# **Sacred Heart College (Autonomous)**

# **Department of Commerce**

# **B. COM FINANCE AND TAXATION - AIDED**

# Course plan

**Academic Year: 2014 – 15** 

**Semester III** 

PROGRAMME	BCOM TAX	SEMESTER	3
COURSE TITLE	INDIA RETOLD: READINGS ON INDIAN POLITY, SECULARISM AND SUSTAINABILITY	CREDIT	4
HOURS/WEEK	3	HOURS/SEM	54

- > To understand the mechanics of English language and elucidate the meaning of Indian Polity, Secularism and Sustainability
- > To comprehend the cultural moorings of a globalized society through the fundamental reading of literary texts
- > To interpret the secular and pluralistic traditions of Imperial India
- > To create awareness about the evolution of a sustainable environment in a globalized world
- > To evaluate the evolving condition of a politically acclaimed world, concerning ecological and anthropological conditions.
- > To respond to the problematic scenarios concerning politics, environment and ideology through literary devices in the form of research papers.

SESSION	ТОРІС	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
	MODULE I			
1	On the Constitution of India	PPT/Lecture	video	
2	On the Constitution of India	PPT/Lecture	video	
3	On the Constitution of India	Lecture		
4	A Dialogue on Democracy	PPT/Lecture	video	
5	A Dialogue on Democracy	PPT/Lecture		
6	A Dialogue on Democracy	Lecture		
7	The Choice Before Us	PPT/Lecture	video	
8	The Choice Before Us	PPT/Lecture		
9	The Choice Before Us	Lecture		
10	Signs of Change	PPT/Lecture	video	
11	Signs of Change	PPT/Lecture		
12	Signs of Change	Lecture		
13	Heaven of Freedom	PPT/Lecture	video	
14	Heaven of Freedom	PPT/Lecture		
15	Heaven of Freedom	Lecture		
16	Brother Abdul Rahman	PPT/Lecture	video	

17	Brother Abdul Rahman	Lecture					
18	Revision						
	CIA – I						
	MODULE II						
19	Secularism in India	PPT/Lecture					
20	Secularism in India	Lecture	video				
21	Secularism in India	Lecture					
22	Deep Roots	PPT/Lecture					
23	Deep Roots	Lecture	video				
24	Deep Roots	Lecture					
25	The Idea of India	PPT/Lecture					
26	The Idea of India	Lecture	video				
27	The Idea of India	Lecture					
28	Can You Make Out	PPT/Lecture					
29	Can You Make Out	Lecture	video				
30	Can You Make Out	Lec	ture				
31	Roots	PPT/Lecture					
32	Roots	Lecture	video				
33	Roots	Lecture					
34	Roots	Lecture					
35	Presentation	Lecture	Quiz				
36	Revision						
	MODULE		T				
37	Deep Ecology	PPT/Lecture					
38	Deep Ecology	Lecture	video				
39	Deep Ecology	Lecture					
40	A Different Kind of Perspective	PPT/Lecture					
41	A Different Kind of Perspective	Lecture	video				
42	A Different Kind of Perspective	Lecture					
43	Earth's Carrying Capacity	PPT/Lecture					
44	Earth's Carrying Capacity	Lecture					
45	Earth's Carrying Capacity	Lecture					
46	What the Elements have taught me?	PPT/Lecture					
47	What the Elements have taught me?	Lecture	video				
48	What the Elements have taught me?	Lecture					
49	What the Elements have taught me?	Lecture					
50	In the Flood	PPT/Lecture					
51	In the Flood	Lecture	video				
52	In the Flood	Lecture					
53	In the Flood	Lecture					
54	Revision						

	Date of	Topic of Assignment & Nature of
		assignment (Individual/Group -
	completion	Written/Presentation - Graded or Non-graded etc)
1	2/8/2014	Presentations
2	28/8/2014	Role Plays

## **GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines**

	Date of	Topic of Assignment & Nature of
	completion	assignment (Individual/Group –
	Completion	Written/Presentation – Graded or Non-graded etc)
1	12/9/2014	Group Discussions
2	20/9/2014	Performances

# References

India Retold: Readings on Indian Polity, Secularism and Sustainability

PROGRAMME	BCOM TAX	SEMESTER	3
COURSE TITLE	MARKETING MANAGEMENT	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90

- > To understand the Meaning and need of marketing in business/trade.
- > To comprehend the elements of marketing mix and its strategies
- > To understand the pricing policies in the industry and the pricing strategies
- > To understand the changes in the marketing environment.

