

Sacred Heart College (Autonomous)

Department of Commerce

Master of Commerce [Finance and Taxation]

Course plan

Academic Year: 2016 - 17

Semester I

COURSE PLAN

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| PROGRAMME | Master of Commerce | SEMESTER | 1 |
| COURSE CODE AND TITLE | 16P1COMT01: ADVANCED FINANCIAL ACCOUNTING - I | CREDIT | 4 |
| HOURS/WEEK | 5 | HOURS/SEM | 90 |
| FACULTY NAME | Dr.Remya Ramachandran | | |

| COURSE OBJECTIVES |
|--|
| To analyse goodwill and value of shares and compare the real value of shares and with the market prices |
| To determine purchase consideration in the event of amalgamation and Students are able to prepare consolidated financial statements of group companies |
| To study reorganisation schemes and Students are able to prepare statement of affairs and deficiency account of individuals |
| To study Human Resource Accounting various methods of Valuing Human Resource enabling students in calculating the value of Human Resource which is the most important resource of the business |
| To understand about the International Financial Reporting Standards which is necessary in the modern Global Market |

| SESSION | TOPIC | LEARNING RESOURCES | VALUE ADDITIONS | REMARKS |
|-----------------------------|---|--------------------|-----------------|---------|
| MODULE I –Chapter -1 | | | | |
| 1 | Goodwill meaning and definition, Factors affecting goodwill | PPT | | |
| 2 | Methods of valuing goodwill-Average profit method | PPT/Lecture | | |
| 3 | Methods of valuing goodwill-Average profit method | PPT/Lecture | | |
| 4 | Methods of valuing goodwill-Super profit method | PPT/Lecture | | |
| 5 | Methods of valuing goodwill-Super profit method | PPT/Lecture | | |
| 6 | Methods of valuing goodwill-Super profit method | PPT/Lecture | | |
| 7 | Methods of valuing goodwill-Super profit method | Lecture | | |
| 8 | Methods of valuing goodwill-, Annuity method | Lecture | | |

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| 9 | Methods of valuing goodwill- capitalization method. | Lecture | | |
| 10 | Methods of valuing goodwill- capitalization method. | Lecture | | |
| 11 | Methods of valuing goodwill- capitalization method. | Lecture | | |
| 12 | Methods of valuing goodwill-all methods | Lecture | | |
| MODULE I-Chapter 2 | | | | |
| 13 | Valuation of share-Need for valuation | PPT/Lecture | | |
| 14 | Valuation of share-Need for valuation | PPT/Lecture | | |
| 15 | Methods of valuation-Net asset method or intrinsic value method-yield method-earning capacity method-fair value. | PPT/Lecture | | |
| 16 | Methods of valuation-Net asset method or intrinsic value method- | | | |
| 17 | Methods of valuation- Net asset method or intrinsic value method- | PPT/Lecture | | |
| 18 | Methods of valuation- yield method | Lecture | | |
| 19 | Methods of valuation- yield method | Lecture | | |
| 20 | Methods of valuation- yield method | Lecture | | |
| 21 | Methods of valuation- yield method | Lecture | | |
| 22 | Methods of valuation- yield method | Lecture | | |
| 23 | Methods of valuation-fair value method | Lecture | | |
| 24 | Methods of valuation-fair value method | Lecture | | |
| 25 | Methods of valuation- Exchange rate method | PPT/Lecture | | |
| MODULE II | | | | |
| 26 | Amalgamation, Absorption and External Reconstruction-Amalgamation in the nature of merger and Amalgamation in the nature of purchase | PPT/Lecture | | |
| 27 | Purchase consideration-Net payment method- | PPT/Lecture | | |
| 28 | Purchase consideration- -Net Asset method- share exchange method | PPT/Lecture | | |
| 29 | Entries in the books of purchasing company | Lecture | | |
| 30 | Consolidated Balance Sheet in the case of amalgamation | Lecture | | |
| 31 | CIA-1 | | | |
| 32 | Consolidated Balance Sheet in the case of amalgamation | Lecture | | |
| 33 | Consolidated Balance Sheet in the case of amalgamation | Lecture | | |

