

DON BOSCO ARTS & SCIENCE COLLEGE
(Affiliated to Kannur University)
ANGADIKADAVU, IRITTY, KANNUR



COURSE PLAN

M.Com FINANCE

SEMESTER - 3

ACADEMIC YEAR 2016 - 17

SL No.	Name of Subjects	Name of the Teacher	Duty Hours per week	
	III Sem M.Com Finance (2015 - 17)			
1.	COM 3C11 - Marketing Management	Soji / Jithesh Mon / Deepthy	2+3+1=6	
2.	COM 3C12 - Corporate Accounting	Jithesh Mon	6	
3.	COM 3C13 - Income Tax Law & Practice	Deepthy Joseph	6	
4.	COM 3C14 - Wealth Tax & Indirect Taxes	Sojimol P J	6	
5.	COM 3C15 - Human Resource Management	Anju Baby	6	

TIME TABLE

Day	9.50am - 10.45am	10.45am - 11.40am	11.55am - 12.50pm	1.40pm - 2.35pm	2.35pm - 3.30pm	3.40pm - 4.30pm
1	COM 3C12 - Corporate Accounting	COM 3C14 - Wealth Tax & Indirect Taxes	COM 3C13 - Income Tax Law & Practice	COM 3C11 - Marketing Management	COM 3C15 - Human Resource Management	COM 3C14 - Wealth Tax & Indirect Taxes
2	COM 3C13 - Income Tax Law & Practice	COM 3C11 - Marketing Management	COM 3C15 - Human Resource Management	COM 3C12 - Corporate Accounting	COM 3C14 - Wealth Tax & Indirect Taxes	COM 3C13 - Income Tax Law & Practice
3	COM 3C15 - Human Resource Management	COM 3C12 - Corporate Accounting	COM 3C14 - Wealth Tax & Indirect Taxes	COM 3C13 - Income Tax Law & Practice	COM 3C11 - Marketing Management	COM 3C12 - Corporate Accounting
4	COM 3C14 - Wealth Tax & Indirect Taxes	COM 3C13 - Income Tax Law & Practice	COM 3C15 - Human Resource Management	COM 3C12 - Corporate Accounting	COM 3C11 - Marketing Management	COM 3C15 - Human Resource Management
5	COM 3C11 - Marketing Management	COM 3C15 - Human Resource Management	COM 3C12 - Corporate Accounting	COM 3C14 - Wealth Tax & Indirect Taxes	COM 3C13 - Income Tax Law & Practice	COM 3C11 - Marketing Management

COM 3C11 - MARKETING MANAGEMENT

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 to Promotion and Distribution decisions 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
1	06-06-2016 To 10-06-2016	1	Introduction to marketing
		2	Concept, Nature, Scope
		3	Importance of Marketing
		4	Marketing concepts
		5	Marketing concepts
2	13-06-2016 To 17-06-2016	6	Recent trends in marketing
		7	Recent trends in marketing
		8	Process of Marketing management
		9	Process of Marketing management
3	20-06-2016 To 24-06-2016	10	Marketing Management tasks
		11	Strategic Marketing Planning
		12	Marketing Organization in control
		13	Marketing Organization in control
		14	Green Marketing
4	27-06-2016 To 01-07-2016	15	Event Marketing
		16	Interest Marketing and Viral Marketing
		17	Social, Environmental and Ethical issues in marketing
		18	Social, Environmental and Ethical issues in marketing
		19	Segmentation
5	04-07-2016 To 08-07-2016	20	Segmentation
		21	Targeting and positioning
		22	Targeting and positioning
		06-Jul	Ramsan - Holiday
		23	Marketing mix
6	11-07-2016 To 15-07-2016	24	Marketing mix
		25	Marketing mix
		26	Class Test
		27	Consumer Behaviour : Concept and characteristic
		28	Buyer Behaviour
7	18-07-2016 To 22-07-2016	29	Consumer decision making process
		30	Consumer decision making process
		31	factors influencing buying behaviour
		32	factors influencing buying behaviour
		33	Discussion and presentation
8	25-07-2016 To 29-07-2016	34	Consumer value
		35	Consumer satisfaction and consumer delight
		36	Consumer satisfaction and consumer delight
		37	Relationship marketing
		38	Relationship marketing