SESSION	ТОРІС	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS	
MODULE I					
1	Introduction to marketing	PPT/Lecture	video		
2	Evolution of marketing, concepts of marketing	PPT/Lecture			
3	Definition ,needs, wants and demand of marketing.	PPT/Lecture			
4	Features, importance, scope and limitations of marketing.	PPT/Lecture			
5	Objectives, marketing utilities, functions	PPT/Lecture			
6	Marketing process, market - definitions	PPT/Lecture	video		
7	Levels of market, features of market	PPT/Lecture			
8	Types of market	PPT/Lecture			
9	Types of market	PPT/Lecture			
10	Difference between market and marketing, difference between selling and marketing	PPT/Lecture			
11	Marketing Mix – definition, features	PPT/Lecture			
12	Elements of marketing mix, factors influencing marketing mix.	PPT/Lecture	video		
13	Marketing management – definition, features, objectives, function	PPT/Lecture			
14	Market segmentation – definition, features, importance	PPT/Lecture			
15	Market segmentation- benefits, limitations and process	PPT/Lecture			

16	Prerequisites and bases for effective segmentation	PPT/Lecture		
17	Target market, target marketing and market targetingdifference between all, process, types	PPT/Lecture		
18	Consumer behaviour - definition, features, benefits.	PPT/Lecture		
19	Consumer behaviour-factors influencing, types.	PPT/Lecture		
	MODULE II			
20	Introduction to module -2	PPT/Lecture		
21	Product – definitions, features	PPT/Lecture		
22	Levels of products, difference between product and services.	PPT/Lecture		
23	Types of product, product development- need	PPT/Lecture		
24	Stages in product development, factors to be considered.	PPT/Lecture		
25	Product innovation- definition, need and importance	PPT/Lecture		
26	Product mix- dimensions, strategies	PPT/Lecture	Q &Ans Session	
27	Product line, product life cycle – advantages, limitations.	PPT/Lecture		
28	Branding – objectives, need and importance, types.	PPT/Lecture		
29	Brand equity – key elements, brand loyalty.	PPT/Lecture		
30	Trademark –need and importance, product standardisation	PPT/Lecture		
31	Packaging – functions, characteristics	PPT/Lecture		
32	Labeling – functions, types.	PPT/Lecture	Quiz	
33	Revision			
34	Viva /Test			
	CIA-1			
	MODULE III	nn=~	1	
35	Introduction to module -3	PPT/Lecture		
36	Pricing – definitions, features	PPT/Lecture		
37	Objectives of Pricing	PPT/Lecture		
38	Role of Pricing In Marketing Strategy	PPT/Lecture	0.4	
39	Factors affecting pricing decision.	PPT/Lecture	Q &Ans Session	
40	Steps in formulating pricing/process of pricing.	PPT/Lecture		
41	Pricing Methods / Policies / Approaches	PPT/Lecture		
	Types of Pricing Methods – Cost oriented pricing policy – Value based pricing policy-Demand oriented pricing policy –	PPT/Lecture		
42	Competition oriented pricing policy			

