



UNIVERSITY OF CALICUT

Abstract

General and Academic - Faculty of Commerce and Management Studies -Regulations Scheme and Syllabus of BBA Programme (CBCSS UG 2019) with effect from 2019 admission onwards- Implemented subject to ratification by the Academic Council I- Orders issued.

G & A - IV - E

U.O.No. 8463/2019/Admn

Dated, Calicut University.P.O, 29.06.2019

*Read:-*1.U.O No.4368/2019/Admn dtd 23.03.2019.

2. Minutes of the meeting of the Board of studies in Management (UG) held on 25.05.2019.

3. Item 2(d) of the Minutes of the meeting of the Faculty of Commerce and Management Studies held on 27.05.2019.

ORDER

1.The Regulations for Choice Based Credit and Semester System for Under Graduate (UG) Curriculum - 2019 (CBCSS UG Regulations 2019) for all UG Programmes under CBCSS - Regular and SDE/Private Registration in the University of Calicut, w.e.f. 2019 admissions was implemented vide paper read as (1).

2. The Board of Studies in Management Studies (UG) in its meeting held on 25.05.2019 resolved vide paper read as (2) to approve the new Regulations,Scheme and Syllabus for BBA Programme with effect from 2019 admission onwards in accordance with CBCSS UG Regulations 2019 .

3. As per paper read as (3), the Faculty of Commerce and Management Studies in its meeting held on 27.05.2019 approved the minutes of the meeting of the Board of Studies in Management Studies (UG) held on 25.05.2019 read as (2) above.

4.Under these circumstances, considering the exigency, the Vice Chancellor has accorded sanction to implement the Regulations, Scheme and syllabus of BBA under CBCSS UG 2019 Regulations w.e.f 2019 admission onwards, subject to ratification by the Academic Council.

5.The following orders are therefore issued;

The Regulations , Scheme & Syllabus of BBA programme for Affiliated Colleges and SDE/ Private Registration under CBCSS-UG 2019 Regulations is implemented w.e.f 2019 Admission onwards, subject to ratification by the Academic Council.

(Scheme and Syllabus is appended)

Biju George K

Assistant Registrar

To

The Principals of Affiliated Colleges. 2.Director, SDE

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Section Officer



UNIVERSITY OF CALICUT

REGULATIONS

**BACHELOR OF BUSINESS ADMINISTRATION (BBA) DEGREE
PROGRAMME UNDER CBCSS-UG-2019**

**REGULATIONS GOVERNING BACHELOR OF BUSINESS ADMINISTRATION (BBA)
DEGREE PROGRAMME UNDER CBCSS-UG-2019**

(Effective from 2019-2020 Academic year onwards)



UNIVERSITY OF CALICUT
BACHELOR OF BUSINESS ADMINISTRATION (BBA)

1.0 Title of the Programme :

This Degree shall be called Bachelor of **Business Administration (BBA)** .

2.0 Eligibility for admission :

Any candidate who has passed the Plus Two of the Higher Secondary Board of Kerala or Pre Degree of Calicut University or that of any other University or Board of Examinations in any state recognized as equivalent to the Plus Two of the Higher Secondary Board in Kerala, with not less than 45% marks in aggregate is eligible for admission, However, SC/ST, OBC and other eligible communities shall be given relaxation as per University rules.

3.0 Duration of the programme :

The duration of the **BBA** programme of study is three academic years with six semesters.

4.0 Medium of Instruction :

The medium of instruction and examination shall be English.

5.0 Courses of Study :

Total courses for the BBA Programme are divided in to:-

- (i) Common courses : English (14 credit), Additional language (8credit) & General (16 credit)
- (ii) Core courses and project (63)
- (iii) Complementary courses (16)
- (iv) Open courses (3 credit)
- (v) Ability Enhancement Courses/Audit courses (16 Credit)

5.1 Details of Courses of study leading to the award of BBA :

Semester - I

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BBA1A01 English	4	4	20	80	100
Common	BBA 1A02 English	5	3	15	60	75
Common	BBA1A07 Language other than English	5	4	20	80	100
Core	BBA1B01 Management Theory and Practices	6	4	20	80	100
Compl	BBA1C01 Managerial Economics	5	4	20	80	100
Total		25	19	95	380	475

Semester - II

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BBA2A03 English	4	4	20	80	100
Common	BBA2A04 English	5	3	15	60	75
Common	BBA2A08 Language Other than English	5	4	20	80	100
Core	BBA2B02 Financial Accounting	6	4	20	80	100
Core	BBA2B03 Marketing Management	5	4	20	80	100
Total		25	19	95	380	475

Semester - III

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BBA3A11 Basic Numerical Methods	5	4	20	80	100
Common	BBA3A12 Professional Business Skills	4	4	20	80	100
Core	BBA3B04 Corporate Accounting	6	4	20	80	100
Core	BBA3B05 Financial Management	5	4	20	80	100
Compl.	BBA3C02 Business Regulations	5	4	20	80	100
Total		25	20	100	400	500

Semester - IV

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Common	BBA4A13 Entrepreneurship Development	5	4	20	80	100
Common	BBA4A14 Banking and Insurance	4	4	20	80	100
Core	BBA4B06 Cost & Management Accounting	6	4	20	80	100
Compl	BBA4C03 Corporate Regulations	5	4	20	80	100
Compl.	BBA4C04 Quantitative Techniques for Business	5	4	20	80	100
Total		25	20	100	400	500

Semester - V

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BBA5B07 Human resources Management	4	4	20	80	100
Core	BBA5B08 Business Research Methods	4	3	15	60	75
Core	BBA5B09 Operations Management	4	4	20	80	100
Core	BBA5B10 Elective 1	5	4	20	80	100
Core	BBA5B11 Elective 2	5	4	20	80	100
Open	BBA5D01 Open Course (for Students from Other Departments)	3	3	15	60	75
Total		25	22	110	440	550

Semester - VI

Course	Title	Contact Hours	Credits	Internal	External	Total Marks
Core	BBA6B12 Organisational Behaviour	5	4	20	80	100
Core	BBA6B13 Management Science	5	4	20	80	100
Core	BBA6B14.Project Management	3	2	15	60	75
Core	BBA6B15 Elective 3	5	4	20	80	100
Core	BBA6B16 Elective 4	5	4	20	80	100
Core Project	BBA6B17 (PR) Three Weeks Project and Viva- Voce	2	2	15	60	75
Total		25	20	110	440	550

Core Courses in the area of Specialisation :

A. Finance :

1. Income Tax
2. Financial Market and Institutions
3. Financial Services
4. Investment Management

B. Marketing :

1. Consumer Behaviour
2. Product and Brand Management
3. Advertising and Sales Promotion
4. Supply Chain and Logistics Management

C. Human Resource Management :

1. Human Resource Planning and Development
2. Industrial Relations
3. Performance Management
4. Management Training and Development

Open Courses (For students from other Departments) :

1. Tourism Management
2. Ecommerce
3. Business Organisation and Communication

6. Attendance :

Provisions in the clause 4.13 of common regulations for CBCSSUG 2019 are applicable in the case of **Attendance** .

7. Internal Assessment :

All courses shall have internal assessment. Provisions in the clause 9.2.1 and 9.2.2 of the common regulation for CBCSSUG 2019 are applicable in the case of internal assessment.

8. External Examination :

The University shall conduct semester examinations as specified in the Provisions of clause 9.2.3 of the common regulation for CBCSSUG 2019.

9.0 Project Report :

9.1 In the sixth semester every student shall have to work on a project as specified in the Provisions of clause 4.15 of the common regulation for CBCSSUG 2019 .

9.2 The student may choose any topic from the subjects he/she has studied .The candidate shall prepare and submit a project report to the Department one week before the last working day of the sixth semester, duly certified by the Guide.

9.3 The report shall be printed and spiral bound with not less than 20-25 A4 size pages.

9.4 Project work shall have the following stages :

- Project proposal presentation
- Field work and data analysis
- Report writing
- Draft project report presentation
- Final project report submission

9.5 The candidate shall prepare at least two copies of the report; one copy for submission to the Department and one copy for the student which he/she has to bring with him/her at the time of viva voce.

9.6 Duration of project work : The duration for project work is 3 weeks.

9.7 A certificate showing the duration of the project work shall be obtained from the supervising teacher or from the organization for which the project work was done and it shall be included in the project report.

9.8 Structure of the report :

- Title page
- Declaration by the Student
- Certificate from the organization (for having done the project work) /Certificate from the guide
- Acknowledgements
- Contents :

Chapter I : Introduction (Research problem, Objectives, Methodology etc)

Chapter II	: Review of Literature
Chapters III and IV	: Data Analysis (1or 2 chapters)
Chapter V	: Summary of Findings and Recommendations.
Bibliography	: (books, journal articles etc. used for the project work).
Appendix	: (Questionnaire, specimen copies of forms, other exhibits

9.09 : Evaluation of project report:

Evaluation of project report shall be made as per the provisions specified in clause 8 and Annexure II of the common regulations for CBCSSUG 2019 . The external evaluation and viva voce for project report of 15-20 students per day is to be conducted by the external examiner.

10. 0 Requirement for passing the course:

For passing the BBA degree programme the student shall be required to achieve a minimum of 140 credits of which 38 credits shall be from common courses, 63 credits from core courses, 16 credits from complementary courses, 3 credits from open course and 16 credits from ability enhancement/ audit courses and 4 credits from *Extra credit Activities* (NCC, NSS , Swatch Bharath and Social Service Programme). Credits achieved from ability enhancement/ audit courses and from *Extra credit Activities* are not counted for SGPA or CGPA.

11. 0 Ability Enhancement courses/Audit courses :

Every BBA student shall undergo **Ability Enhancement/Audit** courses. There shall be one Audit course with 4 credits each in the first four semesters with a total credit of 16. Environment Studies(1st semester), Disaster Management (2nd Semester), Human Rights/Intellectual Property Rights/ Consumer Protection (3rd Semester- any one opted by the college),and Gender Studies/Gerontology (4th Semester- any one opted by the college),are the 4 audit courses to be covered. These courses are not meant for class room study. The students can attain only pass (Grade P) for these courses. At the end of each semester there shall be examination conducted by the college from a pool of questions (Question Bank) set by the University. The students can also attain these credits through online courses like SWAYAM, MOOC etc (optional).

12. 0 Extra credit Activities :

Extra credits are mandatory for the BBA programme. Extra credits will be awarded to students who participate in activities like NCC, NSS and Swatch Bharath. Those students who could not

join in any of the above activities have to undergo Calicut University Social Service Programme (CUSSP).

13. 0 Calicut University Social Service Programme (CUSSP) :

A BBA student has to complete 12 days of social service(3 days in each semester) in the first four semesters;. For the regular programme the student has to work in a Panchayath or Local body or in a hospital/ poor home or old age home or in a Pain & paliative centre or any social work assigned by the College authorities. Students who engaged in College Union activities and participate in sports and cultural activities in Zonal level have to undergo only 6 days of CUSSP during the entire programme. The whole documents regarding the student should be kept in the college and the Principal should give a Certificate for the same. The list of students (successfully completed the programme) must be sent to the University before the commencement of the fifth semester examinations. For SDE/Private students, out of the 12 days, the student has to undergo 6 days in a Panchayath or Local body and the remaining 6 days in a Hospital/ Old age home or in a Pain and paliative centre.

14. 0 Study Tour :

Study tour to an Industrial or Business centre will form part of curriculum .The fourth / fifth semester BBA students of regular colleges shall be taken, under the supervision of faculty members, to a Business or Industrial centre so as to enable them to have firsthand knowledge about location, and operations of the Business or Industry . The report submitted by the students in this respect shall be considered as one of the assignments of the any one of the courses in the concerned semester.

15. 0 Disclaimer :

In respect of all other matters, which are not specified in this regulation, regarding the conduct of BBA Programme of Calicut University under Choice Based Credit Semester System, the common regulation for CBCSSUG 2019 will be applicable.

Core Course
BACHELOR OF BUSINESS ADMINISTRATION
BBA1B01: MANAGEMENT THEORY AND PRACTICES

Time: 6 Hours per week
Internal: 20,

Credits: 4
External: 80

Course Objective:

This course intends to develop conceptual knowledge of Business Management. The study approach also enables students to understand and analyse practical aspects of management to become skilled manager in a corporate business set up.

Learning outcomes: On completing the course students will be able to:

1. Discuss different schools of management thought
2. Understand apply the concepts of planning, organizing, staffing and controlling for effective management
3. Aware and apply the ethically and socially responsible behaviour in Management, and
4. Aware and pursue the modern management practices in business

Module I : Evolution of Management: Concept and nature of management -Approaches to management: Classical approach - Scientific, Administrative and Bureaucratic - Neoclassical approach: Human relation and Behavioural - Modern approach: Quantitative, System and Contingency. **15hours**

Module II : Management Process: Basic roles and skills of manager –Levels of management- Overview of functions of management: planning, organising, staffing, directing and control - Nature and elements of planning, planning types –MBO - Strategic planning and decision making- Organizing – Division of labour and work specialization, Delegation, Decentralization, Span of management and Departmentation. **20 hours**

Module III : Staffing, Directing and Control: Staffing-Meaning and Importance - Factors affecting and functions of staffing - Directing–Meaning, importance and features of directing - Controlling– Meaning and importance, characteristics and types of controlling-Steps in control process- Techniques of control **20hours**

Module IV : Modern Practices in Management: Total Quality Management (TQM), Kaizen, Lean Management - Business Process Re-engineering-Open Book Management. **10hours**

Module V : Ethics and Social Responsibility: Managerial ethics - Factors affecting ethical choices - Ethical issues and ethical dilemma in business - Corporate Social Responsibility (CSR) – Stakeholders - Corporate Philanthropy-Managing company ethics and social responsibility - Concept of Corporate Governance - Indian Ethos for Management - Value-oriented Holistic Management. **15hours**

Reference Books:

1. Koontz, Hand Wechrich, H. Management, Tata McGraw Hill, N.Y.
2. P. Robbins Stephen & Coulter Mary, Management, Pearson Education Asia, New Delhi.
- 3..Prasad, L. M, Principles and Practice of Management, Sultan Chand & Sons-New Delhi.
4. Sherlekar, Management (Value-Oriented Holistic Approach) Himalaya Publishing House, Mumbai.
5. Khandewal, N.M, Indian Ethos and Values for Managers, Himalaya Publishing House, Mumbai.

Complementary Course
BACHELOR OF BUSINESS ADMINISTRATION
BBA1C01 MANAGERIAL ECONOMICS

Time: 5 Hours per week

Internal: 20;

Objectives:

This course aims to acquaint the students with the economic concepts and principles relevant for business decisions. It also intends to enable the students to apply the economic principles in managerial decisions.

Learning Outcome: On completing the course students will be able to:

1. Acquire knowledge regarding relevant economic concepts applicable in managerial decisions
3. Design competition strategies, including costing, pricing, product differentiation and market environment according to the natures of products and the structures of the markets
5. Make optimal business decisions by integrating the concepts of economics

Module I: Introduction to Managerial Economics: Meaning, Definition, Nature, Scope and Principles of Managerial Economics. Value Maximisation- Limitations: Sales Maximisation Model and Utility Maximisation Model.

10 Hours

Module II: Demand And Supply :Meaning and Determinants of Demand; Demand Function; Law of Demand; Demand Schedule, Demand Curve; Movement along the Demand Curve, Shifts of Demand Curve; Elasticity of Demand: Price, Income and Cross Elasticity; Importance and Methods of Demand Forecasting. Utility: Concept, Marginal Utility, Law of Diminishing Marginal Utility. Supply: Meaning and Determinants; Law of Supply; Supply Schedule, Supply Curve; Movements on the Supply Curve, Shifts in Supply Curve; Elasticity of Supply.

20 Hours

Module III: Production and Cost: Factors of Production, Production Function; Total, Average and Marginal Product; Law of Variable Proportions; Returns to Scale; Production Optimisation; Isoquants. Cost Concepts; Cost Function; Long Run and Short Run Cost Functions, Economies and Diseconomies of Scale.

20 hours

Module IV: Market Structures and Price-Output Determination: Meaning of Market; Types of Market Structures; Concepts of Revenue; Demand and Revenue Relationship. Price and Output Decisions under Perfect Competition, Monopoly and Monopolistic Competition; Pricing Under Oligopoly: Kinked Demand Curve, Price Leadership.

15 Hours

Module V: Business Cycle: Concept, Definition, Features, Types and Phases of Business Cycle. Effects of Business Cycle and Controls of Business Cycle. Economic Forecasting for Business: Economic and Business Forecasting, Uses of Economic Forecasts, Methods of Economic Forecasting, Selecting a Forecast, Evaluating Forecasts.

15 Hours

Reference Books:

1. H. Craig Petersen , W. Crislewis and Sudhir K Jain,Managerial Economics, Pearson Education.
2. Christopher Thomas and S.CharlesMaurice,ManagerialEconomics,McGraw-Hill.
3. D.N. Dwivedi, Managerial Economics,Vikas publishing.
4. DominichSalvatore ,Managerial Economics, Oxford University Press.
5. P L Mehta ,Managerial Economics, Sultan Chand& Sons.
6. PiyaliGhoshGeetika and Purba Roy Chowdhury, ManagerialEconomics,McGraw-Hill.
7. Thomas, Managerial Economics: Concepts And Applications, McGraw-Hill

Core course
BACHELOR OF BUSINESS ADMINISTRATION
BBA2B02 FINANCIAL ACCOUNTING

Time: 6 Hours per week

Credits: 4

Internal 20:

External 80

Objectives:

This course aims to equip the students with skills for preparing books of accounts of business organisation. It also aims to enrich the students to prepare the financial statements of proprietary organisations. Modules in this course also intent to provide knowledge to the students in respect of accounting of issue of securities, accounting for hire purchase transactions and the accounting of branches.

Learning outcomes: On completing the course students will be able to:

1. Discuss and apply fundamental accounting concepts, principles and conventions
2. Record basic accounting transactions and prepare annual financial statements for a sole proprietorship business
3. Record accounting transactions in respect of hire purchase and instalment system and branches

Module I: Introduction: Nature, Scope, Objects and Limitations of Financial Accounting – Accounting Concepts and Conventions - An overview of accounting process (from recording of business transactions to preparation of Trial Balance). **15 hours**

Module II: Final Accounts of Proprietary Concerns: Preparation of final accounts of sole proprietor and partnership with adjustments. **20 hours**

Module III: Accounting for Hire Purchase and Instalment System: Hire Purchase: Meaning, features - Distinction between hire purchase and sale - Interest calculation - Recording of transaction in the books of both parties - default and repossession - Instalment system: features - Distinction between hire purchase and instalment. **15 hours**

Module IV: Branch Accounts: Features, Objects and Types of branches - Accounting for dependent branches: Account systems – Stock and debtors system - Independent branch: features - Preparation of consolidated profit and loss account and balance sheet **15 hours**

Module V: Issue of Shares and Debentures: Equity shares - Accounting for issue, forfeiture, and re-issue of forfeited shares - Accounting for issue of bonus shares and right shares - Accounting for issue of debentures. **15 hours**

(Theory and problems may be in the ratio of 30% and 70% respectively)

Reference Books:

1. Asish K Bhattacharyya, Essentials of Financial Accounting, PHI Learning Pvt. Ltd.
2. Shukla, M.C., T.S. Grewal and S.C. Gupta: Advanced Accounts, S. Chand & Co.
3. S.N. Maheshwari, S.N. Suneel K. Maheshwari, and Sharad K. Maheshwari: An Introduction to Accountancy, Vikas Publishing House Pvt. Ltd.
4. P.C. Tulasian: Introduction to Accounting, Pearson Education.
5. Ashok Sehgal and Deepak Sehgal: Fundamentals of Financial Accounting, Taxmann Allied Services (P) Ltd.
6. Narayanaswamy, R. Financial Accounting: A Managerial Perspective, PHI Learning Pvt. Ltd.
7. Jain & Narang: Financial Accounting, Kalyani Publishers.
8. Radhaswamy and R.L. Gupta: Advanced Accounting, Sultan Chand & Sons.

Core course
BACHELOR OF BUSINESS ADMINISTRATION
BBA2B03 MARKETING MANAGEMENT

Time: 5 Hours per week
Internal: 20;

Credits: 4
External: 80

Objectives:

This course aims to orient the students with the marketing principles and also to familiarize them with the process of marketing in modern business firm.

Learning Outcome:

On completing the course students will be able to

1. Understand and develop insights and knowledge base of various concepts that driving marketing strategies.
2. Develop skills in organizing for effective marketing and in implementing the market planning process

Module I: Introduction: Marketing Concept and its Evolution; Nature, Scope and Importance of Marketing; Role of Marketing in Modern Business; Marketing Mix: Four Ps-Extended Ps; Marketing Information Systems; Strategic Marketing Planning – An Overview. **10 Hours**

Module II: Consumer Behaviour: Concept and Determinants of Consumer Behavior - Buying Decision Process - Buying Motives - Buying Roles. Market Segmentation: Concept and Need; Principles; Basis for the Segmentation. Target Marketing and Positioning - Positioning Tools and Strategies. **15 Hours**

Module III: Product and Price: Concept of Product; Consumer and Industrial Goods; Product Line and Product Mix Decisions; Product Life Cycle- Meaning and Stages; Product Planning and Development: Concept and Steps. Packaging- Role and Functions; Branding: Concept and Elements; Price: Concept and Importance, Factors Affecting Price. Pricing Strategies: Price Discrimination, Price Skimming, Penetration Pricing and Discounts. Pricing Methods: Cost Based, Competitor Based and Demand Based Pricing. **20Hours**

Module IV: Promotion: Meaning and Importance, Promotion Mix: Advertising- Definition Features and Functions; Advertising Media Legal and Ethical Aspects of Advertising; Personal Selling: Meaning, Functions and Steps; Role of a Salesman in Selling Process - Characteristics of a Good Salesman; Publicity and Public Relations. Sales Promotion: Meaning, Nature and Functions; Types of Sales Promotion- Sales Promotion Techniques **20 Hours**

Module V: Distribution: Meaning And Importance - Stages of Distribution - Product Distribution Channels: Concept and Functions of Channels; Role of Intermediaries- Retailing of Products: Formats- Unorganized and Organized; Department Stores, Supermarkets, Hyper Markets, Chain Stores, and Electronic Retailing **15 Hours**

Reference Books:

1. Kotler, Philip: Marketing Management; Prentice Hall, New Jersey.
2. Condiff E.W. and Still, R.R., Basic Marketing Concepts, Decisions and Strategy; Prentice Hal of India, New Delhi.
3. Stanton W.J., Etzel Michael J and Walter Bruce J; Fundamentals of Marketing; McGraw Hill, NY
4. Rorsiter Johan R, Percy Larry: Advertising and Promotion Management; McGraw Hill, New York.

5. Aaker, David and Myers Johan G, et. al.: Advertising Management; Prentice Hall of India; New
6. Ramaswamy, Namakumari, Marketing Management, Mcgraw Hill Education.
7. RajanSaxena ,Marketing Management ,Tata Mcgraw Hill Education.
8. C.N.Sontakki, Marketing Management, Kalyani Publishers.

Common Course
BACHELOR OF BUSINESS ADMINISTRATION
BBA3A11 – BASIC NUMERICAL METHODS

Lecture Hours per week: 5

Credits: 4

Internal: 20;

External: 80

Objectives:

To enable the students to acquire knowledge of numerical equations, matrices progressions, financial mathematics and descriptive statistics.

Learning Outcome: On completing the course ,the students will be able to understand, numerical equations, matrix, progression, financial mathematics, descriptive statistics and their applications.

Module I: Numerical expressions and Equations: Simultaneous linear equations (upto three variables), Quadratic equations in one variable-factorization and quadratic formula
(10 Hours)

Module II Matrices: introduction - type of matrices – - trace and transpose and determinants - matrix operations –adjoint and inverse –rank- solving equations by matrices: Cramer’s Rule(not more than Three variables).
(15 Hours)

Module III Sequence, Series and Progression :Concepts and differences - Arithmetic progression- nth term and sum of n terms of an AP - Insertion of Arithmetic means in AP - Geometric progression- ‘n’th term and sum of n terms of an GP - Insertion of Geometric Mean in GP - Harmonic progression.
(20 Hours)

Module IV Interest and Time value : Concept of interest-Types of interest: Simple interest and compound interest – nominal, real and effective rate of interest. Future value and Present Value; Annuity and Perpetuity . Computing future and present values of annuity (regular and immediate) - multi and growing period perpetuity. Compound annual growth rate- computation of Equated Monthly Instalments (EMI).
(15 Hours)

Module V: Descriptive Statistics: Measures of Central Tendency – Mean : Arithmetic mean , Geometric mean and Harmonic Mean- Median ,Mode and other position values. Measures of Dispersion: mean deviation, quartile deviation, standard deviation and coefficient of variation. Measures of Skewness and Kurtosis.
(20 Hours)

Reference Books

- 1.Business Mathematics and Statistics- N G Das & J K Das (Tata McGraw Hill)
2. Basic Mathematics and its Application in Economics – S. Baruah (Macmillan)
3. Mathematics for Economics and Business – R. S. Bhardwaj (Excel Books)
4. Business Statistics – G. C. Beri (Tata McGraw Hill)
5. Fundamentals of Statistics – S.C.Gupta (Himalaya Publishing House)
- 6.SP Gupta ,Statistical Methods, Sultan Chand
- 7.Dinesh Khattar-The Pearson guide to quantitative aptitude for competitive examinations.

.8. Dr. Agarwal.R.S – Quantitative Aptitude for Competitive Examinations, S.Chand and Company Limited.

