

# **DON BOSCO ARTS & SCIENCE COLLEGE** **ANGADIKADAVU**

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

**ANGADIKADAVU P.O., IRITTY, KANNUR – 670706**



## **COURSE PLAN**

### **Mcom Finance**

**(2020 – 22)**

### **SEMESTER - I**

**ACADEMIC YEAR - (2020-21)**

## I Semester M Com Finance (2020 - 22)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	Com1co1 Business Environment And Policy	Silja Mathew	05
2.	Com1co2 Quantitative Techniques & Operation Research	Octo Susy Thomas	05
3.	Com1co3 Management Information System	Sojimol P J	05
4.	Com1co4 Organizational Behaviour	Athira P	
5.	Com1co5 Accounting For Business Decisions	Nishamol N V	05
	<b>Class Incharge: Silja Mathew</b>		

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
1	COM1CO1 Business Environment And Policy	COM1CO2 Quantitative Techniques & Operation Research	Com1co3 Management Information System	Com1co4 Organizational Behaviour	Com1co5 Accounting For Business Decisions
2	Com1co4 Organizational Behaviour	Com1co3 Management Information System	Com1co5 Accounting For Business Decisions	Com1co2 Quantitative Techniques & Operation Research	Com1co1 Business Environment And Policy
3	Com1co3 Management Information System	Com1co1 Business Environment And Policy	Com1co2 Quantitative Techniques & Operation Research	Com1co4 Organizational Behaviour	Com1co3 Management Information System
4	Com1co2 Quantitative Techniques & Operation Research	Com1co5 Accounting For Business Decisions	Com1co3 Management Information System	Com1co1 Business Environment And Policy	Com1co4 Organizational Behaviour
5	Com1co5 Accounting For Business Decisions	Com1co1 Business Environment And Policy	Com1co4 Organizational Behaviour	Com1co4 Organizational Behaviour	Com1co2 Quantitative Techniques & Operation Research

<b>Subject Code:</b>	<b>COM1CO1</b>
<b>Subject Name:</b>	<b>BUSINESS ENVIRONMENT AND POLICY</b>
<b>No. of Credits:</b>	<b>04</b>
<b>No. of Contact Hours:</b>	<b>90 HOURS</b>
<b>Hours per Week:</b>	<b>05</b>
<b>Name of the Teacher:</b>	<b>SILJA MATHEW</b>

**KANNUR UNIVERSITY**  
**COM1CO1 BUSINESS ENVIRONMENT AND POLICY**

**90**  
**Credit 04**

**Hours**

**Course Objectives:**

- 1. To give the students an exposure to environmental dynamics of contemporary business.**
- 2. To develop the skill of decision making by analysing the business environment and opportunities.**

**Module 1**

**Business Environment**

Dynamics of Business and its Environment-Structure of Business Environment-Types of Environment-Internal Environment-External Environment-Micro and Macro Environment-Changing Dimensions of Business Environment- Environmental Analysis-Benefits and Limitations.

**Module II**

**Economic Environment**

Significance and constituents of Economic Environment- Economic system and Business-Industrial Policies-Current Industrial policy-Fiscal Policy-Monetary Policy-Foreign Trade Policy-Disinvestment Business Implications-Economic Reforms-Liberalisation and Structural Adjustment Programmes-Foreign Direct Investment.

**Module III**

**Regulatory Environment**

Elements of Regulatory Environment-Regulatory role of the Government-Forms of Regulation-Business Government Interface-Changing Dimensions of Legal Environment in India-IDRA,M RTP Act, FEMA ,FT (D & R) Act and SEBI. Guidelines for Technology Transfer.

**Module IV**

**Socio-Cultural Environment**

Critical elements of Socio-Cultural Environment- Social Institutions and Systems-Culture and its Influence-Unemployment and Manpower Planning-Emerging Rural

Sector in India-Social Responsibility of Business-Social Audit-Relevance of Business Ethics and Corporate Governance.

## Module V

### Global Environment

Meaning and nature of Globalisation-Impacts-Multi National Corporations-Foreign Collaborations and Indian Business-Non Resident Indians and Corporate Sector-Global Institutional Framework for Business-GATT/WTO:TRIMS- Agreement on Agriculture and on Textiles and Clothing.

