

Sacred Heart College (Autonomous)

Department of Commerce

Master of Commerce [Finance and Taxation]

Course plan

Academic Year: 2018 - 19

Semester II

Course I: 16P1COMT06: ADVANCED FINANCIAL ACCOUNTING - II

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		

	Programme Outcome
PO 1	Critical Thinking: Take informed actions after identifying the assumptions that frame our thinking and actions, checking out the degree to which these assumptions are accurate and valid, and looking at our ideas and decisions (intellectual, organizational, and personal) from different perspectives.
PO 2	Effective Communication: Speak, read, write and listen clearly in person and through electronic media in English and in one Indian language, and make meaning of the word by connecting people, ideas, books, media and technology.
PO 3	Effective Citizenship: Demonstrate empathetic social concern and equity centered national development, and the ability to act an informed awareness of issues and participate in civic life through volunteering.
PO 4	Environment and Sustainability: Understand the issues of environmental contexts and sustainable development.
PO5	Ethics: Recognise different value systems including your own, understand the moral dimensions of your decisions, and accept responsibility for them.
PO 6	Global Perspective: Understand the economic, social and ecological connections that link the world's nations and people.

PROGRAM SPECIFIC OUTCOMES	
PSO 1	The students are capable of exercising their critical thinking in creating new knowledge leading to innovation, entrepreneurship and employability
PSO 2	The students are able to effectively communicate the knowledge of their study and research in their respective disciplines to their employers and to the society at large.
PSO 3	The students are able to make choices based on the values upheld by the college, and have the readiness and know-how to preserve environment and work towards sustainable growth and development
PSO 4	The students possess an ethical view of life, and have a broader (global) perspective transcending the provincial outlook
PSO 5	The students possess a passion for exploring new knowledge independently for the development of the nation and the world and are able to engage in a lifelong learning process.

	COURSE OUTCOMES	PO/ PSO	CL
CO 1	After the successful completion of the course the students are expected to understand and manage accounts in a real-life situation which will enabling them to explore a career in the field of Accounting	PO1,PO2, PO5, PSO2, PSO3	U
CO 2	Critical thinking and selection of different methods of valuation based on situation will help in the development of overall personality and problem solving capacity	PO1, PSO2, PSO3	A
CO 3	Students are able to prepare consolidated financial statements of group companies.Study of double accounting followed by Public Utility Undertakings, leads to better citizenship.	PO1, PO2, PSO1	A
CO 4	Study of Farm Accounting and Accounting of shipping will contribute towards sustainable development and inclusive growth	PO1, PO2, PSO1, PSO2,PSO4	U
CO 5	Green accounting, which considering impact of business activities in the natural resources enabling students to	PO1, PO2, PO3, PO4, PO5,	U

	contribute towards sustainable development and environment friendliness	PSO2, PSO3	
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CO -PO/PSO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	2	2	0	0	2	0	3	3	0	0
CO 2	2	0	0	0	0	0	2	3	0	0
CO 3	3	2	0	0	0	2	0	0	0	0
CO 4	2	1	0	0	0	2	2	0	2	0
CO 5	2	2	2	1	3	0	1	3	0	0

Mapping Strength

- 0- No Mapping strength
- 1- Low
- 2- Medium
- 3- High

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

8	Bonus issue -	Lecture		CO 3
9	Revaluation of assets and liabilities-	Lecture		CO 3
10	Upward revaluation and downward revaluation	Lecture		CO 3
11	Treatment of dividend-debentures and preference shares of subsidiary companies	Lecture		CO 3
12	Preparation of consolidated Balance Sheet	Lecture		CO 3
13	Preparation of consolidated Balance Sheet	PPT/Lecture		CO 3
14	Preparation of consolidated Balance Sheet	PPT/Lecture		CO 3
15	Preparation of consolidated Balance Sheet	PPT/Lecture		CO 3
16	Preparation of consolidated Balance Sheet			CO 3
17	Preparation of consolidated Balance Sheet	PPT/Lecture		CO 3
18	Preparation of consolidated Balance Sheet	Lecture		CO 3
19	Preparation of consolidated Balance Sheet	Lecture		CO 3
20	Preparation of consolidated Balance Sheet	Lecture		CO 3
21	Preparation of consolidated Balance Sheet	Lecture		CO 3
22	Preparation of consolidated Balance Sheet	PPT/Lecture		CO 3
23	Preparation of consolidated Balance Sheet	PPT/Lecture		CO 3
24	Preparation of consolidated Balance Sheet	PPT/Lecture		CO 3
25	Preparation of consolidated Balance Sheet	PPT/Lecture		CO 3
26	Preparation of consolidated Balance Sheet	Lecture		CO 3
27	Preparation of consolidated Balance Sheet	Lecture		CO 3
28	Preparation of consolidated Balance Sheet	Lecture		CO 3
29	Preparation of consolidated Balance Sheet	Lecture		CO 3
30	Preparation of consolidated Balance Sheet	Lecture		CO 3

31	CIA-1			
32	Preparation of consolidated Balance Sheet	Lecture		CO 3
33	Preparation of consolidated Balance Sheet	Lecture		CO 3
MODULE II				
34	Accounts of public utility undertakings-double account system	PPT/Lecture		CO 3
35	Accounts of electricity concerns-	PPT/Lecture		CO 3
36	Preparation of revenue account	PPT/Lecture		CO 3
37	Preparation of revenue account			CO 3
38	Preparation of revenue account	PPT/Lecture		CO 3
39	Computation of reasonable return and clear profit	PPT/Lecture		CO 3
40	Computation of reasonable return and clear profit	PPT/Lecture		CO 3
41	Computation of reasonable return and clear profit	Lecture	Quiz	CO 3
42	Computation of reasonable return and clear profit	Lecture	Q &Ans Session	CO 3
43	Computation of reasonable return and clear profit	PPT/Lecture		CO 3
44	Computation of reasonable return and clear profit	PPT/Lecture		CO 3
45	Replacement of an asset	PPT/Lecture		CO 3
46	Replacement of an asset	PPT/Lecture		CO 3
47	Replacement of an asset	Lecture		CO 3
48	Replacement of an asset	PPT/Lecture		CO 3
MODULE III				
49	Liquidation accounts -statement of affairs deficiency accounts	PPT/Lecture		CO 4

