

**SACRED HEART COLLEGE (AUTONOMOUS)**

**Department of Commerce**

**Master of Commerce**

**(Finance and Taxation)**

**Course Plan**

**Academic Year 2018-19**

**Semester 1**

<b>PROGRAMME OUTCOMES (POs)</b>	
<b>PO-1</b>	Exercise their critical thinking in creating new knowledge leading to innovation, entrepreneurship and employability
<b>PO-2</b>	Effectively communicate the knowledge of their study and research in their respective disciplines to their stakeholders and to the society at large.
<b>PO-3</b>	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
<b>PO-4</b>	Develop an ethical view of life, and have a broader (global) perspective transcending the provincial outlook
<b>PO-5</b>	Explore new knowledge independently for the development of the nation and the world and are able to engage in a lifelong learning process.

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

### COURSE PLAN

<b>PROGRAMME</b>	<b>MASTER OF COMMERCE</b>	<b>SEMESTER</b>	<b>1</b>
<b>COURSE CODE AND TITLE</b>	<b>16P1COMT01: ADVANCED FINANCIAL ACCOUNTING - I</b>	<b>CREDIT</b>	<b>4</b>
<b>HOURS, WEEK</b>	<b>5</b>	<b>HOURS, SEM</b>	<b>90</b>
<b>FACULTY NAME</b>	<b>DR. REMYA RAMACHANDRAN</b>		

	<b>COURSE OUTCOMES</b>	<b>PO, PSO</b>	<b>CL</b>
CO1	Critical analysis and valuation of goodwill and value of shares and compare the real value of shares and with the market prices	PO1,PO2, PO6, PSO2, PSO3	A
CO2	Determination of purchase consideration in the event of amalgamation and Students are able to prepare consolidated financial statements of group companies	PO1, PSO2, PSO3	A
CO3	Study of reorganization schemes and Students are able to prepare statement of affairs and deficiency account of individuals	PO1, PO2, PSO1	A
CO4	Study of 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	PO1, PO2, PO3, PO4, PO5, PSO2, PSO3	U
CO5	Strong understanding about the International Financial Reporting Standards which is necessary in the modern Global Market	PO1, PO2, PSO1, PSO2,PSO4	U

### COURSE 1

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	COURSE OUTCOME
<b>MODULE I –CHAPTER -1</b>				
1	Goodwill meaning and definition, Factors affecting goodwill	PPT		CO1
2	Methods of valuing goodwill-Average profit method	PPT, Lecture		CO1
3	Methods of valuing goodwill-Average profit method	PPT, Lecture		CO1
4	Methods of valuing goodwill-Super profit method	PPT, Lecture		CO1
5	Methods of valuing goodwill-Super profit method	PPT, Lecture		CO1
6	Methods of valuing goodwill-Super profit method	PPT, Lecture		CO1
7	Methods of valuing goodwill-Super profit method	Lecture		CO1
8	Methods of valuing goodwill-, Annuity method	Lecture		CO1
9	Methods of valuing goodwill-capitalization method.	Lecture		CO1
10	Methods of valuing goodwill-all methods	Lecture		CO1
<b>MODULE I-CHAPTER 2</b>				
11	Valuation of share-Need for valuation	PPT, Lecture		CO1
12	Valuation of share-Need for valuation	PPT, Lecture		CO1
13	Methods of valuation-Net asset method or intrinsic value method-yield method-earning capacity method-fair	PPT, Lecture		CO1

	value.			
14	Methods of valuation-Net asset method or intrinsic value method-			
15	Methods of valuation- Net asset method or intrinsic value method-	PPT, Lecture		CO1
16	Methods of valuation- yield method	Lecture		CO1
17	Methods of valuation- yield method	Lecture		CO1
18	Methods of valuation-fair value method	Lecture		CO1
19	Methods of valuation-fair value method	Lecture		CO1
20	Methods of valuation- Exchange rate method	PPT, Lecture		CO1
<b>MODULE II</b>				
21	Amalgamation, Absorption and External Reconstruction-Amalgamation in the nature of merger and Amalgamation in the nature of purchase	PPT, Lecture		CO2
22	Purchase consideration-Net payment method-	PPT, Lecture		CO2
23	Purchase consideration- -Net Asset method-share exchange method	PPT, Lecture		CO2
24	Entries in the books of purchasing company	Lecture		CO2
25	Consolidated Balance Sheet in the case of amalgamation	Lecture		CO2
26	CIA-1			
27	Consolidated Balance Sheet in the case	Lecture		CO2

