

**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 - I**

# ACADEMIC YEAR 2021 - 22

## I Semester (Department Name) (2021 - 23)

Sl. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours Per Week
1.	COM1CO1 BUSINESS ENVIRONMENT AND POLICY	DEEPTHY JOSEPH	<b>06</b>
2.	COM1CO2 QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH	MELBY GEORGE	<b>06</b>
3.	COM1CO3 MANAGEMENT INFORMATION SYSTEM	SOJIMOL P J	<b>06</b>
4.	COM1CO4 ORGANIZATIONAL BEHAVIOUR	ATHIRA P	<b>06</b>
5.	COM1CO5 ACCOUNTING FOR BUSINESS DECISIONS	ALPHONSA MATHEW	<b>06</b>
	<b>Name of Class In-charge</b>	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	ORGANIZATIONAL BEHAVIOUR	MANAGEMENT INFORMATION SYSTEM	BUSINESS ENVIRONMENT AND POLICY	ACCOUNTING FOR BUSINESS DECISIONS	QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH	ORGANIZATIONAL BEHAVIOUR
2	QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH	ACCOUNTING FOR BUSINESS DECISIONS	MANAGEMENT INFORMATION SYSTEM	ORGANIZATIONAL BEHAVIOUR	BUSINESS ENVIRONMENT AND POLICY	MANAGEMENT INFORMATION SYSTEM
3	QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH	MANAGEMENT INFORMATION SYSTEM	BUSINESS ENVIRONMENT AND POLICY	ORGANIZATIONAL BEHAVIOUR	ACCOUNTING FOR BUSINESS DECISIONS	QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH
4	BUSINESS ENVIRONMENT AND POLICY	ACCOUNTING FOR BUSINESS DECISIONS	QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH	ORGANIZATIONAL BEHAVIOUR	MANAGEMENT INFORMATION SYSTEM	BUSINESS ENVIRONMENT AND POLICY
5	ACCOUNTING FOR BUSINESS DECISIONS	QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH	ORGANIZATIONAL BEHAVIOUR	BUSINESS ENVIRONMENT AND POLICY	MANAGEMENT INFORMATION SYSTEM	ACCOUNTING FOR BUSINESS DECISIONS

<b>Subject Code:</b>	<b>COM1C01</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</b>
<b>Hours per Week:</b>	<b>06</b>
<b>Name of the Teacher:</b>	<b>DEEPTHY JOSEPH</b>

**SYLLABUS**  
**COM1C01 BUSINESS ENVIRONMENT AND POLICY**

**90 Hours**

**Credit 04**

**Course Objectives:**

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

**Module I**

**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.

(20 hours)

**Module II**

**Economic Environment**

Significance and constituents of Economic environment -Economic Systems and Business-Industrial Policies -Current Industrial Policy -Fiscal Policy Monetary Policy –Foreign Trade Policy -Disinvestment Business Implications –Economic Reforms- Liberalization and Structural Adjustment Programmes Foreign Direct Investment: Types, Pros & Cons and trends in FDI Government Policy.

(20 hours)

**Module III**

**Regulatory Environment**

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

(15 hours)

**Module IV**

## **Socio-Cultural Environment**

Critical elements of Socio Cultural Environment: Social Institutions and Systems- Culture and its influence- Unemployment and Man Power Planning -Emerging Rural Sector in India -Social Responsibility of Business- Social Audit –Relevance of Business Ethics and Corporate Governance

(15 hours)

## **Module V**

### **Global Environment**

Meaning and Nature of Globalization -Impacts –Multi National Corporations -Foreign Collaborations and Indian Business- Non-Resident Indians and Corporate Sector –Global Institutional Framework for Business- GATT/WTO: TRIMS, Agreements on Agriculture and on Textiles and Clothing.

