



UNIVERSITY OF CALICUT

Abstract

Faculty of Commerce and Management Studies-Regulations, Scheme and Syllabus for MCom course under Credit Semester System (Regular and SDE)- Approved- Orders issued.

G & A - IV - E

U.O.No. 8965/2015/Admn

Dated, Calicut University.P.O, 20.08.2015

- Read:-*1) Minutes of the Meeting of the Board of Studies in Commerce(PG) held on 22-04-2015(item no.1,3 &4)
- 2) Minutes of the Meeting of the Faculty of Commerce and Mangement Studies held on 03-06-2015(item no.3)
- 3) Minutes of the Meeting of the Academic Council held on 11-07-2015.
- 4) Orders of the Vice Chancellor in File No.19337/GAIV-E/SO/2015/Admn dated 04-08-2015

ORDER

As per paper read First above, the Board of Studies in Commerce(PG) at its meeting held on 22-04-2015 has finalised and approved the revised Scheme and Syllabus for MCom course to be implemented from 2015-16 academic year onwards. The Board also finalised the new MCom Regulations and Guidelines for the evaluation of MCom Project Work and conduct of Viva Voce. The Board further decided to implement the same pattern and Syllabus for Regular and SDE students.

As per paper read Second above, the Faculty of Commerce and Management Studies at its meeting held on 03-06-2015 has approved the minutes of the meeting of the Board of Studies in Commerce(PG) and regarding the syllabi and Regulations of MCom Programme, the Faculty pointed out some mistakes relating to some aspects and requested the Chairman to rectify these mistakes and submit to the University. Accordingly, the Chair Person has submitted the corrected copy of the regualtions, Scheme and Syllabus for MCom Programme.

As per paper read Third above, the Academic council at its meeting held on 11-07-2015 vide item no.II-G has resolved to approve the minutes of the meeting of the Faculty of Commerce and Management Studies alongwith the minutes of the meetings of the Boards of Studies coming under the Faculty.

Sanction has therefore been accorded by the Vice Chancellor for implementing the Regulations,

Scheme and Syllabi for MCom Programme, common to MCom(Regular) and MCom (SDE) w.e.f. 2015-16 academic year onwards.

Orders are issued accordingly.

Copy of the Regulations and Syllabi- appended.

Usha K
Deputy Registrar

To

The Principals of all affiliated colleges
Controller of Examinations/Director SDE
Copy to: JCE-1/JCE-5/PA to CE/EX/EG-1/PG Branch/Sf/FC
(System Administrator- with a request to upload the Syllabi in University Website)

Forwarded / By Order

Section Officer

UNIVERSITY OF CALICUT

REGULATIONS GOVERNING MASTER OF COMMERCE PROGRAMME UNDER CREDIT AND SEMESTER SYSTEM (CSS) FOR AFFILIATED COLLEGES AND SCHOOL OF DISTANCE EDUCATION IMPLEMENTED WITH EFFECT FROM 2015 -16 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 BBM or BBS degree of any other University or Institute in any state recognized by UGC or AICTE and approved by University of Calicut with a minimum of 45% marks or equivalent grade is eligible for admission. OBC and SC/ST students are eligible for relaxation as per University rules.

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 Subjects of study

The subjects of study leading to the award of M.Com shall comprise the following courses:

5.1 Semester One

MC1C1	Business Environment
MC1C2	Quantitative Techniques for Business Decisions
MC1C3	Accounting for Managerial Decisions
MC1C4	IT Applications in Commerce
MC1C5	Organizational theory and Behavior

5.2 Semester Two

MC2C6	International Business
MC2C7	Advanced corporate Accounting
MC2C8	Business Communications
M.C2C9	Management Science
MC2C10	Strategic Management and Corporate Governance

5.3 Semester Three

MC3C11	Financial Markets and Institutions
MC3C12	Income tax law and Practice
MC3C13	Research Methodology
MC3E01	Elective I
MC3E02	Elective II

5.4 Semester Four

MC4C14	Financial Derivatives and Risk Management
MC4C15	Cost Management
MC4E03	Elective III
MC4E04	Elective IV
MC4P01	Project Work and Viva Voce

5.5 All the above courses can be handled by Commerce faculty.

5.6 There should be industrial visit/study tour in the third semester for a minimum period of two days 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 candidate shall attend a minimum of 75% of the number of classes actually held for each of the courses in a semester to be eligible for appearing for examination in that course. If the candidate has shortage of attendance in any course in any semester, he or she shall not be allowed to appear for any examination in that semester. However, the University may condone up to 10% of shortage if the candidate applies for it as laid down in University procedures and if the Vice Chancellor is satisfied with the reasons cited by the candidate for his absence in classes.

7.0 Duration of the semester

Each semester shall consist of 16 weeks of study. This does not include the time used for conducting University examinations.

8.0 Internal Assessment

All courses except project work shall have internal assessment.

8.1 Internal Assessment Marks

As per common regulations for CSS for PG

8.2 Internal assessment components

As per common regulation for CSS for PG

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

10.0 Project Work

- 10.1.** During the third and fourth semesters each student shall do a project work under the guidance of a faculty member.
- 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.
- 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).