### BOOKS FOR REFERENCE:

1. Dr. Vivek Mittal :Business Environment, Text & cases, Excel Books, New Delhi.
2. Maheshwari & Gupta, A N Business, Government & Society
3. Aswanthappa K, Essentials of Business Environment, Himalaya Publishing House.
4. Francis Cherunilam, Business Environment & Policy.
5. Kohli, S.L and Reruthra, N.K, Business Environment
6. Mishra and Puri: Business Environment
7. K Chidambaram: Business Environment

### TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	02-11-2020 To 06-11-2020	1	<b>Business Environment-Introduction</b>
		2	Structure of Business Environment
		3	Types of Environment-Internal Environment
		4	External Environment-Micro, Macro Environment
		5	Changing Dimensions of Business Environment
<b>2</b>	09-11-2020 To 13-11-2020	6	Environmental Analysis
		7	Steps, Types of Environmental Analysis
		8	Techniques of Environmental Analysis
		9	Benefits and Limitations Benefits and Limitations
		10	Class test
<b>3</b>	16-11-2020 To 20-11-2020	11	<b>Economic Environment –Introduction</b>
		12	Significance and constituents of Economic Environment
		13	Economic system and Business
		14	Capitalist, Socialist, Mixed Economy
		15	Industrial Policy 1991, objectives
<b>4</b>	23-11-2020 To	16	Current Industrial policy
		17	Fiscal Policy-objectives, types

No of Weeks	Dates	Session	Topic
	27-11-2020	18	Components of Fiscal Policy
		19	Monetary Policy, Tools & instruments
		20	Foreign Trade Policy
5	30-11-2020 To 04-12-2020	21	Disinvestment Business Implications
		22	Economic Reforms
		23	Liberalisation and Structural Adjustment Programmes
		24	Foreign Direct Investment
		25	Class test
6	07-12-2020 To 11-12-2020	26	<b>Regulatory Environment-Introduction</b>
		27	Elements of Regulatory Environment,role
		28	Forms of Regulation
		29	Business Government Interface
		30	Changing Dimensions of Legal Environment in India
7	14-12-2020 To 18-12-2020	31	IDRA, MRTP Act
		32	FEMA ,FT (D & R) Act,SEBI
		33	Impact of Technology in Society and Economy
		34	Guidelines for Technology Transfer
		35	Class test
8	21-12-2020 To 25-12-2020		Christmas Vacation
			Christmas Vacation
			Christmas Vacation
		25 December	Christmas
			Christmas Vacation
9	28-12-2020 To 01-01-2021	36	<b>Socio-Cultural Environment-Introduction</b>
		37	Critical elements of Socio-Cultural Environment
		38	Social Institutions and Systems
		39	Social Institutions and Systems
		40	Culture and its Influence
10	04-01-2021 To 08-01-2021	41	Unemployment
		42	Manpower Planning
		43	Emerging Rural Sector in India
		44	Emerging Rural Sector in India
		45	Social Responsibility of Business
11	11-01-2021 To 15-01-2021	46	Social Audit
		47	Business Ethics
		48	Business Ethics
		49	Corporate Governance
		50	Class test

No of Weeks	Dates	Session	Topic
<b>12</b>	18-01-2021 To 22-01-2021	51	<b>Global Environment –Introduction</b>
		52	Meaning and nature of Globalisation
		53	Impacts of Globalisation
		54	Multi National Corporations
		55	Impacts-Multi National Corporations
<b>13</b>	25-01-2021 To 29-01-2021	56	Foreign Collaborations and Indian Business
		26January	<b>Republic day</b>
		57	Foreign Collaborations and Indian Business
		58	Non Resident Indians and Corporate Sector
		59	Non Resident Indians and Corporate Sector
<b>14</b>	01-02-2021 To 05-02-2021	60	Foreign Collaborations and Indian Business
		61	Foreign Collaborations and Indian Business
		62	Foreign Collaborations and Indian Business
		63	Global Institutional Framework for Business
		64	GATT
<b>15</b>	08-02-2021 To 12-02-2021	65	WTO
		66	TRIMS
		67	Agreement on Agriculture and on Textiles and Clothing.
		68	Agreement on Agriculture and on Textiles and Clothing.
		69	Class test
<b>16</b>	15-02-2021 To 19-02-2021	70	Revision
		71	Revision
		72	Revision
		73	Class test
		74	Class test
<b>17</b>	22-02-2021 To 26-02-2021		<b>I Semester PG Internal Exam</b>
			<b>I Semester PG Internal Exam</b>
			<b>I Semester PG Internal Exam</b>
		75	Previous year Question paper Discussion
		76	Previous year Question paper Discussion
<b>18</b>	01-03-2021 To 05-03-2021	77	Revision- Business Environment
		78	Revision- Business Environment
		79	Revision- Business Environment
		80	Class test
		81	Class test
<b>19</b>	08-03-2021 To 12-03-2021		English Proficiency
			English Proficiency
			English Proficiency

No of Weeks	Dates	Session	Topic
			English Proficiency
		11 March	<b>Maha Shivarathri</b>
			English Proficiency
<b>20</b>	15-03-2021 To 19-03-2021		English Proficiency( Exam)
		82	Revision- Economic Environment
		83	Revision- Economic Environment
		84	Revision- Economic Environment
		85	Class Test
<b>21</b>	22-03-2021 To 26-03-2021	86	Revision- Regulatory Environment
		87	Class test
		88	Revision- Socio-Cultural Environment
		89	Revision- Global Environment
		90	Class Test
<b>22</b>	29-03-2021 To 02-04-2021	29 March	<b>Talent Hunt</b>
		30 March	<b>Easter Vacation</b>
		31 March	<b>Easter Vacation</b>
		<b>1 April</b>	<b>Easter Vacation</b>
		2 April	<b>Easter Vacation</b>

