

Minutes of the Meeting of the Board of Studies-Commerce, CMS College Kottayam (Autonomous) held on 10th June 2020 at 2:00 pm in the Department of Commerce

Members Present

Dr. Vimal George Kurian

Dr. Antony Joseph

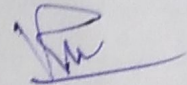
Dr. Mini Joseph

Mr. George K John

Mr. K. Balaji

Dr. Samkutty George

Dr. K K John

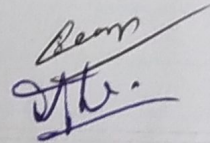


Online

Online

Online

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Agenda

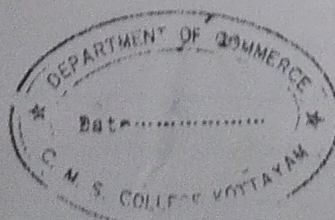
Syllabus of Value-Added Courses

Online teaching methods

Other Matters

A meeting of the Board of Studies of the Department of Commerce, CMS College was held on 10th June 2020 at 2:00 pm in the Department of Commerce through hybrid mode. The external members of the BOS joined the meeting online through Google Meet. The link to join the meeting was meet.google.com/paf-fxjp-crw.

The meeting began with a silent prayer. The Head of the Department Dr. Vimal George Kurian welcomed the gathering.



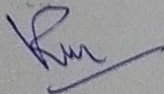
The first item in the agenda was the revision of the syllabus of the add on courses in B.Com. The existing add on courses was reorganized as two value added courses of 36 hours each. The new value-added courses proposed were Data Processing using Excel, Advanced Excel, Computerized Accounting using Tally and Advanced Tally with GST. The syllabi of each course were presented before the Board. The draft proposal of the syllabus was discussed in detail by the members. After discussion, it was decided to approve the syllabus of the value-added courses with retrospective effect from June 2019. It was decided to conduct the courses online.

The second item in the agenda was a discussion on the various online teaching techniques which could be adopted by teachers in the wake of the pandemic. The Head of the Department informed the board that currently teachers were using Google classroom and Google Meet. The Board suggested that various online modes like Moodle, Microsoft Teams, zoom could be used to impart learning. Also, they suggested that students should be made aware of the use of the above online platforms.

Other Matters

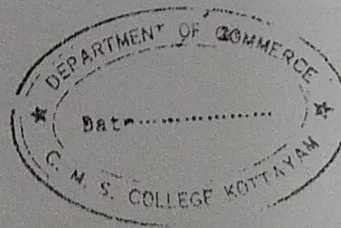
The Board also recommended that various capability enhancement programmes and skill imparting programmes could be conducted for the students in online mode. The Head of the Department responded positively to this suggestion.

The Meeting came to a close at 4:00 pm.



Dr. Vimal George Kurian

Chairman



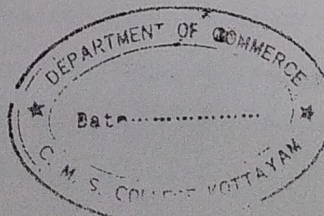
Course	Details		
Code			
Title	Data Processing using Excel		
Degree	B.Com		
Branch(s)	Finance		
Year/Semester	1/1		
Type	Value added course		
Credits	2		
Total Hours	36	Hours per week	

<i>Course Objectives</i>	
1	To understand the application of MS Excel
2	To process the data using Excel

CO No.	<i>Expected Course Outcomes</i> Upon completion of this course, the students will be able to:	Cognitive Level	PSO No.
1	To understand the basic aspects of Excel.	Ap	6
2	To apply the excel application for database	Ap	6

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO No.
1.0	Excel – Introduction	12	1
1.1	Spreadsheet basics -Creating, editing, saving and printing spreadsheets -Formatting worksheets , Securing & Protecting spreadsheets- Sheet Referencing-Linking Multiple Sheets, Consolidate worksheets	4(2 theory + 2 practical)	1
1.2	Linking Between Word/ Excel/ Ppt - Customizing common options in Excel- Email worksheet-translate worksheet -Insert ,select, moves and delete data	4(1 theory + 3 practical)	1



1.3	Merge or Split Cells-auto fill data- rows and columns-copy and paste-special-find and replace-special symbols- text alignment-AutoFormat- setting cell type-page setup- Print features	4(2 theory + 2 practical)	1
2.0	Database Use of Excel	24	2
2.1	Insert, Modifying, Formatting Commands-Add Text Box- -Fonts-Merge and Wrap -Freeze Panes	6(2 theory + 4 practical)	2
2.2	Conditional Formatting-Data Sorting-Ranges-graphics(insert shape-insert smart art-insert clip art-insert word art)	6(2 theory + 4 practical)	2
2.3	Data Validations- Designing the structure of a template-Sorting tables- multiple-level sorting	6(2 theory + 4 practical)	2
2.4	AutoFilter - advanced filter options- Creating subtotals - Multiple-level subtotals- data consolidation - conditional formatting -MACRO'S.	6(2 theory + 4 practical)	2

