DON BOSCO ARTS & SCIENCE COLLEGE ANGADIKADAVU

(Affiliated to Kannur University Approved by Government of Kerala) ANGADIKADAVU P.O., IRITTY, KANNUR – 670706



COURSE PLAN

M.Com Finance (2020 – 22)

SEMESTER - III

ACADEMIC YEAR - (2021-22)

	III Semester MCom Finance (2020 - 22)						
SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week				
1.	COM3C11 Marketing Management	Centil Abraham K.	6				
2.	COM3C12 Corporate Accounting	Nishamol N.V.	6				
3.	COM3C13 Income Tax Law & Practice	Deepthy Joseph	6				
4.	COM3C14 Derivatives & Risk Management	Sojimol P.J.	6				
5.	COM3C15 Human Resource Management	Soniya Jacob	6				
	Name of Class Incharge	Deepthy Joseph					

TIME TABLE

Day	09.50 Am -	10.45 Am -	11.55 Am -	01.40 Pm -	02.35 Pm -	03.35 Pm -
Duy	10.45 Am	11.40 Am	12.50 Pm	02.35 Pm	03.30 Pm	04.30 Pm
1	COM3C1 2 Corporate Accountin g	COM3C13 Income Tax Law & Practice	COM3C1 5 Human Resource Managem ent	COM3C14 Derivatives & Risk Management	COM3C11 Marketing Management	COM3C12 Corporate Accounting
2	COM3C1 3 Income Tax Law & Practice	COM3C15 Human Resource Managemen t	COM3C1 2 Corporate Accountin g	COM3C11 Marketing Management	COM3C14 Derivatives & Risk Management	COM3C13 Income Tax Law & Practice
3	COM3C1 3 Income Tax Law & Practice	COM3C12 Corporate Accounting	COM3C1 4 Derivative s & Risk Managem ent	COM3C11 Marketing Management	COM3C15 Human Resource Management	COM3C14 Derivatives & Risk Management
4	COM3C1 5 Human Resource Managem ent	COM3C14 Derivatives & Risk Managemen t	COM3C1 1 Marketing Managem ent	COM3C12 Corporate Accounting	COM3C13 Income Tax Law & Practice	COM3C15 Human Resource Management
5	COM3C1 1 Marketing Managem ent	COM3C14 Derivatives & Risk Managemen t	COM3C1 3 Income Tax Law & Practice	COM3C15 Human Resource Management	COM3C12 Corporate Accounting	COM3C11 Marketing Management

Subject Code:	COM 3C11	
Subject Name:	MARKETING MANAGEMENT	
No. of Credits:	04	
No. of Contact Hours:	90	
Hours per Week:	06	
Name of the Teacher:	Centil Abraham K.	

COURSE OBJECTIVES:

- 1. To acquaint the students with the marketing principles and practice.
- 2. To understand the process of modern marketing.

Module I: Introduction to marketing: Concept, Nature, Scope and Importance of Marketing -Marketing concepts -Recent trends in marketing -Process of Marketing management -Marketing Management tasks - Strategic Marketing Planning -Marketing Organization in control -Green Marketing, Event Marketing, Interest Marketing and Viral Marketing - Social, Environmental and Ethical issues in marketing -Segmentation, targeting and positioning -Marketing mix. (20 Hours)

Module II: Consumer Behaviour: Concept and characteristic -Buyer Behaviour -Consumer decision making process -factors influencing buying behaviour -Consumer value -Consumer satisfaction and consumer delight - Relationship marketing -Consumer protection in India. (10 Hours)

Module III: Product decisions -Concept of product -Core product and augmented Product -Product line and mix decisions -Product life cycle -New Product development process -branding and packaging -marketing Myopia. (15 Hours)

Module IV: Pricing decisions -Factors affecting pricing decisions -pricing policies and strategies Methods of pricing -Price adjustment strategies. (10 Hours)

Module V: Promotion and Distribution decisions -Marketing communication -Promotion mix-advertising advertising budget -Advertisement copy advertising media -Sales promotion tools and techniques personal selling and salesmanship -Management of Marketing channels -Wholesalers and retailers -new retail formats - Recent trends in Channel Management. (15 Hours)

Module VI: Rural Marketing: Features of rural marketing in India -Problems of rural marketing -Rural marketing strategies -Agricultural marketing in India. (10 Hours)

Practice Hours (10 Hours) Total Hours 90 Hours

BOOKS FOR REFERENCE:

- 1. Philip Kotler Marketing Management
- 2. Sherlekar S.A. Marketing Management
- 3. S.P. Bansal Marketing Management
- 4. Chabra Marketing Management
- 5. Rajan Nair Marketing Management
- 6. Arun Kumar & N. Meenakshi Marketing Management

No of Weeks	Dates	Session	Торіс
		1	Module I: Introduction to marketing
	12-07-2021	2	Concept of Marketing
1	То	3	Nature of Marketing
	17-07-2021	4	Scope of Marketing
		5	Importance of Marketing

