

**DON BOSCO ARTS & SCIENCE
COLLEGE**

ANGADIKADAVU

*(Affiliated to Kannur University Approved by Government of
Kerala)*

ANGADIKADAVU P.O., IRITTY, KANNUR – 670706



COURSE PLAN

MCOM

(2021 - 23)

SEMESTER – II

ACADEMIC YEAR 2021 – 22

II Semester MCOM(2021 - 23)

Sl. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours Per Week
1.	COM2C06 STRATEGIC MANAGEMENT	ATHIRA	6
2.	COM2C07 RESEARCH METHODOLOGY & COMPUTER APPLICATION	DEEPTHY JOSEPH	6
3.	COM2C08 COSTING FOR MANAGEMENT DECISIONS	MELBY M GEORGE	6
4.	COM2C09 ADVANCED BUSINESS ACCOUNTING	SOJIMOL PJ	6
5.	COM2C10 FINANCIAL MANAGEMENT	ALPHONSA MATHEW	6
	Name of Class In-charge	ALPHONSA MATHEW	

Day	09.50 Am - 10.45 Am	10.45 Am - 11.40 Am	11.55 Am - 12.50 Pm	01.40 Pm - 02.35 Pm	02.35 Pm - 03.30 Pm	03.30 Pm – 4.30 Pm
1	STRATEGIC MANAGEMENT	ADVANCED BUSINESS ACCOUNTING	RESEARCH METHODOLOGY & COMPUTER APPLICATION	FINANCIAL MANAGEMENT	COSTING FOR MANAGEMENT DECISIONS	STRATEGIC MANAGEMENT
2	COSTING FOR MANAGEMENT DECISIONS	FINANCIAL MANAGEMENT	ADVANCED BUSINESS ACCOUNTING	STRATEGIC MANAGEMENT	RESEARCH METHODOLOGY & COMPUTER APPLICATION	ADVANCED BUSINESS ACCOUNTING
3	COSTING FOR MANAGEMENT DECISIONS	ADVANCED BUSINESS ACCOUNTING	RESEARCH METHODOLOGY & COMPUTER APPLICATION	STRATEGIC MANAGEMENT	FINANCIAL MANAGEMENT	COSTING FOR MANAGEMENT DECISIONS
4	RESEARCH METHODOLOGY & COMPUTER APPLICATION	FINANCIAL MANAGEMENT	COSTING FOR MANAGEMENT DECISIONS	STRATEGIC MANAGEMENT	ADVANCED BUSINESS ACCOUNTING	RESEARCH METHODOLOGY & COMPUTER APPLICATION
5	FINANCIAL MANAGEMENT	COSTING FOR MANAGEMENT DECISIONS	STRATEGIC MANAGEMENT	RESEARCH METHODOLOGY & COMPUTER APPLICATION	ADVANCED BUSINESS ACCOUNTING	FINANCIAL MANAGEMENT

Subject Code:	COM2C06
Subject Name:	STRATEGIC MANAGEMENT
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	6
Name of the Teacher:	ATHIRA P

SYLLABUS

Objective: -

1. To Give the Students an Awareness about the Importance of Strategic Management In Modern Organizations.
2. To Give the Students an In-Depth Knowledge in Strategic Management Process.
3. To Develop Among the Students the Skill of Managing Organizations in The New Age.

Module –I:

Concepts Of Strategic Management: Strategy and Strategic Management -Strategic Decisions Approaches to Strategic Decision Making -Hierarchy of Business Objectives -Levels Of Strategies – Strategic Intent - Dimensions
Of Business Definition -Elements Of Strategic Management Process Corporate Governance And Strategic Management. (10 Hours)

Module – II:

Strategy Formulation: Environmental Analysis and Diagnosis –Environmental Sectors Environmental Scanning
and Appraisal -ETOP -Organizational Appraisal: Methods and Techniques -SWOT Analysis -Corporate Level Strategies: Expansion, Stability, Retrenchment and Combination Strategies -Business Level Strategies. (15 Hours)

Module – III:

Strategic Analysis and Choice: Process of Strategic Choice -Strategic Analysis: Tools and Techniques - Corporate Portfolio Analysis -SWOT Analysis -Experience Curve Analysis –Life Cycle Analysis – Industry Analysis -Strategic Group Analysis -Competitor Analysis –Subjective Factors in Strategic Choice - Contingency
Strategies -Strategies Plan. (20 Hours)

Module – IV:

Strategy Implementation: Activating Strategies -Nature and Barriers of Implementation - Project Implementation
-Procedural Implementation -Resource Allocation –Structural Implementation Structures for Business Strategies
and Corporate Strategies –Behavioral Implementation Functional and Operational Implementation -Functional Plans and Policies. (20 Hours)

Module – V:

Strategic Evaluation and Control: Nature, Importance, Requirements and Barriers in Effective Evaluation -

Strategic Control -Operational Control -Techniques of Strategic Evaluation and Control -Role of Organizational

Systems in Evaluation. (15 Hours)

Practice Hours (10 Hours)

Books for Reference

1. Strategic Management Theory -Charles W.C. Hill and Gareth R. Jones.
2. Competitive Strategy -Michael E. Porter.
3. Business Policy -Azhar Kazmi
4. Strategic Management -Francis Cherunilam.
5. Strategic Management in Indian Companies -R.A. Sharma.
6. Corporate Strategic Management -R.M. Srivastava.

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	07-02-2022 To 12-02-2022	1	Introduction To Strategic Management –Evolution
		2	Strategy And Strategic Management-Elements
		3	Strategic Decisions Approaches
		4	Vision –Mission –Objectives
		5	Characteristics And Elements of Strategic Management
		12-02-2022	Second Saturday
2	14-02-2022 To 19-02-2022	6	Strategic Management Process and Model
		7	Importance And Benefits of Strategic Management
		8	Levels And Types of Strategy
			College Arts Fest
			College Arts Fest
		9	Corporate Governance –Importance and Benefits
3	21-02-2022 To 26-02-2022	10	Pillars Of Governance –Governance Mechanism
		11	Case Study 1
		12	Unit Test 1
		13	Strategy Formulation –Approaches
		14	Development Process
		15	Environmental Analysis
4	28-02-2022 To 05-03-2022	16	Importance And Features of Environmental Analysis
		01-03-2022	Shivarathri
		17	Techniques Of Environmental Analysis
		18	Corporate Level Strategies
		19	Expansion, Stability, Strategies
5	07-03-2022 To 12-03-2022	20	Retrenchment And Combination Strategies
		21	Business Level Strategies
		22	Internal Analysis
		23	SWOT Analysis
		24	Value Chain Analysis

		25	Core Competence
		12-03-2022	Second Saturday
6	14-03-2022 To 19-03-2022	26	Case Study 2
		27	Sustaining Competitive Advantage
		28	Unit Test 2
		29	Strategic Analysis and Choice
		30	Portfolio Analysis
		31	BCG Matrix
7	21-03-2022 To 26-03-2022	32	Industry Analysis
		33	Competitive Analysis
		34	Porters Five Force Model
		35	Developing Alternate Strategies
		36	Ansoff Matrix
		37	Mergers And Acquisitions
8	28-03-2022 To 02-04-2022	38	SBU- Strategic Business Unit
		39	Michael Porter's Generic Strategies
		40	Industry Life Cycle Model
		41	Game Theory Model- Blue Ocean Strategy
		42	Global Strategy
		43	Customer Driven Strategy-Warfare Strategy
9	04-04-2022 To 09-04-2022	44	Govt, Public Sector & Not –For –Profit Strategy
		45	Unit Test 3
		46	Strategy Implementation Introduction
		47	Nature And Importance of Implementation
		48	Mckinseys 7s Model
		49	Major Issues in Strategy Implementation
10	11-04-2022 To 16-04-2022	50	Project Implementation
		51	Procedural Implementation
		13-04-2022	Easter Holidays
		14-04-2022	Easter Holidays
		15-04-2022	Easter Holidays
		16-04-2022	Easter Holidays
11	18-04-2022 To 23-04-2022	18-04-2022	Easter Holidays
		52	I Internal Examination
		53	I Internal Examination
		54	I Internal Examination
		55	I Internal Examination
		56	I Internal Examination
12	25-04-2022 To 30-04-2022	57	Resource Allocation
		58	Importance –Approaches of Resource Allocation
		59	Techniques And Criteria of Resource Allocation
		60	Factors Affecting Resource Allocation
		61	Allocation Process

