

CHRIST COLLEGE (AUTONOMOUS), IRINJALAKUDA

Accredited by NAAC with 'A' Grade, Affiliated to University of Calicut



COURSE PLAN MASTER OF COMMERCE EVEN SEMESTER (ACADEMIC YEAR 2020-2021 ONWARDS)

IRINJALAKUDA NORTH P.O., THRISSUR, KERALA -680125,

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Second Semester M.Com

| Sl.NO | Course Code | Course Title | Internal Credit | External Credit | Total Credit | Teaching Hours | Type |
|--------------|--------------------|-------------------------------|------------------------|------------------------|---------------------|-----------------------|-------------|
| 1 | MCM2C06 | Advanced Corporate Accounting | 3.2 | 0.8 | 4 | 5 | Core |
| 2 | MCM2C07 | Advanced Strategic Management | 3.2 | 0.8 | 4 | 5 | Core |
| 3 | MCM2C08 | Strategic Cost Accounting | 3.2 | 0.8 | 4 | 5 | Core |
| 4 | MCM2C09 | International Business | 3.2 | 0.8 | 4 | 5 | Core |
| 5 | MCM2C10 | Management Science | 3.2 | 0.8 | 4 | 5 | Core |





CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

MCM2C06 Advanced Corporate Accounting

(SECOND SEMESTER)

PG DEPARTMENT OF COMMERCE

| | | |
|--------------------------|-------------------------|--|
| Teacher in charge | Shine Paul |  Prof, SHINE PAUL |
| HOD | Dr Josheena Jose |  Dr. JOSHEENA JOSE |



| Semester | Course Code | Course Title | Internal Credit | External Credit | Total Credit | Teaching Hours | Type |
|----------|-------------|-------------------------------|-----------------|-----------------|--------------|----------------|------|
| II | MCM2C06 | Advanced Corporate Accounting | 3.2 | 0.8 | 4 | 5 | Core |

Module 1: Group Financial Statements

Group accounts and group structures – consolidation procedures (IFRS 10 /Ind AS 110)- Non- Controlling Interest (NCI)- Goodwill valuation (IFRS 3/Ind AS 103)- Goodwill arising on consolidation – Intra-group transactions and mutual owing – Treatment of unrealised profit- revaluation of assets and liabilities- Treatment of dividend and bonus shares.

20 Hours

Module 2: Accounting for Corporate Restructuring

Accounting for Mergers, Acquisition and Reconstruction (internal and external)- Accounting for liquidation of companies- preparation of Statement of Affairs – Deficiency /Surplus Account- Liquidator's final statement of account- Receiver's statement of accounts.

20 Hours

Module 3: Accounting for Taxation

Current Tax Expense –calculation and accounting entries- Deferred Tax – Temporary Difference- TTD and DTD – Deferred Tax Assets and Deferred Tax Liabilities – Deferred Tax Expense and Deferred Tax Income (Deferred Tax Reversal)- Recognition, Measurement, Presentation and Disclosure of Deferred Tax

15 Hours

Module 4: Accounting for Revenue and Leases

Revenue from contact with customers (IFRS 15 / Ind AS 115) – Revenue Recognition model – Variable Consideration-Long termcontracts–Revenue recognitionfromconstructioncontractsAccountingforLeases(IAS17/IndAS17)– Classification of lease – Operating Lease – recognition, measurement , presentation and disclosure in the books of Lesser and Lessee – Financial Lease- recognition, measurement , presentation and disclosure in the books of Lesser and Lessee- New

standard on lease (IFRS 16 /Ind AS 116) -major changes in the lease accounting (especially in the books of lessee).

20 Hours

Module 5: Modern Concepts in Accounting

Human Resource Accounting- Forensic Accounting – Social Responsibility Accounting – Environmental Accounting- Investment Accounting – Proactive Accounting – Inflation Accounting 5 Hours

(30% Theory and 70% Problems)

References:

1. Shukla and Grewal: advanced Accounts. (S. Chand & Co Ltd. NewDelhi)
2. Jain and Narang: Advanced Accounts (Kalyani Publishers,Ludhiana)
3. Sr. K. Paul: Accountancy, Volume-I and II (New Central Book Agency,Kolkata)
4. R.K., Lele and Jawaharlal; Accounting Theory (HimalayaPublishers)
5. Dr. L.S. Porwal; Accounting Theory (Tata Mc GrawHill)
6. Robert Anthony, D.F. Hawkins & K.A. Merchant: Accounting Text & Cases. (Tata Mc Graw Hill).
7. Dr.S.N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Ltd. NewDelhi)
8. Dr. Ashok Sehgal & Dr. Deepak Sehgal; Advanced Accounting (Taxman, NewDelhi).
9. RL Gupta & Radha Swamy Advanced Accountancy. (Sultan Chand andCo.)
10. Anthony, RN & Reece, JS: Accounting Principles, Richard Irwin,Inc.
11. Barker, P & O'hOgartaigh, C: Group Accounts – Theory and Practice, Oaktree Press 1stEdn.
12. Narayanswamy, R: Financial Accounting - A Managerial Perspective, PHI, NewDelhi,
13. Hani & Mukherjee: Corporate Accounting, TMG, NewDelhi.
14. Xavier, g Francis: Fundamentals of Advanced Accounts, Vol-III, TMG, NewDelhi.
15. Financial Reporting Vol. 1 by The Institute of Chartered Accountants ofIndia.
16. Advanced Accountancy MC Shukla. T.S. Grewal. & S.C.Gupta.
17. IFRS Red Book (Official Publication ofIASB) 18.ICAI study material for FinancialReporting

19. Indian Accounting Standards, Chinten Patel & Bhupendra Mantri(Taxman Publication)
20. Illustrated Guide to Ind AS, T P Ghosh (TaxmanPublication)

Journals

Chartered Accountant

OBJECTIVES

- a) To provide knowledge and skills in the theory and practice of corporate Financial accounting**
- b) To provide insight in to some of the important accounting standards of IFRS /IndAS**
- c) To enable problem solving abilities among students in matters of various corporate situations such as consolidation of group information, corporate restructuring and liquidation**

| Course Outcomes | |
|------------------------|--|
| CO1 | Understand different corporate accounting method |
| CO2 | Create financial statements of different types of organisation in accordance with Generally Accepted Accounting Principles |
| CO3 | Evaluate the accounting methods of raising various sources of long term finance |
| CO4 | Analyse, interpret and communicate the financial position to the interested parties |
| CO5 | Remember the scope and apply different accounting standards in the preparation of financial statements |

LESSON PLAN

| | |
|---|---|
| Unit/ session/ hours (time Required) | Module I: Group Financial Statements 20 Hours |
| Topics for student preparation (input) | Group accounts and group structures – consolidation procedures (IFRS 10 /Ind AS 110)- Non- Controlling Interest (NCI)- Goodwill valuation (IFRS 3/Ind AS 103)- Goodwill arising on consolidation – Intra-group transactions and mutual owing – Treatment of unrealised profit- revaluation of assets and liabilities- Treatment of dividend and bonus shares. |
| Procedure (process) Student centric Method of teaching | Discussion Problem solving methodology |
| Activity | PLG Activity <ul style="list-style-type: none">• Preparation of consolidated Balance sheet for companies• Describe the basic understanding and issuing principles & Procedures of Accounting Standards, Ind AS & IFRS. |
| Learning outcome (output) | <ul style="list-style-type: none">• Be able to prepare the consolidated Balance sheet for a client• Understand different corporate accounting method |
| Assessment | Evaluation through Quiz |

| | |
|---|--|
| Unit/ session/ hours (time Required) | Module II Accounting for Corporate Restructuring 20Hours |
| Topics for student preparation (input) | Accounting for Mergers, Acquisition and Reconstruction (internal and external)- Accounting for liquidation of companies- preparation of Statement of Affairs – Deficiency /Surplus Account- Liquidator’s final statement of account- Receiver’s statement of accounts. |
| Procedure (process) Student centric Method of teaching | Discussion Problem solving methodology Seminar |
| Activity | PLG Activity –seminar presentations Accounting for liquidation of companies preparation of Statement of Affairs |
| Learning outcome (output) | To provide insight into some of the important accounting standards of IFRS/Ind AS |
| Assessment | Evaluation through Quiz |
| Unit/ session/ hours (time Required) | Module III Accounting for Taxation 15 Hours |
| Topics for student preparation | Current Tax Expense –calculation and accounting entries- Deferred Tax – Temporary Difference- TTD and DTD – Deferred Tax Assets and Deferred Tax Liabilities – Deferred |

| | |
|---|---|
| (input) | Tax Expense and Deferred Tax Income (Deferred Tax Reversal)- Recognition, Measurement, Presentation and Disclosure of Deferred Tax |
| Procedure (process) Student centric Method of teaching | Lecture Discussion Participative Learning Problem solving methodology |
| Activity | PLG Activity – Quiz Journal entries- Practical problems |
| Learning outcome (output) | To enable problem solving abilities among students in matters of various corporate situations such as consolidation of group information, corporate restructuring and liquidation |
| Assessment | Additional problems Evaluation through Quiz |
| Unit/ session/ hours (time Required) | Module 4: Accounting for Revenue and Leases 20 Hours |
| Topics for student preparation (input) | Revenue from contract with customers (IFRS 15 / Ind AS 115) – Revenue Recognition model – Variable Consideration-Longterm contracts–Revenue recognition from construction contracts Accounting for Leases(IAS17/IndAS17)– Classification of lease – Operating Lease – recognition, measurement , presentation and disclosure in the books of Lesser and Lessee – Financial Lease- recognition, measurement , presentation and disclosure in the books of Lesser and Lessee- New standard |

| | |
|---|---|
| | on lease (IFRS 16 /Ind AS 116) -major changes in the lease accounting (especially in the books of lessee). |
| Procedure (process) Student centric Method of teaching | Lecture Discussion Experiential Learning |
| Activity | PLG Activity – assignment Contracts Accounting for Leases(IAS17/IndAS17) New standard on lease (IFRS 16 /Ind AS 116) -major changes in the lease accounting |
| Learning outcome (output) | To apply inflation accounting and evaluate the traditional accounting and inflation accounting for the given financial statement |
| Assessment | Evaluation through Test |
| Unit/ session/ hours (time Required) | Module-5: Modern Concepts in Accounting 5 Hours |
| Topics for student preparation (input) | Human Resource Accounting- Forensic Accounting – Social Responsibility Accounting – Environmental Accounting- Investment Accounting – Proactive Accounting – Inflation Accounting |
| Procedure (process) | Lecture Discussion Experiential Learning |

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|---|--|
| Student centric Method of teaching | |
| Activity | Seminar on types of accounting |
| Learning outcome (output) | Understand latest developments in the Accounting area |
| Assessment | Preparation of final accounts under new format (SOPL, SOCE and SOFP – excluding SOCF) Practical problems |

UNIT WISE BREAK UP

LECTURE HOURS: 80

Objectives

- a) To provide knowledge and skills in the theory and practice of corporate Financial accounting
- b) To provide insight in to some of the important accounting standards of IFRS /IndAS
- c) To enable problem solving abilities among students in matters of various corporate situations such as consolidation of group information, corporate restructuring and liquidation