No of Weeks	Dates	Session	Торіс
		б	Marketing concepts
		7	Recent trends in marketing
	19-07-2021	20 July	Bakrid - Holiday
2	To	8	Process of Marketing management
2		9	Marketing Management tasks
	24-07-2021	10	Strategic Marketing Planning
		11	Marketing Organization in control
		12	Green Marketing, Event Marketing
	26-07-2021	13	Interest Marketing and Viral Marketing
3	To	14	Social, Environmental and Ethical issues in marketing
3		15	Segmentation
	31-07-2021	16	Targeting and positioning
		17	Targeting and positioning
		18	Marketing mix
	02-08-2021	19	Revision and previous year question paper discussion
4	02-08-2021 To	20	CLASS TEST 1
4	_	21	Module II: Consumer Behaviour
	07-08-2021	22	Concept and Characteristic of Consumer Behaviour
		23	Buyer Behaviour
		24	Consumer decision making process
	09-08-2021	25	Factors influencing buying behaviour
5	To	26	Consumer value, Consumer satisfaction
5	_	27	Consumer delight
	14-08-2021	28	Relationship marketing Consumer protection in India
		29	Revision and previous year question paper discussion
		30	CLASS TEST 2
	16-08-2021	31	Module III: Product decisions
6	To 21-08-2021	32	Concept of product
U		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	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	33	Core product and augmented Product
8	То	34	Core product and augmented Product
U	04-09-2021	35	Product line and mix decisions
	04-09-2021	36	Product line and mix decisions
		37	Product life cycle
		38	Product life cycle
	06-09-2021	39	New Product development process
9	06-09-2021 To		STUDY LEAVE
9	11-09-2021		STUDY LEAVE
	11-09-2021		STUDY LEAVE
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10	13-09-2021		STUDY LEAVE
10	15 07 2021		STUDY LEAVE

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1659Advertising budget1660Advertisement copy1660Advertisement copy161NTERNAL EXAMINATION1762INTERNAL EXAMINATION1808-11-2021631808-11-20217418To741074Revision and previous year question paper discussion	13		58	Promotion mix
16 61 INTERNAL EXAMINATION 25-10-2021 62 INTERNAL EXAMINATION 62 INTERNAL EXAMINATION 63 INTERNAL EXAMINATION 64 INTERNAL EXAMINATION 65 INTERNAL EXAMINATION 66 Advertising media 66 Advertising media 67 Sales promotion tools 68 Techniques personal selling and salesmanship 69 Management of Marketing channels 70 Wholesalers 71 Retailers 72 New retail formats 73 Recent trends in Channel Management 74 Revision and previous year question paper discussion		23-10-2021	59	Advertising budget
1625-10-2021 To 30-10-202162INTERNAL EXAMINATION1663INTERNAL EXAMINATION1764INTERNAL EXAMINATION1766Advertising media1767Sales promotion tools1768Techniques personal selling and salesmanship1808-11-2021701870New retail formats1870741674Revision and previous year question paper discussion			60	Advertisement copy
16 25-10-2021 To 30-10-2021 63 INTERNAL EXAMINATION 63 INTERNAL EXAMINATION 64 INTERNAL EXAMINATION 16 30-10-2021 65 INTERNAL EXAMINATION 16 64 INTERNAL EXAMINATION 16 64 INTERNAL EXAMINATION 16 66 Advertising media 17 66 Advertising media 17 67 Sales promotion tools 18 70 Management of Marketing channels 17 70 Wholesalers 18 72 New retail formats 18 74 Revision and previous year question paper discussion			61	INTERNAL EXAMINATION
16To 30-10-202163INTERNAL EXAMINATION01-0-202164INTERNAL EXAMINATION65INTERNAL EXAMINATION66Advertising media67Sales promotion tools68Techniques personal selling and salesmanship69Management of Marketing channels60-11-2021694 NovemberDiwali70Wholesalers71Retailers87273Recent trends in Channel Management74Revision and previous year question paper discussion		25-10-2021	62	INTERNAL EXAMINATION
30-10-202164INTERNAL EXAMINATION30-10-202165INTERNAL EXAMINATION65INTERNAL EXAMINATION66Advertising media67Sales promotion tools68Techniques personal selling and salesmanship69Management of Marketing channels70694 NovemberDiwali70Wholesalers71Retailers08-11-20217373Recent trends in Channel Management74Revision and previous year question paper discussion	16		63	INTERNAL EXAMINATION
1765INTERNAL EXAMINATION1766Advertising media1767Sales promotion tools1768Techniques personal selling and salesmanship1870Management of Marketing channels1870Wholesalers18707410Revision and previous year question paper discussion	10		64	INTERNAL EXAMINATION
17171718 <th></th> <td>30-10-2021</td> <td>65</td> <td>INTERNAL EXAMINATION</td>		30-10-2021	65	INTERNAL EXAMINATION
1701-11-2021 To 06-11-202168Techniques personal selling and salesmanship69Management of Marketing channels4 NovemberDiwali70Wholesalers71Retailers71Retailers08-11-20217373Recent trends in Channel Management74Revision and previous year question paper discussion			66	Advertising media
1701-11-2021 To 06-11-202169Management of Marketing channels18To69Management of Marketing channels1769MovemberDiwali18To71Retailers18To74Revision and previous year question paper discussion			67	Sales promotion tools
17To 06-11-202169Management of Marketing channels4 NovemberDiwali70Wholesalers71Retailers71Retailers72New retail formats73Recent trends in Channel Management74Revision and previous year question paper discussion		01-11 2021	68	Techniques personal selling and salesmanship
1710 06-11-20214 NovemberDiwali70Wholesalers71Retailers71Retailers72New retail formats08-11-202173Recent trends in Channel Management18To74Revision and previous year question paper discussion	17		69	
70Wholesalers71Retailers71Retailers72New retail formats73Recent trends in Channel Management74Revision and previous year question paper discussion	1/		4 November	
1872New retail formats187073Recent trends in Channel Management		06-11-2021	70	Wholesalers
08-11-202173Recent trends in Channel Management18To74Revision and previous year question paper discussion			71	Retailers
18 To 74 Revision and previous year question paper discussion			72	New retail formats
18 To 74 Revision and previous year question paper discussion		08-11-2021	73	Recent trends in Channel Management
	18	То	74	Revision and previous year question paper discussion
13-11-2021 /5 CLASS TEST 5		13-11-2021	75	CLASS TEST 5
76 Module VI: Rural Marketing			76	Module VI: Rural Marketing

