

Sacred Heart College (Autonomous)

Department of Commerce

Master of Commerce [Finance and Taxation]

Course plan

Academic Year: 2016 - 17

Semester II

COURSE PLAN

PROGRAMME	Master of Commerce	SEMESTER	2
COURSE CODE AND TITLE	16P2COMT06: ADVANCED FINANCIAL ACCOUNTING - II	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	Dr.Remya Ramachandran		

COURSE OBJECTIVES

- To understand and manage accounts in a real-life situation which will enabling them to explore a career in the field of Accounting
- To think and select different methods of valuation based on situation will help in the development of overall personality and problem solving capacity
- To prepare consolidated financial statements of group companies and double accounting followed by Public Utility Undertakings, leads to better citizenship.
- To study Farm Accounting and Accounting of shipping to contribute towards sustainable development and inclusive growth
- To contribute towards sustainable development and environment friendliness

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
MODULE I				
1	Accounts of holding companies, consolidated balance sheet	PPT		
2	Minority interest-cost of control-pre-acquisition and post-acquisition profit	PPT/Lecture		
3	Elimination of common transaction	PPT/Lecture		
4	Elimination of common transaction Advance Problems	PPT/Lecture		
5	Unrealised profit on trading stock	PPT/Lecture		

6	Contingent liabilities	PPT/Lecture		
7	Unrealised profit-	PPT/Lecture		
8	Bonus issue -	Lecture		
9	Revaluation of assets and liabilities-	Lecture		
10	Upward revaluation and downward revaluation	Lecture		
11	Treatment of dividend-debentures and preference shares of subsidiary companies	Lecture		
12	Preparation of consolidated Balance Sheet	Lecture		
13	Preparation of consolidated Balance Sheet	PPT/Lecture		
14	Preparation of consolidated Balance Sheet	PPT/Lecture		
15	Preparation of consolidated Balance Sheet	PPT/Lecture		
16	Preparation of consolidated Balance Sheet			
17	Preparation of consolidated Balance Sheet	PPT/Lecture		
18	Preparation of consolidated Balance Sheet	Lecture		
19	Preparation of consolidated Balance Sheet	Lecture		
20	Preparation of consolidated Balance Sheet	Lecture		
21	Preparation of consolidated Balance Sheet	Lecture		
22	Preparation of consolidated Balance Sheet	PPT/Lecture		
23	Preparation of consolidated Balance Sheet	PPT/Lecture		
24	Preparation of consolidated Balance Sheet	PPT/Lecture		
25	Preparation of consolidated Balance Sheet	PPT/Lecture		
26	Preparation of consolidated Balance Sheet	Lecture		
27	Preparation of consolidated Balance Sheet	Lecture		

28	Preparation of consolidated Balance Sheet	Lecture		
29	Preparation of consolidated Balance Sheet	Lecture		
30	Preparation of consolidated Balance Sheet	Lecture		
31	CIA-1			
32	Preparation of consolidated Balance Sheet	Lecture		
33	Preparation of consolidated Balance Sheet	Lecture		
MODULE II				
34	Accounts of public utility undertakings-double account system	PPT/Lecture		
35	Accounts of electricity concerns-	PPT/Lecture		
36	Preparation of revenue account	PPT/Lecture		
37	Preparation of revenue account			
38	Preparation of revenue account	PPT/Lecture		
39	Computation of reasonable return and clear profit	PPT/Lecture		
40	Computation of reasonable return and clear profit	PPT/Lecture		
41	Computation of reasonable return and clear profit	Lecture	Quiz	
42	Computation of reasonable return and clear profit	Lecture	Q & Ans Session	
43	Computation of reasonable return and clear profit	PPT/Lecture		
44	Computation of reasonable return and clear profit	PPT/Lecture		
45	Replacement of an asset	PPT/Lecture		

46	Replacement of an asset	PPT/Lecture		
47	Replacement of an asset	Lecture		
48	Replacement of an asset	PPT/Lecture		
MODULE III				
49	Liquidation accounts -statement of affairs deficiency accounts	PPT/Lecture		
50	Liquidation accounts -statement of affairs deficiency accounts	PPT/Lecture		
51	Liquidation accounts -statement of affairs deficiency accounts	PPT/Lecture		
52	Liquidation accounts -statement of affairs deficiency accounts	PPT/Lecture		
53	Liquidation accounts -statement of affairs deficiency accounts	PPT/Lecture		
54	liquidators final statement of accounts	PPT/Lecture		
55	liquidators final statement of accounts	PPT/Lecture		
56	liquidators final statement of accounts	PPT/Lecture		
57	liquidators final statement of accounts	PPT/Lecture		
58	liquidators final statement of accounts	PPT/Lecture		
59	liquidators final statement of accounts	PPT/Lecture		

