

# **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**

**(2019 – 21)**

### **SEMESTER - III**

### III Semester M.com (2019 - 21)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	COM3CI 1 Marketing Management	Centile Abraham K	5
2.	COM3C12 Corporate Accounting	Jithesh Mon Mullool	5
3.	COJ'v13C 13 Income Tax Law And Practice	Deepthy Joseph	5
4.	COM3C14 Derivatives and Risk Management	SojimolPJ	5
5.	COM3C15 Human Resource Management	Stephy Emmanuel	5

**Name of Incharge : Sojimol P J**

### 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	COM3CI 1 Marketing Management	COM3C12 Corporate Accounting	COJ'v13C 13 Income Tax Law And Practice	COM3C15 Human Resource Management	COM3C14 Derivatives and Risk Management
2	COM3C12 Corporate Accounting	COM3CI 1 Marketing Management	COM3C15 Human Resource Management	COJ'v13C 13 Income Tax Law And Practice	COM3C14 Derivatives and Risk Management
3	COJ'v13C 13 Income Tax Law And Practice	COM3C12 Corporate Accounting	COM3CI 1 Marketing Management	COM3C14 Derivatives and Risk Management	COM3C15 Human Resource Management
4	COM3C15 Human Resource Management	COJ'v13C 13 Income Tax Law And Practice	COM3CI 1 Marketing Management	COM3C12 Corporate Accounting	COM3C14 Derivatives and Risk Management
5	COJ'v13C 13 Income Tax Law And Practice	COM3C12 Corporate Accounting	COM3C15 Human Resource Management	COM3CI 1 Marketing Management	COJ'v13C 13 Income Tax Law And Practice

<b>Subject Code:</b>	<b>COM 3C11</b>
<b>Subject Name:</b>	<b>MARKETING MANAGEMENT</b>
<b>No. of Credits:</b>	<b>04</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>05</b>
<b>Name of the Teacher:</b>	<b>CENTIL ABRAHAM K.</b>

## **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)**

**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

## **TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
<b>1</b>	01-06-2020 To 05-06-2020	1	<b>Module I: Introduction to marketing:</b> Concept of marketing
		2	Nature of marketing
		3	Scope of Marketing
		4	Importance of Marketing
		5	Marketing concepts , Recent trends in marketing
<b>2</b>	08-06-2020 To 12-06-2020	7	Process of Marketing management
		8	Marketing Management tasks
		9	Strategic Marketing Planning
		10	Marketing Organization in control
		11	Event Marketing
<b>3</b>	15-06-2020 To 19-06-2020	13	Interest Marketing
		14	Viral Marketing
		15	Social, Environmental and Ethical issues in marketing
		16	Segmentation
		17	Targeting and positioning
<b>4</b>	22-06-2020	18	Marketing mix

No of Weeks	Dates	Session	Topic
	To 26-06-2020	19	Revision
		20	<b>CLASS TEST – 1</b>
		21	<b>Module II: Consumer Behaviour:</b> Concept of consumer behaviour
		22	Characteristic of consumer behaviour
<b>5</b>	29-06-2020 To 03-07-2020	23	Buyer Behaviour
		24	Consumer decision making process
		25	Factors influencing buying behaviour
		26	Consumer value
		03 July	St. Thomas Day
<b>6</b>	06-07-2020 To 10-07-2020	27	Consumer satisfaction and consumer delight
		28	Relationship marketing
		29	Consumer protection in India
		30	<b>CLASS TEST – 2</b>
		31	<b>Module III: Product Decisions:</b> Concept of product
<b>7</b>	13-07-2020 To 17-07-2020	32	Core product
		33	Augmented Product
		34	Product line
		35	Product line mix decisions
		36	Product life cycle
<b>8</b>	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		37	New Product development process
		38	Branding
		39	Importance of branding
		40	Packaging
<b>9</b>	27-07-2020 To 31-07-2020	41	Importance of packaging
		42	Seminar
		43	Objectives of packaging
		44	Marketing Myopia
		31 July	Bakrid
<b>10</b>	03-08-2020	45	Revision