No of Weeks	Dates	Session	Topic
		39	Consumer protection in India
9	01-08-2016 To 05-08-2016	40	Class Test
		02-Aug	Karkidaka Vavu - Holiday
		41	Product decisions -Concept of product
		42	Core product and augmented Product
		43	Product line and mix decisions
10	08-08-2016 To 12-08-2016	44	Product line and mix decisions
		45	Product line and mix decisions
		46	Product life cycle
		47	Product life cycle
		48	Product life cycle
11	15-08-2016 To 19-08-2016	15-Aug	Independence Day - Holiday
		16-Aug	First Internal for UG/PG
			First Internal for UG/PG
			First Internal for UG/PG
			First Internal for UG/PG
12	22-08-2016 To 26-08-2016		First Internal for UG/PG
		23-Aug	First Internal for UG/PG
		24-Aug	Sree Krishna Jayanthi - Holiday
		49	New Product development process
		50	New Product development process
13	29-08-2016 To 02-09-2016	51	Branding and packaging
		52	Branding and packaging
		53	Marketing Myopia
		54	Class Test
		55	Pricing decisions
14	05-09-2016 To 09-09-2016	56	Factors affecting pricing decisions
		57	Factors affecting pricing decisions
		58	Pricing policies and strategies
		59	Pricing policies and strategies
		09-Sep	Onam Celebration
15	12-09-2016 To 16-09-2016		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
16	19-09-2016 To 23-09-2016	60	Pricing policies and strategies
		61	Methods of pricing
		21-Sep	Sree Narayana Guru Samathi - Holiday
		62	Methods of pricing
		63	Price adjustment strategies.
17	26-09-2016 To	64	Price adjustment strategies.
		65	Discussion

No of Weeks	Dates	Session	Topic
	30-09-2016	66	Class Test
		67	Promotion and Distribution decisions
		68	Promotion and Distribution decisions
18	26-09-2016 To 30-09-2016	69	Promotion mix
		70	Promotion mix
		71	Advertising
		72	Advertising budget
		73	Advertisement copy
19	03-10-2016 To 07-10-2016	74	Advertisement copy advertising media
		75	Advertisement copy advertising media discussion
		76	Sales promotion
		77	Sales promotion
20	10-10-2016 To 14-10-2016	07-Oct	SLATE FEST
		10-Oct	Mahanavami - Holiday
		11-Oct	Vijayadhasami - Holiday
		12-Oct	Muharam - Holiday
		78	Promotion and Distribution decisions
21	17-10-2016 To 21-10-2016		Second Internal for UG/PG
			Second Internal for UG/PG
			Second Internal for UG/PG
			Second Internal for UG/PG
			Second Internal for UG/PG
22	24-10-2016 To 28-10-2016	79	Promotion and Distribution decisions
		80	Tools and techniques personal selling
		81	Management of Marketing channels
		82	Management of Marketing channels
		83	Wholesalers and retailers
23	31-10-2016 To 04-11-2016	84	New retail formats
		85	Recent trends in Channel Management.
		86	Class Test
		87	Rural Marketing
24	07-11-2016 To 11-11-2016	88	Features of rural marketing in India
		89	Features of rural marketing in India
		90	Problems of rural marketing
		91	Problems of rural marketing
		92	Rural marketing strategies
25	14-11-2016 To 18-11-2016	93	Rural marketing strategies
		94	Agricultural marketing in India
		95	Agricultural marketing in India
		96	Seminar presentations
		97	Class Test
		98	Revision

No of Weeks	Dates	Session	Topic
26	14-11-2016 To 18-11-2016	99	Revision
		100	Revision
			Study Leave
			Study Leave
27	21-11-2016 To 25-11-2016		Study Leave
			Study Leave
		23-Nov	III Sem M.Com Examination Begins