9.. Abhijit Guha, Quantitative Aptitude for Competitive Examinations, Tata Mcgraw Hill,
(Theory and problems may be in the ratio of 20% and 80% respectively. An over view of the topics is expected and only simple problems shall be given)

Common Course

**BACHELOR OF BUSINESS ADMINISTRATION
BBA3A12- PROFESSIONAL BUSINESS SKILLS**

Lecture Hours per week: 4

Credits: 4

External: 80,

Internal:20

Objectives:

To update and expand basic Informatics skills of the students.

To equip the students to effectively utilize the digital knowledge resources for their study.

Module I : Professionalism : Meaning -Definition – Characteristics - Traits and Qualities of a good professionals - Professionalism in business - Professional Skills: important soft skills for business success- Professionalism in Communication: Verbal Communication: Professional Presentation -- Different Presentation Postures- Written Communication: Email - Significance of Email in business – Email etiquette: format - rules – dos and don'ts - Technical Documentation: Standards – Types **(14 Hours)**

Module II ; E-Learning :Introduction of electronic learning - benefits and drawbacks of e-Learning - Online education - Digital age learners - Knowledge resources on internet - E-books, Audio, Video and other means for e-learning- Introduction to e-content development and tools - Online libraries – MOOCs - The e-Learning as a service Industry - major technologies used in e-learning- different approaches for e-Learning delivery - E-learning in India **(12 Hours)**

Module III : Business Data Analysis : Features of New Generation Computers – Concept of data analysis – Business Data Analysis – Data Analyst – Types of analysts - organisation and source of data, importance of data quality, dealing with missing or incomplete data- Social Networking Analysis – Big Data Analysis - Role of Data Scientist in Business & Society - Role of Artificial Intelligence and Intelligent Agents in e-business - Ethical and Legal considerations in Business Analytics **(18 Hours)**

Module IV : Socio_Cyber Informatics: IT and society - Digital Divide – Digital natives-Cyber space- New opportunities and threats - Cyber ethics - Cyber crimes -Types - Cyber Laws – Organisations related with cyber laws-Cyber addictions - Information overload - Health issues - e-waste and Green Computing –Recent E-governance initiatives in India **(10 Hours)**

Module V : Digital Marketing : Introduction to Digital marketing Environment –meaning & Concept – Need for digital marketing – Advantages and disadvantages of digital marketing -Trends in digital marketing- Types of digital marketing – Business models in digital marketing Business to Business (B2B), Business to Customer (B2C), Customer to Customer (C2C), Business to Employees (B2E), Business to Government (B2G) - Online advertising - types of online advertising. Top e-commerce websites around the world and its scenario in India. PPC (Pay Per Click) advertising – Search engine Analytics – search engine ads – social media channels and ads **(10 Hours)**

References Books:

1. Professional Business Skills – Lee Pelitz 2nd Edition
2. Peter Norton, Introduction to Computers, Tata McGraw Hill Private Limited, New Delhi, 2009.
3. Alan Evans, ITL ESL, Leslie Lamport, Dolores Etter, Darren George, Kenneth C Laoudon, Gary Rogers, Rainer Handel, INFORMATICS -Technology in Action, Pearson Education, Delhi, 2009.
4. V.Rajaraman, Introduction To Information Technology, PHI Learning Private Limited, New Delhi, 2009.
5. Daniel Minoli & Emma Minoli, Web Commerce Technology Hand Book, Tata McGraw Hill, New Delhi, 2009
6. Godfrey Parkin, Digital Marketing: Strategies for online success, New Holland publishers Ltd, 2009
7. Damian Ryan, Understanding Digital marketing: Marketing strategies for Engaging the Digital generation, Kogan page, 3rd Edition, 2014
7. Jonah Berger, Contagious Why things catch on, Simon & Schuster, 2013
8. Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8th Edition, John Wiley & Sons, 2007
9. Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
10. Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009
11. Microsoft Office 2007 Business Intelligence - Reporting, Analysis, and Measurement from the Desktop, Doug Harts, TATA McGraw-Hill Edition, 2008
12. Data Mining for Business Intelligence: Concepts, Techniques, and Applications in Microsoft Office Excel with XLMiner, Galit Shmueli, Nitin R. Patel, Peter C. Bruce, Wiley Publication, 2010
13. Data Mining: Concepts and Techniques”, Morgan Kaufmann Publication, 3rd Edition, 2011
Data Science for Business – What you need to know about data mining and data-analytic thinking, Foster Provost, Tom Fawcett, O’ Reilly Media Publication, 2013

Core Course

BACHELOR OF BUSINESS ADMINISTRATION

BBA3B04 - CORPORATE ACCOUNTING

Lecture Hours per week: 6

Internal: 20:

Credits: 4

External: 80

Objectives: The course acquaints the students with the knowledge about corporate accounting. The modules introduce the fundamental Indian accounting standard and equip the students with skills for preparing corporate accounts.

Learning outcomes: On completing the course students will be able to:

1. Understand and apply fundamental IndASs on inventories, PPE, provisions, income tax, borrowing cost and intangible assets
2. Prepare annual financial statements for companies and compute accounting ratios.
3. Record accounting transactions in respect of redemption of preference shares and debentures

Module I : Financial Reporting Standards: Concept of accounting standard - International Financial Reporting Standards (IFRS) and Indian Accounting Standards-IFRS convergence in India - List of IFRS and IndAS with objectives - Conceptual framework - Elements of financial statements - Recognition, Measurements, Presentation and Disclosure. **10 Hours**

Module II : IFRS Converged Indian Accounting Standards: Concept of IndAS- Objective, Scope, Recognition and Measurement of :Inventories (Ind AS 2), Income tax (IndAS 12), Accounting for tangible non-current assets (IndAS 16), Borrowing costs (IndAS 23), Provisions, Contingent liabilities and Contingent assets (IndAS 37), Accounting for intangible assets (IndAS 38).(Basic problems only) **20 Hours**

Module III : Redemption of Securities: Redemption of Preference Shares – Rules and Accounting - Redemption of Debentures – Important Provisions - Accounting for Redemption: by conversion, by lot, by purchase in the open market (cum- and ex-interest). **15 Hours**

Module IV : Preparation of Financial Statements: Contents of financial statements of a joint stock company as per the Companies Act 2013 - Preparation of Statement of Profit & Loss, Statement of changes in equity, Balance Sheet (IndAS1) and Cash flow statement (IndAS7). **20 Hours**

Module V : Accounting Ratios: Concept of ratio – Accounting ratio – Meaning, Uses and Limitations – Classification of Accounting Ratios - Computation of Profitability Ratios, Liquidity Ratios, Solvency Ratios and Activity Ratios. **15 Hours**
(Theory and problems may be in the ratio of 30% and 70% respectively)

Reference Books:

1. Chintan Patel, Bhupendra Mantri, Indian Accounting Standards, Taxmann Publications.
2. T. P, Ghosh, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
3. B. D, Chatterjee, Illustrated Guide To Indian Accounting Standards, Taxmann Publications.
4. M.C. Shukla, T.S. Grewal and S. C. Gupta, Advanced Accounts, S. Chand & Co., New Delhi.
5. S.N. Maheswari and S.K. Maheswari, Financial Accounting.
6. R.L. Gupta and Radhaswamy, Advanced Accounting, Sultan Chand & Sons, New Delhi.
7. Ashok Sehgal and Deepak Sehgal, Advanced Accounting, Volume 2, Taxmann, New Delhi.
8. Jain and Narang, Financial Accounting, Kalyani Publishers.
9. P.C. Tulasian, Introduction to Accounting, Pearson Education.

Core Course
BACHELOR OF BUSINESS ADMINISTRATION
BBA3B05 FINANCIAL MANAGEMENT

Hours per week: 5

Internal: 20;

Objective:

Credit 4

External: 80

This course aims to enable students to understand the basic concepts of financial Management and make them aware of major decisional areas of financial management.

Learning Outcome : On completing the course students will be able to:

1. Understand and develop insights and knowledge base of various concepts of finance
2. Develop skills for effective Financial, Investment and Dividend decisions making,

Module I : Introduction to Finance: Meaning of Finance – Business Finance – Finance Function – Organization Structure of Finance - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager. **10 Hours**

Module II : Financing Decision: Meaning, Importance and Classification of Capital Structure; Finance Structure and Capital Structure; Factors Influencing Capital Structure – Optimum Capital

Structure; EBIT- EPS Analysis. Leverages: Operating, Financial and Combined Leverages. Cost of Capital: Concept and Importance; Types of Cost of Capital: Computation of Component and Composite Cost of Capital. **20 Hours**

Module III : Investment Decision: Meaning and Importance of Capital Budgeting – Features – Process – Techniques of Capital Budgeting: Concept and Computation of Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and Profitability Index. **20 Hours**

Module IV : Working Capital Management- Concepts and Significance of Working Capital – Evils of Excess and Inadequate Working Capital – Determinants of Working Capital – Estimation of Working Capital - Sources of Working Capital -A Brief Overview of Cash Management – Receivables Management and Inventory Management. **20 Hours**

Module V : Dividend Decision: Dividend - Meaning and Types; Dividend policy : Meaning and Objectives- Issues Involved in Dividend Policy- Determinants of Dividend Policy – Types of Dividend Policy – Dividend Policy and Value of Firm. **10 Hours**
(Theory and problems may be in the ratio of 50% and 50% respectively)

References Books:

1. Prasanna Chandra, Financial Management, Tata McGraw Hill.
2. I. M Pandey, Financial Management, Vikas Publication.
3. Khan and Jain, Financial Management, Tata McGraw Hill.
4. Sharma and Sashi Gupta, Financial Management, Kalyani.
5. S. N Maheshwari, Financial Management. Sultan Chand.
6. R. M. Srivastava : Financial Management , Himalaya Publishers.

Complementary Course
BACHELOR OF BUSINESS ADMINISTRATION
BBA3CO2 - BUSINESS REGULATIONS

Lecture Hours per Week: 5

Credits: 4

Internal: 20

External: 80

Objective:

This course aims to familiarise the students with major statutes affecting the operations of business organizations.

Learning Outcomes: On completing the course students will be able to:

1. Analyse statutory provisions and the core concepts in business laws
2. Analyze legal issues arising in day-to-day business operations prevalent in India
3. Discuss possible solutions to issues in organisations in the frame work of business laws

Module I : Business Laws: Introduction – Nature of Business Law – Meaning and definition - Indian Contract Act, 1872: Contract – Definition – Essentials of valid contract - Classification of contracts – Offer and acceptance – Consideration – Capacity to contract – Free consent – Coercion – Undue influence – Misrepresentation – Fraud – Mistake – Void agreements – Discharge of contract – Breach of contract and remedies – Contingent Contracts-Quasi Contract. **20 Hours**

Module II : Special Contracts: Contract of Indemnity: Meaning - Nature – Right of indemnity holder and indemnifier – Contract of Guarantee : Meaning – Nature - Rights and liabilities of surety

– Discharge of surety from liability – Contract of Bailment and Pledge: Rights and duties of bailor and bailee, pledger and pledgee – Contract of Agency : Creation of agency – Delegation of authority - Duties and liabilities of principal and agent – Termination of agency. **20 Hours**

Module III : Sale of Goods Act 1930: Contract for sale of goods – Essentials of a contract of sale – Conditions and Warranties – Caveat emptor – Sale by non owners – Rules as to delivery of goods – Un paid seller and his rights. **10 Hours**

Module IV : The Consumer Protection Act 1986: Objects and scope – Definition of consumer and consumer dispute – Complaint – Goods - Service - Unfair trade practices – Restrictive trade practices - Rights of consumers – Consumer Protection Council – Consumer Disputes Redressal Agencies: District Forum, State Commission, National Commission. **10 Hours**

Module V : Competition and Information Laws: The Competition Act, 2002: Objectives of Competition Act, Features of Competition Act, Components of Competition Act, CCI, CAT, Offences and Penalties under the Act - Right to Information Act 2005: Objectives of the RTI Act, Scope, Suo-Moto disclosure, Method of seeking information, Eligibility to obtain information, Authorities under the Act. **20 Hours**

Reference Books:

1. Singh Avtar: The Principles of Mercantile Law; Eastern Book Company, Lucknow.
2. Kuchal M.C: Business Law; Vikas Publishing House, New Delhi
3. Kapoor N.D: Business Law; Sultan Chand & Sons, New Delhi.
4. Chandha P.R: Business Law; Galgotia, New Delhi.
5. Desai T.R.: Indian Contract Act, Sale of Goods Act and.
6. VidhiMadaanChadda, Competition Act, 2002 Law and Practice, Bloomsbury.
7. Government of India: Right to Information Act, 2005.
8. P. K Das, Right to Information Act, 2005, Universal Law Publishing.
9. Relevant Bare Acts.

Common Course

**BACHELOR OF BUSINESS ADMINISTRATION
BBA4A13 - ENTREPRENEURSHIP DEVELOPMENT**

Lecture Hours per Week:5

Internal: 20

Credits: 4

External: 80

Objectives:

- To familiarize the students with the concept of entrepreneurship.
- To identify and develop the entrepreneurial talents of the students.
- To generate innovative business ideas in the emerging industrial scenario.

Module 1: Concepts of entrepreneur: Entrepreneur- Definitions - Characteristics of entrepreneur- Classification of entrepreneur-Entrepreneurial traits -Entrepreneurial functions - role of entrepreneurs in the economic development - Factor effecting entrepreneurial growth – Entrepreneurship – Meaning – definition - Entrepreneur vs Intrapreneur - Women Entrepreneurs - Recent development – Problems - Entrepreneurial Development Programmes - Objectives of EDP - Methods of training - Phases of EDP. **10Hours**

Module 2: Institutional support and incentives to entrepreneurs- Functions of Department of Industries and Commerce (DIC) - Activities of Small Industrial Development Corporation (SIDCO)- Functions of National Small Industries Corporation(NSIC)- Functions of Small Industries Development Bank of India (SIDBI) - Khadi Village Industry Commission (KVIC)-Small Industries Service Institute (SISI)- Functions and services of Kerala Industrial Technical Consultancy Organisation (KITCO)-Activities of Science and Technology Entrepreneurship Development Project (STEDP)-Strategies of National entrepreneurship Development Board (NEDB) -Objectives of National Institute for entrepreneurship and small business development (NIESBUD) - Techno park- Functions of techno park Incentives- Importance- Classification of incentives – Subsidy - Types of Subsidy
18 Hours

Module 3: Micro Small and Medium Enterprises- Features- Objectives- Importance- Role of SME in the economic development- MSME Act 2006- Salient features- Credit Guarantee Fund Trust Scheme for MSMEs - Industrial estates-Classification-Benefits- Green channel- Bridge capital- Seed capital assistance-Margin money schemes –Single Window System- Sickness- Causes –Remedies- Registration of SSI
18 Hours

Module 4: Setting up of Industrial unit-(Only Basic study) Environment for Entrepreneurship – Criteria for selecting particular project- Generating project ideas-Market and demand analysis-Feasibility study- Scope of technical feasibility- Financial feasibility- Social cost benefit analysis-Government regulations for project clearance-Import of capital goods- approval of foreign collaboration-Pollution control clearances- Setting up of micro small and medium enterprises- Location decision- Significance.
16 Hours

Module 5: Project Report - Meaning-Definition - Purpose of project reports-Requirements of good report - Methods of reporting - General principles of a good reporting system - Performa of a project report - Sample project report. (The preparation of sample project report shall be treated as an assignment of this course).
18 Hours

Books Recommended:

1. Shukla M.B. Entrepreneurship and small Business Management, KitabMahal Allahabad.
2. SangramKeshariMohanty, Fundamentals of entrepreneurship, PHI, New Delhi.
3. Nandan H. Fundamentals of Entrepreneurship, PHI, New Delhi.
4. Small-Scale Industries and Entrepreneurship, Himalaya Publishing ,Delhi
5. C.N.Sontakki, Project Management, Kalyani Publishers, Ludhiana.
6. SangamKeshariMohanty. Fundamentals of Entrepreneurship, PHI, New Delhi
7. Peter F. Drucker- Innovation and Entrepreneurship.
8. Vasanth Desai, Small Business Entrepreneurship, Himalaya Publications.
9. MSME Act 2006.

Common Course
BACHELOR OF BUSINESS ADMINISTRATION
BBA4A14 – BANKING AND INSURANCE

Lecture Hours per week: 4

Internal: 20;

Credits: 4

External: 80

Objectives:

- To enable the students to acquire knowledge about basics of Banking and Insurance.
- To familiarize the students with the modern trends in banking.

Module 1 : - Introduction to Banking : Meaning and definition - Origin and development of banking –Customer of a bank - Structure of banking in India - Banks and economic development -Functions of commercial banks (conventional and innovative functions) - Central bank RBI – Functions - Emerging trends in banking. Activity: List out the name of banks as per their different category
Assignment: Procedure for creating an account in a bank **10 Hours**

Module 2 : Negotiable Instruments : Definition - Characteristics - Types - Parties to negotiable instruments -Cheques - Types of cheques - Crossing of cheques - Drafts - Cheque vs. Draft - Endorsement -Significance - Regularity of endorsement - Liability of endorser -Electronic payments. Activity / Assignment: Writing of cheque , writing of challan for Demand Draft, Procedures for a Bank Loan. **15 Hours**

Module 3 : E-Banking-centralized online real time electronic banking (CORE)-Electronic Clearing service (ECS) - Electronic Fund Transfer - Real Time Gross settlement (RTGS)—National Electronic Fund transfer(NEFT)-society for worldwide interbank financial telecommunication(SWIFT) - E-cheque - Any Time Money - ATM.s- Credit card - Debit card-smart card - Internet banking - mobile banking - Tele-banking - financial inclusion - recent initiatives in financial inclusion.
Activity / Assignment: Chelan filling for RTGS, EFT and NEFT: Different types of Cards, the Procedure for application of different cards and the Procedure for blocking cards :Procedure for application or activation of net banking, m-banking and tele-banking. **15 Hours**

Module 4 : Introduction to insurance: Concept - need of insurance-insurance as a social security tool - insurance and economic development-principles of insurance - various kinds of insurance - life and general insurance (fire, marine, medical, personal accident, property and motor vehicle insurance) - features-life insurance Vs. general insurance. Activity / Assignment: List out different names of insurance companies **14 Hours**

Module 5 : Life insurance-law relating to life insurance-general principles of life insurance contract, proposal and policy—Assignment and nomination - title and claims - general insurance - law relating to general Insurance - IRDA - powers and functions - insurance business in India. Case Study: Preparation of a proposal for life insurance and how to claim insurance in case of any accident, death or damage. **10 Hours**

Reference Books:

1. . Jyotsna Sethi and Nishwan Bhatia's *Elements of Banking and Insurance*, published by PHI .
2. Indian Institute of Bankers (Pub) Commercial Banking Vol-I/Vol-II (part I& II)Vol- III.

3. Varshaney: Banking Law and Practice.Sultan Chand
4. Dr. P. Periasamy: Principles and Practice of Insurance Himalaya Publishing House, Delhi.
5. Inderjit Singh, RakeshKatyal& Sanjay Arora: Insurance Principles and Practices,Kalyani Publishers,.
6. M.N. Mishra: Insurance Principles and Practice, S. Chand & Company Ltd, Delhi.
10. G. Krishnaswamy : Principles & Practice of Life Insurance
11. Kothari &Bahl: Principles and Pratices of Insurance
12. B.S. Khubchandani, "Practice and Law of Banking",MacMillan India Ltd
13. K.C. Nanda," Credit Banking" , Response Book, Sage Publication,

Core Course
BACHELOR OF BUSINESS ADMINISTRATION
BBA4B06 COST AND MANAGEMENT ACCOUNTING

Lectures Hours per week: 6

Credits: 4

Internal: 20,

External: 80

Objective:

The objective of the course is to acquaint the students with the basic Concepts and tools of cost and Management Accounting

Learning Outcomes: On completing the course students will be able to:

1. Understand cost and management accounting concepts and its application for decision making.
2. Aware as to cost consciousness and the various methods and techniques of costing

Module I : Cost Accounting: Definition - Meaning and scope - Objectives - Cost classification - Elements of cost - Cost units -Cost centre - Types - Methods and Techniques of Costing - Management Accounting: Meaning and scope - Objectives - Difference between cost Accounting, Financial accounting and Management accounting. **10 Hours**

Module II : Material and Labour: Material- Meaning and types. Computation of: Stock levels- EOQ - Pricing of Issue of materials - FIFO,LIFO, Simple and Weighted Average methods. **Labour:** Computation of Labour cost - Time rate and piece rate system. **15 Hours**

Module III : Overheads and Preparation of Cost Sheet: Overhead- Meaning and Definition – concepts of overhead Allocation, Apportionment and Absorption of overheads. (Simple problems only)Preparation of Cost sheet-Format – objects and methods of cost sheet preparation. **20 Hours**

Module IV : Methods of Costing: - Job order costing: Meaning – Features – preparation of job cost sheet - Process Costing: Meaning – Features- normal and abnormal loss. **15 Hours**

Module V : Marginal Costing & Budgetary Control: Marginal costing- Concept-Meaning and computation of contribution, PV ratio and BEP - Construction of Break Even Chart - Profit planning. Budgetary Control : Concepts of Budget and Budgetary Control- preparation of cash and flexible budget **20 Hours**

(Theory and problems may be in the ratio of 30% and 70% respectively)

Reference Books:

1. Ravi M Kishore: Cost and Management accounting, Taxmann’s Publications
2. Debarshi Bhattacharyya, Cost and Management, Pearson

3. Dr. S.N. Maheswari : Management Accounting, Vikas Publishing
4. S.P.JAIN, K.L.NARANG : Cost Accounting, Kalyani Publishers
5. Sharma and ShahiK Gupta : Management Accounting, Kalyani Publishers.
6. N.K. Prasad : Cost Accounting
7. Horngren : Cost Accounting : A Managerial Emphasis.

Complementary Course
BACHELOR OF BUSINESS ADMINISTRATION
BBA4C03 CORPORATE REGULATIONS

Lecture Hours per week : 5,
Internal : 20,

Credit:4
External : 80

Objective:

To familiarise the students with corporate law and to make them aware of the applications of importance of company law in the management of organisations.

Learning outcomes: On completing the course students will be able to:

1. Understand the features and different types of companies
2. Aware as to the formation of companies and also as to different documents of companies
3. Understand the share capital and other relevant provisions of the same
4. Understand the management, corporate governance, corporate social responsibility and some basic aspects of SEBI, and
5. Understand the provisions of conducting meetings and also the winding up procedure of companies.

Module I : Introduction to Companies Act, 2013: Objects of the Act – Salient features of the Act - Meaning and definition of company – Features – Kinds of companies – Private company - Public company – Associate company – Dormant company - One person company – Small company - Government company - Lifting of corporate veil. **10 Hours**

Module II : Formation of Companies : Promotion – Role of promoters – Incorporation – Capital subscription – Commencement of business – Pre-incorporation and provisional contracts - Document of companies: Memorandum of Association – Definition - Contents and alteration - Doctrine of Ultravires – Articles of Association – Definition - Contents and alteration – Distinction between Memorandum and Articles - Constructive notice of Memorandum and Articles – Doctrine of Indoor management – Prospectus – Contents – Statement in lieu of prospectus – Liabilities for misstatement. **20 Hours**

Module III : Share Capital : Shares – Kinds of shares – Public issue of shares – Book building - Allotment of shares - Irregular allotment – Issue prices of shares – Listing of shares - Employees stock option scheme - Sweat equity shares - Right shares – Bonus shares - Shares with differential rights – Share certificate and share warrant - Calls - Forfeiture – Surrender of shares – Buyback of shares – De materialisation and re materialisation of shares – Transfer and transmission of shares – Transfer under Depository system. **15 Hours**

Module IV : Management of Companies : Board and Governance – Directors: Appointment – Position – Powers - Rights - Duties and liabilities – Qualification – Disqualification – Removal of directors – Key Managerial Personnel – Introduction to Corporate Governance – Need and

importance of Corporate Governance – Corporate social responsibility - Securities and Exchange Board of India Act 1992 – Objects – Establishment and management of SEBI – Powers and functions of SEBI– Securities Appellate Tribunal (SAT). **20 Hours**

Module V : Company Meetings and Winding up : Requisites of a valid meeting – Statutory meeting – Annual general body meeting – Extra ordinary meeting – Board meetings – Resolutions – Types - Company Secretary : Qualification – appointment – duties - Winding up : Meaning – Modes of winding up – Winding up by Tribunal - Members’ voluntary winding up – Creditors’ voluntary winding up – Liquidator: Powers - Duties and liabilities – Consequences of winding up. **15 Hours**

Reference Books:

1. M.C. Shukla&Gulshan :Principles of Company Law, S. Chand and Co., New Delhi.
2. N.D. Kapoor : Company Law and Secretarial Practice, Sultan Chand & Sons, New Delhi.
3. Mannual of Companies Act, Corporate Laws and SEBI Guidelines”, Bharat Law House, New Delhi.
4. M.C. Bhandari : Guide to Company Law Procedures, Lexis NexisInia, New Delhi.
5. Tuteja :Company Administration and Meetings, S. Chand, New Delhi.
6. M.C. Kuchal :Company Law and Secretarial Practice, Vikas Publishing House, New Delhi.
7. Dr. P.N. Reddy and H.R. Appanaiah : Essentials of Company Law and Secretarial Practice, Himalaya Publishers, Mumbai.
8. M.C. Kuchal : Secretarial Practice, Vikas Publishing House, New Delhi.
9. AshokBagrial : Secretarial Practice, Vikas Publishing House, New Delhi.
- 10.Relevant Bare Act.

Complementary Course

BACHELOR OF BUSINESS ADMINISTRATION

BBA4C04 - QUANTITATIVE TECHNIQUES FOR BUSINESS

Time: 5 Hours per week

Credits: 4

Internal 20:

External 80

Objective: To familiarise student with the use quantitative techniques in managerial decision making.