SUGGESTED READING

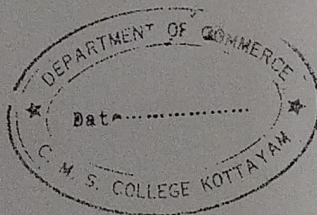
1. Walkenbach, John Excel 2016 Bible, Wiley
2. Winston, Wayne Microsoft Excel, Data Analysis and Business Modelling, PHI Learning Private Limited

TEACHING METHODOLOGY

1. Theory and Practical sessions
2. Case studies

EVALUATION

1. Practical Exam (80 marks)
2. Viva Voce (20 marks)



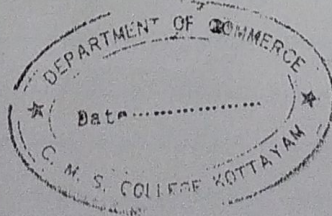
Course	Details		
Code			
Title	Advanced Excel		
Degree	B.Com		
Branch(s)	Finance		
Year/Semester	1 / 2		
Type	Value added course		
Credits	2		
Total Hours	36	Hours per week	

Course Objectives	
1	To impart analytical skills using Excel
2	To interpret and draw inferences from the data using Excel

CO No.	Expected Course Outcomes	Cognitive Level	PSO No.
1	To create charts and graphs using Excel	Ap	6
2	To apply various Excel functions	Ap	6

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO No.
1.0	Excel Charts and Graphs	12	1
1.1	Using Charts-Formatting Charts- Drawing toolbar features -Using 3D Graphs-Using Bar and Line Chart together -Using Secondary Axis in Graphs	4(1 theory + 3 practical)	1
1.2	Sharing Charts with PowerPoint / MS Word,	4(1 theory + 3	1



	Dynamically -(Data Modified in Excel, Chart would automatically get updated)	practical)	
1.3	Creating Pivot tables- Formatting and customizing Pivot tables-Using advanced options of Pivot tables- Pivot charts- Consolidating data from multiple sheets and files using Pivot tables-Using external data sources	4(1 theory + 3 practical)	1
2.0	Excel Functions	24	2
2.1	Sum function- Average- Percentage- PMT function- IF Functions-Function Arguments -Built in function- Common functions (AVERAGE, MIN, MAX, COUNT,COUNTA, ROUND, INT)- logical functions (AND, OR, NOT)	8(2 theory + 6 practical)	2
2.2	Nested functions , Name cells /ranges /constants - lookup and reference functions (VLOOKUP, HLOOKUP, MATCH, INDEX)-Relative, Absolute, Mixed cell references : >,< ,= operators	8(2 theory + 4 practical)	2
2.3	Date and time functions- Text functions-Database functions-Power Functions (CountIf, CountIFS, SumIF, SumIFS)-Annotating formulas	8(2 theory + 4 practical)	2

SUGGESTED READING

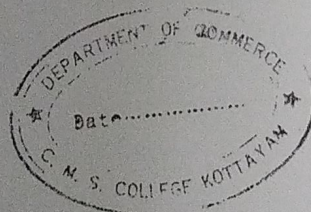
1. Walkenbach, John Excel 2016 Bible, Wiley
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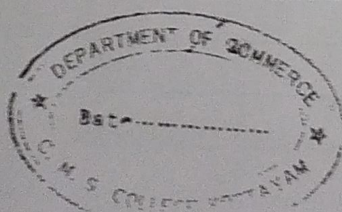
Course	Details		
Code			
Title	Computerised Accounting using Tally		
Degree	B.Com		
Branch(s)	Finance		
Year/Semester	2/1		
Type	Value added course		
Credits	2		
Total Hours	36	Hours per week	

Course Objectives	
1	To get familiarised with computerised accounting
2	To prepare the accounts of service organisations

CO No.	Expected Course Outcomes <i>Upon completion of this course, the students will be able to:</i>	Cognitive Level	PSO No.
1	Understand the basics of Computerised Accounting	Ap	6
2	Apply computerised Accounting for Service Organizations	Ap	6

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO No.
1.0	Introduction to Computerised Accounting	12	1
1.1	Basics of Accounting- Types of Business Organizations-computerised accounting Vs. manual accounting-Features of Tally.ERP9-screen components	4(2 theory + 2 practical)	1
1.2	Creating, selecting, altering ,deleting a company-Setting up of Company in Tally.ERP9	4(1 theory + 3 practical)	1