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

- Problem identification

- Project draft proposal presentation and discussion
- Finalisation of the proposal
- Data collection and analysis of data
- Reporting writing
- Final Project Report submission.

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

11.0. Viva Voce

11.1 At the end of fourth semester, each candidate shall attend a comprehensive viva voce.

11.2 The viva board shall have two external members and one internal member.

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

- The Project work may be started in Third Semester.
- The Head of the Department shall arrange the internal evaluation of the Project work and upload the mark to the University website.
- The internal marks of 20 shall be distributed based on the following criteria:

1	Report Writing	10 Marks
2	Viva-voce	10 marks

- The external marks shall be awarded by conducting Via-voce by the Board consisting of External and Internal examiners constituted for this purpose. 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.

- (e) The External marks of 80 shall be distributed based on the following criteria.

1	Relevance of the topic, statement of the problem, research methodology	15 Marks
2	Presentation, Quality of analysis, Findings and Conclusions	25 marks
3	Comprehensive Viva voce	40 marks
	Total	80 marks

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 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 20 for the Project work shall be awarded by the Internal evaluation of the Project work to be arranged by the SDE Centre Co-ordinator. For the internal evaluation of the Project the following criteria shall be considered:

1	Problem formulation	5 Marks
2	Methodology adopted	5 marks
3	Report writing	10 marks

- (d) The external marks of 80 for the project work and 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:

1	Relevance of the topic, Statement of the problem, Research methodology	15 Marks
2	Presentation, Quality of analysis, Findings and Conclusions	25 Marks
3	Comprehensive Viva-voce	40 Marks
	Total	80 Marks

12.0 Scheme of Instruction and Examination

12.1 Semester I

Course Code	Course Title	Hours Theory	Hours Practice	Total Hours	External Marks	Internal Marks	Total Marks	Total Credits
MC1C1	Business Environment	80	16	96	80	20	100	4
MC1C2	Quantitative Techniques for Business Decisions	80	16	96	80	20	100	4
MC1C3	Accounting for Managerial Decisions	80	16	96	80	20	100	4
MC1C4	IT Applications in Commerce	80	16	96	80	20	100	4
MC1C5	Organisational theory and Behaviour	80	16	96	80	20	100	4
	Total in a Semester	400	80	480	400	100	500	20

12.2. Semester II

Course Code	Course Title	Hours Theory	Hours Praticce	Total Hours	External Marks	Internal Marks	Total Marks	Total Credits
MC2C6	International Business	80	16	96	80	20	100	4
MC2C7	Advanced Corporate Accounting	80	16	96	80	20	100	4
MC2C8	Business Communication	80	16	96	80	20	100	4
MC2C9	Management Science	80	16	96	80	20	100	4
MC2C10	Strategic Management and Corporate Governance	80	16	96	80	20	100	4
	Total in a Semester	400	80	480	400	100	500	20

12.3. Semester III

Course Code	Course Title	Hours Theory	Hours Praticce	Total Hours	External Marks	Internal Marks	Total Marks	Total Credits
MC3C11	Financial Markets & Institutions	80	16	96	80	20	100	4
MC3C12	Income Tax Law and Practice	80	16	96	80	20	100	4
MC3C13	Research Methodology	80	16	96	80	20	100	4
MC3E01	Elective I	80	16	96	80	20	100	4
MC3E02	Elective II	80	16	96	80	20	100	4
	Total in a Semester	400	80	480	400	100	500	20

12.4. Semester IV

Course Code	Course Title	Hours Theory	Hours Praticce	Total Hours	External Marks	Internal Marks	Total Marks	Total Credits
MC4C14	Financial Derivatives and Risk Management	80	16	96	80	20	100	4
MC4C15	Cost Management	80	16	96	80	20	100	4
MC4E03	Elective III	80	16	96	80	20	100	4
MC4E04	Elective IV	80	16	96	80	20	100	4
MC4P01	Project Work and Viva-Voce	80	16	96	80	20	100	4
Total in a Semester		400	80	480	400	100	500	20
Grand Total		1600	320	1920	1600	400	2000	80

Note:

1. Practice of 16 hours for each course is for the students to prepare for seminar, visit firms, do and present assignment etc. (for students of affiliated colleges only).
2. For SDE students, the internal marks of 20 marks for all courses (except the project work) shall be awarded on the basis of a multiple choice question examination based on the syllabus.

13.0 Functional Electives

13.1. Electives in the following optional areas can be chosen by the students

- (a) Finance
- (b) Marketing
- (c) Human Resource Management

13.2. Finance:

<i>Course Code</i>	<i>Name</i>
MC3E(F)01	Financial Management
MC3E(F)02	Security Analysis and Portfolio Management
MC4E(F)03	Strategic Financial Management
MC4E(F)04	Tax Planning and Management

13.3. Marketing:

MC3E(M)01	Advertising and Sales Management
MC3E(M)02	Consumer Behaviour
MC4E(M)03	Supply Chain and Logistics Management
MC4E(M)04	Service Marketing

13.4. Human Resource Management:

MC3E(HR)01	Industrial Relations Management
MC3E(HR)02	Management Training and Development
MC4E(HR)03	Performance Management
MC4E(HR)04	Compensation Management

14.0 Choosing Optional for specialization

Each candidate shall choose an area as given in section 13 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.