	Pricing Strategies – New Product pricing	PPT/Lecture		
43	strategies			
	MODULE IV			
44	Introduction to module -4	PPT/Lecture		
45	Physical Distribution – definitions, features	PPT/Lecture		
46	Importance of Physical distribution	PPT/Lecture	Video	
47	Logistics – Definition - Features	PPT/Lecture		
48	Elements of Logistics/ Logistics Mix	PPT/Lecture		
49	Process of Logistics	PPT/Lecture		
50	Introduction to Supply chain Management – Definition - Features	PPT/Lecture		
51	Channels of Distribution – Introduction - Importance	PPT/Lecture		
52	Types of Channels	PPT/Lecture	quiz	
53	Functions of various intermediaries in the distribution channels	PPT/Lecture		
54	Factors affecting the choice of channel of distribution	PPT/Lecture		
55	Revision			
56	Viva/Test			
	CIA - II			
	MODULE V			
57	Introduction to module -4	PPT/Lecture		
58	Promotion Decision – definitions, features	PPT/Lecture		
59	Marketing Mix – Definition – Features – objectives - importance	PPT/Lecture		
60	Types of sales promotion	PPT/Lecture	Group discussion	
61	Sales promotion strategies	PPT/Lecture		
62	Promotion Mix - Elements	PPT/Lecture		
63	Sales promotion campaign – Steps	PPT/Lecture		
64	Types of Advertising – objectives – features - importance	PPT/Lecture		
65	Types of Advertisement	PPT/Lecture		
66	Effectiveness of Advertising	PPT/Lecture		
67	5 Ms of Advertising – Process of Advertising	PPT/Lecture		
68	Personal Selling – Definition – Features	PPT/Lecture		
69	Types of personal selling – Types	PPT/Lecture		
70	Principles of personal selling	PPT/Lecture		
71	Publicity – Types of Publicity	PPT/Lecture		
72 – 90	Revision			
		1		

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non- graded etc)	
1	25/06/2014	Prepare a report on the Marketing Mix selected by a particular firm and their effectiveness	
2	15/08/2014	How does Marketing Utility helps a firm in their success.	

#### **GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines**

	Date of	Topic of Assignment & Nature of assignment (Individual/Group –
	completion	Written/Presentation – Graded or Non-graded etc)
1	26/09/2014	To develop a product or service of their own and that product have to be marketed in the class, covering the elements of marketing mix.

#### References

- Kotler Philip and Koshy Abraham: Principles of Marketing, Revised edition, Pearson publication.
- Kotler Philip, Keller Lane <u>Keven</u>, Fifteenth Edition, Pearson publication.

## Web resource references:

• https://www.enotesmba.com/2013/01/marketing-management-notes.html

PROGRAMME	BCOM TAX	SEMESTER	3
COURSE TITLE	CORPORATE ACCOUNTING	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90

- > To understand the process of issue ,reissue and forfeiture of shares and apply in business situation
- > To understand the format of final accounts of Company's and prepare final accounts as per Company's act 2013
- > To determine the purchase consideration in the event of amalgamation and to prepare consolidated financial statements and apply in practical situation of merger
- > To understand the process of alteration and reduction of share capital

Sessions	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
1.	Introductory Session on Company Accounts	LECTURE		
	MOD	ULE - I		
2.	Issue of shares	LECTURE		
3.	Issue of shares	ILLUSTRATIONS	Discussion	
4.	Reissue of shares	LECTURE		
5.	Reissue of shares	ILLUSTRATIONS		
6.	Forfeiture of shares	LECTURE		
7.	Redemption of Preference shares, its conditions	LECTURE		
8.	Redemption of Preference shares, its conditions	ILLUSTRATIONS	Discussion	
9.	Redemption of Preference shares, its conditions	ILLUSTRATIONS		
10.	Redemption of Preference shares, its conditions	ILLUSTRATIONS		

11.	Issue of bonus shares	LECTURE		
12.	Issue of bonus shares	ILLUSTRATIONS		
13.	Underwriting	LECTURE		
14.	Underwriting	ILLUSTRATIONS		
15.	Accounting for Buyback Shares	LECTURE		
		ODULE - II		
16.	Final accounts of Joint Stock		Q & A Session	
	Companies	LECTURE		
17.	Final accounts of Joint Stock Companies	ILLUSTRATIONS		
18.	Final accounts of Joint Stock Companies	ILLUSTRATIONS		
19.	Final accounts of Joint Stock Companies	ILLUSTRATIONS		
20.	Final accounts of Joint Stock Companies	ILLUSTRATIONS		
21.	Final accounts of Joint Stock Companies	ILLUSTRATIONS		
22.	Final accounts of Joint Stock Companies	ILLUSTRATIONS		
23.	Final accounts of Joint Stock Companies	ILLUSTRATIONS		
24.	Final accounts of Joint Stock Companies	ILLUSTRATIONS	Q & A Session	
25.	Final accounts of Joint Stock	ILLUSTRATIONS		
25.	Companies			
26.	Final accounts of Joint Stock Companies	ILLUSTRATIONS		
27.	Final accounts of Joint Stock Companies	ILLUSTRATIONS		
28.	Final accounts of Joint Stock Companies	PPT/LECTURE		
29.	Final accounts of Joint Stock Companies	ILLUSTRATIONS		
30.	Final accounts of Joint Stock Companies	ILLUSTRATIONS		
31.	Profit prior to incorporation	LECTURE		
32.	Profit prior to incorporation	ILLUSTRATIONS		
33.	Profit prior to incorporation	ILLUSTRATIONS		
34.	Profit prior to incorporation	ILLUSTRATIONS		