COM 3C12 - CORPORATE ACCOUNTING

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 – **intercompany 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 – finalaccount of fire and genaral insurance companies in prescribed form – 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
1	06-06-2016 To 10-06-2016	1	Double Account System –Meaning
		2	Features of double account system
		3	Double Account System Vs Double Entry System
		4	Seminar presentation
		5	Problems and solutions
2	13-06-2016 To 17-06-2016	6	Problems and solutions
		7	Disposal of surplus
		8	Problems and solutions
		9	Problems and solutions
3	20-06-2016 To 24-06-2016	10	Advantages and Disadvantages of double account system
		11	Seminar presentation
		12	Problems and solutions
		13	Replacement of asset
		14	Problems and solutions
4	27-06-2016 To 01-07-2016	15	Problems and solutions
		16	Holding Company -Concept and Definition
		17	Principles of consolidation
		18	Contingent liabilities - Unrealised profits
		19	Problems and solutions
5	04-07-2016 To 08-07-2016	20	Problems and solutions
		21	Problems and solutions
		22	Problems and solutions
		06-Jul	Ramsan - Holiday
		23	Revaluation of assets and liabilities
6	11-07-2016 To 15-07-2016	24	Problems and solutions
		25	Problems and solutions
		26	Problems and solutions
		27	Issue of Bonus Shares and Dividend by Subsidiaries
		28	Problems and solutions
7	18-07-2016 To 22-07-2016	29	Problems and solutions
		30	Problems and solutions
		31	Problems and solutions
		32	Reciprocal Stock holding
		33	Problems and solutions
8	25-07-2016 To 29-07-2016	34	Problems and solutions
		35	Problems and solutions
		36	Liquidation of Companies –Meaning
		37	Methods of winding up
		38	Statement of Affairs -Deficiency / Surplus Accounts
		39	Problems and solutions

No of Weeks	Dates	Session	Topic
9	01-08-2016 To 05-08-2016	40	Problems and solutions
		02-Aug	Karkidaka Vavu - Holiday
		41	Problems and solutions
		42	Problems and solutions
10	08-08-2016 To 12-08-2016	43	Liquidator's Final Statement of Accounts
		44	Problems and solutions
		45	Problems and solutions
		46	Problems and solutions
11	15-08-2016 To 19-08-2016	47	Problems and solutions
		48	Problems and solutions
		15-Aug	Independence Day - Holiday
		16-Aug	First Internal for UG/PG
12	22-08-2016 To 26-08-2016		First Internal for UG/PG
			First Internal for UG/PG
			First Internal for UG/PG
			First Internal for UG/PG
13	29-08-2016 To 02-09-2016		First Internal for UG/PG
		23-Aug	First Internal for UG/PG
		24-Aug	Sree Krishna Jayanthi - Holiday
		49	Problems and solutions
14	05-09-2016 To 09-09-2016	50	Problems and solutions
		51	Final account of fire and general insurance companies in prescribed form
		52	Problems and solutions
		53	Problems and solutions
15	12-09-2016 To 16-09-2016	54	Problems and solutions
		55	Problems and solutions
		56	determination of profit of life insurance business
		57	Problems and solutions
16	19-09-2016 To 23-09-2016	58	Problems and solutions
		59	Problems and solutions
		09-Sep	Onam Celebration
			Onam Holiday
17	26-09-2016 To		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
16	19-09-2016 To 23-09-2016	60	Problems and solutions
		61	Problems and solutions
		21-Sep	Sree Narayana Guru Samathi - Holiday
		62	Problems and solutions
17	26-09-2016 To	63	Problems and solutions
		64	Problems and solutions
		65	Problems and solutions

