

DON BOSCO ARTS & SCIENCE COLLEGE
ANGADIKADAVU

(Affiliated to Kannur University Approved by Government of Kerala)

ANGADIKADAVU P.O., IRITTY, KANNUR – 670706



M.com Finance

(2019 – 21)

SEMESTER - IV

ACADEMIC YEAR - (2020-21)

IV Semester M.com Finance (2019- 21)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	COM4E01 Security Analysis And Portfolio Management	Silja Mathew	5
2.	COM4E02 International Financial Management	Jithesh mon mullool	5
3.	COM4E03 Financial Markets And Services	Sojimol p j	5
4.	COM4E04 Corporate Tax Management & GST	Nishamol N V	
	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	COM4E01 Security Analysis And Portfolio Management	COM4E02 International Financial Management	COM4E03 Financial Markets And Services	COM4E04 Corporate Tax Management & GST	Project
2	COM4E02 International Financial Management	COM4E01 Security Analysis And Portfolio Management	COM4E04 Corporate Tax Management & GST	Project	COM4E03 Financial Markets And Services
3	COM4E03 Financial Markets And Services	COM4E02 International Financial Management	COM4E01 Security Analysis And Portfolio Management	COM4E04 Corporate Tax Management & GST	Project
4	COM4E03 Financial Markets And Services	COM4E04 Corporate Tax Management & GST	Project	COM4E01 Security Analysis And Portfolio Management	COM4E02 International Financial Management
5	COM4E04 Corporate Tax Management & GST	COM4E03 Financial Markets And Services	COM4E02 International Financial Management	Library	COM4E01 Security Analysis And Portfolio Management

Subject Code:	COM4E01
Subject Name:	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	SILJA MATHEW

COM4E01 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

90 Hours

Credit 04

COURSE OBJECTIVES:

1. To acquire knowledge of securities markets and its theoretical foundations
2. To help the students to equip the trading of securities.

Module I : INVESTMENT:

Meaning and Objectives-Financial Market and its Functions-Classification-Investment Avenues –Financial Assets: Non marketable and Marketable-Money Market Instruments, Fixed Income Securities, Equities and Mutual Fund Schemes. Investment Attributes- Risk Return Trade off-Investment v/s Speculation- Hedging-Portfolio Management Process.

Contact Hours – 10

Module II : SECURITIES MARKET:

Participants in the Securities Market and their Roles- Structure of Securities Market-Primary Market and Secondary Market Operations- Trading Mechanism- Stock Market Quotations- Stock Market Indices – BSE, NSE, OTCEI- Role of SEBI. Government Securities Market- Corporate Debt Market.

Contact Hours -20

Module III : SECURITY ANALYSIS:

Debt Instruments and their Valuation- Bond Characteristics- Bond Prices- Bond Yields- Rating of Bonds- Equity Instruments and their Valuation- Fundamental Analysis: Economy, Industry and Company Analysis- Technical Analysis: Charting Tools- Dow Theory- Elliot Wave Theory- Market Indicators- Derivatives and their Valuation.

Contact Hours -20

Module IV : PORTFOLIO THEORY:

Portfolio Return and Risk- Capital Market Pricing Model- Efficient Market Theory-Random Walk theory- Markowitz Model- Arbitrage Pricing Theory- Prospect Theory. Portfolio Management Frame work-: Objectives and Constraints, Asset Mix, Selection of Securities and Portfolio Execution.