		62	Structural Implementation
		63	Behavioural Implementation
13	02-05-2022 To 07-05-2022	02-05-2022	RAMZAN
		64	Functional And Operational Implementation
		65	Strategic Leadership
		66	Managing Strategic Change
		67	Functional Strategies
		68	Unit Test 4
14	09-05-2022 To 14-05-2022	69	Strategic Evaluation and Control
		70	Nature Of Evaluation and Control
		71	Characteristics Of Evaluation and Control
		72	Importance Of Evaluation and Control
		73	Crieteria Of Evaluation and Control
		14-05-2022	Second Saturday
15	16-05-2022 To 21-05-2022	74	Strategic Control- Operational Control
		75	Mechanisms Of Strategic Control
		76	Limitations Of Strategic Evaluation and Control
		77	Guidelines For Proper Evaluation and Control
		78	Social Audit
		79	Unit Test 5
16	23-05-2022 To 28-05-2022	80	II Internal Examination
		81	II Internal Examination
		82	II Internal Examination
		83	II Internal Examination
		84	II Internal Examination
		85	II Internal Examination
17	30-05-2022 To 04-06-2022	86	Old Question Paper Discussion
		87	Old Question Paper Discussion
		88	Old Question Paper Discussion
		89	Old Question Paper Discussion
		90	Old Question Paper Discussion

Subject Code:	COM2C07
Subject Name:	RESEARCH METHODOLOGY & COMPUTER APPLICATION
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	06
Name of the Teacher:	DEEPTHY JOSEPH

SYLLABUS

COM2C07 RESEARCH METHODOLOGY & COMPUTER APPLICATION

COURSE OBJECTIVES:

1. To make the students understand the steps in the process of Social Research.
2. To equip the students to apply statistical tools for hypothesis test and decision making.

COURSE INPUTS:

Module I

Introduction to Research -Meaning and Definition -Characteristics -Importance -Objectives. Different methods of social research -Historical -Case study -Survey -Experimental -Action research.
(Contact Hours 15)

Module II

Research Design -Meaning and objectives -Steps -Components and characteristics -Types of research designs -Descriptive -Diagnostic -Exploratory -Experimental Designs. Identification of Research Problem -Formulating Hypothesis -Meaning and types of Hypothesis. (Contact Hours 20)

Module III

Data Source and Sampling -Sources of Data -Primary and Secondary sources -Techniques of Primary Data Collection -Questionnaire -Interview schedule -Sample selection -Methods of sampling -Probability and non probability sampling.(Contact Hours 15)

Module IV

Chi Square Test and Analysis of Variance -Chi Square Test -Uses. Analysis of variance One Way and Two Way Classification. Application of Statistical tools for Analysis and testing of significance - Parametric and Non parametric test -ANOVA and F test .
(Contact Hours 10)

Module V

Use of Computers in Research- Practical uses and applications of Statistical Packages in SocialScience (SPSS) -Applications by using computer software -MS Excel / Spread Sheet, SPSS,POWER POINT
(Contact Hours 10)

Module VI

Report writing and presentation of findings -Meaning of Research report -Presentation Essentialparts of report -Contents -Format -Writing style -Qualities of good research report Model form ofResearch Report
(Contact Hours 10)

Practice Hours

(10 Hours)

Total Hours

90 Hours

BOOKS FOR REFERENCE:

- | | |
|-------------------------------|---|
| 1. O.R. Krishnaswami | Research Methodology in Social Sciences. |
| 2. C.R. Kothari | Research Methodology -Methods and Techniques. |
| 3. P. Saravanavel | Research Methodology. |
| 4. S.R. Baja | Methods of Social Survey and Research. |
| 5.R.N. Sharma, R.K. Sharma | Research Methods in Social Science. |
| 6.Dr. S. R. Bajpai | Methods of Social Survey and Research. |
| 7. B.N. Gosh | Research Methodology. |
| 8.Thripathi | Research Methodology in Social Sciences. |
| 9. Deepak Chawla &Neena Sodhi | Research Methodology. |
| 10.A. Leon | Fundamentals of Information Technology |