No of Weeks	Dates	Session	Торіс
		77	Features of rural marketing in India
		78	INTERNAL EXAMINATION
		79	INTERNAL EXAMINATION
19	15-11-2021	80	INTERNAL EXAMINATION
19	То	81	INTERNAL EXAMINATION
	19-11-2021	82	INTERNAL EXAMINATION
		83	Problems of rural marketing
		84	Problems of rural marketing
	22-11-2021	85	Rural marketing strategies
20	To 26-11-2021	86	Rural marketing problems
20		87	Agricultural marketing in India
		88	Drawbacks of agricultural marketing in India
		89	Revision and previous year question paper discussion
	29-11-2021	90	CLASS TEST 5
			II SEMESTER PG EXAMINATION
21	2)-11-2021 То		II SEMESTER PG EXAMINATION
41			II SEMESTER PG EXAMINATION
	03-12-2021		II SEMESTER PG EXAMINATION
			II SEMESTER PG EXAMINATION
			II SEMESTER PG EXAMINATION
	06-12-2021		II SEMESTER PG EXAMINATION
22	То		
	10-12-2021		

Subject Code:	COM3C12
Subject Name:	CORPORATE ACCOUNTING
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	06
Name of the Teacher:	Nishamol NV

OBJECTIVES :

To familiarize the student knowledge about the Corporate Accounting System,

Module I.

Amalgamation, Absorption and Reconstruction of Companies -Meaning -Objectives Amalgamation in the nature of Purchase -Amalgamation in the nature of Merger -Inter Company Owings -Unrealized profit -Inter Company Holdings -Internal Reconstruction -Reduction of capital -Steps for reconstruction (15 Hours)

Module II.

Liquidation of Companies -Meaning -Methods of winding up -Statement of Affairs -Deficiency / Surplus Accounts – Liquidator's Final Statement of Accounts -Receivers Statement of Accounts. (15 Hours)

Module III.

Double Account System -Meaning -Double Account System Vs Double Entry System Advantages and Disadvantages (15 Hours)

Module IV.

Holding Company -Concept and Definition -Principles of consolidation -Contingent liabilities -Unrealised profits -Revaluation of assets and liabilities -Issue of Bonus Shares and Dividend by Subsidiaries -Reciprocal Stock holding. (20 Hours)

(10 Hours)

Module V.

Practice Hours

Final Accounts of Insurance Companies -Final Accounts of Life and General Insurance Companies in the prescribed forms -Determination of profit of Life Insurance Business. (15 Hours)

Total Hours 90 Hours

BOOKS FOR REFERENCE:

1. Advanced Accounts	M.C. Shukla and T.S. Grewal
2. Advanced Accounting -	Ashok Seghal & Deepak Seghal
3. Advanced Accountancy -	R.L Gupta & M. Radhaswami
4. Advanced Accountancy -	Arulandan & Raman
5. Advanced Accountancy -	S.P. Jain & K.L. Narang
6. Accountancy -	Dr. S. Kr. Paul
7. Corporate Accounting -	S.N. Maheswari & S.K. Maheswar

No of Weeks	Dates	Session	Торіс
		1	Module I Amalgamation, Absorption and External reconstruction - Meaning
-	12-07-2021	2	Differences between amalgamation and absorption
1	To	3	Types of amalgamation
	17-07-2021	4	Amalgamation in the nature of merger
		5	Journal entries
		6	Problems
		7	Problems
	10.07.2021	20 July	Bakrid- Holiday
•	19-07-2021	8	Amalgamation in the purchase nature of
2	То 24-07-2021	9	journal entries
		10	Problems
		11	Pooling of interest method
	26-07-2021 To 31-07-2021	12	Problems
		13	Inter compamy holdings
		14	Problems
3		15	Class test
		16	Module II Liquidation of Companies -Meaning
		17	Liquidator –Functions
		18	Methods of winding up
	02-08-2021	19	Winding under the order of court
4	To	20	Members winding up
-	07-08-2021	21	Creditors winding up
	07-08-2021	22	Winding up under the supervision of court
		23	Statement of affairs
		24	Problems
	09-08-2021	25	Problems
5		26	Problems
5	To	27	Deficiency account
	14-08-2021	28	Problems
		29	Liquidators final statement
6	16-08-2021	30	Class test