Contact Hours -15

Module V : PORTFOLIO PERFORMANCE EVALUATION-

Rate of Return- Risk- Performance Measure- Treynor's Measure- Sharpe's Measure- Jensen's Measure- Problems of Portfolio Management- Active and Passive Portfolio Strategies- Rebalancing Portfolios- Portfolio Management Plans- Formula Plans- Cost Averaging Plan- Constant Value Plan- Constant Ratio Plan- Variable Ratio Plan- Portfolio Revision. Contact Hours -15 Practice Hours (10 Hours)

BOOKS FOR REFERENCE:

1. Prasanna Chandra: Security Analysis and Portfolio Management-Tata McGraw Hill Publishing Co. Ltd.
2. Punithavathy Pandyan: Security Analysis and Portfolio Management- Vikas Publishing House Pvt Ltd.
3. M. Ranganathan & R. Madhumathi: Security Analysis and Portfolio Management- Dorling Kindersley Pvt. Ltd.
4. Donald E. Fischer & Ronald j. Jordan: Security Analysis and Portfolio Management- Prentice Hall Inc.
5. Bhalla, V. K.: Investment Management- S. Chand & Co.
6. Avadhani, V. A. : Security Analysis and Portfolio Management- Himalaya Publishing House
7. Hull, J: Options, Futures and Derivatives- Prentice Hall Inc, New Delhi
8. Preethi singh: Investment Management - Himalaya Publishing House, Mumbai
9. Dr. Kevin, S.: Portfolio Management

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	16-11-2020 To 20-11-2020	1	INVESTMENT: Meaning and Objectives-Financial Market and its Function
		2	Financial Market and its Functions
		3	Classification
		4	Investment Avenues –Financial Assets: Non marketable and Marketable
		5	Money Market Instruments
2	23-11-2020 To 27-11-2020	6	Fixed Income Securities,
		7	Equities and Mutual Fund Schemes.
		8	Investment Attributes- Risk Return Trade off
		9	Investment v/s Speculation- Hedging- Portfolio Management Process.
		10	CLASS TEST
3	30-11-2020	11	SECURITIES MARKET: Participants in the Securities Market and their Roles

No of Weeks	Dates	Session	Topic
	To 04-12-2020	12	Structure of Securities Market
		13	Primary Market and Secondary Market Operations
		14	Primary Market and Secondary Market Operations
		15	Trading Mechanism
4	07-12-2020 To 11-12-2020	16	Trading Mechanism
		17	Stock Market Quotations
		18	Stock Market Indices
		19	BSE, NSE, OTCEI
		20	Role of SEBI
5	14-12-2020 To 18-12-2020	21	Government Securities Market
		22	Corporate Debt Market
		23	Revision
		24	Class test
6	21-12-2020 To 25-12-2020	21 December	Christmas Vacation
		22 December	Christmas Vacation
		23 December	Christmas Vacation
		24 December	Christmas Vacation
		25 December	Christmas
7	28-12-2020 To 01-01-2021	25	SECURITY ANALYSIS: Debt Instruments and their Valuation
		26	Debt Instruments and their Valuation
		27	Bond Characteristics- Bond Prices- Bond Yields
		28	Bond Yields
		29	Rating of Bonds- Equity Instruments and their Valuation
8	04-01-2021 To 08-01-2021	30	Equity Instruments and their Valuation
		31	Fundamental Analysis: Economy, Industry and Company Analysis
		32	Fundamental Analysis: Economy, Industry and Company Analysis
		33	Technical Analysis:
		34	Charting Tools
9	11-01-2021 To 15-01-2021	35	Dow Theory
		36	Elliot Wave Theory
		37	Market Indicators
		38	Derivatives and their Valuation
		39	Class test
10	18-01-2021	40	PORTFOLIO THEORY: Portfolio Return and Risk-

