

Sacred Heart College (Autonomous)

Department of Commerce

Master of Commerce [Finance and Taxation]

Course plan

Academic Year: 2014 - 15

Semester I

Course Plan: Advanced Financial Accounting

Course Code	P1COMT01
Title of the course	ADVANCED FINANCIAL ACCOUNTING - I
Semester in which the course is to be taught	I
Number of credits	4
Number of contact hours	72
Course Teacher	Dr. Remya Ramachandran

1. OBJECTIVES OF THE COURSE

To know the methods of valuation of goodwill and share

To acquaint with the amalgamation and reconstruction procedures of companies

To learn the proceedings of insolvency of an individual

To calculate the value of Human resource which is the most important resource in an organisation

To study International Financial reporting standards.

2. REFERENCE BOOKS

1. Advanced Financial Accounting, M.C.Shukla&T.S.Grewal, S.Chand& Co;
2. Advanced accountancy, Arulanandam& Raman, Himalya Publishing House
3. Fundamentals of Financial accounting, Nasseem Ahmed, Ane books Pvt,
4. Advanced Financial Accounting, R.L.Gupta&Radhaswami, Sultan Chand CO;
5. Advanced Financial Accounting, S.N.Maheswari
6. Advanced Financial Accounting, Paul &Kaur
7. Advanced Financial Accounting, B.D. Agarwal
8. Advanced Financial Accounting, S.P.Jain&K.L.Narang; Kalyani Publishers

3. METHODOLOGY

	Topic	Method	Remarks
Module 1	Goodwill meaning and definition, Factors affecting goodwill	Discussion	12 Hrs
	Methods of valuing goodwill-Average profit method-Super profit method, Annuity method and capitalization method.	Lecture Problem solving	
	Valuation of share-Need for valuation	Group discussion and case studies	
	Methods of valuation-Net asset method or intrinsic value method-yield method-earning capacity method-fair value.	Problem solving- Advanced Problems	
Module 2	Amalgamation, Absorption and External Reconstruction- Amalgamation in the nature of merger and Amalgamation in the nature of purchase	Lecture, Group discussion and case studies	20 Hrs
	Purchase consideration-Net payment method-Net Asset method-share exchange method-Entries in the books of purchasing company	Problem solving Advanced problems	
	Entries in the books of vendor company-consolidated balance sheet-Inter-company Owings and holdings-Advanced problems.	Problem Solving- Advanced Problems	
Module 3	Alteration of share capital and Internal reconstruction-Procedure for reducing share capital- Re-organisation	Lecture , Discussion	12 Hrs

	Scheme of reconstruction-Accounting entries on Internal reconstruction and Balance sheet after reconstruction ”	Problems solving- Advanced problems	
Module 4	Insolvency accounts of an Individual-Statement of affairs and deficiency accounts.	Discussion, Lecture,	12 Hrs
	”	Problem Solving- Advanced Problems	
Module 5	Human Resource accounting-Meaning-Objectives-Valuation of Human Resource-Advanced and limitations of HRA	Seminar – Paper presentation by each student	10Hrs
	International Financial Reporting Standards (IFRS)	Seminar – Paper presentation by each student	

M. Com Programme

COURSE TEACHER – DR. JOSEPH GEORGE

Course Code	P1COMT02
Title of the course	PRINCIPLES OF MANAGEMENT AND ORGANISATIONAL BEHAVIOUR
Semester in which the course is to be taught	FIRST
No. of credits	4
No. of contact hours	90

COURSE AIM/RATIONALE:

To familiarize students with the basic concepts of Management and Organisational Behaviour.

OBJECTIVES OF THE COURSE:

- To help the students to understand the conceptual framework of management and organisational behaviour.
- To understand the managerial applicability of the concepts.

COURSE DESIGN

MODULE – I

Introduction – Management Concepts – Different Schools of Management Thoughts – Nature and Functions of Management – Principles of Management – MBE – Corporate Social Responsibility.