<b>Subject Code:</b>	<b>COM1C02</b>
<b>Subject Name:</b>	<b>QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH</b>
<b>No. of Credits:</b>	04
<b>No. of Contact Hours:</b>	90
<b>Hours per Week:</b>	05
<b>Name of the Teacher:</b>	OCTO SUSY THOMAS

**KANNUR UNIVERSITY**

**COMIC02 QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To make the students understand some of the basics of quantitative techniques
2. To equip the students to apply operation research techniques for decision making.

**COURSE INPUTS:**

**Module I.**

Probability -Meaning and definition -Basic concepts -Addition Theorem and Multiplication Theorem -Bayes' Theorem (Applications Only)

Contact Hours-15

**Module II.**

Probability Distributions -Introduction -Random variable -Uses of Expected value in decision making, Binomial Distribution -Poisson Distribution -Normal Distribution.

Contact Hours-15

**Module III.**

Testing of Hypothesis -Introduction -Concepts basic to Hypothesis testing procedure Hypothesis testing for Mean -Difference between means -Hypothesis testing for Proportion Difference between Proportions –Z test-T test -F test.

Contact Hours-10

**Module IV.**

Operation Research (OR) -Introduction -Uses -Tools in OR -Modeling in OR -Limitations of OR.

Contact Hours-10

**Module V.**

Linear Programming- Basic concepts- uses and applications- Graphic method of solution to the LPP

Contact Hours-10

**Module VI.**

Network analysis -PERT and CPM -Basic concepts -Construction of Network Diagram Calculation of Critical Path -Float -Slacks – (Avoid Crashing of activities and Resource allocation)

Contact Hours-20

**Practice Hours**

**10 Hours**

**Total Hours**

**90**



**BOOKS FOR REFERENCE:**

1. Richard I. Levin, David S. Rubin: Statistics for Management.
2. S. P. Gupta : Statistical Methods.
3. Sharma K. R : Quantitative Techniques and Operation Research.
4. Anand Sharma : Quantitative Techniques for Decision Making.
5. S. D. Sharma: Operation Research.
6. Philip Rajashekaran: Operation Research.
7. Kanti Swarup, Guptha R. K. and Manmohan: Operation Research and Statistical Analysis.
8. C.R. Kothari : Quantitative Techniques
9. S. Kalavathy: Operations Research

**TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
<b>1</b>	02-11-2020 To 06-11-2020	1	<b>Module I.</b> Probability -Meaning and definition
		2	Probability -Basic concepts
		3	Addition Theorem
		4	Addition Theorem-Practical Problems work out
		5	Addition Theorem-Practical Problems work out
<b>2</b>	09-11-2020 To 13-11-2020	6	Addition Theorem-Practical Problems work out
		7	Multiplication Theorem
		8	Multiplication Theorem- Practical Problems work out
		9	Multiplication Theorem- Practical Problems work out
		10	Bayes' Theorem (Applications Only)
<b>3</b>	16-11-2020 To 20-11-2020	11	Bayes' Theorem- Practical Problems work out
		12	Bayes' Theorem- Practical Problems work out
		13	<b>Revision</b>
		14	<b>Previous year question paper discussion</b>

		15	Class Test
4	23-11-2020 To 27-11-2020	16	<b>Module II.</b> Probability Distributions -Introduction
		17	Random variable -Uses of Expected value in decision Making
		18	Binomial Distribution
		19	Practical Problems work out
		20	Poisson Distribution -Practical Problems work out
5	30-11-2020 To 04-12-2020	21	Practical Problems work out
		22	Practical Problems work out
		23	Normal Distribution.
		24	Practical Problems work out
		25	Revision
6	07-12-2020 To 11-12-2020	26	Previous year question paper discussion
		27	Class Test
		28	<b>Module III.</b> Testing of Hypothesis -Introduction -
		29	Concepts basic to Hypothesis testing procedure
		30	Hypothesis testing for Mean
7	14-12-2020 To 18-12-2020	31	Practical Problems work out
		32	Difference between means
		33	Practical Problems work out
		34	Hypothesis testing for Proportion Difference between Proportions
		35	Practical Problems work out
8	21-12-2020 To 25-12-2020		Christmas Vacation
			Christmas Vacation
			Christmas Vacation
		25 December	Christmas
			Christmas Vacation
9	28-12-2020 To 01-01-2021	36	Z test
		37	Practical Problems work out
		38	T test
		39	Practical Problems work out
		40	F test,Problems
10	04-01-2021 To 08-01-2021	41	Revision
		42	Previous year question paper discussion
		43	Class Test
		44	Operation Research (OR) -Introduction –Meaning-Definition

