

SACRED HEART COLLEGE (AUTONOMOUS)

DEPARTMENT OF COMMERCE

MASTER OF COMMERCE

[FINANCE AND TAXATION]

Course plan
Academic Year 2018-19
Semester 2

PROGRAMME OUTCOMES

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 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

PSO1	Fostering students with the requisite advanced knowledge and skills in the field of accounting, management, finance, taxation and securities market.
PSO2	Enabling acquisition of aptitude in students in their respective area of interest and equipping them to explore a career of their choice in commerce.
PSO3	Instilling interest in research and academic fields, help students to pursue NET/SET and such other exams.
PSO4	Developing overall personality of students and inculcating in them problem-solving skills in their respective fields.
PSO5	Creating a community that contributes towards sustainable development, inclusive growth, involve in nation building through a global perspective and gives priority for ethics.

COURSE STRUCTURE

Course Code	Title of The Course	No. Hrs./Week	Credits	Total Hrs./Sem
16P2COMT06	ADVANCED FINANCIAL ACCOUNTING - II	5	4	90
16P2COMT07	HUMAN RESOURCE MANAGEMENT	5	4	90
16P2COMT08	FINANCIAL MANAGEMENT STRATEGIES	5	4	90
16P2COMT09	STRATEGIC MANAGEMENT	5	4	90
16P2COMT10	OPERATIONS RESEARCH	5	4	90

COURSE PLAN

PROGRAMME	MASTER OF COMMERCE	SEMESTER	2
COURSE CODE AND TITLE	16P1COMT06: ADVANCED FINANCIAL ACCOUNTING - II	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	DR. REMYA RAMACHANDRAN		

	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, PO6, 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 contribute towards sustainable development and environment friendliness	PO1, PO2, PO3, PO4, PO5, PSO2, PSO3	U

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	Contingent liabilities	PPT/Lecture		CO 3
6	Unrealised profit-	PPT/Lecture		CO 3
7	Bonus issue -	Lecture		CO 3
8	Revaluation of assets and liabilities-	Lecture		CO 3
9	Treatment of dividend-debentures and preference shares of subsidiary companies	Lecture		CO 3
10	Preparation of consolidated Balance Sheet	Lecture		CO 3
11	Preparation of consolidated Balance Sheet	PPT/Lecture		CO 3
12	Preparation of consolidated Balance Sheet	PPT/Lecture		CO 3
13	Preparation of consolidated Balance Sheet	PPT/Lecture		CO 3
14	Preparation of consolidated Balance Sheet			CO 3
15	Preparation of consolidated Balance Sheet	PPT/Lecture		CO 3
16	Preparation of consolidated Balance Sheet	Lecture		CO 3
17	Preparation of consolidated Balance Sheet	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	PPT/Lecture		CO 3

21	Preparation of consolidated Balance Sheet	PPT/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	Lecture		CO 3
25	Preparation of consolidated Balance Sheet	Lecture		CO 3
26	CIA-1			
27	Preparation of consolidated Balance Sheet	Lecture		CO 3
28	Preparation of consolidated Balance Sheet	Lecture		CO 3
MODULE II				
29	Accounts of public utility undertakings-double account system	PPT/Lecture		CO 3
30	Accounts of electricity concerns-	PPT/Lecture		CO 3
31	computation of reasonable return and clear profit-replacement of asset	PPT/Lecture		CO 3
32	computation of reasonable return and clear profit-replacement of asset			CO 3
33	computation of reasonable return and clear profit-replacement of asset	PPT/Lecture		CO 3
34	computation of reasonable return and clear profit-replacement of asset	PPT/Lecture		CO 3
35	computation of reasonable return and clear profit-replacement of asset	PPT/Lecture		CO 3
36	computation of reasonable return and clear profit-replacement of asset	Lecture	Quiz	CO 3
37	computation of reasonable return and clear profit-replacement of asset	Lecture	Q & Ans Session	CO 3
38	computation of reasonable return and clear profit-replacement of asset	PPT/Lecture		CO 3

