

DON BOSCO ARTS & SCIENCE COLLEGE
ANGADIKADAVU

(Affiliated to Kannur University Approved by Government of Kerala)

ANGADIKADAVU P.O., IRITTY, KANNUR – 670706



COURSE PLAN

M Com Finance

(2022 – 24)

SEMESTER -I

ACADEMIC YEAR- (2022-23)

I Semester MCom Finance (2022 - 24)

SL. No.	Name of Subjects with Code	Name of the Teacher	Duty Hours per week
1.	COM1C01 Business Environment and Policy	Deepthy Joseph	6
2.	COM1C02 Quantitative Techniques and Operation Research	Alphonsa Mathew	6
3.	COM1C03 Management Information System	Sojimol P J	6
4.	COM1C04 Organizational Behaviour	Athira	6
5.	COM1C05 Accounting for Business Decisions	Shilpa Vichithran	6
	Name of Class Incharge:	Alphonsa 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	03.30 Pm- 04.30 pm
1	MIS	QT	BE	ABD	OB	MIS
2	BE	OB	ABD	MIS	QT	BE
3	ABD	MIS	QT	BE	OB	ABD
4	OB	ABD	BE	QT	MIS	OB
5	QT	BE	OB	MIS	ABD	QT

Subject Code:	COM1C01
Subject Name:	BUSINESS ENVIRONMENT AND POLICY
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	DEEPTHY JOSEPH

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	15-08-2022 To 20-08-2022	15 August	Independence Day
		1	Dynamics of Business and its Environment
		2	Structure of Business environment-
		18 August	Sree Krishna Jayanthi
		3	Internal Environment
		4	External Environment: Micro
2	15-08-2022 To 20-08-2022	5	Macro Environment
		6	Macro Environment
		7	Changing Dimensions of Business Environment
		8	Environmental Analysis
		9	Environmental Analysis
		10	Environmental Analysis Benefits and Limitations
3	22-08-2022	11	Class test

No of Weeks	Dates	Session	Topic
	To 27-08-2022	12	Significance of Economic environment
		13	Economic Systems and Business - capitalism
		14	Socialism
		15	Mixed economy
		16	Industrial Policies
		17	Industrial Policies up to 1991
4	29-08-2022 To 03-09-2022	18	Current Industrial Policy
		19	Current Industrial Policy
		20	Fiscal Policy
		21	Fiscal Policy
		22	Monetary Policy
		23	Foreign Trade Policy
5	05-09-2022 To 10-09-2022	05 September	Onam Vacation
		06 September	Onam Vacation
		07 September	Onam Vacation
		08 September	Onam Vacation
		09 September	Onam Vacation
		10 September	Onam Vacation
6	12-09-2022 To 17-09-2022	24	Disinvestment Business Implications
		25	Economic Reforms
		26	Liberalization and Structural Adjustment Programmes
		27	Liberalization and Structural Adjustment Programmes
		28	Foreign Direct Investment: Types
		29	Pros & Cons of FDI
7	19-09-2022 To 24-09-2022	30	Trends in FDI Government Policy.
		31	Class test
		21 September	Sree Narayana Guru Samadhi
		32	Elements of the Regulatory Environment
		33	Regulatory Role of the Government
		34	Forms of Regulation
8	26-09-2022 To 01-10-2022	35	Business Government Interface
		36	IDRA
		37	IDRA
		38	MRTP Act
		39	FEMA
		40	FEMA
9	03-10-2022	41	FT (D&R) Act
		04 October	Mahanavami