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| 34 | Consolidated Balance Sheet in the case of amalgamation | PPT/Lecture | | |
| 35 | Practical problems involving mutual Owings | PPT/Lecture | | |
| 36 | Practical problems involving mutual Owings | PPT/Lecture | | |
| 37 | Purchasing company holding shares in vendor company | | | |
| 38 | Purchasing company holding shares in vendor company | | | |
| 39 | Selling company holding shares in purchasing company | PPT/Lecture | | |
| 40 | Selling company holding shares in purchasing company | PPT/Lecture | | |
| 41 | Cross holdings | PPT/Lecture | | |
| 42 | Cross holdings | PPT/Lecture | | |
| 43 | Cross holdings | Lecture | Quiz | |
| 44 | Cross holdings | Lecture | Q & Ans Session | |
| 45 | Cross holdings | PPT/Lecture | | |
| MODULE III | | | | |
| 46 | Alteration of share capital and Internal reconstruction-Procedure for reducing share capital- Re-organisation | PPT/Lecture | | |
| 47 | Alteration of share capital and Internal reconstruction-Procedure for reducing share capital- Re-organisation | PPT/Lecture | | |
| 48 | Scheme of reconstruction-Accounting entries on Internal reconstruction | PPT/Lecture | | |
| 49 | Journal entries and preparation of Balance sheet after reconstruction | Lecture | | |
| 50 | Journal entries and preparation of Balance sheet after reconstruction | PPT/Lecture | | |
| 51 | Journal entries and preparation of Balance sheet after reconstruction | PPT/Lecture | | |
| 52 | Journal entries and preparation of Balance sheet after reconstruction | PPT/Lecture | | |
| 53 | Journal entries and preparation of Balance sheet after reconstruction | PPT/Lecture | | |
| 54 | Journal entries and preparation of Balance sheet after reconstruction | PPT/Lecture | | |
| 55 | Journal entries and preparation of Balance sheet after reconstruction | PPT/Lecture | | |

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| 56 | Journal entries and preparation of Balance sheet after reconstruction | PPT/Lecture | | |
| 57 | Journal entries and preparation of Balance sheet after reconstruction | PPT/Lecture | | |
| 58 | Journal entries and preparation of Balance sheet after reconstruction | PPT/Lecture | | |
| 59 | Journal entries and preparation of Balance sheet after reconstruction | PPT/Lecture | | |
| MODULE IV | | | | |
| 60 | Insolvency accounts of an Individual-Statement of affairs and deficiency accounts. | PPT/Lecture | | |
| 61 | Preparation of statement of affairs | PPT/Lecture | | |
| 62 | Preparation of statement of affairs | PPT/Lecture | | |
| 63 | Preparation of statement of affairs and deficiency account | PPT/Lecture | | |
| 64 | Preparation of statement of affairs and deficiency account | PPT/Lecture | | |
| 65 | Preparation of statement of affairs and deficiency account | PPT/Lecture | | |
| 66 | Preparation of statement of affairs and deficiency account | Lecture | | |
| 67 | Preparation of statement of affairs and deficiency account | Lecture | | |
| 68 | Preparation of statement of affairs and deficiency account | Lecture | | |
| 69 | Preparation of statement of affairs and deficiency account | PPT/Lecture | | |
| 70 | Preparation of statement of affairs and deficiency account | PPT/Lecture | | |
| 71 | Preparation of statement of affairs and deficiency account | PPT/Lecture | | |
| 72 | Preparation of statement of affairs and deficiency account | PPT/Lecture | | |
| MODULE V | | | | |
| 73 | Human Resource accounting-Meaning-Objectives-Valuation of Human Resource-Advanced and limitations of HRA | PPT/Lecture | | |
| 74 | Human Resource accounting-Meaning-Objectives-Valuation of Human Resource-Advanced and limitations of HRA | PPT/Lecture | | |
| 75 | Valuation of Human Resource | PPT/Lecture | | |
| 76 | Advantage and limitations of HRA | PPT/Lecture | | |

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| 77 | International Financial Reporting Standards (IFRS) | PPT/Lecture | | |
| CIA - II | | | | |
| 79 | International Financial Reporting Standards (IFRS) | Lecture | | |
| 80 | International Financial Reporting Standards (IFRS) | Lecture | | |
| 81 | International Financial Reporting Standards (IFRS) | Lecture | | |
| 82 | International Financial Reporting Standards (IFRS) | Lecture | | |
| 83 | International Financial Reporting Standards (IFRS) | PPT/Lecture | | |
| 84 | International Financial Reporting Standards (IFRS) | PPT/Lecture | | |
| 85 | International Financial Reporting Standards (IFRS) | PPT/Lecture | | |
| 86 | Revision | | | |
| 87 | Revision | | | |
| 88 | Revision | | | |
| 89 | Revision | | | |
| 90 | Revision | | | |

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

| | Date of completion | Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc) |
|---|--------------------|---|
| 1 | 4/8/2016 | Valuation of goodwill and value of shares problems |
| 2 | 28/9/2016 | Prepare post amalgamation financial statements |

1. 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&MaheswariS.K :
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