60	liquidators final statement of accounts	PPT/Lecture		
61	liquidators final statement of accounts	PPT/Lecture		
MODULE IV				
62	Accounting for specialized type of business Voyage accounts	PPT/Lecture		
63	Accounting for specialized type of business Voyage accounts			
64	Accounting for specialized type of business Voyage accounts	Lecture		
65	Accounting for specialized type of business Voyage accounts	PPT/Lecture		
66	CIA-II			
67	Accounting for specialized type of business Voyage accounts	PPT/Lecture		
68	Accounting for specialized type of business Farm accounts	PPT/Lecture		
69	Accounting for specialized type of business Farm accounts	PPT/Lecture		
70	Accounting for specialized type of business Farm accounts	PPT/Lecture		
71	Accounting for specialized type of business Farm accounts	PPT/Lecture		
72	Accounting for specialized type of business Farm accounts	Lecture		
73	Accounting for specialized type of business Farm accounts	Lecture		
74	Accounts of underwriters	Lecture		

75	Accounts of underwriters	Lecture		
76	Accounts of underwriters	Lecture		
77	Accounts of underwriters	Lecture		
MODULE V				
78	Green accounting-meaning-scope and importance-	Lecture		
79	Green accounting concepts-	Lecture		
80	Green accounting concepts-	PPT/Lecture		
81	Advantages and limitations of Green accounting	PPT/Lecture		
82	Revision			
83	Revision			
84	Revision			
85	Revision			
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	4/01/2017	Consolidated Financial statements of group company- problems
2	10/02/2017	Prepare financial statements of Public utility Company

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

PROGRAMME	M. COM (FINANCE)AIDED	SEMESTER	2
COURSE CODE AND TITLE	16P2COMT07 HUMAN RESOURCE MANAGEMENT	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	DR. JOSEPH GEORGE		

COURSE OBJECTIVES
To have knowledge on human resource management
To equip students with various HR concepts
To make students familiar with the latest trends in HRM
To make students understand the importance of recruitment and selections
To appreciate the concepts of motivation and leadership apart from familiarizing them with the relevant theories.

Sessi ons	Topic	LEARNING RESOURCES	VALUE ADDITION	REMARKS
1.	Introductory Session on HRM	LECTURE		
	MODULE - I: HRM			
2.	Definition ,Nature, Scope and Objectives of HRM	LECTURE		
3.	Need for HRM Approach	LECTURE		
4.	Importance of Human Resource Management	LECTURE		
5.	HRM Vs Human Resource Development	LECTURE		
6.	HRM and Personnel Management	LECTURE		
7.	Limitations of HRM	LECTURE		
8.	Personnel Management - Introduction, Definitions	LECTURE		
9.	Nature And Objectives of Personnel Management	LECTURE		
10.	Role of Personnel Manager Department	LECTURE		
11.	Personnel Management Vs HRM	LECTURE	Discussion	
12.	The Changing Role of Personnel Department	LECTURE		

13.	Qualification and Qualities of Human Resource Manager	LECTURE		
14.	Evolution and Growth of HRM in India	LECTURE	Discussion	
	MODULE - II:HUMAN RESOURCE PLANNING			
15.	Introduction and Definitions	LECTURE		
16.	Features, Objectives and Need For Human Resource Planning	LECTURE		
17.	Process of Human Resource Planning	PPT &LECTURE		
18.	Factors Affecting Human Resource Planning Types of Human Resource Planning	PPT &LECTURE		
19.	Levels of Human Resource Planning Benefits of Human Resource Planning	PPT &LECTURE		
20.	Suggestions for Making Human Resource Planning Effective	PPT &LECTURE		
21.	Components of Succession Planning Tips for Successful Succession Planning	PPT &LECTURE		
22.	Recruitment-Introduction, Meaning and Definitions	PPT &LECTURE		
23.	Recruitment Needs Process of Recruitment	PPT &LECTURE		
24.	Recruitment Policy Elements of a Good Recruitment Policy	PPT &LECTURE		
25.	Pre-Requisites of A Recruitment Policy Situational Factors Affecting Recruitment	PPT &LECTURE		
26.	Recruitment Organization Sources of Recruitment Internal Sources External Sources	LECTURE		
27.	Methods of Recruitment	LECTURE	Real time examples	
28.	Constraints And Challenges of Recruitment Recruitment Practices in India	LECTURE		
29.	Selection-Introduction Meaning and Definition	LECTURE		
30.	Selection Procedure Essentials of a Selection Procedure	LECTURE		
31.	Significance of Selection Procedure	LECTURE		