	of amalgamation			
28	Consolidated Balance Sheet in the case of amalgamation	Lecture		CO2
29	Consolidated Balance Sheet in the case of amalgamation	PPT, Lecture		CO2
30	Practical problems involving mutual Owings	PPT, Lecture		CO2
31	Practical problems involving mutual Owings	PPT, Lecture		CO2
32	Purchasing company holding shares in vendor company			CO2
33	Selling company holding shares in purchasing company	PPT, Lecture		CO2
34	Cross holdings	PPT, Lecture		CO2
35	Cross holdings	PPT, Lecture		CO2
36	Cross holdings	Lecture	Quiz	CO2
37	Cross holdings	Lecture	Q & A	CO2
38	Cross holdings	PPT, Lecture		CO2
<b>MODULE III</b>				
39	Alteration of share capital and Internal reconstruction-Procedure for reducing share capital- Re-organisation	PPT, Lecture		CO3
40	Alteration of share capital and Internal reconstruction-Procedure for reducing share capital- Re-organisation	PPT, Lecture		CO3
41	Scheme of reconstruction-Accounting entries on Internal reconstruction	PPT, Lecture		CO3
42	Journal entries and preparation of Balance sheet after reconstruction	Lecture		CO3
43	Journal entries and preparation of	PPT, Lecture		CO3

	Balance sheet after reconstruction			
44	Journal entries and preparation of Balance sheet after reconstruction	PPT, Lecture		CO3
45	Journal entries and preparation of Balance sheet after reconstruction	PPT, Lecture		CO3
46	Journal entries and preparation of Balance sheet after reconstruction	PPT, Lecture		CO3
47	Journal entries and preparation of Balance sheet after reconstruction	PPT, Lecture		CO3
48	Journal entries and preparation of Balance sheet after reconstruction	PPT, Lecture		CO3
<b>MODULE IV</b>				
49	Insolvency accounts of an Individual-Statement of affairs and deficiency accounts.	PPT, Lecture		CO3
50	Preparation of statement of affairs	PPT, Lecture		CO3
51	Preparation of statement of affairs	PPT, Lecture		CO3
52	Preparation of statement of affairs and deficiency account	PPT, Lecture		CO3
53	Preparation of statement of affairs and deficiency account	PPT, Lecture		CO3
54	Preparation of statement of affairs and deficiency account	PPT, Lecture		CO3
55	Preparation of statement of affairs and deficiency account	Lecture		CO3
56	Preparation of statement of affairs and deficiency account	Lecture		CO3
57	Preparation of statement of affairs and deficiency account	Lecture		CO3
58	Preparation of statement of affairs	PPT, Lecture		CO3

	and deficiency account			
<b>MODULE V</b>				
59	Human Resource accounting-Meaning-Objectives-Valuation of Human Resource-Advanced and limitations of HRA	PPT, Lecture		CO4
60	Human Resource accounting-Meaning-Objectives-Valuation of Human Resource-Advanced and limitations of HRA	PPT, Lecture		CO4
61	Valuation of Human Resource	PPT, Lecture		CO4
62	Advantage and limitations of HRA	PPT, Lecture		CO4
63	International Financial Reporting Standards (IFRS)	PPT, Lecture		CO5
<b>CIA - II</b>				
64	International Financial Reporting Standards (IFRS)	Lecture		CO5
65	International Financial Reporting Standards (IFRS)	Lecture		CO5
66	International Financial Reporting Standards (IFRS)	Lecture		CO5
67	International Financial Reporting Standards (IFRS)	Lecture		CO5
68	International Financial Reporting Standards (IFRS)	PPT, Lecture		CO5
69	International Financial Reporting Standards (IFRS)	PPT, Lecture		CO5
70	International Financial Reporting Standards (IFRS)	PPT, Lecture		CO5
71	Revision			



72	Revision			
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### INDIVIDUAL ASSIGNMENTS, SEMINAR – DETAILS & GUIDELINES

	Date of completion	Topic of Assignment & Nature of assignment (Individual, Group – Written, Presentation – Graded or Non-graded etc)	Couse Outcome
1	4, 8, 2019	Valuation of goodwill and value of shares problems	CO1
2	28, 9, 2019	Prepare post amalgamation financial statements	CO2

### REFERENCE BOOKS

- Advanced Financial Accounting, M.C.Shukla&T.S.Grewal, S.Chand& Co;
- Advanced accountancy, Arulanandam & Raman, Himalya Publishing House
- Fundamentals of Financial accounting, Nassem Ahmed, Ane books Pvt,
- Advanced Financial Accounting, R.L.Gupta&Radhaswami, Sultan Chand CO;
- Advanced Financial Accounting, S.N.Maheswari
- Advanced Financial Accounting, Paul &Kaur
- Advanced Financial Accounting, B.D. Agarwal
- Advanced Financial Accounting, S.P.Jain &K.L.Narang; Kalyani Publishers
- Advanced Accounting, Maheswari.S.N and MaheswariS.K

## COURSE 2

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

<b>COURSE OUTCOMES</b>		<b>PO, PSO</b>	<b>CL</b>
CO1	Ensure students' knowledge enhancement on various management concepts	PO1, PSO1, PSO3	U
CO2	Equip students with various management functions and OB techniques	PO2, PSO1, PSO3	U & AN
CO3	Make students appreciate change management and its techniques	PO1, PSO2, PSO3	U
CO4	Understand the relevance of goal, goal setting and its congruency	PO2, PO5, PSO3	U & Apply
CO5	Help them explore more about recent trends in Management.	PO4, PO5, PSO3, PSO5	U