COURSE PLAN

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|-----------------------|--|-----------|----|
| PROGRAMME | M. COM (FINANCE)AIDED | SEMESTER | 1 |
| COURSE CODE AND TITLE | 16P1COMT02 MANAGEMENT AND ORGANISATONAL BEHAVIOUR | CREDIT | 4 |
| HOURS/WEEK | 5 | HOURS/SEM | 90 |
| FACULTY NAME | DR. JOSEPH GEORGE | | |

COURSE OBJECTIVES

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| To eEnsure students knowledge enhancement on various management concepts |
| To equip students with various management functions and OB techniques |
| To make students appreciate change management and its techniques |
| To understand the relevance of goal, goal setting and its congruency |
| To help them explore more about recent trends in Management. |

| Sessi ons | TOPIC | LEARNING RESOURCES | VALUE ADDITIONS | 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 V/S Management Importance Of Management | LECTURE | Discussion | |
| 4. | Process Of Management Classification Of Management Functions | LECTURE | | |
| 5. | HENRI FAYOL'S (1841 – 1925) Principles Of Management | LECTURE | | |
| 6. | Business. And Society Social Responsiveness Social Value And Business Ethics | LECTURE | | |

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| 7. | CSR Definition, Objectives , Advantages And Principles Dimensions of CSR | LECTURE | | |
| 8. | Social Responsibility Of Business In India Role of Manager in Social Involvement | LECTURE | Discussion | |
| 9. | Management By Exception (MBE) | LECTURE | | |
| 10. | Management By Objectives Meaning and Definitions Classification of Objectives | LECTURE | | |
| 11. | Guidelines for Setting Objectives Advantages of Laying Down Objectives Difficulties in Setting Objectives | LECTURE | | |
| | Process of MBO Benefits of Management By Objectives Weakness of Management By Objectives Prerequisites for Installing MBO Programme Difference between MBO And MBE | LECTURE | | |
| 12. | Definitions, Nature and Process of Planning Reasons for Planning Characteristics of A Good Plan | LECTURE | | |
| 13. | Planning Premises Principles of Planning Focus of Planning | LECTURE | | |
| 14. | Steps in planning | LECTURE | | |
| 15. | Span of Management Graicuna's Theory of 'Span of Management' | LECTURE | | |
| 16. | Determinants Of Span | LECTURE | | |
| 17. | Factors Influencing The Span of Supervision Types Of Span of Supervision | LECTURE | | |
| 18. | Span of Control | LECTURE | | |
| | MODULE - II:ORGANISATION | | | |
| 19. | Organization Definitions Concepts of Organization Characteristics of Organization Nature Of Business Organization - an Art or a Science | PPT/LECTURE | | |
| 20. | Objectives of Organization Steps in Organization Organization Theory | PPT/LECTURE | | |

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| | Classical Organization Theory | | | |
| 21. | Organizational Goals | PPT/LECTURE | | |
| 22. | Primary and Secondary Goals Characteristics of Primary Goals and Secondary Goals | PPT/LECTURE | | |
| 23. | Goal Determination | PPT/LECTURE | | |
| 24. | Organizational Goals and Individual Goals | PPT/LECTURE | | |
| 25. | Importance of Goal Congruency | PPT/LECTURE | | |
| 26. | Goal Displacement | PPT/LECTURE | | |
| 27. | Goal Succession | PPT/LECTURE | | |
| 28. | The Strategy Behind Goal Succession | PPT/LECTURE | | |
| 29. | Single Goal Vs Multi Goal Organisations | PPT/LECTURE | | |
| 30. | Advantages of multi goal organization | PPT/LECTURE | | |
| 31. | Disadvantages of multi goal organization | PPT/LECTURE | | |
| 32. | First IAT | One hour exam | | |
| | MODULE - III: ORGANISATIONAL BEHAVIOUR | | | |
| 33. | Introduction To Organization Behaviour Meaning ,Definition And Characteristics of OB | LECTURE | | |
| 34. | Key Elements/Forces of OB Goals of OB | LECTURE | | |
| 35. | Philosophical Concepts of OB Levels of Analysis | LECTURE | | |
| 36. | Fundamental Concepts of Organization Behaviour Role of Organization Behaviour | LECTURE | | |
| 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 | | |

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| 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 Definition of Group Dynamics | LECTURE | | |
| 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 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 | | |

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| 69. | Stimulating Conflict | LECTURE | | |
| | MODULE – V MODERN TECHNIQUES IN MANAGEMENT | | | |
| 70. | Total Quality Management (TQM) Elements of TQM | LECTURE | E-Resources | |
| 71. | Characteristics of TQM Fundamentals of TQM | LECTURE | E-Resources | |
| 72. | Key Activity of A TQM System Major Process Components of TQM | LECTURE | E-Resources | |
| 73. | Quality System Standards | LECTURE | E-Resources | |
| 74. | Quality Circles (QC) Characteristics of QC | LECTURE | E-Resources | |
| 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 | EXAMPLES | |
| 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 | | | |