No of	Dates	Session	Торіс
Weeks	То	31	Module III Introduction –Double account system
	21-08-2021	32	Meaning of double account system
	21-00-2021	19 August	Moharam/Onam Vacation
		20 August	Onam Vacation
		21 August	Onam Vacation
		23 August	Onam Vacation
	22.09.2021	24 August	Onam Vacation
-	23-08-2021	25 August	Onam Vacation
7	То	26 August	Onam Vacation
	28-08-2021	27 August	Onam Vacation
		28 August	Onam Vacation
		30 August	Onam Vacation
	30-08-2021	33	Merits of double account system
0		34	Demerits of double account system
8	To	35	Importance of double account system
	04-09-2021	36	Problems
		37	Problems
		38	Problems
	06-09-2021	39	Problems
9	To 11-09-2021		STUDY LEAVE
9			STUDY LEAVE
	13-09-2021		STUDY LEAVE
10	То		I SEMESTER PG EXAMINATION
10	18-09-2021		I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
	20-09-2021	21 September	Sree Narayana Guru Samadhi
11	То		I SEMESTER PG EXAMINATION
	25-09-2021		I SEMESTER PG EXAMINATION
	25 07-2021		I SEMESTER PG EXAMINATION
		40	Double entry system
	27-09-2021	41	Difference between double entry and double account
12	То	42	Merits of double entry system
		43	Demerits of double entry system

No of Weeks	Dates	Session	Торіс
	02-10-2021	44	Problems
		45	Class Test
		2 October	Gandhi Jayanthi
		46	Module IVHolding Company -Concept and Definition.
	04-10-2021	47	Principles of consolidation
13	То	48	Principles of consolidation
10	09-10-2021	49	Contingent liabilities
	07-10-2021	50	Unrealised profits
		51	Problems
		52	Revaluation of assets and liabilities
	11-10-2021	53	Problems
14	То	54	Issue of bonus shares
17	16-10-2021	14 October	Mahanavami
	10-10-2021	15 October	Vijayadasami
		55	Problems
		56	Problems
	18-10-2021	19 October	Milad-i-Sherif
15	То	57	Dividend by subsidiaries
10	23-10-2021	58	Problems
		59	Problems
		60	Reciprocal stock holding
		61	INTERNAL EXAMINATION
	25-10-2021	62	INTERNAL EXAMINATION
16	То	63	INTERNAL EXAMINATION
10	30-10-2021	64	INTERNAL EXAMINATION
	30-10-2021	65	INTERNAL EXAMINATION
		66	Class Test
		67	Module V Life insurance company –introduction
	01-11-2021	68	Format of LIC Company Accounts
17	То	69	Problems
	06-11-2021	4 November	Diwali
		70	General Insurance Company
		71	Format of general insurance company
	08-11-2021	72	Problems
18	To	73	Problems
18	13-11-2021	74	Problems
	15-11-2021	75	Differences between LIC and GIC

No of Weeks	Dates	Session	Торіс
		76	Importance of GIC
		77	Determination of profits of LIC
		78	INTERNAL EXAMINATION
		79	INTERNAL EXAMINATION
19	15-11-2021	80	INTERNAL EXAMINATION
19	То	81	INTERNAL EXAMINATION
	19-11-2021	82	INTERNAL EXAMINATION
		83	Determination of profits of LIC
		84	Problems
	22-11-2021 To 26-11-2021	85	Problems
20		86	Problems
20		87	Class Test
		88	Question paper discussion
		89	Revision
		90	Revision
	29-11-2021		II SEMESTER PG EXAMINATION
21	29 11 2021 To		II SEMESTER PG EXAMINATION
41	-		II SEMESTER PG EXAMINATION
	03-12-2021		II SEMESTER PG EXAMINATION
			II SEMESTER PG EXAMINATION
	06-12-2021		II SEMESTER PG EXAMINATION
22	To 10-12-2021		II SEMESTER PG EXAMINATION

Subject Code:	COM3C13	
Subject Name:	INCOME TAX LAW & PRACTICE	
No. of Credits:	04	
No. of Contact Hours:	90	
Hours per Week:	06	
Name of the Teacher:	Deepthy Joseph	

COM3C13 INCOME TAX LAW AND PRACTICE

90 Hours

Credit 04

COURSE OBJECTIVES:

To provide the students an in-depth knowledge of the basic concepts of Income Tax and the provisions relating to the computation of Total income and tax liability of an individual assesse.

Module I.

Introduction -Basic concepts -Capital and Revenue -Residence and incidence of Tax -Exempted incomes. (10 Hours)

Module II.

