

**SDM College of Business Management Post Graduate Centre for
Management Studies and Research, Mangalore 03**

Certificate Programme

21FM03: Introduction to Taxation

Syllabus

Workload: 03 hours per week Examination: 03 hours - 70 marks

Objectives	This course aims at providing the students basic insight into tax system prevailing in India.
Course Outcome	After completion of the course the students will be able to: 1. Able to understand the Tax Rates prevailing in India for Individuals, Companies, firms etc. 2. Able to understand the Assesse & Assessment year 3. Able to understand Procedure of filing the ITR 4. Able to understand the procedure of applying for PAN Card 5. Able to understand the basics of TDS, Advance Payment of Tax 6. Able to understand the Deductions available for the individuals in the computation of Total Income.

Pedagogy: Lectures, Assignments, Practical exercises, Discussions & Seminars

Chapter 1: Introduction to Taxation: History of Taxation- Meaning and definition Income tax Act, Types of Tax. Assesse- Assessment Year- Residential Status.

Chapter 2: Introduction Indirect Tax-GST. Current Tax Rates. Central Excise and VAT, Customs Duty, Service Tax, Central Sales Tax.

Chapter 3: Tax Planning: Types of tax planning, objectives and significance, Tax Evasion, Tax Avoidance.

Chapter 4: Heads of Income- Salary- House Property- Capital Gain- Business or Profession- Other sources (Concepts only)

Chapter 5: Advance Payment of Tax- Tax Deducted at Source- Minimum Alternate Tax- PAN- Filing of ITR

Chapter 6: Deductions available in the computation of Total Income (80C to 80U) - Rebates- Reliefs- Computation of Total income of Individuals.

Books for Reference:

1. Vinodh .K. Sanguine, Direct taxes Law and Practice, Taxman's Publication
2. S Datey, Indirect Taxes-Law &Practice, Taxman's Publication
3. Ravi Gupta and Ahuja, Systematic Approach to Income Tax,Barath Law House(p)Ltd
4. DinkarPagare, Law and Practice of Income Tax, Sultan Chand and Sons, New Delhi,
5. Kaushal Kumar Agrawal, Direct Tax Planning and Management, Edition

Certificate Programme

21FM04: Introduction to Mutual Funds

Syllabus

Objective : To acquaint the students with knowledge of investment in mutual fund in order to secure their future as well as the economy.

Course Outcome: C01: Understand the concept of investment
C02: Understand the importance of mutual fund investments
C03: Makes the students wise in terms of financial planning

Module 1 : Concept of Investment - Objectives and need for savings and investment, Avenues of Investment, Strategies of Investment.

Module 2 : Concept and Role of a Mutual Fund – Net Asset Value (NAV), Operating of Mutual Fund, Advantage to the investors, Limitations of a mutual fund

Module 3 : Types of Funds – Actively managed funds and passively managed funds, Equity and Debt funds, Hybrid funds and other categories of funds

- Module 4** : Fund structure and constituents - Legal structure of Mutual Funds in India, Key constituents of a mutual fund
- Module 5** : Asset Management Company, Other service providers.
- Module 6** : Role of Regulators in India and Investors rights- Role of Securities Exchange Board of India (SEBI), Association of Mutual Funds in India(AMFI).

Reference

1. “Mutual Funds – Growth Performance and prospects” by Dr.Jaspal Singh, Deep and Deep Publications Pvt. Ltd
2. “Indian Mutual Funds Handbook- A guide for Industry Professionals and Intelligent Investors” by Sundar Sankaran, Asian Books
3. “Stock market – Trading rules- Fifty golden strategies” by William F Eng, Vision books
4. “Investment Management – Security Analysis and Portfolio Management” by Preeti Singh, Himalaya Publishing house

Certificate Programme

21HR03: Human Capital Management

Syllabus

Objectives

- To develop the understanding of the concept of human capital management and to understand its relevance in organizations.
- To develop necessary skill set for application of various HR issues.