	Organization for Selection			
32.	Selection Process	LECTURE		
33.	Training-Introduction, Meaning and Definitions Steps in systematic training plan	LECTURE		
34.	Training methods and techniques	LECTURE		
35.	Executive Development -Introduction, Meaning , Definitions, Features, Objectives and Importance	LECTURE		
36.	Process of Executive Development Methods/Techniques of Executive Development Decision Making Skills Inter-Personal Skills	LECTURE		
37.	Placement and Induction Introduction Meaning of Placement	LECTURE		
38.	Principles of Placement Problems in Placement	LECTURE		
39.	Induction-Definitions and Objectives Of Induction Contents of Induction Programme	LECTURE		
40.	Elements of Good Induction Programme Problems in Induction	LECTURE		
41.	Induction Practices Induction Training in India	LECTURE		
42.	First IAT	One hour exam		
	MODULE - III: HRD			
43.	Introduction and Definitions of HRD	LECTURE		
44.	Features ,Objectives And Essentials of HRD	LECTURE		
45.	HRD at Macro and Micro Level Significance of HRD	LECTURE	E resources	
46.	Distinction Between Personnel Function and HRD Instruments or Mechanism of HRD	LECTURE		
47.	Implementation of HRD HRD Strategies	LECTURE		
	MODULE- IV: MOTIVATION			

48.	Motivation- Introduction, Definitions and Nature of Motivation	LECTURE		
49.	Types And Importance of Motivation, Techniques to Increase Motivation	LECTURE		
50.	Theories of Motivation and Motivational Techniques	LECTURE	E resources	
51.	Management By Objectives Elements In The MBO Process Advantages of MBO Limitations of MBO	LECTURE		
52.	Suggestions For Effective Implementation of MBO Definition of Job Satisfaction Factors Influencing Job Satisfaction	LECTURE		
53.	Consequences of Job Satisfaction Job Enrichment Characteristics of an Enriched Job Enlargement	LECTURE		
54.	Job Enlargement Vs. Enrichment Job Rotation	LECTURE		
55.	Morale-Meaning and Definition Individual and Group Morale	LECTURE		
56.	High or Low Morale, Morale and Motivation Morale and Productivity	LECTURE		
57.	Factors Affecting Morale and Causes of Low Morale	LECTURE		
58.	Warning Signs of Low Morale, Signs of High Morale and Factors Improving Morale	LECTURE		
59.	Managing Quality and Productivity Introduction Defining Quality Total Quality Management (TQM) Elements of TQM	LECTURE		
60.	Characteristics of TQM Fundamentals of TQM Key Activity of a TQM System Major Process Components of TQM	LECTURE		
61.	Quality System Standards	LECTURE		

	Quality Circles (Qc) Characteristics Of Qc Organization of Qc's Benefits of Qc's			
62.	Misconceptions About QC's Alternative Work Arrangements IT and HR Employee Attitude Surveys	LECTURE		
63.	Performance Appraisal-Introduction, Meaning ,Definition Features and Objectives of Performance Appraisal	LECTURE		
64.	Benefits and Uses of Performance Appraisal Limitations of Performance Appraisal	LECTURE		
65.	Performance Appraisal Process Methods of Performance Appraisal	LECTURE		
66.	Essentials of an Effective Appraisal System Legal and Ethics Issues in Performance Appraisal Performance Appraisal of Executives/Managers	LECTURE		
	MODULE-V: LEADERSHIP STYLES			
67.	Leadership-Introduction ,Definitions Nature and Characteristics of Leadership	LECTURE		
68.	Leadership Styles or Types of Leaders	LECTURE		
69.	The Managerial Grid Leadership Functions	LECTURE		
70.	Importance of Leadership in Management Successful Leadership Vs Effective Leadership	LECTURE		
71.	Theories of Leadership	LECTURE	Videos	
72.	Theories of Leadership	LECTURE		
73.	Theories of Leadership	LECTURE		
74.	Theories of Leadership	LECTURE		
75.	Criticism of The Trait Approach& HR Analytics	LECTURE		
76.	Second IAT	Two hour exam		
77.	Discussion on the IAT PAPER			