ASSESSMENTS

| | MODULE | Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc) | Marks |
|---|---------------|--|--------------|
| 1 | Module -1 | Good Management practices in Developed Nations | 5 Marks |
| 2 | Module -5 | Brief notes on Kaizen and Six Sigma | 5 Marks |

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 – Sujanair

COURSE PLAN

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|-----------------------|---|-----------|----|
| PROGRAMME | MASTER OF COMMERCE | SEMESTER | 1 |
| COURSE CODE AND TITLE | 16P1COMT03- FINANCIAL MANAGEMENT PRINCIPLES | CREDIT | 4 |
| HOURS/WEEK | 5 | HOURS/SEM | 90 |
| FACULTY NAME | TESSA MARY JOSE | | |

| COURSE OBJECTIVES |
|--|
| To familiarise the various concepts and approaches in financial management |
| To understand various issues involved in financial management of a firm |
| To equip them with advanced analytical tools and techniques that are used for making sound financial decisions |
| To enable students to compare and contrast the implications of financial decisions |
| To familiarise the types of financial decisions namely financing, dividend and investment decisions |
| To enable comparison of the risk- return analysis and liquidity-profitability analysis of different alternatives in financial management |

| SESSION | TOPIC | LEARNING RESOURCES | VALUE ADDITION | REMARKS |
|-----------------------------|---|--------------------|----------------|---------|
| MODULE-1 | | | | |
| FINANCIAL MANAGEMENT | | | | |
| 1 | Financial management-introduction | Lectures | | |
| 2 | Financial management-concepts | Lectures | | |
| 3 | Scope or content of finance function | Lectures | | |
| 4 | Nature of finance function | Lectures | | |
| 5 | Relation of finance function with other functions | Lectures | | |
| 6 | Goals and objectives of financial management | Lectures | | |
| 7 | Functions of a finance manager | Lectures | | |
| 8 | Financial decision making | Lectures | | |
| 9 | Financial planning | Lectures | Q&A | |
| 10 | Time value of money | Lectures | | |
| 11 | Concept and relevance of time value of money | Lectures | | |
| 12 | Need for time value of money | Lectures | | |
| 13 | Compounding technique | Solving problems | | |

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| 14 | Effective interest rate and multiple compounding | Solving problems | | |
| 15 | Compounded value of a series of payments | Solving problems | | |
| 16 | Compounded value of annuity | Solving problems | | |
| 17 | Discounting technique | Solving problems | | |
| 18 | Discounted value of annuity | Solving problems | Q&A | |
| 19 | Additional problems on time value of money | Solving problems | | |
| 20 | Additional problems on time value of money | Solving problems | | |
| 21 | Additional problems on time value of money | Solving problems | | |
| 22 | Additional problems on time value of money | Solving problems | | |
| MODULE-2 | | | | |
| COST OF CAPITAL | | | | |
| 23 | Cost of capital -meaning | Lectures | | |
| 24 | Concept and importance of cost of capital | Lectures | | |
| 25 | Types of costs | Lectures | | |
| 26 | Cost of debt, redeemable and irredeemable | Lectures & Solving problems | | |
| 27 | Cost of preference capital redeemable and irredeemable | Lectures & Solving problems | | |
| 28 | Cost of equity capital | Lectures & Solving problems | | |
| 29 | Cost of retained earnings | Lectures & Solving problems | | |
| 30 | Specific and composite cost of capital | Lectures & Solving problems | | |
| 31 | Weighted average cost of capital using book value weights | Lectures & Solving problems | Q&A | |
| 32 | Weighted average cost of capital using market value weights | Lectures & Solving problems | | |
| 33 | WACC using both book value and market value weights | Lectures & Solving problems | | |
| 34 | Computation of marginal cost of capital | Lectures & Solving problems | | |
| 35 | Computation of overall cost & marginal cost of capital | Lectures & Solving problems | | |
| 36 | Additional problems on cost of capital | Solving problems | | |
| 37 | Additional problems on cost of capital | Solving problems | | |