No of Weeks	Dates	Session	Topic
	To 07-08-2020	46	<b>CLASS TEST – 3</b>
		47	<b>Module IV: Pricing Decisions:</b> Concept of pricing
		48	Factors affecting pricing decisions
		49	Pricing policies
<b>11</b>	10-08-2020 To 14-08-2020	50	Pricing strategies
		51	Methods of pricing
		52	Methods of pricing
		53	Seminar
		54	Methods of pricing new products
<b>12</b>	17-08-2020 To 21-08-2020	55	Price adjustment strategies
		56	Revision
		57	<b>CLASS TEST - 4</b>
		58	<b>Module V: Promotion and Distribution Decisions:</b> Concept of promotion
		59	Concept of distribution
<b>13</b>	24-08-2020 To 28-08-2020	60	Marketing communication
		61	Seminar
		62	Promotion mix
		63	Advertising, Advertising budget
		28 August	Ayyankali Jayanthi
<b>14</b>	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
<b>15</b>	07-09-2020 To 11-09-2020	64	Advertisement copy
		65	Advertising media
		66	Sales promotion tools and techniques
		10 September	Sreekrishna Jayanthi
		67	Personal selling and salesmanship
<b>16</b>	14-09-2020 To	68	Management of Marketing channels
		69	Seminar

No of Weeks	Dates	Session	Topic
	18-09-2020	70	Wholesalers and retailers
		71	New retail formats
		72	Recent trends in Channel Management
17	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		73	Revision
		74	CLASS TEST – 5
		75	Module VI: Rural Marketing: Concept of rural marketing
		76	Features of rural marketing in India
18	28-09-2020 To 02-10-2020	77	Problems of rural marketing
		29 September	Study Leave
			Study Leave
			Study Leave
19	05-10-2020 To 09-10-2020		II Semester PG University Exam
			II Semester PG University Exam
			II Semester PG University Exam
			II Semester PG University Exam
			II Semester PG University Exam
20	12-10-2020 To 16-10-2020	78	Seminar
		79	Rural marketing strategies
		80	Seminar
		81	Rural marketing strategies
		82	Agricultural marketing in India
21	19-10-2020 To 23-10-2020	83	Problems of agricultural marketing in India
		84	Seminar
		85	Revision
		86	CLASS TEST – 6
		87	Previous year question paper discussion
22	26-10-2020 To 30-10-2020	26 October	Vijayadasami
		88	Revision
		89	Previous year question paper discussion
		29 October	Miladi-I-Sherif
		90	Seminar

No of Weeks	Dates	Session	Topic
<b>23</b>	02-11-2020 To 06-11-2020		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>III Semester PG Internal Exams</b>
			<b>III Semester PG Internal Exams</b>
			<b>III Semester PG Internal Exams</b>
<b>24</b>	09-11-2020 To 13-11-2020		<b>III Semester PG Internal Exams</b>
			<b>III Semester PG Internal Exams</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>25</b>	16-11-2020 To 20-11-2020		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>26</b>	23-11-2020		<b>University Exam III Semester PG Begins</b>



<b>Subject Code:</b>	COM3C12
<b>Subject Name:</b>	CORPORATE ACCOUNTING
<b>No. of Credits:</b>	4
<b>No. of Contact Hours:</b>	90 hrs
<b>Hours per Week:</b>	5
<b>Name of the Teacher:</b>	JITESH MON MULLOOL

#### COURSE 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)

##### Module V.

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)

#### 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. Maheswari

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	01-06-2020 To 05-06-2020	1	Amalgamation
		2	Absorption
		3	Reconstruction of Companies -Meaning –Objectives
		4	Amalgamation in the nature of Purchase
		5	Problem Solving
<b>2</b>	08-06-2020 To 12-06-2020	6	Amalgamation in the nature of Merger
		7	Problem Solving
		8	Problem Solving
		9	Inter Company Owings
		10	Unrealized profit -Inter Company Holdings
<b>3</b>	15-06-2020 To 19-06-2020	11	Reduction of capital -Steps for reconstruction
		12	Problem Solving
		13	Problem Solving
		14	Problem Solving
		15	<b>Class test</b>
<b>4</b>	22-06-2020 To 26-06-2020	16	Liquidation of Companies -Meaning
		17	Methods of winding up
		18	Statement of Affairs
		19	Deficiency /Surplus Accounts
		20	Problem Solving
<b>5</b>	29-06-2020 To	21	Liquidator's Final Statement of Accounts
		22	Problem Solving
		23	Problem Solving