78.	REVISION MODULE - I			
79.	REVISION MODULE - I			
80.	REVISION MODULE - II			
81.	REVISION MODULE - II			
82.	REVISION MODULE - III			
83.	REVISION MODULE - III			
84.	REVISION MODULE - IV			
85.	REVISION MODULE - IV			
86.	REVISION MODULE - V			
87.	REVISION MODULE - V			
88.	Previous Years QP Discussions			
89.	Previous Years QP Discussions			
90.	Evaluation of the Course			

ASSIGNMENTS

	Module	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Marks
1.	Module - I	Evolution and growth of HRM in India	5 Marks
2.	Module - V	Leadership lessons from TATA	5 Marks

BASIC REFERENCES

1. Fundamentals of HRM – RajibLochanDhar
2. Human Resource Management – SeemaSanghi
3. Personnel Management and HRM – Subbarao
4. Human Resource Management – Fisher
5. Human Resource Management – C. B. Gupta
6. Human Resource Management – L. M. Prasad
7. Advance HRM – S. C. Gupta
8. Human Resource Management - Bratton

COURSE PLAN

PROGRAMME	MASTER OF COMMERCE	SEMESTER	2
COURSE CODE AND TITLE	16P2COMT08- FINANCIAL MANAGEMENT STRATEGIES	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	TESSA MARY JOSE		

COURSE OBJECTIVES
To familiarise the various principles and practices in financial management strategies
To understand various issues involved in working capital management of a firm
Equip students with advanced analytical tools and techniques that are used for making sound short term financial decisions
Enable students to evaluate the implications of various short-term decisions
Evaluate and justify the reasons for taking a particular decision
Estimate the working capital requirements of a company

SESSION	TOPICS	LEARNING RESOURCES	VALUE ADDITION	REMARKS
MODULE-1 WORKING CAPITAL MANAGEMENT				
1	Working capital management-meaning	Lecture		
2	Concept of working capital and classification	Lecture		
3	Determinants of working capital	Lecture		
4	Optimum level of current assets	Lecture		
5	Consequences of excess or deficit working capital	Lecture		
6	Liquidity Vs Profitability and Risk-return trade off	Lecture		
7	Working capital financing	Lecture	Q&A	
8	Estimating working capital needs	Lecture & solving problems		
9	Methods of estimation of working capital	Lecture & solving problems		
10	Percentage of sales Method,	Lecture & solving problems		

11	Regression Method	Lecture& solving problems		
12	Cash budgeting	Lecture& solving problems		
13	Projected balance sheet	Lecture& solving problems		
14	Operating Cycle method	Lecture& solving problems		
15	Estimation of Operating cycle & working capital	Lecture& solving problems		
16	Estimation of working capital under operating cycle method	Solving problems		
17	Estimation of working capital requirement	Solving problems		
18	Advanced Problems in estimation of working capital	Solving problems		
19	Additional problems on estimation of working capital	Solving problems		
20	Additional problems on estimation of working capital	Solving problems		
21	Additional problems on estimation of working capital	Solving problems		
22	Additional problems on estimation of working capital	Solving problems		
MODULE-2				
INVENTORY MANAGEMENT				
23	Inventory management-meaning	Lecture		
24	Nature of inventory	Lecture		
25	Objectives of inventory management	Lecture		
26	Methods of inventory management	Lecture	Q&A	
27	Economic Order Quantity	Lecture& solving problems		
28	Relevance of ordering cost and carrying cost	Lecture		
29	Stock levels, VED, ABC, Just In Time, Perpetual Inventory system	Lecture		
30	Inventory control	Lecture		
31	Systems and methods of inventory control	Lecture	Q&A	
32	Methods of valuing inventory issue	Lecture & solving problems		
33	FIFO and LIFO	Lecture & solving problems		

34	Standard price method, Average price method, Base stock method	Lecture & solving problems		
35	Need for inventory control	Lecture & solving problems		
36	Excess and deficit inventory	Lecture & solving problems		
37	Inventory valuation	Lecture & solving problems		
38	Methods of valuing inventory	Lecture & solving problems		
39	Practical problems on inventory valuation	Solving problems		
40	Additional problem on inventory valuation	Solving problems		
41	Additional problem on inventory valuation	Solving problems		
42	Additional problem on inventory valuation	Solving problems		
43	Additional problem on inventory valuation	Solving problems		
	CIA-1			