Learning Outcome : On completing the course students will be able to

1. Understand and develop insights and knowledge base of various concepts of Quantitative Techniques.
2. Develop skills for effectively analyze and apply Quantitative Techniques in decision making.

Module I : Quantitative Techniques: Introduction - Meaning and Definition – Classification of QT -QT and other disciplines – Application of QT in business – Limitations. **05 Hours**

Module II : Time Series and Index Number: Meaning and Significance – Utility, Components of Time Series- Measurement of Trend: Method of Least Squares, Parabolic Trend and Logarithmic Trend- Index Numbers:Meaning and Significance, Problems in Construction of Index Numbers, Methods of Constructing Index Numbers – Weighted and Unweighted, Test of Adequacy of Index Numbers, Chain Index Numbers. **20 Hours**

Module III : Correlation and Regression Analysis:Correlation:- Meaning, significance and types; Methods of Simple correlation - Karl Pearson's coefficient of correlation, Spearman's Rank correlation - Regression -Meaning and significance; Regression vs. Correlation - Linear Regression, Regression lines (X on Y, Y on X) and Standard error of estimate. **20 Hours**

Module IV : Probability: –Concept of Probability—Meaning and Definition— Approaches to Probability Theorems of Probability—Addition Theorem— Multiplication Theorem—Conditional Probability—Inverse Probability—Bayes' Theorem - Sets Theory:Meaning of Set - Set Operation – Venn Diagrams. **20 Hours**

Module V : Theoretical Distribution:Binomial Distribution – Basic Assumptions and Characteristics – Fitting of Binomial Distribution – Poisson Distribution – Characteristics - Fitting of Poisson Distribution – Normal Distribution – Features and Properties – Standard Normal Curve. **15 Hours**

(Theory and problems may be in the ratio of 30% and 70% respectively)

Reference Books:

1. Richard I. Levin and David S. Rubin, Statistics for Management, Prentice Hall of India, latest edition.
2. S.P.Gupta, Statistical Methods, Sultan Chand.
3. Sanchetti and Kapoor, Statistics, Sultan Chand.
4. G.C.Beri, Statistics For Management, Tata McGraw Hill.
5. J.K. Sharma, Business Statistics: Pearson.
6. Anderson Sweeney Williams, Statistics for Business and Economics, Thomson.
7. Levine Krebiel & Bevenson, Business Statistics, Pearson edition, Delhi.
8. N.D Vohra, Quantitative techniques in Management, McGraw Hill

Core Course

**BACHELOR OF BUSINESS ADMINISTRATION
BBA5B07 HUMAN RESOURCES MANAGEMENT**

Time: 4 Hours per week

Credits: 4

Internal 20:

External 80

Objectives:

To give a conceptual understanding of human resource practices in organizations.

Learning Outcome : On completing the course students will be able to :

1. Develop insights on various concepts and Functions of Human Resource Management
2. Learn the latest trends in Human Resource Management.

Module I : Introduction to Human Resource Management: Meaning, definition, importance, scope and objectives of HRM; Evolution and development of HRM; Approaches to HRM- Personal management Vs Human Resource Management; HRM and competitive advantage. HR department-organisational composition, role, functions **12 Hours**

Module II : Procurement of HR: Meaning and Importance of HR planning ; Job analysis---process of job analysis, job description, job specification, methods of job analysis; Conventional Vs strategic planning; Recruitment – concept, sources ; Selection – concept , Difference between recruitment and selection, process- test, interview, placement, induction and socialization; retention. **12 Hours**

Module III : Training and Development: Concepts; importance; Training and development methods – Apprenticeship, understudy, job rotation, vestibule training, case study, role playing, sensitivity training, In-basket, management games, conferences and seminars, coaching and mentoring; Management Development Programs; Training process outsourcing. **14 Hours**

Module IV : Performance Appraisal, and Compensation: Performance appraisal -need and Importance, objectives, process and methods. Compensation- Objective, Principles, classification, factors Influencing Employee Compensation. **12 Hours**

Module V : Overview of HRM Trends and Challenges: Strategic HRM, Electronic HRM, Green HRM, Human Resource Information System, HR Audit, workforce diversity, downsizing, work life balance, Labour localisation. **14 Hours**

Reference Books:

- 1.Dessler, Human Resource Management, Prentice Hall of India.
2. D.A.DeCenzo and S. P. Robbins,S.L Verhulust, Human Resource Management, Wiley.
3. GrayDesler,BijuVarkkey, Human Resource Management,Pearson Education.
4. K.Aswathappa,Human Resource Management Text and Cases, McGraw Hill Education.
5. VSP Rao, Human Resource Management, Excel Books.
- 6.Khanka , Human Resource Management, S.Chand
- 7 P.R.N. Sinha, S.P. Shekhar, et al., Human Resource Management, S.Chand
- 8 Raymond Noe;John R. Hollenbeck;Barry Gerhart;Patrick M. Wright,Fundamentals of Human Resource Management, McGraw Hill

Core Course

**BACHELOR OF BUSINESS ADMINISTRATION
BBA5 B08 BUSINESS RESEARCH METHODS**

Time: 4 Hours per week

Internal 15;

Credits: 3

External 60

Objective:

To provide an insight into the fundamentals of business research and to acquire practical knowledge and required skills in carrying out research which they are expected to possess when they enter the industry as practitioners

Learning Outcomes: On completing the course students will be able to

1. Understand and develop insights and knowledge base of various concepts in Research.
2. Develop skills for conducting business research

Module I : Business Research:Meaning and Definition - Features of Business Research – Phases of Business Research .Theory Building -Induction and Deduction Theory - Concept - Operational Definition - Variable – Proposition. Hypothesis – Types of Hypothesis. Types of Business Research: Basic and Applied – Exploratory - Descriptive and Causal. **10 Hours**

Module II : Research Design:Research Design - Research Problem Identification – Identifying Research Gap – Setting Of Objectives And Hypotheses – Identifying The Variables - Dependent - Independent And Intervening Variables – Sampling Plan – Sample Size – Sampling Methods –Steps In Developing A Research Design. **15Hours**

Module III : Data and Method of Research:Typesof Data – Primary Data: Meaning – Sources. SecondaryData- Meaning - Sources of Secondary Data- Limitation of Secondary Data. Exploratory Research: Objectives - Methods - Experience Survey - Secondary Data Analysis - Case Study - Pilot Study by Focus Group Interview. Method of Primary Data Collection: Survey- Types of Survey- Measurement and Scaling: Nominal - Ordinal – Interval and Ratio Scale – Criteria for Good Measurement – Reliability and Validity. Survey Instrument: Questionnaire and Schedule- Essentials of a Good Survey Instrument. **15Hours**

Module IV : Data Processing and Analysis: Processing Stages - Editing - Coding and Data Entry – Descriptive Analysis under Different Types of Measurements - Percentages - Frequency Table - Contingency Table - Graphs - Measures of Central Tendency ,dispersion and Index Number - Interpretation. **10 Hours**

Module V : Report Writing and Presentation: Research Report - Types of Reports – Content of Report – Style of Reporting – Steps in Drafting Reports – Qualities of a Good Report – Documentation – Citation – Footnotes – References – Bibliography – APA and MLA - Formats in Writing References and Bibliography. **14 Hours**

Reference Books:

1. Donald R.CooperAndPamela S, Schindler: Business Research Methods. Latest Edition, Irwin Mcgraw- Hill International Editions, New Delhi.
2. John Adams, Hafiz T.A. Khan Robert Raeside, David White: Research Methods for Graduate Business and Social Science Students, Response Books. New Delhi.
3. Kothari C. R., Research Methodology: Methods And Techniques, New Age International Publishers,New Delhi.
4. Neresh K. Malhotra: Marketing Research, Latest Edition. Pearson Education.
5. William G. Zikmund, Business Research Methods, Thomson.
6. Wilkinson T.S. and Bhandarkar P.L, Methodology and Techniques of Social Research, Himalaya Publishers.
7. John W. Best And James V. Khan, Research in Education.
8. Singh A. K., Tests, Measurements and Research Methods In Behavioral Scienc,Bharathi Bhavan Publishers
9. Srivastava , T N and Shailaja Rego,Business Research methodology Mcgraw- Hill
10. Alan Bryman ,Social Research Methods , Oxford University Press
11. Howard Lune , Bruce L. berg ,Qualitative Research Methods for Social Sciences

Core course
BACHELOR OF BUSINESS ADMINISTRATION
BBA5B09 OPERATIONS MANAGEMENT

Time: 4 Hours per week
Internal 20

Credits: 4
External 80

Objectives: To familiarize the students with the concepts, tools and practices of operations management and to learn about the decisions and processes of operations management in a business firm.

Learning Outcomes:

On learning the course the students will be able to-

1. Understand the different concepts of operation Management.
2. Acquire the knowledge to make plans at the operational level of an industry

Module I : Operations Management: meaning, scope and objectives— OM decisions-historical evolution of OM - interaction of operations management with other areas—manufacturing and non manufacturing operations and their characteristics. **12 Hours**

Module II : Facilities Planning: plant location—factors determining plant location—Product design & Process selection- Types of Processes- Plant layout— Product layout, Process layout, Cellular layout & Fixed position layout—Assembly line balancing- materials handling equipments. **14 Hours**

Module III : Capacity Planning: Types of capacity—maintenance management—types of maintenance -work study—method study & work measurement, work measurement techniques – Time & Motion Study- Components of Time Study. **12 Hours**

Module IV : Aggregate Planning: Master production schedule (MPS) – Material requirement planning (MRP) - Objectives. Elements of MRP- Inputs,outputs- Inventory management – opposing views of inventory, reorder point, safety stock, lead time, Basic EOQ model, Inventory classification models. **14 Hours**

Module V : Quality Control—Concept of quality—quality planning—statistical quality control—control charts(X chart and R chart Only)— Seven Tools of Analysis –Control Chart, Pareto Diagram, Ishikawa Diagram, Histogram, Flow Charts, Scatter Diagram, and Stratification- Concept of quality circles. **12 hours**

References:

1. Russell, Roberta S, and Bernard W.Taylor III, Operations Management, Pearson Education.
2. Chase:Operations Management for Competitive Advantage, Tata McGraw Hill.
3. Buffa, E.S., 'Modern Production Management', New York, John Wiley.
4. Adam, E.E. and Ebert, R.J., 'Production and Operations Management' Prentice Hall of India,
5. Chary, S.,N., Production and Operations Management', Tata McGraw Hill
6. Norman Gaither, Greg Fraizer, Operations Management, CENGAGE Learning.
7. KanishkaBedi, Production & Operations Management, Oxford University Press.

Core Course
BACHELOR OF BUSINESS ADMINISTRATION
BBA6B12 ORGANISATIONAL BEHAVIOR

Time: 5 Hours per week

Credits: 4

Internal 20:

External 80

Objectives:

- To familiarize the students with the basic concepts of individual behaviour and organizational behaviour
- To enable the students to catch an idea about inter-personal and group behaviour
- To acquire knowledge regarding the organizational change and organizational development

Learning Outcomes: On learning the course the students will be able to-

3. Understand the different concepts of Organisational Behaviour
4. Analyse individual and group behaviour
5. Understand and deal with organisational change, development and stress

Module I : Organizational Behaviour(OB): Meaning-Features-Nature and Scope of OB-The Basic Assumptions of OB, Major Disciplines and their Contributions to OB; Concepts of Strategic Organisational Behaviour and International Organisational Behaviour.
15Hours

ModuleII : Individual Behaviour: Factors Affecting Individual Behaviour-Basic Psychological Process—Personality, Determinants Of Personality—Personality Traits—Perception, Perceptual Process-Factors Affecting Perception—Learning, Theories of Learning—Social Learning-Learning Curve.
15 Hours

Module III : Group: Concept of Group Dynamics—Features of Group—Types of Group Behaviour—Formal and Informal Group Behaviour—Group Norms—Group Cohesiveness. Teamwork- Types of Teams-Team Building-Team Roles- Team Norms- Team Cohesiveness.
15 Hours

Module IV : Motivation and Leadership: Motivation- Concept, Theories-Maslow's, Herzberg's and McGregor's, X and Y theories); Financial and Non Financial Motivation. Leadership- Types—Theories (Trait theory, Michigan Studies and Fiedler's Contingency Model); Modern Approach to Leadership Theories—Leadership Styles.
20 Hours

Module V : Stress Management—Meaning, Types of Stress— Causes of Stress Consequences of Work Stress- Conflict, Types of Conflicts— Levels of Conflict, Conflict Resolution-Organisational Development—Meaning, Need, Benefits and Limitations -Steps in OD - Organizational Changes.
15 Hours

Reference books:

1. Fred Luthans: Organisational behaviour, McGraw hill Education.
2. Danial C. Fieldman and Hugh Arnold: Managing individual and group behaviour in organization, McGraw hill.

3. Henry Mintzberg: The structure of organization, Prentice Hall.
4. Edwin Gerlof: Organization Theory and Design, McGraw hill.
5. Robin. S. P: Organizational Behaviour, Pearson Education India.
6. Aswathappa: Organizational Behaviour, Himalaya Publishing house.
7. Jai B. Sunhat: Culture and Organisational Behaviour, Sage Texts.

Core course

**BACHELOR OF BUSINESS ADMINISTRATION
BBA6B13 MANAGEMENT SCIENCE**

Time: 5 Hours per week

Credit:4

Internal 20:

External 80

Objective: To provide a basic knowledge about operations research and to acquaint the students some common operations research tools for various business decision marketing situations.

Learning Outcomes:

On completion of the course the students will be able to learn different OR techniques useful in managerial decisions.

Module I : Operations Research: Concept - Meaning and Definition – Development of OR – Characteristics of OR – Scope & Objectives of OR – Phases of OR – Techniques of OR – OR and Modern Business Management. **15 hours**

Module II : Linear Programming Problem: Meaning & Objective of LP – Applications of LP – Formulation of Mathematical Model to a LPP – Objective function – Constraints – Solution to LPP (Graphical solution only) – Advantages & Disadvantages of LP. **15 hours**

Module III : Network Analysis: Meaning and Objectives – Network Techniques – Managerial applications of Network Techniques – PERT & CPM – Network diagram – activity – Event – Dummy Activity – Construction of Network diagram – Numbering of events – Activity & Event times – Float & Slack – Steps in the application of CPM – Critical activity – Finding of critical path & Estimated Duration – Time estimates in PERT – Steps involved in PERT calculations – Difference between PERT & CPM (only simple problems are expected – Crashing of activity timing not expected) **25 hours**

Module IV : Decision Theory: Decision making situations – Decision making under certainty - Decision making under uncertainty : Payoff, Regret (Opportunity loss), Maximax criterion – Minimax criterion, Laplace criterion & Hurwics alpha criterion – Decision making under risk : Expected Monetary Value (EMV) , Expected Opportunity Loss (EOL) , Expected Value of perfect information (EVPI) – Decision making under competition – Game Theory (Theory only) – Decision Tree. **10 hours**

Module V : Transportation Model: Structure of Transportation problem – solution for Transportation problem – North West Corner Method (NWCM) – Least Cost Method (LCM) – Vogl's Approximation method (VOM) (Simple problems only). **15 hours**

Reference Books:

- 1)– V.K Kapoor, Operation research Techniques for Management Sulthan Chand & Sons.
- 2)– Taha, Operations Research - An Introduction Prentice hall.
- 3)– J.K. Sharma. Operations Research Theory and Application
- 4)– J.K. Sharma, Operations Research Problems and Solutions Macmillan.
- 5)– Paneerselvam, Operations Research Prentice hall of India.

Core course**BACHELOR OF BUSINESS ADMINISTRATION
BBA6B 14 PROJECT MANAGEMENT****Lecture Hours per week: 3****Internal: 15:****Credits: 2****External : 60**

Objective: To enable the students to acquire basic knowledge of different facets of Project Management.

Learning Outcome : On learning the course the students will be able to-

1. Understand the different concepts of managing a project
2. Analyse the viability of a project.

Module I: Project Management ;Meaning, Characteristics and importance project management; Classification of Projects, Project Life Cycle and its Phases- identification, formulation and implementation . Appraisal of Projects – Market feasibility, technical feasibility, financial feasibility - – feasibility report. . Financial Appraisal of a Project – Project Evaluation Techniques – traditional and modern (theory only).

20 Hours

Module II: Project Financing; Project Financing Capital structure, sources of finance Margin money, promoter’s contribution, consortium lending and local syndication by banks, financing through markets and public issues, Term loans and debentures

10 Hours

Module III:Project Implementation and Control: Organizing human resources, systems and procedure for project implementation.Working of systems, Design of systems, project work system design, work breakdown structure, project execution plan, project control system, project diary, project control –scope/progress control, performance control, schedule control and cost control

18 Hours**Reference Books**

1. Clifford F Gray, Erik W Larson, “Project Management-The Managerial Process” Mcgraw-Hill
2. Prasanna Chandra, Projects Planning Analysis selection, financing, Implementation, McGraw Hill
3. S.Choudhury, Project Management Tata McGraw Hill publishing.,
4. Vasanth Desai, Project Management, Himalaya Publishing House
5. Goel B.B. Project Management, Deep & Deep Publications Pvt. Ltd
6. Bhavesh M Patel . Project Management: Strategic Financial Planning, Evaluation, and Control, , Vikas Publishing House

Finance - Elective :

**BACHELOR OF BUSINESS ADMINISTRATION
BBA5B10 (Elective 1) INCOME TAX**

Time: 5 Hours per week

Credits: 4

Internal 20:

External 80

Objectives:

To impart basic knowledge and equip students with application of principles and provisions of Income Tax Act, 1961 amended up-to-date.

Course outcome: On completing the course the students will be able to understand the latest provisions of Income Tax Act Law and enable to compute different heads of income as well as total income and tax liability.

Module I : Basic concepts: Income - agricultural income – person – assessee – assessment year – previous year - gross total income - total income - maximum marginal rate of tax -Residential status – Scope of total income on the basis of residential status - Exempted income under section.
15 Hours

Module II : Computation of Income Under Different Heads: Salaries – Allowances – Perquisites – Profit in lieu of salary – Gratuity – Pension - Income from house property: Annual Value of House property – Computation under different circumstances – Deduction from annual value. **30 Hours**

Module III : Profits and Gains of Business or Profession: Definition - Computation – Allowable expenses and not allowable expenses – General deductions – Provisions relating to Depreciation.
10 Hours

Module IV : Capital Gains: Definition of Capital Assets – Long term and Short term – Transfers – Cost of acquisition – Cost of improvement – Exempted Capital gains. Income from other sources: Definition - Computation – Grossing up – Deductions and other relevant provisions. **10 Hours**

Module V : Total Income and Tax Computation: Income of other persons included in assessee's total income - Aggregation of income and set-off and carry forward of losses - Deductions from gross total income - Rebates and reliefs - Computation of total income of individuals. **15 Hours**

(Theory and problems may be in the ratio of 30% and 70% respectively)

Note : *The applicability of law for the purpose of examination would be the law in force as on 31st March immediately preceding the academic year.*

Reference Books:

1. Dr. Vinod K. Singhania : Direct Taxes – Law and Practice, Taxman publication.
2. B.B. Lal : Direct Taxes, Konark Publisher (P) ltd.
3. BhagwathiPrasad : Direct Taxes – Law and Practice, WishwaPrakashana.
4. Dr. Mehrotra and Dr. Goyal : Direct Taxes – Law and Practice, SahityaBhavan Publication.
5. DinakarPagare : Law and Practice of Income Tax, Sultan Chand and sons.
6. Gaur &Narang, Income Tax.

BACHELOR OF BUSINESS ADMINISTRATION

BBA5B11 -(Elective 2) FINANCIAL MARKETS AND INSTITUTIONS

Lecture Hours per week: 5

Credits: 4

Internal: 20,

External: 80

Objectives:

To provide basic knowledge about the structure, organisation and working of financial system in India.

Course Outcome: The course helps to understand different aspects and components of financial Institutions and financial markets. This will enable the students to take rational decisions on financial market and institutions.

Module I : Financial System: Meaning and components of financial system: financial markets, financial assets and financial intermediaries. Financial market and capital formation in India.

10 Hours

Module II : Money Market: meaning, importance and role of money market – call money market-treasury bills market – discount market – commercial paper market – certificate of deposit – money market in India –RBI regulation on money market.

15 Hours

Module III : Capital Market: meaning and classification – Government securities market –Industrial loan market – Mortgage market – Credit guarantee market – bond market – DFIs in India: IFCI, SFCs, IDFC, ICICI, SIDBI and NBFCs – role of DFI in industrial development in India. **15 Hours**

Module IV : Industrial Securities Market: Primary market –meaning, importance and functions – methods of floating new issues– pricing of issues and book building process. Secondary market and stock exchanges - role and functions – trading mechanism – settlement system – capital market institutions in India: NSE, BSE, NSDL, CDSL, SHCL and STCIL and STCI. Capital market regulations: SEBI – role and functions. **25 Hours**

Module V : Derivate Market: Financial derivatives: meaning and functions – classification of derivative instruments – price fixing and insurance contracts – Forwards and Futures: stock and stock index futures – Options and swaps: uses and classifications - derivative markets in India.

15 Hours

Reference Books:

1. Kohn, Meir: Financial Institutions and Markets, Tata McGraw Hill.
2. Bhole L.M: Financial Institutions and Markets, Tata McGraw Hill.
3. Desai, Vasantha: The Indian Financial System, Himalaya Publishing House.
4. Machiraju.R.H: Indian Financial System, Vikas Publishing House.
5. Khan M.Y: Indian Financial System, Tata McGraw Hill.
6. Varshney, P.M., & D. K. Mittal, D.K.: Indian Financial System, Sulthan Chand & Sons.
7. Gordon E. &Natarajan K.: Financial Markets & Services, Himalaya Publishers.

BACHELOR OF BUSINESS ADMINISTRATION
BBA6B15 (Elective 3) FINANCIAL SERVICES

Lecture hours per week: 5

Credits: 4

Internal: 20,

External: 80

Course Objective:

the students with an understanding of the various financial services and investment opportunities available in the country

Learning Outcomes:

On completion of the course students will be able to aware of various financial services available in Indian financial system

Module I : Financial Services: Meaning and importance of financial services- classification of financial services- fund based and fee based services- capital market services – stock broking and depository services – regulation of capital market services in India. **10 Hours**

Module II : Fund Investments: Mutual funds-meaning and importance-organisation of mutual funds-types of schemes- fund units and valuation- merits and demerits of mutual funds- mutual fund regulations in India. Pension funds; Exchange Traded Funds (ETFs)-ETF vs Mutual Funds-investment implications of ETF. **20 Hours**

Module III : Investment Banking and Merchant Banking: Meaning, nature and functions of merchant banking – pre and post issue management services – loan syndication- Merchant banking services in India –SEBI merchant bank regulations. **20 Hours**

Module IV : Lease Finance and Venture Capital Finance: Lease finance- meaning and definition-types of lease- merits and demerits of lease financing. Venture capital finance: meaning and importance – risk capital – angel investing, crowd funding and private equity (PE). **15 Hours**

Module V : Credit Rating and Factoring Services: Credit rating – meaning, importance and advantages – rating methodology- credit rating agencies in India. Factoring services – meaning, scope and functions – types of factoring services – forfaiting and international factoring. **15 Hours**

Reference Books:

1. Khan M Y, Financial Services, Tata McGraw-Hill Publishing Co.Ltd New Delhi.
2. Gupta, N K and Monika Chopra,FinancialMarkets,Institutions and Servoces,Ane Books India.
3. Bharathi V Pathak, Indian Financial System, Pearson Education, New Delhi.
4. YogeshMaheswari, Investment Management, PHI New Delhi
5. Avadhani, V A, Security Analysis and Portfolio Management, Himalaya Publishing House.
6. Gurusamy , S,Essentials of Financial Services , McGraw Hill Education
7. Sujatra Bhattacharyya,Indian Financial System ,Oxford
8. Madhu Vij and Swati Dhawan,Merchant Banking and Financial Services McGraw Hill Education
9. Rakesh Kumar ,Mutual Funds in India, Structure, Performance and Undercurrents, Partridge India

BACHELOR OF BUSINESS ADMINISTRATION
BBA6B16(Elective 4) INVESTMENT MANAGEMENT

Lecture hours per week: 5

Credit: 4

Internal 20:

External 80

Course Objectives:

To familiarise the students with the world of investments and to provide a theoretical framework for the analysis and valuation of investments.

Course outcome : By completing the course students will be able to aware of various investment opportunities from an investor's perspective of maximizing return on investment.

Module 1 : Investments: meaning and definition – objectives - factors affecting investment decisions– differences of investment with speculation and gambling - steps in investment process – investment policy and investment avenues. **10 Hours**

Module II : Investment Analysis: return, risk and time value of money – risk-return analysis in investment management: systematic and unsystematic risks- measures of risk and return. **15 Hours**

Module III : Approaches to Investment Valuation: Fundamental analysis – meaning and importance- rationale of fundamental analysis. EIC framework: Analysis of Economy, Industry and Company factors – sources of investment information. **15 Hours**

Module IV : Technical analysis: meaning – trading strategies- Dow theory- Charts and Chart patterns. Efficient Market Hypothesis: weak, semi-strong and strong forms of efficiency-random walk theory – modern portfolio approach. **20 Hours**

Module V : Portfolio management: portfolio analysis – Markowitz model- Capital Asset Pricing Model-portfolio evaluation: Sharpe, Treynor and Jensen performance measures- portfolio revision: active and passive strategies. **20 Hours**

Reference Books:

1. Rustagi RP, Investment Analysis and Portfolio Management, Sultan Chand & sons, NewDelhi.
2. S. Kevin, Portfolio management, Prentice Hall of India Pvt Ltd.
3. Bhalla, Investment analysis, Sultan Chand & Sons New Delhi.
4. Avadhani V A Security Analysis and Portfolio Management, Himalaya Publishing House.
5. Donald E Fisher and Ronald J Jordan, Security Analysis and Portfolio Management, Himalaya Publishing House.
6. Preethi Sing, Investment Management, Himalaya Publishing House, New Delhi.
7. Benjamin Graham and David Dodd, Security Analysis, McGraw Hill Education

Marketing - Elective :

**BACHELOR OF BUSINESS ADMINISTRATION
BBA5B10 (Elective 1) CONSUMER BEHAVIOR**

Time: 5 Hours per week

Internal 20

Credits: 4

External 80

Objectives:

- To understand the basics of consumer decision-making processes, and,
- To understand the information needs for helping the consumer in decision making.
- **Learning Outcomes:** On completing the course students can apply the concepts for developing an effective advertising programme and new product.