No of Weeks	Dates	Session	Topic
	To 22-01-2021	41	Capital Market Pricing Model
		42	Efficient Market Theory
		43	Random Walk theory
		44	Markowitz Model
11	25-01-2021 To 29-01-2021	45	Arbitrage Pricing Theory
		26 January	Republic Day - Holiday
		46	Prospect Theory
		47	Portfolio Management Frame work
		48	Objectives and Constraints, Asset Mix,
12	01-02-2021 To 05-02-2021	49	Selection of Securities
		50	Portfolio Execution
		51	Portfolio Execution
		52	Class test
		53	PORTFOLIO PERFORMANCE EVALUATION- Rate of Return- Risk
13	08-02-2021 To 12-02-2021	54	Performance Measure- Treynor's Measure
		55	Problems
		56	Sharpe's Measure
		57	Problems
		58	Problems
14	15-02-2021 To 19-02-2021	59	Jenson's Measure
		60	Problems
		61	Problems
		62	Problems of Portfolio Management
		63	Active and Passive Portfolio Strategies
15	22-02-2021 To 26-02-2021	64	Rebalancing Portfolios
		65	Portfolio Management Plans- Formula Plans
		66	Portfolio Management Plans- Formula Plans
		67	Cost Averaging Plan
		68	Constant Value Plan
16	01-03-2021 To 05-03-2021	69	Constant Ratio Plan
		70	Variable Ratio Plan
		71	Portfolio Revision.
		72	Portfolio Revision.
		73	Revision
17	08-03-2021 To	74	Class test
		75	Revision
		76	Revision

No of Weeks	Dates	Session	Topic
	12-03-2021	77	Revision
		11 March	Maha Sivarathri - Holiday
18	15-03-2021 To 19-03-2021	78	Revision
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
		79	Revision
19	22-03-2021 To 26-03-2021	80	Revision
		81	Revision
		82	Class test
		83	Revision
		84	Revision
20	22-03-2021 To 26-03-2021	85	Revision
		86	Class test
		87	Revision
		88	Revision
		89	revision
21	29-03-2021 To 02-04-2021	29 March	Talent Hunt
		90	Class test
		31 March	Easter vacation
		01 April	Easter vacation
		02 April	Easter vacation
22	05-04-2021 To 09-04-2021	05 April	Easter vacation
		06 April	Easter vacation
		07 April	Easter vacation
			Study Leave
			Study Leave
23	05-04-2021 To 09-04-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
24	12-04-2021		VI Semester UG University Exam Begin

Subject Code:	COM4E02
Subject Name:	International Financial Management
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	JITHESH MON MULLOOL

Course Objective:

1. To introduce the basic concepts and tools of International Financial Management.

Module I

International Financial Management: Meaning; importance; scope; Problems; recent changes in International Financial Markets; foreign exchange markets; exchange rate definitions; spot and forward rates; alternative exchange rate regimes. (15 Hours)

Module II

Exchange rate determination; theories of foreign exchange rate; purchasing power parity theory; International Fisher effect; portfolio balance model; balance of payment theory; exchange rate of rupee; recent trends; convertibility of Indian rupee. (20 Hours)

Module III

International monetary system: features, present exchange rate system; reforms of International monetary system; European monetary system; International debt; ABD; IBRD and IMF; functions; special schemes of lending; conditionalities of IMF lending; International liquidity and IMF; SRDs; International markets and instruments. (20 Hours)

Module IV

Balance of payment: meaning; accounting principles; valuation and timing; components; deficit and surplus; macro-economic factors affecting exchange rates; some open economy identities; open economy multipliers; SWIFT and interbank clearing among banks in different countries. (15 Hours)

Module V

Foreign investment and financing decisions: FII, FDI-types, motives and Effects - current issues in FDI -India's foreign investment policy. (10 Hours)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	16-11-2020 To 20-11-2020	1	International financial management: meaning
		2	Importance
		3	Scope
		4	Problems
		5	Recent changes in International Financial Markets
2	23-11-2020 To 27-11-2020	6	Foreign exchange markets
		7	Exchange rate definitions
		8	Spot and forward rates
		9	Alternative exchange rate regimes
		10	Alternative exchange rate regimes
3	30-11-2020 To 04-12-2020	11	Alternative exchange rate regimes
		12	Seminar
		13	Seminar
		14	Seminar
		15	Class test
4	07-12-2020 To 11-12-2020	16	International monetary system
		17	Feature of International monetary system
		18	Present exchange rate system
		19	Reforms of International monetary system
		20	European monetary system
5	14-12-2020 To 18-12-2020	21	International debt
		22	ADB
		23	IBRD
		24	IMF
		25	Functions
6	21-12-2020	21 December	Special schemes of lending
		22 December	Christmas Vacation

