

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 - II

ACADEMIC YEAR - (2020-21)

II Semester MCom Finance (2020 - 22)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	COM2C06 STRATEGIC MANAGEMENT	ATHIRA P	6
2.	COM2C07 RESEARCH METHODOLOGY & COMPUTER APPLICATION	DEEPTHY JOSEPH	6
3.	COM2C08 COSTING FOR MANAGEMENT DECISIONS	STEPHY EMMANUEL	6
4.	COM2C09 ADVANCED BUSINESS ACCOUNTING	SOJI MOL P J	6
5.	COM2C10 FINANCIAL MANAGEMENT	SILJA MATHEW	6
	Name of Class Incharge	SILJA MATHEW	

TIME TABLE

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	3.30pm - 4.30 pm
1	Financial Management	Strategic Management	Costing For Management Decisions	Research Methodology	Advanced Business Accounting	Financial Management
2	Strategic Management	Research Methodology	Advanced Business Accounting	Financial Management	Costing For Management Decisions	Strategic Management
3	Advanced Business Accounting	Costing For Management Decisions	Strategic Management	Financial Management	Research Methodology	Research Methodology
4	Research Methodology	Advanced Business Accounting	Costing For Management Decisions	Strategic Management	Financial Management	Costing For Management Decisions
5	Costing For Management Decisions	Financial Management	Advanced Business Accounting	Research Methodology	Strategic Management	Advanced Business Accounting

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

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 –Behavioural 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.
7. Strategic Management: Analysis-Implementation-Control: Nag A. (Vikas Pub.)

TEACHING SCHEDULE

No Of Weeks	Dates	Session	Topic
1	08-04-2021 To 10-04-2021	1	Introduction To Strategic Management – Evolution
		2	Strategy And Strategic Management-Elements
		3	Strategic Decisions Approaches
2	12-04-2021 To 17-04-2021	4	Vision – Mission – Objectives
		April 14	Vishu
		5	Characteristics And Elements of Strategic Management
		6	Strategic Management Process and Model
		7	Importance And Benefits of Strategic Management
3	19-04-2021 To 24-04-2021	8	Levels And Types of Strategy
		9	Corporate Governance – Importance and Benefits
		10	Pillars Of Governance – Governance Mechanism
		11	Case Study 1
		12	Unit Test 1
		13	Strategy Formulation – Approaches
		14	Development Process
4	26-04-2021 To 01-05-2021	15	Environmental Analysis
		16	Importance And Features of Environmental Analysis
		17	Techniques Of Environmental Analysis
		18	Corporate Level Strategies
		19	Expansion, Stability, Strategies

		20	Retrenchment And Combination Strategies
5	03-05-2021 To 08-05-2021	21	Business Level Strategies
		22	Internal Analysis
		23	SWOT Analysis
		24	Value Chain Analysis
		25	Core Competence
		26	Case Study 2
6	10-05-2021 To 15-05-2021	27	Sustaining Competitive Advantage
		28	Unit Test 2
		29	Strategic Analysis and Choice
		30	Portfolio Analysis
		May 13	Edul- Fither
		31	BCG Matrix
7	17-05-2021 To 22-05-2021	32	Industry Analysis
		33	Competitive Analysis
		34	Porters Five Force Model
		35	Developing Alternate Strategies
		36	Ansoff Matrix
		37	Mergers And Acquisitions
8	24-05-2021 To 29-05-2021	38	SBU
		39	Michael Porter's Generic Strategies
		40	Industry Life Cycle Model
		41	Game Theory Model
		42	Blue Ocean Strategy
		43	Global Strategy
9	31-05-2021 To 05-06-2021	44	Customer Driven Strategy-Warfare Strategy
		45	Govt, Public Sector & Not –For –Profit Strategy
		46	Case Study 3
		47	Unit Test 3
		48	Strategy Implementation Introduction
		49	Nature And Importance of Implementation
10	07-06-2021 To 12-06-2021	50	Mckinseys 7s Model
		51	Major Issues in Strategy Implementation
		52	Case Study 4
		53	Project Implementation
		54	Procedural Implementation
		55	Resource Allocation
11	14-06-2021 To	56	Importance –Approaches of Resource Allocation
		57	Techniques And Criteria of Resource Allocation
		58	Factors Affecting Resource Allocation