		45	Features - Importance & Scope - Uses of OR
<b>11</b>	11-01-2021 To 15-01-2021	46	OR & Business Management
		47	Role of OR in Engineering- Phases of ORTools
		48	Modeling in OR-Properties of good model
		49	Advantages & Disadvantages of model
		50	Types of models
		51	Limitations of OR
<b>12</b>	18-01-2021 To 22-01-2021	52	Seminar
		53	Seminar
		54	Revision
		55	Previous year question paper discussion
		56	Class Test
<b>13</b>	25-01-2021 To 29-01-2021	26 January	Republic day
		57	Linear Programming- Basic concepts-definition
		58	Uses – Applications, Advantages-Limitations
		59	Characteristics-Essential ingredients
		60	Mathematical model & solution to the LPP
<b>14</b>	01-02-2021 To 05-02-2021	61	Practical Problems work out
		62	Practical Problems work out
		63	Graphic method of solution to the LPP
		64	Practical Problems work out
		65	Seminar
<b>15</b>	08-02-2021 To 12-02-2021	66	Revision`
		67	Previous year question paper discussion
		68	Class Test
		69	Network analysis – introduction –Objectives-Uses &Application-Phases
		70	Network diagram- Basic concepts -Construction of Network Diagram
<b>16</b>	15-02-2021 To 19-02-2021	71	Practical Problems work out
		72	Practical Problems work out
		73	CPM - Calculation of Critical Path
		74	Practical Problems work out
			I Semester PG Internal Exam
<b>17</b>	22-02-2021 To 26-02-2021		I Semester PG Internal Exam
			I Semester PG Internal Exam
			I Semester PG Internal Exam
		75	Float -Slacks

		76	Practical Problems work out
<b>18</b>	01-03-2021 To 05-03-2021	77	PERT(Avoid Crashing of activities and Resource allocation)
		78	Time Estimates-Steps
		79	Practical Problems work out
		80	Practical Problems work out
		81	Practical Problems work out
<b>19</b>	08-03-2021 To 12-03-2021		English Proficiency
			English Proficiency
			English Proficiency
			English Proficiency
		11 March	<b>Maha Shivarathri</b>
<b>20</b>	15-03-2021 To 19-03-2021		English Proficiency( Exam)
		82	Comparison between PERT & CPM-
		83	Importance – Disadvantages of Network analysis
		84	<b>Revision</b>
		85	<b>Previous year question paper discussion</b>
<b>21</b>	22-03-2021 To 26-03-2021	86	<b>Class Test</b>
		87	<b>Revision</b>
		88	<b>Revision</b>
		89	<b>Revision</b>
		90	<b>Revision</b>
<b>22</b>	29-03-2021 To 02-04-2021	29 March	Talent Hunt
		30 March	<b>Easter Vacation</b>
		31 March	<b>Easter Vacation</b>
		1 April	<b>Easter Vacation</b>
		2 April	<b>Easter Vacation</b>

<b>Subject Code:</b>	Com1Co4
<b>Subject Name:</b>	Organisational behaviour
<b>No. of Credits:</b>	4
<b>No. of Contact Hours:</b>	90 hrs
<b>Hours per Week:</b>	5
<b>Name of the Teacher:</b>	Athira p

#### Module 1 organisational behaviour

concept and significance- relationship between management and organisational behaviour emergence and ethical perspective -attitude perception- learning- personality- learning theories- classical conditioning- operant conditioning- cognitive- social learning personality theory - type theory- trait theory psychoanalytical theory.

#### Module 2 motivation

process of motivation- theories of motivation need hierarchy theory- theory X and theory Y two factor theory -aldefers theory- mcclelland need theory- Victor vrooms expectancy theory Stacy Adams equity theory.

#### Module 3 group dynamics and team Development

group dynamics- definition- and importance types of group- group formation- group Development- group composition- group performance factors -principle centred approach to team development.

#### Module 4 Organisational conflict

dynamics and management- sources- patterns levels and types of conflict- traditional and modern approaches to conflict- functional and dysfunctional organisational conflict- resolution of conflict -transactional analysis.

#### Module 5 organisational development

concept need for change- types- resistance to change- theories of planned change organisational diagnosis- OD intervention benefits and limitations of OD.