50	Liquidation accounts -statement of affairs deficiency accounts	PPT/Lecture		CO 4
51	Liquidation accounts -statement of affairs deficiency accounts	PPT/Lecture		CO 4
52	Liquidation accounts -statement of affairs deficiency accounts	PPT/Lecture		CO 4
53	Liquidation accounts -statement of affairs deficiency accounts	PPT/Lecture		CO 4
54	liquidators final statement of accounts	PPT/Lecture		CO 4
55	liquidators final statement of accounts	PPT/Lecture		CO 4
56	liquidators final statement of accounts	PPT/Lecture		CO 4
57	liquidators final statement of accounts	PPT/Lecture		CO 4
58	liquidators final statement of accounts	PPT/Lecture		CO 4
59	liquidators final statement of accounts	PPT/Lecture		CO 4
60	liquidators final statement of accounts	PPT/Lecture		CO 4
61	liquidators final statement of accounts	PPT/Lecture		CO 4
MODULE IV				
62	Accounting for specialized type of business Voyage accounts	PPT/Lecture		CO 4
63	Accounting for specialized type of business Voyage accounts			CO 4
64	Accounting for specialized type of business	Lecture		CO 4

	Voyage accounts			
65	Accounting for specialized type of business Voyage accounts	PPT/Lecture		CO 4
66	CIA-II			
67	Accounting for specialized type of business Voyage accounts	PPT/Lecture		CO 4
68	Accounting for specialized type of business Farm accounts	PPT/Lecture		CO 4
69	Accounting for specialized type of business Farm accounts	PPT/Lecture		CO 4
70	Accounting for specialized type of business Farm accounts	PPT/Lecture		CO 4
71	Accounting for specialized type of business Farm accounts	PPT/Lecture		CO 4
72	Accounting for specialized type of business Farm accounts	Lecture		CO 4
73	Accounting for specialized type of business Farm accounts	Lecture		CO 4
74	Accounts of underwriters	Lecture		CO 4
75	Accounts of underwriters	Lecture		CO 4
76	Accounts of underwriters	Lecture		CO 4
77	Accounts of underwriters	Lecture		CO 4
MODULE V				
78	Green accounting-meaning-scope and importance-	Lecture		CO 5
79	Green accounting concepts-	Lecture		CO 5
80	Green accounting concepts-	PPT/Lecture		CO 5

81	Advantages and limitations of Green accounting	PPT/Lecture		CO 5
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)	Course Outcome
1	4/01/2019	Consolidated Financial statements of group company- problems	CO 2
2	10/02/2019	Prepare financial statements of Public utility Company	CO 3

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, Nassem 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 II: 16P2COMT07: HUMAN RESOURCE MANAGEMENT

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		

POSTGRADUATE PROGRAMME OUTCOMES (POS)

- **PO1** - Exercise their critical thinking in creating new knowledge leading to innovation, entrepreneurship and employability.
- **PO2** - Effectively communicate the knowledge of their study and research in their respective disciplines to their stakeholders and to the society at large.
- **PO3** - Make choices based on the values upheld by the institution, and have the readiness and know-how to preserve the environment and work towards sustainable growth and development.
- **PO4** - Develop an ethical view of life and have a broader (global) perspective transcending the provincial outlook.
- **PO5** - Explore new knowledge independently for the development of the nation and the world and are able to engage in a lifelong learning process.

PROGRAMME SPECIFIC OUTCOMES (PSOs)

- **PSO1**- Display advanced knowledge and skills in the field of accounting, management, finance, taxation and the securities market.
- **PSO2** - Demonstrate an aptitude for and interest in a career of their choice in commerce.
- **PSO3** - Engage in research and pursue NET/SET and other competitive exams.
- **PSO4** - Imbibe problem-solving skills in their respective fields along with achieving the overall development of their personality.
- **PSO5** - Create a community invested in sustainable development, inclusive growth and nation building through the development of a global perspective, giving priority to ethics.

COURSE OUTCOMES		PO/PSO	CL(Cognitive Level)
CO-1	Enhance students knowledge on human resource management	PO1,PSO2,PSO3	U
CO-2	Equip students with various HR concepts	PO2,PSO1,PSO3	AN
CO-3	Make students familiar with the latest trends in HRM	PO1,PSO3	U
CO-4	Help students understand the importance of recruitment and selections	PO2,PO5,PSO3	U&Apply
CO-5	Help them appreciate the concepts of motivation and leadership apart from familiarizing them with the relevant theories.	PO4,PO5,PSO3, PSO4	AN

CO -PO/PSO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	2	0	0	0	0	0	3	3	0	0
CO 2	0	1	0	0	0	1	0	3	0	0
CO 3	3	0	0	0	0	0	0	1	0	0
CO 4	0	1	0	0	1	0	0	1	0	0
CO 5	0	0	0	1	3	0	0	3	1	0