39	computation of reasonable return and clear profit-replacement of asset	PPT/Lecture		CO 3
40	computation of reasonable return and clear profit-replacement of asset	PPT/Lecture		CO 3
41	computation of reasonable return and clear profit-replacement of asset	PPT/Lecture		CO 3
42	computation of reasonable return and clear profit-replacement of asset	Lecture		CO 3
43	computation of reasonable return and clear profit-replacement of asset	PPT/Lecture		CO 3
MODULE III				
44	Liquidation accounts -statement of affairs deficiency accounts	PPT/Lecture		CO 4
45	Liquidation accounts -statement of affairs deficiency accounts	PPT/Lecture		CO 4
46	Liquidation accounts -statement of affairs deficiency accounts	PPT/Lecture		CO 4
47	Liquidation accounts -statement of affairs deficiency accounts	PPT/Lecture		CO 4
48	Liquidation accounts -statement of affairs deficiency accounts	PPT/Lecture		CO 4
49	liquidators final statement of accounts	PPT/Lecture		CO 4
50	liquidators final statement of accounts	PPT/Lecture		CO 4
51	liquidators final statement of accounts	PPT/Lecture		CO 4
52	liquidators final statement of accounts	PPT/Lecture		CO 4
53	liquidators final statement of accounts	PPT/Lecture		CO 4
MODULE IV				
54	Accounting for specialized type of business Voyage accounts	PPT/Lecture		CO 4

55	Accounting for specialized type of business Voyage accounts			CO 4
56	Accounting for specialized type of business Voyage accounts	Lecture		CO 4
57	Accounting for specialized type of business Voyage accounts	PPT/Lecture		CO 4
58	Accounting for specialized type of business Voyage accounts	PPT/Lecture		CO 4
59	Accounting for specialized type of business Farm accounts	PPT/Lecture		CO 4
60	Accounting for specialized type of business Farm accounts	PPT/Lecture		CO 4
61	Accounting for specialized type of business Farm accounts	PPT/Lecture		CO 4
62	Accounting for specialized type of business Farm accounts	PPT/Lecture		CO 4
63	Accounting for specialized type of business Farm accounts	Lecture		CO 4
64	Accounting for specialized type of business Farm accounts	Lecture		CO 4
MODULE V				
65	Green accounting-meaning-scope and importance-	Lecture		CO 5
66	Green accounting concepts-	Lecture		CO 5
67	Green accounting concepts-	PPT/Lecture		CO 5
68	advantages and limitations-	PPT/Lecture		CO 5
69	Revision			
70	Revision			
71	Revision			
72	Revision			

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	4/01/2019	Consolidated Financial statements of group company-problems	CO 2
2	10/02/2019	Prepare financial statements of Public utility Company	CO 3

REFERENCES

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
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
9. Advanced Accounting, Maheswari.S.N and MaheswariS.K :

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		

PROGRAMME OUTCOMES

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PSO1	Fostering students with the requisite advanced knowledge and skills in the field of accounting, management, finance, taxation and securities market.
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	COURSE OUTCOMES	PO/PSO	CL
CO1	Enhance student's knowledge on human resource management	PO1, PSO2, PSO3	U
CO2	Equip students with various HR concepts	PO2, PSO1, PSO3	AN
CO3	Make students familiar with the latest trends in HRM	PO1, PSO3	U
CO4	Help students understand the importance of recruitment and selections	PO2, PO5, PSO3	U &Apply
CO5	Help them appreciate the concepts of motivation and leadership apart from familiarizing them with the relevant theories.	PO4, PO5, PSO3, PSO4	AN

CL* Cognitive Level

SESSI ON	TOPIC	LEARNING RESOURCES	VALUE ADDITION	COURSE OUTCOMES
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	PPT &LECTURE		CO4

	Elements of a Good Recruitment Policy			
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	LECTURE		CO4

	Decision Making Skills Inter-Personal Skills			
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		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		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 Introduction Defining Quality Total Quality Management (TQM) Elements of TQM	LECTURE		CO3
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	LECTURE		CO3