Learning Outcomes:

- To develop necessary skill set for application of various HRC concepts.
- To integrate the knowledge of HCM concepts to take correct business decisions

Module-I: Essentials of HCM

Concept and definition of Human Capital Management, Scope, Difference between Human Capital Management and Human Resource Management, Drivers of Human capital management, Components of Human Capital Planning

Module – 2 : Human Capital Planning

Concept of Human Capital Planning, Principles of Human capital Planning, Human capital planning and Organisational effectiveness

Module- 3 Human Capital Planning and Employee Hiring

Nature of Job Analysis, Job Design, Job Evaluation, Employee retention and human capital management, Strategies of human capital management

Module-4: Human capital management and Development

Nature and Importance of Training, Methods of Training, Training and Human capital management

Module-5: Performance Management System

Nature and Importance of Performance Appraisal and PMS, Methods of performance appraisal Difference with Performance Appraisal and performance management, Performance Management System and Human capital management, Monitoring, Coaching, Counselling, GHRM and Human Capital Management

Module -6: Strategic Human Capital Management

Introduction to the concept – Strategic Human Capital Plan – Strategic Human capital Management and organisational effectiveness.

Reference Books

Performance Management - Prem Chadha

Human Capital Management - Angela Baron and Michael Armstrong

Human Capital Management – Erik A Lenderman

Personnel Management (text & Cases) - C. B. Mamoria and Gankar S V.

Certificate Programme

21HR04: Labour Laws and Legislation

Syllabus

Objectives:

- To know the development and the judicial setup of Labour Laws.
- To learn the salient features of various labour Legislations.
- To learn the laws relating to Industrial Relations, Social Security and Working conditions.

Course Outcome:

- Students should be able to elaborate the various concepts of Labour Legislations.
- The students should be able to illustrate the role of trade union in the industrial setup.
- Students should be able to outline the important causes & impact of industrial Disputes and also to elaborate Industrial Dispute settlement procedures.
- Student should be able to summarize the important provisions of Wage Legislations, in reference to Payment of Wages Act 1936, Minimum Wages Act 1948
- Student should be able to summarize the important provisions of Social Security Legislations, in reference to Employees State Insurance Act 1948, Employees Provident Fund Act and Gratuity Act -1972

UNIT 1

- Employee State Insurance Act, 1948 - Features, Contribution, Applicability, Benefits, Eligibility
- Employee Provident Fund Act, 1952 – Employer and employee roles and responsibilities, Employee's pension scheme, Employees Deposit Linked Insurance Scheme

UNIT 2

- Industrial Disputes Act, 1947- Strikes and Lock Out, Lay-off and Retrenchment, Authorities under ID Act of 1947
- Trade Union Act -1926, Scope and its applicability, Functions and Responsibilities of Trade Union, Future of Trade Union in India

UNIT 3

- Factories Act of 1948, Health & Safety, Welfare Provisions, working Hours, employment of young persons and women,

UNIT 4

- Workmen's Compensation Act-1923, Employers Liability for compensation, types of Injuries, Workmen not entitled for Compensation, remedies available to a workmen in case of injury

UNIT 5

- Payment of Gratuity Act- 1972 Applicability, Eligibility, Calculation
- Payment of Bonus Act -1965, Provisions, Eligibility, Offenses under the act

UNIT 6

- Equal Remuneration Act, 1976

REFERENCES

S N MISHRA - Labour and Industrial Laws

S C SRIVASTAVA- Industrial Relations and Labour Laws

P K PADHI- Labour and Industrial Laws

Certificate Programme

21MM03: Social & Economic aspects of Advertising

Syllabus

Workload: 4 hours per week - Total credits 04 Examination: 3 hours; 30 marks continuous evaluation & 70 marks final examination.

Objectives 1. To make students understand the Advertising Management concepts. 2. To Know the Organisation Structure of Advertising Companies 3. To analyse the effects of different Advertisement appeals 4. To Evaluate the effectiveness of Advertisement 5. To understand the social aspects of Advertising 6. To understand the economic aspects of Advertising 6. To understand the relevance of Media Management in Advertising

Course Outcomes 1. Able to formulate advertising strategies. 2. Understand the Social & Economic aspects of Advertising. 4. Develop advertising strategies catering to the demand of Profit & Non-Profit Organisations 5. Analyse the recent trends in advertising.

Pedagogy Lectures, assignments, practical exercises, discussions, seminars, case study etc.

