

DON BOSCO ARTS & SCIENCE COLLEGE
ANGADIKADAVU
(Affiliated to Kannur University Approved by Government of Kerala)
ANGADIKADAVU P.O., IRITTY, KANNUR – 670706



COURSE PLAN

M.Com Finance

(2020 – 22)

SEMESTER - III

ACADEMIC YEAR - (2021-22)

III Semester MCom Finance (2020 - 22)

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

TIME TABLE

Day	09.50 Am - 10.45 Am	10.45 Am - 11.40 Am	11.55 Am - 12.50 Pm	01.40 Pm - 02.35 Pm	02.35 Pm - 03.30 Pm	03.35 Pm - 04.30 Pm
1	COM3C12 Corporate Accounting	COM3C13 Income Tax Law & Practice	COM3C15 Human Resource Management	COM3C14 Derivatives & Risk Management	COM3C11 Marketing Management	COM3C12 Corporate Accounting
2	COM3C13 Income Tax Law & Practice	COM3C15 Human Resource Management	COM3C12 Corporate Accounting	COM3C11 Marketing Management	COM3C14 Derivatives & Risk Management	COM3C13 Income Tax Law & Practice
3	COM3C13 Income Tax Law & Practice	COM3C12 Corporate Accounting	COM3C14 Derivatives & Risk Management	COM3C11 Marketing Management	COM3C15 Human Resource Management	COM3C14 Derivatives & Risk Management
4	COM3C15 Human Resource Management	COM3C14 Derivatives & Risk Management	COM3C11 Marketing Management	COM3C12 Corporate Accounting	COM3C13 Income Tax Law & Practice	COM3C15 Human Resource Management
5	COM3C11 Marketing Management	COM3C14 Derivatives & Risk Management	COM3C13 Income Tax Law & Practice	COM3C15 Human Resource Management	COM3C12 Corporate Accounting	COM3C11 Marketing Management

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

COURSE OBJECTIVES:

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

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

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

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

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

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

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

Practice Hours (10 Hours)

Total Hours 90 Hours

BOOKS FOR REFERENCE:

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

TEACHING SCHEDULE

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

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

No of Weeks	Dates	Session	Topic
	To 18-09-2021		I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
11	20-09-2021 To 25-09-2021		I SEMESTER PG EXAMINATION
		21 September	Sree Narayana Guru Samadhi
			I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
12	27-09-2021 To 02-10-2021	40	Branding
		41	Branding
		42	Packaging
		43	Marketing Myopia
		44	Revision and previous year question paper discussion
		45	CLASS TEST 3
13	04-10-2021 To 09-10-2021	2 October	Gandhi Jayanthi
		46	Module IV: Pricing decisions
		47	Factors affecting pricing decisions
		48	Factors affecting pricing decisions
		49	Pricing policies
		50	Pricing policies
14	11-10-2021 To 16-10-2021	51	Pricing strategies
		52	Methods of pricing
		53	Price adjustment strategies
		54	Revision and previous year question paper discussion
		14 October	Mahanavami
		15 October	Vijayadasami
15	18-10-2021 To 23-10-2021	55	CLASS TEST 4
		56	Module V: Promotion and Distribution decisions
		19 October	Milad-i-Sherif
		57	Marketing communication
		58	Promotion mix
		59	Advertising budget
16	25-10-2021 To 30-10-2021	60	Advertisement copy
		61	INTERNAL EXAMINATION
		62	INTERNAL EXAMINATION
		63	INTERNAL EXAMINATION
		64	INTERNAL EXAMINATION
		65	INTERNAL EXAMINATION
17	01-11-2021 To 06-11-2021	66	Advertising media
		67	Sales promotion tools
		68	Techniques personal selling and salesmanship
		69	Management of Marketing channels
		4 November	Diwali
		70	Wholesalers
18	08-11-2021 To 13-11-2021	71	Retailers
		72	New retail formats
		73	Recent trends in Channel Management
		74	Revision and previous year question paper discussion
		75	CLASS TEST 5
		76	Module VI: Rural Marketing

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

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

OBJECTIVES :

To familiarize the student knowledge about the Corporate Accounting System,

Module I.

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

Module II.

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

Module III.

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

Module IV.