Mapping Strength

0. No Mapping strength
1. Low
2. Medium
3. High

Sessions	Topic	LEARNING RESOURCES	VALUE ADDITION	COURSE OUTCOMES (CO)
1.	Introductory Session on HRM	LECTURE		
	MODULE - I: HRM			
2.	Definition ,Nature, Scope and Objectives of HRM	LECTURE		CO1
3.	Need for HRM Approach	LECTURE		CO1
4.	Importance of Human Resource Management	LECTURE		CO1
5.	HRM Vs Human Resource Development	LECTURE		CO1

6.	HRM and Personnel Management	LECTURE		CO1
7.	Limitations of HRM	LECTURE		CO1
8.	Personnel Management - Introduction, Definitions	LECTURE		CO1
9.	Nature And Objectives of Personnel Management	LECTURE		CO1
10.	Role of Personnel Manager Department	LECTURE		CO1
11.	Personnel Management Vs HRM	LECTURE	Discussion	CO1
12.	The Changing Role of Personnel Department	LECTURE		CO1
13.	Qualification and Qualities of Human Resource Manager	LECTURE		CO1
14.	Evolution and Growth of HRM in India	LECTURE	Discussion	CO1
	MODULE - II:HUMAN RESOURCE PLANNING			
15.	Introduction and Definitions	LECTURE		CO2
16.	Features,Objectives and Need For Human Resource Planning	LECTURE		CO2
17.	Process of Human Resource Planning	PPT &LECTURE		CO2
18.	Factors Affecting Human Resource Planning Types of Human Resource Planning	PPT &LECTURE		CO2
19.	Levels of Human Resource Planning Benefits of Human Resource Planning	PPT &LECTURE		CO2
20.	Suggestions for Making Human Resource Planning Effective	PPT &LECTURE		CO2
21.	Components of Succession Planning Tips for Successful Succession Planning	PPT &LECTURE		CO2
22.	Recruitment-Introduction, Meaning and Definitions	PPT &LECTURE		CO4
23.	Recruitment Needs Process of Recruitment	PPT &LECTURE		CO4
24.	Recruitment Policy Elements of a Good Recruitment Policy	PPT &LECTURE		CO4
25.	Pre-Requisites of A Recruitment Policy Situational Factors Affecting Recruitment	PPT &LECTURE		CO4
26.	Recruitment Organization Sources of Recruitment Internal Sources External Sources	LECTURE		CO4

27.	Methods of Recruitment	LECTURE	Real time examples	CO4	
28.	Constraints And Challenges of Recruitment Recruitment Practices in India	LECTURE		CO4	
29.	Selection-Introduction Meaning and Definition	LECTURE		CO4	
30.	Selection Procedure Essentials of a Selection Procedure	LECTURE		CO4	
31.	Significance of Selection Procedure Organization for Selection	LECTURE		CO4	
32.	Selection Process	LECTURE		CO4	
33.	Training-Introduction,Meaning and Definitions Steps in systematic training plan	LECTURE		CO4	
34.	Training methods and techniques	LECTURE		CO4	
35.	Executive Development -Introduction, Meaning , Definitions, Features, Objectives and Importance	LECTURE		CO4	
36.	Process of Executive Development Methods/Techniques of Executive Development Decision Making Skills Inter-Personal Skills	LECTURE		CO4	
37.	Placement and Induction Introduction Meaning of Placement	LECTURE		CO4	
38.	Principles of Placement Problems in Placement	LECTURE		CO4	
39.	Induction-Definitions and Objectives Of Induction Contents of Induction Programme	LECTURE		CO4	
40.	Elements of Good Induction Programme Problems in Induction	LECTURE		CO4	
41.	Induction Practices Induction Training in India	LECTURE		CO4	
42.	First IAT	One hour exam			
	MODULE - III: HRD				
43.	Introduction and Definitions of HRD	LECTURE		CO3	
44.	Features ,Objectives And Essentials of HRD	LECTURE		CO3	

45.	HRD at Macro and Micro Level Significance of HRD	LECTURE	E resources	CO3
46.	Distinction Between Personnel Function and HRD Instruments or Mechanism of HRD	LECTURE		CO3
47.	Implementation of HRD HRD Strategies	LECTURE		CO3
	MODULE- IV: MOTIVATION			
48.	Motivation- Introduction, Definitions and Nature of Motivation	LECTURE		CO3
49.	Types And Importance of Motivation, Techniques to Increase Motivation	LECTURE		CO3
50.	Theories of Motivation and Motivational Techniques	LECTURE	E resources	CO3
51.	Management By Objectives Elements In The MBO Process Advantages of MBO Limitations of MBO	LECTURE		CO3
52.	Suggestions For Effective Implementation of MBO Definition of Job Satisfaction Factors Influencing Job Satisfaction	LECTURE		CO3
53.	Consequences of Job Satisfaction Job Enrichment Characteristics of an Enriched Job Enlargement	LECTURE		CO3
54.	Job Enlargement Vs. Enrichment Job Rotation	LECTURE		CO3
55.	Morale-Meaning and Definition Individual and Group Morale	LECTURE		CO3
56.	High or Low Morale, Morale and Motivation Morale and Productivity	LECTURE		CO3
57.	Factors Affecting Morale and Causes of Low Morale	LECTURE		CO3
58.	Warning Signs of Low Morale, Signs of High Morale and Factors Improving Morale	LECTURE		CO3
59.	Managing Quality and Productivity	LECTURE		CO3