No of Weeks	Dates	Session	Topic
	30-09-2016	66	Problems and solutions
		67	Amalgamation, Absorption and Reconstruction of Companies -Meaning –Objectives
		68	Amalgamation in the nature of Purchase
18	26-09-2016 To 30-09-2016	69	Problems and solutions
		70	Problems and solutions
		71	Problems and solutions
		72	Amalgamation in the nature of Merger
		73	Problems and solutions
19	03-10-2016 To 07-10-2016	74	Problems and solutions
		75	Problems and solutions
		76	Problems and solutions
		77	Problems and solutions
		07-Oct	SLATE FEST
20	10-10-2016 To 14-10-2016	10-Oct	Mahanavami - Holiday
		11-Oct	Vijayadhasami - Holiday
		12-Oct	Muharam - Holiday
		78	Problems and solutions
		14-Oct	Second Internal for UG/PG
21	17-10-2016 To 21-10-2016		Second Internal for UG/PG
			Second Internal for UG/PG
			Second Internal for UG/PG
			Second Internal for UG/PG
			Second Internal for UG/PG
22	24-10-2016 To 28-10-2016	79	Problems and solutions
		80	intercompany Owings
		81	Unrealized profit -Inter Company Holdings
		82	Problems and solutions
		83	Problems and solutions
23	31-10-2016 To 04-11-2016	84	Internal Reconstruction
		85	Problems and solutions
		86	Reduction of capital -Steps for reconstruction
		87	Problems and solutions
		88	Problems and solutions
24	07-11-2016 To 11-11-2016	89	Problems and solutions
		90	Problems and solutions
		91	Reviews
		92	Reviews
		93	Reviews
25	14-11-2016 To 18-11-2016	94	Reviews
		95	Reviews
		96	Reviews
		97	Reviews

No of Weeks	Dates	Session	Topic
		98	Reviews
26	14-11-2016 To 18-11-2016	99	Reviews
		100	Previous year question paper discussion
			Study Leave
			Study Leave
27	21-11-2016 To 25-11-2016		Study Leave
			Study Leave
		23-Nov	III Sem M.Com Examination Begins

COM 3C13 - INCOME TAX LAW AND PRACTICE

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 –Deduct (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 –Deduction
(5 Hours)

Module VII.

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

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2016 To 10-06-2016	1	Introduction to Income Tax-Basic concepts
		2	Definitions
		3	Residential status
		4	Residential status - Problems
		5	Residence and incidence of Tax
2	13-06-2016 To 17-06-2016	6	Problems
		7	Capital and Revenue
		8	Capital and Revenue
		9	Class Test
3	20-06-2016 To 24-06-2016	10	Heads of income -Salary -Chargeability
		11	Fully taxable allowance
		12	Partly taxable allowance and exempted allowance
		13	Problems
		14	Problems
4	27-06-2016 To 01-07-2016	15	Problems
		16	Perquisites- Fully taxable, partly taxable and exempted
		17	Problems
		18	Problems
		19	Problems
5	04-07-2016 To 08-07-2016	20	Profits in lieu of Salary
		21	Provident Funds
		22	Problems
		06-Jul	Ramsan - Holiday
		23	Gratuity
6	11-07-2016 To 15-07-2016	24	Problems
		25	Problems
		26	Pension
		27	Problems
		28	Problems
7	18-07-2016 To 22-07-2016	29	Earned leave and other computations.
		30	Problems
		31	Problems
		32	Problems
		33	Class Test
8	25-07-2016 To 29-07-2016	34	Income from House Property -Chargeability
		35	Basic concepts
		36	Annual Value -Computation
		37	Problems
		38	Problems
		39	Interest calculation

No of Weeks	Dates	Session	Topic
9	01-08-2016 To 05-08-2016	40	Problems
		02-Aug	Karkidaka Vavu - Holiday
		41	Problems
		42	Self occupied and let out house property
10	08-08-2016 To 12-08-2016	43	Problems
		44	Problems
		45	Problems
		46	Class Test
11	15-08-2016 To 19-08-2016	47	Profits and Gains of Business or Profession meaning
		48	Business -Profession -Chargeability
		15-Aug	Independence Day - Holiday
		16-Aug	First Internal for UG/PG
12	22-08-2016 To 26-08-2016		First Internal for UG/PG
			First Internal for UG/PG
			First Internal for UG/PG
			First Internal for UG/PG
13	29-08-2016 To 02-09-2016		First Internal for UG/PG
		23-Aug	First Internal for UG/PG
		24-Aug	Sree Krishna Jayanthi - Holiday
		49	Computation of Business Income
14	05-09-2016 To 09-09-2016	50	Problems
		51	Problems
		52	Problems
		53	Problems
15	12-09-2016 To 16-09-2016	54	Computation of Professional Income
		55	Problems
		56	Problems
		57	Depreciation
16	19-09-2016 To 23-09-2016	58	Problems
		59	Problems
		09-Sep	Onam Celebration
			Onam Holiday
17	26-09-2016 To 30-09-2016		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
18	01-10-2016 To 05-10-2016	60	Capital Gains -Chargeability
		61	Short term and Long term Capital Gains
		21-Sep	Sree Narayana Guru Samathi - Holiday
		62	Problems
19	08-10-2016 To 12-10-2016	63	Problems
		64	Problems
		65	Deductions –Exemptions
20	15-10-2016 To 19-10-2016	66	Problems