Heads of income -Salary -Chargeability -Computation -Allowances -Perquisites -Profits in lieu of Salary -Provident Funds -Deductions (15 Hours)

Module III.

Income from House Property -Chargeability -Annual Value -Computation – Deductions

(15 Hours)

Module IV.

Profits and Gains of Business or Profession -Business -Profession -Chargeability -Computation of Profits and Gains -Deductions -Amounts not deductible -Depreciation (15 Hours)

Module V.

Capital Gains -Chargeability -Short term and Long term -Computation -Deductions -Exemptions Computation of Tax. (10 Hours)

Module VI.

Income from other Sources -Chargeability -General -Specific -Computation – Deductions (5 Hours)

Module VII.

Aggregation of Income -Clubbing -Set Off and carry forward of losses -Deductions from Gross Total Income -Computation of Total income and Tax liability of Individuals and HUF. (15 Hours)

Practice Hours(10 Hours)Total Hours90 Hours

BOOKS FOR REFERENCE:

1. Mehrotra & Goyal :	Income Tax Law and Practice : Sahitya Bhavan,
	Agra
2. V.K. Singhaniya :	Direct taxes Law and Practice : Taxman
3. B.S. Raman :	Income Tax Law & Practice : United Publishers
4. Bhagvati Prasad :	Direct Taxes : Viswa Prakasan
5. A.P. Philip :	Direct Taxes Law ad Practices : SOBA Publications

No of Weeks	Dates	Session	Торіс
		1	Introduction -Basic conceptsResidence and incidence of Tax -Exempted incomes
	12-07-2021	2	Capital and Revenue
1	То	3	Definitions
	17-07-2021	4	Residential status
		5	Residential status- problems
		6	Residential status- problems
		7	Scope of total income
	19-07-2021 To	20 July	Bakrid- Holiday
2		8	Problems
4	24-07-2021	9	Problems
	24-07-2021	10	Class test
		11	Salary -Chargeability
3	26-07-2021	12	Computation
3	20-07-2021	13	Allowances

No of Weeks	Dates	Session	Торіс
	То	14	Allowances
	31-07-2021	15	Allowances
		16	Allowances
		17	Perquisites
		18	Perquisites
	02-08-2021	19	Perquisites
4	To	20	Profits in lieu of Salary
-	07-08-2021	21	Provident Funds
	07-08-2021	22	Deductions
		23	Retirement salary
		24	Revision
	09-08-2021	25	Class test
5	To	26	Income from House Property -Chargeability
5	14-08-2021	27	Annual Value
	14-08-2021	28	Annual Value -Computation
		29	Annual Value -Computation
		30	Deductions
	16-08-2021 To 21-08-2021	31	Deductions
6		32	Income from self-occupied House property
U		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	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	33	Income from self-occupied House property
8	То	34	Practical questions
	04-09-2021	35	Practical questions
		36	Practical questions
		37	Practical questions
0	06-09-2021	38	Practical questions
9	To	39	Practical questions
	10		STUDY LEAVE

No of Weeks	Dates	Session	Торіс
	11-09-2021		STUDY LEAVE
			STUDY LEAVE
			STUDY LEAVE
			STUDY LEAVE
	13-09-2021		STUDY LEAVE
10	То		I SEMESTER PG EXAMINATION
10	18-09-2021		I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
	20-09-2021	21 September	Sree Narayana Guru Samadhi
11	To		I SEMESTER PG EXAMINATION
11			I SEMESTER PG EXAMINATION
	25-09-2021		I SEMESTER PG EXAMINATION
		40	Revision
		41	Profits and Gains of Business or Profession -Business - Profession
	27-09-2021 To	42	Computation of Profits and Gains
12		43	Chargeability
	02-10-2021	44	Deductions
		45	Amounts not deductible
		2 October	Gandhi Jayanthi
		46	Admissible deductions
	04-10-2021	47	Deemed profits
13	То	48	Practical questions
10	09-10-2021	49	Practical questions
	09-10-2021	50	Practical questions
		51	Practical questions
		52	Depreciation
	11-10-2021	53	Depreciation
14	То	54	Depreciation
14	16-10-2021	14 October	Mahanavami
		15 October	Vijayadasami
		55	Class test
	18-10-2021	56	Capital Gains -Chargeability
15	То	19 October	Milad-i-Sherif
	23-10-2021	57	Short term CG
		58	Long term CG