<b>SESSION S</b>	<b>TOPIC</b>	<b>LEARNING RESOURCES</b>	<b>VALUE ADD ITIONS</b>	<b>COURSE OUTCOME (CO)</b>
1.	Introductory Session on OB	LECTURE		
<b>MODULE - I: MANAGEMENT</b>				
2.	Definition, Nature, Scope and Objectives of Management	Lecture		CO1
3.	Management an Art or Science Administration V, S Management Importance of Management	Lecture	Discussion	CO1
4.	Process of Management	Lecture		CO1

	Classification of Management Functions			
5.	HENRI FAYOL'S (1841 – 1925) Principles of Management	Lecture		CO1
6.	Business and Society Social Responsiveness Social Value and Business Ethics	Lecture		CO3
7.	CSR Definition, Objectives, Advantages and Principles, Dimensions of CSR	Lecture		CO3
8.	Social Responsibility of Business In India Role of Manager in Social Involvement	Lecture	Discussion	CO3
9.	Management by Exception (MBE)	Lecture		CO3
10.	Management by Objectives (MBO) Meaning and Definitions Classification of Objectives	Lecture		CO3
11.	Guidelines for Setting Objectives Advantages of Laying Down Objectives Difficulties in Setting Objectives	Lecture		CO3
	Process of MBO Benefits of Management by Objectives Weakness of Management by Objectives Prerequisites for Installing MBO Programme Difference between MBO and MBE	Lecture		CO3
12.	Definitions, Nature and Process of Planning	Lecture		CO1

	Reasons for Planning Characteristics of A Good Plan			
13.	Planning Premises Principles of Planning Focus of Planning	Lecture		CO1
14.	Steps in planning	Lecture		CO1
15.	Span of Management Graicuna's Theory of 'Span of Management'	Lecture		CO1
16.	Determinants of Span	Lecture		CO1
17.	Factors Influencing the Span of Supervision Types of Span of Supervision	Lecture		CO1
18.	Span of Control	Lecture		CO1
<b>Module - li: Organisation</b>				
19.	Organization Definitions Concepts of Organization Characteristics of Organization Nature Of Business Organization - an Art or a Science	PPT, Lecture		CO2
20.	Objectives of Organization Steps in Organization Organization Theory Classical Organization Theory	PPT, Lecture		CO2
21.	Organizational Goals	PPT, Lecture		CO4

22.	Primary and Secondary Goals Characteristics of Primary Goals and Secondary Goals	PPT, Lecture		CO4
23.	Goal Determination	PPT, Lecture		CO4
24.	Organizational Goals and Individual Goals	PPT, Lecture		CO4
25.	Importance of Goal Congruency	PPT, Lecture		CO4
26.	Goal Displacement	PPT, Lecture		CO4
27.	Goal Succession	PPT, Lecture		CO4
28.	The Strategy Behind Goal Succession	PPT, Lecture		CO4
29.	Single Goal Vs Multi Goal Organisations	PPT, Lecture		CO4
30.	Advantages of multi goal organization	PPT, Lecture		CO4
31.	Disadvantages of multi goal organization	PPT, Lecture		CO4
32.	First IAT	One Hour Exam		
<b>Module - Iii: Organisational Behaviour</b>				
33.	Introduction to Organization Behaviour Meaning, Definition and Characteristics of OB	Lecture		CO2
34.	Key Elements, Forces of OB Goals of OB	Lecture		CO2
35.	Philosophical Concepts of OB Levels of Analysis	Lecture		CO2
36.	Fundamental Concepts of Organization Behaviour	Lecture		CO2

	Role of Organization Behaviour			
37.	Relationship between Management and OB	Lecture		CO2
38.	Challenges and Opportunities for Organizational Behaviour	Lecture		CO2
39.	Organizational Development Meaning, Definition and Characteristics of OD	Lecture		CO1
40.	Need for Organizational Development Benefits of Organizational Development	Lecture		CO3
41.	Limitations of Organizational Development Assumptions of OD	Lecture		CO3
42.	Organizational Change Meaning of Change	Lecture		CO3
43.	Transaction Analysis - Johari Window	Lecture		CO5
	Forces for Change	Lecture		CO5
44.	Types of Change	Lecture		CO5
45.	Managing Planned Change Human Reactions to Change	Lecture		CO5
46.	Causes Of Resistance to Change	Lecture		CO5
47.	Resistance to Organizational Change	Lecture		CO5
48.	Overcoming Resistance to Change	Lecture		CO5
<b>Module - Iv: Groups In Organization</b>				
49.	Group Dynamics Definition of A Group	Lecture		CO3