(10 hours)

**Practice Hours**

(10 hours)

**Total Hours**

**(90 hours)**

## **BOOKS FOR REFERENCE:**

1. Dr. Vivek Mittal: Business Environment; Text & Cases- Excel Books, New Delhi
2. Maheswari and Gupta, A.N. Business, Government and Society.
3. Aswathappa, K. Essentials of Business Environment, Himalaya Publishing House, Mumbai.
4. Francis Cherunilam: Business Environment and Policy.
5. Kohli, S. L and Reruthra, N.K. Business Environment
6. Misra&Puri: Business Environment
7. K. Chidambaram: Business Environment

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-10-2021 To 09-10-2021	1	Dynamics of Business and its Environment
		2	Structure of Business environment
		3	Internal Environment
		09 October	Second Saturday
2	11-10-2021 To 16-10-2021	4	External Environment: Micro and Macro Environment
		5	Economic Environment
		6	Political Environment
		14 October	Mahanavami
		15 October	Vijayadashami
3	18-10-2021 To 23-10-2021	7	Socio cultural environment
		8	Demographic Environment
		19 October	Nabidinam
		9	Technological, physical environment
		10	Global environment
		11	Environmental Analysis
4	25-10-2021 To 30-10-2021	12	Environmental Analysis - Benefits and Limitations.
		13	Environmental Analysis - steps
		14	SWOT
		15	E-TOP
		16	Changing Dimensions of Business Environment
		17	Strategic decision making
		18	Discussion, Revision
5	01-11-2021 To 06-11-2021	19	Discussion
		20	Class Test -1
		21	Significance and constituents of Economic environment
		04 November	Diwali
		22	Economic Systems and Business
6	08-11-2021 To 13-11-2021	23	Capitalism
		24	Socialism
		25	Mixed economy
		26	Industrial Policies
		27	Current Industrial Policy
		28	Current Industrial Policy
7	15-11-2021 To 20-11-2021	13 November	Second Saturday
		29	Fiscal Policy
		30	Monetary Policy
		31	Foreign Trade Policy
		32	Disinvestment Business Implications
		33	Economic Reforms

		34	Liberalization and Structural Adjustment Programmes
<b>8</b>	22-11-2021 To 27-11-2021	35	Foreign Direct Investment: Types
		36	FDI-Pros & Cons
		37	Trends in FDI Government Policy.
		38	FDI & FII
		39	Revision
		40	Class test - 2
<b>9</b>	29-11-2021 To 04-12-2021	41	Elements of the Regulatory Environment.
		42	Regulatory Role of the Government
		43	Forms of Regulation
		44	Business Government Interface
		45	IDRA
		46	IDRA
<b>10</b>	06-12-2021 To 11-12-2021	47	MRTTP Act
		48	FEMA
		49	FEMA
		50	FT (D&R) Act
		51	Competition Act
		11 December	Second Saturday
<b>11</b>	13-12-2021 To 18-12-2021	52	SEBI
		53	Technology Transfer
		54	Guidelines for Technology Transfer
		55	Class Test - 3
		56	Critical elements of Socio-Cultural Environment
		57	Social Institutions
<b>12</b>	20-12-2021 To 25-12-2021	58	Social systems
		59	Culture and its influence
		60	Unemployment
		61	Man Power Planning
		62	Emerging Rural Sector in India
		24 December	
25 December			
<b>13</b>	27-12-2021 To 01-01-2022	27 December	
		28 December	
		29 December	
		30 December	
		31 December	
		01 January	
<b>14</b>	03-01-2022 To 08-01-2022	63	I Internal Examination
		64	I Internal Examination
		65	I Internal Examination
		66	Social Responsibility of Business
		67	Social Responsibility of Business

		68	Social Audit
15	10-01-2022 To 15-01-2022	69	Business Ethics
		70	Business Ethics
		71	Corporate Governance
		72	Revision
		73	Class test - 4
		74	Meaning and Nature of Globalization
16	17-01-2022 To 22-01-2022	75	Globalization -Impacts
		76	Multi-National Corporations
		77	Foreign Collaborations and Indian Business
		78	Non-Resident Indians and Corporate Sector
		79	GATT
		80	WTO
17	24-01-2022 To 29-01-2022	81	TRIMS
		82	Agreements on Agriculture
		26 January	Republic Day
		83	Agreements on Textiles and Clothing
		84	Revision
		85	Revision
18	31-01-2022 To 05-02-2022	86	II Internal Examination
		87	II Internal Examination
		88	II Internal Examination
		89	II Internal Examination
		90	II Internal Examination