	Legal and Ethics Issues in Performance Appraisal Performance Appraisal of Executives/Managers			
	MODULE -V: LEADERSHIP STYLES			
67.	Leadership-Introduction, Definition, 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 Leadership	LECTURE		CO5
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			

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.	15/10/2018	Brief note on HR analytics	CO3
2.	10/2/2019	New trends in HRM	CO5

REFERENCES

1. Fundamentals of HRM – Rajib Lochan Dhar
2. Human Resource Management – Seema Sanghi
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	16P1COMT08- FINANCIAL MANAGEMENT STRATEGIES	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	72
FACULTY NAME	TESSA MARY JOSE		

PROGRAMME OUTCOMES

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	COURSE OUTCOMES	PO / PSO	CL
CO1	Familiarise the various principles and practices in financial management strategies	PSO-1, PO-1, PO-2	R
CO2	Understand various issues involved in working capital management of a firm	PSO-4, PO-1, PO-2	U, A
CO3	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	A, E
CO4	Enable students to evaluate the implications of various short-term decisions	PSO-1, PSO-4, PO-1, PO-3	E
CO5	Evaluate and justify the reasons for taking a particular decision	PSO-1, PSO-4, PO-3, PO-5	E
CO6	Estimate the working capital requirements of a company	PSO-4, PO-4, PO-5	A, E

CL* Cognitive Level

SESSION	TOPICS	LEARNING RESOURCES	VALUE ADDITION	COURSE OUTCOMES
MODULE-1				
1	Working capital management-meaning	Lecture		CO1
2	Concept of working capital and classification	Lecture		CO1
3	Determinants of working capital	Lecture		CO1
4	Optimum level of current assets	Lecture		CO1
5	Consequences of excess or deficit working capital	Lecture		CO2
6	Liquidity Vs Profitability and Risk-return trade off	Lecture		CO2

7	Working capital financing	Lecture	Q&A	CO2
8	Estimating working capital needs	Lecture & solving problems		CO3
9	Methods of estimation of working capital	Lecture & solving problems		CO3
10	Percentage of sales Method,	Lecture & solving problems		CO3
11	Regression Method	Lecture & solving problems		CO3
12	Cash budgeting	Lecture & solving problems		CO3
13	Projected balance sheet	Lecture & solving problems		CO3
14	Operating Cycle method	Lecture & solving problems		CO3
15	Estimation of Operating cycle & working capital	Lecture & solving problems		CO6
16	Estimation of working capital under operating cycle method	Solving problems		CO6
17	Estimation of working capital requirement	Solving problems		CO6
18	Advanced Problems in estimation of working capital	Solving problems		CO6
MODULE-2				
19	Inventory management-meaning	Lecture		CO1
20	Nature of inventory	Lecture		CO1
21	Objectives of inventory management	Lecture		CO1
22	Methods of inventory management	Lecture	Q&A	CO1
23	Economic Order Quantity	Lecture & solving problems		CO3

24	Relevance of ordering cost and carrying cost	Lecture		CO1
25	Stock levels, VED, ABC, Just In Time, Perpetual Inventory system	Lecture		CO3
26	Inventory control	Lecture		CO3
27	Systems and methods of inventory control	Lecture	Q&A	CO3
28	Methods of valuing inventory issue	Lecture & solving problems		CO4
29	FIFO and LIFO	Lecture & solving problems		CO4
30	Standard price method, Average price method, Base stock method	Lecture & solving problems		CO4
31	Need for inventory control	Lecture & solving problems		CO5
32	Excess and deficit inventory	Lecture & solving problems		CO1
33	Inventory valuation	Lecture & solving problems		CO5
34	Methods of valuing inventory	Lecture & solving problems		CO5
35	Practical problems on inventory valuation	Solving problems		CO6
	CIA-1			
MODULE-3				
36	Receivables Management	Lecture		CO1
37	Importance of receivables management	Lecture		CO1
38	Need for receivables management	Lecture		CO1
39	Levels of receivables	Lecture		CO1