No of Weeks	Dates	Session	Topic
	03-07-2020	24	Receivers Statement of Accounts
		03 July	St. Thomas Day
6	06-07-2020 To 10-07-2020	25	Problem
		26	Problem
		27	Problem
		28	Problem
		29	Problem
7	13-07-2020 To 17-07-2020	30	Problem Solving
		31	Class Test
		32	Double Account System -Meaning
		33	Double Account System Vs Double Entry System
		34	Double Account System Vs Double Entry System
8	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		35	Advantages and Disadvantages
		36	Problem Solving
		37	Problem Solving
		38	Problem Solving
9	27-07-2020 To 31-07-2020	39	Seminar
		40	Problem Solving
		41	Problem Solving
		42	Problem Solving
		31 July	Bakrid
10	03-08-2020 To 07-08-2020	43	Problem Solving
		44	Problem Solving
		45	Problem Solving
		46	Class test
		47	Holding Company -Concept and Definition
11	10-08-2020 To 14-08-2020	48	Principles of consolidation
		49	Unrealised profits
		50	Problem Solving
		51	Revaluation of assets and liabilities
		52	Problem Solving
12	17-08-2020 To 21-08-2020	53	Issue of Bonus Shares and Dividend by Subsidiaries
		54	Problem Solving
		55	Problem Solving
		56	Problem Solving
		57	Reciprocal Stock holding
13	24-08-2020	58	Problem Solving

No of Weeks	Dates	Session	Topic
	To 28-08-2020	59	Problem Solving
		60	Problem Solving
		61	Problem Solving
		28 August	Ayyankali Jayanthi
14	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
15	07-09-2020 To 11-09-2020	62	Problem Solving
		63	Problem Solving
		64	Problem Solving
		10 September	Sreekrishna Jayanthi
		65	Problem Solving
16	14-09-2020 To 18-09-2020	66	Problem Solving
		67	Class test
		68	Final Accounts of Insurance Companies
		69	Final Accounts of Insurance Companies
		70	Problem Solving
17	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		71	Problem Solving
		72	Problem Solving
		73	Final Accounts of Life and General Insurance Companies in the prescribed forms
		74	Problem Solving
18	28-09-2020 To 02-10-2020	75	Problem Solving
		29 September	Study Leave
			Study Leave
			Study Leave
			Study Leave
19	05-10-2020 To 09-10-2020		II Semester PG University Exam
			II Semester PG University Exam
			II Semester PG University Exam
			II Semester PG University Exam
			II Semester PG University Exam

No of Weeks	Dates	Session	Topic
<b>20</b>	12-10-2020 To 16-10-2020	76	Determination of profit of Life Insurance Business
		77	Problem Solving
		78	Problem Solving
		79	Problem Solving
		80	Problem Solving
<b>21</b>	19-10-2020 To 23-10-2020	81	Problem Solving
		82	Problem Solving
		83	Problem Solving
		84	Problem Solving
		85	Problem Solving
		86	Problem Solving
<b>22</b>	26-10-2020 To 30-10-2020	26 October	Vijayadasami
		87	Revision
		88	Revision
		89	Revision
		29 October	Miladi-I-Sherif
		90	Discussion with previous question papers
<b>23</b>	02-11-2020 To 06-11-2020		Study Leave
			Study Leave
			III Semester PG Internal Exams
			III Semester PG Internal Exams
			III Semester PG Internal Exams
<b>24</b>	09-11-2020 To 13-11-2020		III Semester PG Internal Exams
			III Semester PG Internal Exams
			Study Leave
			Study Leave
			Study Leave
<b>25</b>	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
<b>26</b>	23-11-2020		University Exam III Semester PG Begins

<b>Subject Code:</b>	<b>COM3C13</b>
<b>Subject Name:</b>	<b>INCOME TAX LAW AND PRACTICE</b>
<b>No. of Credits:</b>	<b>04</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>5</b>
<b>Name of the Teacher:</b>	<b>DEEPTHY JOSEPH</b>

### **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 assessee.**

#### **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 Hours 90 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