No of Weeks	Dates	Session	Topic
	To 25-12-2020	23 December	Christmas Vacation
		24 December	Christmas Vacation
		25 December	Christmas
7	28-12-2020 To 01-01-2021	26	conditionality of IMF lending
		27	International liquidity and IMF
		28	SDRs
		29	International markets and instruments
		30	International markets and instruments
8	04-01-2021 To 08-01-2021	31	International markets and instruments
		32	International markets and instruments
		33	Seminar
		34	Seminar
		35	Class test
9	11-01-2021 To 15-01-2021	36	Balance of payment: meaning
		37	Accounting principles
		38	Valuation and timing
		39	Components
		40	Deficit and surplus
10	18-01-2021 To 22-01-2021	41	Macro-economic factors affecting exchange rates
		42	Some open economy identities
		43	Open economy multipliers
		44	SWIFT
		45	Interbank clearing among banks in different countries
11	25-01-2021 To 29-01-2021	46	Seminar
		26 January	Republic Day - Holiday
		47	Seminar
		48	Seminar
12	01-02-2021 To 05-02-2021	49	Seminar
		50	Class test
		51	Exchange rate determination
		52	theories of foreign exchange rate
		53	purchasing power parity theory
13	08-02-2021 To 12-02-2021	54	purchasing power parity theory
		55	International fisher effect
		56	International fisher effect
		57	Seminar
		58	Seminar
		59	Portfolio balance model

No of Weeks	Dates	Session	Topic
14	15-02-2021 To 19-02-2021	60	Portfolio balance model
		61	Balance of payment theory
		62	Balance of payment theory
		63	Exchange rate of rupee
		64	Recent trends
15	22-02-2021 To 26-02-2021	65	Convertibility of Indian rupee
		66	Seminar
		67	Seminar
		68	Seminar
		69	Seminar
16	01-03-2021 To 05-03-2021	70	Seminar
		71	Class test
		72	Foreign investment and financing decisions
		73	Foreign investment and financing decisions
		74	FII
17	08-03-2021 To 12-03-2021	75	FII
		76	FDI
		77	Types of FDI
		78	Types of FDI
		11 March	Maha Sivarathri - Holiday
18	15-03-2021 To 19-03-2021	79	Motives and Effects
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
		80	Motives and Effects
19	22-03-2021 To 26-03-2021	81	Current issues in FDI
		82	Current issues in FDI
		83	India's foreign investment policy
		84	India's foreign investment policy
		85	Revision
20	22-03-2021 To 26-03-2021	86	Revision
		87	Revision
		88	Class test
		89	Question paper discussion
		90	Question paper discussion
21	29-03-2021 To	29 March	Talent Hunt
		30 March	Easter vacation
		31 March	Easter vacation

No of Weeks	Dates	Session	Topic
	02-04-2021	01 April	Easter vacation
		02 April	Easter vacation
22	05-04-2021 To 09-04-2021	05 April	Easter vacation
		06 April	Easter vacation
		07 April	Easter vacation
			Study Leave
			Study Leave
23	05-04-2021 To 09-04-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
24	12-04-2021		VI Semester UG University Exam Begin

Subject Code:	COM 4E 03
Subject Name:	FINANCIAL MARKETS AND SERVICES
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	SOJIMOL P J

Course Objective:

1. To understand the structure, organization and working of financial markets and institution in India.
2. To understand the various financial services available.

Module I

Financial Markets: Money and capital markets – money market – meaning – constituents – functions of money market – money market instruments – call money – treasury bills – certificates of deposits –commercial bills, trade bills etc – recent

trends in Indian money market – Capital Market - depository systems – government securities market – recent developments in financial markets

(20 hours)

Module II

Derivative Trading - Derivative trading – futures and options – forward markets – options – put options – call options– swaps – interest rate swaps – currency swaps

(10 hours)

Module III

Development Banks Concept – objectives and functions of development banks – operational and promotional activities of development banks – IFCT – ICICI – IDBI – IRBI – SIDBI – state development banks – state financial corporations. (10 hours)

Module IV

Non-Banking Financial Institutions LIC and GIC – insurance regulatory and development authority – role and functions – objectives and functions of UTI – role of UTI in industrial finance – concept and role of non-banking financial institutions – sources of finance – functions – investment policies of non – banking financial institutions in India – venture capital institutions.