40	Selection & evaluation of receivables	Lecture		CO1
41	Credit policy	Lecture		CO1
42	Credit evaluation	Lecture	Q&A	CO1
43	Credit terms and collection of receivables	Lecture & solving problems		CO2
44	Cost benefit analysis	Lecture & solving problems		CO3
45	Average age of receivables	Lecture & solving problems		CO3
46	Credit risk & default risk analysis	Lecture & solving problems		CO3
47	Monitoring of receivables	Lecture & solving problems		CO4
48	Factoring	Lecture & solving problems		CO1
49	Advanced problems on receivables management	Solving problems		CO6
MODULE-4				
50	Cash management, Meaning,	Lecture		CO1
51	Motives for holding cash	Lecture		CO1
52	Cash planning	Lecture		CO1
53	Managing cash flows	Lecture		CO1
54	Inflows and outflows	Lecture		CO1
55	Investing surplus cash	Lecture	Q&A	CO1
56	Determining optimum cash balance	Lecture & solving problems		CO3
57	Liquidity profitability analysis	Lecture & solving problems		CO3

58	Advanced problems on cash management	Solving problems		CO6
	CIA-2			
MODULE-5				
59	Dividend decisions	Lecture		CO1
60	Internal financing	Lecture		CO1
61	Forms of dividend	Lecture		CO1
62	Dividend policy	Lecture		CO1
63	Objectives of dividend policy	Lecture		CO1
64	Stability of dividend	Lecture		CO1
65	Different types of stable divide	Lecture		CO1
66	Dividend theories	Lecture		CO1
67	Relevance and Irrelevance theories	Lecture	Q&A	CO1
68	Walters Model	Lecture & solving problems		CO3
69	Gordons Model	Lecture & solving problems		CO3
70	Modigliani Miller Theory	Lecture & solving problems		CO3
71	Residual theory	Lecture & solving problems		CO3
72	Practical problems based on dividend theories	Solving problems		CO5

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	15/10/2018	Estimation of working capital-problems	CO1, CO2, CO3, CO6
2	15/10/2018	Problems of Inventory Management	CO1, CO3, CO4, CO5
3	15/10/2018	Problems of Receivables Management	CO1, CO3
4	10/2/2019	Problems of Cash Management	CO1, CO3
5	10/2/2019	Theories of dividend-problems	CO1,CO3

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		

PROGRAMME OUTCOMES

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 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

PSO1	Fostering students with the requisite advanced knowledge and skills in the field of accounting, management, finance, taxation and securities market.
PSO2	Enabling acquisition of aptitude in students in their respective area of interest and equipping them to explore a career of their choice in commerce.
PSO3	Instilling interest in research and academic fields, help students to pursue NET/SET and such other exams.
PSO4	Developing overall personality of students and inculcating in them problem-solving skills in their respective fields.
PSO5	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	PO/ PSO	CL
CO 1	To familiarize students with strategic decision making in organisations	PO1, PSO4,PSO5,	R
CO 2	To Analyze operations of an organisation in a strategic perspective	PO1,PO3, PSO1, PSO3, PSO5	An
CO 3	Formulization of strategies in various organizational business situations	PO3, PO5, PSO1,PSO3,PSO5	A
CO 4	To enhance students' knowledge in the areas of organizational strategies viz take overs, consortium, networking and acquisitions	PO1, PO2, PSO1, PSO2,PSO4	An
CO 5	To learn the implementation criterion as well as to identify the performance gap through analysis and to negate the same.	PO1,PO5, PSO1,PSO3,PSO5	Ev

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	COURSE OUTCOME
MODULE I				
1	Introduction			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	approaches to strategic decision making	PPT/Lecture		CO1