<b>Subject Code:</b>	<b>COM1C02</b>
<b>Subject Name:</b>	<b>QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH</b>
<b>No. of Credits:</b>	<b>04</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>6</b>
<b>Name of the Teacher:</b>	<b>MELBY GEORGE</b>

## SYLLABUS

### **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.

### **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



## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-10-2021 To 09-10-2021	1	Probability -Meaning and definition
		2	Basic concepts- Events and types of events
		3	Set theory notations
		09 October	Second Saturday
2	11-10-2021 To 16-10-2021	4	Probability – combination-based problems
		5	Addition Theorem - Problem
		6	Addition Theorem - Problem
		14 October	Mahanavami
		15 October	Vijayadashami
3	18-10-2021 To 23-10-2021	7	Addition Theorem - Problem
		8	Multiplication Theorem- problems
		19 October	Nabidinam
		9	Multiplication Theorem- problems
		10	Addition and multiplication - Problems
		11	Addition and multiplication - Problems
4	25-10-2021 To 30-10-2021	12	Bayes' Theorem
		13	Bayes' Theorem- Problems
		14	Class Test – Module I
		15	Probability Distributions -Introduction
		16	Random variable
		17	Expectation of Random variable
5	01-11-2021 To 06-11-2021	18	Uses of Expected value in decision making
		19	Binomial Distribution
		20	Binomial Distribution- Problems
		21	Binomial Distribution- Problems
		04 November	Diwali
		22	Binomial Distribution- Problems
6	08-11-2021 To 13-11-2021	23	Poisson Distribution
		24	Poisson Distribution- Problems
		25	Poisson Distribution- Problems
		26	Normal Distribution
		27	Problems based on Normal Distribution
		28	Problems based on Normal Distribution
7	15-11-2021 To 20-11-2021	13 November	Second Saturday
		29	Class test – Module II
		30	Testing of Hypothesis -Introduction
		31	Concepts basic to Hypothesis testing
		32	Procedure of Hypothesis testing

		33	Hypothesis testing for Mean
		34	Hypothesis testing for difference between means
8	22-11-2021 To 27-11-2021	35	Hypothesis testing for Proportion Difference between Proportions
		36	Z test- Problems
		37	T test- Problems
		38	F test- Problems
		39	Class Test – Module III
		40	Operation Research (OR) -Introduction
9	29-11-2021 To 04-12-2021	41	Operation Research-Uses
		42	Tools in OR
		43	Modelling in OR
		44	Modelling in OR
		45	Limitations of OR
		46	Seminar
10	06-12-2021 To 11-12-2021	47	Seminar
		48	Class Test – Module IV
		49	Linear Programming- Introduction
		50	Basic concepts
		51	Uses of LPP
		11 December	Second Saturday
11	13-12-2021 To 18-12-2021	52	Applications of LPP
		53	Graphic method of solution to the LPP
		54	Graphic method of solution to the LPP
		55	Graphic method of solution to the LPP
		56	Class Test – Module V
		57	Network analysis
12	20-12-2021 To 25-12-2021	58	PERT
		59	PERT
		60	PERT
		61	CPM
		62	CPM
		24 December	
25 December			
13	27-12-2021 To 01-01-2022	27 December	
		28 December	
		29 December	
		30 December	
		31 December	
		01 January	
14	03-01-2022 To	63	I Internal Examination
		64	I Internal Examination
		65	I Internal Examination