	Introduction Defining Quality Total Quality Management (TQM) Elements of TQM			
60.	Characteristics of TQM Fundamentals of TQM Key Activity of a TQM System Major Process Components of TQM	LECTURE		CO3
61.	Quality System Standards Quality Circles (Qc) Characteristics Of Qc Organization of Qc's Benefits of Qc's	LECTURE		CO3
62.	Misconceptions About QC's Alternative Work Arrangements IT and HR Employee Attitude Surveys	LECTURE		CO3
63.	Performance Appraisal-Introduction, Meaning ,Definition Features and Objectives of Performance Appraisal	LECTURE		CO3
64.	Benefits and Uses of Performance Appraisal Limitations of Performance Appraisal	LECTURE		CO3
65.	Performance Appraisal Process Methods of Performance Appraisal	LECTURE		CO3
66.	Essentials of an Effective Appraisal System Legal and Ethics Issues in Performance Appraisal Performance Appraisal of Executives/Managers	LECTURE		CO3
	MODULE-V: LEADERSHIP STYLES			
67.	Leadership-Introduction ,Definitions Nature and Characteristics of Leadership	LECTURE		CO5
68.	Leadership Styles or Types of Leaders	LECTURE		CO5
69.	The Managerial Grid Leadership Functions	LECTURE		CO5
70.	Importance of Leadership in Management Successful Leadership Vs Effective	LECTURE		CO5

	Leadership			
71.	Theories of Leadership	LECTURE	Videos	CO5
72.	Theories of Leadership	LECTURE		CO5
73.	Theories of Leadership	LECTURE		CO5
74.	Theories of Leadership	LECTURE		CO5
75.	Criticism of The Trait Approach& HR Analytics	LECTURE		CO5
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 III: 16P2COMT08- FINANCIAL MANAGEMENT STRATEGIES

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		

PROGRAMME OUTCOMES (POs)

PO-1	Exercise their critical thinking in creating new knowledge leading to innovation, entrepreneurship and employability
PO-2	Effectively communicate the knowledge of their study and research in their respective disciplines to their stakeholders and to the society at large.
PO-3	Make choices based on the values upheld by the institution, and have the readiness and know-how to preserve environment and work towards sustainable growth and development
PO-4	Develop an ethical view of life, and have a broader (global) perspective transcending the provincial outlook
PO-5	Explore new knowledge independently for the development of the nation and the world and are able to engage in a lifelong learning process.

PROGRAMME SPECIFIC OUTCOMES (PSOs)

PSO-1	Fostering students with the requisite advanced knowledge and skills in the field of accounting, management, finance, taxation and securities market.
PSO-2	Enabling acquisition of aptitude in students in their respective area of interest and equipping them to explore a career of their choice in commerce.
PSO-3	Instilling interest in research and academic fields, help students to pursue NET/SET and such other exams.
PSO-4	Developing overall personality of students and inculcating in them problem-solving skills in their respective fields.
PSO-5	Creating a community that contributes towards sustainable development, inclusive growth, involve in nation building through a global perspective and gives priority for ethics.

COURSE OUTCOMES (COs)		POs & PSOs	Cognitive Level
CO-1	Familiarise the various principles and practices in financial management strategies	PSO-1,PSO-3, PO-1,PO-2, PO3	R
CO-2	Understand various issues involved in working capital management of a firm	PSO-4, PO-1, PO-2	U, A
CO-3	Equip students with advanced analytical tools and techniques that are used for making sound short term financial decisions	PSO-4, PO-3, PO-4, PO-5	An, E
CO-4	Enable students to evaluate the implications of various short-term decisions	PSO-1,PSO-4, PO-1, PO-3	E
CO-5	Evaluate and justify the reasons for taking a particular decision	PSO-1,PSO-2, PSO-4, PO-3, PO-5	E
CO-6	Estimate the working capital requirements of a company	PSO-4,PSO-5, PO-4, PO-5	A, E

CL* Cognitive Level

R- Remember

U- Understand

A- Apply

An- Analyze

E- Evaluate

Cr- Create

CO - PO/PSO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	1	1	3	0	0	3	0	3	0	0
CO 2	1	2	0	0	0	0	0	0	3	0
CO 3	0	0	2	2	3	0	0	0	3	0
CO 4	3	0	1	0	0	1	0	0	2	0
CO 5	0	0	1	0	2	1	1	0	3	0
CO 6	0	0	0	2	2	0	0	0	2	3

Mapping Strength

0- No Mapping strength

1- Low

2- Medium

3- High

SESSION	TOPICS	LEARNING RESOURCES	VALUE ADDITION	COURSE OUTCOMES
MODULE-1				
WORKING CAPITAL MANAGEMENT				
1	Working capital management-meaning	Lecture		CO-1
2	Concept of working capital and classification	Lecture		CO-1
3	Determinants of working capital	Lecture		CO-1
4	Optimum level of current assets	Lecture		CO-1
5	Consequences of excess or deficit working capital	Lecture		CO-2
6	Liquidity Vs Profitability and Risk-return trade off	Lecture		CO-2
7	Working capital financing	Lecture	Q&A	CO-2
8	Estimating working capital needs	Lecture& solving problems		CO-3
9	Methods of estimation of working capital	Lecture& solving problems		CO-3
10	Percentage of sales Method,	Lecture& solving problems		CO-3
11	Regression Method	Lecture& solving problems		CO-3
12	Cash budgeting	Lecture& solving problems		CO-3
13	Projected balance sheet	Lecture& solving problems		CO-3
14	Operating Cycle method	Lecture& solving problems		CO-3
15	Estimation of Operating cycle & working capital	Lecture& solving problems		CO-6
16	Estimation of working capital under operating cycle method	Solving problems		CO-6
17	Estimation of working capital requirement	Solving problems		CO-6
18	Advanced Problems in estimation of working capital	Solving problems		CO-6
19	Additional problems on estimation of working capital	Solving problems		CO-2, CO-6
20	Additional problems on estimation of working capital	Solving problems		CO-2, CO-6
21	Additional problems on estimation of working capital	Solving problems		CO-2, CO-6
22	Additional problems on estimation of working capital	Solving problems		CO-2, CO-6
MODULE-2				
INVENTORY MANAGEMENT				
23	Inventory management-meaning	Lecture		CO-1
24	Nature of inventory	Lecture		CO-1
25	Objectives of inventory management	Lecture		CO-1