No of Weeks	Dates	Session	Торіс
		59	Computation -Deductions
		60	Practical problems
		61	INTERNAL EXAMINATION
	25-10-2021	62	INTERNAL EXAMINATION
16	23 10 2021 To	63	INTERNAL EXAMINATION
10	30-10-2021	64	INTERNAL EXAMINATION
	30-10-2021	65	INTERNAL EXAMINATION
		66	Practical problems
		67	Exemptions
		68	Exemptions
	01-11-2021	69	Exemptions
17	То	4 November	Diwali
	06-11-2021	70	Exemptions
		71	Income from other Sources -Chargeability -General - Specific
		72	Computation
	08-11-2021	73	Computation
18	To 13-11-2021	74	Computation
10		75	Computation
		76	Aggregation of Income
		77	Clubbing
		78	INTERNAL EXAMINATION
		79	INTERNAL EXAMINATION
19	15-11-2021 To 19-11-2021	80	INTERNAL EXAMINATION
17		81	INTERNAL EXAMINATION
		82	INTERNAL EXAMINATION
		83	Clubbing
		84	Set Off and carry forward of losses
	22-11-2021	85	Set Off and carry forward of losses
20	То	86	Deductions from Gross Total Income
20	26-11-2021	87	Deductions from Gross Total Income
	20-11-2021	88	Computation of Total income
		89	Tax liability of Individuals
		90	Tax liability of HUF
	29-11-2021		II SEMESTER PG EXAMINATION
21	То		II SEMESTER PG EXAMINATION
	03-12-2021		II SEMESTER PG EXAMINATION
			II SEMESTER PG EXAMINATION

No of Weeks	Dates	Session	Торіс
			II SEMESTER PG EXAMINATION
	06-12-2021		II SEMESTER PG EXAMINATION
22	To 10-12-2021		II SEMESTER PG EXAMINATION

Subject Code:	COM3C14	
Subject Name: Derivatives and Risk Management		
No. of Credits:	04	
No. of Contact Hours:	90	
Hours per Week:	06	
Name of the Teacher:	Sojimol P.J.	

COM3C14. DERIVATIVES AND RISK MANAGEMENT

Course Objectives:

To give the students an exposure to derivatives.

To develop the skill of decision making by using different derivatives contracts

Module 1 :

Derivatives: Meaning and definition -Evolution - characteristics -Types- significance - Participants in derivatives market - Functions of derivatives market - commodity Exchanges in India - Role and importance (10 hours)

Module 2:

Forwards : Meaning and definition - Features - classification -forward contract v/s spot contract - Future contract - Meaning and definition - Features _ uses - Forwards vs. Futures(10 hours)

Module 3 :

Futures : Types of futures - commodity vs Financial Futures - pricing commodity Futures {cost of carry model} - Expectations - Hedging with Futures(theory only) -Speculation with Futures (20 hours)

Module 4:

Options : Meaning and definition - Option Terminology – Moneyness- types of options- options vs- Futures - option trading and settlement - option value - intrinsic value and rime value. (20 hours) Module 5: stock Option pricing-Factors influencing option price- put & - parity pricing relationship- Pricing models: Binomial model - single period, Two period valuation -Black scholes Option pricing model (Basic model only) - Assumptions. (20 hours)

No of Weeks	Dates	Session	Торіс
		1	Module I :Derivatives Meaning and definition
	12-07-2021	2	Evolution - Characteristics
1	То	3	Types — Significance
	17-07-2021	4	Participants in derivatives market
		5	Functions of derivatives market
		6	Commodity Exchanges in India
		7	Role and importance.
	10.05.0001	20 July	Bakrid- Holiday
	19-07-2021	8	Class test
2	То	9	seminar
	24-07-2021	10	Module II: Forward: Meaning and definition
		11	Features
		12	Classification
	26-07-2021 To 31-07-2021	13	Forward contract Ys. Spot contract
3		14	Future contract—Meaning and definition
5		15	Features—uses
		16	Features—uses
		17	ForwardsVs-Futures
		18	ForwardsVs-Futures
	02-08-2021	19	seminar
4	To	20	Class test
-	07-08-2021	21	Futures : Types of futures
	07-00-2021	22	Types of futures
		23	Commodig' Vs Financial Futures
		24	Commodig' Vs Financial Futures
	09-08-2021	25	Pricing Commodity Futures (Cost of carry model)
5	То	26	Pricing Commodity Futures (Cost of carry model)
	14-08-2021	27	Expectations
		28	Expectations

No of Weeks	Dates	Session	Торіс
		29	Expectations
		30	Hedging with Futures(theory only)
	16-08-2021	31	Hedging with Futures(theory only)
6	To To	32	Hedging with Futures(theory only)
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	То	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	Speculation with Futures
8	То	34	Speculation with Futures
0	04-09-2021	35	Speculation with Futures
		36	problems
		37	problems
	06-09-2021 To 11-09-2021	38	problems
		39	problems
9			STUDY LEAVE
	13-09-2021		STUDY LEAVE
10	То		I SEMESTER PG EXAMINATION
10	18-09-2021		I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
	20-09-2021	21 September	Sree Narayana Guru Samadhi
11			I SEMESTER PG EXAMINATION
11			I SEMESTER PG EXAMINATION
	23-07-2021		I SEMESTER PG EXAMINATION
		40	Class test
12	27-09-2021	41	Module IV :Options : Meaning and