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| 38 | Additional problems on cost of capital | Solving problems | | |
| 39 | Additional problems on cost of capital | Solving problems | | |
| 40 | Additional problems on cost of capital | Solving problems | | |
| | CIA-1 | | | |
| MODULE-3 | | | | |
| FINANCING DECISION AND CAPITAL STRUCTURE | | | | |
| 41 | Financing decision-capital structure | Lectures | | |
| 42 | Capital structure-meaning | Lectures | | |
| 43 | Capital structure and capitalisation difference | Lectures | | |
| 44 | Financial structure and capital structure - difference | Lectures | | |
| 45 | Pattern of capital structure | Lectures | | |
| 46 | Concept of balanced capital structure | Lectures | | |
| 47 | Determinants of capital structure | Lectures | | |
| 48 | Optimum capital structure | Lectures | | |
| 49 | Theories of capital structure | Lectures & Solving problems | Q&A | |
| 50 | Net Income approach | Lectures & Solving problems | | |
| 51 | Net Operating Income approach | Lectures & Solving problems | | |
| 52 | Traditional approach | Lectures & Solving problems | | |
| 53 | Modigliani Miller approach | Lectures & Solving problems | | |
| 54 | Modigliani Miller approach | Lectures & Solving problems | | |
| 55 | Modigliani Miller approach | Lectures & Solving problems | | |
| 56 | Modigliani Miller approach | Lectures & Solving problems | | |
| 57 | Modigliani Miller approach | Lectures & Solving problems | | |
| MODULE-4 | | | | |
| LONG TERM INVESTMENT DECISIONS | | | | |
| 58 | Long term investment decisions | Lectures | | |
| 59 | Capital budgeting | Lectures | | |
| 60 | Nature and features of capital budgeting | Lectures | | |
| 61 | Significance of capital budgeting | Lectures | | |
| 62 | Traditional and modern techniques of capital budgeting | Lectures | Q&A | |

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| 63 | Payback period method and its variations | Lectures & Solving problems | | |
| 64 | Average rate of return | Lectures & Solving problems | | |
| 65 | Discounted cash flow methods | Lectures & Solving problems | | |
| 66 | Discounted payback period method | Lectures & Solving problems | | |
| 67 | Net present Value method | Lectures & Solving problems | | |
| 68 | Internal rate of return | Lectures & Solving problems | | |
| 69 | Profitability Index | Lectures & Solving problems | | |
| 70 | General techniques - | Lectures & Solving problems | | |
| 71 | Certainty equivalents and Risk adjusted discount rates | Lectures & Solving problems | | |
| 72 | Quantitative techniques- | Lectures & Solving problems | | |
| 73 | Probability technique, sensitivity analysis, standard deviation, coefficient of variation | Lectures & Solving problems | | |
| 74 | Decision tree analysis | Lectures & Solving problems | | |
| 75 | Additional problems on Capital Budgeting | Lectures & Solving problems | | |
| 76 | Additional problems on Capital Budgeting | Lectures & Solving problems | | |
| 77 | Additional problems on Capital Budgeting | Lectures & Solving problems | | |
| | CIA-2 | | | |
| MODULE-5 | | | | |
| LEVERAGE ANALYSIS | | | | |
| 78 | Leverage-meaning | Lectures | | |
| 79 | Leverage analysis-concept and importance | Lectures | | |
| 80 | Measurement of leverage | Lectures | | |
| 81 | Financial leverage | Lectures & Solving problems | | |
| 82 | Operating leverage | Lectures & Solving problems | | |

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| 83 | Combined leverage | Lectures & Solving problems | | |
| 84 | Financial, operating and combined leverages | Lectures & Solving problems | Q&A | |
| 85 | EBIT-EPS analysis | Lectures & Solving problems | | |
| 86 | Financial risk and operating risk | Lectures & Solving problems | | |
| 87 | Financial break-even point | Lectures & Solving problems | | |
| 88 | Point of indifference | Lectures & Solving problems | | |
| 89 | Additional problems in leverage | Solving problems | | |
| 90 | Additional problems in leverage | Solving problems | | |

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

| | Session of completion | Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc) |
|---|-----------------------|---|
| 1 | 35 | Assignment- Problems on cost of capital |
| 2 | 52 | Assignment- Problems of capital structure |
| 3 | 74 | Assignment- Problems on capital budgeting techniques |
| 4 | 88 | Assignment- Problems of leverage |

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

| | Session of completion | Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc) |
|---|-----------------------|---|
| 1 | 6,7,8 | Seminar- Introduction to financial management |

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

COURSE PLAN

| | | | |
|-----------------------|---------------------------------|-----------|----|
| PROGRAMME | MASTER OF COMMERCE | SEMESTER | 1 |
| COURSE CODE AND TITLE | 16P1COMT04 RESEARCH METHODOLOGY | CREDIT | 4 |
| HOURS/WEEK | 5 | HOURS/SEM | 90 |
| FACULTY NAME | FR TOMY P P | | |