14.1 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.

14.2 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.

14.3 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.

14.4 Option change after applying for degree certificate

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

14.5 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.

14.6 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.

15. 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.

16. 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.

17. Application of the common regulation for CSS 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 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 2015-16 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 (CSS)

Semester I

MC1C1: BUSINESS ENVIRONMENT

80 Hours

Marks: 80

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: 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. **20 hours**

Module III: Profile of Indian Economy: New Economic and Industrial Policy – Economic Reforms – 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. **10 hours**

Module V: International Agreements – An Overview: WTO – WTO and India – Trade Related Intellectual Property Rights (TRIPS) – Trade related Investment Measures (TRIMS) – General Agreement on Trade in Services (GATS) – BRICS – GAAT – SAARC – ASEAN – OPEC – Intellectual Property Rights – Barriers to Trade – Recent Foreign trade policy. **20 hours**

References:

1. M. Adhikari: Economic Environment of Business, Sulthan 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, Sulthan 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

Master of Commerce (CSS)

Semester I

MC1C2: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

80 Hours

Marks: 80

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 :Qualitative and quantitative approaches – role in decision making – Significance of quantitative decisions - Inferential analysis for management – statistical estimation – point estimation – interval estimation – Confidential Limits – estimating population mean –estimating population proportion – Sample size and its determination. **15 hours**

Module 2: Tests of significance : Basic concepts – parametric tests – sampling distribution – large and small samples – standard error – hypothesis – level of significance – degree of freedom – central limit theorem – critical value. Parametric tests – tests for means, tests for proportions, tests for variance – Z test, t test, F test – Test for Paired Observations – Analysis of Variance – one way and two way classifications. **20 hours**

Module 3 : Non-parametric tests : assumptions – Features – Advantages – Limitations – Chi Square test – contingency tables – tests for goodness of fit – test for independency – Sign test, Wilcoxon Signed Rank test – Mann Whitney U test – Kruskal Wallis test – Wald Wolfowitz Runs test – Applications in business. **15 hours**

Module 4 : Statistical quality control : variations – Assignable variations and chance variations – process control – product control – control charts for variables – control for attributes – X chart –R chart – P chart –np chart –C chart – merits of control charts – Applications in business. **15 hours**

Module 5: Correlation : types – Coefficient of Correlation – Rank correlation – Partial and Multiple correlation – Regression – probable error – Software for Quantitative methods – SPSS – Data Entry – Analysis tools – Descriptive statistics – Inferential Analysis. **15 hours**

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. Dr.N.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.

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Master of Commerce (CSS)

Semester I

MC1C3: ACCOUNTING FOR MANAGERIAL DECISIONS

80 Hours

Marks: 80

Objectives:

Enable the students to know the applications of accounting tools, techniques and concepts in managerial decision making process.

Module 1: Management Accounting: Nature, Scope and functions – Role of management Accountant – Cost concepts and classifications – Variable costing and Absorption costing – emerging costing approaches – Life Cycle Costing – Quality costing – kaizen costing – throughput costing – Back flush costing. Activity based costing – Introduction – Concepts – cost drivers and cost pools – Steps to develop ABC system – ABC system – ABC system and corporate strategy. **10 hours**

Module 2 : Capital investment Process : Investment appraisal methods – Payback period – ARR – Time adjusted methods – Discounted payback period – Net Present value method – IRR – Profitability index – Terminal value method – Capital Rationing – Risk analysis – Decision tree approach – sensitivity analysis – Other statistical methods. **20 hours**

Module 3: CVP Analysis and Decision making : Managerial applications of CVP analysis – Make or Buy decisions – 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. **15 hours**

Module 4: Cost of capital: Concept – Relevance – Elements of cost of capital – Cost of equity – Cost of debt – Cost of retained earnings – calculation of weighted Average Cost of Capital – Cost control and cost reduction techniques – Value Engineering. **15 hours**

Module 5: Performance measurement : Financial and non-financial measurement of performance – Return on investment – Residual income – Economic value added (EVA) – Concept – measurement – Balanced score card – Concept – objectives – Multiple score card measures – New horizons in Managerial control – Transfer pricing – Responsibility accounting – Performance Budgeting – ZBB – Social cost benefit analysis. **20 hours**

(Theory 40% and Problems 60%)

References:

1. Cost and Management Accounting- Jain and Narang, Kalyani Publishers
2. Management Accounting and Financial Control-S N Maheswari, Sulthan 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, Sahitya Bhavan Publishers

Journals/News papers

Management Accountant

Chartered Financial Analyst

Chartered accountant

Business line

Economic times.

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Semester I

MC1C4: IT APPLICATIONS IN COMMERCE

80 Hours

Marks: 80

Objectives:

1. To get an overall idea about various IT applications used in the business platform especially MIS.
2. To make a practical approach in spreadsheet modeling and database management System.
3. To get an idea about the integrated business solution package.