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
<b>1</b>	02-11-2020 To 06-11-2020	1	Concept of organisational behaviour
		2	Nature of organisational behaviour
		3	Foundations of organisational behaviour
		4	Contributing disciplines to organisational behaviour
		5	Models of organisational behaviour
<b>2</b>	09-11-2020 To 13-11-2020	6	Concept, Determinants of personality
		7	Theories of personality
		8	Personality traits influencing behaviour
		9	Measurement of personality
		10	Concept of perception and process
<b>3</b>	16-11-2020 To 20-11-2020	11	Perceptual errors and distortion
		12	Attitude concept definition and components
		13	Theories of attitude formation
		14	Measurement of attitude
		15	Concept and nature of learning
<b>4</b>	23-11-2020 To 27-11-2020	16	Process of learning, Factors affecting learning
		17	Theories of learning
		18	Reinforcement
		19	Case study on personality
		20	Unit test 1
<b>5</b>	30-11-2020 To 04-12-2020	21	Concept of motivation And process
		22	Motivation and behaviour, Motivation and performance
		23	Motivation theories
		24	Maslow's need hierarchy theory
		25	Theory X and theory y
<b>6</b>	07-12-2020 To 11-12-2020	26	Two factor theory
		27	Aldefers theory, McClelland theory
		28	Victor vrooms expectancy theory
		29	Adams equity theory
		30	Unit test 2
<b>7</b>	14-12-2020 To 18-12-2020	31	Concept of group dynamics
		32	Concept and nature of group, Types of groups
		33	Stages in group development
		34	Theories of group formation

		35	Reasons for emergence of informal groups
<b>8</b>	21-12-2020 To 25-12-2020		Christmas Vacation
			Christmas Vacation
			Christmas Vacation
		25 December	Christmas
			Christmas Vacation
<b>9</b>	28-12-2020 To 01-01-2021	36	How to deal with informal groups
		37	Functions of informal groups
		38	Dysfunctions or demerits of informal group
		39	Factors influencing group behaviour
		40	Group norms, Group cohesiveness
<b>10</b>	04-01-2021 To 08-01-2021	41	Relationship between group cohesiveness and productivity
		42	Group composition, Group performance factors
		43	Principle centred approach to team development
		44	Case study
		45	Unit test 3
<b>11</b>	11-01-2021 To 15-01-2021	46	Organisational conflictConceptAnd definition
		47	Nature of organisational conflict
		48	Stages in organisational conflict
		49	Positive outcomes of organisational conflict
		50	Negative effects of organisational conflict
		51	Levels of organisational conflict
<b>12</b>	18-01-2021 To 22-01-2021	52	Traditional and modern approaches to conflict
		53	Resolution of conflict, Simulation of conflict
		54	Case study
		55	Unit test 4
		56	Concept and nature of organisational change
<b>13</b>	25-01-2021 To 29-01-2021	57	Forces in organisational change
		26January	Republic day
		58	Process of planned change
		59	Causes of resistance to change, Overcoming resistance to change
		60	Group dynamics for change
<b>14</b>	01-02-2021 To 05-02-2021	61	Force field analysis, Change agents
		62	Concept of organisation development
		63	Characteristics of organisation development
		64	Difference between OD and management development
		65	Objectives of Organisation development
<b>15</b>	08-02-2021	66	Benefits,Limitations of organisation development

	To 12-02-2021	67	Assumptions of organisational development
		68	Process of organisation development
		69	Action research model of OD
		70	OD intervention techniques
<b>16</b>	15-02-2021 To 19-02-2021	71	OD intervention techniques
		72	Case study
		73	Unit test
		74	Revision module 1&2
		75	Revision module 3&4,5
<b>17</b>	22-02-2021 To 26-02-2021		<b>I Semester PG Internal Exam</b>
			<b>I Semester PG Internal Exam</b>
			<b>I Semester PG Internal Exam</b>
		76	Seminar
		77	Seminar
<b>18</b>	01-03-2021 To 05-03-2021	78	Seminar
		79	Old question discussion
		80	Old question discussion
		81	Discussion of extra topics in OB
		82	Concept of organisational effectiveness
<b>19</b>	08-03-2021 To 12-03-2021		English Proficiency
			English Proficiency
			English Proficiency
			English Proficiency
		<b>11 March</b>	<b>Maha Shivarathri</b>
			English Proficiency
<b>20</b>	15-03-2021 To 19-03-2021		English Proficiency( Exam)
		83	Organisational climate and culture
		84	Impact of organisation culture
		85	Transactional analysis
		86	Leadership and leadership theories,types
<b>21</b>	22-03-2021 To 26-03-2021	87	Importance and limitations of leadership
		88	Case study on leadership
		89	Factors influencing value formation
		90	Model test
<b>22</b>	29-03-2021 To 02-04-2021	<b>29 March</b>	<b>Talent Hunt</b>
		<b>30 March</b>	<b>Easter Vacation</b>
		<b>31 March</b>	<b>Easter Vacation</b>
		<b>1 April</b>	<b>Easter Vacation</b>
		<b>2 April</b>	<b>Easter Vacation</b>