No of Weeks	Dates	Session	Topic
	To 08-10-2022	05 October	Vijayadashami
		42	Competition Act
		43	SEBI
		08 October	Milad-i-Sherif
10	10-10-2022 To 15-10-2022	44	Guidelines for Technology Transfer
		45	Impact of technology in the society
		46	Levels of technology transfer
		47	Class test
		48	Critical elements of Socio Cultural Environment
		49	Social Institutions
11	17-10-2022 To 22-10-2022	50	Social Institutions
		51	Social Systems
		52	Social Systems
		53	Culture and its influence
		54	Unemployment
		55	Man Power Planning
12	24-10-2022 To 29-10-2022	24 October	Diwali
		56	Man Power Planning
		57	Emerging Rural Sector in India
		58	Social Responsibility of Business
		59	Social Responsibility of Business
		60	Social Responsibility of Business
13	31-10-2022 To 05-11-2022	61	Social Audit
		62	Social Audit
		63	Relevance of Business Ethics
		64	Relevance of Business Ethics
		65	Corporate Governance
		66	Corporate Governance
14	07-11-2022 To 12-11-2022	67	Class test
		68	Meaning and Nature of Globalization
		69	Globalization -Impacts
		70	Multi National Corporations
		71	Multi National Corporations
		12 November	Second Saturday
15	14-11-2022 To	72	Foreign Collaborations and Indian Business
		73	Non-Resident Indians and Corporate Sector
		74	GATT

No of Weeks	Dates	Session	Topic
	19-11-2022	75	GATT
		76	WTO
		77	WTO
16	21-11-2022 To 26-11-2022	78	WTO
		79	TRIMS
		80	Agreements on Agriculture and on Textiles and Clothing.
		81	Revision
		82	Revision
		83	Revision
17	28-11-2022 To 03-12-2022	84	II Internal Examinations
		85	II Internal Examinations
		86	II Internal Examinations
		87	II Internal Examinations
		88	II Internal Examinations
		89	Revision
18	28-11-2022 To 03-12-2022	90	Revision

Subject Code:	COM1C02
Subject Name:	QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	6
Name of the Teacher:	ALPHONSA MATHEW

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	15-08-2022 To 20-08-2022	15 August	Probability -Meaning and definition
		1	Basic concepts- Events and types of events
		2	Set theory notations
		18 August	Second Saturday
2	15-08-2022 To 20-08-2022	3	Probability – combination-based problems
		4	Addition Theorem - Problem
		5	Addition Theorem - Problem
		6	Mahanavami
		7	Vijayadashami
		8	Addition Theorem - Problem
3	22-08-2022 To 27-08-2022	11	Multiplication Theorem- problems
		12	Nabidinam
		13	Multiplication Theorem- problems
		14	Addition and multiplication - Problems
		15	Addition and multiplication - Problems
		16	Bayes' Theorem
4	29-08-2022 To 03-09-2022	17	Bayes' Theorem- Problems
		18	Class Test – Module I
		19	Probability Distributions -Introduction
		20	Random variable
		21	Expectation of Random variable
		22	Uses of Expected value in decision making
5	05-09-2022 To 10-09-2022	23	Binomial Distribution
		05 September	Binomial Distribution- Problems
		06 September	Binomial Distribution- Problems
		07 September	Diwali
		08 September	Binomial Distribution- Problems
		09 September	Poisson Distribution
6	12-09-2022 To 17-09-2022	10 September	Poisson Distribution- Problems
		24	Poisson Distribution- Problems
		25	Normal Distribution
		26	Problems based on Normal Distribution
		27	Problems based on Normal Distribution
		28	Second Saturday
7	19-09-2022	29	Class test – Module II
		30	Testing of Hypothesis -Introduction
		31	Concepts basic to Hypothesis testing

	To 24-09-2022	21 September	Procedure of Hypothesis testing
		32	Hypothesis testing for Mean
		33	Hypothesis testing for difference between means
8	26-09-2022 To 01-10-2022	34	Hypothesis testing for Proportion Difference between Proportions
		35	Z test- Problems
		36	T test- Problems
		37	F test- Problems
		38	Class Test – Module III
		39	Operation Research (OR) -Introduction
9	03-10-2022 To 08-10-2022	40	Operation Research-Uses
		41	Tools in OR
		04 October	Modelling in OR
		05 October	Modelling in OR
		42	Limitations of OR
		43	Seminar
10	10-10-2022 To 15-10-2022	08 October	Seminar
		44	Class Test – Module IV
		45	Linear Programming- Introduction
		46	Basic concepts
		47	Uses of LPP
		48	Second Saturday
11	17-10-2022 To 22-10-2022	49	Applications of LPP
		50	Graphic method of solution to the LPP
		51	Graphic method of solution to the LPP
		52	Graphic method of solution to the LPP
		53	Class Test – Module V
		54	Network analysis
12	24-10-2022 To 29-10-2022	55	PERT
		24 October	PERT
		56	PERT
		57	CPM
		58	CPM
		59	
13	31-10-2022 To 05-11-2022	60	
		61	
		62	
		63	
		64	
		65	