Module 1: Definition of Advertising-Marketing Mix- Functions of Advertising-Objectives of Advertising

Module 2: Types of Advertising-Geographic Spread, Target Group, Public Awareness Advertising, Product Advertising, Guerilla Advertising

Module 3: Media Channels used in Advertising-Print Media, Broadcast Media, Other Medias, Advantages & Disadvantages: Advertisement in Television, Radio, Out-door, Magazine, News Paper

Module 4: Advertising Agency, Clients, People involved in Media Selection, Advertising Agency Organization: Creative Services, Media Services, Research Services, Account Management Services

Module 5: Advertising Appeals, Emotional Appeals, Fear Appeal, Product oriented Indirect appeal, Consumer oriented indirect appeal, Essentials of an Advertisement Appeal

Module 6: Advertising Research: Business approach, Creative Approach, Scientific Approach, AD Evaluation, Rules of Thumb, DAGMAR approach

Module 7: Economic role of Advertising, Value Products, Effect on Prices, Effect on Consumer Demand & Choices, Effect on Business Cycle, Deception in Advertising, Subliminal Advertising, Effect on our Value System

Module 8: Social role of Advertising: Untruthful Advertising, Effect on Culture, Effect on Media, Effect on Children, Stereotyping.

Module 9: Measuring the Effectiveness of Advertisement, Reasons, Decisions: What to Test, When to Test, Where to Test

References:

1. Kenneth Clow. Donald Baack, “Integrated Advertisements, Promotion and Marketing communication”, Prentice Hall of India, New Delhi,2003.
2. S.H.H. Kaazmi, Satish K Batra, “Advertising & Sales Promotion”, Excel Books, New Delhi, 2001.
3. George E Belch, Michel A Belch, “Advertising & Promotion”, McGraw Hill, Singapore, 1998.
4. Belch M A and Belch G E-Advertising and Promotion-An integrated Marketing Communication Perspective (Tata McGraw-Hill)2003.6th ed.

Certificate Programme

21MM04: Modern Event Planning & Execution

Syllabus

Workload : 4 hours per week

Examination : 3 hours 70 marks

Objectives : This course aims at acquainting students with the latest event management techniques and its application in today's dynamic competitive world. It aims at providing a basic framework to plan and organize events of various kinds while preparing for contingencies and running and executing it smoothly.

Course Outcomes:

- Students get a real life feel of how to plan and execute an event.
- They understand the issues and challenges of executing an event in real life.
- They build up confidence in planning & executing an event.
- It also helps to conduct various events in the college as well as students can use the skills in their personal and professional lives.

Pedagogy: Lectures, Event Management Practical Activities, PowerPoint Presentations, Interactions, Case Analysis, Video Presentations, Group Discussions, Debates, Guest lecturers, etc..

Module 1: Introduction to Event Management

Introduction to Event Management, What is an Event, Event Management, definition, meaning, Evolution of event management, Types of events, Process of Event Management, application & examples of events

Module 2: Planning & Organizing of events (Pre-event)

Event Overview, Research, Creating Event project/proposal, X factor in bidding, Presenting/meeting clients, Objectives & goals, Defining Success, Theme & Concept, Creativity, learning curve, SWOT analysis, Budget & Funding, Sponsorship, Branding & Marketing, Staffing, Legal requirements, Patent & licence requirements, Leadership & delegation, Venue/premise planning, Vendor & supplier seeking, Security planning, Contingency planning, Key Challenges & Bottlenecks, Usage of Technology, Planning the little details, insurance, Check lists, Deadlines, Think it through (Visualize), Mock Run

Module 3: Implementation, Execution & Controlling (During Event)

Follow the Plans set up, Modification of Plans, leading & directing, Time Management, Contingencies, Corrective Measures & Steps/Damage Control, feedback management/communication to stakeholders.

Module 4: Evaluation & Follow up (Post Event)

Resources put back, Closure & Settling of bills/accounts, Final Account, Revenue generated, publicity secured and feedback from the audience who attended, why success? Failure? How could it be improved? Documentation

Module 5: Key Issues in Event Management

Sustainability event management (green environment), Lobbying & networking, Ethics, Careers in event management

Module 6: Live Case Studies, Latest trends in Event Management & Group Event

Indian Premier League, Pro Kabaddi, Grand Wedding Ceremony, SDM Inter Collegiate Management Fest, etc...

References:

- 1) Event Planning and Management by Sandeep Sharma (Neha publishers & distributors)
- 2) Event Management HB by Sita Ram Singh (Aph Publishing Corp.-NEW DELHI)
- 3) Event Management: For Tourism, Cultural, Business and Sporting Events by Brenda R. Carlos Lynn Van Der Wagen (Pearson Education)
- 4) Event Management – an introduction by Charles Bladen, James Kennell, Emma Abson, Nick Wilde
- 5) Event Management – An International approach by Nicole Ferdinand & Paul Kitchin
- 6) Internet – Authentic & Credible sources