(15 hours)

Module V

Mutual Funds and Merchant Banking Concept – performance appraisal and regulation of mutual funds (with special reference to SEBI Guidelines) – designing and marketing of mutual funds schemes – latest mutual fund schemes in India – concept of merchant banking – functions and growth – government policy – SEBI guidelines – future of merchant banking in India – role of merchant bankers in fund raising.

(15 hours)

Module VI

Factoring Concept – forms of factoring – legal aspects – factoring services in India .Credit rating – concept – types of rating agencies Credit cards – concept – billing and

payment – settlement procedure – corporate credit cards – business cards – users of credit cards – current developments. (10 hours)

Practice Hours (10 hours)

Total Hours 90 hours

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	16-11-2020 To 20-11-2020	1	Module I Financial Markets: Money and capital markets
		2	Constituents
		3	Functions of money market
		4	Money market instruments
		5	Call money
2	23-11-2020 To 27-11-2020	6	Treasury bills
		7	Certificates of deposits
		8	Commercial bills, trade bills etc
		9	Commercial bills, trade bills etc
		10	Recent trends in Indian money market
3	30-11-2020 To 04-12-2020	11	Capital market
		12	Depository systems
		13	Government securities market
		14	Recent developments in financial markets
		15	Recent developments in financial markets
4	07-12-2020 To	16	Recent developments in financial markets
		17	Recent developments in financial markets
		18	Recent developments in financial markets

No of Weeks	Dates	Session	Topic
	11-12-2020	19	Class test
		20	Class test
5	14-12-2020 To 18-12-2020	21	Module II Derivative Trading
		22	Derivative trading –
		23	Futures and options
		24	Forward markets
		25	Put options
6	21-12-2020 To 25-12-2020	21 December	Call options
		22 December	Christmas Vacation
		23 December	Christmas Vacation
		24 December	Christmas Vacation
		25 December	Christmas
7	28-12-2020 To 01-01-2021	26	Swaps
		27	Interest rate swaps
		28	Currency swaps
		29	Currency swaps
		30	Class test
8	04-01-2021 To 08-01-2021	31	Module III Development Banks Concept
		32	Objectives and functions of development banks
		33	Objectives and functions of development banks
		34	Operational and promotional activities of development banks
		35	IFCT
9	11-01-2021 To 15-01-2021	36	IFCT
		37	ICICI
		38	IDBI
		39	IRBI
		40	SIDBI
10	18-01-2021 To 22-01-2021	41	State development banks
		42	State financial corporations
		43	Class test
		44	Module IV Non-Banking Financial Institutions——
		45	LIC and GIC
		46	Insurance regulatory and development authority
11	25-01-2021	26 January	Republic Day - Holiday

No of Weeks	Dates	Session	Topic
	To 29-01-2021	47	Role and functions
		48	Objectives and functions of UTI
		49	Role of UTI in industrial finance
12	01-02-2021 To 05-02-2021	50	Concept and role of non-banking financial institutions
		51	Sources of finance
		52	Functions
		53	Investment policies of non – banking financial institutions in India
		54	Investment policies of non – banking financial institutions in India
13	08-02-2021 To 12-02-2021	55	Investment policies of non – banking financial institutions in India
		56	Venture capital institutions
		57	Venture capital institutions
		58	Venture capital institutions
		59	Venture capital institutions
14	15-02-2021 To 19-02-2021	60	Class test
		61	Module V Mutual Funds and Merchant Banking Concept
		62	Performance appraisal and regulation of mutual funds (with special reference to SEBI Guidelines)
		63	Designing and marketing of mutual funds schemes – latest mutual fund schemes in India
		64	Designing and marketing of mutual funds schemes – latest mutual fund schemes in India
15	22-02-2021 To 26-02-2021	65	Designing and marketing of mutual funds schemes – latest mutual fund schemes in India
		66	Concept of merchant banking
		67	Concept of merchant banking
		68	Functions and growth
		69	Government policy
16	01-03-2021 To 05-03-2021	70	SEBI guidelines
		71	Future of merchant banking in India
		72	Role of merchant bankers in fund raising
		73	Role of merchant bankers in fund raising
		74	Role of merchant bankers in fund raising
17	08-03-2021	75	Class test