		66	
14	07-11-2022 To 12-11-2022	67	I Internal Examination
		68	I Internal Examination
		69	I Internal Examination
		70	Construction of Network Diagram
		71	Construction of Network Diagram
		12 November	Construction of Network Diagram
15	14-11-2022 To 19-11-2022	72	Construction of Network Diagram
		73	Calculation of Critical Path
		74	Calculation of Critical Path
		75	Calculation of Critical Path
		76	Seminar
		77	Seminar
16	21-11-2022 To 26-11-2022	78	Float
		79	Float
		80	Slacks
		81	Slacks
		82	Class Test – Module VI
		83	Revision – Module I,II
17	28-11-2022 To 03-12-2022	84	II Internal Examinations
		85	II Internal Examinations
		86	II Internal Examinations
		87	II Internal Examinations
		88	II Internal Examinations
		89	Revision- Module III,IV
18	28-11-2022 To 03-12-2022	90	Revision -Module V

Subject Code:	COM1C03
Subject Name:	MANAGEMENT INFORMATION SYSTEM
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	5
Name of the Teacher:	Sojimol P J

COM1C03 MANAGEMENT INFORMATION SYSTEM

90 Hours Credit 04

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)

Practice Hours (10 hours)

Total Hours (90 hours)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	15-08-2022 To 20-08-2022	15 August	Independence Day
		1	Introduction -Meaning
		2	nature
		18 August	Sree Krishna Jayanthi
		3	Elements -Evolution
		4	Functions
2	22-08-2022 To 27-08-2022	5	Relation with other disciplines
		6	Information Technology and MIS
		7	Information Technology and MIS
		8	Information Technology and MIS
		9	Information Technology and MIS
		10	Class test
3	29-08-2022 To 03-09-2022	11	Module II. Concept of Information -Definition
		12	Types -Mathematical definition
		13	Entropy -Redundancy Data
		14	Reduction Techniques

No of Weeks	Dates	Session	Topic
		15	Age, Quality and Value of Information
		16	Age, Quality and Value of Information
4	05-09-2022 To 10-09-2022	05 September	Onam Vacation
		06 September	Onam Vacation
		07 September	Onam Vacation
		08 September	Onam Vacation
		09 September	Onam Vacation
		10 September	Onam Vacation
5	12-09-2022 To 17-09-2022	17	-Application of Information concepts to MIS design
		18	-Application of Information concepts to MIS design
		19	Class test
		20	Module III.System concepts
		21	Characteristics -General model of system
		22	Types of systems Simplification
6	19-09-2022 To 24-09-2022	23	Decoupling -Control in systems
		24	Positive and negative feedbacks -Law of requisite variety
		21 September	Sree Narayana Guru Samadhi
		25	Input, Process and Output controls
		26	Input, Process and Output controls
		27	System concepts applied to MIS design.
7	26-09-2022 To 01-10-2022	28	System concepts applied to MIS design.
		29	System concepts applied to MIS design.
		30	System concepts applied to MIS design.
		31	Class test
		32	Module IV. Structure of MIS-Multiple approaches to the structure of MIS- - - - -
		33	Operating elements
8	03-10-2022 To 08-10-2022	34	Operating elements
		04 October	Mahanavami
		05 October	Vijayadashami
		35	Physical components
		36	processing functions
		08 October	Milad-i-Sherif
9	10-10-2022	37	output for users
		38	MIS structure based on the level of management activity