	19-06-2021	59	Allocation Process
		60	Structural Implementation
		61	Behavioural Implementation
12	21-06-2021 To 26-06-2021	62	Functional And Operational Implementation
		63	Strategic Leadership
		65	Managing Strategic Change
		65	Functional Strategies
		66	Unit Test 4
		67	Strategic Evaluation and Control
13	28-06-2021 To 03-07-2021	68	Nature Of Evaluation and Control
		69	Characteristics Of Evaluation and Control
		70	Importance Of Evaluation and Control
		71	Crieteria Of Evaluation and Control
		72	Strategic Control
		73	Operational Control
14	05-07-2021 To 10-07-2021	74	Mechanisms Of Strategic Control
		75	Limitations Of Strategic Evaluation and Control
		76	Guidelines For Proper Evaluation and Control
		77	Social Audit
		78	Case Study
		79	Unit Test 5
15	12-07-2021 To 17-07-2021	80	Old Question Paper Discussion
		81	Old Question Paper Discussion
		82	Seminar
		83	Seminar
		84	Seminar
		85	Seminar
16	19-07-2021 To 24-07-2021	86	Seminar
		20 July	Bakrid – Holiday
		87	Model Exam
		88	Revision
		89	Revision
		90	Revision
17	26-07-2021 To 30-07-2021		II Semester PG Internal Examination
			II Semester PG Internal Examination
			II Semester PG Internal Examination
			II Semester PG Internal Examination
18	02-08-2021		Study Leave

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

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 Social Science (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
Essential parts of report -Contents -Format -Writing style -Qualities of good research
report Model form of Research 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. Saravanel 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	08-04-2021 To 10-04-2021	1	Introduction to Research -Meaning and Definition
		2	Characteristics of Research
		3	Importance of Research
2	12-04-2021 To 17-04-2021	4	Objectives of Research
		April 14	Vishu
		5	Historical Research
		6	Case study
		7	Survey
3	19-04-2021 To 24-04-2021	8	Experimental research
		9	Action research.
		10	Types of research
		11	Research method and methodology
		12	Process of research
		13	Process of research
		14	Quality of a good research
4	26-04-2021 To 01-05-2021	15	Quality of a good researcher
		16	Class test
		17	Identification of Research Problem
		18	Sources of research problem
		19	Features of good research problem
		20	Aspects of a research problem
5	03-05-2021 To 08-05-2021	21	Review of literature
		22	Formulating Hypothesis -Meaning
		23	Types of Hypothesis
		24	Sources of hypothesis
		25	Qualities of a good hypothesis
		26	Limitations in framing hypothesis
6	10-05-2021	27	Research Design -Meaning and objectives

No of Weeks	Dates	Session	Topic
	To 15-05-2021	28	Components and characteristics of Research Design
		29	Research design for descriptive studies
		30	Research design for diagnostic studies
		May 13	Edul- Fither
		31	Research design for experimental studies
7	17-05-2021 To 22-05-2021	32	Steps in experimental design
		33	Principles of experimental design
		34	Formal experimental designs
		35	Formal experimental designs
		36	Informal experimental designs
		37	Informal experimental designs
8	24-05-2021 To 29-05-2021	38	Class test
		39	Census method
		40	Sampling survey
		41	Steps in sampling
		42	Probability sampling methods
		43	Probability sampling methods
9	31-05-2021 To 05-06-2021	44	Non - Probability sampling methods
		45	Sources of Data -Primary and Secondary sources
		46	Observation
		47	Observation
		48	Interview
		49	Interview
10	07-06-2021 To 12-06-2021	50	Questionnaire
		51	Questionnaire
		52	schedule
		53	Secondary data
		54	Merits of secondary data, difference between primary and secondary data
		55	Class test
11	14-06-2021 To 19-06-2021	56	Meaning of Research report -Presentation Essential parts of report -Contents - - -
		57	Qualities of good research report
		58	Format of research report
		59	Writing style of report
		60	Types of report
		61	Model form of Research Report
12	21-06-2021	62	Documentation

No of Weeks	Dates	Session	Topic
	To 26-06-2021	63	Bibliography
		65	Footnotes
		65	Class test
		66	Computers - Introduction
		67	Use of Computers in Research
13	28-06-2021 To 03-07-2021	68	Practical uses and applications of Statistical Packages in Social Science (SPSS)
		69	SPSS
		70	Statistical packages
		71	MS Excel / Spread Sheet
		72	POWER POINT
14	05-07-2021 To 10-07-2021	73	WORD
		74	MINITAB
		75	Revision
		76	Class test
		77	Testing of hypothesis - theory
15	12-07-2021 To 17-07-2021	78	Chi Square Test -Uses.
		79	Problems
		80	Problems
		81	Problems
		82	F test – problems
16	19-07-2021 To 24-07-2021	83	Problems
		84	Analysis of variance One Way and Two Way Classification.
		85	Problems
		86	Problems
		20 July	Bakrid - Holiday
17	26-07-2021 To 30-07-2021	87	Problems
		88	Revision
		89	Revision
		90	Previous year question paper discussion
			II Semester PG Internal Examination
18	02-08-2021		II Semester PG Internal Examination
			II Semester PG Internal Examination
			II Semester PG Internal Examination
			II Semester PG Internal Examination
			Study Leave