9	approaches to strategic decision making	PPT/Lecture		CO1
10	vision	PPT/Lecture		CO1
11	mission	PPT/Lecture		CO1
12	objectives	PPT/Lecture		CO1
13	goals	PPT/Lecture		CO1
14	strategic levels in an organization	PPT/Lecture		CO1
15	SBU	PPT/Lecture		CO1
MODULE II				
16	Environmental analysis - Introduction	PPT/Lecture		CO2
17	concept of environment-	PPT/Lecture		CO2
18	macro environment	PPT/Lecture		CO2
19	macro environment	PPT/Lecture		CO2
20	micro environment	PPT/Lecture		CO2
21	environmental scanning	PPT/Lecture		CO2
22	models for environmental analysis	PPT/Lecture	Discussion	CO2
23	models for environmental analysis	PPT/Lecture		CO2
24	value chain analysis	PPT/Lecture		CO2
25	SWOT analysis	PPT/Lecture		CO2
26	SWOT analysis	PPT/Lecture		CO2
27	BCG matrix	PPT/Lecture		CO2
28	GE's spot light matrix	PPT/Lecture		CO2
29	Tows Matrix	PPT/Lecture		CO2
30	REVISION			CO2
CIA-1				

MODULE III				
31	Strategic Planning and formulation - Introduction	PPT/Lecture		CO3
32	stages of strategic planning	PPT/Lecture		CO3
33	strategic alternatives	PPT/Lecture		CO3
34	types of strategies	PPT/Lecture		CO3
35	types of strategies	PPT/Lecture		CO3
36	growth strategies	PPT/Lecture		CO3
37	dependency and reduction strategies	PPT/Lecture		CO3
38	horizontal and vertical integration	PPT/Lecture		CO3
39	backward and forward integration	PPT/Lecture		CO3
40	diversification and defensive strategies	PPT/Lecture		CO3
41	generic strategies	PPT/Lecture		CO3
42	grand strategies	PPT/Lecture		CO3
43	portfolio strategies	PPT/Lecture		CO3
44	turn around strategies.	PPT/Lecture		CO3
45	REVISION	DISCUSSION		
MODULE IV				
46	Organizational level strategies	PPT/Lecture		CO4
47	capacity expansion	PPT/Lecture		CO4
48	mergers	PPT/Lecture		CO4
49	joint ventures	PPT/Lecture		CO4
50	acquisition	PPT/Lecture		CO4
51	takeovers	PPT/Lecture		CO4

52	Consortia	PPT/Lecture		CO4
53	networking	PPT/Lecture		CO4
54	franchising	PPT/Lecture		CO4
55	licensing	PPT/Lecture		CO4
56	sub contacting	PPT/Lecture		CO4
57	concentric diversification & conglomerate diversification	PPT/Lecture		CO4
58	7 S framework	PPT/Lecture	Video	CO4
59	competitive analysis and strategies	PPT/Lecture		CO4
60	Seminar			All Cos
61	Seminar			All Cos
62	Seminar			All Cos
63	Seminar			All Cos
64	Seminar			All Cos
CIA – II				
	MODULE V			
65	Strategy implementation	PPT/Lecture		CO5
66	evaluation and control	PPT/Lecture		CO5
67	various approaches to implementation of strategy	PPT/Lecture		CO5
68	strategic choice	PPT/Lecture		CO5
69	strategy and structure	PPT/Lecture		CO5
70	strategic control process	PPT/Lecture		CO5
71	operational control	PPT/Lecture		CO5
72	performance gap analysis	PPT/Lecture		CO5
73	models and tools of control	PPT/Lecture		CO5

74	REVISION	Discussion		
75	REVISION	Discussion		
76	EVALUATION	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	03-09-2018	Various SBUs in different companies	CO1
2	08-10-2018	Organisational Level Strategies with the examples of different companies	CO4

GROUP ASSIGNMENTS/ACTIVITIES – Details & Guidelines

	Date of completion	Topic of Assignment & Nature of assignment (Individual/Group – Written/Presentation – Graded or Non-graded etc)	Course Outcome
1	30-07-2018	Application of BCG in any of the companies	CO2
2	12-09-2018	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 PLAN

PROGRAMME	M.COM FINANCE	SEMESTER	II
COURSE CODE AND TITLE	16P2COMT10: OPERATIONS RESEARCH	CREDIT	4
HOURS/WEEK	5	HOURS/SEM	90
FACULTY NAME	DR. SAJOY P.B.		