	Definition of Dynamics Definition of Group Dynamics			
50.	Types of Groups	Lecture		CO3
51.	The Dynamics of Group Formation	Lecture		CO3
52.	Practical Reasons for Group Formation	Lecture		CO3
53.	Problems or Difficulties of Informal Groups	Lecture		CO3
54.	Group Norms Types of Norm	Lecture		CO3
55.	How do Norms Develop? Why are 'Norms' Enforced?	Lecture		CO3
56.	Conformity Group Roles	Lecture		CO3
57.	Group Cohesiveness and Group Development	Lecture		CO3
58.	Factors Influencing Group Cohesiveness	Lecture		CO3
59.	Consequences of Cohesiveness	Lecture		CO3
60.	Managerial Actions for Increasing Encouraging Cohesiveness Group Development	Lecture		CO3
61.	Management of Conflict Definition of Conflict Features of Conflict	Lecture		CO3
	Transitions in Conflict Thought	Lecture		CO3
62.	Functional and Dysfunctional Conflict Functional Conflicts	Lecture		CO3

63.	Dysfunctional Conflicts	Lecture		CO3
64.	Types of Conflict Situations	Lecture		CO3
65.	Causes of Conflict	Lecture		CO3
66.	Stages in Conflict	Lecture		CO3
67.	Conflict Management Preventive Measure	Lecture		CO3
68.	Resolving Behavioural Conflict	Lecture		CO3
69.	Stimulating Conflict	Lecture		CO3
<b>Module – V - Modern Techniques In Management</b>				
70.	Total Quality Management (TQM) Elements of TQM	Lecture	E-Resources	CO1 CO5
71.	Characteristics of TQM Fundamentals of TQM	Lecture	E-Resources	CO5
72.	Key Activity of A TQM System Major Process Components of TQM	Lecture	E-Resources	CO5
73.	Quality System Standards	Lecture	E-Resources	CO5
74.	Quality Circles (QC) Characteristics of QC	Lecture	E-Resources	CO5
75.	Organization of QC's Benefits of QCs Misconceptions about QCs	Lecture		CO5
76.	Benchmarking Varieties of Benchmarking	Lecture		CO5
77.	Advantages and Limitations of Benchmarking	Lecture		CO1



78.	Business Process Reengineering (BPR) SIX R's of Reengineering	Lecture		CO5
79.	Reengineering Process	Lecture		CO5
80.	SIX-SIGMA Features, methodology Key role for implementing six sigma	Lecture	EXAMPLES	CO5
81.	KAIZEN	Lecture		CO5
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			

### **ASSIGNMENTS**

	<b>MODULE</b>	<b>Topic of Assignment &amp; Nature of assignment (Individual, Group – Written, Presentation – Graded or Non-graded etc)</b>	<b>Weightage</b>
1	Module - I	Good Management practices in Developed Nations	5 Marks
2	Module - V	Brief notes on Kaizen and Six Sigma	5 Marks

### **REFERENCES**

- Human Relations and Organisational Behaviour – R. S. Dwivedi
- Management Process and OB – Sharma and Gupta
- Principles of Management – T Ramaswami
- Organisational Behaviour – Aswathappa

- Principles of Management – B. S. Moshal
- Principles of Management – L. M. Prasad
- Principles of Management – P.F. Drucker
- Management and Organisational Behaviour Essentials – Schermerhorn
- Organisational Behaviour – Sujanair

## COURSE 2

<b>PROGRAMME</b>	<b>MASTER OF COMMERCE</b>	<b>SEMESTER</b>	<b>1</b>
<b>COURSE CODE AND TITLE</b>	<b>16P1COMT03- FINANCIAL MANAGEMENT PRINCIPLES</b>	<b>CREDIT</b>	<b>4</b>
<b>HOURS, WEEK</b>	<b>5</b>	<b>HOURS, SEM</b>	<b>72</b>
<b>FACULTY NAME</b>	<b>GREGORY JOHN</b>		

<b>OUTCOMES (COs)</b>		<b>POs &amp; PSOs</b>	<b>CL</b>
<b>CO1</b>	Familiarise the various concepts and approaches in financial management	PSO-1, PO-1, PO-2	R
<b>CO2</b>	Understand various issues involved in financial management of a firm	PSO-1, PO-1, PO-2	U, A
<b>CO3</b>	Equip them with advanced analytical tools and techniques that are used for making sound financial decisions	PSO-4, PO-3, PO-4, PO-5	A, E
<b>CO4</b>	Enable students to compare and contrast the implications of financial decisions	PSO-4, PO-1, PO-2	E
<b>CO5</b>	Familiarise the types of financial decisions namely financing, dividend and investment decisions	PSO-4, PO-2, PO-3	U
<b>CO6</b>	Enables comparison of the risk- return analysis and liquidity-profitability analysis of different alternatives in financial management	PSO-4, PSO-5, PO-4, PO-5	E