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|-------------------|--|----------------------|---|------------------------|--|
| Module 1 : | Group Financial Statements | 20 | | | |
| Unit 1. | Consolidation procedures (IFRS 10 /Ind AS 110)- Non Controlling Interest (NCI) | 10 | Check the knowledge in Goodwill valuation | Lecture and Discussion | Prepare consolidated financial statements of group companies |
| Unit 2. | Goodwill valuation (IFRS 3/Ind AS 103)- Goodwill arising on consolidation – Intra-group transactions and mutual owing – Treatment of unrealized profit revaluation of assets and liabilities | 5 | Check the knowledge in Treatment of unrealized profit | | |
| Unit 3. | Treatment of dividend and bonus shares | 5 | Check the knowledge in Treatment of dividend and bonus shares | | |
| Module | Topic | No. of Lecture | Pre- class | Pedagogy | Out of class |

| Number | | Hours | activity | (in class) | assignment |
|--|--|-------|--|------------------------------|--------------------------------------|
| Module 2: Accounting for Corporate Restructuring (20 Hours) | | | | | |
| Unit 1. | Accounting for Mergers, Acquisition and Reconstruction (internal and external)- Accounting for liquidation of companies- | 10 | To identify the procedure for Mergers, Acquisition and Reconstruction | Lecture and Illustrations | Article reviews on merger |
| Unit 2. | Preparation of Statement of Affairs – Deficiency /Surplus Account | 5 | To learn the preparation of Deficiency /Surplus Account | Illustrations and Work sheet | Work with additional problems |
| Unit 3 | Liquidator's final statement of account- Receiver's statement of accounts. | 5 | To understand the procedures of Liquidator's final statement of account- Receiver's statement of accounts. | Illustrations and Work sheet | Work with additional problems |
| Module 3: Accounting for Taxation (15Hours) | | | | | |
| Unit 1 | Current Tax Expense – calculation and accounting entries- Deferred Tax – Temporary Difference- TTD and DTD | 2 | To understand TTD and DTD | Illustrations and Work sheet | Case analysis on Current Tax Expense |
| Unit 2 | Deferred Tax Assets and Deferred Tax Liabilities – Deferred Tax Expense and Deferred Tax Income | 8 | To classify Deferred Tax Assets and Deferred Tax Liabilities | Illustrations and Work sheet | Work with additional problems |
| Unit 3 | (Deferred Tax Reversal)- Recognition, Measurement, Presentation and Disclosure of Deferred Tax. | 5 | Check the knowledge in Deferred Tax | Illustrations and Work sheet | Work with additional problems |

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|---|---|----------------------|--|------------------------------|--|
| Module 4: Accounting for Revenue and Leases (20 Hours) | | | | | |
| Unit 1. | Revenue from contact with customers (IFRS 15 / Ind AS 115) – Revenue Recognition model – Variable Consideration- Long term contracts – Revenue Recognition from construction contracts | 5 | Check the knowledge in Revenue Recognition model | Illustrations and Work sheet | Work with additional problems |
| Unit 2. | Accounting for Leases(IAS17/IndAS17)– Classification of lease – Operating Lease – recognition, measurement , presentation and disclosure in the books of Lesser and Lessee – | 5 | To know the nature of lease – Operating Lease and Financial lease | Illustrations and Work sheet | Work with additional problems |
| Unit 3. | Financial Lease- recognition, measurement, presentation and disclosure in the books of Lesser and Lessee- New standard on lease (IFRS 16 /Ind AS 116) -major changes in the lease accounting (especially in the books of lessee). | 10 | Learn New standard on lease (IFRS 16 /Ind AS 116) - major changes in the lease accounting | Illustrations and Work sheet | Assignment on (IFRS 16 /Ind AS 116) -major changes in the lease accounting |
| Module 5: Modern Concepts in Accounting (5 Hours) | | | | | |
| Unit 1 | Human Resource Accounting- Forensic Accounting | 2 | Identify the methods of valuation of Human Assets To identify and categorize fraudulent practices | Lecture and Discussion | Case analysis |

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|----------------------|--|-----------------------------|--|------------------------------|---------------------------------------|
| Unit 2 | Social Responsibility Accounting – Environmental Accounting- | 2 | PLG discussion of the key concepts of environmental management | Illustrations and Work sheet | Analyze case studies |
| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
| Unit 3 | Inflation Accounting Investment Accounting – Proactive Accounting | 1 | Techniques of Inflation Accounting | Illustrations and Work sheet | Assignment on managing public finance |

Teacher in Charge:



Prof, SHINE PAUL





CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

MCM2C07 Advanced Strategic Management

(SECOND SEMESTER)

PG DEPARTMENT OF COMMERCE

| | | |
|--------------------------|--------------------------|---|
| Teacher in charge | Dr. Josheena Jose |  Dr. JOSHEENA JOSE |
| HOD | Dr Josheena Jose |  Dr. JOSHEENA JOSE |



| Semester | Course Code | Course Title | Internal Credit | External Credit | Total Credit | Teaching Hours | Type |
|----------|-------------|-------------------------------|-----------------|-----------------|--------------|----------------|------|
| II | MCM2C07 | Advanced Strategic Management | 3.2 | 0.8 | 4 | 5 | Core |

Objectives:

- a) To make students understand various strategies involved in strategic business unit.
- b) To provide knowledge of strategic implementation, evaluation and control.

Module 1: Introduction

Basic concepts of strategy and strategic management–level of strategy –Strategic Management Process – Models of strategic management – Approaches to strategic decision making – vision – mission – objectives – goals – strategic implications of social and ethical issues.

15 hours

Module 2: Environmental Analysis

SWOC-Strategy and Competitive Advantage-Emerging trends in strategic management-New modes of leadership- Organisational Redesign

15 hours

Module 3 : Strategic Choice:

Generating strategic alternatives–Strategic options at corporate level –Stability, Growth and Defensive Strategies – Strategic Alliance – SBUs – Portfolio models – BCG matrix – Michael Porter's competitive strategies Mintzberg's five Ps Strategy, KPI, KSF – External growth strategies – Competitive Advantage, Porters Value Chain Merger, acquisition, joint venture and strategic alliance (with business cases)

20 hours

Module 4: Strategy implementation:

Various approaches to implementation of strategy – Planning and allocating resources –

Strategic Control.

15 hours

Module 5: Strategy evaluation and control:

Tools and techniques of evaluation-control techniques and process –DuPont Control model, Balanced score card-etc

15 Hours

References:

1. Krishna Kumar: Cases in Strategic Management – Managerial Experiences, Global Business Press (1996).
2. RM Srivastava: Corporate Strategic Management, Pragati Prakashan.
3. Azhar Kazmi: Strategic Management and Business Policy, Tata McGraw-Hill Publishers (2010).
4. Stephen Hains: Strategic Thinking, Jaico Publishing House (2008)
5. RM Srivastava and Divya Nigan: Corporate Strategic Management, Pragati Prakashan (2000).
6. Frank T Paine and Carl R Anderson: Strategic Management, The Dryden Press.

Course Learning Objective

- a) To impart knowledge of strategic management, strategy formulation and environment of strategic environment**
- b) To make students understand various strategies involved in strategic business unit.**
- c) To provide knowledge of strategic implementation, evaluation and control.**
- d) To help students understand organizational development and change**
- e) To highlight emerging issues in strategic management**

Course Outcomes

| Course Outcomes | |
|------------------------|--|
| C01 | To provide insight into some of the important strategic management concepts and analysis of the environment in which the business operates |
| C02 | To enable the students to understand various approaches regarding implementation of strategies |
| C03 | Comprehend the Strategic options at Corporate Level, Business Level and Functional Level |
| C04 | Understand the Strategies for different situations like competing in emerging industries, maturing or declining industries, fragmented industries, hyper –competitive industries and turbulent industries; Strategies for industry leaders, runner -up firms and weak businesses |
| C05 | Understand the strategic issues and alternatives in Globally Competitive Markets Comprehend the strategy implementation process |

LESSON PLAN

| Unit/ session / hours (time Required) | Topics for student preparation (input) | Procedure (process) Student centric Method of teaching | Activity | Learning outcome (output) | Asses sment |
|--|---|--|--|--|--|
| Module 1 Overview of Strategic Managem ent 15 hours | Strategic Management Process – Models of strategic management – Approaches to strategic decision making Vision – mission – objectives – goals – strategic implications of social and ethical issues. | <ul style="list-style-type: none"> • Discussion Participativ e learning | <ul style="list-style-type: none"> • PLG discussion on Vision – mission objectives – goals of automobile industry | <ul style="list-style-type: none"> • Be able to frame the Vision statement – mission statement – objectives & goals | moodl e based quiz. (MCQs) |
| Module-2 Environme ntal Analysis 15 Hours | SWOC-Strategy and Competitive Advantage- Emerging trends in strategic management- New modes of leadership- Organizational Redesign | <ul style="list-style-type: none"> • Lecture • Discussion • Experie ntial learning | <ul style="list-style-type: none"> • Case analysis | <ul style="list-style-type: none"> • Be able to frame SWOC • Gain insight into the enormous strategic environm ent | Assign ment on SWOC analys is |
| Module- 3 Strategi c Choice 20 Hours | Generating strategic alternatives– Strategic options at corporate level – Stability, Growth and Defensive Strategies – Strategic Alliance – | <ul style="list-style-type: none"> • Lecture • Group discussion • Experie ntial Learning | <ul style="list-style-type: none"> • PLG activity through Case Study on merger • Joint | <ul style="list-style-type: none"> • Be acquainted with levels of strategies | Case study report |

| | SBU's – Portfolio models – BCG matrix – Michael Porter's competitive strategies Mintzberg's five Ps Strategy, KPI, KSF – External growth strategies – Competitive Advantage, Porters Value Chain Merger, acquisition, joint venture and strategic alliance | | <ul style="list-style-type: none"> venture Strategic alliance | | |
|--|--|---|--|---|------------------------|
| Unit/ session / hours (time Required) | Topics for student preparation (input) | Procedure (process) Student centric Method of teaching | Activity | Learning outcome (output) | Asses sment |
| Module-4 Strategy implemen- tation 15 Hours | Various approaches to implementation of strategy – Planning and allocating resources – Strategic Control. | <ul style="list-style-type: none"> Problem solving through case study | <ul style="list-style-type: none"> PLG activity through Case Study on Strategy implementation | Understand the procedure of Strategy implementation | Evaluation through MCQ |
| Module-5 Strategy evaluation and control 15 Hours | Tools and techniques of evaluation-control techniques and process –DuPont Control model, Balanced score card-etc | <ul style="list-style-type: none"> Problem solving through case study | <ul style="list-style-type: none"> PLG activity through Case Study on Strategy evaluation and control | Better skill development about how to evaluate the strategy | Test |

UNIT WISE BREAK UP

LECTURE HOURS: 80

Objectives:

- a) To make students understand various strategies involved in strategic business unit.
- b) To provide knowledge of strategic implementation, evaluation and control.