Subject Code:	COM2C08
Subject Name:	COSTING FOR MANAGEMENT DECISIONS
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	06
Name of the Teacher:	STEPHY EMMANUAL

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)

Practice Hours (10 Hours)

Total Hours 90 Hours

BOOKS FOR REFERENCE:

1. Costing for Managerial Decisions Jain & Narang.
2. Management Accounting S.P. Gupta.
3. Advanced Cost Accounting Nigam & Sharma.
4. Cost Accounting, Principles and Practice Lall B.M. & I.C. Jain.
5. Practical Costing P.C. Tulsian.
6. Advanced cost and Management Accounting V.K. Saxena & C.D. Vashit

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	08-04-2021 To 10-04-2021	1	Module I - Cost Accounting
		2	Meaning & definition of cost accounting
		3	Objectives of cost accounting
2	12-04-2021 To 17-04-2021	4	Nature or features of cost accounting
		April 14	Vishu
		5	Scope of cost accounting
		6	Difference between cost accounting and management

No of Weeks	Dates	Session	Topic
			accounting
		7	Difference between financial accounting & cost accounting
		8	Importance of cost accounting
3	19-04-2021 To 24-04-2021	9	Previous Year Question Paper Discussion
		10	CLASS TEST
		11	Module II - Marginal costing and cost volume profit analysis
		12	Meaning and definition of Marginal costing
		13	Advantages of Marginal costing
		14	Disadvantages of marginal costing
4	26-04-2021 To 01-05-2021	15	Cost Volume Profit Analysis
		16	Objectives and uses of CVP analysis
		17	Elements of Cost Volume Profit Analysis
		18	Practical problems workout
		19	Practical problems workout
		20	Decision making
5	03-05-2021 To 08-05-2021	21	Break even analysis
		22	Assumptions of Break Even Analysis
		23	Advantages of Break Even Analysis
		24	Limitations of Break Even Analysis
		25	Break Even Point
		26	Calculation of BEP
6	10-05-2021 To 15-05-2021	27	Practical problems workout
		28	Practical problems workout
		29	P/V ratio
		30	Uses of P/V ratio
		May 13	EduL- Fither
		31	Practical problems workout
7	17-05-2021 To 22-05-2021	32	Practical problems workout
		33	Break Even Charts
		34	Different types of Break Even Charts
		35	Simple Break Even Chart
		36	Contribution Break Even Chart
		37	Cash Break Even Chart
		38	Control Break Even Chart
8	24-05-2021 To	39	Profit volume graphs
		40	Practical problems workout

No of Weeks	Dates	Session	Topic
	29-05-2021	41	Practical problems workout
		42	Marginal costing and decisions regarding product mix, make or buy decisions and dropping of products
		43	Practical problems workout
9	31-05-2021 To 05-06-2021	44	Practical problems workout
		45	Revision
		46	Previous Year Question Paper Discussion
		47	CLASS TEST
		48	Module III - Differential Cost Analysis
		49	Meaning & Characteristics of differential cost analysis
10	07-06-2021 To 12-06-2021	50	Difference between differential cost analysis and marginal costing
		51	Applications and use of differential costing.
		52	Practical problems workout
		53	Practical problems workout
		54	Revision
		55	Previous Year Question Paper Discussion
11	14-06-2021 To 19-06-2021	56	CLASS TEST
		57	Module IV - Standard costing as a Control Technique
		58	Setting of Standards and their revision
		59	Standard costing as a management tool
		60	Advantages of standard costing
		61	Limitations of standard costing
12	21-06-2021 To 26-06-2021	62	Variance analysis
		63	Importance of variance analysis
		65	Kinds of variances and their uses
		65	Material, labour and overhead variances
		66	Practical problems workout
		67	Practical problems workout
13	28-06-2021 To 03-07-2021	68	Practical problems workout
		69	Practical problems workout
		70	Interpretation of variances
		71	Disposal of variance
		72	Relevance of variance analysis to budgeting and standard costing
		73	Revision
14	05-07-2021 To	74	Previous Year Question Paper Discussion
		75	CLASS TEST
		76	Module V - Value Analysis and Cost Reduction