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	01-06-2020 To 05-06-2020	1	Introduction to Income Tax
		2	Basic concepts
		3	Capital and Revenue
		4	Residential Status – theory
		5	Residential Status – problems.
<b>2</b>	08-06-2020 To 12-06-2020	6	Residential Status – problems.
		7	Scope of total income - theory
		8	Scope of total income – problems.
		9	Scope of total income – problems.
		10	Class test
<b>3</b>	15-06-2020 To 19-06-2020	11	Heads of income -Salary -Chargeability
		12	Allowances – theory
		13	Allowances – theory
		14	Allowances- problems
		15	Allowances- problems
<b>4</b>	22-06-2020 To 26-06-2020	16	Perquisites- problems
		17	Perquisites- problems
		18	Perquisites- problems
		19	Perquisites- problems
		20	Profits in lieu of Salary
<b>5</b>	29-06-2020 To 03-07-2020	21	Provident Funds – problems
		22	Gratuity computation
		23	Gratuity computation
		24	Pension and commuted pension
		03 July	St. Thomas Day
<b>6</b>	06-07-2020 To 10-07-2020	25	Combined problems
		26	Income from House Property -Chargeability
		27	Income from House Property - theory
		28	GAV Computation
		29	GAV Computation
<b>7</b>	13-07-2020 To 17-07-2020	30	Annual value
		31	Annual value under different situations
		32	Annual value under different situations
		33	Deductions
		34	Deductions



No of Weeks	Dates	Session	Topic
<b>8</b>	20-07-2020 To 24-07-2020	<b>20 July</b>	<b>Karkkidaka Vavu</b>
		35	Computation of Income from House Property
		36	Problems
		37	Problems
		38	Problems
<b>9</b>	27-07-2020 To 31-07-2020	39	Problems
		40	Class test
		41	Profits and Gains of Business or Profession -Business - Profession
		42	Incomes expressly allowed
		<b>31 July</b>	<b>Bakrid</b>
<b>10</b>	03-08-2020 To 07-08-2020	43	Incomes expressly disallowed
		44	Expenses allowable on actual payment
		45	Admissible expenses
		46	Inadmissible expenses
		47	Computation of Income from Business
<b>11</b>	10-08-2020 To 14-08-2020	48	Computation of Income from Business
		49	Computation of Income from Business
		50	Computation of Income from Business
		51	Computation of Income from Business
		52	Computation of Income from Profession
<b>12</b>	17-08-2020 To 21-08-2020	53	Computation of Income from Profession
		54	Computation of Income from Profession
		55	Class test
		56	Capital Gains -Chargeability
		57	Short term capital gain
<b>13</b>	24-08-2020 To 28-08-2020	58	Short term capital gain - computation
		59	Long term capital gain -
		60	Short term capital gain - computation
		61	Deductions
		<b>28 August</b>	<b>Ayyankali Jayanthi</b>
<b>14</b>	31-08-2020 To 04-09-2020		<b>Onam Holiday</b>
			<b>Onam Holiday</b>
			<b>Onam Holiday</b>
			<b>Onam Holiday</b>
			<b>Onam Holiday</b>
<b>15</b>	07-09-2020	62	Deductions
		63	Deductions

No of Weeks	Dates	Session	Topic
	To 11-09-2020	64	Deductions
		65	Problems
		10 September	Sreekrishna Jayanthi
16	14-09-2020 To 18-09-2020	66	Income from other Sources -Chargeability
		67	Items chargeable under Income from other Sources
		68	Deductions
		69	Problems
		70	Problems
17	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		71	Aggregation of Income
		72	Clubbing of Income
		73	Clubbing of Income
		74	Set off and carry forward of losses
18	28-09-2020 To 02-10-2020	75	Set off and carry forward of losses
		29 September	Study Leave
			Study Leave
			Study Leave
			Study Leave
19	05-10-2020 To 09-10-2020		II Semester PG University Exam
			II Semester PG University Exam
			II Semester PG University Exam
			II Semester PG University Exam
			II Semester PG University Exam
20	12-10-2020 To 16-10-2020	76	Deductions from Gross Total Income
		77	Deductions from Gross Total Income
		78	Deductions from Gross Total Income
		79	Deductions from Gross Total Income
		80	Computation of Total income
21	19-10-2020 To 23-10-2020	81	Computation of Total income
		82	Computation of Total income
		83	Computation of Tax liability of Individuals
		84	Computation of Tax liability of Individuals
		85	Computation of Tax liability of HUF
22	26-10-2020	26 October	Vijayadasami
		86	Computation of Tax liability of HUF

[illegible]