COURSE OBJECTIVES

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|---|
| To enumerate basic research methodology concepts and steps in research |
| To understand research problem, research design, related terminologies apart from familiarizing research hypothesis and research proposal |
| To comprehend various methods of sampling and sampling techniques |
| To enhance knowledge in data collection, analysis and interpretations |
| To acquire knowledge for the successful application of computers in research and related areas |
| To formulate and generate research reports in a logical and scientific manner |

| SESSION | TOPIC | LEARNING RESOURCES | VALUE ADDITIONS | REMARKS |
|------------------|------------------------------------|--------------------|-----------------|---------|
| MODULE I | | | | |
| 1 | Introduction | Lecture | Video | |
| 2 | Research-meaning-significance | PPT/Lecture | | |
| 3 | Research- objectives | PPT/Lecture | | |
| 4 | Discussion on research | Discussion | e-resource | |
| 5 | Discussion on research | Discussion | | |
| 6 | Types of research | PPT/Lecture | | |
| 7 | Types of research | PPT/Lecture | | |
| 8 | methods Vs methodology | PPT/Lecture | | |
| 9 | steps in research | PPT/Lecture | | |
| 10 | steps in research | PPT/Lecture | | |
| 11 | Revision | | | |
| MODULE II | | | | |
| 12 | Research problem-definition-nature | PPT/Lecture | | |
| 13 | Research problem- formulation | PPT/Lecture | | |
| 14 | techniques of defining the problem | PPT/Lecture | | |

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| 15 | research design-meaning, needs | PPT/Lecture | | |
| 16 | Types of research design | PPT/Lecture | | |
| 17 | Types of research design | PPT/Lecture | | |
| 18 | Variables | PPT/Lecture | | |
| 19 | Types of variables | PPT/Lecture | | |
| 20 | Types of variables | PPT/Lecture | | |
| 21 | Research proposal and its preparation | PPT/Lecture | | |
| 22 | Research proposal and its preparation | PPT/Lecture | | |
| 23 | Research hypothesis | PPT/Lecture | | |
| 24 | Research hypothesis | PPT/Lecture | | |
| 25 | types of hypotheses | PPT/Lecture | | |
| 26 | Revision | | | |
| 27 | FIRST CIA TEST | | | |
| | MODULE III | | | |
| 28 | Sampling design | PPT/Lecture | | |
| 29 | Sampling design | PPT/Lecture | | |
| 30 | Census survey | PPT/Lecture | | |
| 31 | Census survey | PPT/Lecture | | |
| 32 | Sample Survey | PPT/Lecture | | |
| 33 | Sample Survey | PPT/Lecture | | |
| 34 | Sample frame | PPT/Lecture | | |
| 35 | Sample size | PPT/Lecture | | |
| 36 | Sampling methods | PPT/Lecture | | |
| 37 | Sampling methods | PPT/Lecture | | |
| 38 | Sampling methods | PPT/Lecture | | |
| 39 | Revision | | | |
| | MODULE IV | | | |
| 40 | Collection and analysis of Data | PPT/Lecture | | |
| 41 | Types of Data | PPT/Lecture | | |
| 42 | methods of data collection | PPT/Lecture | | |
| 43 | methods of data collection | PPT/Lecture | | |
| 44 | methods of data collection | PPT/Lecture | | |
| 45 | Observation | PPT/Lecture | | |
| 46 | questionnaire | PPT/Lecture | | |
| 47 | questionnaire | PPT/Lecture | Demo video | |
| 48 | interview | PPT/Lecture | | |
| 49 | interview schedule | PPT/Lecture | Group discussion | |
| 50 | measurement and scaling techniques | PPT/Lecture | | |

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| 51 | measurement and scaling techniques | PPT/Lecture | | |
| 52 | Data | PPT/Lecture | | |
| 53 | Data | PPT/Lecture | | |
| 54 | Reliability analysis | PPT/Lecture | | |
| 55 | Reliability analysis | PPT/Lecture | | |
| 56 | Analysis of data | PPT/Lecture | | |
| 57 | Analysis of data, Cross Tabulation | PPT/Lecture | | |
| 59 | Seminar Presentation by the students | PPT/Lecture | | |
| 60 | Seminar Presentation by the students | PPT/Lecture | | |
| 61 | Seminar Presentation by the students | PPT/Lecture | | |
| 62 | Seminar Presentation by the students | PPT/Lecture | | |
| 63 | Seminar Presentation by the students | PPT/Lecture | | |
| 64 | Revision | | | |
| | SECOND IAT | | | |
| MODULE V | | | | |
| 65 | Computer application for research | PPT/Lecture | | |
| 66 | SPSS for data analysis | PPT/Lecture | Video | |
| 67 | Data entry in SPSS | PPT/Lecture | | |
| 68 | Data entry in SPSS | PPT/Lecture | | |
| 69 | Descriptive statistics | PPT/Lecture | | |
| 70 | Descriptive statistics | PPT/Lecture | | |
| 71 | Descriptive statistics | PPT/Lecture | | |
| 72 | Correlation | PPT/Lecture | | |
| 73 | Correlation | PPT/Lecture | | |
| 74 | Correlation | PPT/Lecture | | |
| 75 | Correlation | PPT/Lecture | | |
| 76 | Correlation | PPT/Lecture | | |
| 77 | Regression | PPT/Lecture | | |
| 78 | Regression | PPT/Lecture | | |
| 79 | Regression | PPT/Lecture | | |
| 80 | Regression | PPT/Lecture | | |
| 81 | Regression | PPT/Lecture | | |
| 82 | Research reporting - Relevance | PPT/Lecture | | |
| 83 | Characteristics of a good Research report | PPT/Lecture | | |
| 84 | Content of a report | PPT/Lecture | | |
| 85 | Citing references | PPT/Lecture | | |
| 86 | Citing references and plagiarism | PPT/Lecture | | |
| 87 | Revision | | | |