No of Weeks	Dates	Session	Topic
	To 15-10-2022	39	Decision support
		40	Organisational functions
		41	Formal and Informal
		42	Formal and Informal
10	17-10-2022 To 22-10-2022	43	I Internal Examination
		44	I Internal Examination
		45	I Internal Examination
		46	I Internal Examination
		47	I Internal Examination
	24-10-2022 To 29-10-2022	24 October	Divali
		49	Public and Private synthesis of MIS structure
		50	Public and Private synthesis of MIS structure
		51	Class test
		52	Module V. Systems analysis and Design
		53	Development and Implementation
12	31-10-2022 To 05-11-2022	54	Development and Implementation
		55	System Development Life Cycle
		56	System Development Life Cycle
		57	System Development Life Cycle
		58	Prototyping
		59	Prototyping
13	07-11-2022 To 12-11-2022	60	User development approach
		61	User development approach
		62	Class test
		63	Module VI. Data Communication and Networking
		64	Uses
		12 November	Second Saturday
14	14-11-2022 To 19-11-2022	65	types of Networks
		66	types of Networks
		67	types of Networks
		68	types of Networks
		69	-LAN -WAN –MAN
		70	-LAN -WAN –MAN
15	21-11-2022	71	-LAN -WAN –MAN

No of Weeks	Dates	Session	Topic
	To 26-11-2022	72	-LAN -WAN –MAN
		73	-LAN -WAN –MAN
		74	Topologies
		75	Topologies
		76	E-mail -Teleconferencing
16	28-11-2022 To 03-12-2022	77	E-mail -Teleconferencing
		78	Internet Protocols
		79	Internet Protocols
		80	Internet Protocols
		81	World Wide Web
		82	World Wide Web
17	28-11-2022 To 03-12-2022	83	II Internal Examinations
		84	II Internal Examinations
		85	II Internal Examinations
		86	II Internal Examinations
		87	II Internal Examinations
		88	Latest Trends in Information Technology
18		89	Latest Trends in Information Technology
		90	Class test

Subject Code:	COM1C04
Subject Name:	ORGANISATIONAL BEHAVIOUR
No. of Credits:	4
No. of Contact Hours:	90
Hours per Week:	6
Name of the Teacher:	ATHIRA P

SYLLABUS

COM1C04 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. **(15 hours).**

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.**(20hours).**

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 centred approach to team development.**(20hours).**

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.**(15 hours).**

Practice Hours (10 hours)

Total Hours (90 hours)

BOOKS FOR REFERENCE:

1. Hersey, Paul, Kenneth H and Derry E. Johnson. Management of Organizational Behaviour, Prentice Hall, New Delhi.
2. Koontz, Harold, Cyril O' Donnell and Heinz Weihich. Essentials of Management, Tata McGraw Hill, New Delhi.
3. Robbins Stephen P. Organizational Behaviour, Prentice Hall, New Delhi. 4. Shukla Madhukar. Understanding Organization Theory and Practice in India, Prentice Hall, New Delhi.
5. Banerjee M Organizational Behaviour, Allied Publishers Pvt. Ltd. Bombay. 6. Prasad L. M. Organizational Behaviour, Sultan Chand & Co. New Delhi.
7. Agarwal R. D. Organization and Management, Sultan Chand & Co. New Delhi.
8. M.N. Mishra: Organizational Behaviour

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	15-08-2022 To 20-08-2022	15 August	Independence Day
		1	Concept -Nature contributing disciplines of organizationalbehavior
		2	Models of OrganizationalBehavior
		18 August	Sree Krishna Jayanathi
		3	Concept, Determinants of Personality
		4	Theories of Personality
2	15-08-2022 To 20-08-2022	5	Concept of Perception and Process
		6	Perceptual Errors and Distortion
		7	Attitude -Concept-Definition -Components
		8	Theories of Attitude Formation-Measurement of Attitude
		9	Concept & Nature of Learning-Process of Learning
		10	Theories of Learning-Factors affecting Learning
3	22-08-2022 To 27-08-2022	11	Case Study on Personality
		12	Unit test 1
		13	Concept of Motivation and Process
		14	Motivation Theories- Maslow's Need Hierarchy Theory
		15	Theory X and Theory Y-Two Factor Theory
		16	Alderfer'sTheory, McClelland Theory-Adams Equity Theory
4	29-08-2022	17	Victor Vrooms Expectancy Theory
		18	Case Study on Perception