	08-01-2022	66	Construction of Network Diagram
		67	Construction of Network Diagram
		68	Construction of Network Diagram
15	10-01-2022 To 15-01-2022	69	Construction of Network Diagram
		70	Calculation of Critical Path
		71	Calculation of Critical Path
		72	Calculation of Critical Path
		73	Seminar
		74	Seminar
16	17-01-2022 To 22-01-2022	75	Float
		76	Float
		77	Slacks
		78	Slacks
		79	Class Test – Module VI
		80	Revision – Module I
17	24-01-2022 To 29-01-2022	81	Revision – Module II
		82	Revision – Module III
		26 January	Republic Day
		83	Revision – Module IV
		84	Revision – Module V
		85	Revision – Module VI
18	31-01-2022 To 05-02-2022	86	II Internal Examination
		87	II Internal Examination
		88	II Internal Examination
		89	II Internal Examination
		90	II Internal Examination

<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>06</b>
<b>Name of the Teacher:</b>	<b>Sojimol P J</b>

## SYLLABUS

### 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 (15hours)

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-10-2021 To 09-10-2021	1	<b>Module I - Introduction -Meaning and nature</b>
		2	Elements
		3	Elements
		09 October	Second Saturday
2	11-10-2021 To 16-10-2021	4	Evolution
		5	Functions
		6	Relation with other disciplines
		14 October	Mahanavami
		15 October	Vijayadashami
3	18-10-2021 To 23-10-2021	7	Relation with other disciplines
		8	Information Technology and MIS
		19 October	Nabidinam
		9	Information Technology and MIS
		10	Class test
		11	<b>Module II - Concept of Information</b>
4	25-10-2021 To 30-10-2021	12	Definition -Types -Mathematical definition
		13	Definition -Types -Mathematical definition
		14	Entropy -RedundancyData Reduction Techniques
		15	Entropy -RedundancyData Reduction Techniques
		16	Age, Quality and Value of Information
		17	Age, Quality and Value of Information
		18	Application of Information concepts to MIS design.
5	01-11-2021 To 06-11-2021	19	Application of Information concepts to MIS design.
		20	Application of Information concepts to MIS design.
		21	Class test
		04 November	Diwali
		22	<b>Module III. System concepts -Definition</b>
6	08-11-2021 To 13-11-2021	23	Characteristics
		24	General model of system
		25	Types of systems Simplifications
		26	Decoupling -Control in systems
		27	Positive and negative feedbacks
		28	Law of requisite variety
7	15-11-2021	13 November	Second Saturday
		29	Input, Process and Output controls
		30	System concepts applied to MIS design

	To 20-11-2021	31	System concepts applied to MIS design
		32	System concepts applied to MIS design
		33	System concepts applied to MIS design
		34	Class test
<b>8</b>	22-11-2021 To 27-11-2021	35	<b>Module IV.</b> Structure of MIS
		36	Multiple approaches to the structure of MIS
		37	Multiple approaches to the structure of MIS
		38	Operating elements-Physical components -processing functions -output for users
		39	Operating elements-Physical components -processing functions -output for users
		40	Operating elements-Physical components -processing functions -output for users
<b>9</b>	29-11-2021 To 04-12-2021	41	Operating elements-Physical components -processing functions -output for users
		42	Operating elements-Physical components -processing functions -output for users
		43	MIS structure based on the level of management activity - Decision support
		44	Organisational functions -Formal and Informal -Public and Private synthesis of MIS structure
		45	Class test
		46	<b>Module V.</b> Systems analysis and Design
<b>10</b>	06-12-2021 To 11-12-2021	47	Systems analysis and Design
		48	Systems analysis and Design
		49	Systems analysis and Design
		50	Development and Implementation
		51	Development and Implementation
		11 December	Second Saturday
<b>11</b>	13-12-2021 To 18-12-2021	52	System Development Life Cycle
		53	System Development Life Cycle
		54	System Development Life Cycle
		55	Prototyping and User development approach
		56	Prototyping and User development approach
		57	Prototyping and User development approach
<b>12</b>	20-12-2021 To 25-12-2021	58	Discussion
		59	Discussion
		60	Discussion
		61	Discussion
		62	Class test
		24 December	
		25 December	
<b>13</b>	27-12-2021	27 December	