Module I: Concept of MIS : Information- Concept of information – Characteristics of information – quality of information - information overload – System - System concepts – Types of systems – characteristics of system – control in systems – system stress – Characteristics of MIS – MIS architecture – Basic structural concepts – MIS and other academic disciplines – Need for MIS – Strategic role of MIS - Limitations of MIS – Approaches for system development : System development life cycle – prototyping – Rapid Application development – End user development. **20 hours**

Module II: Introduction to different Sub-systems: Transaction Processing Systems, Office Automation Systems - Decision Support Systems - Executive Information Systems - Artificial intelligence and Expert systems. Functional Information Systems in Business - Production Information system – Marketing Information System – Financial Information System – HR Information System. **12 hours**

Module III : Spread sheet based application for business : basic concept of spreadsheet – popular spreadsheet based programmes – Modeling in spreadsheet – formulation – Logical functions – Financial functions – Statistical analysis – spreadsheet security – database function in spreadsheet – linking data between work sheets – developing models for liquidity and profitability analysis by using accounting ratios – Project appraisal using spread sheet – Inventory management. **20 hours**

Module IV : Database management technology : Data base concept – Database terminology – DBMS – Popular DB softwares – Components of DBMS – Database structure – RDBMS – DBA – Data mining – Data warehousing – Introduction to database software – Elements and objects of database software – Table creation –

Query creation – Form creation – Report Generation – Business application of Database software **20 hours**

Module V : Enterprise Resource Planning : Introduction – Features of ERP – Database and ERP – ERP & BPR – ERP Modules – ERP implementation methodology – Popular ERP Packages. **8 hours**

References:

1. Management Information Systems: LM Prasad & Usha Prasad – Sulthan Chand & Sons.
2. Management Information Systems: AK Gupta – S Chand & Co. Ltd.
3. Management Information Systems: James O Breien, George M Marakas & Ramesh Behl-Mc Grawhill
4. Enterprise Resource Planning: Alexis Leon.

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Semester I

MC1C5: ORGANISATIONAL THEORY AND BEHAVIOR

80 Hours

Marks: 80

Module I: Organizational basis for behavior – Contributing disciplines to the OB field - 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 behavior – Managerial functions – The organization and people. **10 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. **20 hours**

Module III: Personality – Determinants of personality – Theories of personality – Major personality attributes influencing organization behavior - Building and maintaining the self values, attitudes and job satisfaction – Ethical issues in organizational behavior – Mental and health problems in organizations – role of counseling. **20 hours**

Module IV: Group dynamic and inter group relationships – Characteristics of workgroup – Basic forces of group behavior – Dynamics of effective operating groups – Work group behavior 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. **20 hours**

Module V : Organizational development – Techniques of organizational development Interventions – Grid management – Transactional analysis – Sensitivity training – Process consultancy - Case discussions and analysis. **10 hours**

References:

1. Fred Luthans: Organisational behavior
2. Danial C. Fieldman and Hugh Arnold: Managing individual and group behavior in organization.
3. Henry Mint berg: The structure of organization
4. Edwin Gerlog: Organization theory and design

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Semester II

MC2C6: INTERNATIONAL BUSINESS

80 Hours

Marks: 80

Objectives:

To acquaint the students with various concepts of foreign trade and international business.

Module 1: International Business: 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 – disequilibrium and corrective measures. **15 hours**

Module 2: International Business Analysis: Internal and External environment analysis – Modes of Entry - exporting – Licensing – franchising – contract manufacturing – Management contracts, turnkey projects – Foreign Direct Investments: Greenfield Investments – Mergers & Acquisitions – joint ventures – FDI in emerging markets: recent trends. **15 hours**

Module 3: Stages of Internationalization: International, Multinational, Global and Transnational corporations – strategic orientations – Growth of MNCs - contributing factors – merits and demerits of MNC – transfer of technology – regulation of MNCs – MNCs in India. **18 hours**

Module 4: International Traded Agreements: Bilateral, Plurilateral and Multilateral agreements – GATT and WTO – WTO agreements - TRIPs, TRIMs, GATS and AoA – Trade Facilitation Issues – Environmental issues – India and WTO **17 hours**

Module 5: Regional Economic Integrations: Meaning and rationale – Forms of integrations – EU, NAFTA, ASEAN, SAFTA, APEC and other groupings – International Financial Institutions - IMF, World Bank and ADB – functions and role in economic development. **15 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. Manab Adhikary, *Global Business Management in an International Economic Environment*, Macmillan, New Delhi.
6. Charles W L Hill, *International Business*, Mc Graw 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.

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Semester II

MC2C7: ADVANCED CORPORATE ACCOUNTING

80 Hours

Marks: 80

Objectives:

1. To provide theoretical knowledge of International Financial Reporting Standards.
2. To enable the students to gain ability to solve problems relating to Holding Company, Accounts, Liquidation of Companies and various other Accounts.