(15 Hours)

MODULE - II

Planning and Organising – Planning Process – Premises – Forecasting – Forecasting Techniques – Components of Planning – MBO – Organisation – Design and Structure – Committees – Task Force – Matrix Organisation – Project Organisation – Delegation of Authority – Span of Control. **(15 Hours)**

MODULE - III

Organisational Behaviour – Concepts and Significance – Relationship between Management and OB - Challenges and Opportunities – Transaction Analysis – Johari Window – Organisational Development – Concepts – OD Intervention – Change Management – Need for Change – Resistance to Change – Theories of Change – Organisational Diagnosis **(20 Hours)**

MODULE - IV

Groups in Organisation – Nature – Theories of Group Formation – Stages of Group Development – Types of Groups – Formal and Informal Groups – Conflict – Definition – Functional and Dysfunctional aspect of Conflict – Types of Conflict – Conflict Process – Intra Individual Conflict – Goal Conflict – Interpersonal Conflict – Strategies of interpersonal Conflict – Lose – Lose, Win – Lose, Win – Win, Inter group Conflict – Organisational Conflict – Conflict handling Mechanism. **(25 Hours)**

MODULE - V

Modern techniques in Management – Quality Circle – TQM – BPR – Six Sigma – Kaizen – Bench Marking – MDP – Steps in MDP **(15 Hours)**

Sessions	Topic	Method	Remarks
1.	Introductory Session on OB	LECTURE	
	MODULE - I: MANAGEMENT		

2.	Definition , Nature, Scope and Objectives of Management	LECTURE	
3.	Management An Art or Science Administration Vs Management Importance of Management	LECTURE	
4.	Process Of Management Classification Of Management Functions	LECTURE	
5.	Principles Of Management	LECTURE	
6.	General Principles Of Management Need For Principles Of Management	LECTURE	
7.	Schools Of Management Thought	LECTURE	
8.	Scientific Process School Principles Of Scientific Management	LECTURE	
9.	Business. And Society Social Responsiveness Social Value And Business Ethics	LECTURE	
10.	Need For Studying Value System Business Ethics	LECTURE	
11.	CSR Definition, Objectives , Advantages And Principles Dimensions of CSR	LECTURE	
12.	Social Responsibility of Business In India Role of Manager in Social Involvement	LECTURE	
13.	Social Audit	LECTURE	
	Management By Exception (MBE)		
14.	Introduction and Definitions	LECTURE	
15.	Features, Objectives and Need For	LECTURE	

	Human Resource Planning		
	MODULE II: PLANNING AND ORGANISING		
16.	Definitions, Nature and Process Of Planning Reasons for Planning Characteristics of a Good Plan	LECTURE	
17.	Planning Premises Principles of Planning Focus of Planning	LECTURE	
18.	Approaches to Planning Advantages of Planning Limitations of Planning Planning and Performance	LECTURE	
19.	Planning Process Making Planning Effective Types of Plans Standing and Single Use Plans	LECTURE	
20.	Forecasting Meaning and Definition Purpose, Use and Importance of Business Forecasting	LECTURE	
21.	Steps/Elements of Forecasting Sources of Data Used in Business Forecasting	LECTURE	
22.	Kinds of Financial Forecasts Methods of Forecasting	LECTURE	
23.	Management By Objectives Meaning and Definitions	LECTURE	

	Classification of Objectives		
24.	Guidelines for Setting Objectives Advantages of Laying Down Objectives Difficulties in Setting Objectives	LECTURE	
25.	Process Of MBO Benefits of Management By Objectives Weakness of Management By Objectives Prerequisites for Installing MBO Programme Difference between MBO and MBE	LECTURE	
26.	Organization Definitions Concepts of Organization Characteristics of Organization Nature of Business Organization - an Art or a Science	LECTURE	
27.	Formal and Informal Organization Principles of Organization Requisites of An Efficient Business Organization Importance of Organization	LECTURE	
28.	Objectives of Organization Steps in Organization Organization Theory Classical Organization Theory	LECTURE	
29.	Span of Management Factors Influencing the Span of Supervision Types of Span of Supervision	LECTURE	

30.	<p>Authority</p> <p>Characteristics</p> <p>Sources</p> <p>Responsibility</p> <p>Features Of Responsibility</p> <p>Authority And Responsibility</p> <p>Accountability</p> <p>Nature Of Accountability</p> <p>Power</p>	LECTURE	
31.	<p>Delegation</p> <p>Characteristics of Delegation</p> <p>Elements of Delegation</p> <p>Principles of Delegation</p> <p>Types of Delegation</p> <p>Centralization and Decentralization</p> <p>Span of Control</p>	LECTURE	
32.	First IAT	One hour exam	
	MODULE III: ORGANISATIONAL BEHAVIOUR	LECTURE	
33.	<p>Introduction to Organization Behaviour</p> <p>Meaning, Definition and Characteristics Of OB</p>	LECTURE	
34.	<p>Key Elements/Forces of OB</p> <p>Goals of OB</p>	LECTURE	
35.	<p>Philosophical Concepts of OB</p> <p>Levels of Analysis</p>	LECTURE	
36.	Fundamental Concepts of Organization Behaviour	LECTURE	