PROGRAMME OUTCOMES

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PO2	Effectively communicate the knowledge of their study and research in their respective disciplines to their stakeholders and to the society at large.
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PSO5	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	PO/ PSO	CL
CO 1	To understand the meaning and evolution of Operations Research	PSO1, PO2, PO5	U
CO2	To understand the concept of Linear Programming and its application for business solution.	PSO2, PSO4, PO5	U
CO3	To learn the transportation and assignment techniques for business application.	PSO2, PSO4, PO5	U
CO4	To understand the decision theory and quantitative approach to managerial decision making	PSO4, PO2, PO4	U
CO5	To learn the techniques of Networking and different types of Networking.	PSO4, PO1, PO5	U

CL* Cognitive Level

SESSION	TOPIC	LEARNING RESOURCES	VALUE ADDITIONS	COURSE OUTCOME
Module I: Introduction – 4 hrs				
1	Introduction to Operations Research – Meaning- Origin – Scope of OR – Future of OR	ICT Enabled (ppt & images, video clippings); discussion		CO1
2	OR as a tool of decision making – Features of OR- Phases of OR	ICT Enabled (ppt & images, video clippings); discussion		CO1
3	Types of Operations Research – Models – OR Methodology	ICT Enabled (ppt & images, video clippings); discussion		CO1
4	Advantages and Limitation of OR – Structure of Mathematical Models OR	ICT Enabled (ppt & images, video clippings); discussion		CO1

Module II. Linear Programming

5	Linear Programming-meaning-concepts-notations	ICT Enabled (ppt and clippings) discussion		CO2
6	Linear Programming uses and applications	ICT Enabled (ppt); discussion		CO2
7	Linear Programming Formulation	Problem solving Exercises discussion		CO2
8	Linear Programming Formulation	Problem solving Exercises discussion		CO2
9	Linear Programming Formulation	Problem solving Exercises discussion		CO2
10	Linear Programming Formulation	Problem solving Exercises discussion		CO2
11	Linear Programming Formulation	Problem solving Exercises discussion		CO2
12	Linear Programming Graphical Solution	Problem solving Exercises discussion		CO2
13	Linear Programming Graphical Solution	Problem solving Exercises discussion		CO2
14	Linear Programming Simplex Method	Problem Solving		CO2
15	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		CO2
16	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		CO2
17	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		CO2
18	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		CO2
19	Linear Programming Simplex Method	Problem Solving, Exercises and discussion		CO2
20	Linear Programming Simplex Method	Problem Solving, Exercises and		CO2

		discussion		
21	Linear Programming Simplex Method - Introduction of slack, surplus and artificial variable-duality	Problem Solving, Exercises and discussion		CO2
22	Linear Programming Simplex Method - Introduction of slack, surplus and artificial variable-duality	Problem Solving, Exercises and discussion		CO2
23	Linear Programming Simplex Method - Introduction of slack, surplus and artificial variable-duality	Problem Solving, Exercises and discussion		CO2
24	Linear Programming Simplex Method - Introduction of slack, surplus and artificial variable-duality	Problem Solving, Exercises and discussion		CO2
25	Geometric properties of LPP	Discussion, Examples		CO2
26	Geometric properties of LPP	Discussion, Examples		CO2
27	Economic interpretation of Duality	Discussion Examples and Exercises Solving		CO2
28	Sensitivity Analysis	Discussion Theory		CO2
	CIA II			
Module III Transportation Problems				
29	Transportation problems- Introduction	Discussion, Illustration		CO3
30	Transportation Problem- different initial allocation	Discussion and problem solving		CO3
31	Transportation Problem – Methods	Discussion, Illustration and Seminar		CO3