	To 01-01-2022	28 December	
		29 December	
		30 December	
		31 December	
		01 January	
14	03-01-2022 To 08-01-2022	63	I Internal Examination
		64	I Internal Examination
		65	I Internal Examination
		66	<b>Module VI. Data Communication and Networking</b>
		67	<b>Uses and types of Networks</b>
		68	LAN -WAN -MAN
15	10-01-2022 To 15-01-2022	69	LAN -WAN -MAN
		70	Topologies
		71	Topologies
		72	E-mail -Teleconferencing -Internet Protocols
		73	E-mail -Teleconferencing -Internet Protocols
		74	E-mail -Teleconferencing -Internet Protocols
16	17-01-2022 To 22-01-2022	75	E-mail -Teleconferencing -Internet Protocols
		76	world Wide Web
		77	World Wide Web
		78	Latest Trends in Information Technology
		79	Latest Trends in Information Technology
		80	Latest Trends in Information Technology
17	24-01-2022 To 29-01-2022	81	Discussion
		82	Discussion
		26 January	Republic Day
		83	Class test
		84	Revision
		85	Revision
18	31-01-2022 To 05-02-2022	86	II Internal Examination
		87	II Internal Examination
		88	II Internal Examination
		89	II Internal Examination
		90	II Internal Examination



<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>	6
<b>Name of the Teacher:</b>	Athira p

## SYLLABUS

(Add your Latest Syllabus here)

### COMIC04 ORGANISATIONAL BEHAVIOUR

**COURSE OBJECTIVES:** The objectives of the course are to help the students.

1. To understand the conceptual framework of management and organizational behaviour.
2. To understand the applicability of the concept.

#### **Module I.**Organizational Behaviour

Concept and significance, relationship between management and organizational behaviour, emergence and ethical perspective, attitudes, perception -learning -personality, Learning theories- classical conditioning- operant conditioning- Cognitive- social learning- Personality theories-Type theory- Trait theory- Psycho analytical theory.

#### **Module II.** Motivation

Process of motivation -theories of motivation -Need Hierarchy theory Theory X and Theory Y Two Factor theory -Alderfer's theory -Mc Clelland's learned need theory -Victor Vroom's expectancy theory - Stacy Adams Equity theory.

#### **Module III.**Group Dynamics and Team Development

Group Dynamics -Definition and Importance -Types of groups -Group formation -Group Development - Group composition -Group performance factors -Principle centered approach team development.

#### **Module IV.**Organizational Conflicts

Dynamics and Management-Sources -Patterns-Levels and Types of Conflict, Traditional and Modern approaches to conflict: Functional and Dysfunctional Organizational conflicts, Resolution conflict- Transactional analysis. (10 hours)

#### **Module V.**Organizational Development

Concept -Need for change -Types -Resistance to change -Theories of planned change.Organizational Diagnosis -OD intervention -Benefits and limitations of OD.

Practice Hours Total Hours

(10 hours) (90 hours)

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-10-2021 To 09-10-2021	1	Concept-Nature contributing disciplines of organisational behaviour
		2	Models of Organisational Behaviour
		3	Concept, Determinants of Personality
		09 October	Second saturday
2	11-10-2021 To 16-10-2021	4	Theories of Personality
		5	Concept of Perception and Process
		6	Perceptual Errors and Distortion
		14 October	Mahanavami
		15 October	Vijayadashami
3	18-10-2021 To 23-10-2021	7	Attitude -Concept-Definition -Components
		8	Theories of Attitude Formation-Measurement of Attitude
		19 October	Nabidinam
		9	Concept & Nature of Learning-Process of Learning
		10	Theories of Learning-Factors affecting Learning
		11	Case Study on Personality
4	25-10-2021 To 30-10-2021	12	<b>Unit test 1</b>
		13	Concept of Motivation and Process
		14	Motivation Theories- Maslow's Need Hierarchy Theory
		15	Theory X and Theory Y-Two Factor Theory
		16	Aldefers Theory, McClelland Theory-Adams Equity Theory
		17	Victor Vrooms Expectancy Theory
		18	Case Study on Perception
5	01-11-2021 To 06-11-2021	19	Case Study on Motivation
		20	Seminar by Students
		21	Seminar by Students
		04 November	Diwali
		22	Seminar by Students
		23	<b>Unit test 2</b>
6	08-11-2021 To 13-11-2021	24	Concept of Group Dynamics
		25	Concept and Nature of Group
		26	Types of Groups
		27	Theories of Group Formation
		28	Stages in Group Development
		13 November	Second saturday
7	15-11-2021	29	Reasons for Emergence of Informal Groups

