Law & Practice – Nirmala Prasad &Chandradas
6. Money & Banking: Theory with Indian Banking – T. N. Hajeela

COURSE PLAN

PROGRAMME	BCom CA (S/F)	SEMESTER	5
COURSE CODE AND TITLE	15U5OCCOM1: FUNDAMENTALS OF ACCOUNTING	CREDIT	3
HOURS/WEEK	4	HOURS/SEM	72
FACULTY NAME	K.T PETER		

COURSE OBJECTIVES
Familiarize the student from various disciplines with the meaning of basic accounting terms and principles
Students practices how to maintain accounts and get an idea about practical application of accounting
Understanding the basic accounting terms, Journal, Ledger, and Trial Balance preparation, and how to prepare final accounts of a sole trading business
After the successful completion of the course the students are expected to understand and manage accounts in a real-life situation

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
MODULE I				
1	Accounting	PPT	Q & A Session	
2	Meaning	PPT/Lecture		
3	Objects	PPT/Lecture		
4-6	Concepts and conventions			
7	Double entry	PPT/Lecture		
8-10	Book keeping and accounting	PPT/Lecture		
11-13	Accountancy the language of business world	PPT/Lecture		
14	Principles of double entry	PPT/Lecture		
15-17	Advantages of double entry	Lecture		
18	Viva	Lecture		
19	Revision			
20	Revision			
MODULE II				
21-22	Journal	PPT/Lecture	Q & A Session	
23-25	Rules of debit and credit	CSR		
26-27	Kinds of accounts	Lecture		
28-30	Journalizing	Lecture		
CIA-1				
MODULE III				

31-32	Ledger	PPT/Lecture	Q & A Session	
33-35	Sub divisions of ledger	PPT/Lecture		
36	Account	PPT/Lecture		
37-38	Form of an account	Lecture		
39-41	Posting of journal	Lecture		
42-43	Balancing of accounts	PPT/Lecture		
44-45	Cash book	PPT/Lecture		
46-49	Simple column, double column	PPT/Lecture		
50	Petty cash book	PPT/Lecture		
MODULE IV				
51	Trial balance	PPT/Lecture		
52-53	Meaning-objectives	PPT/Lecture		
54-60	Summary of accounting entries	PPT/Lecture		
CIA II				
MODULE V				
61-64	Final accounts	PPT/Lecture		
65-66	Trading and profit and loss account	PPPT/Lecture		
67-68	Balance sheet	PPT/Lecture		
69-72	Problems	PPT/Lecture		

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	10/8/2018	Problems on final Accounts

References

- Advanced Accountancy- R L Gupta and M Radhaswamy.

- Advanced Accounting - S P Iyengar.

- Advanced Accountancy P C Tulsian.

- Elements of Book Keeping and Accounts M C K Nambiar

- Advanced Accounting, M.C.Sukla and T.S.Grewal.

COURSE PLAN

PROGRAMME	BCOM COMPUTER APPLICATION	SEMESTER	5
COURSE CODE AND TITLE	15U5OPCCA3 COMPUTERISED ACCOUNTING	CREDIT	3
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	PRIYA RENJINI S		

COURSE OBJECTIVES
Recall the basics of Accounting
Differentiate between Manual and Computerised Accounting
Apply Accounting with the help of Tally software
Create automatic statements and reports
Analyse the scope of Tally
Create Employee Statements (Payroll)

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
MODULE I				
1	Introduction to computerised accounting	PPT	video	
2, 3	Clarification of objectives, Assignments, Expectations, Internal marks, Practical works, record, Lab hours, Groups division	PPT/Lecture		
4, 5	Accounting Vs. Manual accounting- merits of computerised accounting, Tally 9 - Features of Tally – Screen components.	PPT/Lecture		
6,7	Lab		e-resource	
8, 9	Creation of Company- selecting a company– altering/ modifying company creation details – Deleting a company	PPT/Lecture		
9, 10	F 11 Features for accounting	PPT/Lecture		
11, 12	Lab		e-resource	
13, 14	F 12 Accounting Configuration.	PPT/Lecture		
MODULE II				
15, 16	Accounts and Vouchers–account groups – pre-defined groups	PPT/Lecture		