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	07-02-2022 To 12-02-2022	1	Introduction to Research
		2	Research - Meaning and Definition
		3	Research -Characteristics
		4	Research - Importance -Objectives
		5	Different methods of social research
		12-02-2022	Second Saturday
2	14-02-2022 To 19-02-2022	6	Types of research
		7	Types of research
		8	Types of research
			College Arts Fest
			College Arts Fest
		9	Limitations of Research
3	21-02-2022 To 26-02-2022	10	Problems faced by researchers in India.
		11	Qualities of Researcher
		12	Deduction and Induction
		13	Class Test
		14	Identification of Research Problem
		15	Sources of Research Problem
4	28-02-2022 To 05-03-2022	16	Aspects of Research Problem
		01-03-2022	Shivarathri
		17	Qualities of a research problem
		18	Literature review
		19	Hypothesis- Meaning

		20	Hypothesis – objectives and importance
5	07-03-2022 To 12-03-2022	21	Types of hypothesis
		22	Sources of hypothesis
		23	Research Design -Meaning
		24	Research Design - objectives
		25	Steps
		12-03-2022	Second Saturday
6	14-03-2022 To 19-03-2022	26	Components
		27	characteristics
		28	Types of research designs
		29	Descriptive -Diagnostic research designs
		30	Descriptive -Diagnostic research designs
		31	Experimental Designs
7	21-03-2022 To 26-03-2022	32	Experimental Designs
		33	Experimental Designs
		34	Class test
		35	Census vs sampling
		36	Sampling – steps
		37	Importance and features of sampling
8	28-03-2022 To 02-04-2022	38	Merits and demerits of sampling
		39	Probability sampling methods
		40	Probability sampling methods
		41	Probability sampling methods
		42	non probability sampling
		43	Sources of Data -Primary and Secondary sources
9	04-04-2022 To 09-04-2022	44	Primary data – merits, demerits, uses
		45	Questionnaire
		46	Interview schedule
		47	Observation
		48	Schedule
		49	Secondary data collection
10	11-04-2022 To 16-04-2022	50	Class test
		51	Report writing and presentation of findings
		13-04-2022	Easter Holidays
		14-04-2022	Easter Holidays
		15-04-2022	Easter Holidays
		16-04-2022	Easter Holidays
11	18-04-2022 To 23-04-2022	18-04-2022	Easter Holidays
		52	I Internal Examination
		53	I Internal Examination
		54	I Internal Examination
		55	I Internal Examination
		56	I Internal Examination

12	25-04-2022 To 30-04-2022	57	Meaning of Research report
		58	Presentation Essentialparts of report
		59	Contents
		60	Format
		61	Writing style
		62	Qualities of good research report
		63	Model form ofResearch Report
13	02-05-2022 To 07-05-2022	02-05-2022	RAMZAN
		64	Footnote and Bibliography
		65	Class Test
		66	Use of Computers in Research-
		67	Features and advantages of computers
		68	Role of computers in research
14	09-05-2022 To 14-05-2022	69	Practical uses and applications of Statistical Packages in Social Science (SPSS)
		70	SPSS
		71	MS WORD
		72	MS EXCEL
		73	Spreadsheet
		14-05-2022	Second Saturday
15	16-05-2022 To 21-05-2022	74	Class Test
		75	Parametric and Non parametric test. Qui square test – uses and applications
		76	Chi Square Test - Problems
		77	Chi Square Test - Problems
		78	Chi Square Test - Problems
		79	F test
16	23-05-2022 To 28-05-2022	80	II Internal Examination
		81	II Internal Examination
		82	II Internal Examination
		83	II Internal Examination
		84	II Internal Examination
		85	Analysis of variance One Way and Two-Way Classification
17	30-05-2022 To 04-06-2022	86	ANOVA - Problems
		87	ANOVA - Problems
		88	ANOVA - Problems
		89	ANOVA - Problems
		90	Question paper discussion and revision

Subject Code:	COM2C08
Subject Name:	COSTING FOR MANAGEMENT DECISIONS
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	6
Name of the Teacher:	Melby George

SYLLABUS

COURSE OBJECTIVES:

1. To understand the concept and importance of cost accounting.
2. To understand the application of cost accounting tools for generating information for managerial Decision making.