No of Weeks	Dates	Session	Topic
	To 12-03-2021	76	Module VI
			Factoring Concept
		77	Forms of factoring
		78	Factoring services in India
		11 March	Maha Sivarathri - Holiday
18	15-03-2021 To 19-03-2021	79	Legal aspects. Credit rating
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
		80	Concept – types of rating agencies Credit cards
19	22-03-2021 To 26-03-2021	81	Concept – types of rating agencies Credit cards
		82	Concept – types of rating agencies Credit cards
		83	Billing and payment – settlement procedur
		84	Billing and payment – settlement procedur
		85	Corporate credit cards – business cards – users of credit cards – current developments.
20	22-03-2021 To 26-03-2021	86	Seminar
		87	Seminar
		88	Class test
		89	Revision
		90	Question paper discussion
21	29-03-2021 To 02-04-2021	29 March	Talent Hunt
		30 March	Easter vacation
		31 March	Easter vacation
		01 April	Easter vacation
		02 April	Easter vacation
22	05-04-2021 To 09-04-2021	05 April	Easter vacation
		06 April	Easter vacation
		07 April	Easter vacation
			Study Leave
			Study Leave
23	05-04-2021 To 09-04-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
24	12-04-2021		VI Semester UG University Exam Begin

Subject Code:	COM 4E 04
Subject Name:	Corporate Tax Management & GST
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	Nishamol N. V.

Objective: -

1. To acquaint the students with the method of computing total income and tax liability of different types of persons.
2. To understand the concepts of tax planning and management
3. To familiarize GST

Module –I:

Assessment of Association of Persons –Charitable Trusts - Co-operative Societies
Assessment of Companies - Minimum Alternative Tax- CDT (20 Hours)

Module – II: -

Assessment procedure –filing of return-E-filing-PAN-types of assessment- Collection
-Advance Tax -TDS -Recovery and Refund -Offences -Penalties and Prosecutions -. (20 Hours)

Module – III:

Tax planning & Management -Tax planning, Tax avoidance and Tax evasion –Tax
Management –tax planning and financial decisions-capital structure-dividend
decisions. (15 Hours)

Module – IV:

GST-Meaning-existing indirect tax-types of taxes under GST-SGST-CGST-IGST.
Input tax credit-registration-supply-valuation in GST (15 Hours)

Module – V:

GST-council-constitution-structure-function (10 Hours)

Practice Hours (10 Hours)**Books for Reference**

1. Vinod K. Singhania: Direct Taxes Law and Practice : Taxman's, Delhi.
2. Vinod K. Singhania: Direct Tax Planning and Management: Taxman's, Delhi.
3. R.N. Lakhotia: Corporate Tax Planning : Vision Publications, Delhi.
4. Viswanathan: Goods and services tax in India
5. Mahrotra and Goyal : Corporate Tax Planning and Management: Sahitya Bhavan, Agra.
6. Venkatesh Katke: GST in India
7. Bare Act-GST Act 2017