32	Transportation problem – move towards Optimality	Discussion, Problem Solving.		CO3
33	Transportation problem MODI Method,	Discussion, Theoretical illustration and Examples		CO3
34	Solving Transportation Problem	Example with illustrations and Seminar		CO3
35	Solving Transportation Problem	Example with illustrations and Seminar		CO3
36	Solving Transportation Problem	Example with illustrations and Seminar		CO3
37	Assignment problems – Introduction	Discussion, Theoretical illustration		CO3
38	Solutions to Various Assignment Problems	Discussion with illustration and Exercises		CO3
39	Solutions to Various Assignment Problems	Discussion with illustration and Exercises		CO3
40	Solutions to Various Assignment Problems	Discussion with illustration and Exercises		CO3
41	Solutions to Various Assignment Problems	Discussion with illustration and Exercises		CO3
42	Solutions to Various Assignment Problems	Discussion with illustration and Exercises		CO3
43	Solutions to Various Assignment Problems	Discussion with illustration and Exercises		CO3
44	Solutions to Various Assignment Problems	Discussion with illustration and Exercises		CO3
Module IV. Decision Theory				
45	decision theory- Quantitative approach to management decision making	ICT Enabled (ppt & discussion)		CO4
46	decision theory-	ICT Enabled (ppt		CO4

	Quantitative approach to management decision making	& discussion		
47	decision theory-Quantitative approach to management decision making	ICT Enabled (ppt & discussion		CO4
48	decision theory-Quantitative approach to management decision making	ICT Enabled (ppt & discussion		CO4
49	decision under conditions of uncertainty	Discussions, Problem Solving		CO4
50	decision under conditions of uncertainty	Discussions, Problem Solving		CO4
51	Decision making under Maximin	Discussion and Problem Solving		CO4
52	Decision making under Maximin	Discussion and Problem Solving		CO4
53	Decision making under Maximin	Discussion and Problem Solving		CO4
54	Decision making under Maximax	Discussion and Problem Solving		CO4
55	Decision making under Maximax	Discussion and Problem Solving		CO4
56	Decision making under Hurwics, Laplace and Minimax	Discussion and Problem Solving		CO4
57	regret criteria	Problem Solving		CO4
58	Decision making under risk-EMV-EOL-EVPI criteria-	Problem Solving		
59	decision tree analysis-	Problem solving and Discussion		
60	Game theory-Queing theory.	Discussion and Theoretical illustration		CO4
Module V. Network Analysis (12 Hrs.)				
61	Network analysis-CPM and PERT-Net work concepts-	Discussion and Illustration with Drawings		CO5
62	Network analysis-CPM and PERT-Net work	Discussion and Illustration with		CO5

	concepts-	Drawings		
63	Network analysis-CPM and PERT-Net work concepts-	Discussion and Illustration with Drawings		CO5
64	construction of network diagram-numbering the events (Fulkerson's Rule), requirements	ICT enabled display Discussion and Problem Solving		CO5
65	construction of network diagram-numbering the events (Fulkerson's Rule), requirements	ICT enabled display Discussion and Problem Solving		CO5
66	-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		CO5
67	-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		CO5
68	-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		CO5
69	-Network calculations-CPM- Concept of float-PERT-probability considerations in PERT-calculation of	ICT enabled display Discussion and Problem Solving		CO5

	float/slack under PERT-PERT			
70	points of similarities and dissimilarities in PERT and CPM- limitation of PERT and CPM.	Seminar; Discussion		CO5
71	CIA II			

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	10/2/2019	Textbook assignments- Problem solving, Workbooks, Class projects, Problems, Flowcharts, Textbook assignments	CO1, CO2 CO3, CO4,CO5

REFERENCES

1. Operation research, theory and applications, J.K.Sharma, Macmillain India limited.
2. Operations Research: Principles and Practice, Ravindran.
3. Operation Research, VK. Kapoor, Sultan Chand Co;
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5. Operation Research, KanthiSwarup, Sultan Chand Co;
6. Operation Research, SD. Sharmma, Kedarnath Co;
7. Operations Research, K.K. Chawla, Gupta & Sharma; Kalyani Publishers
8. Operation Research-problem and solutions, J.K.Sharma, Macmillain India limited.
Research methodology and OR, H.R. Ramanath, Himalaya Publishing House