<b>Subject Code:</b>	<b>COM3C14</b>
<b>Subject Name:</b>	<b>DERIVATIVES AND RISK MANAGEMENT</b>
<b>No. of Credits:</b>	<b>04</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>5</b>
<b>Name of the Teacher:</b>	<b>SOJIMOL P J</b>

#### **cowc14- DERIVATIVES AND RISK IVIANAGEMENT**

##### **Course Objectives:**

1. To give the students an exposure to derivatives.
2. To develop the skill of decision making by using different derivatives contracts

**Module I : Derivatives : Meaning and Definition - Evolution – Characteristics – Types - Significances – participants in derivative market Functions of derivative market – Commodity Exchanges in India -Role and importance .**

**10 hours**

**Module II : Forwards : Meaning and Definition - Features – Classifications – Forward contract Vs Spot contract – Future -Meaning and Definition - Features – uses – Forward Vs Futures .**

**10 hours**

**Module III: 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 IV : Options : Meaning and Definition -Option Terminology -Moneyness – Types of Options -Options Vs Futures – Option trading and settlement – Option value - Intrinsic value and Time value**

. **20 hours**

**Module V : Stock option pricing : Factors influencing option pricing – Put and call parity pricing relation ship -Pricing model : Binomial model -single period ,Two period valuation – Black Scholes option pricing model (Basic models only ) – Assumptions**

. **20 hours**

**Practice hours**

**10 hours**

**Total hours**

**90 hours .**

**Books Recommended**

1. Derivatives and risk management - Rajiv Srivastava
2. Commodity and financial derivatives - S. Kevin
3. Fundamentals of financial derivatives – Prafullakumar Swain
4. Financial derivatives: Theory concepts and problems - S L Gupta
5. Commodity derivatives and risk management – Prabina Rajiv
6. Options futures and other derivatives - John C Hull and Sankarabasu
7. Derivatives principles and practice – Rangarajan Sundaram and Sanjiv Das

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	01-06-2020 To 05-06-2020	1	Module I :Derivatives: Meaning and definition
		2	Evolution - Characteristics
		3	Evolution - Characteristics
		4	Types — Significance
		5	Participants in derivatives market
<b>2</b>	08-06-2020 To 12-06-2020	6	Participants in derivatives market
		7	Functions of derivatives market
		8	Functions of derivatives market
		9	Commodity Exchanges in Ind
		10	Role and importance.
<b>3</b>	15-06-2020 To 19-06-2020	11	Class test
		12	Module IIForwad Meaning
		13	Definition — Features
		14	Classification
		15	Forward contract Ys. Spot contract
<b>4</b>	22-06-2020 To 26-06-2020	16	Future contract—Meaning and definition
		17	Future contract—Meaning and definition
		18	Features —uses- Forwards Vs-Futures
		19	Features —uses- Forwards Vs-Futures
		20	Module III : Futures
<b>5</b>	29-06-2020 To 03-07-2020	21	Commodig' Vs Financial Futures
		22	Commodig' Vs Financial Futures
		23	Pricing Commodity Futures (Cost of carry model),
		24	Expectations

No of Weeks	Dates	Session	Topic
		03 July	St. Thomas Day
6	06-07-2020 To 10-07-2020	25	Hedging with Futures (theory only)
		26	Speculation with Futures
		27	Class test
		28	Module IV: Options: Meaning and definition
		29	Option Terminology
7	13-07-2020 To 17-07-2020	30	Moneyness—Types of Options
		31	Moneyness—Types of Options
		32	Options Vs. Futures
		33	Options Vs. Futures
		34	Option trading and settlement
8	20-07-2020 To 24-07-2020	20 July	Karkkidaka Vavu
		35	Option value—Intrinsic value and Time value.
		36	Option value—Intrinsic value and Time value.
		37	Option value—Intrinsic value and Time value.
		38	Option value—Intrinsic value and Time value.
9	27-07-2020 To 31-07-2020	39	Practical problems
		40	Practical problems
		41	Practical problems
		42	Practical problems
		31 July	Bakrid
10	03-08-2020 To 07-08-2020	43	Practical problems
		44	Practical problems
		45	Class test
		46	Module V Stock Option Pricing
		47	Put & Call parity pricing relationship
11	10-08-2020 To 14-08-2020	48	Pricing models: Binomial model
		49	Pricing models: Binomial model
		50	Pricing models: Binomial model
		51	Pricing models: Binomial model
		52	Black Scholes Option pricing model (Basic model only) - A
12	17-08-2020 To 21-08-2020	53	Black Scholes Option pricing model (Basic model only) - Assumptions
		54	Black Scholes Option pricing model (Basic model only) - Assumptions
		55	Black Scholes Option pricing model (Basic model only) - Assumptions
		56	Single period, Two-period valuation
		57	Single period, Two-period valuation