26	Methods of inventory management	Lecture	Q&A	CO-1
27	Economic Order Quantity	Lecture& solving problems		CO-3
28	Relevance of ordering cost and carrying cost	Lecture		CO-1
29	Stock levels, VED, ABC, Just In Time, Perpetual Inventory system	Lecture		CO-3
30	Inventory control	Lecture		CO-3
31	Systems and methods of inventory control	Lecture	Q&A	CO-3
32	Methods of valuing inventory issue	Lecture & solving problems		CO-4
33	FIFO and LIFO	Lecture & solving problems		CO-4
34	Standard price method, Average price method, Base stock method	Lecture & solving problems		CO-4
35	Need for inventory control	Lecture & solving problems		CO-5
36	Excess and deficit inventory	Lecture & solving problems		CO-1
37	Inventory valuation	Lecture & solving problems		CO-5
38	Methods of valuing inventory	Lecture & solving problems		CO-5
39	Practical problems on inventory valuation	Solving problems		CO-6
40	Additional problem on inventory valuation	Solving problems		CO2, CO-3
41	Additional problem on inventory valuation	Solving problems		CO2, CO-3
42	Additional problem on inventory valuation	Solving problems		CO2, CO-3
43	Additional problem on inventory valuation	Solving problems		CO2, CO-3
	CIA-1			

**MODULE-3
RECEIVABLES MANAGEMENT**

44	Receivables Management	Lecture		CO-1
45	Importance of receivables management	Lecture		CO-1
46	Need for receivables management	Lecture		CO-1
47	Levels of receivables	Lecture		CO-1
48	Selection & evaluation of receivables	Lecture		CO-1
49	Credit policy	Lecture		CO-1
50	Credit evaluation	Lecture	Q&A	CO-1
51	Credit terms and collection of receivables	Lecture & solving problems		CO-2
52	Cost benefit analysis	Lecture & solving problems		CO-3
53	Average age of receivables	Lecture & solving		CO-3

		problems		
54	Credit risk & default risk analysis	Lecture & solving problems		CO-3
55	Monitoring of receivables	Lecture & solving problems		CO-4
56	Factoring	Lecture & solving problems		CO-1
57	Advanced problems on receivables management	Solving problems		CO-6
58	Additional problems on receivables management	Solving problems		CO-3, CO-4
59	Additional problems on receivables management	Solving problems		CO-3, CO-4
60	Additional problems on receivables management	Solving problems		CO-3, CO-4
MODULE-4				
CASH MANAGEMENT				
61	Cash management, Meaning,	Lecture		CO-1
62	Motives for holding cash	Lecture		CO-1
63	Cash planning	Lecture		CO-1
64	Managing cash flows	Lecture		CO-1
65	Inflows and outflows	Lecture		CO-1
66	Investing surplus cash	Lecture	Q&A	CO-1
67	Determining optimum cash balance	Lecture & solving problems		CO-3
68	Liquidity profitability analysis	Lecture & solving problems		CO-3
69	Advanced problems on cash management	Solving problems		CO-6
70	Additional problems on cash management	Solving problems		CO-3, CO-4
71	Additional problems on cash management	Solving problems		CO-3, CO-4
72	Additional problems on cash management	Solving problems		CO-3, CO-4
	CIA-2			
MODULE-5				
DIVIDEND DECISIONS				
73	Dividend decisions	Lecture		CO-1
74	Internal financing	Lecture		CO-1
75	Forms of dividend	Lecture		CO-1
76	Dividend policy	Lecture		CO-1
77	Objectives of dividend policy	Lecture		CO-1
78	Stability of dividend	Lecture		CO-1
79	Different types of stable divide	Lecture		CO-1
80	Dividend theories	Lecture		CO-1
81	Relevance and Irrelevance theories	Lecture	Q&A	CO-1
82	Walters Model	Lecture & solving problems		CO-3

83	Gordons Model	Lecture & solving problems		CO-3
84	Modigliani Miller Theory	Lecture & solving problems		CO-3
85	Residual theory	Lecture & solving problems		CO-3
86	Practical problems based on dividend theories	Solving problems		CO-5
87	Additional problems on dividend theories	Solving problems		CO-3, CO-4
88	Additional problems on dividend theories	Solving problems		CO-3, CO-4
89	Additional problems on dividend theories	Solving problems		CO-3, CO4
90	Additional problems on dividend theories	Solving problems		CO-3, CO-4

INDIVIDUAL ASSIGNMENTS/SEMINAR – Details & Guidelines

	Session of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Course Outcome
1	18	Assignment- Problems on estimation of working capital	CO2, CO5, CO6
2	57	Assignment- Problems on Receivables Management	CO3, CO6
3	86	Assignment- Problems of dividend models	CO1, CO3, CO5

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Session of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Course Outcome
1	3,4,5	Seminar- Working Capital Management	CO-1, CO2, CO6
2			

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 IV: 16P2COMT09 STRATEGIC MANAGEMENT

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		

Programme Outcome	
PO 1	Exercise their critical thinking in creating new knowledge leading to innovation, entrepreneurship and employability
PO 2	Effectively communicate the knowledge of their study and research in their respective disciplines to their stakeholders and to the society at large.
PO 3	Make choices based on the values upheld by the institution, and have the readiness and know-how to preserve the environment and work towards sustainable growth and development.
PO 4	Develop an ethical view of life and have a broader (global) perspective transcending the provincial outlook
PO5	Explore new knowledge independently for the development of the nation and the world and are able to engage in a lifelong learning

PROGRAM SPECIFIC OUTCOMES	
PSO 1	Fostering students with the requisite advanced knowledge and skills in the field of accounting, management, finance, taxation and securities market.
PSO 2	Enabling acquisition of aptitude in students in their respective area of interest and equipping them to explore a career of their choice in commerce.
PSO 3	Instilling interest in research and academic fields, help students to pursue NET/SET and such other exams.
PSO 4	Developing overall personality of students and inculcating in them problem-solving

	skills in their respective fields.
PSO 5	Creating a community that contributes towards sustainable development, inclusive growth, involve in nation building through a global perspective and gives priority for ethics.