Module I

Cost Accounting -Objectives, nature and scope of cost accounting -Cost accounting and managerial decision (10 Hours)

Module II.

Marginal costing and cost volume profit analysis -Decision making -Break even analysis Assumptions -Advantages and limitations -Break even charts -Different types of break even charts -Simple break even chart -Contribution break even chart -Cash break even chart - Control break even chart -Profit volume graphs -Marginal costing and decisions regarding product mix, make or buy decisions and dropping of products. (25 Hours)

Module III.

Differential Cost Analysis -Meaning -Characteristics -Difference between differential cost analysis and marginal costing -Applications and use of differential costing. (15 Hours)

Module IV.

Standard costing as a Control Technique -Setting of Standards and their revision -Variance Analysis -Importance -Kinds of variances and their uses -Material, labour and overhead variances Interpretation of variances -Disposal of variance -Relevance of variance analysis to budgeting and standard costing -Standard costing as a management tool -Limitations of standard costing.
(20 Hours)

Module V.

Value Analysis and Cost Reduction -Relevant terms of value -Basic steps in value analysis - Value engineering -cost reduction and cost control -Advantages of cost reduction and cost control -Areas of cost reduction -Techniques of cost reduction. (10 Hours)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	07-02-2022 To 12-02-2022	1	Cost Accounting -Objectives
		2	Nature of cost accounting
		3	scope of cost accounting
		4	Cost accounting and managerial decision
		5	Class Test
		12-02-2022	Second Saturday
2	14-02-2022 To 19-02-2022	6	Marginal costing
		7	cost volume profit analysis
		8	Decision making
			College Arts Fest
			College Arts Fest
		9	Break even analysis Assumptions
3	21-02-2022 To 26-02-2022	10	Break even analysis-Advantages and limitations
		11	Break even charts
		12	Different types of breakeven charts
		13	Simple break-even chart
		14	Contribution break even chart
		15	Cash break even chart
4	28-02-2022 To 05-03-2022	16	Control break even chart
		01-03-2022	Shivarathri
		17	Profit volume graphs
		18	Marginal costing and decisions regarding product mix
		19	Problems
		20	Marginal costing and decisions regarding make or buy decisions
5	07-03-2022 To 12-03-2022	21	Problems
		22	Problems
		23	Marginal costing and decisions regarding dropping of products
		24	Problems
		25	Problems
		12-03-2022	Second Saturday
6	14-03-2022 To 19-03-2022	26	Seminar
		27	Seminar
		28	Class Test
		29	Differential Cost Analysis -Meaning
		30	Differential Cost Analysis -Characteristics

		31	
7	21-03-2022 To 26-03-2022	32	
		33	Difference between differential cost analysis and marginal costing
		34	use of differential costing
		35	use of differential costing
		36	Applications
		37	Applications
8	28-03-2022 To 02-04-2022	38	Seminar
		39	Seminar
		40	Class Test
		41	Standard costing as a Control Technique
		42	Setting of Standards and their revision
		43	Setting of Standards and their revision
9	04-04-2022 To 09-04-2022	44	Variance Analysis
		45	Variance Analysis -Importance
		46	Kinds of variances and their uses
		47	MaterialVariance
		48	MaterialVariance
		49	MaterialVariance
10	11-04-2022 To 16-04-2022	50	LabourVariance
		51	LabourVariance
		13-04-2022	Easter Holidays
		14-04-2022	Easter Holidays
		15-04-2022	Easter Holidays
		16-04-2022	Easter Holidays
11	18-04-2022 To 23-04-2022	18-04-2022	Easter Holidays
		52	I Internal Examination
		53	I Internal Examination
		54	I Internal Examination
		55	I Internal Examination
		56	I Internal Examination
12	25-04-2022 To 30-04-2022	57	LabourVariance
		58	overhead variance
		59	overhead variance
		60	overhead variance
		61	Interpretation of variances
		62	Disposal of variance
		63	Relevance of variance analysis to budgeting
13	02-05-2022 To 07-05-2022	02-05-2022	RAMZAN
		64	Relevance of variance analysis to Standard costing
		65	Standard costing as a management tool
		66	Limitations of standard costing