No of Weeks	Dates	Session	Topic
<b>13</b>	24-08-2020 To 28-08-2020	58	Single period, Two-period valuation
		59	Practical problems
		60	Practical problems
		61	Practical problems
		28 August	Ayyankali Jayanthi
<b>14</b>	31-08-2020 To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
<b>15</b>	07-09-2020 To 11-09-2020	62	Practical problems
		63	Practical problems
		64	Practical problems
		10 September	Sreekrishna Jayanthi
		65	Practical problems
<b>16</b>	14-09-2020 To 18-09-2020	66	Practical problems
		67	Practical problems
		68	Practical problems
		69	Practical problems
		70	Practical problems
<b>17</b>	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		71	Seminar presentation
		72	Seminar presentation
		73	Seminar presentation
		74	Seminar presentation
		29 September	Study Leave
			Study Leave
			Study Leave
			Study Leave
<b>19</b>	05-10-2020 To 09-10-2020		II Semester PG University Exam
			II Semester PG University Exam
			II Semester PG University Exam
			II Semester PG University Exam
			II Semester PG University Exam



No of Weeks	Dates	Session	Topic
<b>20</b>	12-10-2020 To 16-10-2020	75	Seminar presentation
		76	Seminar presentation
		77	Seminar presentation
		78	Seminar presentation
		79	Seminar presentation
<b>21</b>	19-10-2020 To 23-10-2020	80	Seminar presentation
		81	Seminar presentation
		82	Seminar presentation
		83	<b>Old question paper discussion</b>
		84	<b>Old question paper discussion</b>
<b>22</b>	26-10-2020 To 30-10-2020	<b>26 October</b>	<b>Vijayadasami</b>
		85	Revision
		86	Revision
		<b>29 October</b>	<b>Miladi-I-Sherif</b>
		87	Revision
<b>23</b>	02-11-2020 To 06-11-2020	88	Revision
		89	Revision
		90	Revision
			<b>III Semester PG Internal Exams</b>
			<b>III Semester PG Internal Exams</b>
			<b>III Semester PG Internal Exams</b>
<b>24</b>	09-11-2020 To 13-11-2020		<b>III Semester PG Internal Exams</b>
			<b>III Semester PG Internal Exams</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>25</b>	16-11-2020 To 20-11-2020		<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
			<b>Study Leave</b>
<b>26</b>	23-11-2020		<b>University Exam III Semester PG Begins</b>

<b>Subject Code:</b>	<b>COM3C15</b>
<b>Subject Name:</b>	<b>HUMAN RESOURCE MANAGEMENT</b>
<b>No. of Credits:</b>	<b>04</b>
<b>No. of Contact Hours:</b>	<b>90 Hours</b>
<b>Hours per Week:</b>	<b>05</b>
<b>Name of the Teacher:</b>	<b>STEPHY EMMANUAL</b>

## **SYLLABUS**

### **Objectives of the Course:**

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)

**Practice Hours (10 Hours)**

**Total Hours 90 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

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	01-06-2020 To 05-06-2020	1	<b>Module I</b> Human resource management
		2	Functions of HRM
		3	Role and status of HR Manager in an organization
		4	HR policies
		5	HR planning process
<b>2</b>	08-06-2020 To 12-06-2020	6	Recruitment
		7	Selection
		8	Training and Development
		9	Performance appraisal
		10	Methods of techniques of performance appraisal
<b>3</b>	15-06-2020 To 19-06-2020	11	Promotion
		12	Demotions
		13	Transfer
		14	Separations
		15	Resignation
<b>4</b>	22-06-2020 To 26-06-2020	16	Discharge
		17	Dismissal
		18	Suspension
		19	Retrenchment
		20	Lay off
<b>5</b>	29-06-2020 To 03-07-2020	21	Industrial relations
		22	Emerging issues in HRM
		23	Seminar Presentation
		24	Seminar Presentation
		03 July	St. Thomas Day
<b>6</b>	06-07-2020 To 10-07-2020	25	Seminar Presentation
		26	Seminar Presentation
		27	Seminar Presentation
		28	Revision
		29	Previous Year Question Paper Discussion