Module 1: International Financial Reporting Standards (IFRS): Introduction – Meaning – Scope – An Overview of the International Financial Reporting Standards – IFRS 1 to 13, Role of IASB – Arguments for Global Convergence – Required disclosure as per IFRS – Achievements of IASB and Obstacles in Convergence – Difference between IFRS and Indian Accounting Standards – US GAAP. **15 hours**

Module 2 : Accounting for Group companies: Holding Companies – Definition – Accounts Consolidation – Preparation of Consolidated Balance Sheet – Minority Interest – Pre – acquisition or Capital Profits – Cost of Control or Goodwill – Inter-company Balance – Unrealized inter company profits – Revaluation of assets and liabilities – Bonus Shares – Treatment of Dividend **20 hours**

Module 3: Accounting for corporate restructuring - Internal - External - Merges and Acquisition - Accounting for Liquidation of Companies: Preparation of Statement of Affairs – Deficiency/Surplus Account – Liquidator's Final Statement of Account-Receiver's Statement of Accounts. **25 hours**

Module 4: Voyage Accounts: Meaning of important terms – Voyage in progress - Farm Accounts: Characteristics – Advantages and Disadvantages – Final Accounts of Farms. **10 hours**

Module 5: Human Resources Accounting: Objectives – Methods of Valuation – Advantages and Disadvantages

Accounting for Price Level Changes: Methods – CPP, CCA and Hybrid.

10 hours

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

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 GrawHill).
7. Dr.S.N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Ltd. New Delhi)
8. Dr.Ashok Sehgal & Dr. Deepak Sehgal; Advanced Accounting (Tazmann, New Delhi).
9. RL Gupta & Radhaswamy 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.

Journals

Chartered Accountant.

UNIVERSITY OF CALICUT

Master of Commerce (CSS)

Semester II

MC2C8: BUSINESS COMMUNICATION

80 Hours

Mark: 80

Objectives:

1. To understand the process of business communication
2. To acquire required skills to manage business communication
3. To give awareness about and to help develop the personality of the students.

Module I: Business Communication : meaning – need – process – methods – written, verbal, non-verbal, visual, telecommunications; types of business communications – internal and external, upward and downward, lateral; barriers to communication – physical, psychological, linguistic, mechanical. **10 hours**

Module II: Communication through letters: business letters - layout of letters-kinds of business letters - characteristics of a good letter, application for appointment – resume – references; appointment orders: Business enquiries - offers and quotations - orders execution of orders – cancellation of orders - Letters of complaint, letters of agency – status enquiries - circulars and circular letters notices report by individuals - reports by committees- annual report - writing of reports. **20 hours**

Module III: Non-verbal communication: Body language - Kinesics, proxemics, para language -Effective listening- Principles of effective listening: factors affecting listening - Interviewing skills - appearing in interviews - conducting interviews. **20 hours**

Module IV: Self development and communication: development of positive personal attitudes SWOT analysis - Personality development- concept of personality, concept of self- perception, personality Types. **15 hours**

Module V: Transactional analysis: Games and exercises: Business games, Group discussions; Mock interviews; Seminars - effective listening exercises - Public speaking - preparing and delivering effective public speeches - Physical exercises - Yoga and meditation for personality development. **15 hours**

References:

1. O'Hair. Dan. Gustav W. Friedrich and Lynda Dee Dixon, *Strategic Communication in Business and the Professions*, Pearson Education, Delhi, 2008.
2. Dalma Fisher. *Communications in Organizations*, Jaico Publishing House, Mumbai – 1999.
3. Bovee. Thill & Schatzman, *Business Communication Today*. Pearson Education, Delhi, 2004.
4. Shirley Taylor, *Model Business Letters, E-mails & other Business Documents*, Pearson Education, Delhi, 2004.
5. Soundararaj, Francis, *Speaking and Writing for Effective Business Communication*, Macmillan India Ltd., Delhi, 2007.
6. Rajendra Pal & Korlahalli, *Essentials of Business Communication*, Sultan Chand & Sons, New Delhi 2004.

UNIVERSITY OF CALICUT

Master of Commerce (CSS)

Semester II

MC2C9: MANAGEMENT SCIENCE

80 Hours

Marks: 80

Objectives:

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

Module 1: Management science: basic concepts – Operations Research and Management science – Models – modeling – important management science techniques – Merits and demerits. **10 hours**

Module 2: Linear Programming : basic concepts – formulation of LPP – solutions to LPP – Graphic method – simplex method – maximizing and minimizing with inequality of constraints – applications in business **15 hours**

Module 3: Transportation and Assignment :Transportation – basic concepts – NWC method – Least Cost method – Vogel's approximations method – stepping stone method – Modified Distribution method – Assignment - basic concepts – solution for assignment model – Hungarian assignment method. **20 hours**

Module 4: Network Analysis : Basic concepts – network – CPM – Calculation of project duration – critical activities – PERT – Time estimates in PERT – Probability of project completion – applications in business.

Module 5: Queuing theory: basic concepts – Waiting line models – characteristics of single facility - single line model - Game theory– Traffic in Orenesity – decision making on queues - Applications – softwares. **15 hours**

References:

1. Anderson: Introduction to Management Science – Quantitative Technique for Decision making Thomson.
2. Operations Research – Kautiswarup, P.K. Gupta, Manmohan – Sulthan Chand & Sons.
3. Operations Research SD Sharma, Kedar Notes, Ramnath & G.Meerut.
4. OR Techniques for management – VK Kapoor & Sumant Kapoor – Sulthan Chand & Sons.