No of Weeks	Dates	Session	Topic
	To 03-09-2022	19	Case Study on Motivation
		20	Seminar by Students
		21	Seminar by Students
		22	Seminar by Students
		23	Unit test 2
5	05-09-2022 To 10-09-2022	05 September	Onam Vacation
		06 September	Onam Vacation
		07 September	Onam Vacation
		08 September	Onam Vacation
		09 September	Onam Vacation
		10 September	Onam Vacation
6	12-09-2022 To 17-09-2022	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
		29	Reasons for Emergence of Informal Groups
7	19-09-2022 To 24-09-2022	30	Dysfunctions or Demerits of Informal Group
		31	Functions of Informal Groups
		21 September	Sree Narayana Guru Samadhi
		32	Factors Influencing Group Behaviour
		33	Group Cohesiveness
		34	Group Norms
8	26-09-2022 To 01-10-2022	35	Relationship between Group Cohesiveness and Productivity
		36	Group Composition, Group Performance Factors
		37	Unit test 3
		38	Case Study on Group Activities
		39	Organisational Conflict-Concept- Definition
		40	Nature of Organisational Conflict
9	03-10-2022 To 08-10-2022	41	Stages in Organisational Conflict
		04 October	Mahanavami
		05 October	Vijayadashami
		42	Positive Outcomes of Organisational Conflict
		43	Negative Effects of Organisational Conflict
		08 October	Milad-i-Sherif
10	10-10-2022	44	Levels of Organisational Conflict
		45	Traditional and Modern Approaches to Conflict

No of Weeks	Dates	Session	Topic
	To 15-10-2022	46	Resolution of Conflict, Simulation of Conflict
		47	Case Study on Conflict Management
		48	Unit test 4
		49	Old Question Paper Discussion
11	17-10-2022 To 22-10-2022	50	Seminar by Students
		51	Seminar by Students
		52	Concept and Nature of Organisational Change
		53	Forces in Organisational Change
		54	Process of Planned Change
	24-10-2022 To 29-10-2022	55	Causes of Resistance to Change, Overcoming Resistance to Change
		24 October	Diwali
		56	Group Dynamics for Change
		57	Force Field Analysis, Change Agents
		58	Concept of Organisation Development
		59	Characteristics of Organisation Development
12	31-10-2022 To 05-11-2022	60	Case Study on Change Management
		61	Unit test 5
		62	Old Question Paper Discussion
		63	Difference between OD and Management Development
		64	Objectives of Organisation Development
		65	Benefits, Limitations of Organisation Development
13	07-11-2022 To 12-11-2022	66	Assumptions of Organisational Development
		67	Process of Organisation Development
		68	Action research Model of OD
		69	OD Intervention Techniques
		70	OD Intervention Techniques
		71	Case Study on Organization Development
14	14-11-2022 To 19-11-2022	12 November	Second Saturday
		72	Concept of Organisational Effectiveness
		73	Organisational Climate and Culture
		74	Impact of Organisation Culture
		75	Transactional Analysis
		76	Leadership and Leadership Theories, Types
15	21-11-2022 To	77	Importance and Limitations of Leadership
		78	Case Study on Leadership
		79	Factors Influencing Value Formation
16		80	Revision Module 1

No of Weeks	Dates	Session	Topic
	26-11-2022	81	Revision Module 2&3
		82	Revision Module 4&5
		83	Old questions discussions
17	28-11-2022 To 03-12-2022	84	II Internal Examinations
		85	II Internal Examinations
		86	II Internal Examinations
		87	II Internal Examinations
		88	II Internal Examinations
		89	Old questions discussions
18	28-11-2022 To 03-12-2022	90	Old questions discussions