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|---|--|----------------------|---|--|---|
| Module 1 : Overview of Strategic Management (15 Hours) | | | | | |
| Unit 1. | Strategic Management Process Vision – mission – objectives – goals – strategic implications of social and ethical issues. | 7 | <ul style="list-style-type: none"> Check the knowledge in SM Process Check the knowledge in SDM | Lecture and Discussion Group Discussion | To make short notes on the history and applications of Strategic Management |
| Unit 2. | Models of strategic management – Approaches to strategic decision making | 8 | | | |
| Module 2: Environmental Analysis (15 Hours) | | | | | |
| Unit 1. | SWOC-Strategy and Competitive Advantage- | 5 | <ul style="list-style-type: none"> To read about Competitive Advantage | Lecture and Discussion Seminars | Short case study presentation by PLG |
| Unit 2. | Emerging trends in strategic management- | 5 | <ul style="list-style-type: none"> To learn the Emerging trends in strategic management | Lecture and Discussion | Assignment on Emerging trends in strategic management |
| Unit 3 | New modes of leadership- Organizational Redesign | 5 | <ul style="list-style-type: none"> To identify the type of leadership styles | Role Play | Report on Role play |

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|--|---|----------------------|--|--|---|
| Module 3: Strategic Choice (20 Hours) | | | | | |
| Unit 1 | Generating strategic alternatives–Strategic options at corporate level –Stability, Growth and Defensive Strategies – Strategic Alliance | 10 | Check the knowledge in Organizational Structure and nature of industry | <ul style="list-style-type: none">Classify the strategy Choose the best strategy | Case analysis |
| Unit 2 | SBU's – Portfolio models – BCG matrix – Michael Porter's competitive strategies Mintzberg's five Ps Strategy | 5 | Check the knowledge in SBU's | Lecture and Discussion And paper presentation on current affairs (competitive strategies) | Assignment on competitive strategies adopted by companies |
| Unit 3 | -- External growth strategies – Competitive Advantage, Porters Value Chain Merger, acquisition, joint venture and strategic alliance | 5 | Check the knowledge in Merger, acquisition, joint venture and strategic alliance | Lecture and Discussion And paper presentation on current affairs on recent mergers | Assignment on Merger, acquisition, joint venture and strategic alliance |
| Module 4: Strategy implementation(15 Hours) | | | | | |
| Unit 1. | Various approaches to implementation of strategy | 5 | Prepare the steps in implementation of strategy | Lecture and Discussion | Test |
| Unit 2. | Planning and allocating resources – Strategic Control. | 5 | | | |
| Module 5: Strategy evaluation and control (15 Hours) | | | | | |
| Unit 1 | Tools and techniques of evaluation-control techniques and process – | 10 | Check the knowledge in controlling techniques | Seminars | Paper presentations |
| Unit 2 | DuPont Control model, Balanced score card-etc | 5 | | | |

Teacher in Charge:


Dr. JOSHEENA JOSE



CHRIST COLLEGE
(A U T O N O M O U S) I R I N J A L A K U D A - K E R A L A



COURSE PLAN

MCM2C08 Strategic Cost Accounting

(SECOND SEMESTER)

PG DEPARTMENT OF COMMERCE



| | | |
|--------------------------|-------------------------|--|
| Teacher in Charge | RENSON JOHN |  |
| HOD | Dr Josheena Jose |  Dr. JOSHEENA JOSE |

| Semester | Course Code | Course Title | Internal Credit | External Credit | Total Credit | Teaching Hours | Type |
|----------|-------------|---------------------------|-----------------|-----------------|--------------|----------------|------|
| II | MCM2C08 | Strategic Cost Accounting | 3.2 | 0.8 | 4 | 5 | Core |

Objectives:

To enable the students to know the applications of Cost accounting tools, Techniques and concepts in managerial decision-making process.

Module I- Overview of Cost Accounting

Cost, Costing, Cost Accounting, Cost Accountancy, Scope of Cost Accounting, Objectives of Cost Accounting, Limitations of Cost Accounting, Art, Science and Practice. Cost Accounting System- Importance of Cost Accounting to Management, Workers, creditors, investors, government, general public, Advantages of Cost Accounting System, Essentials of a good Cost Accounting System, Reports provided by Cost Accounting Dept., Practical difficulty in installation of Costing System, suggestions to overcome practical difficulties. Comparison of Cost Accounting with other subjects- Cost Accounting and Financial Accounting, Cost Accounting and Management Accounting.

(10 hours)

Module II- Performance Measurement in Cost Accounting

Cost Unit, Composite Cost Unit, Cost object, Cost Centre, Profit Centre, Investment Centre. Costing Systems- Historical Costing, Absorption Costing, Direct Costing, Marginal Costing, Standard Costing, Uniform Costing. Cost Classification by Nature of Production Process-Batch Cost, Process Cost, Operation Cost, Operating Cost, Contract Cost, Joint Cost. Classification of Cost based on Behaviour- Variable Cost, fixed cost, semi-variable or semi fixed cost, stepped costs, specific and common fixed cost, committed fixed cost, discretionary fixed cost engineered cost, managed cost, capacity cost, programmed cost. Importance of Behaviour wise cost classification, cost control, decision making, marginal costing, flexible budgets, CVP analysis, direct costing.

(10 hours)

Module III- Process Costing

Features, Applications, Difference between Job Costing and Process Costing, Normal loss, abnormal loss, abnormal gain, inter process profits, equivalent production-FIFO, average method, weighted average method. Joint and By-Products-Difference between Joint products and co-products, features of Joint Products, accounting for joint costs- split-off point, joint costs. Accounting treatment-physical quantity method, average unit cost method, weighted average method, selling price method. Meaning of by-products, accounting treatment-Non-cost methods, cost methods, difference between Main product and Joint & By products, value, manufacturing objective.

(20 hours)

Module IV-Decision Making Tools

Absorption Costing-limitations of Absorption Costing, Marginal Costing-meaning, features, advantages/merits of Marginal Costing-limitations of marginal costing (Theory only), Throughput Accounting-concepts, throughput accounting and contribution approach, comparison of throughput costing and absorption costing, steps to be followed to increase throughput, problems faced in throughput accounting (theory and problems), Activity based costing-limitations of traditional costing system, definition, objectives, steps in ABC, limitations of ABC, Activity Based Budgeting, Activity Based Management, Difference between Activity Based Costing and Activity Based Management (problems in ABC). Transfer Pricing- Introduction, meaning, objectives of Inter Company Transfer Pricing, Methods of Transfer Pricing (Problems). Treatment of special expenses in Cost Accounts- Research and Development Expenses, Preliminary Expenses, Rectification Cost, Obsolescence, Waste, Scrap, Spoilage –normal & abnormal spoilage, conceptual difference of waste, scrap & spoilage, accounting and control of defectives.

(20 hours)

Module V- Emerging Costing Approaches:

Productivity Management-meaning, measurement of productivity, misconceptions in measuring Productivity, ratios in measuring productivity index and total productivity

index, distinction between productivity and profitability, productivity and value added, Productivity and quality, productivity and cost effectiveness, higher productivity and reduced cost, importance of human factor in productivity drive, productivity objectives, Plan, audit, advantages, causes of Low productivity, criticism, Total Productivity Management (TPM), Pareto analysis and Theory of Constraints- meaning, usefulness, practical application of Pareto Analysis, meaning of TOC, steps, key measures, methodology of implementation of TOC, TOC and Cost Accounting Procedures. JIT or Lean Manufacturing, steps, implementation, features, merits and demerits, role of JIT in elimination of waste, increasing profitability, Project Life Cycle Costing, meaning, benefits, cost management in LCC, Value Chain Analysis- concept, definition, meaning, steps, Porter's Value Chain, Kaizen- concept, procedure for implementation, benefits, Target Costing- meaning, need, types, methods of establishment of target costs, back flush accounting.

(20 hours)

(Theory 30% and Problems 70%)

Reference Books:

1. Catherine Stenzel & Joe Stenzel, Essential of Cost Management, John Wiley and sons, Latest Edition.
2. Roman I wiel & Michael Wmahr Hand book of Cost Management, John Wiley and Sons, Latest Edition.
3. Lianabel Oliver, The cost management tool box. AMA Publication, Latest Edition.
4. John K. Shank & Vijay Govindarajan, Strategic Cost management: The new tool for competitive advantage, The free press, Latest Edition.
5. K.P. Gupta, Cost Management: Measuring, monitoring and motivating performance, Global India Publications, Latest Edition.
6. Strategic Cost Management- Ravi M. Kishore, Taxman Publications

Course Learning Objectives

- a) To provide students adequate knowledge of cost management and control techniques and to enable them to apply these for managing business**
- b) To know about strategic cost management**

Course Outcomes

| Course Outcomes | |
|------------------------|--|
| CO1 | To enable the students to know the applications of cost accounting tools, techniques and concepts in managerial decision making process |
| CO2 | To provide students adequate knowledge of cost management and control techniques and to enable them to apply these for managing business |
| CO3 | To introduce the students about the concept of cost evaluation |
| CO4 | To acquire knowledge about the absorption costing |
| CO5 | To acquire knowledge about the productivity management |

LESSON PLAN

| Unit/ session/ hours (timeRequired) | Topics for student preparation (input) | Procedure (process) Student centric Method of teaching | Activity | Learning outcome (output) | Assessment |
|---|---|--|--|--|-------------------------------|
| Module 1 Overview of Cost Accounting 10 hours | Cost, Costing, Cost Accounting, Cost Accountancy, Scope of Cost Accounting, Objectives of Cost Accounting, | <ul style="list-style-type: none"> • Discussion • Participative learning | <ul style="list-style-type: none"> • Peer Group Discussion on Role of cost management in Business | To understand the importance of: <ul style="list-style-type: none"> • Role of cost management and its functions | Evaluation Through MCQ |
| Module-2 Performance Measurement in Cost Accounting 10 Hours | Cost Unit, Composite Cost Unit, Cost object, Cost Centre, Profit Centre, Investment Centre, Costing Systems | <ul style="list-style-type: none"> • Lecture • Discussion • Problem solving | <ul style="list-style-type: none"> • Survey study • cost analysis | To understand the importance of cost management | Evaluation of different costs |
| Module-3 Process Costing 20 Hours | Normal loss, abnormal loss, abnormal gain, inter process profits, equivalent production- FIFO, average method | <ul style="list-style-type: none"> • Lecture • Discussion • Experiential Learning | <ul style="list-style-type: none"> • Case Study | To understand the cost management in production process | Evaluation through tests |

| Unit/ session / hours (time Required) | Topics for student preparation (input) | Procedure (process) Student centric Method of teaching | Activity | Learning outcome (output) | Assessment |
|---|---|---|--------------|---|--------------------------|
| Module-4: Decision Making Tools 20 Hours | Absorption Costing- limitations of Absorption Costing, Marginal Costing | <ul style="list-style-type: none"> • Discussion • Lecture with the help of power Point presentation • Problem solving | • Case Study | To understand the significance and application of marginal costing in different areas of business | Evaluation through tests |
| Module-5: Emerging Costing Approaches 20 Hours | Productivity Management- meaning, measurement of productivity, misconception s in measuring Productivity, ratios in measuring productivity index and total productivity index | <ul style="list-style-type: none"> • Lecture • Discussion • Problem solving • Experiential Learning | • Case Study | To understand the significance of productivity management | Evaluation through tests |

UNIT WISE BREAK UP

LECTURE HOURS: 80

OBJECTIVE

- a) To provide students adequate knowledge of cost management and control techniques and to enable them to apply these for managing business
- b) To know about strategic cost management

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|--|---|----------------------|---|------------------------------|--|
| Module 1: Overview of cost accounting (10 Hours) | | | | | |
| Unit 1. | Definition and Meaning of costing | 2 | Check the knowledge in costing | Lecture and Discussion | To make short notes on the features, scope applications of costing |
| Unit 2. | Characteristics and Scope of cost management. | 8 | | | |
| Module 2: Performance measurement in Cost Accounting (10 Hours) | | | | | |
| Unit 1. | Profit Centre | 5 | To read about types of profit Centre | Lecture and Illustrations | Short case study presentation by PLG |
| Unit 2. | Cost classification | 2 | To learn the steps in cost classification | Illustrations and Work sheet | Cost calculation problems |
| Unit 3 | Marginal costing | 3 | Check Knowledge in marginal cost estimation | Illustrations and Work sheet | Marginal cost estimation |
| Module 3: Process Costing (20Hours) | | | | | |
| Unit 1 | Job costing | 5 | Check Knowledge in Job costing | Illustrations and Work sheet | Job costing problems |