<b>Subject Code:</b>	<b>COM1C03</b>
<b>Subject Name:</b>	<b>Management Information System</b>
<b>No. of Credits:</b>	<b>04</b>
<b>No. of Contact Hours:</b>	<b>90 Hours</b>
<b>Hours per Week:</b>	<b>05</b>
<b>Name of the Teacher:</b>	<b>Sojimol P J</b>

### **Module I.**

Introduction -Meaning and nature -Elements -Evolution -Functions -  
 Relation with other disciplines -Information Technology and MIS  
 (10 hours)

### **Module II.**

Concept of Information -Definition -Types -Mathematical definition -  
 Entropy -Redundancy Data Reduction Techniques -Age, Quality and  
 Value of Information -Application of Information concepts to MIS  
 design.  
 (12 hours)

### **Module III.**

System concepts -Definition -Characteristics -General model of  
 system -Types of systems Simplification -Decoupling -Control in  
 systems -Positive and negative feedbacks -Law of requisite variety -  
 Input, Process and Output controls -System concepts applied to MIS  
 design.  
 (13 hours)

### **Module IV.**

Structure of MIS-Multiple approaches to the structure of MIS-Operating  
 elements-Physical components -processing functions -output for users -  
 MIS structure based on the level of management activity -Decision  
 support -Organisational functions -Formal and Informal -Public and  
 Private synthesis of MIS structure.  
 (15 hours)

**Module V.**

Systems analysis and Design -Development and Implementation -System Development Life Cycle -Prototyping and User development approach.

(15 hours)

**Module VI.**

Data Communication and Networking -Uses and types of Networks - LAN -WAN -MAN Topologies -E-mail -Teleconferencing -Internet Protocols -World Wide Web. Latest Trends in Information Technology

(15 hours)

**TEACHING SCHEDULE**

No of Weeks	Dates	Session	Topic
<b>1</b>	02-11-2020 To 06-11-2020	1	Module I - Introduction -Meaning and nature
		2	Elements
		3	Evolution
		4	Functions
		5	Relation with other disciplines
<b>2</b>	09-11-2020 To 13-11-2020	6	Relation with other disciplines
		7	Information Technology and MIS
		8	Information Technology and MIS
		9	Class test
		10	<b>Module II - Concept of Information</b>
<b>3</b>	16-11-2020 To 20-11-2020	11	Definition -Types -Mathematical definition
		12	Entropy -RedundancyData Reduction Techniques
		13	Entropy -RedundancyData Reduction Techniques
		14	Age, Quality and Value of Information
		15	Age, Quality and Value of Information
<b>4</b>	23-11-2020	16	Application of Information concepts to MIS design.

No of Weeks	Dates	Session	Topic
	To 27-11-2020	17	Application of Information concepts to MIS design.
		18	Class test
		19	Module III. System concepts -Definition
		20	Characteristics ,General model of system
<b>5</b>	30-11-2020 To 04-12-2020	21	Types of systems Simplifications
		22	Decoupling -Control in systems
		23	Positive and negative feedbacks
		24	Law of requisite variety
		25	Input, Process and Output controls
<b>6</b>	07-12-2020 To 11-12-2020	26	System concepts applied to MIS design
		27	System concepts applied to MIS design
		28	Class test
		29	<b>Module IV.</b> Structure of MIS
		30	Multiple approaches to the structure of MIS
<b>7</b>	14-12-2020 To 18-12-2020	31	Operating elements-Physical components -processing functions -output for users
		32	Operating elements-Physical components -processing functions -output for users
		33	Operating elements-Physical components -processing functions -output for users
		34	Operating elements-Physical components -processing functions -output for users
		35	Operating elements-Physical components -processing functions -output for users
<b>8</b>	21-12-2020 To 25-12-2020		<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
			<b>Christmas Vacation</b>
		<b>25 December</b>	<b>Christmas</b>
			<b>Christmas Vacation</b>
<b>9</b>	28-12-2020 To 01-01-2021	36	MIS structure based on the level of management activity -Decision support
		37	Organisational functions -Formal and Informal -Public and Private synthesis of MIS structure
		38	Class test
		39	Systems analysis and Design
		40	Systems analysis and Design
<b>10</b>	04-01-2021	41	Systems analysis and Design