No of Weeks	Dates	Session	Торіс
	То		definition
	02-10-2021	42	Option Terminology-Moneynes
		43	Option Terminology-Moneynes
		44	Types of Options- Options Vs. Futures
		45	Types of Options- Options Vs. Futures
		2 October	Gandhi Jayanthi
		46	Option trading and settlement
	04-10-2021	47	Option trading and settlement
13	То	48	Option trading and settlement
10	09-10-2021	49	Option value
	07-10-2021	50	Option value
		51	Option value
		52	Option value
	11-10-2021	53	Option value
14	То	54	Intrinsic value and Time value.
17	16-10-2021	14 October	Mahanavami
	10-10-2021	15 October	Vijayadasami
		55	Intrinsic value and Time value.
		56	problems
	18-10-2021	19 October	Milad-i-Sherif
15	То	57	problems
	23-10-2021	58	problems
	25 10 2021	59	problems
		60	Class test
		61	INTERNAL EXAMINATION
	25-10-2021	62	INTERNAL EXAMINATION
16	То	63	INTERNAL EXAMINATION
10	30-10-2021	64	INTERNAL EXAMINATION
	30-10-2021	65	INTERNAL EXAMINATION
		66	Module V -Stock Option Pricing :
		67	Factors influencing Option price
	01-11-2021	68	Factors influencing Option price
17		69	Put & Call parity pricing relationship
1/	To 06-11-2021	4 November	Diwali
		70	Pricing models: Binomial model - Single period
		71	Pricing models: Binomial model - Single period
10	09 11 2021	72	Pricing models: Binomial model - Single period
18	08-11-2021	73	Two-period valuation

No of Weeks	Dates	Session	Торіс
	То	74	Two-period valuation
	13-11-2021	75	Two-period valuation
		76	Black Scholes Option pricing model
		77	Black Scholes Option pricing model
		78	INTERNAL EXAMINATION
		79	INTERNAL EXAMINATION
19	15-11-2021	80	INTERNAL EXAMINATION
19	То	81	INTERNAL EXAMINATION
	19-11-2021	82	INTERNAL EXAMINATION
		83	Black Scholes Option pricing model
		84	Black Scholes Option pricing model
	22-11-2021	85	Black Scholes Option pricing model
20	22 II 2021 То	86	Practical problems
20	26-11-2021	87	Practical problems
	20-11-2021	88	Practical problems
		89	Practical problems
		90	Class test
	29-11-2021		II SEMESTER PG EXAMINATION
21	То		II SEMESTER PG EXAMINATION
	03-12-2021		II SEMESTER PG EXAMINATION
	03-12-2021		II SEMESTER PG EXAMINATION
			II SEMESTER PG EXAMINATION
	06-12-2021		II SEMESTER PG EXAMINATION
22	To 10-12-2021		II SEMESTER PG EXAMINATION
	10-12-2021		

Subject Code:	COM3C15	
Subject Name:	Human Resource Management	
No. of Credits:	4	
No. of Contact Hours:	90	
Hours per Week:	6	
Name of the Teacher:	Soniya Jacob	

SYLLABUS

COURSE OBJECTIVES:

1.To familiarize the students with the human resource management processes.

2.To sensitize them to the training process and techniques, and

3.To provide them with appropriate knowledge and skills required for selecting, developing and managing human resources.

Module I

Human Resource Management (HRM) : Functions of HRM. Role and status of HR Manager in an organization. HR policies: HR planning process; Recruitment: Selection; Training and Development; Performance appraisal: methods of techniques of performance appraisal; promotion and Demotions; Transfer, Separations: resignation; discharge; dismissal; suspension; retrenchment: lay off; Industrial relations. Emerging issues in HRM. (30 Hours)

Module II

HRD: Concept of HRD: Training and development: Training process: an overview: role, responsibilities and challenges to training managers and employees; Organisation and management of training function; training needs assessment and action research; instructional objectives and lesson planning; learning process. (15 Hours)

Module III

Training climate and pedagogy: developing training modules; training methods and techniques; facilities and training aids. Technical training: training for TQM: attitudinal training, training for management change; training for productivity; training for creativity and problem solving; training for leadership and training for trainers. (15 Hours)

Module IV

Grievance handling: Grievance -meaning and causes of grievance -importance and procedure of grievance handling; Hot Stove rule; code of discipline. Suggestion scheme; Importance of suggestion scheme; implementation of suggestion scheme. (10 Hours)

Module V

a)HR outsourcing: legal requirements; contractor's liabilities; liabilities of the company towards contractor's labourers.

b)HR records: objectives of HR record : absenteeism:

c)HR appraisal and audit: concept, scope, methods and importance of HR audit

d)Group dynamics. (10 Hours)

BOOKS FOR REFERENCE:

1. Aswathappa K. : Human Resource and Personnel Management; Tata McGraw Hill, New Delhi 1997.

2. Hollway J. ed: Performance Measurement and Evaluation: Sage Publications; New Delhi 1995.

- 3. Gupta. C.B:Human Resource Management;
- 4. Heneman and Schwal Human Resource Management.
- 5. Prasad L.M.:Human Resource Management.
- 6. P.G. Aquinas Human Resource Management-Principles and Practice