	To 20-11-2021	30	Dysfunctions or Demerits of Informal Group
		31	Functions of Informal Groups
		32	Factors Influencing Group Behaviour
		33	Group Cohesiveness
		34	Group Norms
<b>8</b>	22-11-2021 To 27-11-2021	35	Relationship between Group Cohesiveness and Productivity
		36	Group Composition, Group Performance Factors
		37	<b>Unit test 3</b>
		38	Case Study on Group Activities
		39	Organisational Conflict-Concept- Definition
		40	Nature of Organisational Conflict
<b>9</b>	29-11-2021 To 04-12-2021	41	Stages in Organisational Conflict
		42	Positive Outcomes of Organisational Conflict
		43	Negative Effects of Organisational Conflict
		44	Levels of Organisational Conflict
		45	Traditional and Modern Approaches to Conflict
		46	Resolution of Conflict, Simulation of Conflict
<b>10</b>	06-12-2021 To 11-12-2021	47	Case Study on Conflict Management
		48	<b>Unit test 4</b>
		49	Old Question Paper Discussion
		50	Seminar by Students
		51	Seminar by Students
		11 December	Second saturday
<b>11</b>	13-12-2021 To 18-12-2021	52	Concept and Nature of Organisational Change
		53	Forces in Organisational Change
		54	Process of Planned Change
		55	Causes of Resistance to Change, Overcoming Resistance to Change
		56	Group Dynamics for Change
		57	Force Field Analysis, Change Agents
<b>12</b>	20-12-2021 To 25-12-2021	58	Concept of Organisation Development
		59	Characteristics of Organisation Development
		60	Case Study on Change Management
		61	<b>Unit test 5</b>
		62	Old Question Paper Discussion
		24 December	
		25 December	
<b>13</b>	27-12-2021	27 December	

	To 01-01-2022	28 December	
		29 December	
		30 December	
		31 December	
		01 January	
14	03-01-2022 To 08-01-2022	63	I Internal Examination
		64	I Internal Examination
		65	I Internal Examination
		66	Difference between OD and Management Development
		67	Objectives of Organisation Development
		68	Benefits, Limitations of Organisation Development
15	10-01-2022 To 15-01-2022	69	Assumptions of Organisational Development
		70	Process of Organisation Development
		71	Action research Model of OD
		72	OD Intervention Techniques
		73	OD Intervention Techniques
		74	Case Study on Organization Development
16	17-01-2022 To 22-01-2022	75	Concept of Organisational Effectiveness
		76	Organisational Climate and Culture
		77	Impact of Organisation Culture
		78	Transactional Analysis
		79	Leadership and Leadership Theories, Types
		80	Importance and Limitations of Leadership
17	24-01-2022 To 29-01-2022	81	Case Study on Leadership
		82	Factors Influencing Value Formation
		26 January	Republic day
		83	Revision Module 1
		84	Revision Module 2&3
		85	Revision Module 4&5
18	31-01-2022 To 05-02-2022	86	III Internal Examination
		87	III Internal Examination
		88	III Internal Examination
		89	III Internal Examination
		90	III Internal Examination

<b>Subject Code:</b>	<b>COM1C05</b>
<b>Subject Name:</b>	<b>ACCOUNTING FOR BUSINESS DECISIONS</b>
<b>No. of Credits:</b>	<b>04</b>
<b>No. of Contact Hours:</b>	<b>90</b>
<b>Hours per Week:</b>	<b>6</b>
<b>Name of the Teacher:</b>	<b>ALPHONSA MATHEW</b>

## SYLLABUS

(Add your Latest Syllabus here)

### COM1C05 ACCOUNTING FOR BUSINESS DECISIONS

**COURSE OBJECTIVE:** To acquaint the students with the tools and techniques for decisions.

#### **Module I.**

Introduction: Management Accounting: Need and Importance -Meaning -Definition - Objectives-Scope.