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| 88 | Revision | | | |
| 89 | Revision | | | |
| 90 | Evaluation | | | |

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

| Date of completion | Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc) |
|--------------------|---|
| 30.09.2016 | Preparation of Research proposal |
| 15.10.2016 | Preparation of research report |

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

| | Date of completion | Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc) |
|----------|--------------------|---|
| 1 | 30.10.2016 | Data analysis using SPSS |

References

1. Statistical methods for research, Prof.K. Kalyanaraman, Prentice Hall Pvt.Ltd.
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, Vishwaprakasan.
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.
11. Goodewj and Hatt, Social research methods, Magraw Hill, Newyork.
12. Bajpai, SR, Methods of Social Survey and Research, KitabGhar, Kanpur.

Web resource references:

- <https://en.wikipedia.org/wiki/researchinsocialscience>

COURSE PLAN

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|-----------------------|-------------------------------------|-----------|----|
| PROGRAMME | MASTER OF COMMERCE (M.Com) | SEMESTER | 1 |
| COURSE CODE AND TITLE | 16P1COMT05: Quantitative Techniques | CREDIT | 4 |
| HOURS/WEEK | 5 | HOURS/SEM | 90 |
| FACULTY NAME | JAMES V GEORGE | | |

| COURSE OBJECTIVES |
|---|
| To understand various quantitative & statistical methods |
| To understand data and draw inference from data |
| To apply statistical values by using statistical tools |
| To apply various statistical tools to solve business problem |
| To understand and master the handling of data and employ proper analyses |
| To demonstrate their competence and confidence in using descriptive statistics |
| To compose a simple sample survey, analyse the results and present the findings to the class. |
| To summarize from data the important trends in order to forecast as accurately as possible |

| SESSION | TOPIC | LEARNING RESOURCES | VALUE ADDITIONS | REMARKS |
|-----------------|--|--------------------|-----------------|---------|
| MODULE I | | | | |
| 1 | Meaning of quantitative techniques | Discussion | video | |
| 2 | Meaning of quantitative techniques | Lecture | Movie Clips | |
| 3 | Classification of QT | Discussion | | |
| 4 | Classification of QT | Discussion | e-resource | |
| 5 | Application of QT in business, industry and management | Discussion | Movie Clips | |
| 6 | Application of QT in business, industry and management | Discussion | Movie Clips | |
| 7 | Application of QT in business, industry and management | Discussion | Movie Clips | |
| 8 | Application of QT in business, industry and management | Lecture | Interview | |

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|-------------------|--|---|-----------|--|
| 9 | Application of QT in business, industry and management | Discussion | Interview | |
| 10 | Merits and limitations of QT | Discussion | Interview | |
| 11 | Merits and limitations of QT | Discussion | Interview | |
| MODULE II | | | | |
| 12 | Probability- basic concepts | Discussion | | |
| 13 | Probability- basic concepts | Lecture | | |
| 14 | Probability- basic concepts | Discussion | | |
| 15 | Theorems | Discussion | | |
| 16 | Theorems | Discussion | | |
| 17 | Conditional Probability | Discussion | | |
| 18 | Conditional Probability | Problem Solving, Case Study | | |
| 19 | Baye's theorem | Problem Solving, Case StudyPPT/Lecture | | |
| 20 | Baye's theorem | Problem Solving, Case Study PPT/Lecture | | |
| 21 | Probability distributions | Problem Solving, | | |
| 22 | Binomial | Problem Solving, | | |
| 23 | Poisson | Problem Solving, PPT/Lecture | | |
| 24 | Normal distribution | Problem Solving, Case Study PPT/Lecture | | |
| 25 | Problem Based discussions 10 Hours (Special Class) | Problem Solving, Case Study | | |
| 26 | CIA-I | | | |
| MODULE III | | | | |
| 27 | Sampling theory and statistical inference | Lecture | | |
| 28 | sampling and non - sampling errors | Lecture | | |
| 29 | Statistic and parameter | PPT/Lecture | | |
| 30 | Sampling distributions | PPT/Lecture | | |
| 31 | Standard error | PPT/Lecture | | |
| 32 | Point estimate | Lecture | | |
| 33 | Interval estimate | Lecture | | |
| 34 | Statistical inference | PPT/Lecture | | |
| 35 | Testing of hypotheses | Lecture | | |
| 36 | Type I error-Type II error | Lecture | | |