Subject Code:	COM1CO5
Subject Name:	ACCOUNTING FOR BUSINESS DECISIONS
No. of Credits:	04
No. of Contact Hours:	90
Hours per Week:	6
Name of the Teacher:	SHILPA VICHITHRAN

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)

TEACHING SCHEDULE

No of Weeks	Dates	Session	Topic
1	15-08-2022 To 20-08-2022	15 August	Independence Day
		1	Management Accounting: need and importance
		2	Meaning-definition
		18 August	Sree Krishna Jayanthi
		3	Objectives-scope

No of Weeks	Dates	Session	Topic
		4	Problems in traditional budgeting
2	15-08-2022 To 20-08-2022	5	ZBB and its process
		6	Advantages and diff. between traditional and ZBB budgeting
		7	Programme budgeting
		8	Performance budgeting
		9	Distinction between programme and performance budgeting
		10	Participative budgeting
3	22-08-2022 To 27-08-2022	11	Responsibility accounting
		12	Responsibility centres
		13	Social accounting
		14	Government accounting
		15	Environment accounting
		16	Class Test 1
4	29-08-2022 To 03-09-2022	17	Module 2 –capital Budgeting -Meaning and importance
		18	Process
		19	Evaluation techniques
		20	Urgency
		21	Payback
		22	ARR
5	05-09-2022 To 10-09-2022	05 September	Onam Vacation
		06 September	Onam Vacation
		07 September	Onam Vacation
		08 September	Onam Vacation
		09 September	Onam Vacation
		10 September	Onam Vacation
6	12-09-2022 To 17-09-2022	24	Discounted cash flow techniques
		25	Net present value
		26	Internal rate of return
		27	Terminal value method
		28	Profitability index
		29	Capital rationing
7	19-09-2022 To 24-09-2022	30	Risk analysis
		31	Relationship between risk and return
		21 September	Sree Narayana Guru Samadhi
		32	Risk adjusted discount rate

No of Weeks	Dates	Session	Topic
		33	Problems
		34	Problems
8	26-09-2022 To 01-10-2022	35	Problems
		36	Problems
		37	Problems
		38	Problems
		39	Problems
		40	Problems
9	03-10-2022 To 08-10-2022	41	Class Test 2
		04 October	Mahanavami
		05 October	Vijayadashami
		42	Problems
		43	Problems
		08 October	Milad-i-Sherif
10	10-10-2022 To 15-10-2022	44	Problems
		45	Problems
		46	Problems
		47	Problems
		48	Problems
		49	Problems
11	17-10-2022 To 22-10-2022	50	Problems
		51	Problems
		52	Problems
		53	Cost of equity share capital
		54	Cost of preference share capital
		55	Cost of debt capital
12	24-10-2022 To 29-10-2022	24 October	Diwali
		56	Cost of retained earnings
		57	WACC
		58	Budget
		59	Budgetary control
		60	Standard costing
13	31-10-2022 To 05-11-2022	61	Fixed budget
		62	Flexible budget
		63	Problems on fixed and flexible budget
		64	Problems on fixed and flexible budget

No of Weeks	Dates	Session	Topic
		65	Problems on fixed and flexible budget
		66	Problems on fixed and flexible budget
14	07-11-2022 To 12-11-2022	67	Certainty equivalent coefficient
		68	Sensitivity analysis
		69	Probability assignment
		70	Standard deviation
		71	Coefficient of variation
		12 November	Second Saturday
15	14-11-2022 To 19-11-2022	72	Decision tree analysis
		73	Game theory
		74	Class test 2
		75	Capital budgeting
		76	Cost of capital
		77	Meaning
16	21-11-2022 To 26-11-2022	78	Definition
		79	Assumptions
		80	Importance
		81	Types of cost of capital
		82	Factors determining cost of capital
		83	Methods
17	28-11-2022 To 03-12-2022	84	Computing
		85	II Internal Examinations
		86	II Internal Examinations
		87	II Internal Examinations
		88	II Internal Examinations
		89	II Internal Examinations
18	28-11-2022 To 03-12-2022	90	II Internal Examinations