<b>SESSION</b>	<b>TOPIC</b>	<b>LEARNING RESOURCES</b>	<b>VALUE ADDITION</b>	<b>COURSE OUTCOME</b>
<b>MODULE-1</b>				

1	Financial management-introduction	Lecture		CO1
2	Financial management-concepts	Lecture		CO1
3	Scope or content of finance function	Lecture		CO1
4	Nature of finance function	Lecture		CO1
5	Relation of finance function with other functions	Lecture		CO1
6	Goals and objectives of financial management	Lecture		CO1
7	Functions of a finance manager	Lecture		CO1
8	Financial decision making	Lecture		CO5
9	Financial planning	Lecture	Q&A	CO1
10	Time value of money	Lecture		CO3
11	Concept and relevance of time value of money	Lecture		CO3
12	Need for time value of money	Lecture		CO3
13	Compounding technique	Solving Problems		CO3
14	Effective interest rate and multiple compounding	Solving Problems		CO3
15	Compounded value of a series of payments	Solving Problems		CO3
16	Compounded value of annuity	Solving Problems		CO3
17	Discounting technique	Solving Problems		CO3
18	Discounted value of annuity	Solving Problems	Q&A	CO3
<b>MODULE-2</b>				

19	Cost of capital -meaning	Lecture		CO1
20	Concept and importance of cost of capital	Lecture		CO1
21	Types of costs	Lecture		CO1
22	Cost of debt, redeemable and irredeemable	Lecture & Solving Problems		CO2
23	Cost of preference capital redeemable and irredeemable	Lecture & Solving Problems		CO2
24	Cost of equity capital	Lecture & Solving Problems		CO2
25	Cost of retained earnings	Lecture & Solving Problems		CO2
26	Specific and composite cost of capital	Lecture & Solving Problems		CO2
27	Weighted average cost of capital using book value weights	Lecture & Solving Problems	Q&A	CO4
28	Weighted average cost of capital using market value weights	Lecture & Solving Problems		CO4
29	WACC using both book value and market value weights	Lecture & Solving Problems		CO4
30	Computation of marginal cost of capital	Lecture & Solving Problems		CO4
31	Computation of overall cost & marginal cost of capital	Lecture & Solving		CO4

		Problems		
	<b>CIA-1</b>			
<b>MODULE-3</b>				
32	Financing decision-capital structure	Lecture		CO5
33	Capital structure-meaning	Lecture		CO1
34	Capital structure and capitalisation difference	Lecture		CO1
35	Financial structure and capital structure -difference	Lecture		CO5
36	Pattern of capital structure	Lecture		CO6
37	Concept of balanced capital structure	Lecture		CO6
38	Determinants of capital structure	Lecture		CO1
39	Optimum capital structure	Lecture		CO6
40	Theories of capital structure	Lecture & Solving Problems	Q&A	CO3
41	Net Income approach	Lecture & Solving Problems		CO3
42	Net Operating Income approach	Lecture & Solving Problems		CO3
43	Traditional approach	Lecture & Solving Problems		CO3
44	Modigliani Miller approach	Lecture & Solving Problems		CO3
<b>MODULE-4</b>				
45	Long term investment decisions	Lecture		CO5

46	Capital budgeting	Lecture		CO5
47	Nature and features of capital budgeting	Lecture		CO1
48	Significance of capital budgeting	Lecture		CO1
49	Traditional and modern techniques of capital budgeting	Lecture	Q&A	CO3
50	Payback period method and its variations	Lecture & Solving Problems		CO3
51	Average rate of return	Lecture & Solving Problems		CO3
52	Discounted cash flow methods	Lecture & Solving Problems		CO3
53	Discounted payback period method	Lecture & Solving Problems		CO3
54	Net present Value method	Lecture & Solving Problems		CO3
55	Internal rate of return	Lecture & Solving Problems		CO3
56	Profitability Index	Lecture & Solving Problems		CO3
57	General techniques -	Lecture & Solving Problems		CO3
58	Certainty equivalents and Risk adjusted discount rates	Lecture & Solving Problems		CO6

59	Quantitative techniques-	Lecture & Solving Problems		CO6
60	Probability technique, sensitivity analysis, standard deviation, coefficient of variation	Lecture & Solving Problems		CO6
61	Decision tree analysis	Lecture & Solving Problems		CO4
	<b>CIA-2</b>			
<b>MODULE-5</b>				
62	Leverage-meaning	Lecture		CO1
63	Leverage analysis-concept and importance	Lecture		CO1
64	Measurement of leverage	Lecture		CO1
65	Financial leverage	Lecture & Solving Problems		CO3
66	Operating leverage	Lecture & Solving Problems		CO3
67	Combined leverage	Lecture & Solving Problems		CO3
68	Financial, operating and combined leverages	Lecture & Solving Problems	Q&A	CO6
69	EBIT-EPS analysis	Lecture & Solving Problems		CO6
70	Financial risk and operating risk	Lecture & Solving		CO6

		Problems		
71	Financial break-even point	Lecture & Solving Problems		CO6
72	Point of indifference	Lecture & Solving Problems		CO6