No of Weeks	Dates	Session	Topic
	To 08-01-2021	42	Development and Implementation
		43	Development and Implementation
		44	System Development Life Cycle
		45	System Development Life Cycle
11	11-01-2021 To 15-01-2021	46	Prototyping and User development approach
		47	Prototyping and User development approach
		48	Prototyping and User development approach
		49	Discussion
		50	Discussion
12	18-01-2021 To 22-01-2021	51	Discussion
		52	Class test
		53	Module VI. Data Communication and Networking
		54	<b>Uses and types of Networks</b>
		55	LAN -WAN -MAN
13	25-01-2021 To 29-01-2021	56	LAN -WAN -MAN
		26January	Republic day
		57	Topologies
		58	Topologies
		59	E-mail -Teleconferencing -Internet Protocols
	01-02-2021 To 05-02-2021	60	E-mail -Teleconferencing -Internet Protocols
		61	E-mail -Teleconferencing -Internet Protocols
		62	world Wide Web
		63	World Wide Web
14		64	Latest Trends in Information Technology
	08-02-2021 To 12-02-2021	65	Latest Trends in Information Technology
		66	Discussion
		67	Discussion
		68	Class test
15		69	Revision
	15-02-2021 To 19-02-2021	70	Revision
		71	Revision
16		72	Revision
		73	Revision
		74	Revision
17	22-02-2021 To 26-02-2021		I Semester PG Internal Exam
			I Semester PG Internal Exam
			I Semester PG Internal Exam

No of Weeks	Dates	Session	Topic
		75	Revision
		76	Revision
<b>18</b>	01-03-2021 To 05-03-2021	77	Revision
		78	Revision
		79	Revision
		80	Revision
		81	Revision
<b>19</b>	08-03-2021 To 12-03-2021		English Proficiency
			English Proficiency
			English Proficiency
			English Proficiency
		11 March	<b>Maha Shivarathri</b>
			English Proficiency
<b>20</b>	15-03-2021 To 19-03-2021		English Proficiency( Exam)
		82	Revision
		83	Revision
		84	Revision
		85	Revision
<b>21</b>	22-03-2021 To 26-03-2021	86	Revision
		87	Revision
		88	Revision
		89	Revision
		90	Revision
<b>22</b>	29-03-2021 To 02-04-2021	29 April	Talent Hunt
		30 April	Easter Vacation
		31 March	Easter Vacation
		1 April	Easter Vacation
		2 April	Easter Vacation

<b>Subject Code:</b>	<b>COM1C05</b>
<b>Subject Name:</b>	<b>ACCOUNTING FOR BUSINESS DECISIONS</b>
<b>No. of Credits:</b>	<b>4</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>5</b>
<b>Name of the Teacher:</b>	<b>Nishamol NV</b>

### **COM1C05: ACCOUNTING FOR BUSINESS DECISIONS**

Course Objective: To acquaint the students with the tools and techniques for business decisions.

#### **Module I.**

Introduction: Management Accounting : Need and Importance -Meaning -Definition - Objectives-Scope. **(3 Hours)**

#### **Module II.**

New Trends in Budgeting : Problems in Traditional Budgeting -Zero Base Budgeting (ZBB) Process -Advantages -Difference between Traditional Budgeting and Zero Base Budgeting Programme Budgeting -Performance Budgeting -Distinction between Programme Budgeting and Performance Budgeting -Participative Budgeting - Responsibility Accounting -Meaning and Definition -Responsibility Centres -Social Accounting -Government accounting and Environment accounting (Only relevant issues related to business decisions). **(25 Hours)**

#### **Module III.**

LongTermInvestmentDecisions:CapitalBudgeting-meaning -importance -process Evaluation Techniques -Urgency -Payback -ARR -Improvement on traditional approach -Discounted Cash flow Techniques -Net Present Value -Internal Rate of Return -Terminal Value Method - Profitability Index -Capital Rationing. **(20 Hours)**

#### **Module IV.**

Risk Analysis in Capital Budgeting: Relationship between risk and returns - Techniques: Risk Adjusted Discount Rate -Certainty Equivalent Coefficient - Sensitivity Analysis –Probability Assignment -Standard Deviation -Coefficient of Variation -Decision Tree Analysis –Game Theory. **(12 Hours)**

### **Module V**

Cost of Capital: Meaning -Definition -Assumptions -Importance -Types of cost of capital Theories of cost of capital -Factors determining cost of capital -Methods of computing cost of equity share capital -cost of preference share capital -cost of debt capital -cost of retained earnings -Weighted average cost of capital. **(20 Hours)**

Hours Practice (10 Hours)

Total Hours (90 Hours)

### **BOOKS FOR REFERENCE:**

1. Anthony Robert : Management Accounting Principles
2. I. M. Pandey : Management Accounting
3. Sharma & Gupta : Management Accounting
4. V. K. Saxena & C.D. Vashits : Advanced Cost & Management Accounting
5. Khan & Jain : Management Accounting
6. S. N. Maheswari : Management Accounting
7. Hingoram N.L. & Ramanathan A.R. : Management Accounting
8. Betty J. : Management Accounting
9. S.K. Battacharya Accounting for Management