35.	Profit prior to incorporation	ILLUSTRATIONS				
MODULE - III						
36.	Business combinations and Corporate Restructuring	LECTURE	Q & A Session			
37.	Business combinations and Corporate Restructuring	ILLUSTRATIONS				
38.	Amalgamation, Absorption and external reconstruction	LECTURE				
39.	Amalgamation, Absorption and external reconstruction	LECTURE				
40.	Amalgamation, Absorption and external reconstruction	ILLUSTRATIONS				
41.	Amalgamation, Absorption and external reconstruction	ILLUSTRATIONS				
42.	Amalgamation, Absorption and external reconstruction	ILLUSTRATIONS				
43.	Amalgamation, Absorption and external reconstruction	ILLUSTRATIONS				
44.	Amalgamation, Absorption and external reconstruction	ILLUSTRATIONS				
45.	Amalgamation in the nature of merger-purchase	LECTURE				
46.	Amalgamation in the nature of merger-purchase	ILLUSTRATIONS				
	Amalgamation in the nature of merger-purchase	ILLUSTRATIONS				
47.	Calculation of purchase consideration (all methods)	LECTURE				
48.	Calculation of purchase consideration (all methods)	ILLUSTRATIONS				
49.	Calculation of purchase consideration (all methods)	ILLUSTRATIONS				
50.	Calculation of purchase consideration (all methods)	ILLUSTRATIONS				
51.	Calculation of purchase consideration (all methods)	ILLUSTRATIONS				
52.	Entries in the books of transferor and transferee companies	LECTURE				
53.	Entries in the books of transferor and transferee companies	ILLUSTRATIONS				
54.	Entries in the books of transferor and transferee companies	ILLUSTRATIONS				
55.	Entries in the books of transferor and transferee companies	ILLUSTRATIONS				
56.	Revised Balance Sheet	LECTURE				
57.	Revised Balance Sheet	ILLUSTRATIONS				
58.	Revised Balance Sheet	ILLUSTRATIONS	Notes			

59.	Revised Balance Sheet	ILLUSTRATIONS	
60.			
61	Revised Balance Sheet	ILLUSTRATIONS	
61.	Revised Balance Sheet	ILLUSTRATIONS	
62.	Revised Balance Sheet	ILLUSTRATIONS	
63.	Revised Balance Sheet	ILLUSTRATIONS	
64.	Revised Balance Sheet	ILLUSTRATIONS	
65.	Revised Balance Sheet	ILLUSTRATIONS	
	MOI	OULE - IV	
66.	Internal reconstruction and capital reduction	LECTURE	
67.	Internal reconstruction and capital reduction	ILLUSTRATIONS	
68.	Internal reconstruction and capital reduction	ILLUSTRATIONS	
69.	Internal reconstruction and capital reduction	ILLUSTRATIONS	
70.	Accounting treatment and Revised Balance Sheet.	LECTURE	
71.	Accounting treatment and Revised Balance Sheet.	ILLUSTRATIONS	
72.	Accounting treatment and Revised Balance Sheet.	ILLUSTRATIONS	
73.	Accounting treatment and Revised Balance Sheet.	ILLUSTRATIONS	
74.	Accounting treatment and Revised Balance Sheet.	ILLUSTRATIONS	
75.	Accounting treatment and Revised Balance Sheet.	ILLUSTRATIONS	
76.		MODULE – V	
77.	Liquidation Accounts	LECTURE	
78.	Meaning	LECTURE	
79.	Types	LECTURE	
80.	Contributories	LECTURE	
81.	Preferential Creditors	LECTURE	
82.	Preparation of liquidator's final statement of accounts.	LECTURE	
83.	Preparation of liquidator's final statement of accounts.	LECTURE	