Module I : Consumer Behaviour – concepts; nature, scope and applications of consumer behaviour; Types of consumer behaviour ; Consumer behaviour and marketing strategy; profiling consumers and their needs; Market segmentation and consumer research; psychographics and lifestyle; Consumer behaviour audit.

15 Hours

Module II : The Buying Process: Roles in consumer decision making. Levels of consumer decision making ; Buyer decision making process : Need recognition, information search behaviour; information processing; alternative evaluation; Purchase process and post purchase behavior

15 Hours

Module III : Individual Influences on Buying Behaviour; Consumer as an individual; Theories of personality; personality and market segmentation; consumer perception; consumer needs and motivation. Personal influences and attitude formation. Learning and consumer involvement; Communication and consumer behaviour. Reference group influence in buying decisions; opinion leadership. Family life cycle and decision-making; Social class concept and measurement.

20 Hours

Module IV : Consumer Behaviour & Research: Concepts of Consumer expectation and Satisfaction ; Working towards enhancing consumer satisfaction; sources of consumer dissatisfaction; Market research in assessing consumer behaviour ; Relevance of marketing information system.

15 Hours

Module V : Culture and Consumer Behaviour: Core culture and sub cultures. Role of culture in consumer buying behaviour. Profile of Indian consumers; Behavioural patterns of Indian consumers; Problems faced by Indian consumers; Reasons for growth of consumerism in India Consumer protection in India.

15 Hours

Reference Books:

1. Hawkins, Best and Coney: Consumer Behaviour, Tata McGraw Hill, New Delhi .
2. Schiffman, L.G. and Kanuk, L.L.: Consumer Behaviour, Prentice Hall of India,
3. Laudon, David L and Bitta Albert J Della: Consumer Behaviour, Tata McGraw Hill, New .
4. Mowen, John C: Consumer Behaviour, Macmillan, New York .
5. Assael, H: Consumer Behaviour and Marketing Action, South Western, Ohio .

BACHELOR OF BUSINESS ADMINISTRATION
BBA5B11(Elective 2): PRODUCT AND BRAND MANAGEMENT

Time: 5 Hours per week
Internal 20

Credits: 4
External 80

Course Objectives:

- The aim of the paper is to acquaint the students with concepts and techniques of brand management and new product development
- To give experience in the application of concepts in modern business world

Course outcome:

- While completing the course students will be able to apply the concepts for developing an effective advertising programme and new product.

Module I : Product: Basic concept of product, levels, Product-Life-Cycle: Concept, strategies related to different stages of PLC. Product Portfolio: Concept, Importance, Competition & Product Strategy. Product portfolio: Concept , benefits of Product portfolio management. **20 Hours**

Module II : New Product Development: Meaning and Importance of new product – Types of new product. Stages of new product development-Reasons for failure of a new product **10 Hours**

Module III : Packaging: Meaning - Importance – types – Features- Factors influencing packaging decision. . Packaging Strategies: Meaning Legal and Ethical aspects of packaging: Green packaging: Concept and importance. Product labelling: Meaning, types and importance. **20 Hours**

Module IV : Brand Management: Brand: - Meaning, functions and significance - types of brands – concept of branding. Branding strategies: Concept and types of branding strategies. Steps in brand development strategies. Brand switching **15 Hours**

Module V : Brand Communication: concept- need and advantage of brand communication. Brand loyalty and equity- factors affecting brand loyalty. Benefits of brand loyalty- Types of brand loyalty. Building brand loyalty - Brand Positioning and Brand Associations. **15 Hours**

Reference Books:

1. Philip Kotler ; Principles of Marketing, , Armstrong, Pearson Education.
2. Marc Annachino, New Product Development: From Initial Idea to Product Management, Elsevier Publishers
3. K Rajeshwari, New product development –A FMCG perspective, Notion Press publishers.
4. S Ramesh Kumar: Marketing and branding. Pearson
5. Sangeeta Trott and Vinod V. Sople, Brand Equity ,An Indian Perspective, PHI
6. Rajan Saxena, Marketing ,Management, Mc-Graw Hill

BACHELOR OF BUSINESS ADMINISTRATION
BBA6B15 (Elective 3)ADVERTISING AND SALES PROMOTION

Lecture Hours per week: 5

Credits: 4

Internal: 20

External: 80

Course objective:

To provide basic knowledge about the advertisement and sales promotion activities

Learning Outcomes: On completion of the course students will be able to

1.Understand the process of advertisement; 2.Apply the concepts for developing an effective advertisement copy 3 .Examine the various sales promotion strategies towards traders and consumers.

Module 1 : Advertisement Process and agency : Meaning, nature and evolution of advertising; Advertising purposes and functions; classification of advertising; Advertising process -Major players in Advertising process. Advertising Agency: Concept, evolution and types of Advertising agencies; Functions & structure of modern advertising agency. Advertising Agencies in India.

20 Hours

Module II : Advertisement Budget: Approach and procedures for determining the size of the budget, Administration and control of budget. Regulation of Advertising: Self Regulation by advertising Media (ASCI), Economic, social & ethical aspects of advertising-advertising.

15 Hour

Module III : Advertisement Copy & Media : Advertisement Copy: Meaning and types - Copy layout. Role of media in advertising –Types of media –Broadcasting & Print media advertising – Internet advertising-Mobile advertising –Impact of social media in advertising.

15 Hours

Module IV : Sales Promotion: Meaning, nature and objectives of sales promotion; Major limitations of sales promotion; Consumer sales promotion: Objectives and tools .Benefits of sales promotion to customers. **Trade Promotion:** Meaning, objectives and importance; Major trade promotion schemes.

15 Hours

Module V : Sales Promotion Planning and Control: Planning process of advertisement Establishing objectives of sales promotion and selecting consumers for sales promotion; Developing, pre-testing, implementing, controlling and evaluating the -sales promotion programme.

15 Hours

Reference Books:

1. Philip Kotler ; Principles of Marketing, , Armstrong, Pearson Education
2. Clow, Kenneth Integrated Advertising, Promotion and Marketing Communications, Pearson .
3. Wells, William, John Burnet and Sandra Mriarty, Advertising Principles and Practices, Pearson Education.
4. Chunnawala, SA, Advertising, Sales and Promotion Management, Himalaya
5. S.L.Gupta, Advertising and Sales Promotion Management – Sultan Chand & Sons
6. V. S. Ramaswamy and S. Namakumari Marketing Management, Indian Context Global Perspective
7. Bhatia Puneet, Fundamentals of Digital Marketing ,Pearson

BACHELOR OF BUSINESS ADMINISTRATION
BBA6B16 (Elective 4) SUPPLY CHAIN AND LOGISTICS MANAGEMENT

Time: 5 Hours per week

Internal: 20

Credits: 4

External: 80

Objectives:

- To impart knowledge and understanding to students on Supply Chain Management and its relevance to today's business decision making.
- To gain the knowledge of possibilities of efficient optimization and management of operation in Logistics Management and also the ability to apply them in the enterprise reality.

Learning Outcome:

- The students will be able to examine the details of planning and control processes in logistics management. The student at the end of the course will be able to understand the various logistics operations and their importance in improving the business

Module I : Supply Chain: definition – Objectives –Key benefits of SCM– SCM process- SCM process flows– Material flow, information and money flow– Major components of flow of supply chain- Transport, warehouse, sourcing and procurement, returns, post sales service – SCM decisions and skills – Strategy formulation in SCM – Value in Supply Chain. **10 Hours**

Module II: Strategic Sourcing: Meaning – Steps in strategic sourcing – Supply chain collaboration – Meaning, Types and benefit of Supply chain collaboration – Role of inventory in SCM- Inventory management techniques in supply chain: Stock review, just in time and ABC analysis **15 Hours**

Module III : Transportation Selection – Tradeoff – modes of transportation – models for transportation and distribution – factors affecting network effectiveness – 3 PL advantages – Indian transport infrastructure – IT solutions – EDI, e-Commerce, e-Procurement – Bar Coding and RFID technology **15 Hours**

UNIT IV : Logistics Management: The Logistics of Business – The Logistical Value Proposition – The Work of Logistics – Logistical Operating Arrangements – Flexible Structure – Supply Chain Synchronization.. Transport Functionality, Principles and Participants – Transportation Service – Transportation Economics and Pricing – Transport Administration – Documentation **20 Hours**

UNIT VI : International Logistics and Supply Chain Management: Meaning and objectives – importance in global economy– Characteristics of global supply chains– Global Supply Chain Integration – Supply Chain Security – International Sourcing – Role of Government in controlling international trade and its impact on Logistics and Supply Chain. **20 Hours**

Reference books:

1. Sahay B.S, *Supply Chain Management for Global Competitiveness*, Macmillan India Ltd., N
2. Reguram G, Rangaraj N, *Logistics and Supply Chain Management Cases and Concepts*, Macmillan India Ltd., New Delhi.
3. Bowersox, *Logistical Management*, Mc-Graw Hill

4. D K Agrawal, 'Distribution and Logistics Management: A Strategic Marketing Approach', Macmillan
5. Chopra/Kalra Supply Chain Management, Pearson
6. Janat Shah, Supply Chain Management, Pearson

HRM - Elective :

BACHELOR OF BUSINESS ADMINISTRATION

BBA5B10 (Elective 1) - HUMAN RESOURCES PLANNING AND DEVELOPMENT

Time: 5 Hours per week

Credits: 4

Internal: 20

External: 80

Objectives:

- To give the students a deep understanding of process of HR planning, and
- To familiarize them with the methods for HR development.

Learning Outcomes: On completion of the course students will be able to-

- Understand the process of HR planning
- Develop an awareness on various concepts relating to HR planning and development

Module I : Introduction to HR planning—meaning and definition, objectives of HRP, benefits of HRP, problems of HRP, process of HRP, HR demand forecasting techniques- HR supply forecasting-skill inventories-management inventories, Micro level man power planning and labour market analysis, recruitment and succession planning. Macro level manpower planning and labor market analysis; Organizational HR Planning; Stock taking; Workforce flow mapping; Age and grade distribution mapping. **25 Hours**

Module II : Job analysis,: meaning and definition; job description and job specifications, steps in job analysis, process of job analysis, Types of information for job analysis -method of collecting job data. Impact of behavioural factors on job analysis, **15 Hours**

Module III : Career Management :Introduction, Career management process, Career dynamics, Career management policies;, Tips for successful career planning, Talent management, Succession planning **Career** planning: meaning and importance- Career planning process ;Organizational responsibility-Individual responsibility –; Role of employees ,managers and organisation in career planning **15 Hours**

Module IV : HRD climate; work culture; Quality of work life(QWL) and management of change; TQM and HRD strategies; HRD in strategic organization; **10 Hours**

Module V : HR Valuation and accounting : HR Valuation and accounting;. Human Resource Accounting: Introduction, Definition of Human Resource Accounting, Need, Significance, Objectives for HRA, Advantages of HRA , Methods of HRA, Objections to HRA, Controlling Manpower Costs, True Costs of Planning and Recruitment, Human Resource Accounting in India **15 Hours**

Reference Books:

1. Bernardin, John H: Human Resource Management, Tata McGraw Hill, New Delhi
2. Arthur M, Career Theory Handbook, Prentice Hall Inc, Englewood Cliff,.
3. Belkaoui, A.R. and Belkaoui, JM, Human Resource Valuation: A Guide to Strategies and Techniques, Quarum Books, Greenwood,
4. Dale, B, Total Quality and Human Resources: An Executive Guide, Blackwell, Oxford,
5. Greenhaus, J.H., Career Management, Dryden, New York,
6. Mabey, C and Salama, G., Strategic Human Resource Management, Blackwell, Oxford
7. Deepak Kumar Bhattacharya, Human Resource Planning ,Excel Books
8. Arun Sekhri, Human Resource Planning and Auditing, Himalaya

**BACHELOR OF BUSINESS ADMINISTRATION
BBA5 B11(Elective 2) INDUSTRIAL RELATIONS**

Time: 5 Hours per week
Internal 20

Credit: 4
External 80

Objectives: This course intends to develop necessary understanding among students of various labour management relation issues and policies in the Indian context in particular.

Learning Outcomes: On completion of the course students will be able to-

- Understand Industrial Relations Systems.
- Develop an awareness of various stakeholders of IR
- Understand the importance of Industrial Relations in the global perspective
- Familiarize with the concepts of industrial relations in business

Module-I : Industrial Relations-Meaning- Requisites- Objectives- Evolution-Functions- Industrial relations perspectives-IR in the emerging socio-economic scenario in India- Causes& Effects of Poor Industrial Relation in India.Trade Unions: Historical Evolution of Trade Unions in India, Role & Functions of Trade union, Essentials for success of Trade Union. **15 Hours**

Module– II : Discipline and Grievance Management: Employee discipline; Causes of indiscipline, essentials of a good disciplinary system, Hot-Stove Rule and kinds of punishment; Grievance procedure: Settlement of grievance in Indian industry; Model grievance procedure, Collective Bargaining–Meaning,Nature,Structure, Functions, Types; Stages and processes, Current Trends in Collective Bargaining in India. **15 Hours**

Module – III : Industrial Disputes & Worker’s Participation:Industrial Disputes-Causes, Settlement & Prevention Mechanism, Labor office, Labor Courts and Industrial Tribunals; Conciliation and Mediation.Types of Agreements, and Role of Legal Advisors; Role of Tripartism.; Worker’s Participation in Management: Concept, Objectives and Levels. Forms of Worker’s Participation in India. **15 Hours**

Module- IV : Conflicts and Conflict management - Conflict Management Strategies, Improving group, organizational or team dynamics when conflict occurs– Collaborating, Compromising,

Accommodating, Competing, Avoiding, Johari window, Industrial Relations Machinery in India; Forms of industrial conflicts; Labour turnover; workplace practices and cooperation.

15 Hours

Module-V : Employee Relations and Legislations: Regulations of employee relations- Industrial Disputes Act, 1947 - **Regulations of working conditions-** Factories Act, 1948, Shops and Establishments Act, 1953 - ESI Act, 1948, Workmen Compensation Act, 1923, Payment of Gratuity Act, 1972. **Regulations of wage-** Payment of Wages Act, 1936, Minimum Wages Act, 1948, Payment of Bonus Act, 1965.

20 Hours

Reference Books:

1. . ArunMonappa : Industrial Relations, McGraw Hill.
2. Pattanayak, Biswajeet: Human Resource Management, PHI.
3. Mamoria, Gankar&Mamoria: Dynamics of Industrial Relations, Himalaya Publishing House.
4. C.P. Tripathi, Personnel Management, Sultan Chand .
5. . VermaPrمود -Management of Industrial Relations - Oxford and IBH.
6. Sinha P.R.N, Sinha I.B and Shekhar S.P-Industrial Relations- Pearson Education.
7. Srivastava S.C-Industrial Relations and Labour Laws,Vikas Publishing House.
8. Singh B.D-Industrial Relations and Labour Law- Excel Books.
9. Sarma A.M-Industrial Jurisprudence and Labour Legislation, Himalaya .
10. Davar.R.S- Personnel Management and Industrial Relations, VikasPublishing House.
11. Kapoor N.D- Hand Book of Industrial Law - Sultan Chand and Sons,.
12. Venkataratnam C.S- Industrial Relations - Oxford University Press,

**BACHELOR OF BUSINESS ADMINISTRATION
BBA6B15 (Elective 3) PERFORMANCE MANAGEMENT**

Time: 5 Hours per week

Credits: 4

Internal 20:

External 80

Objectives:

To gain an detailed understanding of organizational and managerial performance, and,
To gain practical knowledge in setting up team management, target setting and achievement.

Learning outcome :On completing the course the students will be able to gain an understanding of the concepts, techniques of performance management

Module I. Introduction to Performance Management: Meaning and Definition, Objectives, Characteristics, Significance, and Principles of performance management .Performance dimensions - approaches to measuring performance - diagnosing the causes of poor performance – differentiating task from contextual performance. Linkage of Performance Management to Other HR Processes

15 Hours

Module II Performance Planning – Meaning, Definition- Characteristics, Objectives- and Importance- Performance planning Process - Performance Agreement, Drawing up the Plan, Evaluating the Performance Planning Process. Characteristics of Effective Performance Plan.

15 Hours.

Module III: Performance Appraisal and Feedback: Definition , Purposes and Characteristics of Performance Appraisal; Dimensions of Performance Appraisal: Necessity of Performance

Appraisal and Its Usage; Performance Appraisal Process, Performance Appraisal Methods: Traditional and Modern Methods. Performance Appraisal Feedback: Role, Types And Principles of Feedback; Components of Feedback - Steps in Giving a Constructive Feedback, Levels of Performance Feedback. Concept of 360-Degree Feedback System, Purpose, Methodology, Ratings, Advantages and Disadvantages of the Method, The Process of 360-Degree Feedback, Operating 360-Degree Appraisal.

20 Hours

Module IV: Competency Mapping: definition, and approaches to competency mapping. Procedures: business strategies, performance criteria, criteria sampling, tools for data collection, data analysis, validating the competency models- short cut method, mapping future jobs and single incumbent jobs, using competency profiles in HR decisions.

15 Hours

Module V: Performance Management Implementation- Bottlenecks in implementation; Strategies for effective implementation- factors affecting effective use of Performance Management. Performance Management linked reward system- Defining appropriate reward systems; Ensuring the link between performance and rewards; Limitations and boundaries of performance related rewards.

15 Hours

Reference Books:

1. Performance Management – A.S Kohli. Tapomoy Deb (Oxford University press)
2. Performance Management- Herman Aguinis (Pearson)
3. Performance Management- Soumendra Narain Bagchi (lengage learning)
4. Goel D ,Performance Appraisal and Compensation Management, Modern Approach, PHI
5. Herman Aguinis, Performance Management, Pearson Education,
6. Rao,T.V. Appraising & Developing Managerial Performance, Excel Books
7. Performance Management, Dixit Varsha, Vrinda Pubilcations Ltd
8. Rao, T.V., Performance Management and Appraisal Systems HR Tools for Global Competitiveness, Sage Publishing

BACHELOR OF BUSINESS ADMINISTRATION

BBA6B16 (Elective 4) - MANAGEMENT TRAINING AND DEVELOPMENT

Time: 5 Hours per week

Credits: 4

Internal 20:

External 80

Objectives:

To gain an in-depth understanding of the concepts, tools and techniques of management training, and To learn to design and use methods for management development.

Learning outcome :On completing the course the students will be able to gain an understanding of the concepts, tools and techniques of management training and development.

Module I : Training process an overview; Training and development; Learning and skill acquisition; Role, responsibilities and challenges to training managers- Relationship between HRD and business strategies; Skill inventory; Scanning the environment for training areas; Organizational analysis for training.

20 Hours

Module II : Organisation and management of training function; Learning process; Learning and Knowledge management; Various tools and models.

10 Hours

Module III Training climate and pedagogy – developing training modules – training methods and techniques facilities planning and training aids. **10 Hours**

Module IV : Technical training – training for TQM – attitudinal training – training for management change – training for productivity – training for creativity and problem solving – training for leadership and training for trainers. Training communication- Training evaluation – evaluation methods – cost benefit analysis. **20 Hours**

Module V : Management Development (MD): objectives of Management Development; Methods of Management Development; Various models of management development. **20 Hours**

Reference Books:

1. Raymond A. Noe and Amitabh Deo Kodwani, Employee Training & development, McGraw Hill
2. Lynton R Pareek, U, Training for Development, Vistaar, New Delhi
3. Peppar, Allan D, Managing the Training and Development Function, Gower, Aldershot,
4. Reid, M.A., et el., Training Interventions: Managing Employee Development, IPM, London,
5. Rishipal , Training and Development Methods, S Chand
6. **B Janaki Ram** , Training and Development Indian Text Edition , Dreamtech Press
7. B. Rathana Reddy Training, Effective Human resource Development Strategy , Himalaya
8. Aparna Raj, Training and Development, Kalyani

Open Courses:

**BACHELOR OF BUSINESS ADMINISTRATION
BBA5D01 TOURISM MANAGEMENT**

Lecture Hours per week : 3
Internal : 15,

Credits : 3
External : 60

Objectives :

- To give the students a broad overview of the basic concepts of tourism
- management and to help them to make use of the opportunities in tourism sector

Learning Outcomes:

On completing the course students will be able to know about the significance of tourism development and the role of transport, hotel and travel agencies in developing tourism .

Module I : Tourism Concept & Attraction: Meaning and definition of tourism and tourist- Features of tourism – Socio-Economic and Environmental impacts of tourism - Elements of tourism: Attraction, Accommodation, Accessibility and Amenities. Types of tourism - Classification of tourists. Inventory of tourist attraction- Tourist attractions in Kerala –Major Hill and Beach Resorts in India- Wildlife and cultural tourist centres in India

20 Hours

Module II : Tourist Transport and Travel Agency : Role of transport in tourism - Road, rail, water, and air transport – Role of Railways in tourism - Indian Railways and tourism - Major tourist trains in India - Major airlines in India - An overview of ticketing -Concepts of cruises and Car rental . Travel Agency: Functions and Types of travel agency- Package tour. **15 Hours**

Module III : Tourist Accommodation: Concept of hotel - Role of hotel in tourism - Classification of hotels - Star rating of hotels – Major hotel chains in India- Organizational structure and chart of a major hotel. **13 Hours**

Reference Books:

1. A.K Bhatia, International Tourism, Sterling Publishers
2. P.C. Sinha, Tourism Marketing, Anmol publishers
3. Ratandeep Singh, Infrastructre of Tourism in India, Kaniska
4. Ratandeep Singh , Tourism Marketing , Kaniska
5. Acharya Ram, Tourism and Cultural Heritage of India, ROSA Publication
6. Kishan K.Kamra, Managing Tourist destination, Kanishka
- 7 Pran Nath Seth ,Sushama Seth Bhat, An Introduction to Travel and Tourism Sterling.

Open course

**BACHELOR OF BUSINESS ADMINISTRATION
BBA5D01 - E- COMMERCE**

Time: 3 Hours per week
Internal : 15,

Credits: 3
External : 60

Objectives:

To understand the importance of database systems for business management, and, To gain a practical orientation to database development and maintenance.

Learning outcome :On completing the course the students will be able to Understand the practice of Ecommerce, epayment and also the security issues.

Module I : Introduction to E- commerce : Meaning and concept – E- commerce v/s Traditional Commerce-E- Business & E- Commerce – History of E- Commerce – EDI – Importance , features & benefits of E- Commerce – Impacts, Challenges & Limitations of E- Commerce – Supply chain management & E – Commerce – E – Commerce infrastructure. **15 hours**

Module II : Business models of E – Commerce: Business to Business – Business to customers – customers to customers - Business to Government – Business to employee – E – Commerce strategy – Influencing factors of successful E- Commerce. **10 hours**

Module III : Electronic Payment system : Introduction – Online payment systems – prepaid and postpaid payment systems – e- cash, e- cheque, Smart Card, Credit Card , Debit Card, Electronic purse – Security issues on electronic payment system – Solutions to security issues – Biometrics – Types of biometrics. Legal and ethical issues in E- Commerce : Security issues in E- Commerce-Regulatory frame work of E- commerce **23 hours**

References:

1. Turban, Efraim, David King et. el.: Electronic Commerce: A Managerial Perspective, Pearson

Education Asia, Delhi 2002.

2. Kalakota, Ravi: Frontiers of Electronic Commerce, Addison - Wesley, Delhi .

3. Rayport, Jeffrey F and Jaworksi, Bernard J: Introduction to E-Commerce, Tata McGraw Hill, New Delhi 2003.

4. Smantha Shurety,: E-Business with Net Commerce, Addison - Wesley, Singapore .

5. Rich, Jason R: Starting an E-Commerce Business, IDG Books, Delhi .

6. Laudon, Kenneth C and Carol Guercio Traver : E-Commerce business. Technology. Society, Pearson Education, Delhi .

7. Stamper David A, and Thomas L.Case: Business Data Communications, Pearson Education, New Delhi 2005.

9. William Stallings: Business Data Communications, Pearson Education, New Delhi 2004.

Open course

BACHELOR OF BUSINESS ADMINISTRATION

BBA5D01 - BUSINESS ORGANISATION AND COMMUNICATION

Time: 3 Hours per week

Credits: 3

Internal : 15,

External : 60

OBJECTIVE:

This course aims to enable the students to get a theoretical knowledge on business and various forms of business organisation. This course also aims to enable the students to develop their both oral and written communication skills needed to perform Business issues.

Learning Outcomes:

On Completion of the course the students will be able to:

1. Know the conceptual knowledge on various forms of business organisation and also understand the importance of business communication.
2. Develop their oral and written communication skills needed in business fields.