	Time allotted	ASSIGNMENTS	SESSION	COURSE OUTCOMES
1	5 days	Introduction of financial management	18	CO1
2	7 days	Problems on cost of capital	31	CO3, CO2
3	7 days	Problems of capital structure	44	CO6, CO3
4	7 days	Problems on capital budgeting techniques	61	CO5, CO4
5	5 days	Problems of leverage	72	CO3, CO6

## REFERENCES

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



### COURSE 3

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

	<b>COURSE OUTCOMES</b>	<b>PO, PSO</b>	<b>CL</b>
CO1	To enumerate basic research methodology concepts and steps in research	PO1, PSO4,PSO5,	R
CO2	To understand research problem, research design, related terminologies apart from familiarizing research hypothesis and research proposal	PO1,PO3, PSO1, PSO3, PSO5	An
CO3	To comprehend various methods of sampling and sampling techniques	PO3, PO5, PSO1,PSO3,PSO5	A
CO4	Enhancement of knowledge in data collection, analysis and interpretations	PO1, PO2, PSO1, PSO2,PSO4	An
CO5	To acquire knowledge for the successful application of computers in research and related areas	PO1,PO5, PSO1,PSO3,PSO5	Ev
CO6	To formulate and generate research reports in a logical and scientific manner	PSO1,PSO2,PSO3.PSO5, PO2,PO3	U

<b>SESSION</b>	<b>TOPIC</b>	<b>LEARNING RESOURCES</b>	<b>VALUE ADDITIONS</b>	<b>COURSE OUTCOME</b>
<b>MODULE I</b>				
1	Introduction	PPT, Lecture		CO1
2	Research-meaning-significance	PPT, Lecture		CO1
3	Research- objectives	PPT, Lecture		CO1
4	Discussion on research	Discussion	Review on	CO1

			previous researches	
5	Discussion on research	Discussion	Review on previous researches	CO1
6	types of research	PPT, Lecture		CO1
7	types of research	PPT, Lecture		CO1
8	methods Vs methodology	PPT, Lecture		CO1
9	steps in research	PPT, Lecture		CO1
10	steps in research	PPT, Lecture		CO1
11	steps in research	PPT, Lecture		CO1
12	REVISION	Discussion		
Module li				
13	Research problem-definition-nature	PPT, Lecture		CO2
14	Research problem- formulation	PPT, Lecture		CO2
15	techniques of defining the problem	PPT, Lecture		CO2
16	research design-meaning, needs	PPT, Lecture		CO2
17	Types of research design	PPT, Lecture		CO2
18	Types of research design	PPT, Lecture		CO2
19	variables	PPT, Lecture		CO2
20	Types of variables	PPT, Lecture		CO2
21	Research proposal and its preparation	PPT, Lecture		CO2
22	Research proposal and its preparation	PPT, Lecture		CO2
23	Research hypothesis	PPT, Lecture		CO2
24	Research hypothesis	PPT, Lecture		CO2
25	Types of hypotheses	PPT, Lecture		CO2
26	REVISION	Discussion		
27	Cia-1			
Module lii				
28	Sampling design	PPT, Lecture		CO3
29	Sampling design	PPT, Lecture		CO3

30	Census survey	PPT, Lecture		CO3
31	Census survey	PPT, Lecture		CO3
32	Sample Survey	PPT, Lecture		CO3
33	Sample Survey	PPT, Lecture		CO3
34	Sample frame	PPT, Lecture		CO3
35	Sample size	PPT, Lecture		CO3
36	Sampling methods	PPT, Lecture		CO3
37	Sampling methods	PPT, Lecture		CO3
38	Sampling methods	PPT, Lecture		CO3
39	REVISION	Discussion		
<b>Module Iv</b>				
40	Collection and analysis of Data	PPT, Lecture		CO4
41	Types of Data	PPT, Lecture		CO4
42	Methods of data collection	PPT, Lecture		CO4
43	Methods of data collection	PPT, Lecture		CO4
44	Questionnaire	PPT, Lecture		CO4
45	Questionnaire	PPT, Lecture		CO4
46	Interview	PPT, Lecture		CO4
47	Interview schedule	PPT, Lecture		CO4
48	Measurement and scaling techniques	PPT, Lecture		CO4
49	Measurement and scaling techniques	PPT, Lecture		CO4
50	Data	PPT, Lecture		CO4
51	Data	PPT, Lecture		CO4
52	Reliability analysis	PPT, Lecture		CO4
53	Reliability analysis	PPT, Lecture		CO4
54	Analysis of data	PPT, Lecture		CO4
55	Analysis of data			CO4
56	Seminar		Discussion with PhD Holders	
57	Seminar			

58	Seminar			
Cia – li				
<b>Module V</b>				
59	Computer application for research	PPT, Lecture		CO5
60	SPSS for data analysis	PPT, Lecture		CO5
61	Data entry in SPSS	Demonstration	Hands on Training	CO5
62	Data entry in SPSS	Demonstration	Hands on Training	CO5
63	Descriptive statistics	Demonstration		CO4
64	Correlation	Demonstration		CO4
65	Correlation	Demonstration		CO4
66	Regression	Demonstration		CO4
67	Regression	Demonstration		CO4
68	Research reporting	PPT, Lecture		CO6
69	Research reporting	PPT, Lecture		CO6
70	citing references	PPT, Lecture		CO6
71	Revision			
72	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	03-09-2018	Preparation of a sample Research Proposal	CO2
2	08-10-2018	Preparation of a Questionnaire on any topic	CO4