	Role of Organization Behaviour		
37.	Relationship between Management And OB	LECTURE	
38.	Challenges and opportunities for Organizational Behaviour	LECTURE	
39.	Organizational Development Meaning ,Definition and Characteristics of OD	LECTURE	
40.	Need for Organizational Development Benefits of Organizational Development	LECTURE	
41.	Limitations of Organizational Development Assumptions of OD	LECTURE	
42.	Organizational Change Meaning of Change	LECTURE	
43.	Transaction Analysis - Johari Window	LECTURE	
	Forces for Change	LECTURE	
44.	Types of Change	LECTURE	
45.	Managing Planned Change Human Reactions to Change	LECTURE	
46.	Causes Of Resistance to Change	LECTURE	
47.	Resistance To Organizational Change	LECTURE	
48.	Overcoming Resistance to Change	LECTURE	
	MODULE - IV: GROUPS IN ORGANIZATION		
49.	Group Dynamics Definition of A Group Definition of Dynamics	LECTURE	

	Definition of Group Dynamics		
50.	Types of Groups	LECTURE	
51.	The Dynamics of Group Formation	LECTURE	
52.	Practical Reasons For Group Formation	LECTURE	
53.	Problems or Difficulties of Informal Groups	LECTURE	
54.	Group Norms Types of Norm	LECTURE	
55.	How Do Norms Develop? Why Are 'Norms' Enforced?	LECTURE	
56.	Conformity and Group Roles	LECTURE	
57.	Group Cohesiveness and Group Development	LECTURE	
58.	Factors Influencing Group Cohesiveness	LECTURE	
59.	Consequences of Cohesiveness	LECTURE	
60.	Managerial Actions for Increasing Encouraging Cohesiveness Group Development	LECTURE	
61.	Management of Conflict Definition of Conflict Features of Conflict	LECTURE	
	Transitions in Conflict Thought	LECTURE	
62.	Functional and Dysfunctional Conflict Functional Conflicts	LECTURE	
63.	Dysfunctional Conflicts	LECTURE	
64.	Types of Conflict Situations	LECTURE	
65.	Causes of Conflict	LECTURE	
66.	Stages in Conflict	LECTURE	

67.	Conflict Management Preventive Measure	LECTURE	
68.	Resolving Behavioural Conflict	LECTURE	
69.	Stimulating Conflict	LECTURE	
	MODULE – V MODERN TECHNIQUES IN MANAGEMENT		
70.	Total Quality Management (TQM) Elements of TQM	LECTURE	
71.	Characteristics of TQM Fundamentals of TQM	LECTURE	
72.	Key Activity of a TQM System Major Process Components of TQM	LECTURE	
73.	Quality System Standards	LECTURE	
74.	Quality Circles (QC) Characteristics of QC	LECTURE	
75.	Organization of QC's Benefits of QCs Misconceptions About QCs	LECTURE	
76.	Benchmarking Varieties of Benchmarking	LECTURE	
77.	Advantages And Limitations of Benchmarking	LECTURE	
78.	Business Process Reengineering (BPR) SIX R's oF Reengineering	LECTURE	
79.	Reengineering Process	LECTURE	

80.	SIX SIGMA Features, methodology Key role for implementing six sigma	LECTURE	
81.	KAIZEN	LECTURE	
82.	SECOND- IAT	Two hour exam	
83.	REVISION MODULE - I		
84.	REVISION MODULE - II		
85.	REVISION MODULE -III		
86.	REVISION MODULE - IV		
87.	REVISION MODULE - V		
88.	Previous Years QP Discussions		
89.	Previous Years QP Discussions		
90.	Evaluation of the Course		

BASIC REFERENCES

1. Human Relations and Organisational Behaviour – R. S. Dwivedi
2. Management Process and OB – Sharma and Gupta
3. Principles of Management – T Ramaswami
4. Organisational Behaviour – Aswathappa
5. Principles of Management – B. S. Moshal
6. Principles of Management – L. M. Prasad
7. Principles of Management – P.F. Drucker
8. Management and Organisational Behaviour Essentials – Schermerhorn
9. Organisational Behaviour – Sujanaair

COURSE PLAN
FINANCIAL MANAGEMENT PRINCIPLES- COURSE CODE P1COMT03
FIRST SEMESTER M.COM

TEACHING FACULTY: Tessa Mary Jose

DEPARTMENT: Commerce

CREDIT: 4

HOURS:60

OBJECTIVES:

- To provide the students a strong base on financial management theories and concepts
- To equip the students in financial decision making based on the financial management theories and principles

REFERENCE:

1. Contemporary Financial Management, Rajesh Kothari, Macmillain India Limited
2. Financial Management, P.V.Kulkarni, Himalaya Publishing House
3. Financial Management, Srivastava, Himalaya Publishing House
4. Fundamentals of Financial Management, Preeti Singh, Ane Books Private Limited
5. Financial Management, Dhagat, Kogent
6. Financial Management, Shah
7. Financial Management, Knott, Palgrave Macmillian
8. Financial Management, S.N.Maheshwari, Sultan Chand Co
9. Financial Management, Van Horn, James .C., Prentice Hall India, Limited
10. Financial Management, Khan M.Y., Jain P.K, Tata Mcgraw Hill publishing Co
11. Financial Management, Pandey I.M., Vikas Publishing House
12. Financial Management. P.V. Rathanam, Kitab Mahal
13. Financial Management, Ravi. M. Kishore, Taxmann's

SESSION	TOPIC	METHOD OF TEACHING	REMARKS
MODULE 1			
1	Financial Management-meaning	Lecture	
2	Goals and objectives of financial management	Lecture	
3	Functions of a financial manager	Lecture	
4	Financial decision making	Lecture	
5	Financial planning	Lecture	
6	Time value of money	Lecture	

7	Concept and relevance of time value of money	Lecture	
8	Need for time value of money	Lecture	
9	Compounding technique	Lecture & working out problems	
10	Effective interest rate and multiple compounding	Lecture & working out problems	
11	Discounting technique	Lecture & working out problems	
12	Practical application of time value of money	Lecture & working out problems	Assignment1
MODULE 2			
13	Cost of capital -meaning	Lecture	
14	Concept and importance	Lecture	
15	Cost of debt, redeemable and irredeemable	Lecture & working out problems	
16	Cost of preference capital	Lecture & working out problems	
17	Cost of equity capital	Lecture & working out problems	
18	Cost of retained earnings	Lecture & working out problems	
19	Specific and composite cost of capital	Lecture & working out problems	
20	Weighted average cost of capital	Lecture & working out problems	
21	Book value and market value weights	Lecture & working out problems	
22	Marginal cost of capital	Lecture & working out problems	Assignment2 1 st CIA
MODULE 3			
23	Financing decision-capital structure	Lecture	

24	Capital structure-meaning	Lecture	
25	Capital structure and capitalisation difference	Lecture	
26	Financial structure and capital structure - difference	Lecture & working out problems	
27	Pattern of capital structure	Lecture	
28	Concept of balanced capital structure	Lecture & working out problems	
29	Determinants of capital structure	Lecture	
30	Optimum capital structure	Lecture	
31	Theories of capital structure	Lecture & working out problems	
32	Net Income approach	Lecture & working out problems	
33	Net Operating Income approach	Lecture & working out problems	
34	Traditional approach	Lecture & working out problems	
35	Modigliani Miller approach	Lecture & working out problems	Assignment3
MODULE 4			
36	Long term investment decisions	Lecture	
37	Capital budgeting	Lecture	
38	Nature and features of capital budgeting	Lecture	
39	Significance of capital budgeting	Lecture	
40	Traditional and modern techniques of capital budgeting	Lecture & working out problems	
41	Payback period method and its variations	Lecture & working out problems	
42	Average rate of return	Lecture & working out problems	

43	Discounted cash flow methods	Lecture & working out problems	
44	Discounted payback period method	Lecture & working out problems	
45	Net present Value method	Lecture & working out problems	
46	Internal rate of return	Lecture & working out problems	
47	Profitability Index	Lecture & working out problems	
48	General techniques -	Lecture & working out problems	
49	Certainty equivalents and Risk adjusted discount rates	Lecture & working out problems	
50	Quantitative techniques-	Lecture & working out problems	
51	Probability technique, sensitivity analysis, standard deviation, coefficient of variation	Lecture & working out problems	
52	Decision tree analysis	Lecture & working out problems	Assignment4 2 nd CIA
MODULE 5			
53	Leverage-meaning	Lecture	
54	Leverage analysis-concept and importance	Lecture	
55	Measurement of leverage	Lecture & working out problems	
56	Financial leverage	Lecture & working out problems	
57	Operating leverage	Lecture & working out problems	
58	Combined leverage	Lecture & working out problems	