COURSE OUTCOMES

	COURSE OUTCOMES	PO/ PSO	CL
CO 1	Familiarize with strategic decision making in organisations	PO1,PO4,PO3 PSO4	U
CO 2	Analyse operations of an organisation in a strategic perspective	PO1,PO4,PO5 PSO4,PSO5	An
CO 3	Formulization of strategies in various organizational business situations	PO2,PO3,PO4,PO5 PSO4	E
CO 4	Enhance knowledge in the areas of organizational strategies viz take overs, consortium, networking and acquisitions	PO4,PO5 PSO1	U
CO 5	Learn the implementation criterion as well as to identify the performance gap through analysis and to negate the same	PO1,PO3 PSO2	U

CL* Cognitive Level

R- Remember

U- Understand

• Apply

An- Analyze

E- Evaluate

Cr- Create

CO - PO/PSO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PSO 1	PSO 2	PSO 3	PSO 4	PSO 5
CO 1	3		2	3					3	
CO 2	2			3	3				2	3
CO 3		3	3	2	2				3	
CO 4				2	3	3				
CO 5	2		3				2			

Mapping Strength

0. No Mapping strength
1. Low
2. Medium
3. High
- 4.

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	COURSE OUTCOME
MODULE I				
1	Introduction	PPT/Lecture		CO1
2	concepts of strategy	PPT/Lecture		CO1
3	Basic concept of strategic management	PPT/Lecture		CO1
4	strategic management process	PPT/Lecture		CO1
5	strategic management process	PPT/Lecture		CO1
6	models of strategic management	PPT/Lecture		CO1
7	models of strategic management	PPT/Lecture		CO1
8	Vision	PPT/Lecture		CO1
9	Mission	PPT/Lecture		CO1
10	Comparison between Vision and Mission	PPT/Lecture		CO1
11	Objectives	PPT/Lecture		CO1
12	Goals	PPT/Lecture		CO1
13	strategic levels in an organization	PPT/Lecture		CO1
14	SBU	PPT/Lecture		CO1
15	SBU	PPT/Lecture		CO1
16	Revision			
MODULE II				
17	Environmental analysis - Introduction	PPT/Lecture		CO3,CO5
18	concept of environment	PPT/Lecture		CO3,CO5
19	micro environment	PPT/Lecture		CO3,CO5
20	micro environment	PPT/Lecture		CO3,CO5
21	macro environment	PPT/Lecture		CO3,CO5
22	macro environment	PPT/Lecture		CO3,CO5
23	environmental scanning	PPT/Lecture		CO3,CO5
24	models for environmental analysis	PPT/Lecture		CO3,CO5
25	models for environmental analysis	PPT/Lecture		CO3,CO5
26	models for environmental analysis	PPT/Lecture		CO3,CO5
27	value chain analysis	PPT/Lecture		CO3,CO5

28	SWOT analysis	PPT/Lecture		CO3,CO5
29	BCG matrix	PPT/Lecture		CO3,CO5
30	BCG matrix	PPT/Lecture		CO3,CO5
31	GE's spot light matrix	PPT/Lecture		CO3,CO5
32	GE's spot light matrix	PPT/Lecture		CO3,CO5
33	Tows Matrix	PPT/Lecture		CO3,CO5
34	Revision			
35	CIA-1			
	MODULE III			
36	Strategic Planning and formulation - Introduction	PPT/Lecture		CO1,CO4
37	stages of strategic planning	PPT/Lecture		CO1,CO4
38	Stages of strategic planning	PPT/Lecture		CO1,CO4
39	strategic alternatives	PPT/Lecture		CO1,CO4
40	strategic alternatives	PPT/Lecture		CO1,CO4
41	types of strategies	PPT/Lecture		CO1,CO4
42	growth strategies	PPT/Lecture		CO1,CO4
43	dependency and reduction strategies	PPT/Lecture		CO1,CO4
44	horizontal and vertical integration	PPT/Lecture		CO1,CO4
45	backward and forward integration	PPT/Lecture		CO1,CO4
46	diversification strategies	PPT/Lecture		CO1,CO4
47	defensive strategies	PPT/Lecture		CO1,CO4
48	generic strategies	PPT/Lecture		CO1,CO4
49	grand strategies	PPT/Lecture		CO1,CO4
50	portfolio strategies	PPT/Lecture		CO1,CO4
51	Turn around strategies.	PPT/Lecture		CO1,CO4
52	Revision			
	MODULE IV			