**GROUP ASSIGNMENTS, ACTIVITIES – DETAILS & GUIDELINES**

	<b>DATE OF COMPLETION</b>	<b>TOPIC OF ASSIGNMENT &amp; NATURE OF ASSIGNMENT (INDIVIDUAL, GROUP – WRITTEN, PRESENTATION – GRADED OR NON-GRADED ETC)</b>	<b>COURSE OUTCOME</b>
1	30-07-2018	Discussion and a report on flaws of research and measures to overcome them	All COs
2	12-09-2018	Preparation of a Sample Research Report	CO6

**REFERENCES**

- Statistical methods for research, Prf.K.Kalyanaraman, Prentice Hall Pvt.Limited
- Business research, Collis, Palgrave Macmillian.
- Research Methods for Business: A Skill Building Approach, Sekaran.
- Management Research Methods, Velde.
- Business Research Methodology, Dwivedi.
- Research methodology, Ramamoorthi.
- Research methodology, CR.Kothari, Wishwaprakasan.
- Research methodology, R.Paneerselvam, Prentice Hall of India.
- Research Methodology, OR.Krishna Swami, Himalaya Publishing house
- Methodology and techniques of social research, Himalya Publishing House.
- Goodewj and Hatt, Social research methods, Magraw Hill, Newyork.
- Bajpai, SR, Methods of Social Survey and Resaerch, KitabGhar, Kanpur.

**COURSE 4**

<b>PROGRAMME</b>	<b>MASTER OF COMMERCE (M.Com)</b>	<b>SEMESTER</b>	<b>1</b>
<b>COURSE CODE AND TITLE</b>	<b>16P1COMT05: Quantitative Techniques</b>	<b>CREDIT</b>	<b>4</b>
<b>HOURS, WEEK</b>	<b>5</b>	<b>HOURS, SEM</b>	<b>90</b>
<b>FACULTY NAME</b>	<b>K.G. SHANMUGHADAS</b>		

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	<b>COURSE OUTCOMES</b>	<b>PO, PSO</b>	<b>CL</b>
CO1	Understand various quantitative & statistical methods	PO1,PO2, PO3, PO6, PSO2, PSO3, PSO5	C
CO2	Understand data and draw inference from data	PO1, PSO2, PSO3	A
CO3	Calculate and interpret statistical values by using statistical tools	PO1, PO2, PSO1	A
CO4	Demonstrate an ability to apply various statistical tools to solve business problem	PO1, PO2, PSO1, PSO2,PSO4	AN
CO5	Understand and master the handling of data and employ proper analyses	PO1, PO2, PO3, PO4, PO5, PSO2, PSO3	A
CO6	Demonstrate their competence and confidence in using descriptive statistics	PO2, PO6, PO3, PO4, PO5, PSO2, PSO3,PSO5	S
CO7	Carry out a simple sample survey, analyse the results and present the findings to the class.	PO1, PO2, PO3, PO4, PO5,PO6, PSO2, PSO3,PSO5	A
CO8	Extrapolate from data the important trends in order to forecast as accurately as possible	PO1, PO2, PO3, PO4, PO5, PSO2, PSO3,PSO5	E

<b>SESSION</b>	<b>TOPIC</b>	<b>LEARNING RESOURCES</b>	<b>VALUE ADDITIONS</b>	<b>COURSE OUTCOME</b>
<b>MODULE I</b>				
1	Meaning of quantitative techniques	Discussion	video	CO1

2	Meaning of quantitative techniques	Lecture	Movie Clips	CO1
3	Classification of QT	Discussion		CO1
4	Classification of QT	Discussion	e-resource	CO1
5	Application of QT in business, industry and management	Discussion	Movie Clips	CO1, CO2, CO3
6	Application of QT in business, industry and management	Discussion	Movie Clips	CO1
7	Application of QT in business, industry and management	Discussion	Movie Clips	CO1, CO2, CO3
8	Application of QT in business, industry and management	Lecture	Interview	CO1
9	Application of QT in business, industry and management	Discussion	Interview	CO1
10	Merits and limitations of QT	Discussion	Interview	CO1, CO2, CO3
11	Merits and limitations of QT	Discussion	Interview	CO1
<b>Module II</b>				
12	Probability- basic concepts	Discussion		CO2
13	Probability- basic concepts	Lecture		CO2, CO4, CO5
14	Probability- basic concepts	Discussion		CO2
15	Theorems	Discussion		CO2, CO4, CO5
16	Theorems	Discussion		CO2
17	Conditional Probability	Discussion		CO2
18	Conditional Probability	Problem Solving, Case Study		CO2, CO2, CO3
19	Baye's theorem	Problem Solving, Case Study PPT, Lecture		CO2