Module I: Business: Meaning and importance of business; Meaning, features, Objectives, importance, and Functions of Business organisation ; Classification of business activities. Forms of Business Organization: Sole proprietorship – meaning, features and limitations; Partnership. Meaning, features and limitations. Company Organization: Meaning, Definition, Formation of a Company, Merits and Demerits, Types of Companies. Cooperative Organization: Need, Meaning, Significance and its Merits-Demerits. Public Enterprises-Concept, Meaning, Characteristics, Objectives and Significance, Multi-National Corporation (MNC'S) – An Introduction in India.

20 Hours

Module II: Elements of Business Communication: Meaning, importance, objectives & principles and process of business communication. Effective Communication: Strategies and barriers; Channels of business communication; Types and forms of communication; Meaning and significance of soft skill in business communication. Effective and polite verbal communication. Business etiquette Professional phone, letter and email etiquette, general disability etiquette. Non-Verbal Communication: Body Language, Paralanguage, and Sign Language.

14 hours.

Module III:Business Correspondence: Meaning and objectives of written communication; Business correspondence – Types of business correspondences: Business letter- Essentials of a business letter, layout and parts of a business letter; memos and Email; Internal ,external and routine Correspondence; Trade enquiries, Circulars, Quotations, tenders, Orders, Acknowledgments Executions, Complaints, claim and adjustment Banking and insurance correspondence, Agency correspondence, Sales letters. Modern Forms of Communication: E-mails and Video Conferencing.

14 hours

Reference Books :

1. Aggarwal Rohiny, Business Communication and Organization & Management , Taxmann's
2. Meenakshi Raman, Business communication, Oxford
- 3.KK.Sinha Business communication, Taxmann's
- 4.Fundamentals of Business organisation & Management , Y.K Bhushan,Sultan chand
5. Asha Kaul, Business Communication, PHI
6. V.S.P Rao, Business Organisation & Management, Taxmann's
7. Rajendra Pal & Korlahalli, Essentials of Business Communication,Sultan Chand
- 8.OP Gupta, Business Organisation & Management,Sahitya Bhavan
- 9 . Rai&Rai: Business Communication Himalaya Publishing House



UNIVERSITY OF CALICUT
REGULATIONS FOR CHOICE BASED CREDIT SEMESTER SYSTEM (CBCSS)FOR
MASTER OF COMMERCE PROGRAMME FOR AFFILIATED COLLEGES AND FOR SDE /
PRIVATE REGISTRATION” IMPLEMENTED WITH EFFECT FROM 2019-20 ACADEMIC
YEAR ©

1.0 Title of the programme

This DEGREE shall be called **MASTER OF COMMERCE (M.Com.)**.

2.0 Eligibility for admission

Any candidate who has passed B. Com or BBA (earlier BBS) degree of University of Calicut or B. Com, BBA or BBS degree of any other University or institutes in any state recognised by UGC or AICTE and approved by University of Calicut with minimum of 45% marks or equivalent grade is eligible for admission. OBC and SC/ST students are eligible for mark/grade relaxation as per the University rules. In the case of B. Com (Honours) and B. Com (Professional) students, the minimum eligibility for admission is 50% for all categories of students.

2.1 Admission Procedure

Admission procedure stipulated by University from time to time shall be strictly followed.

3.0 Duration of the programme

The duration of the M. Com programme of study is two years divided into four semesters.

4.0 Medium of Instruction

The medium of instruction and examination shall be English.

5.0 Scheme of Instruction and Examination

5.1 Semester One

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Teaching Hours	Type
MCM1C01	Business Environment & Policy	0.8	3.2	4	5	Core
MCM1C02	Corporate Governance & Business Ethics	0.8	3.2	4	5	Core
MCM1C03	Quantitative Techniques for Business Decisions	0.8	3.2	4	5	Core
MCM1C04	Management Theory and Organizational Behaviour	0.8	3.2	4	5	Core
MCM1C05	Advanced Management Accounting	0.8	3.2	4	5	Core
	Total in Semester One	4.0	16.0	20	25	

Semester 5.1.1: Ability Enhancement Course (AEC)*

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Type
MCM1A01	Internship cum Organisation Study	0.8	3.2	4	Audit
MCM1A02	Case Study Preparation	0.8	3.2	4	Audit
MCM1A03	Communication/Mental Ability/Numerical Skill	0.8	3.2	4	Audit
MCM1A04	NET Coaching	0.8	3.2	4	Audit
MCM1A05	Designing with Block Chain Workshop/ Future Casting Workshop	0.8	3.2	4	Audit
MCM1A06	Model Project Preparation	0.8	3.2	4	Audit
MCM1A07	Soft Skill Development	0.8	3.2	4	Audit
MCM1A08	Presentation/Publication of research papers/Book Review	0.8	3.2	4	Audit

*The institution can choose any one of the above courses. This course will not be counted for calculation of SGPA/CGPA

	Grand Total in Semester One	4.8	19.2	24	
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5.2 Semester Two

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Teaching Hours	Type
MCM2C06	Advanced Corporate Accounting	3.2	0.8	4	5	Core
MCM2C07	Advanced Strategic Management	3.2	0.8	4	5	Core
MCM2C08	Advanced Cost Accounting	3.2	0.8	4	5	Core
MCM2C09	International Business	3.2	0.8	4	5	Core
MCM2C10	Management Science	3.2	0.8	4	5	Core
	Total in Semester Two	16.0	4.0	20	25	

Semester 5.2.1: Professional Competency Course (PCC)*

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Type
MCM2A01	Business Analytics using R	3.2	0.8	4	Audit
MCM2A02	Big Data Analysis	3.2	0.8	4	Audit
MCM2A03	Live Project with Statistical Packages	3.2	0.8	4	Audit
MCM2A04	Spread Sheet Application	3.2	0.8	4	Audit
MCM2A05	Accounting Package Skill	3.2	0.8	4	Audit
MCM2A06	Computer Programming Skill	3.2	0.8	4	Audit
MCM2A07	Innovation/Entrepreneurship/Idea Pitching	3.2	0.8	4	Audit

*The institution can choose any one of the above courses. This course will not be counted for calculation of SGPA/CGPA

	Grand Total in Semester Two	4.8	19.2	24	
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5.3 Semester Three

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Teaching Hours	Type
MCM3C11	Financial Management	0.8	3.2	4	5	Core
MCM3C12	Income Tax Law, Practice and Tax Planning I	0.8	3.2	4	5	Core
MCM3C13	Research Methodology	0.8	3.2	4	5	Core
MCM3E01	Elective I	0.8	3.2	4	5	Elective
MCM3E02	Elective II	0.8	3.2	4	5	Elective
	Total in Semester Three	4.0	16.0	20	25	

5.4 Semester Four

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	0.8	3.2	4	5	Elective
MCM4E04	Elective IV	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		

Specialisation Electives

5.1.1 Finance

MCM3EF01	Investment Management	3.2	0.8	4
MCM3EF02	Financial Markets & Institutions	3.2	0.8	4
MCM4EF03	International Finance	3.2	0.8	4
MCM4EF04	Advanced Strategic Financial Management	3.2	0.8	4

5.1.2 Foreign Trade

MCM3EFT01	Foreign Trade Management	3.2	0.8	4
MCM3EFT02	Foreign Trade Policy and Procedures	3.2	0.8	4
MCM4EFT03	International Finance	3.2	0.8	4
MCM4EFT04	International Marketing and Logistic Management	3.2	0.8	4

5.1.3 Human Resource Management

MCM3EH01	Industrial Relations Management	3.2	0.8	4
MCM3EH02	Management Training and Development	3.2	0.8	4
MCM4EH03	Performance Management	3.2	0.8	4
MCM4EH04	Compensation Management	3.2	0.8	4

5.1.4 Marketing

MCM3EM01	Advertising and Sales Management	3.2	0.8	4
MCM3EM02	Consumer Behaviour	3.2	0.8	4
MCM4EM03	Retail Management	3.2	0.8	4
MCM4EM04	Service Marketing	3.2	0.8	4

5.5 All the above courses shall be handled by Commerce Faculty.

5.6. Each student shall undergo any one course in respective semesters mentioned in clause 5.1 with course code MCM1A01 to MCM1A07 during the first semester and any one course mentioned in clause 5.2 with course code MCM2A01 to MCM2A07 during the second semester as Audit Courses (Ability Enhancement Course & Professional Competency Course) with 4 credits each. The credits will not be counted for evaluating the overall SGPA & CGPA. The colleges shall conduct examination for these courses and have to intimate /upload the results of the same to the University on the stipulated date during the III Semester. Students have to obtain only minimum pass requirements in the Audit Courses. In the case students doing M. Com under SDE, the SDE shall take necessary arrangements for the conduct of examinations and evaluation of Audit Courses.

5.7 There shall be an Industrial Visit/Study Tour/Field visit in the third semester and report shall be submitted to the Head of the department within two weeks of the visit (Applicable only to regular students of affiliated colleges)

6.0 Attendance

A student shall attend at least 75 percent of the total number of classes held during each semester. The students having less than prescribed percentage of attendance shall not be allowed to appear for the University examination. For SDE / Private Registration students, minimum 75% of attendance is required for the courses having mandatory Contact classes. Condonation of shortage of attendance for a maximum of 9 days (10% of the working days in a semester) in the case of single condonation and 18 days (20% of the working days in a semester) in the case of double condonation in a semester subject to a maximum of two times (for single condonation only) during the whole period of programme is granted. In the case of double condonation, only one condonation shall be allowed during the entire programme.

7.0 Duration of the semester

Each semester shall have a duration of 18 weeks. Teaching and learning shall have a minimum duration of 16 weeks and for the conduct of semester end examination shall be completed within a period of 2 weeks. Instruction and University examinations in each course in a semester shall be completed within 90 days in a semester.

8.0 Internal Assessment

All courses shall have internal assessment.

8.1 Internal Assessment Marks

As per common regulations for CBCSS for PG

8.2 Internal assessment components

As per common regulation for CBCSS for PG

8.3. Transparency about internal Assessment

8.3.1 Each faculty shall maintain record of performance and attendance of each student in his or her class course-wise

8.3.2 Each faculty shall submit internal assessment marks of the students to the Head of the department or institution on conclusion of lecture class in each semester.

8.3.3 Such internal assessment mark lists shall show all the components separately and the total of internal assessment marks awarded to each student.

Format for Internal Assessment Mark list

Reg No:	Name	Test:1	Test:2	Test:3	Sum of Best 2 Tests 40%	Seminar Paper 10%	Presentatio n of Seminar 10%	Attendance 20%	Assignment 20%	Total 100%

8.3.4 The Department or Centre or College shall publish the list of internal assessment marks of all the students shall be published in the notice board within 5 days before the commencement of external examination.

8.3.5 The faculty shall make available details of the internal assessment marks, with explanations wherever required, to the Head of the Department or Institution in case of grievance regarding internal marks.

8.3.6 The Department or Centre or College shall strictly follow the grievance handling mechanism prevails in the University from time to time.

9.0 External Examination: As per common regulations for CBCSS for PG

10.0 Project Work

10.1. During the fourth semesters each student shall do a project work under the guidance of a faculty member preferably in their area of specialisation.

10.2 The project should be done individually on a topic based on a business organisation or a social or economic problem relating to the discipline to be decided by the student under supervising teacher.

10.3 The candidate shall prepare at least two copies of the report: one copy for submission to the Department and one copy for the student which he/she has to bring with him/her at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for one copy each.

10.4 The report shall be printed (or neatly typed) and bound (preferably spiral bound) with not less than 50 A4 size, 1.5 spaced, pages, Times New Roman Font, Font Size 13 pt. References format shall be insisted on API style.

10.5 The project report should be submitted to the Head, Department of Commerce of the College where he/she is doing M. Com at least 10 days before the last working day of the fourth semester duly certified by the guide.

10.6 Structure of the report

Title page

Certificate from the organization (if the project work is done in an organisation).

Plagiarism certificate shall be mandatory for project submission for all category of students

Certificate from the supervising teacher. Declaration of student.

Acknowledgements

Contents

Chapter I: Introduction (Significance of the study, Research problem, objectives of the study, Research methodology etc.)

Chapter II: Review of literature

Chapter III: Organization Profile/Conceptual Frame work

Chapter IV: Data Analysis and Interpretation

Chapter V: Summary, Findings and Recommendations.

Appendix: Questionnaire, specimen copies of forms, other exhibits etc.

Bibliography: Books, journal articles etc. used for the project work.

10.7 Project work shall have the following stages

Selection of an organisation

Problem identification

Project draft proposal presentation and discussion

Finalisation of the proposal

Data collection and analysis of data

Report writing

Final Project Presentation

Report submission.

10.8 Evaluation of project report: As per common regulations for CBCSS for PG.

11.0. Viva Voce

11.1 At the end of fourth semester, each candidate shall attend a comprehensive viva voce.along with the project evaluation. The viva voce shall include all the courses of the M.Com programme, including project report.

11.2 The viva board shall have two external examiners and one internal member. The external examiners shall be appointed by the University. The internal examiner shall be the Head, Department of Commerce of the College or a faculty member nominated by him or her from the Department of Commerce.

11.3 Guideline for evaluation of Project Evaluation and conduct of Viva-voce (for the students of affiliated colleges)

(a)	The Head of the Department shall arrange the internal evaluation of the Project work and upload the mark to the University website.
(b)	The internal credit of 20% shall be distributed based on the following criteria: (1) Report Preparation as per the clause 11.3 (d) (2) Comprehensive Viva-Voce as per clause 11.3(d)
(c)	The external marks shall be awarded by conducting Project Evaluation and Comprehensive Via-Voce by the Board consisting of External and Internal examiners constituted for this purpose.

(d) The External evaluation by the final semester Board of Examiners appointed by the University for 3.2 credits for the project report and for comprehensive viva voce in the final semester. While evaluating the project report and comprehensive viva voce weightage may be distributed in the following order.

SI No	Criteria of Evaluation	Weightage	Weightage
		External 3.2Credit	Internal 0.8 Credit
1	Problem Formulation and Methodology Adopted- Relevance of the topic, statement of the problem, Setting SMART objectives, Research Design, Sampling Design, Tool Designing, Pilot Study Identification of Variables, Setting Hypothesis and Designing a Conceptual Map	08	02
2	Analysis of Data and Findings: - Quality of analysis, Synchronisation with SMART objectives and Hypothesis Testing	08	02
3	Report Writings	08	02
4	Comprehensive Viva Voce	16	04
	Total	40	10

11.4. Guidelines for evaluation of Project Evaluation and conduct of Viva-voce (for the students of School of Distance Education)

(a) The student shall arrange a supervising teacher for their Project work themselves while the students are in the third semester itself and intimate the same to the SDE Centre Co-ordinator (in the Proforma provided). All regular/retired Commerce Teachers of Govt./ Aided Colleges are competent to be a supervising teacher.

(b) The Project should be submitted to the Centre Co-ordinator within the time fixed by the Co-ordinator.

(c) Internal marks of 0.8 credit for the Project work shall be awarded by the Internal evaluation of the Project work to be arranged by the SDE Centre Co-ordinator on the basis of criteria of evaluation mentioned in table of clause 11.3 (d).

(d) The external credit of 3.2 for the project work and comprehensive viva voce shall be awarded by the board of examiners consisting of at least two examiners nominated by the Centre Co-ordinator with the approval of the SDE Director. All regular/retired teachers of Govt./Aided colleges under the University are competent to be the external examiners for the evaluation of the project. The external marks shall be distributed on the basis of the following criteria:

12. Minimum Credit for the Project Report and Viva Voce

12.1 The student should get a minimum of P grade for the project report for a pass

12.2 If the student fails to get P grade for any project report, he or she shall resubmit the project report after modifying it on the basis of the recommendation of the examiners. This can be done immediately after publication of results.

12.3 The student should get P grade for a pass in viva-voce.

13.0 Choosing Optional for specialization

Each candidate shall choose an area as given in clause 5.1.1 to 5.1.4 above and the choice shall be final. This choice should be clearly mentioned in the application filled up for registration of the first semester examinations.

13.1 Changing option after completing the course

Option change will be allowed after the completion of the M. Com programme, that is after applying for or appearing for all the four semester examinations, only on cancellation of the previous choice of the optional area.

13.2 In that case, marks of the previous option will not be retained. Original mark lists of the previous optional papers shall be submitted to the Controller of Examinations along with the application for registration for examinations under the new option.

13.3 After applying for or appearing for such examinations under the new option, new mark lists shall be issued with the marks scored in the examinations in the courses under the new option or if the student fails to appear for examinations under the new option, his or her absence will be mentioned in the mark list.

13.4 Option change after applying for degree certificate

Option change shall not be allowed once a student applies for provisional or original degree certificate.

13.5 In case a college wants to change its optional area, it shall complete the process of approval of option change before admission to M. Com of that academic year starts. That is, option available in a college shall not be changed after admission to M. Com of the year is completed.

13.6 Notwithstanding anything stated in these regulations, a student is always free to cancel his or her registration for M. Com with a given option and register for it with a different option. That is, if a student has already registered for M. Com with Financial Management, he or she can cancel that registration and register afresh for M. Com with any other option along with M. Com regular candidates of that year. On cancellation, he or she has to write all the four semester examinations afresh.

14. Ranks

Ranks shall be awarded in each area of specialization. That is, there shall be one set of ranks for Finance area, another set for Marketing area and a third set of ranks for HRM area etc.

15. Applicability of this regulations to SDE students:

This common regulation for M. Com Programme in respect of attendance, duration of semester, Internal assessment components, Study Tour/Industrial visit etc. are not applicable to SDE students. Instead the rules and regulations issued by the university from time to time in this regard or in any other matter will be applicable to them.

16. Application of the common regulation for CBCSS PG

In all other matters where this regulation is silent the provisions of the common regulation for PG Program under CSS of the University modified from time to time will be applicable.

Note: This set of regulations supersedes all the earlier M. Com regulations and this set of scheme, syllabi and regulations shall be in force from the 2019-20 M. Com admissions in colleges. University reserves the right to amend these schemes, regulations and syllabi from time to time without prior notice to any.

UNIVERSITY OF CALICUT

Master of Commerce (CBCSS)

Semester I

MCM1C01: BUSINESS ENVIRONMENT AND POLICY

80 Hours

Credit:4

Objectives:

To familiarise students with the concepts of macro-economic in which a Business organization operates.
To give an idea about the policies of the government and assess their impact on business.

Module I: Business Environment: Meaning & Elements -Components and significance-Scope-political, Economic, Social, Technological, Legal, Cultural and Labour Environment – Trade Unions – Quality Circles – External Factors Influencing Business Environment – Dimensions of International Business Environment –Challenges

15 Hours

Module II: Structure of Indian Economy: Economic Systems-Economic Planning– Planning Commission and NITI Ayog – Public Sector – Changing Role– Relevance – Public Sector Reforms – Public Private Participation – Privatization and Disinvestments – Fiscal Policy – Monetary Policy – Structure of Union and State Budgets – Sources of Revenue – Management of Public Debt. – GST-History and Development in India

20 hours

Module III: Profile of Indian Economy: New Economic and Industrial Policy–Recent Economic & Tax Reforms in India – GST-Land Reforms – Liberalization – Problems of Growth – Unemployment – Poverty – Regional Imbalances – SEZ – Social Injustices – Inflation – Black Money – Lack of Technical Knowledge and Information – Globalization Various Aspects – Consequences.

15 hours

Module IV: Foreign Direct Investment and Institutional Investment: Forms–Policy - FDI in Retail Trade – Problems and Consequences – FEMA – Multinational Corporations Role and Recent Trends – Problems and Consequences – Competition Law-Import& Export Policies- Start-ups- Digital economy- CRYPTO currency, Fin tech

10 hours

Module V: Environment management-Degradation of Natural Environment-Air pollution, Water Pollution, Land Pollution, National Wet land Policy-Madhav Gadgil Committee Report-Kasturi Rangan Report-Global warming-causes &Effects, Climate Change, KYOTO Protocol, Green Financing, Carbon Credit, Environment Protection Act 1986(Basics)-National Green Tribunal Act (Basics) -Consumer Protection Act,1986 (Basics) – RTI 2005(Basics) Salient features of Information Technology Act:2000.

20 hours

References:

1. M. Adhikari: Economic Environment of Business, Sultan Chand and Sons, New Delhi.
2. Ian Worthington, Chris Britton: Business Environment.

3. Francis Cherunilam: Business Environment, Himalaya Publishing House, Mumbai.
4. Claire Capon: Understanding the Business Environment.
5. K.V.Sivayya and VBM Das: Indian Industrial Economy, Sultan Chand Publications, Delhi.
6. David Baron: Business and Its Environment.
7. Panday G.N: Environmental Management, Vikas Publishing House.
8. Raj Agarwal: Business Environment, Excel Publications, New Delhi.

UNIVERSITY OF CALICUT
DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES
Master of Commerce (CBCSS)
Semester I
MCM1C02 CORPORATE GOVERNANCE AND BUSINESS ETHICS

80 Hours

Credit:4

Objectives:

- *To familiarise the students with the knowledge of corporate ethics*
- *To enable the students to understand the emerging trends in good governance practices.*
- *To create corporate financial reports in the global in the global and Indian context.*

Module-I

Meaning and Definition of Corporate Governance- Evolution of Corporate Governance- Major Stakeholders of a Corporate Body and their goals- Communication mechanism of corporate organisation with stake holders-Objectives Corporate Governance- Principles of Corporate Governance.

15 Hours

Module-II

Theories and Models of Corporate Governance- Conceptual Framework of Corporate Governance- Legal framework of Corporate and administrative framework- regulatory framework of corporate governance in India- SEBI guidelines and clause 49- Reforms in the Companies Act-Secretarial Audit-Class action-NCLT- Insider trading- rating agencies- green governance- shareholders' activism- corporate governance in PSUs and banks- Legislative framework of corporate governance- an international perspective (UK, USA, Australia, China, Russia, South Africa)

20 Hours

Module-III

Various Committees on Corporate Governance- International- Blue riband Committee-Cadbury Committee- Greens burry Committee- Kings Committee- Securities and Exchange Commission Report- Indian; Birla Committee, Narayanamurthy Committee- JJ Irani Committee, Naresh Committee Report. Uday Kodak Committee Report Corporate Reporting Framework- Reporting of Remuneration- Service Contract of Directors- Financial Reporting of the activities of the company asper clause 49 of the Companies and SEBI Act. IFRS- Need- Importance- Significance-Use.

15 Hours

Module-IV

Elements of Corporate Governance- Board of Directors- Executive Directors- Independent Directors- Appointment, Remuneration- Powers, Duties and Responsibilities- Audit Committee- Composition Power and Responsibilities- Statutory Officers- Duties, Board Committees- Responsibilities and Powers- Board meetings- Whistleblowing and Corporate Governance- The Concept of Whistle blowing-Types of

whistle blowers- Whistle blower policy- the Whistle Blower Legislation across countries- Developments in India.

20 Hours

Module-V

Business Ethics- Meaning-scope-Importance-Dimensions-Role of ethics in business-Law ðics-Ethics and values-Important ethical principles in business-The new management philosophy-Ethics in business functional areas-integrity-Sales-HRM-Management of quality. Corporate excellence-corporate culture- Styles &values of management-managing cultural diversity in organisation- Building corporate image-knowledge workers &knowledge mgt.

10 Hours

Suggested Readings:

Books

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, New Delhi.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford University Press.
3. Francesco Perrini, Stefano and Antonio Tencati, Developing Corporate Social Responsibility- A European Perspective, Edward Elgar.
4. Sharma. J.P., Corporate Governance and Social Responsibility of Business., Ane Books Pvt Ltd, New Delhi
5. Jawahar Lal Corporate Financial Reporting Theory and Practice- Taxman
6. Singh S: Corporate Governance-Global Concepts and Practices- Excel Books
7. Robert A.G Monks & Nell Minow: Corporate Governance: Wiley
8. Bob Tricker: Corporate Governance: Principles, Policies and Practices- Oxford University Press.
9. Fernando.AC: Corporate Governance: Principles, Policies and Practices: Pearson Education
10. Indian Institute of Corporate Affairs- Corporate Governance: Taxman
11. Indrajit Dube: Corporate Governance- Lexis Nexis
12. Satheesh Kumar. T.N: Corporate Governance: Principles and Practices: Oxford University Press
13. Ghosh.B.N. Business Ethics and Corporate Governance- Mc Graw Hill Education
14. Robert Cobbaut et al: Corporate Governance: An Institutional approach- Kluwer Law International.

Note: Latest edition of the readings may be used.

Cases-International

1. Bank of Credit and Commerce International – UK
2. Maxwell Communication Corporation and Mirror Group Newspapers (UK)
3. Enron (USA)
4. Anderson worldwide (USA)
5. Vivendi (France), Lehman Brothers (USA)

Cases-Indian

- 1.Satyam Computer Services Ltd
2. Sahara
3. Kingfisher Ltd

(Common governance problems noticed in various corporate failures; policy actions including major codes and standards.

Journal: Chartered Accountant.

UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)
Semester I

MCM1C03: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

80 Hours

Credit:4

Objectives:

To acquaint students with important quantitative techniques, which enable sound business decision making

To make students learn the process of applying appropriate quantitative techniques for validating findings and interpreting results.

Module 1: Quantitative Techniques: Introduction to quantitative techniques-Qualitative and quantitative approaches-role in decision making – Significance of quantitative decisions – Probability distributions- Discrete & Continuous-Binomial, Poisson, Uniform, Exponential, Normal distributions- Inferential analysis for management – statistical estimation – point estimation – interval estimation – Properties of a good estimator. Confidence intervals for means (a) when σ is known, and (b) when σ is not known. Sample size determination for a mean. Confidence intervals for proportions.

20 hours

Module 2: Hypothesis Testing: One and Two-sample Tests: General methodology of hypothesis testing. One and two-tailed tests. Type I and type II Errors. *One Sample Tests:* Hypothesis testing of means when the population standard deviation is known and when it is not known. Hypothesis tests concerning proportions. *Two-sample Tests:* Tests for difference between means – when population standard deviations are known, and when they are not known. Inferences about difference between two means for matched samples. Testing of difference between two proportions.