UNIVERSITY OF CALICUT

Master of Commerce (CSS)

Semester II

MC2C10: STRATEGIC MANAGEMENT AND CORPORATE GOVERNANCE

80 Hours

Marks: 80

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. **12 hours**

Module 2: Environmental Analysis – Concept of environment – Micro and macro environment – Environmental Scanning – SWOT analysis – Strategy and Competitive advantage. **12 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 – External growth strategies – Merger, acquisition, joint venture and strategic alliance (with business cases) **24 hours**

Module 4: Strategic implementation: Various approaches to implementation of strategy – Planning and allocating resources – Strategic Control. **12 hours**

Module 5: Corporate Governance and Business ethics – issues and concepts of corporate governance – Corporate governance practices in India – Board composition and audit committee – Corporate governance in family business and state owned business – An overview of business ethics – Concept – nature – relationship between ethics and corporate excellence – social, environmental and economic responsibilities of business. **20 hours**

References:

1. Krishna Kumar: Cases in Strategic Management – Managerial Experiences, Global Business Press (1996) .
2. RM Srivastava: Corporate Strategic Management, Pragati Prakashan.
3. Azhar Kazmi: Strategic Management and Business Policy, Tata McGrawhill Publishers (2010).
4. Stephen Hains: Strategic Thinking, Jaico Publishing House (2008)

5. RM Srivastava and Divya Nigan: Corporate Strategic Management, Pragati Prakashan (2000).
6. Frank T Paine and Carl R Anderson: Strategic Management, The Dryden Press.
7. Charles W.L.Hill, Gareth R. Jones and A Shilling: Strategic Management, Cengage Learning (2013).
8. Christine A.Mallin: Corporate Governance, Oxford University Press (2007).
9. A.C. Fernando: Business Ethics and Corporate Governance, Pearson Education (2012).
10. Das: Corporate Governance in India, Prentice Hall of India (2008).
11. A.C. Fernando: Corporate Governance – Principles, policies and practices, Pearson Education (2009).
12. UC Mathur: Corporate Governance and Business Ethics: Text and Cases, Mcmillan India ltd (2005).

UNIVERSITY OF CALICUT

Master of Commerce (CSS)

Semester III

MC3C11: FINANCIAL MARKETS AND INSTITUTIONS

80 Hours

Marks: 80

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 1: An overview of financial markets: Financial markets – Nature – Functions – money market – Capital markets – Markets for derivatives – Working of stock exchange in India – NSE, BSE, OTCEI – Role of SEBI – Major international stock markets. **15 hours**

Module 2: Interest rates :Theories of Interest rate - determination - Maturity and structure of interest rates - Term structure of interest rates - Financial repression and interest rate - The yield curve - interest rates savings - Interest rate and investment - issues of relative rates and return. **15 hours**

Module 3: Commodity markets : MCX, NCDEX, and NMCE – 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 4: Development financial institutions: IDBI, IFCI, NABARD, SFCs, UTI, SIDBI – Mutual Fund SEBI guidelines on mutual fund – Provident Fund – Pension Funds – PFRDA – Insurance Companies – IRDA. **15 hours**

Module 5: 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 Jitendra Mahakud: Financial Institutions and markets, Tata Mc Grawhill Publishers, (2009).
2. Shshi 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 McGrawhill 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 (CSS)

Semester III

MC3C12: INCOME TAX LAW AND PRACTICE

80 Hours

Marks: 80

Objectives:

- To enable students to understand computation of taxable income of various entities and procedure of assessment.

Module 1: Computation of Taxable Income: An overview of different heads of income – 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. **20 hours**

Module 2: Assessment of various entities:

- i. Assessment of agricultural Income – Computation of Agricultural Income – Calculation of tax on integration.
- ii. Assessment of individuals – Treatment of income received from various institutions – Applicability of Alternate Minimum Tax (AMT) – Computation of Taxable Income and Tax Liability.
- iii. Assessment of Hindu Undivided Family (HUF) – Computation of Total Income and Tax Liability of HUF. **20 hours**

Module 3: Assessment of firms (Including Limited Liability Partnership – LLP):

- i. Computation of book profit – Remuneration to partners – Computation of Total Income and Tax Liability – Applicability of Alternate Minimum Tax on firms.
- ii. Assessment of AOP/BOI – Computation of Total Income and Tax liability of AOP/BOI – Application of Alternate Minimum Tax on AOP/BOI
- iii. Assessment of Co-operative societies and trusts – Deductions under 80P – Other deductions – Computation of trusts – Definition – Creation – Types of trusts – Tax exemptions – Accumulation of income – Assessment of trusts.

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.

10 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. **10 hours**

(40% theory and 60% problems)

References:

1. BB Lal, Income Tax, Pearson (Dorling Kindersley (India) Publication, Latest Edition,
2. Dr. hc. mehrotra and dr.sp. goyal, income tax law and practice sahitya bhavan publications – 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 Sampat Ayengar, Law of Income Tax, Bharat Law House, Latest Edition.
6. Singhania VK, Income Taxes: Law and Practice, Taxman, Latest Edition.