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|---|-------------------------------|----------------------|---|------------------------------|---|
| Unit 2 | Joint costs | 5 | To read on the concept of Joint cost | Illustrations and Work sheet | Joint cost problems |
| Unit 3 | Costing Methods | 10 | To realize importance of costing methods | Illustrations and Work sheet | Calculations of different costing methods |
| Module 4: Decision Making Tools (20 Hours) | | | | | |
| Unit 1. | Absorption costing | 5 | To realize the applications absorption costing | Illustrations and Work sheet | Absorption costing problems |
| Unit 2. | Activity based costing | 5 | To realize the applications of Activity based costing | Illustrations and Work sheet | Activity cost problems |
| Unit 3. | Transfer pricing | 10 | To realize the applications transfer pricing | Illustrations and Work sheet | Transfer price Problems |
| Module 5: Emerging costing approaches (20 Hours) | | | | | |
| Unit 1 | Productivity management | 10 | To read about concept of productivity | Lecture and Illustrations | To write about the meaning definition and scope of productivity |
| Unit 2 | Total Productivity Management | 5 | To learn the steps in productivity management | Illustrations and Work sheet | Short case studies of TPM |
| Unit 3 | PLC costing | 5 | To read on the PLC costing methods | Illustrations and Work sheet | PLC method calculations |



Teacher in Charge: RENSON JOHN





CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

MCM2C09 International Business

(SECOND SEMESTER)

PG DEPARTMENT OF COMMERCE

| | | |
|--------------------------|----------------------------------|--|
| Teacher in Charge | Dr. Arun Balakrishnan |  Dr. ARUN BALAKRISHNAN |
| HOD | Dr Josheena Jose |  Dr. JOSHEENA JOSE |



| Semester | Course Code | Course Title | Internal Credit | External Credit | Total Credit | Teaching Hours | Type |
|----------|-------------|------------------------|-----------------|-----------------|--------------|----------------|------|
| II | MCM2C09 | International Business | 3.2 | 0.8 | 4 | 5 | Core |

OBJECTIVES

- a) To familiarize the students about the various forms of organizations that operate in the globalized environment
- b) To enrich the students' knowledge about the various theories in international trade and the policies that impact foreign trade.

Module I

Meaning and Scope-Theories of International trade: classical and modern theories – protectionism vs. free trade – Trade barriers – Tariff and Non-tariff barriers – Terms of trade – balance of payment – components of BOP: Current account, Capital account and Official reserve account – disequilibrium and corrective measures International business – Local, regional, national, international and global business – management orientation of overseas business – ethno centric, poly centric, region centric and geocentric orientation – reasons for internationalization of business – factors restricting internationalization of business – major global companies in the world. – Export – Import policy of India – Regulation and Promotion of foreign trade in India

Module II

International business environment: Cultural, social, political and legal, technological, economic and trade environment – natural and demographic environment. Opportunities and threats of Indian companies in international market. – Modes of Entry - exporting – Licensing – franchising – contract manufacturing – Management contracts, turnkey projects – Foreign Direct Investments Theories of FDI – Cost & Benefits to Home & Host countries – Recent trends. Problems and prospects of foreign companies in Indian market.

Module III

Strategy development in international business—the firm as a value chain—global expansion plan-: International business locations- factors influencing locations-factors restricting location. Value chain analysis, risk analysis, cost benefit analysis. Business entry strategy-exporting, licensing, investment, joint ventures, green field investment, strategic alliance, global strategic partnerships

Module IV

International economic institutions and integrations: Types of Trade Agreements-WTO-GATT-TRIPS-TRIMS-Regional economic integration-Levels of economic integrations –Arguments surrounding economic integration-E. U-NAFTA -ASEAN-SAARC-International Monetary Fund—International liquidity and SDRs- World Bank.

Module V

International business functional strategies: International production strategy—international financing strategy—international human resources strategy and international marketing strategy. Stages of Internationalization: International, Multinational, Global and Transnational corporations –strategic orientations – Growth of MNCs - contributing factors – merits and demerits of MNC –transfer of technology – regulation of MNCs-MNCs in India-Contribution of MNCs to India. **(17 Hours)**

References:

1. Francis Cherunilam, International Business: Text and Cases, PHI, NewDelhi.
2. Shyam Shukla, International Business, Excel Books, NewDelhi
3. Rakesh Mohan Joshi, International Business, Oxford University Press, NewDelhi.
4. P. Subba Rao, International Business,Himalaya Publishing House, Mumbai.
5. ManabAdhikary, Global Business Management in an International Economic Environment, Macmillan, New Delhi.
6. Charles W L Hill, International Business, McGraw Hill, NewYork.
7. Michael Czinkota, International Business, Wiley, NewYork

Course Learning Objective:

- a) To ensure that the students become aware of the business environment in which organizations operate
- b) To enhance the knowledge of the students regarding globalization and its various aspects
- c) To familiarize the students about the various forms of organizations that operate in the globalized environment
- d) To enrich the students' knowledge about the various theories in international trade and the policies that impact foreign trade.

| Course Outcomes | |
|------------------------|--|
| C01 | To acquaint students with important theories of international trade and the international business environment |
| C02 | To enable the students to acquire knowledge regarding international economic institutions and international business functional strategies |
| C03 | To develop an understanding of the dynamics of international trade and international trade theories and to appreciate the role of World Trade Organization (WTO) in governing international trade. |
| C04 | To know about the Balance of Payments (BOP) account and the types of disequilibrium in BOP along with methods to correct disequilibrium. |
| C05 | To become aware of the various international economic institutions and to understand the working of the international monetary system and international money and capital markets |

LESSON PLAN

| Unit/ session/ hours (time Required) | Topics for student preparation (input) | Procedure (process) Student centric Method of teaching | Activity | Learning outcome (output) | Assessment |
|--|---|--|--|--|--|
| Module 1 Introduction to International Trade and International Business 20 hours | Definitions- Scope- Theories- Tariffs-BOP- components- Orientation | Lecture with PPT Discussion Participative learning Experiential Learning | Peer Group Discussion on Theories | To understand how markets are divided. To know the BOP situation and Tariffs | Evaluation Through MCQ |
| Module-2 International Business Environment 18 Hours | Types of Environment- Modes of entry into International | Lecture with PPT | Chart Making of modes of entry into International Business | To know the different modes of entry into International Business. | Presentation on contest Collage Interview |
| Module-3 Strategy development in International Business 15 Hours | Value Chain- Business entry strategy | Lecture and Group Discussion | Develop a case study on strategy making to go abroad | To know the strategies used to go abroad and details regarding value chain | Through report writing. |

| Unit/ session / hours (time Required) | Topics for student preparation (input) | Procedure (process) Student centric Method of teaching | Activity | Learning outcome (output) | Assessment |
|---|---|--|--|--|--|
| Module-4: International Economic institutions 10 Hours | WTO-GATT- TRIPS-TRIMS- EU-WORLD BANK-IMF- BRICS-ASEAS- SAARC-SDR's | Discussion and PPT | Chart making on various economic institutions | To understand the significance of Economic institutions and Economic Blocs | Group activity on Collage making and explaining |
| Module-5: International Business Functional Strategies 17 Hours | International HRM-MNC's- stages of Internationali sm | Lecture Discussion PPT Experiential Learning | Preparing a case study on MNC's | Students will be familiar about an MNC and its functioning | Through assignment submission and oral exam. |

UNIT WISE BREAK UP

LECTURE HOURS: 80

OBJECTIVE

- a) To familiarize student with the International Business activities.
- b) To enable students to know about Economic Blocs and how to do International Business/go International.

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|--|--|----------------------|---|--------------------------------------|---|
| Module 1 :Introduction to International Trade and International Business (20 Hours) | | | | | |
| Unit 1. | Introduction, Concepts, Philosophies, Theories | 7 | Go through theories on International Business | Lecture using PPT and Examples | Group Discussion |
| Unit 2. | BOP and its components | 7 | To read about different Markets | Lecture using PPT and Examples, QUIZ | Prepare a chart on BOP and its components |
| Unit 3 | Tariffs and adjustments | 4 | To read about | Lecture using PPT and Examples | Prepare a chart on Tariffs and Adjustments |
| Unit 4 | Orientation of International Business | 2 | To read about | Lecture using PPT and Examples | Case study |
| Module 2: International Business Environment(18 Hours) | | | | | |
| Unit 1. | Types of environment | 5 | To read about various types of environment | Lecture using PPT and Examples | Chart making and Product Making or designing. |

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|--|--|----------------------|---|--------------------------------------|-----------------------------------|
| Unit 2. | Modes of Entry into Business | 8 | To go through various modes of entry to go abroad | Lecture using PPT and Examples. QUIZ | Role Play and seminar |
| Unit 3 | Opportunities and threats for Indian Organizations | 5 | To study about case studies of Indian companies and their struggles outside India | Lecture using PPT and Examples | Prepare case studies |
| Module 3: Strategy development in International Business(15Hours) | | | | | |
| Unit 1 | Strategies used by companies internationally | 7 | To understand about strategies used by companies internationally | Lecture using PPT and Examples | Newspaper tracking |
| Unit 2 | Business entry strategy | 8 | To find out the various entry strategies of businesses | Lecture using PPT and Examples | Comparing textbooks and magazines |
| Module 4: International Economic institutions(10 Hours) | | | | | |
| Unit 1. | Different types of economic blocs- importance- | 4 | To know about importance of Economic Blocs | Lecture using PPT and Examples | Group discussion |
| Unit 2. | GATT-WTO- BRICS-ASEAN- IMF-NAFTA- LAFTA-EU | 4 | To get an idea on the functioning of these institutions | Lecture using PPT and Examples | Group discussion |
| Unit 3 | QUAD and new integrations | 2 | To find out the new blocs | Lecture | Group discussion |

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|---|---|----------------------|---|--------------------------------|-------------------------|
| Module 5: International Business Functional Strategies(17 Hours) | | | | | |
| Unit 1 | International Business functional strategy | 5 | To read and about strategies | Lecture using PPT and Examples | Group Discussion |
| Unit 2 | Stages of Internationalization | 6 | To explain about their view on different stages of internationalization | Lecture using PPT and Examples | Brain storming |
| Unit 3 | MNC's- Growth- Importance for the Host and home countries | 6 | To share views on MNC's | Lecture using PPT and Examples | Chart Making |

Teacher in Charge:


Dr. ARUN BALAKRISHNAN





CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

MCM2C10 Management Science

(SECOND SEMESTER)

PG DEPARTMENT OF COMMERCE

| | | |
|--------------------------|-------------------------|--|
| Teacher in charge | Jebin K Davis |  |
| HOD | Dr Josheena Jose |  Dr. JOSHEENA JOSE |



Objective:

- a) To familiarize student with the use quantitative techniques in managerial decision making.

Module1:

Introduction to Management Science- Types of decisions; Steps in decision making; Quantitative analysis and decision making; Different types of models and their uses; Model building steps.

10 hours

Module 2

Linear Programming: Basic concepts; mathematical formulation and applications; Solution of LP problem using graphic and simplex method; – Application in Business. Transportation and Assignment: Formulation; Solving transportation (NWC method – Least Cost method– Vogel's approximations method – stepping stone method – Modified Distribution method) and assignment problems (Hungarian Method).

25 hours

Module 3

Inventory and Queuing Management: Concepts of inventory management; Inventory models – classical EOQ, planned shortage model- deciding optimum safety stock and reorder level. Queuing models: Elements of a queuing system; Models with Poisson arrival and Exponential services rates- single server and infinite and finite population.

17hours

Module 4

Project Scheduling: Concepts of PERT & CPM techniques and their applications; Network analysis- scheduling activities, determining critical path, calculation of floats; Time-cost trade-off; Resource allocation and resource levelling.