**MODULE-3
RECEIVABLES MANAGEMENT**

44	Receivables Management	Lecture		
45	Importance of receivables management	Lecture		
46	Need for receivables management	Lecture		
47	Levels of receivables	Lecture		
48	Selection & evaluation of receivables	Lecture		
49	Credit policy	Lecture		
50	Credit evaluation	Lecture	Q&A	
51	Credit terms and collection of receivables	Lecture & solving problems		
52	Cost benefit analysis	Lecture & solving problems		
53	Average age of receivables	Lecture & solving problems		
54	Credit risk & default risk analysis	Lecture & solving problems		
55	Monitoring of receivables	Lecture & solving problems		
56	Factoring	Lecture & solving problems		

57	Advanced problems on receivables management	Solving problems		
58	Additional problems on receivables management	Solving problems		
59	Additional problems on receivables management	Solving problems		
60	Additional problems on receivables management	Solving problems		
MODULE-4 CASH MANAGEMENT				
61	Cash management, Meaning,	Lecture		
62	Motives for holding cash	Lecture		
63	Cash planning	Lecture		
64	Managing cash flows	Lecture		
65	Inflows and outflows	Lecture		
66	Investing surplus cash	Lecture	Q&A	
67	Determining optimum cash balance	Lecture & solving problems		
68	Liquidity profitability analysis	Lecture & solving problems		
69	Advanced problems on cash management	Solving problems		
70	Additional problems on cash management	Solving problems		
71	Additional problems on cash management	Solving problems		
72	Additional problems on cash management	Solving problems		
	CIA-2			
MODULE-5 DIVIDEND DECISIONS				
73	Dividend decisions	Lecture		
74	Internal financing	Lecture		
75	Forms of dividend	Lecture		
76	Dividend policy	Lecture		
77	Objectives of dividend policy	Lecture		
78	Stability of dividend	Lecture		
79	Different types of stable divide	Lecture		
80	Dividend theories	Lecture		
81	Relevance and Irrelevance theories	Lecture	Q&A	
82	Walters Model	Lecture & solving problems		

83	Gordons Model	Lecture & solving problems		
84	Modigliani Miller Theory	Lecture & solving problems		
85	Residual theory	Lecture & solving problems		
86	Practical problems based on dividend theories	Solving problems		
87	Additional problems on dividend theories	Solving problems		
88	Additional problems on dividend theories	Solving problems		
89	Additional problems on dividend theories	Solving problems		
90	Additional problems on dividend theories	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	18	Assignment- Problems on estimation of working capital
2	57	Assignment- Problems on Receivables Management
3	86	Assignment- Problems of dividend models

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Session of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	3,4,5	Seminar- Working Capital 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	2
COURSE CODE AND TITLE	16P2COMT09: STRATEGIC MANAGEMENT	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	FR TOMY P P		

COURSE OBJECTIVES
To familiarize with strategic decision making in organisations
To analyse operations of an organisation in a strategic perspective
To formulate of strategies in various organizational business situations
To enhance knowledge in the areas of organizational strategies viz take overs, consortium, networking and acquisitions
To learn the implementation criterion as well as to identify the performance gap through analysis and to negate the same

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
MODULE I				
1	Introduction	PPT/Lecture		
2	concepts of strategy	PPT/Lecture		
3	Basic concept of strategic management	PPT/Lecture		
4	strategic management process	PPT/Lecture		
5	strategic management process	PPT/Lecture		
6	models of strategic management	PPT/Lecture		
7	models of strategic management	PPT/Lecture		
8	Vision	PPT/Lecture		
9	Mission	PPT/Lecture		
10	Comparison between Vision and Mission	PPT/Lecture		
11	Objectives	PPT/Lecture		
12	Goals	PPT/Lecture		
13	strategic levels in an organization	PPT/Lecture		
14	SBU	PPT/Lecture		
15	SBU	PPT/Lecture		
16	Revision			
MODULE II				