No of Weeks	Dates	Session	Торіс
1	12-07-2021 To 17-07-2021	1	Module I -Human Resource Management
		2	Functions of HRM
		3	Role and status of HR Manager in an organisation
		4	Role and status of HR Manager in an organisation
		5	HR Policies
		6	HR Planning Process
	19-07-2021	7	HR Planning Process
		20 July	Bakrid- Holiday
2	То	8	Recruitment
4	24-07-2021	9	Recruitment
	24-07-2021	10	Selection
		11	Selection
		12	Training and Development
	26-07-2021	13	Performance Appraisal
3	To 31-07-2021	14	Performance Appraisal
0		15	Methods of techniques of performance appraisal
		16	Methods of techniques of performance appraisal
		17	Promotion and Demotion
	02-08-2021 To 07-08-2021	18	Transfer
		19	Separation
4		20	Resignation
-		21	Discharge
		22	Dismissal
		23	Suspension
	09-08-2021 To 14-08-2021	24	Retrenchment
		25	Lay off
5		26	Industrial Relation
		27	Emerging issues in HRM
		28	Revision
		29	Previous year question paper discussion
6	16 09 2021	30	Class Test I
	16-08-2021	31	Module II -Concepts of HRD
	To	32	Training and Development
	21-08-2021	19 August	Moharam/Onam Vacation
		20 August	Onam Vacation

		21 August	Onam Vacation
		23 August	Onam Vacation
7	22.00.2021	24 August	Onam Vacation
	23-08-2021	25 August	Onam Vacation
	To	26 August	Onam Vacation
	28-08-2021	27 August	Onam Vacation
		28 August	Onam Vacation
		30 August	Onam Vacation
		33	Training and Development
	30-08-2021	34	Training Process :overview
8	То	35	Training Process
U	04-09-2021	36	Role,Responsibilities and Challenges to training Managers and Employees
		37	Role,Responsibilities and Challenges to training Managers and Employees
		38	Organisation and Management of training function
	06-09-2021	39	Training needs assessment and action research
9	То		STUDY LEAVE
-	11-09-2021		STUDY LEAVE
	11 07 2021		STUDY LEAVE
			STUDY LEAVE
	12 00 2021		STUDY LEAVE
	13-09-2021		STUDY LEAVE
10	To		I SEMESTER PG EXAMINATION
	18-09-2021		I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION I SEMESTER PG EXAMINATION
		21 September	
	20-09-2021 To 25-09-2021	21 September	Sree Narayana Guru Samadhi I SEMESTER PG EXAMINATION
11			I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
		40	Instructional objectives and lesson planning
12	27-09-2021	41	Instructional objectives and lesson planning
		42	Learning Process
		43	Previous year question paper discussion
	To	44	Revision
	02-10-2021	45	Class Test II
		2 October	Gandhi Jayanthi
13	04-10-2021	46	Module III Developing learning modules

	То	47	Training Methods and Techniques
	09-10-2021	48	Facilities and Training aids
	0, 10 2021	49	Technical training
		50	Training for TQM
		51	Attitudinal training
		52	Training for Management change
	11-10-2021	53	Training for productivity
14	To	54	Training for creativity and problem solving
14		14 October	Mahanavami
	16-10-2021	15 October	Vijayadasami
		55	Training for leadership
		56	Training for trainers
	18-10-2021	19 October	Milad-i-Sherif
15	То	57	Previous year question paper discussion
15	23-10-2021	58	Revision
	25-10-2021	59	Class Test III
		60	Module IV -Grievance meaning
		61	INTERNAL EXAMINATION
	25-10-2021	62	INTERNAL EXAMINATION
16	25 10 2021 То	63	INTERNAL EXAMINATION
10	30-10-2021	64	INTERNAL EXAMINATION
	30-10-2021	65	INTERNAL EXAMINATION
		66	Causes of grievance
		67	Importance and procedure of grievance handling
	01-11-2021	68	Hot save rule
17	То	69	Code of discipline
17	06-11-2021	4 November	Diwali
	00 11 2021	70	Suggestion scheme
		71	Implementation of suggestion scheme
	08-11-2021	72	Previous year question paper discussion
		73	Revision
18	То	74	Class Test IV
10	13-11-2021	75	Module V -HR Outsourcing
	15 11 2021	76	HR Outsourcing legal requirements
		77	Contractor's liability
		78	INTERNAL EXAMINATION
	15-11-2021	79	INTERNAL EXAMINATION
19	То	80	INTERNAL EXAMINATION
	19-11-2021	81	INTERNAL EXAMINATION
	17 11 2021	82	INTERNAL EXAMINATION

		83	Liability of the Company towards Contractors and Labours
20	22-11-2021 To 26-11-2021	84	HR Records:Objectives of HR Records
		85	Absenteeism
		86	HR Appraisal and Audit -Concept and Scope
		87	Methods and importance of HR Audit
		88	Group Dynamics
		89	Revision
	29-11-2021 To 03-12-2021	90Test	Class Test V
			II SEMESTER PG EXAMINATION
21			II SEMESTER PG EXAMINATION
41			II SEMESTER PG EXAMINATION
			II SEMESTER PG EXAMINATION
			II SEMESTER PG EXAMINATION
	06-12-2021 To 10-12-2021		II SEMESTER PG EXAMINATION
22			II SEMESTER PG EXAMINATION