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| 37 | Z test | Problem Solving PPT/Lecture | | |
| 38 | t- test | Problem Solving | | |
| 39 | Z/t test for means | Problem Solving PPT/Lecture | | |
| 40 | Difference of means | Problem Solving PPT/Lecture | | |
| 41 | Paired t test | Problem Solving PPT/Lecture | | |
| 42 | Test for proportion | Problem Solving PPT/Lecture | | |
| 43 | Difference of proportion | Problem Solving PPT/Lecture | | |
| 44 | Confidence limits for mean and proportion | Problem Solving PPT/Lecture | | |
| 45 | Testing the significance of correlation coefficient | Problem Solving PPT/Lecture | | |
| 46 | F-test | Problem Solving PPT/Lecture | | |
| 47 | Analysis of variance | Problem Solving PPT/Lecture | | |
| 48 | One way and two way classification | Problem Solving PPT/Lecture | | |
| 49-59 | Problem Based discussions | Problem Solving | | |
| MODULE IV | | | | |
| 60 | Non- parametric test | PPT/Lecture | | |
| 61 | chi-square test | PPT/Lecture Problem Solving | | |
| 62 | sign test | PPT/Lecture Problem Solving | | |
| 63 | run test | PPT/Lecture Problem Solving | | |
| 64 | Mann-Whitney U test | PPT/Lecture Problem Solving | | |
| 65 | Kruskal-Wallis or H test | PPT/Lecture Problem Solving | | |
| 66-72 | Problem Based discussions | Problem Solving | | |
| 73 CIA – II | | | | |
| MODULE V | | | | |
| 74 | Association of attributes | Problem Solving, Case Study PPT/Lecture | | |

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| 75 | Consistency of data-association and disassociation | Problem Solving, Case Study, PPT/Lecture | | |
| 76 | Methods of studying association | Problem Solving, Case Study, PPT/Lecture | | |
| 77 | Comparison of observed and expected frequencies method | Problem Solving, Case Study, PPT/Lecture | | |
| 78 | Proportion method | Problem Solving, Case Study | | |
| 79 | Yule's coefficient of association | Problem Solving, Case Study, PPT/Lecture | | |
| 80 | Coefficient of colligation | Problem Solving, Case Study, PPT/Lecture | | |
| 81 | Co-efficient of contingency | Problem Solving, Case Study, PPT/Lecture | | |
| 82-90 | Problem Based discussions | Problem Solving, Case Study | | |

INDIVIDUAL ASSIGNMENTS cum SEMINAR – Details & Guidelines

| | Date of completion | Topic |
|---|--------------------|---|
| 1 | 20/09/2016 | A study about the study habit of college students-Project |
| 2 | 15/10/2016 | Presentation |

REFERENCE BOOKS

1. Quantitative Techniques for Statistical Decision Making, DigambarPatri&PriyambadaPatri, Kalyani Publishers, Ludhiyana.
2. Statistics for Management, Richard Levin, Prentice Hall of India Pvt. Ltd., New Delhi.
3. Quantitative Methods, O.R, Reddy &Appanayya, Himalaya Publishing House, New Delhi.
4. Statistical Methods for Research, Prof. KKalyanaraman, Prentice Hall, India Pvt. Ltd., New Delhi.
5. Statistical Methods, S.P, Gupta, Sulthan Chand & Sons, New Delhi.
6. Fundamentals of Statistics, S.C. Guptha, Himalaya Publishing House, Mumbai.
7. Quantitative Methods, D.R.Agarwal, Vrinda Publications.
8. Quantitative Techniques, C.R. Kothari, Vikas Publishing House, New Delhi.
9. Statistics – theory methods and applications, sancheti and Kapoor, Sulthan Chand & Sons, New Delhi.

Web resource references:

1. Researchguides.library.brocku.ca
2. Nvcguides.libguides.com
3. www.wiley.com