17	Environmental analysis - Introduction	PPT/Lecture		
18	concept of environment	PPT/Lecture		
19	micro environment	PPT/Lecture		
20	micro environment	PPT/Lecture		
21	macro environment	PPT/Lecture		
22	macro environment	PPT/Lecture		
23	environmental scanning	PPT/Lecture		
24	models for environmental analysis	PPT/Lecture		
25	models for environmental analysis	PPT/Lecture		
26	models for environmental analysis	PPT/Lecture		
27	value chain analysis	PPT/Lecture		
28	SWOT analysis	PPT/Lecture		
29	BCG matrix	PPT/Lecture		
30	BCG matrix	PPT/Lecture		
31	GE's spot light matrix	PPT/Lecture		
32	GE's spot light matrix	PPT/Lecture		
33	Tows Matrix	PPT/Lecture		
34	Revision			
35	CIA-1			
	MODULE III			
36	Strategic Planning and formulation - Introduction	PPT/Lecture		
37	stages of strategic planning	PPT/Lecture		
38	Stages of strategic planning	PPT/Lecture		
39	strategic alternatives	PPT/Lecture		
40	strategic alternatives	PPT/Lecture		
41	types of strategies	PPT/Lecture		

42	growth strategies	PPT/Lecture		
43	dependency and reduction strategies	PPT/Lecture		
44	horizontal and vertical integration	PPT/Lecture		
45	backward and forward integration	PPT/Lecture		
46	diversification strategies	PPT/Lecture		
47	defensive strategies	PPT/Lecture		
48	generic strategies	PPT/Lecture		
49	grand strategies	PPT/Lecture		
50	portfolio strategies	PPT/Lecture		
51	Turn around strategies.	PPT/Lecture		
52	Revision			
	MODULE IV			
53	Organizational level strategies	PPT/Lecture		
54	Organizational level strategies	PPT/Lecture		
55	capacity expansion	PPT/Lecture		
56	Mergers	PPT/Lecture		
57	joint ventures	PPT/Lecture		
58	Acquisition	PPT/Lecture		
59	Takeovers	PPT/Lecture		
60	Consortia	PPT/Lecture		
61	Networking	PPT/Lecture		
62	Franchising	PPT/Lecture		

63	Licensing	PPT/Lecture		
64	sub contacting	PPT/Lecture		
65	concentric diversification & conglomerate diversification	PPT/Lecture		
66	7 S framework	PPT/Lecture		
67	7 S framework	PPT/Lecture		
68	competitive analysis and strategies	PPT/Lecture		
69	Seminar presentation by the students			
70	Seminar presentation by the students			
71	Seminar presentation by the students			
72	Seminar presentation by the students			
73	Seminar presentation by the students			
74	REVISION			
	Second IAT			
MODULE V				
75	Strategy implementation	PPT/Lecture		
76	Strategic evaluation	PPT/Lecture		
77	Strategic control	PPT/Lecture		
78	approaches to implementation of strategy	PPT/Lecture		
79	strategic choice	PPT/Lecture		
80	strategic choice	PPT/Lecture		
81	strategy and structure	PPT/Lecture		
82	strategic control process	PPT/Lecture		
83	strategic control process	PPT/Lecture		

84	operational control	PPT/Lecture		
85	operational control	PPT/Lecture		
86	performance gap analysis	PPT/Lecture		
87	models and tools of control	PPT/Lecture		
88 - 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)
1	20/01/18	Various SBUs in different companies
2	13/02/18	Organisational Level Strategies with the examples of different companies

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	28/02/18	Application of BCG in any of the companies
2	15/03/18	7S framework in the life of any of the companies

References

1. Text book of strategic management, U.C. Mathur, ,Macmillain India limited.
2. Strategic Management: An Integrated Approach, Hill.
3. Strategic Management, CN.Sontakki, Kalyani Publications
4. Strategic Management: Theory and Practice, Parnell.
5. Fundamentals of Strategic Management, Parthasarthy.
6. Strategic Management, White, Palgrave Macmillian,
7. Strategic Management, Francis Cherunilam, Himalaya Publishing House.
8. JauchLawrance R, Business Policy and strategic Management, MacGraw Hill Co;
9. Sharmma RA, Strategic Management in Indian companies, Deep & Deep co;
10. Philip Sadler, Strategic Management, Kogan Page India.