1.3	F11; Company Features-Configurations- System Administration & Other Utilities- Tally.NET & Remote Capabilities- Online Help & Support	4(2 theory + 2 practical)	1
2.0	Tally for Service Organizations	24	2
2.1	Introduction-Account groups- pre-defined groups- single/multiple groups- Creating, selecting, altering, deleting groups- ledger- Creating, selecting, altering, deleting a ledger	4(2 theory + 2 practical)	2
2.2	Accounting Vouchers- entering transactions in Accounting Vouchers-altering, deleting voucher entry-creating, modifying voucher type	4(2 theory + 2 practical)	2
2.3	merge or Split Cells-auto fill data- rows and columns-copy and paste-paste special-find and replace-special symbols- text alignment-AutoFormat- setting cell type-page setup- Print features	6(2 theory + 4 practical)	2
2.4	Bill Wise Details-Cheque Printing-Bank Reconciliation-Interest Calculation-Multi-currency-Budgets	6(2 theory + 4 practical)	2
2.5	Generating & Printing Reports- Financial Statements-Books & Registers-Statement of Accounts-MIS Reports -Printing Reports	4(2 theory + 2 practical)	2

SUGGESTED READING

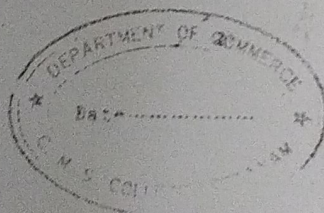
1. Tally ERP Reference Manual
2. Chedda, Rajesh, Learn Tally.ERP 9 with GST, Ane Books (2017)

TEACHING METHODOLOGY

1. Theory and Practical sessions
2. Case studies comprising of final accounts of companies

EVALUATION

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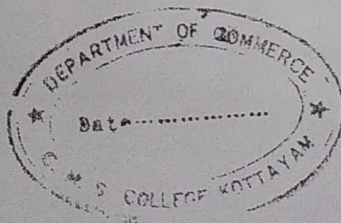
Course	Details		
Code			
Title	Advanced Tally with GST		
Degree	B.Com		
Branch(s)	Finance		
Year/Semester	2/2		
Type	Value added course		
Credits	2		
Total Hours	36	Hours per week	

<i>Course Objectives</i>	
1	To prepare final accounts of various organisations in Tally
2	To calculate tax using Tally
3	To manage the payroll system using Tally

CO No.	<i>Expected Course Outcomes</i>	Cognitive Level	PSO No.
1	Apply computerised Accounting for Trading Organizations	Ap	6
2	Apply computerised Accounting for computing Tax	Ap	6
3	Apply computerised Accounting in Payroll system	Ap	6

CO-Course Outcome; Cognitive Level: R-Remember; U-Understanding; Ap-Apply; An-Analyze; E-Evaluate; C-Create.

Module	Course Description	Hrs	CO No.
1.0	Tally for Trading Organizations	12	1
1.1	Introduction- Setting up of Company in Tally.ERP9- Features & Configurations- Stock Group-Stock Categories- Units of Measure- Stock Items- Multiple Godowns-cost centres-cost categories	4(2 theory + 2 practical)	1
1.2	Order Processing--Purchase Order Processing-Receipt Note-Purchase Voucher-Stock Transfer-Sales Order	4(1 theory + 3 practical)	1



	Processing-Delivery Note-Sales Voucher		
1.3	Invoicing-Batch-wise Details-Different Actual & Billed Quantities-Zero Valued Entries-Additional Cost of Purchase-Separate Discount Columns on Invoices-Multiple Price Levels & Price Lists- Point of Sale (POS)	4(2 theory + 2 practical)	1
1.4	Reorder Levels-Bill-wise Details-using accounting vouchers with inventory details-Tally audit-Inventory reports-stock summary-Inventory books-Statement of Inventory	4(2 theory + 2 practical)	1
2.0	Accounts with Tax	12	2
2.1	Setting up Features & Configurations for taxation-Excise (Dealer)-Tax Deducted at Source (TDS) - Ledgers related to TDS	4(2 theory + 2 practical)	2
2.2	Fringe Benefits Tax (FBT)-Service Tax- Tax Collected at Source (TCS)- Ledgers related to TCS	3(1 theory + 2 practical)	2
2.3	Value Added Tax (VAT)- Ledgers related to VAT- VAT forms- VAT Reports. GST	5(2 theory + 3 practical)	2
3.0	Payroll in Tally	12	
3.1	Configuring Payroll- Enabling Payroll in Tally.ERP 9- Creation of Payroll Masters- Employee Groups	2(1 theory + 1 practical)	3
3.2	Employee Master- Payroll Units- Attendance/ Production Types- Pay Heads	2(1 theory + 1 practical)	3
3.3	Attendance Vouchers- Payroll Vouchers	2(1 theory + 1 practical)	3
3.4	Employer PF Contribution- Creation of Employer ESI Contribution- Professional Tax	2(1 theory + 1 practical)	3
3.5	Salary Details Creation, Modify / Alter- Payment, Recovery of Salary Advance	2(1 theory + 1 practical)	3
3.6	Payroll for Contract Employees- Payroll Reports- Expat Reports- Payroll Statutory Reports	2(1 theory + 1 practical)	3

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TEACHING METHODOLOGY

1. Theory and Practical sessions
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