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

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)

Practice Hours (10 Hours)

Total Hours **90 Hours**

BOOKS FOR REFERENCE:

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

TEACHING SCHEDULE

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

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

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

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

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

COM3C13 INCOME TAX LAW AND PRACTICE

90 Hours

Credit 04

COURSE OBJECTIVES:

To provide the students an in-depth knowledge of the basic concepts of Income Tax and the provisions relating to the computation of Total income and tax liability of an individual 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
1	12-07-2021 To 17-07-2021	1	Introduction -Basic concepts - -Residence and incidence of Tax -Exempted incomes
		2	Capital and Revenue
		3	Definitions
		4	Residential status
		5	Residential status- problems
		6	Residential status- problems
2	19-07-2021 To 24-07-2021	7	Scope of total income
		20 July	Bakrid- Holiday
		8	Problems
		9	Problems
		10	Class test
3	26-07-2021	11	Salary -Chargeability
		12	Computation
		13	Allowances

No of Weeks	Dates	Session	Topic
	To 31-07-2021	14	Allowances
		15	Allowances
		16	Allowances
		17	Perquisites
4	02-08-2021 To 07-08-2021	18	Perquisites
		19	Perquisites
		20	Profits in lieu of Salary
		21	Provident Funds
		22	Deductions
		23	Retirement salary
5	09-08-2021 To 14-08-2021	24	Revision
		25	Class test
		26	Income from House Property -Chargeability
		27	Annual Value
		28	Annual Value -Computation
		29	Annual Value -Computation
6	16-08-2021 To 21-08-2021	30	Deductions
		31	Deductions
		32	Income from self-occupied House property
		19 August	Moharam/Onam Vacation
		20 August	Onam Vacation
		21 August	Onam Vacation
7	23-08-2021 To 28-08-2021	23 August	Onam Vacation
		24 August	Onam Vacation
		25 August	Onam Vacation
		26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
8	30-08-2021 To 04-09-2021	30 August	Onam Vacation
		33	Income from self-occupied House property
		34	Practical questions
		35	Practical questions
		36	Practical questions
		37	Practical questions
9	06-09-2021 To	38	Practical questions
		39	Practical questions
			STUDY LEAVE

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

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

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

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

COM3C14. DERIVATIVES AND RISK MANAGEMENT

Course Objectives:

To give the students an exposure to derivatives.

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

Module 1 :

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

Module 2:

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

Module 3 :

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

Module 4:

Options : Meaning and definition - Option Terminology – Moneyness- types of
 options- options vs- Futures - option trading and settlement - option value - intrinsic
 value and time value. (20 hours)

Module 5:

stock Option pricing-Factors influencing option price- put & - parity pricing relationship- Pricing models: Binomial model - single period, Two period valuation - Black scholes Option pricing model (Basic model only) - Assumptions. (20 hours)

TEACHING SCHEDULE

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

No of Weeks	Dates	Session	Topic
		29	Expectations
6	16-08-2021 To 21-08-2021	30	Hedging with Futures(theory only)
		31	Hedging with Futures(theory only)
		32	Hedging with Futures(theory only)
		19 August	Moharam/Onam Vacation
		20 August	Onam Vacation
		21 August	Onam Vacation
7	23-08-2021 To 28-08-2021	23 August	Onam Vacation
		24 August	Onam Vacation
		25 August	Onam Vacation
		26 August	Onam Vacation
		27 August	Onam Vacation
		28 August	Onam Vacation
8	30-08-2021 To 04-09-2021	30 August	Onam Vacation
		33	Speculation with Futures
		34	Speculation with Futures
		35	Speculation with Futures
		36	problems
		37	problems
9	06-09-2021 To 11-09-2021	38	problems
		39	problems
			STUDY LEAVE
			STUDY LEAVE
			STUDY LEAVE
10	13-09-2021 To 18-09-2021		STUDY LEAVE
			STUDY LEAVE
			I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
11	20-09-2021 To 25-09-2021		I SEMESTER PG EXAMINATION
		21 September	Sree Narayana Guru Samadhi
			I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
			I SEMESTER PG EXAMINATION
		40	Class test
12	27-09-2021	41	Module IV :Options : Meaning and

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

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

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

SYLLABUS

COURSE OBJECTIVES:

- 1.To familiarize the students with the human resource management processes.
- 2.To sensitize them to the training process and techniques, and
- 3.To provide them with appropriate knowledge and skills required for selecting, developing and managing human resources.

Module I

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

Module II

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

Module III

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

Module IV

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

Module V

- a)HR outsourcing: legal requirements; contractor's liabilities; liabilities of the company towards contractor's labourers.
- b)HR records: objectives of HR record : absenteeism:
- c)HR appraisal and audit: concept, scope, methods and importance of HR audit
- d)Group dynamics. (10 Hours)

BOOKS FOR REFERENCE:

1. Aswathappa K. : Human Resource and Personnel Management; Tata McGraw Hill, New Delhi 1997.
2. Hollway J. ed: Performance Measurement and Evaluation: Sage Publications; New Delhi 1995.
3. Gupta. C.B:Human Resource Management;
- 4.Heneman and Schwal Human Resource Management.
5. Prasad L.M.:Human Resource Management.
6. P.G. Aquinas Human Resource Management-Principles and Practice

TEACHING SCHEDULE

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

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

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

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