18hours

Module 5

Markov Chains and Theory of Games: Markov Chains- decision processes; Market share analysis; Account receivable analysis. Game Theory- Pure strategy games; Mixed strategy games; Value of the game; Rules of Dominance.

10 hours

Theory 30% Problems 70%

References:

1. Anderson: Introduction to Management Science – Quantitative Technique for Decision making Thomson.
2. Operations Research – Kautiswarup, P.K. Gupta, Manmohan – Sultan Chand & So
3. Operations Research SD Sharma, Kadar Notes, Ramnath & G. Meerut.
4. OR Techniques for management – VK Kapoor & Sumant Kapoor – Sultan Chand & Sons.
5. Quantitative Techniques in Management, Vohra N.D., The McGraw Hill companies
6. Anderson: Introduction to Management Science – Quantitative Technique for Decision making Thomson.
7. Operations Research – Kautiswarup, P.K. Gupta, Manmohan – Sultan Chand & Sons.
8. Operations Research SD Sharma, Kadar Notes, Ramnath & G. Meerut.
9. OR Techniques for management – VK Kapoor & Sumant Kapoor – Sultan Chand & Sons.

Course Learning Objective

- b) To familiarize student with the use quantitative techniques in managerial decision making.
- c) To enable student to grasp the importance of conversion of business problems into mathematical problems and its application in business.

| Course Outcomes | |
|------------------------|---|
| C01 | Familiarize students with concepts of management science and tools supporting decision making |
| C02 | Develop Linear Programming Models for Business problems and Solve the same |
| C03 | Enable students to apply management science techniques in appropriate decision situations |
| C04 | Apply Linear Programming in the areas of transportation and assignment |
| C05 | Develop network analysis techniques for project implementation |

LESSON PLAN

| Unit/ session/ hours (time Required) | Topics for student preparation (input) | Procedure (process) Student centric Method of teaching | Activity | Learning outcome (output) | Assessm ent |
|--|---|--|--|---|-------------------------------|
| Module 1 Introduction to Management Science 10hours | Quantitative analysis and decision making; Different types of models and their uses; Model building steps | Lecture discussion participative learning experiential learning | Peer Group Discussion on QT | to understand students with concepts of management science and tools supporting decision making | valuation Through MCQ |
| Module-2 Linear programming 25 Hours | LPP concepts; mathematical formulation and applications; transportation and Assignment (Hungarian Method). | Lecture Illustration On problems of LPP | PLG Presentation on LPP techniques and its application in Business | develop Linear programming models for business problems and Solve the same | Additional problems |
| Module-3 Inventory and Queuing Management 17 Hours | Inventory models – Queuing models: Elements of a queuing system | Lecture and group discussion | develop a case study on Inventory and Queuing Management | enable students to apply management science techniques in appropriate decision situations | Through report writing. |

| Unit/ session/ hours (time Required) | Topics for student preparation (input) | Procedur e (process) Student centric Method of teaching | Activity | Learning outcome (output) | Assessm ent |
|---|---|---|--|--|--|
| Module-4: Project Scheduling 18 Hours | Concepts of PERT & CPM techniques and their applications; scheduling activities, determining critical path, calculation of floats; Time- cost trade-off; | Discussion Problem solving Participati ve learning | Drawing Networks | Determine critical path, calculation of floats; Time- cost trade-off | Group activity on Network analysis- |
| Module-5: Markov Chains and Theory of Games 17 Hours | | Lecture Discussion Experientia l Learning | Preparing a case study on Markov Chains | Role of game theory in decision making | Through assignme nt submissi on and oral exam. |

UNIT WISE BREAK UP

LECTURE HOURS 80

OBJECTIVES:

- To familiarize students with concepts of management science and tools supporting decision making
- To enable students to apply Management science techniques in appropriate decision situations.

| Module Number | Topic | No. of Lectur e Hour s | Pre- class activity | Pedago gy (in class) | Out of class assignme nt |
|---|---|------------------------|---|-------------------------------|--|
| Module 1 : | Introduction to Management Science (10 Hours) | | | | |
| Unit 1. | Quantitative analysis and decision making; | 2 | Check the knowledge in QT | Lecture and Discussion | To make short notes on the applications of QT and models for decision making |
| Unit 2. | Different types of models and their uses; Model building steps . | 8 | | | |
| Module 2: Linear Programming (25 Hours) | | | | | |
| Unit 1. | Basic concepts; mathematical formulation and applications; | 5 | To read about Basic concepts; mathematical formulation and applications | Lecture and Illustrati ons | Short case study presentation by PLG |
| Unit 2. | Solution of LP problem using graphic and simplex method; – Application in Business. | 5 | To learn the steps in LPP | Illustration s and Work sheet | Additional problems |
| Unit 3 | Transportation and Assignment: Formulation; Solving transportation Least Cost method– | 5 | To build the models Transportation and Assignment: | Illustratio ns and Work sheet | Additional problems |
| Module | | No. of | Pre- class | Pedago | Out of |

| Number | Topic | Lecture Hours | activity | gy (in class) | class assignment |
|---|---|---------------|--|---|---|
| Unit 4 | Vogel's approximations method – stepping stone method – | 5 | Discuss Vogel's approximations method | Illustrations and Work sheet | Additional problems |
| Unit 5 | Modified Distribution method) and assignment problems (Hungarian Method). | 5 | Discuss Hungarian Method | Illustrations and Work sheet | Additional problems |
| Module 3: Queuing models (17 Hours) | | | | | |
| Unit 1 | Inventory and Queuing Management: Concepts of inventory management; | 2 | To understand Queuing Management: Concepts of inventory management; | Illustrations and Work sheet Seminars presentations | Prepare Inventory models –. Queuing models related problems |
| Unit 2 | Inventory models –. Queuing models: | 8 | To read on the Inventory models –. | Illustrations and Work sheet | Additional problems |
| Unit 3 | Elements of a queuing system; Models with Poisson arrival and Exponential services rates | 7 | To discuss the role of Inventory models –. Queuing models in decision making | Illustrations and Work sheet | Additional problems |
| Module 4: Theoretical Distribution(18 Hours) | | | | | |
| Unit 1. | Project Scheduling: Concepts of PERT & CPM techniques and their applications; determining critical path,. | 3 | To realize the applications of PERT & CPM techniques | Illustrations and Work sheet | Additional problems |
| Unit 2. | Network analysis-scheduling activities, | 5 | To realize the applications of Network analysis | Illustrations | Additional problems |

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|--|--|----------------------|--|------------------------------|---|
| Unit 3. | calculation of floats; Time-cost trade-off; Resource allocation and resource levelling | 10 | To realize the applications of Time-cost trade-off | Illustrations and Work sheet | Additional Problems |
| Module 5 Markov Chains and Theory of Games (10 Hours) | | | | | |
| Unit 1 | Markov Chains- decision processes; Account receivable analysis. | 5 | To read about Market share analysis; | Lecture and Illustrations | To write about the meaning of Markov Chains |
| Unit 2 | Game Theory- Pure strategy games; Mixed strategy | 5 | To learn the steps in formulating strategy | Illustrations and Work sheet | Short case studies |
| Unit 3 | Value of the game; Rules of Dominance. | 5 | To plot single line graphs | Illustrations and Work sheet | LPP Graph problems |



Teacher in charge: Jebin K Davis

MCOM

SEMESTER- 4

| Course Code | Course Title | Internal Credit | External Credit | Total Credit | Teaching Hours | Type |
|-------------|--|-----------------|-----------------|--------------|----------------|---------------------|
| MCM4C14 | Financial Derivatives & Risk Management | 0.8 | 3.2 | 4 | 5 | Core |
| MCM4C15 | Income Tax Law, Practice and Tax Planning II | 0.8 | 3.2 | 4 | 5 | Core |
| MCM4E03 | Elective III International Finance | 0.8 | 3.2 | 4 | 5 | Elective |
| MCM4E04 | Elective IV Advanced Strategic Financial Management | 0.8 | 3.2 | 4 | 5 | Elective |
| MCM4PV01 | Project Work & Comprehensive Viva Voce | 0.8 | 3.2 | 4 | 5 | Dissertation & Viva |
| | Total in Semester Four | 4.0 | 16.0 | 20 | 25 | |
| | Grand Total (5.1+5.1.1+5.2+5.2.1+5.3+5.4) | 17.6 | 70.4 | 88 | | |



CHRIST COLLEGE

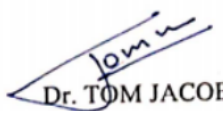

(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

**MCM4C14 Financial Derivatives
&
Risk Management
(FOURTH SEMESTER)**

PG DEPARTMENT OF COMMERCE



| | | |
|--------------------------|-------------------------|--|
| Teacher in charge | Dr Tom Jacob |  Dr. TOM JACOB |
| HOD | Dr Josheena Jose |  Dr. JOSHEENA JOSE |

| Semester | Course Code | Course Title | Internal Credit | External Credit | Total Credit | Teaching Hours | Type |
|----------|-------------|---|-----------------|-----------------|--------------|----------------|------|
| IV | MCM4C14 | Financial Derivatives & Risk Management | 0.8 | 3.2 | 4 | 5 | Core |

Objective:

To make the students efficient in the area of derivatives, by giving them the knowledge of basics in options, futures, swaps etc

Module I:

Introduction to risk management–Meaning and need–importance–Types of market risk – Risk management issues in business – Financial derivatives– Meaning – Need – Growth of financial derivatives markets in India – Derivative markets – Exchange traded financial derivatives for risk management in India – Participants – Functions – Types of risk management instruments – Forwards – Futures – Options – Swaps – The regulatory framework of derivative trading in India.

16hours

Module II:

Future's growth and development - Difference between forwards and futures - financial future - Future trading – currency futures – Interest rate futures Pricing and valuation of future contracts – Value at risk-

Hedging risk – Hedging with stock index future – types of members and margin system in India-Future trading in stock exchange for risk management.

20 hours

Module III:

Options–meaning–needs and importance-options and futures-fundamental option strategies-type of option-put-call- Valuation of options -trading strategies of risk instruments-positions in options-stock indices-options in Indian stock market.

16 hours

Module IV:

Risk pricing of options-intrinsic value and time value-pricing at the expiry of contract-factors affecting option pricing-put-call-parity pricing-models of pricing-binomial option-pricing models-Black Schole's pricing methods.

16 hours

Module V:

Swaps-meaning and definition-development-structure of swap dealing for risk management-interest rate swaps-forward swaps and swap option contracts-cancellable and extendable swaps-no generic swaps transactions. Currency swaps - Valuation and pricing of swaps - risk management function of swap transaction. Recent trends in derivatives –Taxation on derivatives

12 hours

(60% Theory 40% Problems)

References:

1. Kevin Dowd-Measuring Market risk, second edition.
2. John C Hull-Options futures and other derivatives, seventh edition.
3. Jayanth Rama Varma, Derivatives and Risk Management, TMH, Latest Edition.
4. Mishra, Financial Derivatives, Excel publishers, Latest Edition.
5. SL. Gupta, Financial Derivatives: Theory, concepts and problems, Prentice Hall of India, Latest Edition.
6. SS Kumar, Financial Derivatives, Prentice Hall of India, Latest Edition.