84.	Preparation of liquidator's final statement of accounts.	ILLUSTRATIONS
85.	Preparation of liquidator's final statement of accounts.	ILLUSTRATIONS
86.	Preparation of liquidator's final statement of accounts.	ILLUSTRATIONS
87.	Preparation of liquidator's final statement of accounts.	ILLUSTRATIONS
88.	Revision	
89.	Revision	
90.	Revision	

	Date of	Topic of Assignment	Nature of
	completion		assignment
1	2/9/2014	AMALGAMATION	Problem
2	28/9/2014	LIQUIDATION	Problem Solving

# **BASIC REFERENCES**

Jain.S.P and Narang.K.L: Advanced Accountancy

Maheswari.S.N and MaheswariS.K: Advanced Accounting

Paul.K.R: Corporate Accounting

Dr. S.M.Shukla and Dr.S.P.Gupta: Advanced Accounting

McShukla and T.S.Grewal: Advanced Accounts

Rawat.D.S : Accounting

Nirmal Gupta and ChhaviSharma: Corporate Accounting Theory and Practice

PROGRAMME	BCOM TAX	SEMESTER	3
COURSE TITLE	E-COMMERCE AND GENERAL INFORMATICS	CREDIT	4
HOURS/WEEK	4	HOURS/SEM	72

- > To familiarize the fundamental concepts, terms and the main activities of E-Commerce.
- > To understand about the various components of E-Commerce, its models, strategies, Ecommerce security
- > To observe and experience online shopping and dealings in the Electronic market.
- > To learn about how to develop an E-commerce website
- > To identify the usage of different electronic payment systems.
- > To equip the students with modern technologies especially internet & related medium

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
	MODULE I			
1	Overview of Electronic Commerce	PPT	video	
2, 3	Introduction to E-commerce	PPT/Lecture		
4, 5	Concepts, features and functions	PPT/Lecture		
6,7	Operation of e-commerce	Discussion	e-resource	
8, 9	Infrastructure for E-commerce	PPT/Lecture		
9, 10	Application of E-Commerce in Direct Marketing and Selling	PPT/Lecture		
11, 12	Value Chain Integration, Supply chain management	Discussion	e-resource	
13	Corporate Purchasing,	PPT/Lecture		
	Financial and Information Services			
	MODULE II			
14,15,16	E-Commerce Models and Strategies	PPT/Lecture		
17,18	B2B, B2C, C2C C2B	Lecture		
19, 20	Business Models for E-Commerce	Lecture		

21, 22	Brokerage Model, Aggregator Model, Info-	Practical	e-resource	
23,24	mediary model	Lecture		
25,24	Electronic Data Interchange Value chain model, Manufacturer model	Lecture		
25,20	Community Model, Value chain model,	Discussion	0 700001700	
	Manufacturer model, Advertising Model	Discussion	e-resource	
22,23	Mobile Commerce and Web Commerce	PPT/Lecture		
24, 25, 26		PPT/Lecture		
27, 28	Components- Meaning, purpose,	PPT/Lecture		
27, 20	advantages and disadvantages of transacting	11 1/Lecture		
	online			
29	CIA-1			
	MODULE III			
30, 31	Electronic Payment Systems	PPT/Lecture		CO 3
	Overview of Electronic Payment Systems	PPT/Lecture		CO 3
52, 55, 51	Cybercash (Customer to Merchant Payments,	PPT/Lecture		CO 3
35, 36, 37	Peer to Peer Payments, Security			
, ,	Smart Card (Card Types, Closed or Open	Lecture	Discussion	CO 3
38	Security, Privacy, Card Costs, Non Card Costs			
39, 40, 41,	Electronic Banking,	Lecture	Q &Ans	CO 3
42			Session	
43, 44, 45,	Electronic Fund Transfers	PPT/Lecture		CO 3
46		D ( 1		
	Electronic Fund Transfers	Practical	e-resource	GO 2
50	revision	Discussion		CO 3
	MODULE IV		1	
	E-Commerce Security-Introduction to Security	PPT/Lecture		CO 4
51, 52	Passwords			
53,54	Viruses, and Firewalls	PPT/Lecture		CO 4
55	Encryption (PGP, SHTTP, and SSL)	PPT/Lecture	e-resource	
	digital signature digital certificate, the e-	PPT/Lecture		CO 4
56	commerce security environment			
57	threats in the E-commerce environment	PPT/Lecture		CO 4
	security intrusions and breaches attacking	Discussion	e-resource	
58	methods, sniffing			
59	cyber-vandalism	PPT/Lecture		CO 4
60	technology solutions	PPT/Lecture	e-resource	CO 4
	MODULE V			
61,62	Setting up of E-Commerce Business	PPT/Lecture		CO 5
62, 63	Web development Promotion of the web sites	PPT/Lecture		CO 5
63, 64	Trust building, Loyalty building	Discussion	e-resource	
	Online transactions Management and	PPT/Lecture		CO 5
65, 66	control			
67, 68	Marketing and branding	PPT/Lecture		CO 5
69, 70	Product delivery Settlement	Discussion	e-resource	
71	Revision	PPT/Lecture		CO 5
72	CIA - II			