COURSE PLAN

PROGRAMME	MASTER OF COMMERCE	SEMESTER	2
COURSE CODE AND TITLE	16P2COMT10: OPERATIONS RESEARCH	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	DR. SAJOY P.B		

COURSE OBJECTIVES

To understand the meaning and evolution of Operations Research
To apply the concept of Linear Programming and its application for business solution.
To learn the transportation and assignment techniques for business application.
To understand the decision theory and quantitative approach to managerial decision making.
To analyse the techniques of Networking and different types of Networking.

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	REMARKS
MODULE I Introduction				
1	Introduction to Operations Research – Meaning- Origin – Scope of OR – Future of OR	ICT Enabled (ppt & images, video clippings); discussion	video	
2	OR as a tool of decision making – Features of OR- Phases of OR	ICT Enabled (ppt & images, video clippings); discussion		
3	Types of Operations Research – Models – OR Methodology	ICT Enabled (ppt & images, video clippings); discussion		

4	Advantages and Limitation of OR – Structure of Mathematical Models OR	ICT Enabled (ppt & images, video clippings); discussion	Group discussion	
MODULE II Linear Programming				
5	Linear Programming-meaning-concepts-notations	ICT Enabled (ppt and clippings) discussion		
6	Linear Programming uses and applications	ICT Enabled (ppt); discussion		
7	Linear Programming Formulation	Problem solving Exercises discussion		
8	Linear Programming Formulation	Problem solving Exercises discussion		
9	Linear Programming Formulation	Problem solving Exercises discussion		
10	Linear Programming Formulation	Problem solving Exercises discussion		
11	Linear Programming Formulation	Problem solving Exercises discussion		
12	Linear Programming Graphical Solution	Problem solving Exercises discussion		
13	Linear Programming Graphical Solution	Problem solving Exercises discussion		

14	Linear Programming Simplex Method	Problem Solving		
15	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		
16	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		
17	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		
18	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		
19	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		
20	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		
21	Linear Programming Simplex Method - Introduction of slack, surplus and artificial variable-duality	Problem Solving, Exercises and discussion		
22	Linear Programming Simplex Method - Introduction of slack, surplus and artificial variable-duality	Problem Solving, Exercises and discussion		
23	Linear Programming Simplex Method - Introduction of slack, surplus and artificial variable-duality	Problem Solving, Exercises and discussion		
24	Linear Programming Simplex Method - Introduction of slack, surplus and artificial variable-duality	Problem Solving, Exercises and discussion		

25	Geometric properties of LPP	Discussion, Examples		
26	Geometric properties of LPP	Discussion, Examples		
27	Economic interpretation of Duality	Discussion Examples and Exercises Solving		
28	Economic interpretation of Duality	Discussion Theory		
29	Sensitivity Analysis	ICT Enabled (ppt & images, video clippings); discussion		
CIA I				
MODULE III Transportation Problems				
31	Transportation problems- Introduction	ICT Enabled (ppt & images, video clippings); discussion		
32	Transportation Problem- different initial allocation	ICT Enabled (ppt and clippings); discussion		
33	Transportation Problem – Methods	ICT Enabled (ppt and clippings) discussion		
34	Transportation problem – move towards Optimality	ICT Enabled (ppt); discussion		
35	Transportation problem MODI Method,	Problem solving Exercises discussion		
36	Solving Transportation Problem	Problem solving Exercises discussion	Quiz	

37	Solving Transportation Problem	Problem solving Exercises discussion		
38	Solving Transportation Problem	Problem solving Exercises discussion		
39	Assignment problems – Introduction	Problem solving Exercises discussion		
40	Solutions to Various Assignment Problems	Problem solving Exercises discussion	Case study	
41	Solutions to Various Assignment Problems	Problem solving Exercises discussion		
42	Solutions to Various Assignment Problems	Problem Solving		
43	Solutions to Various Assignment Problems	Problem Solving, Exercises and discussion		
44	Solutions to Various Assignment Problems	Problem Solving, Exercises and discussion		
45	Solutions to Various Assignment Problems	Problem Solving, Exercises and discussion		
46	Solutions to Various Assignment Problems	Problem Solving, Exercises and discussion		