OBJECTIVES

- a) To make the students efficient in the area of derivatives, by giving them the knowledge of basics in options, futures, swaps etc

| | COURSE OUTCOMES |
|------------|--|
| C01 | To make the students efficient in the area of derivatives, by giving them the knowledge of basics in options, futures, swaps etc |
| C02 | Develop an understanding and importance of financial derivatives and institutional structure of the market. |
| C03 | Understand and apply scientific methods for valuation of options and other derivatives, in continuous and discrete time. |
| C04 | Interpret and apply risk measures that are commonly used in risk management. |
| C05 | Provide students with an introduction to the theory and practice of financial instruments |

LESSON PLAN

| Unit/ session/ hours (timeRequired) | Topics for student preparation (input) | Procedure (process) Student centric Method of teaching | Activity | Learning outcome (output) | Assessment |
|---|--|---|--|---|---|
| Module 1 Introduction to risk management 16 hours | Introduction to risk management– Risk management issues in business – Financial derivatives | <ul style="list-style-type: none"> Discuss ion Participative learning | Group assignment | To understand the importance of: <ul style="list-style-type: none"> Derivative and risk management | Evaluation Through MCQ |
| Module-2 Future market 20 Hours | Future's growth and development - Difference between forwards and futures | <ul style="list-style-type: none"> Lecture Discuss ion Problem solving | <ul style="list-style-type: none"> Team work Market analysis | To understand the significance and importance of future market. | Evaluation Through MCQ Case study on market analysis |
| Module -3 Option market 16 Hours | Options– meaning– needs and importance– options and futures– fundamental option strategies– type of option– put– call– Valuation of options. | <ul style="list-style-type: none"> Lecture Discuss ion Experiential Learning | Case Study | To understand the significance and importance of option market. | Evaluation Through MCQ |

| Unit/ session / hours (time Required) | Topics for student preparation (input) | Procedure (process) Student centric Method of teaching | Activity | Learning outcome (output) | Assessme nt |
|--|--|--|--|---|------------------------------|
| Module-4: Pricing of options 16 Hours | Risk pricing of options- intrinsic value and time value-pricing at the expiry of contract-factors affecting option pricing- put-call-parity pricing-models of pricing- binomial option-pricing models-Black Schole's pricing methods. | <ul style="list-style-type: none"> • Lecture • Discussion Problem solving | <ul style="list-style-type: none"> • Case Study | To understand the Risk Managemen t. | Evaluation Through MCQ |
| Module-5: Swap market 15 Hours | Swaps- meaning and definition- development- structure of swap dealing for risk management- interest rate transactions | <ul style="list-style-type: none"> • Lecture • Discussion | <ul style="list-style-type: none"> • Case Study | To understand the concept of swap. | Evaluation Through MCQ |

UNIT WISE BREAK UP

LECTURE HOURS: 80

OBJECTIVE

To make the students efficient in the area of derivatives, by giving them the knowledge of basics in options, futures, swaps etc.

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|---|---|----------------------|--|------------------------------|--|
| Module 1 : Introduction to risk management(16 Hours) | | | | | |
| Unit 1. | Introduction to risk management– Risk management issues in business | 7 | Check the knowledge in capital market. | Lecture and Discussion | .PLG Activity Risk analysis |
| Unit 2. | Financial derivatives | 9 | | | |
| Module 2:Future market (20 Hours) | | | | | |
| Unit 1. | Future's growth and development - Difference between forwards and futures | 6 | To understand the derivative market. | Lecture and Illustrations | Assignment on Future's growth and development |
| Unit 2. | Value at risk-Hedging risk – Hedging with stock index future | 6 | To learn the heading and risk management. | lectures and problem solving | PLG Activity Hedging with stock index future case study |
| Unit 3 | Future trading in stock exchange for risk management. | 8 | To understand the future trading. | Lecture and Discussion | PLG Activity exchange for risk management. Paper presentations |
| Module 3: Option market (16 Hours) | | | | | |
| Unit 1 | Options–meaning–needs and importance- options and futures- | 2 | To understand option market. | Lecture and Discussion | Talk on fundamental option strategies |
| Unit 2 | fundamental option strategies-type of option-put-call- Valuation of options | 8 | To understand the difference between put and call. | Lecture and Discussion | |

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|--|---|----------------------|--|------------------------|---|
| Unit 3 | Put-call- Valuation of options -trading strategies of risk instruments-positions in options-stock indices-options in Indian stock market. | 6 | To understand the valuation of option. | Lecture and Discussion | PLG Activity- options in Indian stock market |
| Module 4: Risk pricing of options (15 Hours) | | | | | |
| Unit 1. | pricing of options- intrinsic value and time value | 5 | To Learn About The .pricing of option | Lecture and Discussion | Market analysis |
| Unit 2. | factors affecting option pricing- | 2 | To understand the factors affecting option pricing | Lecture and Discussion | |
| Unit 3. | Put-call-parity pricing- models of pricing- binomial option-pricing models-Black Schole's pricing methods. | 8 | To understand different theories of option pricing | Lecture and Discussion | |
| Module 5:Swap market (13 Hours) | | | | | |
| Unit 1 | Swaps-meaning and definition- development- | 3 | To understand swap market. | Lecture and Discussion | Case study on structure of swap dealing for risk management |
| Unit 2 | structure of swap dealing for risk management-interest rate swaps- | 5 | To understand the risk management in swap. | Lecture and Discussion | |
| Unit 3 | option contracts- cancellable and extendable swaps-no generic swaps transactions | 5 | To understand the different types of swap. | Lecture and Discussion | |

Teacher in Charge :


Dr. TOM JACOB



CHRIST COLLEGE

(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

MCM4C15 Income Tax Law, Practice

and

Tax Planning II

(FOURTH SEMESTER)

PG DEPARTMENT OF COMMERCE



| | | |
|--------------------------|-------------------------|--|
| Teacher in charge | Muvish K M |  Prof. Muvish K.M |
| HOD | Dr Josheena Jose |  Dr. JOSHEENA JOSE |

Objectives:

- a) To acquaint the students with theoretical and practical knowledge of assessment and tax planning of different assesses
- b) To familiarize the students with major and latest provisions of the India tax laws and related judicial pronouncements pertaining to various assesses with a view to derive maximum possible tax benefits admissible under the law.

Module 1: Assessment of firms- (including limited liability partnership) –Computation of book profit- Remuneration to partners –Computation of taxable income and tax liability-AMT-Tax planning regarding Assessment of AOP/BOI- Computation of taxable income and tax liability-AMT-Tax planning regarding Assessment of AOP/BOI

20 hours

Module 2: Assessment of Co-operative societies and trusts-Deductions under 80 P- Tax Planning-Trusts- Definition-creation-types-tax exemptions-Assessment of trusts- Tax planning **15 hours**

Module 3: Assessment of Companies: Residential status and incidence of tax-Special Provisions applicable to assessment of total income of companies-Deductions available to corporate assesses – Computation of taxable income of companies and determination of corporate tax liability – Minimum Alternate Tax-Tax on distributed profit of domestic companies- Tax on income distributed to unit holders-Security Transaction Tax – Tonnage Tax.

20 hours

Module 4: Corporate tax planning and managerial decisions: Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamate or demerger, invest or disinvest-Financial Management decisions, Capital Structure, dividend policy and bonus shares.

15 hours

Module 5: Tax planning under various circumstances: Tax planning while setting up of a business-with reference to location, nature and form of organizations-Tax planning related to Special Economic Zones (SEZ), Export Processing Zones (EPZ)and Export Oriented Units (EOUs) – Infrastructure sector and background areas – Tax incentives

for exporters.

10 hours

(30% Theory and 70% problems)

References:

1. VK Singhanian, Direct Tax's Planning and Management, Taxman, Latest Edition.
2. VS Sundaram, Commentaries on the Law of Income Tax in India, Pearson Law Publishers, Latest Edition.
3. AC Sampat Ayengar, Law of Income Tax, Bharat Law House, Latest Edition.
4. Bhagmati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan, Latest Edition.
5. Kaushal Kumar Agarwal, Direct Tax Planning and Management, Atlantic Publishers, Latest Edition.
6. Dr. H. C. Mehrotra and Dr. S. P. Goyal, Income tax including tax planning and Management, Sahitya Bhavan Publications, Latest edition

Course Learning Objectives:

- a) To acquaint the students with theoretical and practical knowledge of assessment and tax planning of different assesses**
- b) To familiarize the students with major and latest provisions of the India tax laws and related judicial pronouncements pertaining to various assesses with a view to derive maximum possible tax benefits admissible under the law.**

Course Outcomes

| Course Outcomes | |
|------------------------|---|
| CO1 | To familiarize the students with major and latest provisions of the Income Tax laws and related judicial pronouncements pertaining to various assessee with a view to derive maximum possible tax benefits admissible under the law |
| CO2 | Compute the total income and tax liability of firms, AOP/BOI |
| CO3 | Carry out assessment of companies and determine their tax liability |
| CO4 | Carry out assessment of Co-operative societies and trusts |
| CO5 | Learn tax planning concepts and apply the same |

LESSON PLAN

| | |
|---|--|
| Unit/ session/ hours (time Required) | Module 1: Assessment of firms (20 Hours) |
| Topics for student preparation (input) | Assessment of firms- (including limited liability partnership) –Computation of book profit- Remuneration to partners – Computation of taxable income and tax liability-AMT-Tax planning regarding Assessment of AOP/BOI- Computation of taxable income and tax liability-AMT-Tax planning regarding Assessment of AOP/BOI |
| Procedure (process) Student centric Method of teaching | <ul style="list-style-type: none"> • Discussion • Problem solving methodology • Case study |
| Activity | PLG Activity – Computation of total Income of individuals Computation of Tax liability of individuals Rebate and relief of tax. |
| Learning outcome (output) | To familiarize the students with major and latest provisions of the Income Tax laws and related judicial pronouncements pertaining to various assessee with a view to derive maximum possible tax benefits admissible under the law |
| Assessment | Evaluation through Quiz |
| | |

| | |
|---|---|
| Unit/ session/ hours (time Required) | Module 2 : Assessment of Co-operative societies and trusts (15 Hours) |
| Topics for student preparation (input) | Assessment of Co-operative societies and trusts-Deductions under 80 P-Tax Planning-Trusts- Definition-creation-types-tax exemptions-Assessment of trusts-Tax planning |
| Procedure (process) Student centric Method of teaching | <ul style="list-style-type: none"> • Lecture • Discussion • Problem solving |
| Activity | <ul style="list-style-type: none"> • Assessment of trusts-Tax planning |
| Learning outcome (output) | Compute the total income and tax liability of Co-operative societies and trusts |
| Assessment | Assignment -Assessment of trusts-Tax planning |
| Unit/ session/ hours (time Required) | Module 3: Assessment of Companies (15Hours) |
| Topics for student preparation | Assessment of Companies: Residential status and incidence of tax-Special Provisions applicable to assessment of total income of companies-Deductions available to corporate assesses – Computation of taxable income of companies and |

| | |
|---|---|
| (input) | determination of corporate tax liability – Minimum Alternate Tax-Tax on distributed profit of domestic companies- Tax on income distributed to unit holders-Security Transaction Tax – Tonnage Tax. 20 hours |
| Procedure (process) Student centric Method of teaching | <ul style="list-style-type: none"> • Lecture • Discussion • Problem solving |
| Activity | <ul style="list-style-type: none"> • Case study on Residential status and incidence of tax- |
| Learning outcome (output) | Carry out assessment of companies and determine their tax liability |
| Assessment | Evaluation Through MCQ Oral Test & Written Test |
| Unit/ session/ hours (time Required) | Module-4: Corporate tax planning and managerial decisions (15 Hours) |
| Topics for student preparation (input) | Corporate tax planning and managerial decisions: Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamate or demerger, invest or disinvest-Financial Management decisions, Capital Structure, dividend policy and bonus shares. |
| | |

| | |
|---|--|
| Procedure (process) Student centric Method of teaching | <ul style="list-style-type: none"> • Discussion • Lecture • participative learning |
| Activity | <ul style="list-style-type: none"> • Seminar: Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamate or demerger, |
| Learning outcome (output) | <p>To get theoretical knowledge regarding Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamate or demerger,</p> |
| Assessment | <p>Evaluation Through MCQ Oral Test & Written Test</p> |
| Unit/ session/ hours (time Required) | <p>Module-5: Tax planning under various circumstances (10 Hours)</p> |
| Topics for student preparation (input) | <p>Tax planning under various circumstances: Tax planning while setting up of a business-with reference to location, nature and form of organizations-Tax planning related to Special Economic Zones (SEZ), Export Processing Zones (EPZ)and Export Oriented Units (EOUs) – Infrastructure sector and background areas – Tax incentives for exporters.</p> |
| Procedure (process) Student centric | <ul style="list-style-type: none"> • Discussion • Lecture with the help of power Point presentation • Problem solving • Experiential Learning |

| | |
|--------------------------------------|--|
| Method of teaching | |
| Activity | <ul style="list-style-type: none">• Case study on Special Economic Zones (SEZ) |
| Learning outcome (output) | Students will get an idea of Special Economic Zones (SEZ), Export Processing Zones (EPZ) and Export Oriented Units (EOUs) – Infrastructure sector and background areas – Tax incentives for exporters. |
| Assessment | Evaluation Through MCQ Oral Test & Written Test |