UNIVERSITY OF CALICUT

Master of Commerce (CSS)

Semester III

MC3C13: RESEARCH METHODOLOGY

80 Hours

Marks: 80

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 1: 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, analyzing, testing, interpreting and presenting result.

15 hours

Module 2: 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 3: 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 4: 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 5: 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.

15 hours

References:

1. Tandon BC, Research Methodology in Social Sciences, Chaithanya 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 Sciencem Prentice Hall of India.
7. Achalpathi KC, Readings in Research Methodology in Commerce and Business Management, Himalaya Publishing House.

UNIVERSITY OF CALICUT

Master of Commerce (CSS)

Semester IV

MC4C14: FINANCIAL DERIVATIVES AND RISK MANAGEMENT

80 Hours

Marks: 80

Course Objectives:

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

Module 1: 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 2: 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 3: Options – meaning – needs and importance-options and futures-fundamental option strategies-type of option-put-call-trading strategies of risk instruments-positions in options-stock indices-options in Indian stock market. **16 hours**

Module 4 : 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 5: 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. **12 hours**

(Only theory, No problems expected)

References:

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

UNIVERSITY OF CALICUT

Master of Commerce (CSS)

Semester IV

MC4C15: COST MANAGEMENT

80 Hours

Marks: 80

Objectives:

1. To provide students the adequate knowledge of modern cost management techniques and to enable them apply these techniques for managing a profitable and competitive enterprises.

Module 1: Cost Management – Nature – Cost management system – Strategic cost management (SCM) – Components of SCM – Cost concepts in decision making. Activity Based Costing (ABC) – Need for emergence of ABC – Concept of ABC – Kaplan and Cooper's approach to ABC-Cost drivers and cost pools – Characteristics of ABC-Allocation of overheads under ABC-Steps in ABC system-Implementation of ABC and its benefits. **15 hours**

Module 2: Modern cost management concepts–Kaizen costing–concepts–procedures–evaluation–benefits–target costing– nature– methods–steps–life cycle costing–phases–features–stages and importance-Product Life Cycle costing and cost control. **15 hours**

Module 3: Emerging Costing Approaches: Measuring productivity - Productivity index - Advantages of Higher productivity - Causes of low productivity - Business Process Reengineering - Concept-Importance - Issues in BPR-Just In Time (JIT) - Objectives – Features - Implementation and benefits of JIT - Value Chain Analysis - Internal linkages - Supplier linkages - role of value chain in decision analysis. **15 hours**

Module 4: Costing in service sector and process costing : Classification and collection of costs in operating costing - Transport costing-Boiler house costing-Power house costing - Hospital costing – Canteen costing – Cinema theatre costing-Hotel costing - Process costing - process losses and gains – valuation of work in progress (equivalent production) – Joint products and by products – Accounting for joint products and by products – Inter – process profits. **20 hours**

Module 5: Standard costing and variance analysis: Types of standard-setting standards – advantages – variance analysis – importance – material, labour, overhead, sales and profit variance – interpretation of variance - control and efficiency ratios – investigation of variances – techniques of interpretation of variances. **15 hours**

(40% theory and 60% problems)

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 Givindarajan, 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.

UNIVERSITY OF CALICUT

Master of Commerce (CSS)

Elective: Finance

Semester: III

MC3 E (F) 01 FINANCIAL MANAGEMENT

80 Hours

Marks: 80

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 – Sources of short term finance – Sources of long term finance – Retained earnings – Common stock and right issues – ADRs and GDRs – Long term debt – Preferred stock – Convertible securities – Warrants and exchangeable – ECBs – FCCBs – Lease finance.

16 hours

Module II: 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.

24 hours

Module III: 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.

12 hours

Module IV: 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.

16 hours

Module V : Dividend policy : 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.

12 hours

(Theory 50%, Problems 50%)

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, Eugne 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, Ehrhavdt. 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 (CSS)

Elective: Finance

Semester: III

MC3 E (F) 2: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

80 Hours

Marks:80

Objectives:

1. 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. **13 hours**

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. **15 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 – 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. **20 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's Decomposition Index – Portfolio revision. **12 hours**

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. S. Kevin, *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 (CSS)

Elective: Finance

Semester: IV

MC4 E (F) 03: STRATEGIC FINANCIAL MANAGEMENT

80 Hours

Marks: 80

Course Objective

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) – Market Value Added (MVA) – Market – to – Book Value (M.BV) – Economic Value Added (EVA) – 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 defenses – Takeover regulations of SEBI – Distress restructuring strategy – Sell offs – Spin offs – Leveraged buy outs

16 hours

(Theory 50% problem 50%)

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, Prasana: 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 (CSS)

Elective: Finance

Semester: IV

MC4E (F) 04: TAX PLANNING AND MANAGEMENT

80 Hours

Marks: 80

Objectives:

- To acquaint the students with theoretical and practical knowledge of tax planning and management techniques.
- 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: Introduction to tax planning and management: Concept of tax planning and management – Tax evasions and tax avoidance-Need and significance of tax planning and management-Tax Planning in respect of residential status. **10 hours**