No of Weeks	Dates	Session	Topic
		67	Problems
		68	Problems
18	26-09-2016 To 30-09-2016	69	Computation of Tax.
		70	Problems
		71	Class Test
		72	Class Test
		73	Income from other Sources -Chargeability
19	03-10-2016 To 07-10-2016	74	Basic concepts sources of income
		75	Problems
		76	Problems
		77	Computation –Deductions
		07-Oct	SLATE FEST
20	10-10-2016 To 14-10-2016	10-Oct	Mahanavami - Holiday
		11-Oct	Vijayadhasami - Holiday
		12-Oct	Muharam - Holiday
		78	Computation –Deductions
		14-Oct	Second Internal for UG/PG
21	17-10-2016 To 21-10-2016		Second Internal for UG/PG
			Second Internal for UG/PG
			Second Internal for UG/PG
			Second Internal for UG/PG
22	24-10-2016 To 28-10-2016	79	Aggregation of Income
		80	Problems
		81	Clubbing
		82	Clubbing
		83	Set Off and carry forward of losses
23	31-10-2016 To 04-11-2016	84	Problems
		85	Problems
		86	Deductions from Gross Total Income
		87	Deductions from Gross Total Income
24	07-11-2016 To 11-11-2016	88	Deductions from Gross Total Income
		89	Deductions from Gross Total Income
		90	Problems
		91	Problems
		92	Computation of Total income and Tax liability of Individuals
25	14-11-2016 To 18-11-2016	93	Problems
		94	Problems
		95	Computation of Total income and Tax liability of HUF

No of Weeks	Dates	Session	Topic
		96	Problems
		97	Problems
		98	Revision
26	14-11-2016 To 18-11-2016	99	Revision
		100	Revision
			Study Leave
			Study Leave
27	21-11-2016 To 25-11-2016		Study Leave
			Study Leave
		23-Nov	III Sem M.Com Examination Begins

COM 3C14 - WEALTH TAX & INDIRECT TAXES

Objectives:

To provide an overview of the indirect tax system in India and an in-depth understanding of the Wealth Tax Act, 1957.

SYLLABUS

Module - I

Wealth Tax Act 1957 -Chargeability -Deemed wealth -exemptions -Valuation of assets Computation of net wealth and tax. (20 Hours)

Module - II

Customs Act 1962 -Definitions -Notified goods -Specified goods -Levy of duty -Warehousing, clearance and transport of goods -Drawback of duties -Adjudication and appeal before customs authorities and Tribunal. (15 Hours)

Module – III

Excise Duty -Central Excise and Salt Act of 1944 -Nature and Scope of levy -excisable goods manufacture - Valuation of excisable goods -Types of duties -Payment of excise duty -Removal of goods -CENVAT - Exemption -Recovery and refund of duties -Appeals. (15 Hours)

Module – IV

Service Tax- Basics Concepts-Point of taxation-place of provision of service- Abatements and Exemptions-main provision of service tax- Computation of Service Tax- Assessment procedure- Appeals, Refund and Penalties. (10 Hours)

Module – V

Value added Tax -Features -Taxable and exempt supply -Input and output -Basic VAT rates Goods outside VAT -Calculation of VAT -Manufacturer's stage and Retailer's stage -Merits and Demerits of VAT -Incidence and Levy -input Tax credit -Turn over -Registration and permit Security -Suspension of Registration. (20 Hours)

Practice Hours (10 Hours)