UNIT WISE BREAK UP


LECTURE HOURS: 80

OBJECTIVE

- a) To acquaint the students with theoretical and practical knowledge of assessment and tax planning of different assesses
- b) To familiarize the students with major and latest provisions of the India tax laws and related judicial pronouncements pertaining to various assesses with a view to derive maximum possible tax benefits admissible under the law.

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|--|--|----------------------|--|------------------------------|---|
| Module 1 Assessment of firms (25 Hours) | | | | | |
| Unit 1. | Assessment of firms | 5 | Check the knowledge in Income Tax Basics | Lecture and Discussion | To make short notes on Computation of total Income of AOP/BOI |
| Unit 2. | Assessment of AOP/BOI | 10 | | | |
| Unit 3. | Computation of taxable income and tax liability | 5 | | | |
| Module 2 Assessment of Co-operative societies and trusts (15Hours) | | | | | |
| Unit 1. | Assessment of Co-operative societies | 5 | To read about Income tax Assessment | Lecture and Illustrations | Short case study presentation by PLG on Income Assessment |
| Unit 2. | Assessment of trusts | 5 | To learn the Assessment of trusts | Illustrations and Work sheet | Problems |
| Unit 3. | tax exemptions- Assessment of trusts- Tax planning | 5 | To learn the Procedure of assessment of income tax | Illustrations and Work sheet | Problems |

| Module 3: Assessment of Companies (20 Hours) | | | | | |
|--|---|---|---|--|--|
| Unit 1. | Residential status and incidence of tax-Special Provisions applicable to assessment of total income of companies | 5 | Describe the Residential status | Quiz | Prepare short note on Residential status |
| Unit 2. | Computation of taxable income of companies and determination of corporate tax liability | 5 | To understand Computation of taxable income of companies | Case Study on Computation of taxable income of companies | Computation of taxable income of companies |
| Unit 3. | Tax on income distributed to unit holders-Security Computation of taxable income of companies | 5 | To read on the Computation of taxable income of companies | Case study | |
| Module 4: Corporate tax planning and managerial decisions (15 Hours) | | | | | |
| Unit 1. | Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, invest or disinvest- | 5 | To realize the Tax planning in respect of make or buy, own or lease | Case Study analysis | Assignment on Financial Management decisions |
| Unit 2. | shut down or continue, expand or contract, amalgamate or demerger, | 5 | To realize the shut down or continue, expand or contract, amalgamate or demerger, | | |
| Unit 3. | Financial Management decisions, Capital Structure, dividend policy and bonus shares. | 5 | To realize the Financial Management decisions | | |

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|---|---|----------------------|--|---------------------|--|
| Module5: Tax planning under various circumstances (10Hours) | | | | | |
| Unit 1 | Tax planning under various circumstances: Tax planning while setting up of a business-with reference to location, nature and form of organizations- | 5 | To read about Tax planning while setting up of a business | Case Study analysis | To write a short note on Tax planning while setting up of a business |
| Unit 2 | Tax planning related to Special Economic Zones (SEZ), Export Processing Zones | 3 | To discuss the Tax planning related to Special Economic Zones (SEZ), Export Processing Zones - | | Analysis on Short case studies |
| Unit 3 | (EPZ) and Export Oriented Units (EOUs) – Infrastructure sector and background areas – Tax incentives for exporters. | 2 | To describe Infrastructure sector and background areas – Tax incentives for exporters. | | |
| Teacher in Charge: | | | | | |
| <div> Prof. Muvish K.M</div> | | | | | |






CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN

MCM4E03 INTERNATIONAL FINANCE

(FOURTH SEMESTER)

PG DEPARTMENT OF COMMERCE

| | | |
|--------------------------|--|---|
| Teacher in charge | Shine Paul & Neelima PA |  Prof, SHINE PAUL  Ms. NEELIMA P.A |
| HOD | Dr Josheena Jose |  Dr. JOSHEENA JOSE |



Objectives

- a) To understand the concept and significance of international finance**
- b) To understand the international financial markets and exchange theories**
- c) To get an idea about foreign exchange exposure and risk management**

Module I

International Finance: Meaning, Importance- International financial environment-Risk associated with international finance- International Financial Markets- International Money Markets – Money Market Instruments – International Capital Markets – Comparison of New York, and Indian Money Market – International Bond Market - Recent changes in global financial markets. -International Monetary system- Multilateral financial institutions International Institutions –Bretton wood and International Monetary Fund (IMF)-Objectives- Role of IMF in International Liquidity- Conditionality's of IMF lending-World Bank - International Development Association (IDA)-Objectives- International Financial Corporation (IFC)- Objectives- Asian Development Bank (ADB)- Objectives- International trade Centre.

20 hours

Module II:

International financial markets-foreign exchange market-foreign exchange trading-Cash and spot exchange rates-foreign exchange rate and quotation forward markets- Exchange rate behaviour-cross rates-foreign exchange market participants-SWIFT Mechanism-Forecasting exchange rate-measuring exchange rate movements-Exchange rate equilibrium-factors affecting foreign exchange forecasting- international parity relationship-interest rate parity, purchasing power parity and Fisher effects

20 hours

Module III:

Exchange rate definition- Spot and forward exchange- Exchange rate determination- Theories and models of exchange rate, Purchasing power parity theory, Asset market model, Portfolio

balancing model- Exchange rate of rupee- recent trends in exchange rate -convertibility of Indian rupee. Foreign Exchange exposure: Management of transaction exposure-Management of translation exposure- Management of economic exposure- Management of political exposure-Management of interest rate exposure-Foreign exchange risk management-Hedging against foreign exchange exposure-Forward Market-Futures market-options market-swap market-Hedging through currency of invoicing-Hedging through selection of supplying country-Country risk analysis. **20 hours**

Module IV

International capital budgeting-concept, problems associated, evaluation of a project factors affecting risk evaluation, impact on value-Long term asset and liability management-foreign direct investment-foreign portfolio management.

10 hours

Module V

Short term asset and liability management: Working capital management- international cash management- receivables and inventory management-management of short-term overseas financing resources- international banking and money market International Monetary and Financial Environment – International Monetary Investments – International Investments-Types of foreign investment- Significance of foreign investments- Factors affecting international investment **10 hours**

Theory 75% Problems 25 %

References:

1. A.K Seth, international financial management, Galgotia
2. V.K.Bhalla, international financial management, Anmol publications, 2000
3. V.Sharon, International financial management, Prentice hall
4. Jeff Madura, international financial management, Asiabooks
5. Eun & Resnick, international financial management, Tata McGraw Hill Publishingco.
6. John Holland, International financial management, Blackwell publishers, Oxford
7. Keith Pilbeam “International Finance” Palgrave, New York
8. Apte P G. “International Financial Management” Prentice Hall of India New Delhi

9. Alan C. Shapiro “Multinational Financial Management” Prentice Hall of India NewDelhi
10. Soderston B O “International Economics” MacmillanLondon.
11. Cheol S Eun and Bruce G Resnick “International Financial Management” Irwin McGraw Hill, NewYork
12. Arthur Stonehill et al “International Finance” Pearson Education Asia, Delhi
13. Maurice D Levi “International Finance” Tata McGraw Hill, New Delhi.

Objectives

- a) To understand the concept and significance of international finance
- b) To understand the international financial markets and exchange theories
- c) To get an idea about foreign exchange exposure and risk management

Course Outcomes

| Course Outcomes | |
|-----------------|--|
| CO1 | To understand the concept and significance of international finance |
| CO2 | To understand the international financial markets and exchange theories |
| CO3 | To get an idea about foreign exchange exposure and risk management |
| CO4 | To assess impact of exchange rate behavior in global financial market. |
| CO5 | To evaluate short term asset and liability management, foreign direct investment and foreign portfolio management. |

| Unit/ session/ hours (time Required) | Topics for student preparation (input) | Procedure (process) Student centric Method of teaching | Activity | Learning outcome (output) | Assess ment |
|--|--|--|--|--|--|
| Module 1 International Finance 20 hours | Meaning, Importance, International financial environment | Discussion Lecture Participative learning | Peer Group Discussion on Role of international finance in Indian economy | To understand the importance of: Role of international finance and its importance. | Evaluation Through unit test |
| Module-2 International financial markets 20 Hours | foreign exchange market, SWIFT mechanism relationship- interest rate parity, purchasing power parity and Fisher effects | Lecture with the help of power point presentation Seminar presentation Participative learning | Case study Economic analysis with reference to forex reserve | To understand the significance of foreign exchange market in Indian economy, influence of exchange rate. | Evaluation through presentations |
| Module-3 Exchange rate 20 Hours | Spot and forward exchange, Exchange rate determination, Foreign exchange risk management, exchange rate Hedging | Lecture Discussion Participative learning | Case Study | To understand the significance of exchange rate in determination of currency value and analysis of risk associated with the same | Evaluation through case study analysis |

| Unit/ session/ hours (time Required) | Topics for student preparation (input) | Procedure (process) Student centric Method of teaching | Activity | Learning outcome (output) | Assessment |
|---|--|---|------------|--|--------------------------|
| Module-4: International capital budgeting 10 Hours | Concept, problems associated, evaluation of a project, factors affecting risk evaluation, foreign direct investment, foreign portfolio management. | <ul style="list-style-type: none"> • Discussion • Lecture with the help of power Point presentation • Evaluation of current policies of government with regard to international capital budgeting. | Case Study | To understand the impact of government policies with regard to international capital budgeting | Evaluation through tests |
| Module-5: Short term asset and liability management. 10 Hours | Working capital management, Working capital management, International Monetary and Financial Environment. | <ul style="list-style-type: none"> • Lecture • Discussion • Seminars | Case Study | To understand the significance of short term asset and liability management and influence of IMF and financial environment | Evaluation through tests |

UNIT WISE BREAK UP

LECTURE HOURS: 80

OBJECTIVE

- a) To understand the concept and significance of international finance.
- b) To understand the international financial markets and exchange theories.