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	16-11-2020 To 20-11-2020	1	Assessment of AOP or BOI : Introduction
		2	Provisions relating to tax calculation of AOP or BOI :
		3	Problems
		4	Problems
		5	Problems
2	23-11-2020 To 27-11-2020	6	Assessment of Trust : Introduction
		7	Provisions relating to tax calculation of Trust
		8	Problems
		9	Problems
		10	Assessment of Co-operative Society : Introduction
3	30-11-2020 To 04-12-2020	11	Section 80P
		12	Deductions under section 80C to 80U
		13	Problems
		14	Problems
		15	Assessment of Company : Introduction
4	07-12-2020 To 11-12-2020	16	Provisions relating to Company
		17	Minimum alternative tax (MAT)
		18	Problems
		19	Problems

No of Weeks	Dates	Session	Topic
		20	Class test
5	14-12-2020 To 18-12-2020	21	Assessment procedure: Introduction
		22	Return and types of return
		23	Filing of return
		24	E-filing-steps
		25	PAN(Permanent Account Number)
6	21-12-2020 To 25-12-2020	21 December	
		22 December	Christmas Vacation
		23 December	Christmas Vacation
		24 December	Christmas Vacation
		25 December	Christmas
7	28-12-2020 To 01-01-2021	26	Assessment : Meaning and features
		27	Types of Assessment
		28	Types of Assessment
		29	Types of Assessment
		30	Advance Tax : Meaning and provisions
8	04-01-2021 To 08-01-2021	31	Problems
		32	Problems
		33	TDS
		34	Problems
		35	Recovery and Refund
9	11-01-2021 To 15-01-2021	36	Recovery and Refund
		37	Offences
		38	Penalties and prosecutions
		39	Penalties and prosecutions
		40	Class Test
10	18-01-2021 To 22-01-2021	41	Tax planning and management : Introduction
		42	Tax planning
		43	Tax Evasion
		44	Tax Avoidance
		45	Tax Management
11	25-01-2021 To 29-01-2021	46	Difference between Tax planning and Tax Evasion
		26 January	Republic Day - Holiday
		47	Difference between Tax planning and Tax Avoidance
		48	Difference between Tax planning and Tax Management
		49	Tax planning and financial decision
12	01-02-2021	50	Problems

No of Weeks	Dates	Session	Topic
	To 05-02-2021	51	Tax planning and capital structure
		52	Problems
		53	Tax planning and dividend decisions
		54	Problems
13	08-02-2021 To 12-02-2021	55	Class Test
		56	GST-Introduction
		57	Features of GST
		58	Existing indirect taxes
		59	Types of tax under GST
14	15-02-2021 To 19-02-2021	60	Types of tax under GST
		61	Seminar
		62	Seminar
		63	Seminar
		64	SGST
15	22-02-2021 To 26-02-2021	65	SGST
		66	CGST
		67	CGST
		68	IGST
		69	Seminar
16	01-03-2021 To 05-03-2021	70	Seminar
		71	Seminar
		72	Seminar
		73	Seminar
		74	Input tax credit
17	08-03-2021 To 12-03-2021	75	Input tax credit
		76	Registration
		77	Supply
		78	Types of supply
		11 March	Maha Sivarathri - Holiday
18	15-03-2021 To 19-03-2021	79	Valuation in GST
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
			VI Semester UG Internal Exam
		80	Class Test
19	22-03-2021 To 26-03-2021	81	GST Council- introduction
		82	Constitution
		83	Structure
		84	Functions of GST Council

No of Weeks	Dates	Session	Topic
		85	Seminar
20	22-03-2021 To 26-03-2021	86	Seminar
		87	Seminar
		88	Class test
		89	Revision
		90	Question paper discussion
21	29-03-2021 To 02-04-2021	29 March	Talent Hunt
		30 March	Easter vacation
		31 March	Easter vacation
		01 April	Easter vacation
		02 April	Easter vacation
22	05-04-2021 To 09-04-2021	05 April	Easter vacation
		06 April	Easter vacation
		07 April	Easter vacation
			Study Leave
			Study Leave
23	05-04-2021 To 09-04-2021		Study Leave
			Study Leave
			Study Leave
			Study Leave
			Study Leave
24	12-04-2021		VI Semester UG University Exam Begin