15 hours

Module 3 Analysis of variance & Non parametric tests: F-test of equality of variances. One-factor ANOVA (Completely Randomised Model) and Two-factor ANOVA without replication (Randomised Block Model). Chi-square test for independence & Goodness of fit. Sign test, one sample runs test and rank correlation test

20 hours

Module 4: Correlation and Regression analysis: Simple, partial & Multiple correlation, Simple & multiple linear regressions, Co-efficient of Determination

10 Hours

Module 5: Use of Excel and SPSS for quantitative methods (Application level)- Analysis tools - Descriptive statistics and inferential analysis

15 hours

(Theory 30% Problem 70%)

References:

1. Levin & Rubin, Quantitative Approaches for Management, Pearson
2. Anderson, Quantitative Methods for Business Decisions, Thomson
3. Barry Render, Quantitative Analysis for Management, Prentice Hall of India
4. D.V.D. Vohra, Quantitative Techniques for Management
5. Anand Sharma, Quantitative Techniques for decision making, Himalya Publishing House

6. Gupta & Khanna, Quantitative Techniques for decision making, Prentice Hall of India.

7. Gupta SP, Statistical Methods, S. Chand & Sons.

UNIVERSITY OF CALICUT

Master of Commerce (CBCSS)

Semester I

MCM1C04: MANAGEMENT THEORY AND ORGANISATIONAL BEHAVIOR

80 Hours

Credit:4

Module I: Introduction to management –management concept-Historical evolution schools of management thought –Major contributors to management thought- Principles of management-modern techniques in management- Japanese Management System-Korean Management system - Leadership and Management-Theories of Management, Theories of Leadership, Quality circle- TQM- Six sigma-Kaizen- Benchmarking –Core competence-Bottom of pyramid approach-MDP- steps in MDP— - Need for the knowledge of OB – Need for a contingency approach to the study of OB – Emerging challenges and opportunities for OB – the organization as a system – System – System approach to organizational behaviour – Managerial functions – The organization and people.

20 Hours

Module II: Basic psychological process-Perception-Factors influencing perception - Attribution theory – Specific applications in organizations – Learning - Theories of learning – Using learning concepts for self-management – implications for performance and satisfaction – Remembering – Basic motivational concepts – Theories of motivation. HRM approach to managing and controlling performance. Behavioural aspects of Control

15 hours

Module III: Personality–Determinants of personality–Theories of personality–Major personality attributes influencing organization behaviour - Building and maintaining the self-values, attitudes and job satisfaction – Ethical issues in organizational behaviour – Mental and health problems in organizations – role of counselling. Building, leading and managing teams

20 hours

Module IV: Group dynamic and inter group relationships–Characteristics of workgroup – Basic forces of group behaviour – Quality of Work Life-Work Life Balance-Dynamics of effective operating groups – Work group behaviour and productivity - Team management – Styles and skills in leadership and communication – Power and politics in organization – Managing differences and conflicts – managing change – Organization and society.

15 hours

Module: Organisational Culture, Organizational development–Techniques of organizational development Interventions – Grid management – Transactional analysis – Sensitivity training – Process consultancy -Case discussions and analysis. Techniques for managing organisational relationships.

10 hours

References:

1. Fred Luthans: Organisational behaviour

2. Danial C. Fieldman and Hugh Arnold: Managing individual and group behaviour in organization.

3. Henry Mint berg: The structure of organization

4.Edwin Gerlog: Organization theory and design

UNIVERSITY OF CALICUT

Master of Commerce (CBCSS)

Semester I

MCM1C05: ADVANCED MANAGEMENT ACCOUNTING

80 Hours

Credit:4

Objectives of the Course

- 1. To enable students to understand and apply tools, techniques, and concepts in managerial decision-making process.**
- 2. To inculcate analytical skills in interpreting and diagnosing business problems**

Module 1: Introduction to Management Accounting

Meaning and importance of Management Accounting- Tools of Management Accounting (Descriptive, Analytical, Diagnostic, Predictive) – Skills required for Management Accountants- Strategic Role of Management Accountants- Functions of Management Accountants.

10 Hours

Module 2: Performance Measurement

Financial and non-financial measurement of performance- ROI – Residual Income – KPI-Economic Value Added (EVA) – concept and measurement - Balanced Score Card- concepts and objectives- Multiple Score Card measures- New horizons in management control- Responsibility Accounting- Performance Budgeting- ZBB and ABB – Social Cost-benefit Analysis- Modern production Management techniques originating from Japan – Flexible Manufacturing Systems (FMS)- TQM.

15 Hours

Module 3: Decision making under Risk and Uncertainty:

Nature and Types of risk- Techniques for decision making under risk and uncertainty- Optimistic and Pessimistic estimates- Risk adjusted Discount Rate- Certainty Equivalent Co-Efficient Method- Sensitivity technique- Probability technique- Standard Deviation method- Co-efficient of Variation method- Simulation Technique- Decision Tree Analysis.

15 Hours

Module 4: Standard Costing and Variance Analysis

Types of Standards – setting standards- Variance Analysis- Importance- Material, Labour, Overhead, Sales and Profit Variance – Interpretation of variance – Control and Efficiency Ratios- Investigation of Variance – Techniques of interpretation of variance. **20 Hours**

Module 5: Marginal Costing and its Application

CVP analysis and decision making – Managerial applications of CVP analysis- make or buy decision- Alternative methods of production- Buy or Lease Decision- Shut down or continue- Repair or replace – Accepting bulk orders for Idle capacity utilization- pricing under different situations- suitable product mix and Key Factor. **20 Hours**

(Theory 30% and Problems 70%)

References:

1. Cost and Management Accounting- Jain and Narang, Kalyani Publishers
2. Management Accounting and Financial Control-S N Maheshwari, Sultan Chand & Sons
3. Management Accounting N.K Kulshrestha, Taxman Publications
4. Management Accounting – Paresh Shah, Oxford Publishers
5. Advanced Management Accounting – Ravi.M Kishore, Taxman
6. Management and Cost accounting – Colin Drury, Cengage Learning
7. Management Accounting – Dr. S.P Gupta, SahityaBhavan Publishers
8. Catherine Stenzel& Joe Stenzel, Essential of Cost Management, John Wiley and sons, Latest Edition.
9. Roman I wiel& Michael W mahr Hand book of Cost Management, John Wiley and Sons, Latest Edition.
10. Lianabel Oliver, The cost management tool box. AMA Publication, Latest Edition.
11. John K. Shank & Vijay Govindarajan, Strategic Cost management: The new tool for competitive advantage, The free press, Latest Edition.
12. K.P. Gupta, Cost Management: Measuring, monitoring and motivating performance, Global India Publications, Latest Edition.

Publications, Latest Edition.

Journals/News papers

Management Accountant

Chartered Financial Analyst

Chartered accountant

Business line

Economic times.

**UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)**

Ability Enhancement Course

Semester: 1

MCM1A01: INTERNSHIP CUM ORGANISATION STUDY

Time: 80 hours

Credit: 4

Objectives:

To attain real world experience in trade commerce and industry

To promote earn while learn culture among post graduate students

College shall take initiative to build up collaboration with small and big organisations invite them to the campus and select the student for internship in organisations. Internship can be done on full time basis or part-time basis without affecting regular teaching and learning process in the college. The student can do it during vacation or on holidays.

The progress and evaluation shall be monitored by the placement officer and the concerned head of the department.

Sl No	Criteria of Evaluation	Weightage External
1	Literature review	6
2	Profile of the company	6
3	Presentation of the report	18
4	Total	30

**UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)**

Ability Enhancement Course

Semester: 1

MCM1A02: CASE STUDY PREPARATION

Time: 80 hours

Credit: 4

Objectives:

To attain real world experience in trade commerce and industry or a burning societal problem which have social/ economical and commercial importance.

To promote ability of the student to develop sensitivity and entrepreneurship

Student shall voluntarily or the institutions involvement can take up a case study either individually or a group of students not more than 4 members can take up. The case shall have either social, economic or commercial importance.

The student shall present case proposal before teachers and students. If it is interdisciplinary nature the HOD/Principal shall invite other teachers from other department for proposal presentation. The student shall present the case study at the end of the semester and shall award mark based on the following.

Sl No	Criteria of Evaluation	Weightage
1	Originality of the problem	9
2	PPT presentation	9
3	Outcome/Implication of the case study	6
4	Communication/Style of Writing	6
5	Total	30

**UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)**

Ability Enhancement Course

Semester: 1

MCM1A03: COMMUNICATION SKILL/MENTAL ABILITY/NUMERICAL SKILL

Time: 80 hours

Credit: 4

Objectives:

To attain skill required for various competitive examinations both for public sector and private sector

To generate interest among students to face competitions with confidence

Section-A

English language skill/ grammar/ fill in the blank/ match/ synonym/ antonym

Section-B

Mental ability test for various competitive examinations

Numerical Skill

Section-C

Mathematica I and statistical skills for various competitive examination
Section-D
General knowledge Skill

Sl No	Criteria of Evaluation	Weightage
1	Communication Skill	7
2	Mental Ability	7
3	Numerical skill	7
4	General knowledge	9
5	Total	30

UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)

Ability Enhancement Course

Semester: 1

MCM1A04: NET COACHING

Time: 80 hours

Credit: 4

Objectives:

To generate awareness among students about various competitive examinations

To motivate students to take part in NET examination.

Section-A
Foundation course on development of multiple-choice questions

Section-B

Foundation on UGC examination

Numerical Skill

Section-C

Group Discussion Skills/CV drafting skills

Section-D

Interview Skills

Sl No	Criteria of Evaluation	Weightage
1	Foundation course on development of multiple-choice questions	9
2	Foundation on UGC examination	9

3	Group Discussion Skills/CV drafting skills	6
4	Interview Skills	6
5	Total	30

UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)

Ability Enhancement Course

Semester: 1

MCM1A05: Designing with Block Chain Workshop/Future Casting Workshop

Time: 80 hours

Credit: 4

Objectives:

To attain skills required for finding solutions to burning societal problems which has social/ economical and commercial importance.

To promote creativity among the student to develop and entrepreneurship among them

Sl No	Criteria of Evaluation	Weightage
1	Block Chain Technology-Introduction and Application Or Introduction of Future Casting	9
2	Identification of Problem	6
3	Designing with Block Chain Or Designing for solution	9
4	Presentation	6
5	Total	30

UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)

Ability Enhancement Course

Semester: 1

MCM1A06: MODEL PROJECT PREPARATION

Time: 80 hours

Credit: 4

Objectives:

To attain real world experience in trade commerce and industry

To promote ability of the student to develop creativity and entrepreneurship

Sl No	Criteria of Evaluation	Weightage
1	<i>Development of Original Business Idea</i>	9
2	<i>Collection of Data, Feasibility Study</i>	9
3	<i>Analysis of Data</i>	6
4	<i>Model Report Presentation and Submission</i>	6
5	<i>Total</i>	30

**UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)**

Ability Enhancement Course

Semester: 1

MCM1A07: Soft Skill Development

Time: 80 hours

Credit: 4

Objectives:

To attain necessary skill required for personal and professional success.

To promote employability of the students pursuing the M. Com programme

Sl No	Criteria of Evaluation	Weightage
1	Communication Skill	9
2	Personality Development	6
3	Drafting Skills	9
4	Interview Skills	6
5	Total	30

**UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)**

Ability Enhancement Course

Semester: 1

MCM1A08: PRESENTATION/PUBLICATION OF RESEARCH PAPERS/BOOK REVIEW

Time: 80 hours

Credit: 4

Objectives:

To attain necessary skill required for personal and professional success.

To promote employability of the students pursuing the M. Com programme

Sl No	Criteria of Evaluation	Weightage
1	Identification of Research Problem Or Identification of Book	9
2	Review/ Development of variable/ Designing Methodology Or Comprehend the Book	6
3	Data Collection/Data Analysis Or Preparation of a Comprehended report	9
4	Paper Preparation/Presentation/Publication Or Presentation of the Comprehended Report	6
5	Total	30

UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)
Semester II

MCM2C06: ADVANCED CORPORATE ACCOUNTING

80 Hours

Credit:4

OBJECTIVES

- 1. To provide knowledge and skills in the theory and practice of corporate financial accounting**
- 2. To provide insight in to some of the important accounting standards of IFRS /Ind AS**
- 3. To enable problem solving abilities among students in matters of various corporate situations such as consolidation of group information, corporate restructuring and liquidation**

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 contract with customers (IFRS 15 / Ind AS 115) - Revenue Recognition model - Variable Consideration- Long term contracts - Revenue recognition from construction contracts Accounting for Leases (IAS 17 / Ind AS 17) - 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. New Delhi)
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 (Himalaya Publishers)
5. Dr. L.S. Porwal; Accounting Theory (Tata Mc Graw Hill)
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. New Delhi)
8. Dr. Ashok Sehgal & Dr. Deepak Sehgal; Advanced Accounting (Taxman, New Delhi).
9. RL Gupta & Radha Swamy Advanced Accountancy. (Sultan Chand and Co.)

10. Anthony, RN & Reece, JS: Accounting Principles, Richard Irwin, Inc.
11. Barker, P & O'hOgartaigh, C: Group Accounts – Theory and Practice, Oaktree Press 1st Edn.
12. Narayanswamy, R: Financial Accounting - A Managerial Perspective, PHI, New Delhi,
13. Hani & Mukherjee: Corporate Accounting, TMG, New Delhi.
14. Xavier, g Francis: Fundamentals of Advanced Accounts, Vol-III, TMG, New Delhi.
15. Financial Reporting Vol. 1 by The Institute of Chartered Accountants of India.
16. Advanced Accountancy MC Shukla. T.S. Grewal. & S.C. Gupta.
17. IFRS Red Book (Official Publication of IASB)
18. ICAI study material for Financial Reporting
19. Indian Accounting Standards, Chinten Patel & Bhupendra Mantri (Taxman Publication)
20. Illustrated Guide to Ind AS, T P Ghosh (Taxman Publication)

Journals

Chartered Accountant.

UNIVERSITY OF CALICUT

Master of Commerce (CBCSS)

Semester II

MCM2C07: ADVANCED STRATEGIC MANAGEMENT

80 Hours

Credit:4

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

At least one relevant case shall be discussed in each module and assignments shall be encouraged to be in the form of case studies

References:

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

UNIVERSITY OF CALICUT

Master of Commerce (CBCSS)

Semester II

MCM 2C08 STRATEGIC COST ACCOUNTING

80 Hours

Credit: 4

Objectives:

1. To enable the students to know the applications of Cost accounting tools, Techniques and concepts in managerial decision-making process.
2. To provide students adequate knowledge of cost management and control techniques and to enable them to apply these for managing business profitably.

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, backflush accounting.

20 hours

(Theory 30% and Problems 70%)

References:

1. Catherine Stenzel & Joe Stenzel, Essential of Cost Management, John Wiley and sons, Latest Edition.
2. Roman I wiel & Michael W mahr 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

Further reading

- http://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper8-Revised.pdf

UNIVERSITY OF CALICUT

MASTER OF COMMERCE

Semester-2

MCM2C09: INTERNATIONAL BUSINESS

Time: 80 hrs

4 credits

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

20 Hours

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.

18 Hours

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.

15 Hours

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.

10 Hours

Module V

International business functional strategies: International production strategy—international financing strategy—international human resources strategy and international marketing strategy. Stages of Internationalisation: 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, New Delhi.
2. Shyam Shukla, *International Business*, Excel Books, New Delhi
3. Rakesh Mohan Joshi, *International Business*, Oxford University Press, New Delhi.
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, New York.
7. Michael Czinkota, *International Business*, Wiley, New York.
8. Justin Paul, *International Business*, PHI, New Delhi.
9. Anant Kumar Sundaram and J, Stewart Black, *The International Business Environment: Text and Cases*, PHI, New Delhi.
10. John Daniels, Lee Radebaugh, Daniel Sullivan *International Business*, Pearson Education, New York.
11. Friedmann &J. Kim: Political risk and international Business

UNIVERSITY OF CALICUT

Master of Commerce (CBCSS)

Semester II

MCM2C10: MANAGEMENT SCIENCE

80 Hours

Marks: 80

Objectives:

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

Contents:

Module 1:

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

Module3

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.

17 hours

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.

18 hours

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 & Sons.
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.

**UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)**

Professional Competency Course (PCC)

Semester: 2

MCM2A01: Business Analytics using R

Time: 80 hours

Credit: 4

Objectives:

1. To gain an understanding of how managers use business analytics to formulate and solve business problems and to support managerial decision making.
2. To become familiar with the processes needed to develop, report, and analyse business data.

Module-1

Introduction to R and Python

Module-2

Predictive Analytics-Financial Analytics, Retail Analytics

Module-3

Prescriptive Analytics-Portfolio Analytics, Retail Analytics

Module-4

Implementation Analytics-Content Analytics

Module-5

Implementation Analytics-Supply Chain Analytics

**UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)**

Professional Competency Course (PCC)

Semester: 2

MCM2A02: Big Data Analysis

Time: 80 hours

Credit: 4

Objectives:

1. To gain an understanding of how managers use big data analysis to formulate and solve business problems and to support managerial decision making.
2. To become familiar with the processes needed to develop, report, and analyse business

Module-1 Data Mining: A) Introduction: Theory, Knowledge discovery from databases, scalability issues. Cloud Computing

Module-2 Data Warehousing: – Theory, General principles, modelling, design, implementation and optimization.

Module-3 Data Preparation: Pre-processing, sub-sampling, feature selection.

Module-4 Classification and Prediction: Bayes learning, decision trees, CART, neural learning, support vector machines, associations, dependence analysis, rule generation.

Module-5 Cluster Analysis and Deviation Detection: Partitioning algorithms, Density bases algorithm, Grid based algorithm, Graph theoretic clustering.

Reference:

1. Data Mining Techniques: A. K. Pujari, Sangam Books Ltd., 2001

2. Mastering Data Mining: M. Berry and G. Layoff, John Wiley & Sons., 2000

**UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)**

Professional Competency Course (PCC)

Semester: 2

MCM2A03: Live Project with Statistical Packages

Time: 80 hours

Credit: 4

Objectives:

1.To gain an understanding of how managers use CMIE/ERP/R/SPSS to formulate and solve business problems and to support managerial decision making.

2. To become familiar with the processes needed to develop, report, and analyse business

Module 1

Introduction-Baby steps

Module-2

Practical application of CMIE Data base

Or

Practical Application of SAP

Or

Practical Application of R

Or

Practical Application of SPSS/R/CMIE Prowess/SAP

Module-3

Practical Workshops

Module-4

Advanced Applications of SPSS/R/CMIE Prowess/SAP

Module-5

SEM-Cluster Analysis, Factor Analysis, Multivariate Analysis

UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)

Professional Competency Course (PCC)

Semester: 2

MCM2A04: Spread Sheet Application

Time: 80 hours

Credit: 4

Objectives:

- 1.To gain an understanding of how managers use spread sheet analysis to formulate and solve business problems and to support managerial decision making.
2. To become familiar with the processes needed to develop, report, and analyse business

Introduction to Excel

About Excel & Microsoft, Uses of Excel, Excel software, Spreadsheet window pane, Title Bar, Menu Bar, Standard Toolbar, Formatting Toolbar, the Ribbon, File Tab and Backstage View, Formula Bar, Workbook Window, Status Bar, Task Pane, Workbook & sheets **Columns & Rows**

Selecting Columns & Rows, Changing Column Width & Row Height, Autofitting Columns & Rows, Hiding/Unhiding Columns & Rows, Inserting & Deleting Columns & Rows, Cell, Address of a cell, Components of a cell – Format, value, formula, use of paste and paste special. Functionality Using Ranges-Using Ranges, Selecting Ranges, Entering Information into a Range, Using AutoFill

Creating Formulas

Using Formulas, Formula Functions – Sum, Average, if, Count, max, min, Proper, Upper, Lower, Using AutoSum, Advance Formulas-Concatenate, Vlookup, Hlookup, Match, Countif, Text, Trim

Spreadsheet Charts

Creating Charts, Different types of chart, Formatting Chart Objects, Changing the Chart Type, Showing and Hiding the Legend, Showing and Hiding the Data Table

Data Analysis

Sorting, Filter, Text to Column, Data Validation.PivotTables -Creating PivotTables, manipulating a PivotTable, Using the PivotTable Toolbar, Changing Data Field, Properties, displaying a PivotChart, Setting PivotTable Options, Adding Subtotals to PivotTables

Spreadsheet Tools

Moving between Spreadsheets, Selecting Multiple Spreadsheets, Inserting and Deleting Spreadsheets Renaming Spreadsheets, Splitting the Screen, Freezing Panes, Copying and Pasting Data between Spreadsheets, Hiding, protecting worksheets Making Macros Recording Macros, Running Macros, Deleting Macros

UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)

Professional Competency Course (PCC)

Semester: 2

MCM2A05: Accounting Package Skill

Time: 80 hours

Credit: 4

Objectives:

1. To gain an understanding of how managers use a to formulate and solve accounting packages in real world business problems and to support managerial decision making.
2. To become familiar with the processes needed to develop, report, and analyse business

Module 1

Masters – Ledgers, Groups, Bill wise Debtors and Creditors Ledger, Payment Voucher, Day Book, Pre-Allocation of Bills, Receipt Voucher, Contra and Journal Voucher, Cheque Printing.

Module 2

Masters: Inventory, Goods and Services Tax (GST), Purchase Voucher with GST, Sales Voucher with GST, GST Returns and Payment, Billing Features, Purchase Order Processing.

Module 3

Sales Order Processing, Debit and Credit Notes, Bank Reconciliation, Price List in Tally, Credit Limit, Stock Transfers, Manufacturing Vouchers, Batch Wise Details-Order Level, Interest Calculations (Auto Mode), Voucher Types and Class, Point of Sales, Scenarios and Optional Vouchers

Module 4

Budgets and Controls, Cost Centres and Cost Categories, Party Ledger Analysis, Purchase and Sales Reporting, Stock Analysis and Reports, Cash and Bank Reports, Search, Filter and Sorting, Financial Reports, Multi Language, Export, Import, Backup and Restore.

Module 5

Tax Deducted at Source (TDS), Payroll Accounting, Finalisation Entries, Data Security, Audit, Data Synchronisation, Multi-Currency, Printing Reports, Miscellaneous, Shortcut Keys

UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)

Professional Competency Course (PCC)

Semester: 2

MCM2A06: Computer Programming Skill

Time: 80 hours

Credit: 4

Objectives:

1. To gain an understanding of how to programme by using computer languages
2. To find solutions to problems faced by business managers

1. Python.

Or

2. Java.

Or

3. C Language.

Or

4. PHP.

Or

5. Swift.

Or

6. Ruby.

College can teach any one of this language

**UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)**

Professional Competency Course (PCC)

Semester: 2

MCM2A07: Innovation/Entrepreneurship/Idea Pitching

Time: 80 hours

Credit: 4

Objectives:

1. To promote innovation and entrepreneurship among students
2. To provide opportunity for creative mind and creativity in campuses

Stages

Stage-1 Idea Generation

Stage-2 Idea Presentation

Stage-3 Mentoring

Stage-4 Idea Pitching inter collegiate level, or University Level or State level or national level or international level

Stage-5 Prototype generation

**UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)**

Semester: III

MCM3C11 FINANCIAL MANAGEMENT

80 Hours

Credit: 4

Objectives:

To acquaint the students with the basic analytical techniques and methods of financial management of business organization.

To provide the students the exposure to certain advanced analytical techniques that are used for taking financial policy decisions.

Module 1: Foundation of Finance: Goals and functions of finance–Legal–Operating and Tax environment for financial decisions –Financial manager-Agency problem in financial management-Time value of money-compounding and discounting–An overview of capital investment decisions

25 hours

Module II: Sources of long-term finance and Cost of Capital: Conventional and innovative sources-leasing-factoring-securitisation- financial engineering-cost of capital-Concept–significance–Computation of cost of Debt, Preference capital, Equity capital and Retained Earnings – Opportunity cost of capital – Marginal cost of capital – WACC – Capital Asset Pricing Model.

10 hours

Module III: Working Capital Management: Working Capital–meaning–concept and cycle – Working capital management strategy – Estimation of working capital– Mathematical and simulation models of working capital decisions – Management of cash and marketable securities – Cash management techniques – Lock box system, Concentration banking – Methods of Inventories – Techniques of inventory management – Management of receivables – Techniques of receivable management-working capital financing for Indian industry

25 hours

Module IV:Financial leverage and Capital Structure: Definition of capital structure-Leverage Analysis–Operating, Financial & Combined leverage – EBIT – EPS Analysis – Financial Breakeven – Indifference Point – Capital Structure Theories – Optimum capital Structure – NI approach, NOI approach, Traditional approach & Modigliani Miller approach – Arbitrage process– Determinants of Capital Structure- over capitalisation, under capitalisation and fair capitalisation

10 hours

Module V : Mechanics and practices of dividend payment–factors affecting dividend policy – legal framework of payment of dividend – dividend theories – determinants of dividend policy and some case studies.