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|--|-------------------------------|----------------------|--|------------------------|--|
| Module 1 : Introduction to international finance (10 Hours) | | | | | |
| Unit 1. | International finance | 2 | Check the knowledge in international finance | Lecture and Discussion | To make short notes on the concept of international finance, importance and international financial market |
| Unit 2. | International monetary system | 8 | | | |
| Module 2: International Financial Markets (20 Hours) | | | | | |
| Unit 1. | Foreign exchange market | 10 | To check the foreign exchange trade and cash and spot exchange rates | Lecture and seminars | Short case study presentation |
| Unit 2. | Exchange rate behaviour | 5 | To evaluate the exchange rate behaviour and foreign exchange market participants | Lecture and discussion | Seminar presentation by students with regard to different foreign exchange market participants |

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|--|--|----------------------|---|---|--|
| Unit 3 | International parity relationship | 5 | To understand about interest rate parity, purchasing power parity and fisher effect | Case study | Survey data analysis |
| Module 3: Exchange rate (15 Hours) | | | | | |
| Unit 1 | Exchange rate determination | 2 | To evaluate spot and forward exchange, exchange rate determination and theories and models of exchange rate | Analysis of spot and forward market trend | Case study with regard to exchange rate determination |
| Unit 2 | Foreign exchange exposure | 8 | To read on the concept of foreign exchange exposure | Lectures and discussions | Seminar presentation |
| Unit 3 | Future and forward market | 5 | To understand the relevance of future and forward market in current scenario | Discussion | Analysis of future and forward transactions done by people |
| Module 4: International capital budgeting (20 Hours) | | | | | |
| Unit 1. | Long term asset and liability management | 5 | To realize the need for long term asset and liability management | Discussion | Asset and liability management |
| Module 5 Short term asset and liability management (15 Hours) | | | | | |
| Unit 1 | Working capital management | 5 | To identify the need of working capital in every organisation | Lecture | Case study |
| Unit 2 | International banking and money market | 5 | To evaluate the role banking sector in the economy | Discussion | Short case studies |
| Unit 3 | International investments | 5 | To understand the need if investments in the economy | Lecture and discussion | Power point presentation |

Teacher in Charge :


Prof, SHINE PAUL




Ms. NEELIMA P.A



CHRIST COLLEGE
(AUTONOMOUS) IRINJALAKUDA - KERALA

COURSE PLAN
MCM4E04
ADVANCED STRATEGIC FINANCIAL
MANAGEMENT (FOURTH SEMESTER)

PG DEPARTMENT OF COMMERCE

| | | |
|--------------------------|-------------------------|---|
| Teacher in charge | Dr Josheena Jose |  Dr. JOSHEENA JOSE |
| HOD | Dr Josheena Jose |  Dr. JOSHEENA JOSE |



Objectives:

- a) To familiarize the students with the concepts, tools and practices of financial management.**
- b) To learn about the decisions and processes of financial management in a business firm.**

Module I:

Financial goals and strategy : Shareholder value creation (SCV)– Economic Value Added (EVA) – Market Value Added (MVA) – Market – to – Book Value (MBV) — managerial implications of shareholder value creation – Growth ratios – Internal Growth Rate (IGR) – Sustainable Growth Rate (SGR) **12 hours**

Module II:

Financial strategy for capital structure: Leverage effect and shareholders risk – Capital structure planning and policy – Financial options and the value of the firm – Dividend policy and the value of the firm. **20 hours**

Module III:

Lease Financial strategy: Leasing concept–Types–Cash flow consequences of lease – Financial evaluation of leasing - Lessee's point of view – leasing versus buying – NPV method – Equivalent loan method – Evaluation from lesser's point of view – NPV and IRR methods. **16 hours**

Module IV:

Merger strategy: Theories of Merger–Horizontal, vertical and conglomerate mergers – Merger procedure – Valuation of firm – Financial impact of merger – Merger and dilution effect on EPS – Merger and dilution effect on business control. **16 hours**

Module V:

Take over strategy: Types of takeovers–Negotiated and hostile bids–Take over procedures – Takeover defences – Takeover regulations of SEBI – Distress restructuring strategy – Sell offs – Spin offs – Leveraged buy outs **16 hours**

(Theory 40% problem 60%)

References:

1. Vanhorne, James C: Financial Management and policy, Pearson, New Delhi, (Latest edition)
2. Brigham and Ehrhardt: Financial Management, Thomson India, (Latest edition)
3. Chandra, Prasanna: Financial Management, Tata McGraw Hill, New Delhi, (Latest edition)
4. Khan, MY and James PK: Financial Management, Tata McGraw Hill New Delhi, (Latest edition)
5. Pandey IM: Financial Management, Vikas Publishing House, New Delhi, (Latest edition)
6. Gitman, LJ: Principles of Managerial Finance, Harper and Row (Latest edition)
7. Hampton: Financial decision making, Concepts, problems and cases, Prentice Hall of India, New Delhi (Latest edition)
8. Brealey and Meyers: Principles of Corporate Finance, Tata McGraw Hill, New Delhi (Latest edition)

Objectives:

- a) To build an understanding among students about the concepts, vital tools and techniques used for financial decision making by a business firm.

| Course Outcomes | |
|-----------------|---|
| CO1 | To build an understanding among students about the concepts, vital tools and techniques used for financial decision making by a business firm |
| CO2 | Identify the financial strategy for capital structure, leverage effect and the value of the firm |
| CO3 | Familiarize with the lease financial strategy adopted in the corporate sector. |
| CO4 | Evaluate the risk associated with the long term investment |
| CO5 | Evaluate and compare the performance of business entities |

LESSON PLAN

| Unit/ session/ hours (time Required) | Topics for student preparation (input) | Procedure (process) Student centric Method of teaching | Activity | Learning outcome (output) | Assess ment |
|--|---|--|---|--|-------------------------|
| Module 1 Financial goals and strategy 12 hours | Financial goals and strategy : Shareholder value creation (SCV)– Economic Value Added (EVA) - Market Value Added (MVA) – Market – to – Book Value (MBV) -- managerial implications of shareholder value creation – Growth ratios – Internal Growth Rate (IGR) – Sustainable Growth Rate (SGR) | <ul style="list-style-type: none"> • Discussion • Lecture • Participative learning | <ul style="list-style-type: none"> • Seminar | To understand various concepts related to financial strategy | Evaluation Through MCQ |
| Module-2 Financial strategy for capital structure 20 Hours | Leverage effect and shareholders risk – Capital structure planning and policy – Financial options and the value of the firm – Dividend policy and the value of the firm. | <ul style="list-style-type: none"> • Lecture • Discussion • Problem solving | <ul style="list-style-type: none"> • Case study • Market analysis | Students can develop the analytical skills this would facilitate the decision making in Business situations. | Evaluation Through test |
| Module-3 Lease Financial strategy 16 Hours | Leasing concept– Types–Cash flow consequences of lease – Financial evaluation of leasing - Lessee's point of view – leasing versus buying – NPV method – Equivalent loan method – Evaluation from lesser's point of view – NPV and IRR methods. Marginal cost of capital | <ul style="list-style-type: none"> • Lecture • Discussion • Problem solving | <ul style="list-style-type: none"> • Case Study | Students can identify the importance of various decision making areas of financial management | Evaluation Through MCQ |

| Unit/ session/ hours (time required) | Topics for student preparation (input) | Procedure (process) Student centric Method of teaching | Activity | Learning outcome (output) | Assessment |
|--|---|---|------------|--|---|
| Module-4: Merger strategy 16 Hours | Theories of Merger– Horizontal, vertical and conglomerate mergers – Merger procedure Financial impact of merger -- Merger and dilution effect on business control. | <ul style="list-style-type: none"> • Discussion • Lecture with the help of power Point presentation • Experiential Learning | Case study | To acquaint students with Financial impact of merger | . Case study Analysis Merger and dilution effect on EPS & Valuation of firm |
| Module-5: Take over strategy 16 Hours | Types of takeovers– Negotiated and hostile bids–Take over procedures – Takeover defences -- Distress restructuring strategy – Sell offs – Spin offs – Leveraged buy outs | <ul style="list-style-type: none"> • Lecture • Discussion • Participative learning | Case Study | To study in detail, Takeover regulations of SEBI | Critical evaluation of Take over strategy: Types of takeovers– |

UNIT WISE BREAK UP

LECTURE HOURS: 80

OBJECTIVE

To build an understanding among students about the concepts, vital tools and techniques used for financial decision making by a business firm.

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|--|---|----------------------|--|----------------------------------|---|
| Module 1 : Introduction to financial management (12 Hours) | | | | | |
| Unit 1. | Financial goals and strategy : Shareholder value creation (SCV)– Economic Value-- managerial implications of shareholder value creation – Growth ratios – Internal Growth Rate (IGR) – Sustainable Growth Rate (SGR) | 5 | Check the knowledge in FM and EVA &SVA | Lecture and Discussion | Assignment Write a short note on scope of Financial goals and strategy |
| Unit 2. | Added (EVA) - Market Value Added (MVA) – Market – to – Book Value (MBV) | 7 | | | |
| Module 2: Investment Decision(20 Hours) | | | | | |
| Unit 1. | Financial strategy for capital structure: Leverage effect and shareholders risk -- | 4 | To understand the concept of capitalization and leverage | Lecture and seminar | Critical Evaluation of CS of Selected companies |
| Unit 2. | Capital structure planning and policy – Financial options and the value of the firm | 8 | To understand the concept of capitalization and capital structure. | Lecture and Problems/ Case study | Evaluation through MCQs |
| Unit 3 | Dividend policy and the value of the firm. | 8 | To analyses the dividend policy of selected business entities | Illustrations and Work sheet | |

| Module Number | Topic | No. of Lecture Hours | Pre- class activity | Pedagogy (in class) | Out of class assignment |
|---|---|----------------------|---|----------------------------------|--|
| Module 3: Lease Financial strategy (16 Hours) | | | | | |
| Unit 1 | Lease Financial strategy: Leasing concept-Types-Cash flow consequences of lease – Financial evaluation of leasing - Lessee's point of view – | 6 | To understand the concept of leasing | Lecture and Discussion | Case study analysis make or buy decision or lease |
| Unit 2 | leasing versus buying – NPV method – Equivalent loan method – Evaluation from lesser's point of view – | 5 | To learn about the different sources of capital. | Lecture and Problems/ Case study | |
| Unit 3 | NPV and IRR methods. | 5 | Discuss the different types of NPV and IRR methods | Lecture and Problems/ Case study | |
| Module 4: Merger strategy: 16 Hours) | | | | | |
| Unit 1. | Theories of Merger- Horizontal, vertical and conglomerate mergers – Merger procedure – | 5 | To discuss about the various types of merger | Lecture and Problems/ Case study | Assignment on effect of merger on valuation of firms |
| Unit 2. | Valuation of firm – Financial impact of merger – Merger | 5 | | Lecture and Discussion | |
| Unit 3. | Dilution effect on EPS – Merger and dilution effect on business control. | 6 | To learn about dilution effect on EPS – Merger and dilution effect on business control. | Lecture and Discussion | |
| Module 5:Takeover strategy (16Hours) | | | | | |
| Unit 1 | Take over strategy: Types of takeovers- Negotiated and hostile bids-Take over procedures – Takeover defences – Takeover regulations of SEBI – | 8 | To read about various Types of takeovers | Lecture and Discussion | Case study on Take over strategy |

| Module Number | Topic | No. of Lecture Hours | Pre-class activity | Pedagogy (in class) | Out of class assignment |
|---------------|--|----------------------|--|------------------------|-------------------------|
| Unit 2 | Distress restructuring strategy – Sell offs – Spin offs – Leveraged buy outs | 8 | To learn the concept of Sell offs – Spin offs – Leveraged buy outs | Lecture and Discussion | |

Teacher in Charge:


Dr. JOSHEENA JOSE