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	02-11-2020 To 06-11-2020	1	Introduction: Management Accounting
		2	Need and Importance Management Accounting Objectives-Scope : Management Accounting
		3	Installation of Management Accounting syatem
		4	Differences with other accounting system
		5	Class Test
2	09-11-2020 To 13-11-2020	6	New Trends in Budgeting : Problems in Traditional Budgeting
		7	Zero Base Budgeting (ZBB) Process -Advantages -
		8	Difference between Traditional Budgeting and Zero Base Budgeting
		9	Programme Budgeting & Performance Budgeting
		10	Distinction between Programme Budgeting and Performance Budgeting
3	16-11-2020 To 20-11-2020	11	Participative Budgeting
		12	Performance Budgeting -Distinction between Programme Budgeting and Performance Budgeting
		13	Responsibility Accounting I; Merits and demerits
		14	Meaning and Definition -Responsibility Centres
		15	Types of responsibility centres
4	23-11-2020 To 27-11-2020	16	Merits and demerits of responsibility centres
		17	Social Accounting-Meaning
		18	Merits and demerits of Social Accounting
		19	Government accounting : Meaning
		20	Environment accounting : Meaning
5	30-11-2020 To 04-12-2020	21	Merits and demerits of Environment accounting
		22	Difference between Social Accounting and Government accounting
		23	Difference between Social Accounting and Environment accounting.
		24	Class Test
		25	Long Term Investment Decisions: Capital Budgeting-meaning
6	07-12-2020	26	Importance of Capital Budgeting



No of Weeks	Dates	Session	Topic
	To 11-12-2020	27	Process of Capital Budgeting
		28	Merits and demerits of capital budgeting
		29	Evaluation Techniques -Urgency
		30	Merits and demerits of Pay Back Period Method
7	14-12-2020 To 18-12-2020	31	Problems
		32	Post pay back period method
		33	Types of Post pay back period method
		34	Problems
		35	Seminar
8	21-12-2020 To 25-12-2020		Christmas Vacation
			Christmas Vacation
			Christmas Vacation
		25 December	Christmas
			Christmas Vacation
9	28-12-2020 To 01-01-2021	36	Average rate of return method : meaning and formula
		37	Merits and demerits of Average rate of return method
		38	Problems
		39	Seminar
		40	NPV : meaning and formula
10	04-01-2021 To 08-01-2021	41	Merits and demerits of NPV
		42	Problems
		43	Problems
		44	Problems
		45	Seminar
11	11-01-2021 To 15-01-2021	46	IRR: meaning and formula
		47	Merits and demerits of IRR
		48	Problems
		49	Problems
		50	Distinction between NPV and IRR
12	18-01-2021 To 22-01-2021	51	Profitability Index : meaning and formula
		52	Merits and demerits of Profitability Index
		53	Problems
		54	Problems
		55	Terminal Value Method : Meaning and formula
13	25-01-2021 To 29-01-2021	56	Merits and demerits of Terminal Value Method
		26January	Republic day
		57	Capital Rationing : Meaning

No of Weeks	Dates	Session	Topic
		58	Merits and demerits of Capital Rationing
		59	Class test
14	01-02-2021 To 05-02-2021	60	Risk Analysis in Capital Budgeting
		61	Relationship between risk and returns
		62	Types of risk
		63	Techniques: Risk Adjusted Discount Rate
		64	Risk Adjusted Discount Rate : Merits and demerits
		65	Certainty Equivalent Coefficient
15	08-02-2021 To 12-02-2021	66	Sensitivity Analysis
		67	Probability Assignment
		68	Types of risk
		69	Techniques: Risk Adjusted Discount Rate
		70	Standard Deviation
16	15-02-2021 To 19-02-2021	71	Coefficient of Variation
		72	Decision Tree Analysis
		73	Game Theory
		74	Cost of Capital: Meaning & Definition
			I Semester PG Internal Exam
17	22-02-2021 To 26-02-2021		I Semester PG Internal Exam
			I Semester PG Internal Exam
		75	Assumptions -Importance of Cost of Capital
		76	Types of cost of capital
		77	Theories of cost of capital
18	01-03-2021 To 05-03-2021	78	Seminar
		79	Seminar
		80	Seminar
		81	Seminar
		82	Seminar
19	08-03-2021 To 12-03-2021		English Proficiency
			English Proficiency
			English Proficiency
		11 March	Maha Shivarathri
			English Proficiency
20	15-03-2021 To 19-03-2021		English Proficiency( Exam)
		83	Factors determining cost of capital
		84	Methods of computing cost of equity share capital
		85	Problems

No of Weeks	Dates	Session	Topic
		86	Cost of debt capital
<b>21</b>	22-03-2021 To 26-03-2021	87	Weighted average cost of capital
		88	Factors determining cost of capital
		89	Methods of computing cost of equity share capital
		90	Problems
<b>22</b>	29-03-2021 To 02-04-2021	29 April	Talent Hunt
		30 April	Easter Vacation
		31 March	Easter Vacation
		1 April	Easter Vacation
		2 April	Easter Vacation