53	Organizational level strategies	PPT/Lecture		CO4
54	Organizational level strategies	PPT/Lecture		CO4
55	capacity expansion	PPT/Lecture		CO4
56	Mergers	PPT/Lecture		CO4
57	joint ventures	PPT/Lecture		CO4
58	Acquisition	PPT/Lecture		CO4
59	Takeovers	PPT/Lecture		CO4
60	Consortia	PPT/Lecture		CO4
61	Networking	PPT/Lecture		CO4
62	Franchising	PPT/Lecture		CO4
63	Licensing	PPT/Lecture		CO4
64	sub contacting	PPT/Lecture		CO4
65	concentric diversification & conglomerate diversification	PPT/Lecture		CO4
66	7 S framework	PPT/Lecture		CO4
67	7 S framework	PPT/Lecture		CO4
68	competitive analysis and strategies	PPT/Lecture		CO4
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		CO5

76	Strategic evaluation	PPT/Lecture		CO5
77	Strategic control	PPT/Lecture		CO5
78	approaches to implementation of strategy	PPT/Lecture		CO5
79	strategic choice	PPT/Lecture		CO5
80	strategic choice	PPT/Lecture		CO5
81	strategy and structure	PPT/Lecture		CO5
82	strategic control process	PPT/Lecture		CO5
83	strategic control process	PPT/Lecture		CO5
84	operational control	PPT/Lecture		CO5
85	operational control	PPT/Lecture		CO5
86	performance gap analysis	PPT/Lecture		CO5
87	models and tools of control	PPT/Lecture		CO5
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)	Course Outcome
1	20/01/19	Various SBUs in different companies	CO1
2	13/02/19	Organisational Level Strategies with the examples of different companies	CO3

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Course Outcome
1	28/02/19	Application of BCG in any of the companies	CO3,CO5
2	15/03/19	7S framework in the life of any of the companies	CO4

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 V: 16P2COMT10: OPERATIONS RESEARCH

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		

Programme Outcome	
PO 1	Exercise their critical thinking in creating new knowledge leading to innovation, entrepreneurship and employability
PO 2	Effectively communicate the knowledge of their study and research in their respective disciplines to their stakeholders and to the society at large.
PO 3	Make choices based on the values upheld by the institution, and have the readiness and know-how to preserve the environment and work towards sustainable growth and development.
PO 4	Develop an ethical view of life and have a broader (global) perspective transcending the provincial outlook
PO5	Explore new knowledge independently for the development of the nation and the world and are able to engage in a lifelong learning

PROGRAM SPECIFIC OUTCOMES	
PSO 1	Fostering students with the requisite advanced knowledge and skills in the field of accounting, management, finance, taxation and securities market.
PSO 2	Enabling acquisition of aptitude in students in their respective area of interest and equipping them to explore a career of their choice in commerce.
PSO 3	Instilling interest in research and academic fields, help students to pursue NET/SET and such other exams.
PSO 4	Developing overall personality of students and inculcating in them problem- solving skills in their respective fields.
PSO 5	Creating a community that contributes towards sustainable development, inclusive growth, involve in nation building through a global perspective and gives priority for ethics.

COURSE OUTCOMES

	COURSE OUTCOMES	PO/ PSO	CL
CO 1	Understand the meaning and evolution of Operations Research	PO1,PO2,PO3,PO6, PSO1, PSO3, PSO5	U
CO 2	Apply the concept of Linear Programming and its application for business solution.	PO1,PO2,PO6, PSO1, PSO2, PSO3, PSO5	A
CO 3	Learn the transportation and assignment techniques for business application.	PO1, PO2, PO3, PO6, PSO1, PSO2, PSO3, PSO4, PSO5	A
CO 4	Understand the decision theory and quantitative approach to managerial decision making.	PO1,PO6,PSO1, PSO3, PSO5	An
CO 5	Analyse the techniques of Networking and different types of Networking.	PO1, PO2, PO3, PO6, PSO1, PSO2, PSO3, PSO4, PSO5	A

CL* Cognitive Level

R- Remember

U- Understand

B- Apply

An- Analyze

E- Evaluate

Cr- Create

CO - PO/PSO Mapping

	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PSO 1	PSO 2	PSO 3	PSO 4	PSO5
CO 1	1	2	2	0	0	1	2	0	1	0	1
CO 2	1	1	0	0	0	1	2	1	1	0	1
CO 3	1	1	2	0	0	1	2	1	1	1	2
CO 4	1	0	0	0	0	1	3	0	1	0	1
CO 5	3	3	2	0	0	1	2	2	1	1	2

Mapping Strength

0. No Mapping strength
1. Low
2. Medium
3. High

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	COURSE OUTCOME
MODULE I Introduction				
1	Introduction to Operations Research – Meaning- Origin – Scope of OR – Future of OR	ICT Enabled (ppt & images, video clippings); discussion	video	CO 1
2	OR as a tool of decision making – Features of OR- Phases of OR	ICT Enabled (ppt & images, video clippings); discussion		CO 1
3	Types of Operations Research – Models – OR Methodology	ICT Enabled (ppt & images, video clippings); discussion		CO 1
4	Advantages and Limitation of OR – Structure of Mathematical Models OR	ICT Enabled (ppt & images, video clippings); discussion	Group discussion	CO 1
MODULE II Linear Programming				
5	Linear Programming-meaning-concepts-notations	ICT Enabled (ppt and clippings) discussion		CO 2
6	Linear Programming uses and applications	ICT Enabled (ppt); discussion		CO 2
7	Linear Programming Formulation	Problem solving Exercises discussion		CO 2
8	Linear Programming Formulation	Problem solving Exercises discussion		CO 2
9	Linear Programming Formulation	Problem solving Exercises discussion		CO 2
10	Linear Programming Formulation	Problem solving Exercises discussion		CO 2