(3 Hours)

#### **Module II.**

New Trends in Budgeting: in 1 Budgeting 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.**

Long Term Investment Decisions: Capital Budgeting -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)

## TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	06-10-2021 To 09-10-2021	1	Management Accounting: need and importance
		2	Meaning-definition
		3	Objectives-scope
		09 October	Second Saturday
2	11-10-2021 To 16-10-2021	4	Problems in traditional budgeting
		5	ZBB and its process
		6	Advantages and diff. between traditional and ZBB budgeting
		14 October	Mahanavami
		15 October	Vijayadashami
3	18-10-2021 To 23-10-2021	7	Programme budgeting
		8	Performance budgeting
		19 October	Nabidinam
		9	Distinction between programme and performance budgeting
		10	Participative budgeting
		11	Responsibility accounting
4	25-10-2021 To 30-10-2021	12	Responsibility centres
		13	Social accounting
		14	Government accounting
		15	Environment accounting
		16	Class Test 1
		17	Meaning and importance
5	01-11-2021 To 06-11-2021	18	Process
		19	Evaluation techniques
		20	Urgency
		21	Payback
		04 November	Diwali
		22	ARR
6	08-11-2021 To 13-11-2021	23	Improvement on traditional approach
		24	Discounted cash flow techniques
		25	Net present value
		26	Internal rate of return
		27	Terminal value method
		28	Profitability index
7	15-11-2021	13 November	Second Saturday
		29	Capital rationing

	To 20-11-2021	30	Risk analysis
		31	Relationship between risk and return
		32	Risk adjusted discount rate
		33	problems
		34	problems
<b>8</b>	22-11-2021 To 27-11-2021	35	problems
		36	problems
		37	problems
		38	problems
		39	problems
	29-11-2021 To 04-12-2021	40	Class test 2
		41	problems
		42	problems
		43	problems
		44	problems
<b>9</b>	06-12-2021 To 11-12-2021	45	problems
		46	problems
		47	problems
		48	problems
		49	problems
<b>10</b>	13-12-2021 To 18-12-2021	50	problems
		51	problems
		11 December	Second Saturday
		52	Cost of equity share capital
		53	Cost of preference share capital
<b>11</b>	20-12-2021 To 25-12-2021	54	Cost of debt capital
		55	Cost of retained earnings
		56	WACC
		57	Budget
		58	Budgetary control
<b>12</b>	27-12-2021 To 01-01-2022	59	Standard costing
		60	Fixed budget
		61	Flexible budget
		62	Problems on fixed and flexible budget
		24 December	
<b>13</b>	03-01-2022	25 December	
		27 December	
		28 December	
		29 December	
		30 December	
<b>14</b>		31 December	
		01 January	
<b>14</b>	03-01-2022	63	I Internal Examination

	To 08-01-2022	64	I Internal Examination
		65	I Internal Examination
		66	problems
		67	problems
		68	Certainty equivalent coefficient
<b>15</b>	10-01-2022 To 15-01-2022	69	Sensitivity analysis
		70	Probability assignment
		71	Standard deviation
		72	Coefficient of variation
		73	Decision tree analysis
		74	Game theory
<b>16</b>	17-01-2022 To 22-01-2022	75	Class test 2
		76	Capital budgeting
		77	Cost of capital
		78	Meaning
		79	Definition
		80	Assumptions
<b>17</b>	24-01-2022 To 29-01-2022	81	Importance
		82	Types of cost of capital
		26 January	
		83	Factors determining cost of capital
		84	Methods
		85	Computing
<b>18</b>	31-01-2022 To 05-02-2022	86	II Internal Examination
		87	II Internal Examination
		88	II Internal Examination
		89	II Internal Examination
		90	II Internal Examination