		67	Seminar
		68	Seminar
14	09-05-2022 To 14-05-2022	69	Class Test
		70	Value Analysis and Cost Reduction
		71	Relevant terms of value
		72	Basic steps in value analysis
		73	Value engineering
		14-05-2022	Second Saturday
		15	16-05-2022 To 21-05-2022
75	Advantages of cost reduction and cost control		
76	Advantages of cost reduction and cost control		
77	Areas of cost reduction		
78	Areas of cost reduction		
79	Class test		
16	23-05-2022 To 28-05-2022	80	II Internal Examination
		81	II Internal Examination
		82	II Internal Examination
		83	II Internal Examination
		84	II Internal Examination
		85	II Internal Examination
17	30-05-2022 To 04-06-2022	86	Techniques of cost reduction
		87	Revision
		88	Revision
		89	Revision
		90	Revision

Subject Code:	COM2C09
Subject Name:	Advanced business accounting
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	06
Name of the Teacher:	Sojimol P J

SYLLABUS

Objective: -

1. To understand new accounting concepts.
2. Expose the students to advanced accounting issues and practices.

Module –I:

Valuation of Shares : Valuation of Shares -Need for valuation -Methods of valuation Asset backing -Yield methods. (10 Hours)

Module – II:

Accounting Standards : International and Indian Accounting Standards -Importance and need -Arguments for and against Standards -Steps in formulation of Accounting Standards -Accounting Standard Board - Constitution -Indian Accounting Standards. (15 Hours)

Module – III:

Accounting for Specialised type of Business : Voyage accounts -Investment accounts Farm accounts. (15 Hours)

Module – IV:

Accounting for Price level changes : Methods -CPP and CCA methods. (15 Hours)

Module – V:

Human Resources Accounting : Meaning and importance -Methods -Replacement Cost -Opportunity Cost -Historical Cost. (5 Hours)

Module –VI:

Government Accounting : General Principles -Special features -Comparison with Commercial Accounting -Public Accounts Committee (10 Hours)

Module –VII:

Insurance Claims : Computation of Fire Claims -Loss of Stock -Consequential Loss Policy.

Practice Hours (10 Hours)

Books for Reference

1. Advanced Accounts. - M.C. Shukla and T.S. Grewal
2. Advanced Accountancy - S.P. Jain & K.L. Narang.
3. Advanced Accountancy - R.L. Gupta and M. Radhaswami
4. Advanced Accountancy - S.N. Mahewari
5. Advanced Accountancy - Arulandam& Raman
6. Advanced Financial Accounting - Dr. B.D. Agarwal
7. Financial Accounting - S.N. Maheswari& S.K. Maheswari

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	07-02-2022 To 12-02-2022	1	Module I -Valuation of Shares
		2	Need for valuation
		3	Valuation of Shares
		4	Valuation of Shares
		5	Methods of valuation Asset backing
		12-02-2022	Second Saturday
2	14-02-2022 To 19-02-2022	6	Problems
		7	Yield methods
		8	Yield methods
			College Arts Fest
			College Arts Fest
		9	Problems
3	21-02-2022 To 26-02-2022	10	Class test
		11	Module – II: Accounting Standards :
		12	International and Indian Accounting Standards
		13	International and Indian Accounting Standards
		14	Importance and need -Arguments for and against Standards
		15	Importance and need -Arguments for and against Standards
4	28-02-2022 To 05-03-2022	16	Importance and need -Arguments for and against Standards
		01-03-2022	Shivarathri
		17	Steps in formulation of Accounting Standards
		18	Steps in formulation of Accounting Standards
		19	Steps in formulation of Accounting Standards
		20	Accounting Standard Board