17, 18	creating single & multiple groups – creation of primary account groups	PPT/Lecture		
	Lab	Practical	e-resource	
18, 19	creating ledger accounts in single & multiple – displaying, altering and deleting account groups and ledgers	PPT/Lecture		
20, 21	Lab	Practical	e-resource	
22, 23	Accounting vouchers- entering transactions in accounting vouchers – bill wise details - altering and deleting a voucher entry	PPT/Lecture		
24	creating new voucher types – modifying an existing voucher – duplicating a voucher – optional vouchers	PPT/Lecture		
25	post-dated vouchers – reverse journal – bank reconciliation statement, creating budget	PPT/Lecture		
26	Lab	Practical	e-resource	
27	generating reports - configuring reports- balance sheet – profit and loss account – trial balance – day books – account books	PPT/Lecture		
28	statement of accounts – ratio analysis. cash flow -fund flow – list of accounts – exception reports, short cut keys.	PPT/Lecture		
29	CIA-1			
MODULE III				
30, 31	Accounts with inventory – enabling F 11 and F 12	PPT/Lecture		
32, 33, 34	stock category – stock group – single/multiple creation of stock category and stock group	PPT/Lecture		
35, 36	creation of units of measurement – creating single/multiple stock items – creating godowns - displaying, altering and deleting stock groups	PPT/Lecture		
37, 38	units, items and godowns– cost categories- cost centres – creating cost categories and cost centres - displaying, altering and deleting cost categories and cost centres	Lecture	Disscussion	
39, 40, 41	purchase / sales orders - Inventory vouchers - using inventory vouchers	Lecture	Q &Ans Session	
42, 43	using accounting vouchers with inventory details (invoicemode) - Tally Security - Tally vault –Tally audit	PPT/Lecture		
44, 45	Lab	Practical	e-resource	
46, 47	advanced security control – back-up and restore – inventory reports	PPT/Lecture		
48, 49	stock summary - inventory books – statement of inventory	PPT/Lecture		
50	Lab	Practical	e-resource	
MODULE IV				
51, 52	Accounting with Tax– F 11 & F 12 settings for taxation	PPT/Lecture		

53, 54	TDS - ledgersrelated to TDS – creating TDS voucher types - TDS reports – TCS – service tax	Lecture		
55, 56	Lab	Practical	e-resource	
57, 58	GST – GST terminologies – computing GST – ledgers and vouchers pertaining to GST	PPT/Lecture		
59, 60	GST forms – interstate trade and intra state trade	PPT/Lecture		
61, 62	Lab	Practical	e-resource	
63, 64	CGST, SGST, IGST,UTGST, Input & output tax	PPT/Lecture		
65, 66	Lab	PPT/Lecture	e-resource	
	MODULE V			
67, 68	Enabling payroll – creating pay heads – single/multiple creation of employee groups - single/multiple	PPT/Lecture		
69, 70	Creation of employee head – salary details – configuration of salary details – creating units of work	PPT/Lecture		
71, 72	Lab	Practical	e-resource	
73, 74	Managing and creating attendance / production types – F 12 payroll configuration	PPT/Lecture		
75, 76	payroll vouchers – creating payroll voucher types -displaying, altering and deleting payroll documents– payroll reports (full) – configuring all payroll reports – statutory deductions	PPT/Lecture		
77, 78	Lab	Practical	e-resource	
79, 80	PF – employers contribution to PF – PF ledger heads – PF related heads in pay structure -	PPT/Lecture		
81, 82	Lab	Practical	e-resource	
83, 84	gratuity calculation, creation and accounting	PPT/Lecture	Video	
85, 86	Lab	Practical	e-resource	
87, 88	generating a sample pay slip employee loan & salary advance management.	PPT/Lecture		
	CIA - II			
89, 90	Revision	Lecture		CO 5

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc.)
1	8/8/2018	Lab Book
2	30/9/2018	Record

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	30/9/2018	Accounting – Gst – Written and Practical

References

- Indian Journal of Public administration
- Journal of Health Management
- Indian Journal of Social work
- Economic and Political Weekly

Web resource references:

- https://en.wikipedia.org/wiki/

Practical Training:

Prepare final accounts of a Company in Tally Accounts only
Prepare final accounts of a Company in Tally with Inventory
Prepare budget
Prepare cost center
Prepare cost category
Prepare final accounts of a Company in Tally with GST
Prepare final accounts of a Company in Tally with TDS
Prepare Payroll