		Topic of Assignment & Nature of	
	Date of assignment (Individual/Group –		
	completion	Written/Presentation – Graded or Non-graded	
		etc.)	
1	4/7/2014	Recently developed ecommerce models	
2	28/9/2014	Developing a website of your own	

#### **GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines**

		Topic of Assignment & Nature of
	Date of	assignment (Individual/Group –
	completion	Written/Presentation – Graded or Non-graded
		etc.)
1	4/8/2014	Product delivery Settlement
2	28/9/2014	Electronic Payment Systems

#### References

- E-Commerce, the Cutting Edge of Business: Kamalesh K Bajaj and Debjani Nag, TMH
- E-Commerce: Schneider, Thomson Publication
- Business on the net: An Introduction to the whats and hows of e-commerce: Agarwala and Lal, Macmillan India Ltd
- E-Commerce: An Indian Perspective, P.T.Joseph, S.J., PHI
- Doing Business on the Internet E-Commerce (Electronic Commerce for Business) S. Jaiswal, Galgotia Publications.
- Lesikar, R.V. &Flatley, M.E. Basic Business Communication Skills for Empowering
- Internet Generation. Tata, McGraw Hill Publishing Company Ltd, New Delhi.
- Web Commerce Technology handbook: Daniel Minoli and Emma Minoli

#### Web resource references:

• https://en.wikipedia.org/wiki/

PROGRAMME	BCOM TAX	SEMESTER	3
COURSE TITLE	BUSINESS MANAGEMENT	CREDIT	3
HOURS/WEEK	3	HOURS/SEM	72

- To ensure students' knowledge enhancement on business management and relevant management concepts
- > To understand and comprehend Fayol and Taylor's contributions
- ➤ To understand various management functions, concepts of MBO, MBE and CSR.
- > To make students familiar with the topics of motivation, leadership and relevant related theories
- > To appreciate Human Resource Management and related concepts apart from learning performance appraisal and its techniques
- > Evoke interest in pursuing higher studies in management field

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
	MODULE			
1	MANAGEMENT Introduction	PPT	Video	
2	Meaning	PPT/Lecture		
3	characteristics	PPT/Lecture		
4	characteristics	PPT/Lecture		
5	Management Functions (POSD CORB)	PPT/Lecture	e-resource	
6	Management Functions (POSD CORB)	PPT/Lecture		
7	Management as a Science	PPT/Lecture		
8	Management as, Art	Lecture		
9	Management as profession	Lecture		
10	Fayol's Management Principles	Lecture		
11	CSR	Lecture		
12	CSR- IMPORTANCE	PPT/Lecture		
13	Management as administration	PPT/Lecture		
14	Comparison of Fayol and Taylor	PPT/Lecture		
15	CSR			
	MODULE	II		
16	PLANNING – Introduction	PPT/Lecture		
17	Nature – Importance	CSR		