No of Weeks	Dates	Session	Topic
7	13-07-2020 To 17-07-2020	30	CLASS TEST
		31	<b>Module II HRD</b>
		32	Concept of HRD
		33	Training and development , Training process: an overview:
		34	Role, responsibilities and challenges to training managers and employees
8	20-07-2020 To 24-07-2020	20 July	<b>Karkkidaka Vavu</b>
		35	Organisation and management of training function
		36	Training needs assessment
		37	Action research
		38	Instructional objectives
9	27-07-2020 To 31-07-2020	39	Lesson planning
		40	Learning process
		41	Seminar Presentation
		42	Seminar Presentation
		31 July	<b>Bakrid</b>
10	03-08-2020 To 07-08-2020	43	Revision
		44	Previous Year Question Paper Discussion
		45	CLASS TEST
		46	<b>Module III</b> Training climate and pedagogy
		47	Developing training modules
11	10-08-2020 To 14-08-2020	48	Training methods and techniques
		49	Facilities and training aids
		50	Technical training
		51	Training for TQM
		52	Attitudinal training
12	17-08-2020 To 21-08-2020	53	Training for management change
		54	Training for productivity
		55	Training for creativity and problem solving
		56	Training for leadership and training for trainers
		57	Seminar Presentation
13	24-08-2020 To 28-08-2020	58	Seminar Presentation
		59	Revision
		60	Previous Year Question Paper Discussion
		61	CLASS TEST
		28 August	<b>Ayyankali Jayanthi</b>
14	31-08-2020		<b>Onam Holiday</b>

No of Weeks	Dates	Session	Topic
	To 04-09-2020		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
<b>15</b>	07-09-2020 To 11-09-2020	62	<b>Module IV</b> Grievance handling
		63	Grievance - meaning and causes of grievance
		64	Importance and procedure of grievance handling
		10 September	Sreekrishna Jayanthi
		65	Hot Stove rule; code of discipline
<b>16</b>	14-09-2020 To 18-09-2020	66	Suggestion scheme
		67	Importance and implementation of suggestion scheme
		68	Seminar Presentation
		69	Seminar Presentation
		70	Revision
<b>17</b>	21-09-2020 To 25-09-2020	21 September	Sreenarayana Guru Samadhi
		71	Previous Year Question Paper Discussion
		72	CLASS TEST
		73	<b>Module V</b> HR outsourcing
		74	Legal requirements
<b>18</b>	28-09-2020 To 02-10-2020	75	Contractor's liabilities
		29 September	Study Leave
			Study Leave
			Study Leave
			Study Leave
<b>19</b>	05-10-2020 To 09-10-2020		<b>II Semester PG University Exam</b>
			<b>II Semester PG University Exam</b>
			<b>II Semester PG University Exam</b>
			<b>II Semester PG University Exam</b>
			<b>II Semester PG University Exam</b>
<b>20</b>	12-10-2020 To	76	Liabilities of the company towards contractor's labourers

No of Weeks	Dates	Session	Topic
	16-10-2020	77	HR records
		78	Objectives of HR record
		79	Absenteeism
		80	Causes of Absenteeism
<b>21</b>	19-10-2020 To 23-10-2020	81	HR Appraisal and HR Audit
		82	Concept, scope, methods and Importance of HR Audit
		83	Group dynamics
		84	Seminar Presentation
		85	Seminar Presentation
<b>22</b>	26-10-2020 To 30-10-2020	26 October	Vijayadasami
		86	Revision
		87	Previous Year Question Paper Discussion
		29 October	Miladi-I-Sherif
		88	CLASS TEST
<b>23</b>	02-11-2020 To 06-11-2020	89	Study Leave
		90	Study Leave
			III Semester PG Internal Exams
			III Semester PG Internal Exams
			III Semester PG Internal Exams
<b>24</b>	09-11-2020 To 13-11-2020		III Semester PG Internal Exams
			III Semester PG Internal Exams
			Study Leave
			Study Leave
			Study Leave
<b>25</b>	16-11-2020 To 20-11-2020		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
<b>26</b>	23-11-2020		University Exam III Semester PG Begins