MODULE IV Decision Theory

47	decision theory-Quantitative approach to management decision making	ICT Enabled (ppt & discussion)		
48	decision theory-Quantitative approach to management decision making	ICT Enabled (ppt & discussion)		
49	decision theory-Quantitative approach to management decision making	ICT Enabled (ppt & discussion)		
50	decision theory-Quantitative approach to management decision making	ICT Enabled (ppt & discussion)		
51	Decision under conditions of uncertainty	Discussions, Problem Solving		
52	Decision under conditions of uncertainty	Discussions, Problem Solving	e-resource	
53	Decision making under Maximin	Discussion and Problem Solving		
54	Decision making under Maximin	Discussion and Problem Solving	e-resource	
55	Decision making under Maximin	Discussion and Problem Solving		
56	Decision making under Maximax	Discussion and Problem Solving		
57	Decision making under Maximax	Discussion and Problem Solving	Quiz	
58	Decision making under Hurwics, Laplace and Minimax	Discussion and Problem Solving		

59	Regret Criteria	Problem Solving		
60	Decision making under risk-EMV-EOL-EVPI criteria-	Problem Solving		
61	decision tree analysis-	Problem solving and Discussion		
62	Game theory- Queuing theory.	Discussion and Theoretical illustration		
63	Game theory- Queuing theory.	Discussion and Theoretical illustration	Quiz	
64	Game theory- Queuing theory.	Discussion and Theoretical illustration		
65	Game theory- Queuing theory.	Discussion and Theoretical illustration		
66	Game theory- Queuing theory.	Discussion and Theoretical illustration		
MODULE V Network Analysis				
67	Network analysis-CPM and PERT-Net work concepts-	Discussion and Illustration with Drawings		
68	Network analysis-CPM and PERT-Net work concepts-	Discussion and Illustration with Drawings		
69	Network analysis-CPM and PERT-Net work concepts-	Discussion and Illustration		

		with Drawings		
70	construction of network diagram-numbering the events (Fulkerson's Rule), requirements	ICT enabled display Discussion and Problem Solving		
71	construction of network diagram-numbering the events (Fulkerson's Rule), requirements	ICT enabled display Discussion and Problem Solving		
72	-Network calculations-CPM-Concept of float-PERT-probability considerations in PERT-calculation of float/slack under PERT-PERT	ICT enabled display Discussion and Problem Solving		
73	-Network calculations-CPM-Concept of float-PERT-probability considerations in PERT-calculation of float/slack under PERT-PERT	ICT enabled display Discussion and Problem Solving		
74	-Network calculations-CPM-Concept of float-PERT-probability considerations in PERT-calculation of float/slack under PERT-PERT	ICT enabled display Discussion and Problem Solving		
75	-Network calculations-CPM-Concept of float-PERT-probability considerations in PERT-calculation of float/slack under PERT-PERT	ICT enabled display Discussion and Problem Solving		
76	points of similarities and dissimilarities in PERT and CPM-limitation of PERT and CPM.	Seminar; Discussion		
77	CIA II			

78	REVISION AND PREVIOUS QUESTION PAPER DISCUSSION			
79	REVISION AND PREVIOUS QUESTION PAPER DISCUSSION			
80	REVISION AND PREVIOUS QUESTION PAPER DISCUSSION			
81	REVISION AND PREVIOUS QUESTION PAPER DISCUSSION			
82	REVISION AND PREVIOUS QUESTION PAPER DISCUSSION			
83	REVISION AND PREVIOUS QUESTION PAPER DISCUSSION			
84	REVISION AND PREVIOUS QUESTION PAPER DISCUSSION			
85	REVISION AND PREVIOUS QUESTION PAPER DISCUSSION			
86	REVISION AND PREVIOUS QUESTION PAPER DISCUSSION			
87	REVISION AND PREVIOUS QUESTION PAPER DISCUSSION			
88	REVISION AND PREVIOUS QUESTION PAPER DISCUSSION			
89	REVISION AND PREVIOUS QUESTION PAPER DISCUSSION			
90	REVISION AND PREVIOUS QUESTION PAPER DISCUSSION			

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	2/3/2017	Need Textbook assignments- Problem solving, Workbooks, Problems, Flowcharts, Textbook assignments
2	28/2/2017	Problems

GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)
1	5/2/2017	PREPERATION OF DECISION TREE FOR A CASE

References

- Operation research, theory and applications, J.K.Sharma, Macmillain India limited.
- Operations Research: Principles and Practice, Ravindran.
- Operation Research, VK. Kapoor, Sultan Chand Co;
- OR, Sarmma & Ananad, Himalaya Publishing House
- Operation Research, KanthiSwarup, Sultan Chand Co;
- Operation Research, SD. Sharmma, Kedarnath Co;
- Operations Research, K.K. Chawla, Gupta & Sharma; Kalyani Publishers