18	Steps in Planning	Lecture	
19	Planning Premises	Lecture	
20	Types of Plan	Lecture	
21	Types of Plan	PPT/Lecture	
22	Strategic Planning	PPT/Lecture	
23	MBO	PPT/Lecture	
24	Revision	PPT/Lecture	
25	Revision	Lecture	
	CIA-1		
	MODULE II	I	
26	HRM	PPT/Lecture	
27	Introduction	PPT/Lecture	
28	importance	PPT/Lecture	
29	HRP	Lecture	Quiz
	HRP Benefits	Lecture	Q & Ans
30			Session
31	HRP steps	PPT/Lecture	
32	HRD - Recruitment – Meaning – Sources – I	PPT/Lecture	
33	Internal and External Sources	PPT/Lecture	
34	Merits and demerits	PPT/Lecture	
35	Selection	Lecture	
36	Process	PPT/Lecture	
37	Training	PPT/Lecture	
38	Types of training	PPT/Lecture	
39	Training / development	PPT/Lecture	
40	Placement and induction	PPT/Lecture	
41	Performance Appraisal	PPT/Lecture	
42	methods	PPT/Lecture	
43	Merit	PPT/Lecture	
44	Seniority based promotion	PPT/Lecture	
45	comparison	PPT/Lecture	Video
	MODULE I'		
46	Motivation and leadership	PPT/Lecture	
47	Motivation - meaning	PPT/Lecture	
40	Types	PPT/Lecture	
48	Tashniguas	PPT/Lecture	
49	Techniques	PPT/Lecture	
50	Importance Motivation v/s morale	PPT/Lecture PPT/Lecture	
51 52	Theories of motivation	PPT/Lecture PPT/Lecture	
	Maslow's Need Hierarchy Theory	PPT/Lecture	
53 54	Herzberg's Two Factor Theory	PPT/Lecture	
55	- McGregor's Theory X and Theory Y	PPT/Lecture	
56	ERG Theory	PPT/Lecture	
57	Vroom's Valence Expectancy Theory –	PPT/Lecture	
58	Leadership	PPT/Lecture	
	meaning	PPT/Lecture	
59	Incaming	11 1/Lecture	

60	Styles of leadership	PPT/Lecture	
61	revision	PPT/Lecture	
62	Managerial grid	PPT/Lecture	
63	Comparison of theories	PPT/Lecture	
64	revision	PPT/Lecture	
65	test		
	CIA	II	
	MODU	LE V	
66	Controlling Introduction	PPT/Lecture	
67	meaning	PPPT/Lecture	
68	steps	PPT/Lecture	
69	Essentials of good control system	PPT/Lecture	
70	MBE	PPT/Lecture	
71	Control by exception	PPT/Lecture	
72	revision		

	Date of completion	Topic of Assignment & Nature of	
		assignment (Individual/Group — Written/Presentation — Graded or Non-graded etc)	
1	24/8/2014	CSR – Report of any firm	

## **GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines**

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	15/9/15	Detailing selection process

## References

- P. F. Drucker-Principles and Practice of Management
- L. M. Prasad-Principles of Management
- Subbarao- Personnel and HRM
- Sharma and Gupta- Management Process and OB

PROGRAMME	BCOM TAX	SEMESTER	3
COURSE TITLE	FINANCIAL MANAGEMENT	CREDIT	3
HOURS/WEEK	5	HOURS/SEM	90

- > To familiarize the fundamental concepts and goals of financial management
- > To understand the importance of, financing, investment and dividend decisions
- > To evaluate the various. alternatives available before arriving at a particular decision
- > To analyze the profitability of various alternatives for financing
- > To familiarize the theories and approaches related to the topics in financial management
- > To equip the students to solve the financial problems related to an enterprise