10 hours

(Theory 30%, Problems 70%)

References:

1. Soloman, Ezra, Theory of Financial Management, Columbia Press (Latest Edition)
2. James C Van Horne. Financial Management and Policy Prentice Hall of India (Latest Edition)
3. Weston, J. Fred and Brigham, Eugene F. Managerial Finance, Dryden Press (Latest Edition)
4. Prasanna Chandra. Financial Management, Tata McGraw Hill (Latest Edition)
5. Khan, M.Y. and P.K. Jain. Financial Manager, Tata McGraw Hill (Latest Edition).
6. Pandey, I.M. Financial Management, Tata McGraw Hill (Latest Edition)
7. Ravi M. Kishore. Financial Management, Taxmann (Latest Edition)
8. Brigham, Ehrhvardt. Financial Management, Cengage Learning India Private Ltd. New Delhi – 110082 (Latest Edition)
9. Ross S.A., R.W. Westerfield and J. Jaffe, Corporate Finance, McGraw Hill (Latest Edition)
10. Anderson, Sweeney and Williams. An Introduction to Management Science, Cengage Learning India Private Ltd. New Deli – 110092 (Latest Edition)
11. Brigham and Houston. Fundamentals of Financial Management, Cengage Learning India Private Ltd., New Delhi – 110091 (Latest Edition)

12. Brealey R.A. and S.C. Myers. Principles of Corporate Finance, McGraw Hill, (Latest Edition)
13. Sudhirbhat. Financial Management. Excel Book (Latest Edition)
14. Damodaran, A. "Corporate Finance: Theory and Practice". John Wiley & Sons (Latest Edition)

Journals

Finance India
 Applied Finance, ICFA
 Journal of Finance
 Journal of Financial Economics
 Chartered Financial Analyst
 Financial Dailies

**UNIVERSITY OF CALICUT
 Master of Commerce (CBCSS)
 Semester III**

MCM3C12: INCOME TAX: LAW, PRACTICE AND TAX PLANNING I

80 Hours

Credit:4

Objectives:

To enable students to understand computation of income under various heads, taxable income of various entities, tax planning and procedure of assessment.

Module 1: Basic Concepts-Direct and indirect taxes- Capital& revenue- Tax planning, tax evasion, tax management, tax avoidance - residence and incidence of tax- exempted income- Tax planning relating to residence & incidence of tax

10 hours

Module 2 Computation of Taxable Income under different heads-income from salary- house property-income from business/profession- capital gains-other sources – Tax planning relating to different heads of income

20 hours

Module 3 Assessment-Clubbing of incomes and aggregation of income – Set off and carry forward of losses – Incomes exempt from taxes – Deductions in computing total income – Rebates and reliefs of tax- Assessment of agricultural Income – Computation of Agricultural Income – Calculation of tax on integration. Assessment of individuals- AMT- Assessment of HUF -Tax planning related to clubbing and aggregation of income, set off and Carry forward of losses- Agricultural income, Individual Assessment –Tax planning- Assessment of HUF- Tax planning

20 hours

Module 4: Income Tax Authorities: Powers and functions–Provisions of advance payment of tax – Tax payment – Deduction and collection of tax at source – Recovery of tax – Computer applications in tax management.

15 hours

Module 5 : Procedure for assessment of Income Tax: Filing of return of Income–Voluntary return of income – Statutory obligations for filing of return – Time and documents for filing of returns – Return of loss – Belated returns – Revised returns – Defective returns – PAN – Different types of assessment – Self assessment – Assessment on the basis of return – Best judgment assessment – Regular assessment – Reassessment – Protective assessment.

15 hours

(30% theory and 70% problems)

References:

1. BB Lal, Income Tax, Pearson (Dorling Kindersley (India) Publication, Latest Edition,
2. Dr. H C. Mehrotra and Dr.S P . Goyal, Income Tax including Tax Planning and Management, Sahitya Bhavan Publications, Agra – latest
3. Ahuja GK & Gupta Ravi, Systematic Approach to Income Tax, Bharat Law House, Latest Edition.
4. BB Lal, Income Tax, Pearson (Dorling Kindersley (India) Publication, Latest Edition.
5. AC SampatAyengar, Law of Income Tax, Bharat Law House, Latest Edition.

**UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)**

Semester III

MCM3C13: RESEARCH METHODOLOGY

80 Hours

Credit:4

Objectives:

To acquaint students with process and methodology of research

To enable students to identify research problems, collect and analyse data and present results.

Module I

Research: Basic concepts - Meaning–Objectives–Types–Approaches – Significance of research in social sciences – Process of research – Formulating problem – Literature Survey – Hypothesis – Research Design – Types – Exploratory, Descriptive, Diagnostic, Experimental – Sample Design – Collecting, analysing, testing, interpreting and presenting result.

15 hours

Module II

Population Survey and Sample Study: Population & Sample–Sampling theories - Techniques of sampling – Random and Non-random techniques – Sample Size – Determination of sample size – Sampling Errors – Non sampling Errors – Factors influencing sample size – Optimum sample size – Case Study – Pilot Survey.

20 hours

Module III

Data collection: collection of Primary Data–Methods of Data Collection – Observation – Field Survey – Questionnaire - Interview Schedule – Preparation of Questionnaire – Process of Interviewing – Collection of secondary data – Sources of secondary data.

10 hours

Module IV

Measurement and Scaling: Variables–Attributes – Process of measurement – Attitude Measurement – Scaling - Scaling Techniques – Graphic Rating – Likert – Thurstone – Semantic Differential – Stapel –

Dichotomous – Scales – Types of Scales – Scale Values – Validity and Reliability of Scales – Errors in measurement.

20 hours

Module V

Data Processing and Presentation : Field Work–Editing–Classification – Coding – Tabulation – Summarization – Analysis of data – One way ANOVA - Univariate, Bivariate and Multi variable methods - Tools of Analysis – Descriptive Analysis – Inferential analysis – Interpretation – Presentation – Report Writing - Types of Reports – Contents of Reports – Format of Reports – Documentation Styles- Plagiarism (Theory only)

15 hours

Theory 60% Problem 40%

References:

1. Tandon BC, Research Methodology in Social Sciences, Chaitanya Publishing House
2. Whitney FL, Elements of Research, Prentice Hall o India
3. Ferber R, Research Methods in Economics and Business, Macmillan
4. Deming W Edwards, Sample Design in Business Research, John Wiley
5. Bailey Kenneth D, Method of Social Research, Macmillan
6. Krishna Swamy, Methodology of Research in Social Science Prentice Hall of India.
7. Achalpathi KC, Readings in Research Methodology in Commerce and Business Management, Himalaya Publishing House.

UNIVERSITY OF CALICUT

**UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)**

Semester IV

MCM4C14: FINANCIAL DERIVATIVES AND RISK MANAGEMENT

80 Hours

Credit:4

Course Objectives:

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.

16 hours

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.
7. SS Kumar, Financial Derivatives, Prentice Hall of India, Latest Edition.

**UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)
Semester IV**

MCM3C15: INCOME TAX: LAW, PRACTICE AND TAX PLANNING II

80 Hours

Credit:4

Objectives:

To acquaint the students with theoretical and practical knowledge of assessment and tax planning of different assesses.

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 Singhania, 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 SampatAyengar, Law of Income Tax, Bharat Law House, Latest Edition.
3. Bhagmati Prasad, Direct Taxes Laws Practice, WishwaPrakashan, Latest Edition.
4. Kaushal Kumar Agarwal, Direct Tax Planning and Management, Atlantic Publishers, Latest Edition.
5. Dr.H . C Mehrotra and Dr.S.P. Goyal , Income tax including tax planning and Management, Sahitya Bhavan Publications, Latest edition

UNIVERSITY OF CALICUT

Master of Commerce (CBCSS)

Elective: Finance

Semester: III

MCM3EF01: INVESTMENT MANAGEMENT

80 Hours

Credit:4

Objectives:

To establish a conceptual framework for the study of security analysis and portfolio management. This course will provide the students the ability to understand and utilize the skill of optimizing returns.

Module I:

Investments: Meaning and concept–Investment objectives–various asset classes – factors in investment decisions- Investment process – concept of risk and return – sources of risk – Measurement of risk and return – Diversification and hedging – ethical investing.

10hours**Module II:**

Bond Investment analysis: Types of bonds–International bonds–Bond yields – Yield to Maturity (YTM) – risk analysis is bonds – Bond value theorem – Bond immunization strategies.

10 hours**Module III:**

Equity Analysis: Approaches to equity analysis–Fundamental analysis – Economy, Industry and Company (EIC) analysis – Equity valuation models – Dividend Discount Models (DDM) and Price Earnings Ratio (PER) models – Technical analysis – Dow theory – Chart and Chart Patterns – Market and Mathematical Indicators (Problems)– Efficient Market Hypothesis (EMH) and Random Walk theory – Tests of market efficiency – Critique of Investor rationality – Behavioural Finance.

20 hours**Module IV:**

Portfolio analysis and selection: Risk return analysis of investment portfolio – Individual and Interactive risks – measurement of portfolio risks – Risks tolerance and asset allocation – optimal portfolio – portfolio selection models-Markowitz model – Sharpe single index model – Capital Asset Pricing Model (CAPM) – Capital Market Line (CML) and Security Market Line (SML) – Market anomalies : calendar effect, size effect and market overreaction – Arbitrage Pricing Theory (APT) – Multifactor asset pricing Models – Behavioural finance – Behavioural finance theories .

25 hours**Module V:**

Portfolio Management: Active and Passive investment strategies–Value and growth investing, contrarian strategies – index investing and tracking efficiency, Portfolio evaluation- Sharpe, Treynor and Jensen measures, Fama’sDecomposition Index – Portfolio revision- Investment accounting

15 hours**7**

Theory 40 % Problems 60 %

References:

1. Bodie, Zvi, Kane Alex and Alan, J. Marcus, *Investments*, McGraw Hill.
2. Bhalla, V.K. *Investment Management*, S. Chand & Company Ltd.
3. Chandra, P. *Security Analysis and Portfolio Management*, Tata McGraw Hill.
4. Elton, E. and Gurber, M. *Modern Portfolio Theory and Investment Analysis*, John Wiley and Sons
5. Fischer, Donald E. and Ronald J. Jordan, *Security Analysis and Portfolio Management*, PHI Learning.
6. Preeti Singh, *Investment Management*, Himalaya Publishers.

7. Sharpe William, F. and Bailey Jeffery V. Alexander Gordon, J. *Investments*, PHI Learning.
8. Skein, *Security Analysis and Portfolio Management*, PHI Learning
9. Stephen Ross and R. Westerfield, *Corporate Finance*, McGraw-Hill.
10. Vishwanath, R and Krishna Murthi, C., *Investment Management*, Springer.
11. V.A. Avadhani, *Security Analysis and Portfolio Management*, Himalaya Publishers.
12. Fabozzi, Frank, J. *Investment Management*, PHI learning.

UNIVERSITY OF CALICUT

Master of Commerce (CBCSS)

**Semester III
Elective: Finance**

MCM3EF 02: FINANCIAL MARKETS AND INSTITUTIONS

80 Hours

Credit:4

Objectives:

To provide the students a sound information and knowledge of broad framework of financial markets and institutions.

To impart the students an understanding of the inter-linkages and regulatory framework within which the system operates in India

Module I:

An overview of financial markets: Financial markets–Nature–Functions – money market – Capital markets – Markets for derivatives – Working of stock exchange in India – NSE and BSE, – Role of SEBI – Major international stock markets.

15 hours

Module II:

Commodity markets: MCX, NCDEX, and ICEX–Functions, administration, regulations and general mechanism – International commodity markets – Debt market – Types, functions, instruments – Operational mechanism –Hindrances for the development of debt market.

15 hours

Module III Financial Instruments- issue of financial instruments-Primary issue, Book building process, private placement, offer for sale, buy back of shares –various innovative financial instruments, bitcoin, crypto currency etc

15 Hours

Module IV:

Development financial institutions: AMFI, IFCI, NABARD, SFCs, UTI, SIDBI – Mutual Fund, SEBI guidelines on mutual fund – Provident Fund – Pension Funds – PFRDA – Insurance Companies – IRDA.

15 hours

Module V:

Foreign capital flows: forms of foreign capital–FDI and FPI–FIIs – International financial instruments – ADR, GDR. IDR and Euro bonds – Role of foreign capital in Indian financial system – Trends in foreign capital inflows to India – Regulatory framework for foreign capital flows.

20 hours

References:

1. LM Bhole and JitendraMahakud: Financial Institutions and markets, Tata McGraw-Hill Publishers, (2009).
2. Shashi K Gupta: Nisha Agarwal and Neeti Gupta, Financial Markets and Institutions, Kalyani Publishers, (2013)
3. S Sachdeva: Indian Financial System, Educational Publishers, (2005).
4. MY Khan: Financial Services, Tata McGraw-Hill publishers (2004)
- 5.Keith Pilbeam: Finance and Financial Markets, Palgrave Macmillan (2005).
6. Gordon and Nataraj: Financial Markets and Services, Himalaya Publishing House.
7. Bharati V Pathak: The Indian Financial System: Markets, Institutions and Services, Dorling Kindersley India (pvt) ltd (2009).
- 8.Clifford Gomez: Financial Markets, Institutions and Financial services, Prentice-Hall of India (2008).

UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)
Elective: Finance
Semester: IV

MCM4EF03/MCM4EFT03: INTERNATIONAL FINANCE

80 Hours

4 Credit

Course objectives:

- To understand the concept and significance of international finance
- To understand the international financial markets and exchange theories
- 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 –Brettonwood 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, Asia books
5. Eun & Resnick, international financial management, Tata McGraw Hill Publishing co.
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 New Delhi
- 10.Soderston B O “International Economics” Macmillan London.
- 11.Cheol S Eun and Bruce G Resnick “International Financial Management” Irwin McGraw Hill, New York
- 12.Arthur Stonehill et al “International Finance” Pearson Education Asia, Delhi
- 13.Maurice D Levi “International Finance” Tata McGraw Hill, New Delhi.

UNIVERSITY OF CALICUT

Master of Commerce (CBCSS)

Elective: Finance

Semester: IV

MCM4 EF04 ADVANCED STRATEGIC FINANCIAL MANAGEMENT

80 Hours
Course Objective

Credit:4

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

UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)

Elective: Foreign Trade

Semester: III
MCM3EFT01: FOREIGN TRADE MANAGEMENT

80 Hours

Credit:4

Course objectives

- To give the students an in- depth understanding about foreign trade and risks in it.
- To familiarise them with the tools for managing various risks foreign trade.

MODULE 1

International Trade - Internal & International trade –International Trade Theories- Heckscher theory- Ohlin Theory–Determination of international prices, Economic Growth and International Trade; Gains of Trade, Terms of trade, Factors influencing terms of trade, International factor movements, Trade in services, trade policy when Balance of Payments is in dis-equilibrium.

20 Hours

MODULE 2

Foreign exchange risk and exposure, External techniques of exposure management; Internal techniques of exposure management; exchange rate movement and international trade.

15 Hours

MODULE 3

Management of economic exposure; three types of exposure; measurement of economic exposure; operating exposure; determinants.

15 Hours

MODULE 4

Management of transaction exposure: forward market hedge; money market hedge; option market hedge; hedging contingent exposure; hedging through invoice currency; exposure netting. Management of translation exposure: translation methods; hedge translation exposure.

20 Hours

MODULE 5

World Trade Organisation – GATT – Objectives-Evolution of WTO -TRIMS-TRIPS WTO and anti-dumping measures. Regional Trade Blocks-ASEAN- SAFTA-NAFTA-EU-SAARC-APEC-Problem associated with Brexit.

10 Hours

Core Readings:

1. Alan C. Shapiro “Multinational Financial Management” Prentice Hall of India New Delhi
2. Maurice D Levi “International Finance” Tata McGraw Hill, New Delhi.
3. Cheol S Eun and Bruce G Resnick “International Financial Management” Irwin McGraw Hill, New York

4. Jhingan M L, International Economics, Vrinda Publications Pvt. Ltd.
5. A V Raj Wade, Foreign Exchange, International Finance and Risk Management
6. Jeff Madura: "International Financial Management", South Western College Publishing, New York

UNIVERSITY OF CALICUT

Master of Commerce (CBCSS)

Elective: Foreign Trade

Semester: III

MCM3EFT02: FOREIGN TRADE POLICY AND PROCEDURES

80 Hours

Credit:4

Course Objectives

- To understand the importance of foreign trade policies of the economy.
- To familiarize with the import- export processes and procedure and the role of export promotion agencies

MODULE I

Foreign trade policy - Development of Foreign Trade Policy- Indians Foreign Trade since 1951-Export Import Policy of India; Objectives and Implication of Export-Import Policy – FEMA- Origin and objectives, Main provision of FEMA; Other relevant acts- Impact of foreign trade policy- Recent changes in foreign trade policy.

15 Hours

MODULE II

Policy Framework and Promotional Measures: India's foreign trade and investment policy- Policy making body and mechanism- Export promotion measures and infrastructure support – export and trading houses - export promotion schemes and incentives - Institutional arrangements for export promotion- Free trade and protection- Dumping, kinds, condition and effect of dumping.

15hours

MODULE III

Export Trade Procedures: Offer and acceptance of orders- Export licensing- Producing the goods-shipment-banking procedure- Export documentation-Exporter's declaration- Shipping bills- Bill of lading- Certificate of origin- Letter of credit-Import trade procedure- Import license- Import- Export pass book scheme-Import documentation- Bills of entry- Importer's Declaration-methods of making payment.

20Hours

MODULE IV

Export Promotion Measures: Export Promotion Organization- Indian Trade Promotion Organization (ITPO)- Indian Institute of Foreign Trade (IIFT)- Indian Institute of Packaging (IIP)-Indian Counsel of Arbitration (ICA)- Federation of Indian Export Organization (FIEO) - Marine Products Exports

Development Authority (MPEDA) - Export Processing Zones (EPZ) - 100% Export Oriented Units (EOUs)- Facilities for Units in EOUs, EPZs, EHTPs & STPs - Chamber of Commerce (COC) - Federation of Indian Export Organisations - Export house and trading house- Export Incentives - Project exports and consultancy exports.

20 Hours

MODULE V

Export trade financing- Introduction - meaning- Pre-shipment and Post- shipment finance- Documentation formalities and procedures for the grant of packing credit- Documentation formalities and procedures for the grant of Post- shipment finance- Modes and source of finance- Methods of payments.

10 Hours

Core Readings:

1. Varma. M.L. "Foreign Trade Management in India" Vikas publishing Pvt. Ltd. New Delhi.
2. Balagopal T A S "Export Management" Himalaya Publishing House, Mumbai.
3. Vibha Mathur "Foreign Trade of India" New Century Publication.
4. Vaish M C and Sudama Singh "International Economics" Oxford and IBH publishing Co.Pvt.Ltd.
5. Mithani D M "International Economics" Himalaya Publishing House, Mumbai
6. Francis Cherunilam "International Marketing" Himalaya Publishing House, Mumbai
7. Puri V K "New Import – Export policy and procedures".

Master of Commerce (CBCSS)

Elective: Foreign Trade

Semester: IV

MCM4EFT03 /MCM4EF03: INTERNATIONAL FINANCE

80 Hours

Credit:4

Course objectives:

- To understand the concept and significance of international finance
- To understand the international financial markets and exchange theories
- 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 –Brettonwood 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. Balance of Payment Account: Concept and significance of balance of payments account-Current and capital account components and accounting system- Balance of payment deficits and correction policies.

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-international financial instruments—international bond & equity market

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 – Exchange Rate Theories – Tariff – Meaning – Imports Tariffs and Export Taxes – Export Subsidies – International Investments – Types of Foreign Investment – significance of Foreign Investments –Factors affecting International Investment.

10 hours

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, Asia books
5. Eun & Resnick, international financial management, Tata McGraw Hill Publishing co.
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 New Delhi
10. Soderston B O “International Economics” Macmillan London.
11. Cheol S Eun and Bruce G Resnick “International Financial Management” Irwin McGraw Hill, New York
12. Arthur Stonehill et al “International Finance” Pearson Education Asia, Delhi
13. Maurice D Levi “International Finance” Tata McGraw Hill, New Delhi.

Master of Commerce (CBCSS)**Elective: Foreign Trade**

Semester: IV
MCM4EFT04: INTERNATIONAL MARKETING AND LOGISTICS MANAGEMENT

- To understand the importance of strategic decisions for success in International Marketing
- To understand the ways of managing international logistics.

MODULE 1

International Marketing – Definition – Domestic & International Marketing – Special features of International Marketing – International marketing management process - strategic orientation - International marketing decisions - International product policy - International new product development - International product life cycle – Packaging and branding - Emerging trends in International marketing - Difficulties & Barriers in International Marketing

15 Hours

MODULE 2

Pricing in international markets: International pricing process and policies- pricing decisions- Factors affecting international price determination- Transfer pricing- Dumping- Counter trade- Price standardization- price quotations.

10 Hours

MODULE 3

International distribution: Decision criteria for entry into foreign markets- Direct and indirect exports- International marketing channels- locating, selecting and motivating channel members- International promotion strategy- promotion mix- Advertising- personal selling- publicity and sales promotion- Developing international promotion campaign- Standardisation vs. adaptation issue- Planning for direct mail- trade fairs and exhibitions.

20 Hours

MODULE 4

International Marketing Information System (IMIS): Sources of foreign market information- Overseas market research- Desk research- Field research- Agencies abroad- Marketing information- International Marketing through Internet- Ecological concerns and International marketing ethics.

15 Hours

MODULE 5

Marketing logistics system: Concept, objectives and scope — Logistics system elements – Importance and relevance to export management –The general structure and characteristics of Shipping Industry – Operating systems – Liner operations and tramp operations – Freight structure and practices – Freight forwarders – Freight broker – Stevedores – Shipping agents – PORTS- Containerization –Types of containers – Benefits of containerization– International Air Transport – Advantages and constraints.

20 Hours.

Suggested Readings:

1. Bhattacharya, B., Export Marketing Strategies for Success, Global Business Press, New Delhi, 1991.
2. Cateora, Phillip R. and John L. Grahm, International Marketing, 10 McGraw Hill, Boston, 1999.

3. Jain, Subash C., International Marketing Management, 6 ed., South Western College Publishing – International Thompson Publishing Company. Cincinnati, 2004.
4. Fair-weather, John International Marketing, Prentice Hall of India Private Ltd., New Delhi.
5. Kotabe, Masaaki and Kristiaan Helsen, Global Marketing Management, 2 ed., John Wiley & Sons, 2001.
6. Keegan, W., Global Marketing Management, Prentice-Hall, Englewood Cliffs 1995.
7. Onkvist, S. and J.J.Shaw, International Marketing; Analysis and Strategy, Prentice Hall, New Delhi, 1995.
8. Terpstra, V. and R. Sarathy, International Marketing, 8 Ltd., Singapore, 2005.
9. John Fayerweather : International Marketing, Prentice Hall of India New Delhi.
10. Philip R Caleora and John L Graham . International Marketing, Tata McGraw Hill, New Delhi.
11. Vern Terpstra and Ravi Sarathy International Marketing, Harcourt Asia Pvt. Ltd. Singapore.
12. Sak Onkvisit and John J Shaw: International Marketing, Prentice Hall of India New Delhi.
13. Krishnaveni Muthiah: Logistics Management and World Sea borne Trade, Himalaya Publishing House, Mumbai
14. Bowersox and closs: Logistics Management.

UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)
Elective: Human Resource Management
Semester: III

MC3EH01: INDUSTRIAL RELATIONS MANAGEMENT

80 hours

Credit:4

Objectives:

- To familiarize the students to the tasks of industrial relations.
- To familiarize them with current industrial relations practice.

Module I:

Industrial relations perspectives-Industrial relations and the emerging socio-economic scenario – Industrial relations and the state-legal framework of Industrial Relations-Industrial conflicts and disputes-salient features of Industrial Employment (standing orders) Act 1946.

15 Hours

Module II:

Industrial relations and trade unions-Role and future of trade unions-Trade union and the employees-Industrial unrest-Trade union and the management-Plant level labour relations-works committees-Joint management committees.

20 Hours

Module III:

Discipline and grievance Management-Negotiations and collective settlements-Participative management and co-ownership-Productivity bargaining and gain sharing.

15 Hours

Module IV:

Employee empowerment and quality management-Quality Circles-Employee suggestion schemes-Industrial relations and technology management.

15 hours

Module V:

Role of state in industrial relations- Labour Office-Labour courts and industrial tribunals-Conciliation and mediation.

15 hours

References:

1. Jerome Joseph, Industrial Relations: Towards a theory of negotiated connectedness, Response Books, Latest Edition.
2. CS Venkataratnam, Globalization and labour management relations, Sage publications, Latest Edition.
3. PC Tripathi, Personnel Management and Industrial Relations, Sultan Chand & Sons, Latest Edition.
4. Dr.RVenkatapathy and AssissiMenachery, Industrial Relations and labour legislations, Adithya Publishers, Latest Edition.
5. CB Marmoria, Dynamics of Industrial Relations in India, Vikas Publishing House, Latest Edition.

UNIVERSITY OF CALICUT**Master of Commerce (CBCSS)****Elective: Human Resource Management****Semester: III****MC3EH02: MANAGEMENT TRAINING AND DEVELOPMENT**

80 hours

Credit:4

Objectives:

To expose the students to the concepts and practices of training and development in the modern organizational settings.

Module I

Training and development: Strategies for effective training-Determination of training objectives-Learning and skill acquisition-Organizational analysis for training-Philosophies of training-Learning and training-Designing a training programme-Training and education-Theories and principles of training-Factors contributing to effectiveness of training.

20 Hours

Module II:

Identification of training needs: Scanning the environment for training areas-Perspective for training design-Steps in training design-Evaluation of a training programme-principles of evaluation-Criteria for evaluation-Techniques of evaluation-Return on investment in training.

15 Hours

Module III:

Training methods and techniques: Layout for training sessions-Training Aids-Selection of training aids-Training Climate-Elements of training climate-Training for creativity and problem solving-Cost benefit analysis-Training for management change.

15 Hours**Module IV:**

Learning-Dimensions of learning: Basic principles of learning-Learning Process-Types of learning-Learning Theories-Organizational analysis for training-Technology based training -Training for Total Quality Management-Attitudinal Training methods.