59	Financial risk and operating risk	Lecture & working out problems	
60	EBIT-EPS and indifference point	Lecture & working out problems	Assignment5
SESSION	TOPIC OF ASSIGNMENT/SEMINAR	MODULE	
Session 12	Introduction of financial management	MODULE 1	
Session 22	Problems on cost of capital	MODULE 2	
Session 35	Problems of capital structure	MODULE 3	
Session 52	Problems on capital budgeting techniques	MODULE 4	
Session 60	Problems of leverage	MODULE 5	

RESEARCH METHODOLOGY

Professor : Ms. Tessa Mary Jose
Class: I M.Com
Semester: I

COURSE OUTCOME:

- To help the students to understand how to do research in the area of commerce and management.
- To train students by familiarizing research through right preparation and reaching into right conclusions.
- To have a clear idea regarding data collection and analysis of data.

REFERENCE BOOKS

1. Statistical methods for research, Prf.K.Kalyanaraman, Prentice Hall Pvt.Limited
2. Business research, Collis, Palgrave Macmillian.
3. Research Methods for Business: A Skill Building Approach, Sekaran.
4. Management Research Methods, Velde.
5. Business Research Methodology, Dwivedi.

6. Research methodology, Ramamoorthi.
7. Research methodology, CR.Kothari, Wishwaprakashan.
8. Research methodology, R.Paneerselvam, Prentice Hall of India.
9. Research Methodology, OR.Krishna Swami, Himalaya Publishing house
10. Methodology and techniques of social research, Himalya Publishing House.

Session s	Module	Topic	Method	Remark
1	I	Introduction		
2	I	Research-meaning-significance	PPT	
3	I	Research- objectives	PPT	
4		Discussion on research	Discussion	
5		Discussion on research	Discussion	
6	I	types of research	PPT	
7	I	types of research	PPT	
8	I	methods Vs methodology	PPT	
9	I	steps in research	PPT	
10	I	steps in research	PPT	
11	I	steps in research	PPT	
12	II	Research problem-definition-nature	PPT	
13	II	Research problem- formulation	PPT	
14	II	techniques of defining the problem	PPT	
15	II	research design-meaning, needs	PPT	
16	II	Types of research design	PPT	
17	II	Types of research design	PPT	
18	II	variables	PPT	
19	II	Types of variables	PPT	
20	II	Research proposal and its preparation	PPT	

21	II	Research proposal and its preparation	PPT	
22	II	Research hypothesis	PPT	
23	II	Research hypothesis	PPT	
24	II	types of hypotheses	PPT	
25		First Internal test	PPT	
26	III	Sampling design	PPT	
27	III	Sampling design	PPT	
28	III	Census survey	PPT	
29	III	Census survey	PPT	
30	III	Sample Survey	PPT	
31	III	Sample Survey	PPT	
32	III	Sample frame	PPT	
33	III	Sample size	PPT	
34	III	Sampling methods	PPT	
35	III	Sampling methods	PPT	
36	III	Sampling methods	PPT	
37	IV	Collection and analysis of Data	PPT	
38	IV	Types of Data	PPT	
39	IV	methods of data collection	PPT	
40	IV	methods of data collection	PPT	
41	IV	questionnaire	PPT	
42	IV	questionnaire	PPT	
43	IV	interview	PPT	
44	IV	interview schedule	PPT	

45	IV	measurement and scaling techniques	PPT	
46	IV	measurement and scaling techniques	PPT	
47	IV	Data	PPT	
48	IV	Data	PPT	
49	IV	Reliability analysis	PPT	
50	IV	Reliability analysis	PPT	
51	IV	analysis of data	PPT	
52	IV	analysis of data	PPT	
53		Seminar		
54		Seminar		
55		Seminar		
56		Seminar		
57		Seminar		
58		Second Internal Test		
59		Second Internal Test		
60	V	Computer application for research	PPT	
61	V	SPSS for data analysis	PPT	
62	V	Data entry in SPSS	PPT	
63	V	Data entry in SPSS	PPT	
64	V	Descriptive statistics	PPT	
65	V	Correlation	Demonstration	
66	V	Correlation	Demonstration	
67	V	Regression	Demonstration	
68	V	Regression	Demonstration	
69	V	Research reporting	PPT	
70	V	Research reporting	PPT	

71	V	citing references	PPT	
72		REVISION	Discussion	
73 - 90		REVISION	Discussion	
		EVALUATION	Discussion	