BOOKS FOR REFERENCE:

1. V.S. Datey : Indirect Taxes -Law and Practice
2. R.K. Jain : Central Excise Law Manual and Central Excise
3. Taxman's : CENVAT Law and Procedure
4. Dinkar Pagare : Business Taxation
5. H.C. Mehrotra and Goyal : Direct and Indirect Taxes
6. Vinod K. Singhanian : Direct Taxes Law and Practice

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2016 To 10-06-2016	1	Wealth Tax Act 1957,introduction
		2	Different terms in wealth tax
		3	Different terms in wealth tax
		4	Different terms in wealth tax
		5	Deemed wealth
2	13-06-2016 To 17-06-2016	6	Deemed wealth
		7	Deemed wealth
		8	Deemed wealth
		9	Computation of net wealth and tax.
3	20-06-2016 To 24-06-2016	10	Problems
		11	Problems
		12	Problems
		13	Problems
		14	Problems
4	27-06-2016 To 01-07-2016	15	Problems
		16	Exemptions
		17	Exemptions
		18	Exemptions
		19	Valuation of assets
5	04-07-2016 To 08-07-2016	20	Problems
		21	Problems
		06-Jul	Ramsan - Holiday
		23	Discussion
		24	Class Test
6	11-07-2016 To 15-07-2016	25	Customs Act 1962 –Definitions,introduction
		26	Notified goods
		27	Notified goods
		28	Specified goods
		29	Specified goods
7	18-07-2016 To 22-07-2016	30	Levy of duty
		31	Warehousing, clearance and transport of goods
		32	Warehousing, clearance and transport of goods
		33	Warehousing, clearance and transport of goods
		34	Drawback of duties
8	25-07-2016 To 29-07-2016	35	Drawback of duties
		36	Adjudication and appeal before customs authorities and Tribunal
		37	Adjudication and appeal before customs authorities and Tribunal
		38	Problems

No of Weeks	Dates	Session	Topic
		39	Problems
9	01-08-2016 To 05-08-2016	40	Problems
		02-Aug	Karkidaka Vavu - Holiday
		41	Excise Duty -Central Excise and Salt Act of 1944,introduction
		42	Nature and Scope of levy
		43	Nature and Scope of levy
10	08-08-2016 To 12-08-2016	44	excisable goods manufacture
		45	excisable goods manufacture
		46	Valuation of excisable goods
		47	Valuation of excisable goods
		48	Valuation of excisable goods
11	15-08-2016 To 19-08-2016	15-Aug	Independence Day - Holiday
		16-Aug	First Internal for UG/PG
			First Internal for UG/PG
			First Internal for UG/PG
			First Internal for UG/PG
12	22-08-2016 To 26-08-2016		First Internal for UG/PG
		23-Aug	First Internal for UG/PG
		24-Aug	Sree Krishna Jayanthi - Holiday
		49	Types of duties
		50	Payment of excise duty
13	29-08-2016 To 02-09-2016	51	Removal of goods -CENVAT
		52	Removal of goods
		53	Exemption -Recovery and refund of duties
		54	Exemption -Recovery and refund of duties
		55	Recovery and refund of duties -Appeals.
14	05-09-2016 To 09-09-2016	56	Recovery and refund of duties -Appeals.
		57	Class Test
		58	Service Tax- Basics Concepts-Point of taxation
		59	Place of provision of service
		09-Sep	Onam Celebration
15	12-09-2016 To 16-09-2016		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
16	19-09-2016 To 23-09-2016	60	Service Abatements and Exemptions
		61	Service Abatements and Exemptions
		21-Sep	Sree Narayana Guru Samathi - Holiday
		62	Main provision of service tax
		63	Computation of Service Tax
17	26-09-2016	64	Computation of Service Tax