15 Hours**Module V:**

Training administration-Training Budget-Competency models and mapping-Implementation of training-Emerging trends in training and development: New perspectives in training-Cross cultural training, E learning and knowledge Management.

15 hours**References:**

1. Agochia&Devendra, Every Trainers handbook, New Delhi, Sage Publications.
2. DI Simone RL and Harris DM, Human resource development, Thomson learning.
3. Sahu RK, Training for development, Excel books, New Delhi.
4. Blanchard P Nick and James W Thacker, Effective training: Systems, strategies and practices, Pearson Education, New Delhi.

UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)
Elective: Human Resource Management
Semester: IV

MCM4EH03: PERFORMANCE MANAGEMENT

80 hours**Credit:4**

To gain an in depth understanding of performance management
 To gain practical knowledge in setting up team management, target setting and achievement.

Module I:

Concepts of organizational performance: Vision and mission, competencies and behaviours for effective performance-establishing the skill knowledge and attitude required for the organization's future recruiting and developing against the agreed competencies.

15 hours**Module II:**

Performance standards and targets: Clarifying, communicating and reviewing organizational goals and targets-linking group and individual responsibilities to organizational performance.

15 hours**Module III:**

Performance management: Meaning and importance of managerial performance, critical success factors analysis for managerial performance-management styles and performance-performance appraisal-instruments for performance appraisal-evaluation of managerial performance-setting performance standards-measurement of performance.

20 hours

Module IV:

Management style-relationship orientation-task orientation-working in teams-team development-coaching and training-leadership skills and motivation-organizational culture and managerial performance-developing appropriate culture for superior performance.

15 hours**Module V:**

Indicators of performance for different levels of Management-tracking performance-rewards and performance-defining appropriate reward system-ensuring the link between performance and rewards.

15 hours**References:**

1. Robert bacal-performance management-Tata McGraw-Hill.
2. Armstrong M & Baron A, Performance Management and Development, Jaico Publishing House, Latest Edition.
3. Armstrong M, Performance management: Key strategies and practical guidelines, Kogan Page, Latest Edition.
4. Bagchi S N, Performance management, Cengage Learning India, Latest Edition.
5. Bhattachrya D K, Performance Management systems and strategies, Pearson Education, Latest Edition.

UNIVERSITY OF CALICUT**Master of Commerce (CBCSS)****Elective – Human Resource Management****Semester IV****MCM4EH04: COMPENSATION MANAGEMENT****80 hours****Credit:4****Objectives:**

To familiarize the students with relevant aspects of compensation.

To familiarize the students to design effective compensation policies.

Module I:

Importance of compensation-difference between wage and compensation-different wages system-components of compensation-direct-indirect theories of compensation-equality theory-expectancy theory.

15 Hours**Module 2:**

Compensation management-definition-need-objectives-types of base-pay system-job based-skill/knowledge based-features-evaluation and suitability-factors determining compensation-internal and external fringe benefits.

20 Hours**Module 3:**

Pricing of jobs-steps-job analysis-quantitative and non-quantitative methods-market pricing-job evaluation-variable pay incentives-individual merit-team incentives-organizational plans-pay for performance.

15 Hours

Module 4:

Government wage policy in India-payment of wages act 1936-industrial disputes act 1947-minimum wages act 1948-equal remuneration act-1976-payment of bonus act 1965-wages board.

15 Hours

Module 5:

Key issues in compensation management-strategic approaches to make compensation systems more effective in changed global environment.

15 Hours

References:

1. Belchor, David W, Compensation Administration, Prentice Hall, Latest Edition.
2. Henderson R I, Compensation Management in a knowledge-based world, Pearson Education, Latest Edition.
3. Milkovich G: Newmann J and Ratnam C.D.V, Compensation, Tata McGraw-Hill, Special Indian Edition.
4. Armstrong M &Murlis H, Reward Management: A handbook of salary administration, London: Kegan Paul, Latest edition.
5. Sharma J P, An easy approach to company and compensation laws, Ane books Pvt. Ltd; Latest edition.

UNIVERSITY OF CALICUT

Master of Commerce (CBCSS)

Elective – Marketing

Semester III

MC3EM 01: ADVERTISING AND SALES MANAGEMENT

80 hours

Credit:4

Objectives:

To enable the students to develop in depth understanding of the modern concepts and latest techniques of advertising, personal selling and sale force management.

Module I

Advertising: Nature and importance-Advertising Programme-Classification of advertising-Advertising management process, an overview; Determining target audience- Advertising objectives and positioning-Advertising budget decisions-Advertising message decisions-Determining advertising message-Developing advertising copy-Headline main copy, logo, illustrations, appeal, layout-Cognitive dissonance and advertising-Creativity in advertising.

20 Hours

Module II

Media planning and organization of advertising operations: Types of media-Merits and limitations of different media-Advertising through internet-Media selection-Media Scheduling-Organization of advertising operations-In house vs. advertising agency arrangements-Managing advertising agency relations-Social and regulatory aspects of advertising-Recent developments and issues in advertising-Global advertising.

15 Hours

Module III

Fundamentals of personal selling: Nature and importance of selling-Types of selling-Personal selling, salesmanship and sales management-Process of effective selling-Strategic sales management-Ethical and legal aspects of selling.

15 Hours

Module IV

Sales planning and sales force Management: Setting personal selling objectives-Market analysis and sales forecasting-Sales budget, sales territory-Sales quota-Sales force management-Recruitment and selection-Training and developments-Motivating, supervising and compensating sales personnel-Evaluation of sales personnel.

15 Hours

Module V

Advertising research: Advertising research objectives-Deceptive Advertising-Determining deception using advertising research-Product Appeal-Copy testing methods and measures-Measuring the effectiveness of the promotional program, market testing, testing via internet, pre testing, post testing, laboratory test, field test, PACT (Positioning Advertising Copy Testing).

15 Hours

References:

1. Aaker, David A, Rajeev Batra and John G. Mayers, Advertising Management, Prentice Hall of India, Latest Edition.
2. Belch. George and Michael Belch, Advertising and Promotion: An integrated marketing communications perspective, McGraw Hill, 6th Ed.
3. Madel and Maurice, Advertising, Prentice Hall of India, Latest Edition.
4. Still, Richard, R. Edward W. Cundiff and Norman A.P. Govoni, Sales Management Decisions, Strategies and cases, Prentice Hall of India, Latest Edition.
5. Anderson B. Robert, Professional Selling, Prentice-Hall Inc.
6. Spiro, Rosann, William J. Stanton and Greg Richo, Management of a Sales Force, McGraw Hill/Irwin, Latest edition.
7. Pederson Carlton A, Miburn D. Wright, Barton A, Weitz, Selling Principles and Methods, Richard D. Irwin, Illinois, Latest edition

UNIVERSITY OF CALICUT

Master of Commerce (CBCSS)

Elective - Marketing

Semester III

MC3EM02: CONSUMER BEHAVIOUR

80 hours

Credit:4

Objectives:

To help students develop basic understanding of the concepts and theories of consumer behaviour and their applications in marketing decision making.

Module I

Consumer behaviour: Importance and nature of consumer behaviour-types of consumers and their role-application of consumer behaviour principles to strategic marketing-role of consumer behaviour in marketing - market segmentation and consumer behaviour

10 hours

Module II

Consumer as an individual: Consumer needs and motivation-personality and consumer behaviour-psychographics, consumer perception, attitude formation and change-measurement of consumer attitudes-learning-consumer in a social and cultural settings-group dynamics and consumer reference groups-family, social class and consumer behaviour - The influence of culture on consumer behaviour-sub cultural and cross cultural consumer analysis-consumer movement - CRM.

15 hours

Module III

Consumer decision making - Models of consumers-four views of consumer decision making-economic, passive, cognitive, emotional-a simple view of consumer decision making-Howard shet model-Engle, Kollat and Blackwell model-case studies with reference to India/implications of the models on marketing decisions.

15 hours

Module IV

Purchase decision process: high and low involvement-pre purchase and post purchase behaviour-online purchase decision process-diffusion of innovation across nations/cultures-managing dissonance-cross cultural consumer research-globalization of consumer markets-emerging issues-case studies

15 hours

Module V

Consumer research - Nature of consumer research-areas of consumer research-methods or techniques for studying consumer behaviour- behaviour and motivational research techniques-measuring customer satisfaction-designing customer satisfaction surveys and analysing survey results-measuring service quality-SERVQUAL and SERVPERF techniques.

25 hours

Suggested Readings

1. Schiffman L.G. and Kanuk .L.L, Consumer Behaviour, prentice Hall of India, 9th Edition.
2. Assel Henry, Consumer Behaviour, Biztantra, Latest Edition.
3. Seth J.N. & Mittal B, Customer Behaviour-A Managerial Perspective, Thomson South-Western, Latest Edition.
4. Hawkins D.I. & Roger J.B. and Kenneth A.C, Consumer Behavior-Building Marketing Strategy, Irwin McGraw-Hill, Latest Edition.
5. Engel J.F Roser D Blackwall and Paul W. Miniard, Consumer Behaviour, Cengage Learning, Latest Edition.
6. Peter J. Paul and Jerry C. Olson, Consumer Behaviour and Marketing Strategy, McGraw Hill, Latest Edition.
7. Assael H, Consumer Behaviour and Marketing Action, Cengage Learning, Latest Edition.
8. Schroeder, R.G., Operations Management-Contemporary Concepts and Cases, McGraw-Hill,

- Latest edition.
9. Thompkins and Harmelings, Distribution Management Handbook, McGraw-Hill, Latest Edition.
 10. Stem Al Ansary, Marketing channel, Prentice Hall of India, Latest Edition.
 11. K.K. Khanna, Physical Distribution Management, Himalaya Publishing House, Latest Edition.

UNIVERSITY OF CALICUT

Master of Commerce (CBCSS)

Elective - Marketing

Semester IV

MC4EM03: SUPPLY CHAIN AND LOGISTICS MANGAEMENT

80 hours

Credit:4

Objectives:

To equip the students with good knowledge on logistics and supply chain management and relate these areas with the organization and business needs.

Module I

Supply chain management: Introduction and development-nature and concept importance of supply chain, value chain-components of supply chain-need for supply chain understanding the supply chain management-participants in supply chain-importance of supply chain in present market condition.

15 hours

Module II

Role of manager in supply chain: supply chain performance drivers-key enablers in supply chain improvement-interrelation between enablers and level of supply chain improvement-systems and values of supply chain.

20 hours

Module III

Aligning the supply chain with business strategy: SCOR model-outsourcing and 3 PLs-Fourth party-logistics-Bullwhip effect and supply chain-supply chain relationship conflict resolution strategies-global logistics-legal aspects of international logistics.

15 hours

Module IV

Logistics Management: Origin and definition-types of logistics-logistics management-warehouse management-automation and outsourcing-customer service and logistics management-concepts in logistics, physical distribution.

10 hours

Module V

Types of inventory control: Demand forecasting-warehousing and store management-routing-transportation management-some commercial aspects in distribution management-distribution channel management-Distribution Resource Planning (DRP)-recent trends in logistics.

20 hours

References:

1. Rushton A Oxley J and Croucher P, Handbook of Logistics and Distribution Management,

Kogan Page, Latest Edition.

2. Simchi-Levi, David, Kamisnky, Philip, and Simchi-Levi, Edith, Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies, Irwin/McGraw Hill, Latest Edition.
3. Christopher Martin, Logistics and Supply Chain Management Creating Value adding Networks, Pearson Education, Latest Edition.
4. Ballou R.H, Business Logistic Management, Prentice Hall, Latest Edition.
5. Bowersox D.J David J and Cooper, Supply Chain Logistic Management, Prentice Hall, Latest Edition.

**UNIVERSITY OF CALICUT
Master of Commerce (CBCSS)**

Elective - Marketing

Semester: 4

MCM4 EM04: SERVICE MARKETING

80 hours

Credit:4

Objectives:

1. To develop an understanding of services and service marketing with emphasis on various aspects of service marketing

Module I

Introduction: Service-definition-classification of service-service marketing-definition-objectives-need and importance-emergence and reasons for growth of service sector in India-environment of service marketing - PESTEL frame work-challenges of service marketing.

15 Hours

Module II

Service marketing mix-role of Service marketing mix-service product-pricing of services - service promotion and communication mix-service channels and distributions - internal and external customers-physical evidence and process-service mapping-service blueprinting.

16 Hours

Module III

Service marketing segmentation-approaches-targeting-positioning-positioning maps-service encounter-service marketing profitability and productivity-relationship marketing in services.

18 Hours

Module IV

Application of service marketing-hospitality-travel and tourism-financial services-banking and insurance-health care-entertainment marketing-education-public utility service-advertising agency-professional service-consultancy and advertising agency-web market - green marketing.

16 Hours

Module V

Service models-service triangle management models-the molecular and servuction model-service triangle marketing model-SERVQUAL model-six market model-service quality-definition-dimensions of service quality-service quality gap.

15 Hours

References:

1. Ziethaml VA and Bitner MJ, Service Marketing, Tata McGraw Hill, Latest Edition.
2. Hellen W, service Marketing, Macmillan India Ltd, Latest Edition.
3. Lovelock C.H and Wirtz H, Service Marketing: People Technology Strategy, Pearson Education, Latest Edition.
4. Hoffman K.D.J and Bateson E.G. Essentials of Service Marketing: Concepts, Strategies and Cases, Thomson South Western, Latest Edition.
5. Kurtz D.L and Clow K.E, Service Marketing, Biztantra, Latest Edition.
6. Donald Cowell, the Marketing of Services, Heinemann, Latest Edition.
7. Lovelock C.H. and Lauren W, Principles of Service Marketing and Management, Prentice Hall of India, Latest Edition.

MODEL QUESTION PAPERS

UNIVERSITY OF CALICUT
First Semester M. Com Degree Examination December 2019
MCM1C01: Business Environment and Policy

Time: 2^{1/2} Hours

Weightage:30

Section-A

(Answer **any four** questions. Each question carries 2 weightage)

1. What is PESTLE?
2. What do you mean by Exit Policy?
3. What do you mean by money laundering?
4. What is crypto currency
5. What is green financing?
6. What is Fintech?
7. What is Fiscal policy?

(4x2=8 Weights)

Section-B

(Answer **any four** questions. Each question carries 3 weightage)

8. State the importance of cultural environment in doing business in India.
9. Write a note on public sector reforms in India for the last 3 decades.
10. Elicit the role of SEZ in modern business environment settings.
11. State the role of technology in modernising the economy.
12. Critically evaluate Madhav Gadgil Committee report.
13. State the steps taken by the government in preventing menace of black money in India.
14. Explain the history and development of GST in India.

(4x3=12 Weights)

Section-C

(Answer **any two** questions. Each question carries 5 Weightage)

15. Explain the salient features of Consumer Protection Act?
16. Critically evaluate the monetary and fiscal policy of various governments in India for the last two decades.
17. Explain the structure of Indian economy. Does it suit the developmental needs of the country?
18. Distinguish the role played by the planning commission of India and NITI Ayog.

(2x5=10 Weights)

UNIVERSITY OF CALICUT
First Semester M. Com Degree Examination December 2019
MCM1C02: Corporate Governance and Business Ethics

Time: 2^{1/2} Hours

Weightage:30

Section-A

(Answer any four questions. Each question carries 2 weightage)

- 1.What do you mean by perpetual succession?
- 2.What is company limited by guarantee?
- 3.Who is a deemed director?
- 4.What do you mean by Clause 49?
- 5.What is whistle blowing?
- 6.What do you mean by IFRS?
- 7.What is business ethics?

(4x2=8 Weights)

Section-B

Answer **any four** the questions. Each question carries 3 Weightage

- 8.The term 'body corporate' connotes a wider meaning than the term 'company'. Explain.
- 9.Define the term Chairman. What are the qualities which a chairman should possess as per the Higgs Committee?
- 10.Explain the SEBI Committee on Corporate Governance.
- 11.Explain the need and necessity of corporate reporting.
- 12.Explain various committees of the board. State responsibilities of each.
- 13.State different principles of business ethics.
- 14.State major recommendation of Uday Kodak Committee report.

(4x3=12 Weights)

Section C

Answer **any two** questions. Each question carries 5 weightages.

- 15.Enumerate the various features of good corporate governance with suitable examples from the Indian corporate sector.
- 16.State the ethical and governance issues involved in banking and insurance companies. Explain your answer with examples.
- 17.Explain the various Commission reports in India and abroad on corporate governance.
- 18.State the major provisions of Companies Act 2013 on corporate governance.

(2x5 =10 Weights)

UNIVERSITY OF CALICUT
First Semester M.Com Degree Examination December 2019
MCM1C03: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS
Time: 2^{1/2} Hours **Weightage:30**

Section-A

(Answer **any four** questions. Each question carries 2 weightage)

1. Distinguish between type 1 and type II error ?.
2. What do you mean by rejection region in hypothesis testing?
3. What are the properties of a good estimator?
4. Examine the assumptions of Non-parametric tests.
5. What is standard error? Examine its significance in hypothesis testing?
6. What do you mean by coefficient of determination? What does it indicate?
7. State the conditions under which the Binomial distribution tends to the normal distribution?

(4x2=8 Weights)

Section-B

(Answer **any four** questions. Each question carries 3 weightage)

8. Explain the significance of SPSS in inferential analysis.
9. In an intelligence test administered to 1,000 students, the average score was 42 and standard deviation 24. Find :(a) the number of students exceeding a score of 50,(b) the number of students whose score is lying between 30 and 54.
10. A machine was used to put out 16 defective products in a sample of 500. After it is overhauled, it puts out 3 defective products in a batch of 100.Has the machine improved? Test at 5% level of significance.
11. Between 2 and 4 p.m, the average number of phone calls per minute coming into the switch board of a company is 2.5. Find the probability that during one particular minute there will be (a) no phone call , (b) exactly three calls, (c) at least 7 calls.
12. Following is an arrangement of 25 men ,M, and 15 women, W, lined upto purchase tickets for a premier picture show:
M WW MMM W MM W M W M WWW MMM W MM
WWW MMMMMM WWW MMMMMM
Test for randomness at 5% level of significance.
13. What is explained variation and unexplained variation? How is it related to S.E. of an estimate?
14. Do you find any relationship between the heights and weights of 10 persons given below :

Height (in inches)	60	72	70	70	74	67	68	76	61	65
Weight (in lbs)	120	180	200	160	190	148	155	220	130	145

(4x3=12 Weights)

Section-C

(Answer **any two** questions . Each question carries 5 Weightage)

15. In an anti-malaria campaign in Kerala, Chloroquine was administered to 812 persons out of a total population of 3248. The number of fever cases is shown below:

Treatment	Fever	Non fever	Total
With Chloroquine	20	792	812
Without Chloroquine	220	2216	2436
Total	240	3008	3248

Is the Chloroquine effective in checking malaria? Test at 5% level of significance.

16. To study the performance of three detergents and three water temperatures the following whiteness readings were obtained with specially designed equipments:

Water temperature	Detergent A	Detergent B	Detergent C
Cold water	57	55	67
Warm water	49	52	68
Hot water	54	46	58

Is there any significant difference in whiteness due to detergents and due to water temperature. Test at 5% level of significance

17. The following table gives the aptitude test scores and productivity indices of 10 workers selected at random.

Aptitude index(X)	60	62	65	70	72	48	53	73	65	82
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Productivity Index(Y)	68	60	62	80	85	40	52	62	60	81
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Calculate two regression equations and estimate the productivity index of a worker whose test score is 92

(2× 5= 10 weightage)

UNIVERSITY OF CALICUT
First Semester M. Com Degree Examination December 2019
MCM1C04: Management Theory and Organisational Behaviour

Time: 2^{1/2} Hours

Weightage:30

Section-A

(Answer any four questions. Each question carries 2 weightage)

1. What is six sigmas?
2. What is an organisation?
3. What is managerial network?
4. What is social invention?
5. What is sensitivity training?
6. What is organisational development?
7. What is team management?

(4x2=8 weightage)

SECTION-B

Answer **any four** questions. Each question carries **4** marks.

8. Explain Transactional Analysis.
9. What do you mean by “biological foundations of behaviour”?
10. What types of behaviour affect the performance and productivity of a worker?
11. What is learning? State different theories of learning.
12. Explain the relevance of power and politics in an organisation.
13. State how group behaviour different from individual behaviour. Explain the need and necessity of managing group behaviour in an organisation.
14. What are the ethical issues involved in organisational behaviour?

(4x3=12 Weights)

Section C

Answer **any two** questions. Each question carries **5** weightages.

15. Explain various theories of management and theories of leadership.
16. Explain the implication of motivation on employee performance and satisfaction.
17. State the various determinants of personality.
18. Explain the importance of TQM in organisation. State the contributions of major quality gurus. Illustrate various quality techniques

(2x5=10 weights)

UNIVERSITY OF CALICUT
First Semester M. Com Degree Examination December 2019
MCM1C05: Strategic Cost and Management Accounting

Time: 2^{1/2} Hours

Weights:30

Section-A

(Answer any four questions. Each question carries 2 weightage)

1. List Out major differences between Cost Accounting and Financial Accounting.
2. Define Target Costing
3. Define Normal Loss, Abnormal Loss and Abnormal Gain under Process Costing
4. Define Activity Based Costing.
5. What do you mean by Cost Control, Cost Saving and Cost Reduction?
6. Explain PV Ratio and BEP
7. What do you mean by lean manufacturing?

(4X2= 6 weights)

Part B

Answer any four of the following. Each question carries 3 weights

8. What are the steps involved in Activity Based Costing?

9. The following figures are supplied to you

Fixed Cost = Rs.100000

Capacity Sales = Rs.400000

Variable cost – 35 paise for each unit and Selling price per unit – Re .1

The Management is interested to know the profit or loss at 60 % capacity at the

Selling price of Rs.1.50 per unit.

10. What is equivalent production? State the procedure of computing the equivalent production

11. What do you mean by JIT? What are the advantages and disadvantages of JIT?

12. You have been given a permit to run a bus on a route 20 km long. The bus costs you Rs.90000. It has to be insured @ 3 % p. a and the annual tax will be Rs. 1000. Garage rent is Rs.100 p.m. Annual repairs will be Rs.1000 and the bus is likely to last for 5 years at the end of which the scrap value is likely to be Rs.6000.

The driver's salary will be Rs.150 pm and the conductor's Rs.100 together with 10 % of the takings as commission (to be shared equally by both). Stationery will cost Rs.50 p.m. The manager – cum – accountant's salary will be Rs.250 p.m.

Diesel and oil be Rs.25 per hundred kilometres. The bus will make 3 round trips for carrying on the average 40 passengers on each trip. Assuming 15 % profit on takings, calculate the bus fare to be charged from each passenger. The bus will work on the average 25 days in a month.

13. Define Kaizen Costing & What are its advantages? How ERP helps in present business scenario?

14. The operating results of a company for the two years are as follows:

	Sales Rs.	Profit Rs.
2011	270000	6000
2012	300000	15000

Assuming that the cost structure and the selling price per unit remain the same, you are required to calculate

- P/V ratio
- Fixed Cost
- BEP
- Variable costs during the two periods
- Margin of Safety at a profit of Rs.24000

(4x3= 12 Weights)

Part C

Answer any two of the following. Each question carries five weights

15. What are the different methods of apportionment of Joint costs?

16. M Ltd produces 3 products X, Y and Z with standard costs and quantities per unit are as follows

Products	X	Y	Z
Quantity produced	20000	40000	60000
Direct Material per unit (Rs.)	100	80	60
Direct Wages per unit (Rs.)	60	80	100
Labour hours required per unit	6	8	10
Machine hours required per unit	8	8	14
No of Purchase requisitions	2400	3600	4000
No of set ups	480	520	600

Production overhead split by department

- Department A - Rs.22 Lacs, Department B – Rs.30 Lacs

Department A is labour intensive while Department B is machine intensive.

Total Labour hours in Department A - 3,66,666

Total Labour hours in Department B - 10,00,000

Production overhead spilt up by activity

Receiving / Inspecting	Rs.28,00,000
Production scheduling / Machine set up	Rs.24,00,000
Total	Rs.52,00,000

No of batches received / inspected: 10000

No of batches for scheduling and set up: 1600

You are required to:

1. Prepare product cost statement under Traditional Absorption Costing and Activity Based Costing method
2. Compare the results under two methods

17. A product passes through 3 processes A, B and C. The normal wastage of each process is as follows

A- 3 %

B- 5 %

C – 8 %

Wastage of process A was sold at 25 paise per unit, that of process B at 50 paise per unit and that of process C at Re.1 per unit. 10000 units were issued to process A in the beginning of the year at a cost of Re.1 per unit. The other expenses are as follows

Process A	Process B	Process C	
Sundry Materials	Rs.1000	Rs.1500	Rs.500
Labour	Rs.5000	Rs.8000	Rs.6500
Direct Expenses	Rs.1050	Rs.1188	Rs.2009

Actual Output was:

Process A - 9500 units

Process B - 9100 units

Process C - 8100 units

Prepare the Process Accounts, assuming that there was no opening or closing stocks. Also give the Normal Wastage, Abnormal Wastage and Abnormal Effectiveness (Gain) Accounts.

18. P Ltd finds that while it costs Rs.12.50 to make a component PS 05, the same is available in the market at Rs.11.50, with an assurance of continued supply. The breakdown of the cost is

Material	- Rs.5.50 per unit
Labour	- Rs.3.50 per unit
Other Variable costs	- Re.1.00 per unit
Depreciation & Other Fixed costs	- Rs.2.50 per unit
Total	- Rs.12.50 per unit

Advice the management on

1. Whether to make or buy?

2. What would be the decision, if the supplier offered the component at Rs.9.70 per unit?

(2x5=10 weights)