5	07-03-2022 To 12-03-2022	21	Accounting Standard Board
		22	Constitution -Indian Accounting Standards.
		23	Constitution -Indian Accounting Standards.
		24	Constitution -Indian Accounting Standards.
		25	Class test
		12-03-2022	Second Saturday
6	14-03-2022 To 19-03-2022	26	Module – III: Accounting for Specialised type of Business :
		27	Voyage accounts
		28	Practical problems
		29	Practical problems
		30	Practical problems
		31	Investment accounts
7	21-03-2022 To 26-03-2022	32	Practical problems
		33	Practical problems
		34	Practical problems
		35	Practical problems
		36	Practical problems
		37	Farm accounts
8	28-03-2022 To 02-04-2022	38	Farm accounts
		39	Farm accounts
		40	Farm accounts
		41	Module – IV: Accounting for Price level changes : Methods
		42	CPP
		43	Problems
9	04-04-2022 To 09-04-2022	44	Problems
		45	Problems
		46	Problems
		47	Problems
		48	Problems
		49	CCA methods
10	11-04-2022 To 16-04-2022	50	CCA methods
		51	CCA methods
		13-04-2022	Easter Holidays
		14-04-2022	Easter Holidays
		15-04-2022	Easter Holidays
		16-04-2022	Easter Holidays
11	18-04-2022 To 23-04-2022	18-04-2022	Easter Holidays
		52	I Internal Examination
		53	I Internal Examination
		54	I Internal Examination
		55	I Internal Examination

		56	I Internal Examination
12	25-04-2022 To 30-04-2022	57	CCA methods
		58	CCA methods
		59	Class test
		60	Module – V: Human Resources Accounting :
		61	Meaning and importance
		62	Meaning and importance
		63	Methods -Replacement Cost
13	02-05-2022 To 07-05-2022	02-05-2022	RAMZAN
		64	Opportunity Cost -Historical Cost
		65	Class test
		66	Module –VI: Government Accounting
		67	General Principles
		68	General Principles
14	09-05-2022 To 14-05-2022	69	Special features
		70	Special features
		71	Comparison with Commercial Accounting
		72	Comparison with Commercial Accounting -Public Accounts C
		73	Comparison with Commercial Accounting -Public Accounts C
		14-05-2022	Second Saturday
15	16-05-2022 To 21-05-2022	74	Comparison with Commercial Accounting -Public Accounts C
		75	Class test
		76	Module –VII: Insurance Claims : - -
		77	Computation of Fire Claims
		78	Computation of Fire Claims
		79	Problems
16	23-05-2022 To 28-05-2022	80	II Internal Examination
		81	II Internal Examination
		82	II Internal Examination
		83	II Internal Examination
		84	II Internal Examination
		85	II Internal Examination
17	30-05-2022 To 04-06-2022	86	Loss of Stock
		87	Problems
		88	Consequential Loss Policy.
		89	Problems
		90	Problems

Subject Code:	COM2C10
Subject Name:	FINANCIAL MANAGEMENT
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	06
Name of the Teacher:	ALPHONSA MATHEW

SYLLABUS

COURSE OBJECTIVES:

Understand the conceptual framework of Financial Management and to equip the students with knowledge about the Financing, Dividend and Liquidity areas of financial decision making in business organizations.

Module I.

Financial management -Meaning and nature -Scope -Traditional vs. Modern concept -Goal of Financial Management -Profit vs Wealth maximization -Finance function -Financial Planning- Role of Finance Manager.

(10 Hours)

Module II.

Operating and Financial Leverage -Effect on profits -EBIT -EPS analysis -Comparing alternative financial plans -Combined Leverage.

Hours)

(10

Module III.

Capital structure -Factors affecting capital structure -Theories of Capital structure -Net Income Approach -Net Operating Income Approach -Traditional Theory -MM Theory.

(15 Hours)

Module IV.

Dividend Policy -Theories of dividend policy -Walter's Model, Gordon's Model -MM Hypothesis -Aspects of dividend policy -Forms of dividend -Bonus shares -Stability of dividend.

(20 Hours)

Module V.

Management of Working Capital -Meaning -Significance -Types -Operating cycle and other methods of estimation of working capital -Financing of working capital -Management of cash and marketable securities Receivables management and credit policy -Inventory management.