No of Weeks	Dates	Session	Topic
	To 30-09-2016	65	Computation of Service Tax
		66	Assessment procedure- Appeals, Refund and Penalties
		67	Assessment procedure- Appeals, Refund and Penalties
		68	Assessment procedure- Appeals, Refund and Penalties
18	26-09-2016 To 30-09-2016	69	Value added Tax, introduction
		70	Input and output -Basic VAT rates Goods outside VAT
		71	Input and output -Basic VAT rates Goods outside VAT
		72	Input and output -Basic VAT rates Goods outside VAT
		73	Input and output -Basic VAT rates Goods outside VAT
19	03-10-2016 To 07-10-2016	74	VAT rates Goods outside VAT
		75	VAT rates Goods outside VAT
		76	Calculation of VAT, problems
		77	Calculation of VAT, problems
		07-Oct	SLATE FEST
20	10-10-2016 To 14-10-2016	10-Oct	Mahanavami - Holiday
		11-Oct	Vijayadhasami - Holiday
		12-Oct	Muharam - Holiday
		78	Calculation of VAT, problems
		14-Oct	Second Internal for UG/PG
21	17-10-2016 To 21-10-2016		Second Internal for UG/PG
			Second Internal for UG/PG
			Second Internal for UG/PG
			Second Internal for UG/PG
			Second Internal for UG/PG
22	24-10-2016 To 28-10-2016	79	Calculation of VAT, problems
		80	Calculation of VAT, problems
		81	Manufacturer's stage and Retailer's stage
		82	Manufacturer's stage and Retailer's stage
		83	Manufacturer's stage and Retailer's stage
23	31-10-2016 To 04-11-2016	84	Merits and Demerits of VAT
		85	Merits and Demerits of VAT
		86	Incidence and Levy
		87	Incidence and Levy
		88	Input Tax credit
24	07-11-2016 To	89	Input Tax credit
		90	Turn over -Registration and permit Security

No of Weeks	Dates	Session	Topic
	11-11-2016	91	Turn over -Registration and permit Security
		92	Turn over -Registration and permit Security
		93	Registration and permit Security -Suspension of Registration
25	14-11-2016 To 18-11-2016	94	Registration and permit Security -Suspension of Registration
		95	Registration and permit Security -Suspension of Registration
		96	Registration and permit Security -Suspension of Registration
		97	Discussion
		98	Discussion
26	14-11-2016 To 18-11-2016	99	Class Test
		100	Class Test
			Study Leave
			Study Leave
			Study Leave
27	21-11-2016 To 25-11-2016		Study Leave
			Study Leave
		23-Nov	III Sem M.Com Examination Begins

3C15 COM - HUMAN RESOURCE MANAGEMENT

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

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-06-2016 To 10-06-2016	01	Relevance of Human Resource Management (HRM)
		02	Meaning, Definition of Human Resource Management (HRM)
		03	Functions of HRM
		04	Role and status of HR Manager in an organisation
		05	Work place development policies
2	13-06-2016 To 17-06-2016	06	HR policies
		07	Seminar on evaluation of HRM practices in INFOSYS TECHNOLOGIES LTD
		08	HR planning process
		09	Recruitment and selection
3	20-06-2016 To 24-06-2016	10	Training and Development
		11	Performance appraisal: methods of techniques of performance appraisal
		13	Promotion and Demotions
		14	Transfer
		15	Separations, resignation, discharge and Suspension
4	27-06-2016 To 01-07-2016	16	Industrial relations
		17	Emerging issues in HRM
		18	Case study
		19	Class test for module I
		20	HRD, Concept of HRD
5	04-07-2016 To 08-07-2016	21	Training and development
		22	Training process
		23	Role, Responsibilities and challenges to training managers and employees
		06-Jul	Ramsan - Holiday
		24	Organisation and Management of training function
6	11-07-2016 To 15-07-2016	25	Training needs assessment and action research
		26	Instructional objectives and lesson planning
		27	Instructional objectives and lesson planning, learning process
		28	Seminar on modern methods of training
		29	Case study
7	18-07-2016 To 22-07-2016	30	Class Test for module II
		31	Training climate and pedagogy
		32	Citing examples
		33	Developing training modules
		34	Training methods and techniques
8	25-07-2016	35	Seminar on Challenges of an HR manager
		36	Facilities and training aids