No of Weeks	Dates	Session	Topic
	10-07-2021	77	Meaning & definition of Value Analysis
		78	Advantages of value analysis
		79	Limitations of value analysis
15	12-07-2021 To 17-07-2021	80	Relevant terms of value
		81	Basic steps in value analysis
		82	Value engineering
		83	Cost reduction and cost control
		84	Advantages of cost reduction and cost control
		85	Areas of cost reduction
16	19-07-2021 To 24-07-2021	86	Cost reduction programme
		20 July	Bakrid - Holiday
		87	Techniques of cost reduction
		88	Revision
		89	Previous Year Question Paper Discussion
		90	CLASS TEST
17	26-07-2021 To 30-07-2021		II Semester PG Internal Examination
			II Semester PG Internal Examination
			II Semester PG Internal Examination
			II Semester PG Internal Examination
18	02-08-2021		Study Leave

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

COM2C09 ADVANCED BUSINESS ACCOUNTING

Course Objectives:

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.

(10Hours)

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 Specialized 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

Total

90 Hours

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	08-04-2021 To 10-04-2021	1	Valuation of Shares: Valuation of Shares introduction
		2	Need for valuation
		3	Need for valuation
2	12-04-2021 To 17-04-2021	4	Methods of valuation Asset Backing
		April 14	Vishu
		5	Methods of valuation Asset Backing
		6	Yield methods
		7	Yield methods
3	19-04-2021 To 24-04-2021	8	Practical problems
		9	Practical problems
		10	Class test
		11	Module II: Accounting Standards: International and Indian Accounting Standards.
		12	Importance

No of Weeks	Dates	Session	Topic
		13	Importance
		14	Need
4	26-04-2021 To 01-05-2021	15	Need
		16	Arguments for and against Standards
		17	Arguments for and against Standards
		18	Steps in formulation of Accounting Standards
		19	Accounting Standard Board
		20	Constitution
		21	Indian Accounting Standards
5	03-05-2021 To 08-05-2021	22	Indian Accounting Standards
		23	Indian Accounting Standards
		24	Indian Accounting Standards
		25	Class test
		26	Module III: Accounting for Specialized type of Business
		27	Voyage account
6	10-05-2021 To 15-05-2021	28	Practical problems
		29	Practical problems
		30	Practical problems
		May 13	Edul- Fither
		31	Practical problems
		32	Investment accounts
7	17-05-2021 To 22-05-2021	33	Practical problems
		34	Practical problems
		35	Practical problems
		36	Practical problems
		37	Farm Accounts
		38	Practical problems
8	24-05-2021 To 29-05-2021	39	Practical problems
		40	Class test
		41	Module IV. Accounting for Price level changes:
		42	CPP
		43	Practical problems
		44	Practical problems
9	31-05-2021 To 05-06-2021	45	Practical problems
		46	Practical problems
		47	Practical problems
		47	Practical problems

No of Weeks	Dates	Session	Topic
		48	Practical problems
		49	CCA methods
10	07-06-2021 To 12-06-2021	50	Practical problems
		51	Practical problems
		52	Practical problems
		53	Practical problems
		54	Practical problems
		55	Class test
11	14-06-2021 To 19-06-2021	56	Module V. Human Resources Accounting: Meaning
		57	Importance
		58	Methods -Replacement Cost
		59	Opportunity Cost
		60	Historical Cost
		61	Class test
12	21-06-2021 To 26-06-2021	62	Module VI. Government Accounting
		63	General Principles
		65	Special features
		65	Comparison with Commercial Accounting
		66	Public Accounts Committee
		67	Public Accounts Committee
13	28-06-2021 To 03-07-2021	68	Public Accounts Committee
		69	Class test
		70	Class test
		71	Module VII. Insurance Claims: Computation of Fire Claims -
		72	Computation of Fire Claims
		73	Practical problems
14	05-07-2021 To 10-07-2021	74	Practical problems
		75	Practical problems
		76	Practical problems
		77	Practical problems
		78	Loss of Stock -Consequential Loss Policy.
		79	Loss of Stock -Consequential Loss Policy.
15	12-07-2021	80	Practical problems
		81	Practical problems