(25 Hours)

Practice Hours

(10 Hours)

Total Hours

90 Hours

BOOKS FOR REFERENCE:

- | | |
|-------------------------------|--|
| 1. I.M. Pandey: | Financial Management: Vikas Publishing House, New Delhi. |
| 2. Prasanna Chandra : | Financial Management: Tata Mc Graw Hills, New Delhi. |
| 3. M.Y. Khan & P.K. Jain : | Financial Management : Tata Mc Graw Hills, New Delhi. |
| 4. Brealy and Steward: | Corporate Finance : Mc Graw Hill, New York. |
| 5. Bhattacharya : | Working Capital Mgt, Strategies and Techniques : Prentice Hall, Delhi. |
| 6. R.K. Sharma & S.K. Gupta : | Financial Management. |

7. V. K. Bhalla :
8. S.C. Kuchal :

Financial Management and Policy.
Financial Management.

No of Weeks	Dates	Session	Topic
1	07-02-2022 To 12-02-2022	1	Financial management -Meaning
		2	Nature of Financial management
		3	Scope of Financial management
		4	Traditional vs. Modern concept
		5	Goal of Financial Management
		12-02-2022	Second Saturday
2	14-02-2022 To 19-02-2022	6	Profit v/s Wealth maximization
		7	Finance function
		8	Financial Planning
			College Arts Fest
			College Arts Fest
		9	Role of Finance Manager
3	21-02-2022 To 26-02-2022	10	Operating and Financial Leverage
		11	Effect on profits
		12	EBIT
		13	Problem
		14	Problem
		15	EPS analysis
4	28-02-2022 To 05-03-2022	16	Problem
		01-03-2022	Shivarathri
		17	Comparing alternative financial plans
		18	Problem
		19	Problem
		20	Problem
5	07-03-2022 To 12-03-2022	21	Combined Leverage.
		22	Problem
		23	Problem
		24	Problem
		25	Class Test 1
		12-03-2022	Second Saturday
6	14-03-2022 To 19-03-2022	26	Capital structure
		27	Factors affecting capital structure
		28	Theories of Capital structure
		29	Net Income Approach
		30	Net Operating Income Approach
		31	Traditional Theory
7	21-03-2022	32	MM Theory
		33	Question paper discussion

	To 26-03-2022	34	Class test 2
		35	Dividend Policy
		36	Theories of dividend policy
		37	Walter's Model
8	28-03-2022 To 02-04-2022	38	Gordon's Model
		39	MM Hypothesis
		40	Aspects of dividend policy
		41	Forms of dividend
		42	Bonus shares
9	04-04-2022 To 09-04-2022	43	Stability of dividend
		44	Class test 3
		45	Management of Working Capital
		46	Meaning
		47	Significance
		48	Types
10	11-04-2022 To 16-04-2022	49	Operating cycle
		50	other methods of estimation of working capital
		51	Problems
		13-04-2022	Easter Holidays
		14-04-2022	Easter Holidays
11	18-04-2022 To 23-04-2022	15-04-2022	Easter Holidays
		16-04-2022	Easter Holidays
		18-04-2022	Easter Holidays
		52	I Internal Examination
		53	I Internal Examination
		54	I Internal Examination
12	25-04-2022 To 30-04-2022	55	I Internal Examination
		56	I Internal Examination
		57	Problems
		58	Problems
		59	Problems
		60	Problems
		61	Problems
13	02-05-2022 To 07-05-2022	62	Problems
		63	Financing of working capital
		02-05-2022	RAMZAN
		64	Management of cash
		65	marketable securities
		66	Receivables management
14	09-05-2022	67	credit policy
		68	Problems
		69	Problems
		70	Problems

	To 14-05-2022	71	Inventory management
		72	Problems
		73	Problems
		14-05-2022	Second Saturday
15	16-05-2022 To 21-05-2022	74	ClassTest 4
		75	Revision
		76	Revision
		77	Revision
		78	Revision
		79	Revision
16	23-05-2022 To 28-05-2022	80	II Internal Examination
		81	II Internal Examination
		82	II Internal Examination
		83	II Internal Examination
		84	II Internal Examination
		85	II Internal Examination
17	30-05-2022 To 04-06-2022	86	Revision
		87	Revision
		88	Revision
		89	Revision
		90	Revision