No of Weeks	Dates	Session	Topic
	To 29-07-2016	37	Technical training
		38	Training for TQMC
		39	Attitudinal training
		40	Modern trends in training
9	01-08-2016 To 05-08-2016	41	Group discussion
		02-Aug	KarkidakaVavu - Holiday
		42	Case study
		43	Training for management change
10	08-08-2016 To 12-08-2016	44	Training for productivity
		45	Training for creativity and problem solving
		46	Training for leadership and training for trainers
		47	Discussion of HR related news
11	15-08-2016 To 19-08-2016	48	Case study
		49	Seminar on Types of Training
		15-Aug	Independence Day - Holiday
		16-Aug	First Internal for UG/PG
12	22-08-2016 To 26-08-2016		First Internal for UG/PG
			First Internal for UG/PG
			First Internal for UG/PG
			First Internal for UG/PG
13	29-08-2016 To 02-09-2016		First Internal for UG/PG
		23-Aug	First Internal for UG/PG
		24-Aug	Sree Krishna Jayanthi - Holiday
		50	Grievance handling Relevance
14	05-09-2016 To 09-09-2016	51	Grievance -meaning and causes of grievance
		52	Importance and procedure of grievance handling
		53	Hot Stove rule
		54	Code of discipline
15	12-09-2016 To 16-09-2016	55	Suggestion scheme
		56	Case study
		57	Seminar on workplace development policies
		58	Importance of suggestion scheme
16	19-09-2016 To 23-09-2016	59	Implementation of suggestion scheme
		60	Group discussion
		09-Sep	Onam Celebration
			Onam Holiday
16	19-09-2016 To 23-09-2016		Onam Holiday
			Onam Holiday
			Onam Holiday
			Onam Holiday
16	19-09-2016 To 23-09-2016	61	Assignment discussion
		62	Power point presentation by students based on their area of interest(HRM)
		21-Sept	SreeNarayana Guru Samathi - Holiday

No of Weeks	Dates	Session	Topic
		63	Power point presentation by students
		64	Power point presentation by students
17	26-09-2016 To 30-09-2016	65	Power point presentation by students
		66	Demo of Job interview
		67	Sharing experience of interview attended by students
		68	Class test for module IV
		69	Case study
		70	HR outsourcing
18	26-09-2016 To 30-09-2016	71	Legal requirements of HR outsourcing
		72	Name some companies and recollect anecdotes associated with each of them
		73	Contractor's liabilities
		74	Liabilities of the company towards contractor's labourers.
		75	Case study
19	03-10-2016 To 07-10-2016	76	Role playing in class
		77	Discuss recent issues related to BPO
		78	Group discussion
		07-Oct	SLATE FEST
		10-Oct	Mahanavami - Holiday
20	10-10-2016 To 14-10-2016	11-Oct	Vijayadhasami - Holiday
		12-Oct	Muharam - Holiday
		79	Previos year question paper discussion
		14-Oct	Second Internal for UG/PG
			Second Internal for UG/PG
21	17-10-2016 To 21-10-2016		Second Internal for UG/PG
			Second Internal for UG/PG
			Second Internal for UG/PG
			Second Internal for UG/PG
			Second Internal for UG/PG
22	24-10-2016 To 28-10-2016	80	HR records
		81	Objectives of HR records
		82	Absenteeism
		83	Case study
		84	Seminar on work life balance
23	31-10-2016 To 04-11-2016	85	Group discussion
		86	Assignment discussion
		87	Why do people like jobs but hate work? comment
		88	Importance of MHRM
		89	Carrier opportunities in HRM
24	07-11-2016 To 11-11-2016	90	HR appraisal and audit ,concept
		91	Scope of HR appraisal
		92	Methods and importance of HR audit
		93	Group dynamics

No of Weeks	Dates	Session	Topic
		94	Class test for module V
25	14-11-2016 To 18-11-2016	95	Group study
		96	Revision
		97	Clarifying doubts
		98	Previous year question paper discussion
		99	Revision
26	14-11-2016 To 18-11-2016	100	Group study
		101	Instructions for how to write exam
			Study Leave
			Study Leave
27	21-11-2016 To 25-11-2016		Study Leave
			Study Leave
		23- Nov	III Sem M.Com Examination Begins