11	Linear Programming Formulation	Problem solving Exercises discussion		CO 2
12	Linear Programming Graphical Solution	Problem solving Exercises discussion		CO 2
13	Linear Programming Graphical Solution	Problem solving Exercises discussion		CO 2
14	Linear Programming Simplex Method	Problem Solving		CO 2
15	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		CO 2
16	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		CO 2
17	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		CO 2
18	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		CO 2
19	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		CO 2
20	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		CO 2
21	Linear Programming Simplex Method -Introduction of slack, surplus and artificial variable-duality	Problem Solving, Exercises and discussion		CO 2
22	Linear Programming Simplex Method -Introduction of slack, surplus and artificial variable-duality	Problem Solving, Exercises and discussion		CO 2
23	Linear Programming Simplex Method -Introduction of	Problem		CO 2

	slack, surplus and artificial variable-duality	Solving, Exercises and discussion		
24	Linear Programming Simplex Method -Introduction of slack, surplus and artificial variable-duality	Problem Solving, Exercises and discussion		CO 2
25	Geometric properties of LPP	Discussion, Examples		CO 2
26	Geometric properties of LPP	Discussion, Examples		CO 2
27	Economic interpretation of Duality	Discussion Examples and Exercises Solving		CO 2
28	Economic interpretation of Duality	Discussion Theory		CO 2
29	Sensitivity Analysis	ICT Enabled (ppt & images, video clippings); discussion		CO 2
CIA I				
MODULE III Transportation Problems				
31	Transportation problems- Introduction	ICT Enabled (ppt & images, video clippings); discussion		CO 3
32	Transportation Problem- different initial allocation	ICT Enabled (ppt and clippings) discussion		CO 3
33	Transportation Problem – Methods	ICT Enabled (ppt and clippings) discussion		CO 3
34	Transportation problem – move towards Optimality	ICT Enabled (ppt); discussion		CO 3
35	Transportation problem MODI Method,	Problem solving Exercises discussion		CO 3
36	Solving Transportation Problem	Problem solving Exercises	Quiz	CO 3

		discussion		
37	Solving Transportation Problem	Problem solving Exercises discussion		CO 3
38	Solving Transportation Problem	Problem solving Exercises discussion		CO 3
39	Assignment problems – Introduction	Problem solving Exercises discussion		CO 3
40	Solutions to Various Assignment Problems	Problem solving Exercises discussion	Case study	CO 3
41	Solutions to Various Assignment Problems	Problem solving Exercises discussion		CO 3
42	Solutions to Various Assignment Problems	Problem Solving		CO 3
43	Solutions to Various Assignment Problems	Problem Solving, Exercises and discussion		CO 3
44	Solutions to Various Assignment Problems	Problem Solving, Exercises and discussion		CO3
45	Solutions to Various Assignment Problems	Problem Solving, Exercises and discussion		CO3
46	Solutions to Various Assignment Problems	Problem Solving, Exercises and discussion		CO3
MODULE IV Decision Theory				
47	decision theory-Quantitative approach to management decision making	ICT Enabled (ppt & discussion		CO 4
48	decision theory-Quantitative approach to management decision making	ICT Enabled (ppt & discussion		CO 4

49	decision theory-Quantitative approach to management decision making	ICT Enabled (ppt & discussion)		CO 4
50	decision theory-Quantitative approach to management decision making	ICT Enabled (ppt & discussion)		CO 4
51	Decision under conditions of uncertainty	Discussions, Problem Solving		CO 4
52	Decision under conditions of uncertainty	Discussions, Problem Solving	e-resource	CO 4
53	Decision making under Maximin	Discussion and Problem Solving		CO 4
54	Decision making under Maximin	Discussion and Problem Solving	e-resource	CO 4
55	Decision making under Maximin	Discussion and Problem Solving		CO 4
56	Decision making under Maximax	Discussion and Problem Solving		CO 4
57	Decision making under Maximax	Discussion and Problem Solving	Quiz	CO 4
58	Decision making under Hurwics, Laplace and Minimax	Discussion and Problem Solving		CO 4
59	Regret Criteria	Problem Solving		CO 4
60	Decision making under risk-EMV-EOL-EVPI criteria-	Problem Solving		CO 4
61	decision tree analysis-	Problem solving and Discussion		CO 4
62	Game theory- Queuing theory.	Discussion and Theoretical illustration		CO 4
63	Game theory- Queuing theory.	Discussion and Theoretical illustration	Quiz	CO 4
64	Game	Discussion		CO 4

	theory- Queuing theory.	and Theoretical illustration		
65	Game theory- Queuing theory.	Discussion and Theoretical illustration		CO 4
66	Game theory- Queuing theory.	Discussion and Theoretical illustration		CO 4
MODULE V Network Analysis				
67	Network analysis-CPM and PERT-Net work concepts-	Discussion and Illustration with Drawings		CO 5
68	Network analysis-CPM and PERT-Net work concepts-	Discussion and Illustration with Drawings		CO 5
69	Network analysis-CPM and PERT-Net work concepts-	Discussion and Illustration with Drawings		CO 5
70	construction of network diagram-numbering the events (Fulkerson's Rule), requirements	ICT enabled display Discussion and Problem Solving		CO 5
71	construction of network diagram-numbering the events (Fulkerson's Rule), requirements	ICT enabled display Discussion and Problem Solving		CO 5
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		CO 5
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		CO 5

		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		CO 5
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		CO 5
76	points of similarities and dissimilarities in PERT and CPM-limitation of PERT and CPM.	Seminar; Discussion		CO 5
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)	Course Outcome
1	2/3/2019	Need Textbook assignments- Problem solving, Workbooks, Problems, Flowcharts, Textbook assignments	CO 1
2	28/4/2019	Problems	CO 3

GROUP ASSIGNMENTS/ACTIVITES – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Course Outcome
1	5/4/2019	PREPERATION OF DECISION TREE FOR A CASE	CO 4

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