SESSION	ТОРІС	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
	MODULE I			
1-2	Meaning of finance, Financial management. Importance and scope	PPT		
3	Objectives of financial management	PPT/Lecture		
4	Financial decisions	PPT/Lecture		
5	Functions of financial management	PPT/Lecture		
6-7	Time value of money-concept of compounding technique	PPT/Lecture		
8-9	Doubling period, multiple compounding period	Lecture		
10-11	Effective rate of interest, furure value of series of payments	Lecture		
12	Compounded value of annuity and annuity due	Lecture		
13	Discounting technique, present value of series of payments	Lecture		
14	Present value of annuity and annuity due,	Lecture		
15	Revision			
	MODULE II			
16	Financing decisions, source of finance	PPT	SEMINAR	
17-18	Equity shares and preference shares	PPT	SEMINAR	
19	Deferred shares, no par stock, shares with differential rights, sweat equity	PPT	SEMINAR	
20-21	Debentures	PPT	SEMINAR	

22	Cost of capital-concept, importance	Lecture	
23-24	Measurement of specific cost-cost of debt- redeemable debt-solving problems	_	
	redeemable debt-solving problems	and problem	
25.27	Imadoomoblo dobt illustrations	solving	
25-27	Irredeemable debt-illustrations	Lecturing	
		and problem	
20.20	Coat of marfamon of them are 14.1	solving	
28-30	Cost of preference share capital	Lecturing	
		and problem	
21.22		solving	
31-33	Cost of equity capital	Lecturing	
		and problem	
24	Cost of matrice Lorenine	solving	
34	Cost of retained earnings	Lecturing	
		and problem	
25.27	Organ all post of assistal	solving	
35-37	Over all cost of capital	Lecturing	
		and problem	
	CIA-	solving	
		1	
	MODULE III	DDT/L aatuma	<u> </u>
38-39	Capital structure-meaning-capital structure v/s capitalization		
	Capital structure theories-net income approach	Lecturing	
		and problem	
40-42		solving	
	net operating income approach	Lecturing	
		and problem	
43-44		solving	
	Modigiliani – millar approach, arbitrage process,	Lecturing	
1.5 :=		and problem	
45-47		solving	
	traditional approach	Lecturing	Q & Ans
40.50		and problem	Session
48-50		solving	
51	Factors determining capital structure-leverage	PPT/Lecture	
51	meaning Operating leverage-meaning and computation	Lacturina	
	operating reverage-incaming and computation	Lecturing and problem	
52-53		solving	
32-33	Financial leverage-meaning and computation	Lecturing	
	i manetar reverage-meaning and computation	and problem	
54-55		solving	
34-33	Composite leverage-meaning and computation	Lecturing	QUIZ
	composite leverage meaning and computation	and problem	
56-58		solving	
30-36	MODIUE	borving	<u> </u>
	MODULE IV	DDT/L agt	<u> </u>
59-60	working capital-meaning and definition	PPT/Lecture	
	Importance-gross working capital-net working	PPT/Lecture	
61-63	capital		

64	Factors determining working capital	PPT/Lecture	
	Solving problems	PROBLEM	
65-77		SOLVING	
78	Revision		
	MODULI	E V	
79	dividend decisions	PPT/Lecture	
80	Dividend policy-conservative v/s liberal	PPT/Lecture	
81	Pay out ratio, retention ratio	PPT/Lecture	
82	Dividend theories-irrelevance theory	PPT/Lecture	
83-84	Modi giliani millar hypothesis	PPT/Lecture	
	Relevance theories-walters model	Lecturing	
		and problem	
85-86		solving	
	Gordons model	Lecturing	
		and problem	
87-88		solving	
	Determinants of dividend policy	Lecture	Group
89			discussion
90	Bonus share-stock split	PPT/Lecture	
	CIA – I	T .	<u>'</u>

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group  — Written/Presentation — Graded or Non-graded etc)
1	15/08/2014	Leverage problems
2	5/9/2014	Working capital problems

#### **GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines**

	Date of	Topic of Assignment & Nature of assignment (Individual/Group	
	completion	<ul> <li>Written/Presentation – Graded or Non-graded etc)</li> </ul>	
1	10/07/2014	SOURCE OF CAPITAL-Group presentation	

## References

- Khan M.Y & Jain P.K., Financial Management Text, Problems and Cases
- Prasanna Chandra, Financial Management Theory and Practice
- Pandey I.M., Financial Management
- Maheshwari S.N., Financial Management Principles and Practice
- Shashi K Gupta and Sharma R.K., Financial Management
- Knott, Financial Management.