Module 2: 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. **25 hours**

Module 3: Tax Planning: Individuals – Tax Planning with reference to all five heads of income for individuals – Salary, House Property, Profit from business and profession, Capital Gains and Income from other sources – Tax planning with respect to deductions, exemptions, Rebate, Relief, Concession and incentives (Problems focused on tax planning). **20 hours**

Module 4: 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**

(50% theory and 50% problem)

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 Sampat Ayengar, Law of Income Tax, Bharat Law House, Latest Edition.
4. Bhagmati Prasad, Direct Taxes Laws Practice, Wishwa Prakashan, Latest Edition.
5. Kaushal Kumar Agarwal, Direct Tax Planning and Management, Atlantic Publishers, Latest Edition.

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

MC3E (HR) 01: INDUSTRIAL RELATIONS MANAGEMENT

80 hours

Marks: 80

Objectives:

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

Module 1: 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 2: 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 3: Discipline and grievance Management-Negotiations and collective settlements-Participative management and co-ownership-Productivity bargaining and gain sharing. **15 hours**

Module 4: Employee empowerment and quality management-Quality Circles-Employee suggestion schemes-Industrial relations and technology management.

15 hours

Module 5: Role of state in industrial relations- Labour office-Labor 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 labor management relations, Sage publications, Latest Edition.
3. PC Tripathi, Personnel Management and Industrial Relations, Sultan Chand & Sons, Latest Edition.
4. Dr.R Venkatapathy and Assissi Menachery, Industrial Relations and labor legislations, Adithya Publishers, Latest Edition.
5. CB Marmorina, Dynamics of Industrial Relations in India, Vikas Publishing House, Latest Edition.

UNIVERSITY OF CALICUT

Master of Commerce (CSS)

Elective: Human Resource Management

Semester: III

MC3E (HR) 02: MANAGEMENT TRAINING AND DEVELOPMENT

80 hours

Marks: 80

Objectives:

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

Module 1: 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 2: 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 3: 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 4: 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 5: 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 (CSS)

Elective – Human Resource Management

Semester: IV

MC4E (HR) 03: PERFORMANCE MANAGEMENT

80 hours

Marks: 80

Objectives:

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

Module 1: Concepts of organizational performance: Vision and mission, competencies and behaviors 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 2: Performance standards and targets: Clarifying, communicating and reviewing organizational goals and targets-linking group and individual responsibilities to organizational performance. **15 hours**

Module 3: 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 4: 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 5: 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 McGrawhill.
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. Bhattacharya D K, Performance Management systems and strategies, Pearson Education, Latest Edition.

(80 Hours)

UNIVERSITY OF CALICUT

Master of Commerce (CSS)

Elective – Human Resource Management

Semester IV

MC4E (HR) 04: COMPENSATION MANAGEMENT

80 hours

Marks: 80

Objectives:

- To familiarize the students with relevant aspects of compensation.
- To familiarize the students to design effective compensation policies.

Module 1: 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 McGrawhill, 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 (CSS)

Elective – Marketing

Semester III

MC3E (M) 01: ADVERTISING AND SALES MANAGEMENT

80 hours

Marks: 80

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.

Module1: 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 2: 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 3: 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 4: 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 5: 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, Adversising 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, Stratgies 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 (CSS)

Elective - Marketing

Semester III

MC3E (M) 02: CONSUMER BEHAVIOUR

80 hours

Marks: 80

Objectives:

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

Module 1: Consumer behavior: 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 2: 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 graphis-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 3: 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 4: 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 5: 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 analyzing 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 (CSS)

Elective - Marketing

Semester IV

MC4 E (M) 03: SUPPLY CHAIN AND LOGISTICS MANGAEMENT

80 hours

Marks: 80

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 1: 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 2: 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 3: 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 4: 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 5: 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, Kamisnsky, 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 Managment 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 (CSS)

Elective - Marketing

Semester: 4

MC4 E (M) 04: SERVICE MARKETING

80 hours

Marks: 80

Objectives:

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

Module 1: 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 2: 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 3: Service marketing segmentation-approaches-targeting-positioning-positioning maps-service encounter-service marketing profitability and productivity-relationship marketing in services. **18 hours**

Module 4: 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 5: 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:

- a. Ziethaml VA and Bitner MJ, Service Marketing, Tata McGraw Hill, Latest Edition.
- b. Hellen W, service Marketing, Macmillan India Ltd, Latest Edition.
- c. Lovelock C.H and Wirtz H, Service Marketing: People Technology Strategy, Pearson Education, Latest Edition.

- d. Hoffman K.D.J and Bateson E.G. Essentials of Service Marketing: Concepts, Strategies and Cases, Thomson South Western, Latest Edition.
- e. Kurtz D.L and Clow K.E, Service Marketing, Biztantra, Latest Edition.
- f. Donald Cowell, the Marketing of Services, Heinemann, Latest Edition.
- g. Lovelock C.H. and Lauren W, Principles of Service Marketing and Management, Prentice Hall of India, Latest Edition.

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