20	Baye’s theorem	Problem Solving, Case Study PPT, Lecture		CO2, CO2,CO3
21	Probability distributions	Problem Solving,		CO2
22	Binomial	Problem Solving,		CO2, CO2,CO3
23	Poisson	Problem Solving, PPT, Lecture		CO1,CO2,CO3,CO4, CO5
24	Normal distribution	Problem Solving, Case Study PPT, Lecture		CO1,CO2,CO3,CO4, CO5
25	Problem Based discussions 10 Hours ( Special Class)	Problem Solving, Case Study		CO1,CO2,CO3,CO4, CO5,CO6,CO7,CO8
26	<b>Cia-I</b>			
<b>Module Iii</b>				
27	Sampling theory and statistical inference	Lecture		CO2
28	sampling and non - sampling errors	Lecture		CO2
29	Statistic and parameter	PPT, Lecture		CO2
30	Sampling distributions	PPT, Lecture		CO2
31	Standard error	PPT, Lecture		CO2, CO2,CO3
32	Point estimate	Lecture		CO1,CO2,CO3,CO4
33	Interval estimate	Lecture		CO1,CO2,CO3,CO4
34	Statistical inference	PPT, Lecture		, CO2,CO3
35	Testing of hypotheses	Lecture		, CO2,CO3
36	Type I error-Type II error	Lecture		CO1,CO2,CO3,CO4
37	Z test	Problem Solving		CO1,CO2,CO3,CO4



		PPT, Lecture		
38	t- test	Problem Solving		CO1,CO2,CO3,CO4
39	Z, t test for means	Problem Solving PPT, Lecture		CO1,CO2,CO3,CO4
40	Difference of means	Problem Solving PPT, Lecture		CO1,CO2,CO3,CO4
41	Paired t test	Problem Solving PPT, Lecture		CO1,CO2,CO3,CO4
42	Test for proportion	Problem Solving PPT, Lecture		CO1,CO2,CO3,CO4
43	Difference of proportion	Problem Solving PPT, Lecture		CO1,CO2,CO3,CO4
44	Confidence limits for mean and proportion	Problem Solving PPT, Lecture		CO1,CO2,CO3,CO4
45	Testing the significance of correlation coefficient	Problem Solving PPT, Lecture		CO1,CO2,CO3,CO4
46	F-test	Problem Solving PPT, Lecture		CO1,CO2,CO3,CO4
47	Analysis of variance	Problem Solving PPT, Lecture		CO1,CO2,CO3,CO4
48	One way and two way classification	Problem Solving PPT, Lecture		CO1,CO2,CO3,CO4
49-59	Problem Based discussions	Problem Solving		CO1,CO2,CO3,CO4, CO5,CO6,CO7,CO8
<b>Module Iv</b>				
60	Non- parametric test	PPT, Lecture		CO3
61	chi-square test	PPT, Lecture Problem Solving		CO3
62	sign test	PPT, Lecture Problem Solving		CO3

63	run test	PPT, Lecture Problem Solving		CO3
64	Mann-Whitney U test	PPT, Lecture Problem Solving		CO4
65	Kruskal-Wallis or H test	PPT, Lecture Problem Solving		CO4
66-72	Problem Based discussions	Problem Solving		CO1,CO2,CO3,CO4, CO5,CO6,CO7,CO8
73	Cia – li			
Module V				
74	Association of attributes	Problem Solving, Case Study PPT, Lecture		CO3,CO4,CO5,CO 6
75	Consistency of data-association and disassociation	Problem Solving, Case Study PPT, Lecture		CO3,CO4,CO5,CO6
76	Methods of studying association	Problem Solving, Case Study PPT, Lecture		CO3,CO4,CO5,CO6
77	Comparison of observed and expected frequencies method	Problem Solving, Case Study PPT, Lecture		CO3,CO4,CO5,CO6
78	Proportion method	Problem Solving, Case Study		CO1,CO2,CO3,CO4
79	Yule's coefficient of association	Problem Solving, Case Study PPT, Lecture		CO1,CO2,CO3,CO4

80	Coefficient of colligation	Problem Solving, Case Study PPT, Lecture		CO1,CO2,CO3,CO4
81	COefficient of contingency	Problem Solving, Case Study PPT, Lecture		CO1,CO2,CO3,CO4
82-90	Problem Based discussions	Problem Solving, Case Study		CO1,CO2,CO3,CO4 ,CO5,CO6,CO7,CO8

#### INDIVIDUAL ASSIGNMENTS cum SEMINAR – Details & Guidelines

	DATE OF COMPLETION	TOPIC	COUSE OUTCOME
1	20-09-2018	A study about the study habit of college students- Project	CO1,CO2,CO3,C04,CO5,CO6,CO7,CO8
2	15-10-2018	Presentation	CO1,CO2,CO3,C04,CO5,CO6,CO7,CO8

#### REFERENCE BOOKS

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