No of Weeks	Dates	Session	Topic
	To 17-07-2021	82	Practical problems
		83	Practical problems
		84	Practical problems
		85	Practical problems
16	19-07-2021 To 24-07-2021	86	Practical problems
		20 July	Bakrid - Holiday
		87	Class test
		88	Old question paper discussion
		89	Revision
		90	Revision
17	26-07-2021 To 30-07-2021		II Semester PG Internal Examination
			II Semester PG Internal Examination
			II Semester PG Internal Examination
			II Semester PG Internal Examination
18	02-08-2021		Study Leave

Subject Code:	COM2C10
Subject Name:	FINANCIAL MANAGEMENT
No. of Credits:	04
No. of Contact Hours:	90 Hours
Hours per Week:	6
Name of the Teacher:	SILJA MATHEW

**KANNUR UNIVERSITY
COM2C10 FINANCIAL MANAGEMENT**

90 Hours
Credit 04

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. (10 Hours)

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)

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 Management, Strategies and Techniques : Prentice Hall, Delhi.
6. R.K. Sharma & S.K. Gupta : Financial Management.
7. V. K. Bhalla : Financial Management and Policy.
8. S.C. Kuchal : Financial Management.

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	08-04-2021 To 10-04-2021	1	Financial management -Meaning and nature
		2	Scope OF Financial management
		3	Traditional vs. Modern concept
2	12-04-2021 To 17-04-2021	4	Traditional vs. Modern concept
		April 14	Vishu
		5	Goal of Financial Management
		6	Profit v/s Wealth maximization
		7	Finance function
3	19-04-2021 To 24-04-2021	8	Finance function
		9	Financial Planning
		10	Role of Finance Manager
		11	Class Test
		12	Operating Leverage .
		13	Problems
		14	Problems
4	26-04-2021 To 01-05-2021	15	Problems
		16	Financial Leverage
		17	Financial Leverage
		18	Problems
		19	Problems
		20	Problems
5	03-05-2021 To	21	Effect on profits
		22	EBIT
		23	EPS analysis

No of Weeks	Dates	Session	Topic
	08-05-2021	24	EPS analysis
		25	Problems
		26	Problems
6	10-05-2021 To 15-05-2021	27	Problems
		28	Comparing alternative financial plans
		29	Comparing alternative financial plans
		30	Combined Leverage
		May 13	Edul- Fither
		31	Combined Leverage
7	17-05-2021 To 22-05-2021	32	Problems
		33	Problems
		34	Problems
		35	Revision
		36	Class test
		37	Capital structure -Factors affecting capital structure -
8	24-05-2021 To 29-05-2021	38	Theories of Capital structure
		39	Net Income Approach
		40	Problems
		41	Problems
		42	Problems
		43	Net Operating Income Approach
9	31-05-2021 To 05-06-2021	44	Problems
		45	Problems
		46	Problems
		47	Problems
		48	Traditional Theory
		49	Problems
10	07-06-2021 To 12-06-2021	50	Problems
		51	Problems
		52	MM Theory
		53	Problems
		54	Problems
		55	Problems
11	14-06-2021 To 19-06-2021	56	Class test
		57	Dividend Policy -Theories of dividend policy
		58	Walter's Model
		59	Problems
		60	Problems

No of Weeks	Dates	Session	Topic
		61	Gordon's Model
12	21-06-2021 To 26-06-2021	62	Problems
		63	MM Hypothesis
		65	Problems
		65	Problems
		66	Aspects of dividend policy
		67	Aspects of dividend policy
13	28-06-2021 To 03-07-2021	68	Forms of dividend
		69	Forms of dividend
		70	Bonus shares
		71	Stability of dividend
		72	Stability of dividend
		73	Class test
14	05-07-2021 To 10-07-2021	74	Management of Working Capital -Meaning - Significance -Types
		75	Operating cycle and other methods of estimation of working capital
		76	Operating cycle and other methods of estimation of working capital
		77	Financing of working capital
		78	Management of cash
		79	Receivables management
15	12-07-2021 To 17-07-2021	80	credit policy
		81	Inventory management
		82	Inventory management
		83	Class test
		84	revision
		85	revision
16	19-07-2021 To 24-07-2021	86	revision
		20 July	Bakrid – Holiday
		87	Previous year question paper discussion
		88	Previous year question paper discussion
		89	Previous year question paper discussion
		90	revision
17	26-07-2021 To		II Semester PG Internal Examination
			II Semester PG Internal Examination
			II Semester PG Internal Examination
			II Semester PG Internal Examination

No of Weeks	Dates	Session	Topic
	30-07-2021		II Semester PG Internal Examination
18	02-08-2021		Study Leave