

CURRICULUM AND SYLLABI

CHOICE BASED CREDIT AND SEMESTER SYSTEM (CBCSS)

PROGRAMME: MASTER OF COMMERCE

(Introduced with effect from 2019 Admission)

Naipunnya Institute of Management and Information Technology

(Accredited by NAAC with B++, ISO 9001- 2015 Certified)

East Koratty- 680308

Naipunnya[®]

To reach the unreachable

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1. ABOUT THE DEPARTMENT

PG DEPARTMENT OF COMMERCE

The Department of Commerce is built on the energy and drive of its people which constitute the management, faculty members, and the student community. It has always aimed to become an Institution – where students are nurtured through continuous learning and skill development, mentored by committed faculty, that is conscious of its role in the community and supporting eco-friendly causes and perform daily operations through the use of natural products and recyclable items. The Department also strives to be the best department for training and educating aspiring learners of outstanding abilities who can become future leaders for the management industry by working closely and proactively with the industry.

Vision

To establish a hub of excellence in value-based commerce education, motivating students to aspire to greater heights.

Mission

- * To provide the skills and capabilities necessary for success in both the local and international employment arenas.
- * To instill the essential skills needed for self-employment and entrepreneurial ventures.
- * To foster a culture of community focused on research.
- * To nurture responsible individuals with a strong sense of social accountability.

Courses Offered

- B.Com Finance
- B.Com Computer Application
- B.Com Co-operation
- Bachelor of Business Administration
- Masters in Commerce

2. PROGRAMME OUTCOMES

PO1: Advanced Problem-Solving Skills: Graduates will demonstrate the ability to identify, analyze, and solve complex, real-world problems within their field of study, applying innovative and evidence-based solutions.

PO2: Mastery of Advanced Research Methods: Graduates will master advanced research methodologies, including the design, execution, and dissemination of original research, contributing to the body of knowledge in their discipline.

PO3: Professional Development and Career Readiness: Graduates will be well-prepared for their chosen careers, possessing the necessary skills, knowledge, and experience to excel in their professional roles or pursue further advanced studies.

PO4: Leadership and Collaborative Abilities: Graduates will exhibit leadership qualities and the ability to work collaboratively in diverse teams, recognizing the value of teamwork, and contributing effectively to the achievement of common goals.

PO5: Community Engagement and Service: Graduates will engage in community service and outreach, applying their expertise to address societal issues and contribute to the betterment of the community and beyond.

3. PROGRAMME SPECIFIC OUTCOMES

PSO1: To acquaint a student with conventional as well as contemporary areas in discipline of commerce.

PSO2: To provide in-depth understanding of all core areas specifically advanced management, security market operations, Business Environment, Research Methodology and Tax planning.

PSO3: To train the student to develop conceptual, applied and research skills as well as competencies required for effective problem solving and right decision making in routine and special activities relevant to financial management of a business.

PSO4: The candidate can acquire the qualification of NET/JRF and do M.Phil/Ph.D. and can become Assistant Professor in Govt. College/ Govt. Aided Colleges/Self Financing Colleges or Universities.

PSO5: Can commence Business Incubation centers and can develop new platforms to connect the entrepreneurs and the public.

4. PSO-PO MAPPING

PSO →	PSO1	PSO2	PSO3	PSO4	PSO5
PO					
PO1. Advanced Problem-Solving Skills	2	3	3	2	1
PO2. Mastery of Advanced Research Methods	1	2	1	1	2
PO3. Professional Development and Career Readiness	2	1	1	1	2
PO4. Leadership and Collaborative Abilities	1	2	2	2	1
PO5. Community Engagement and Service	2	2	2	2	3

PROGRAMME STRUCTURE

Title of the Programme

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

OBJECTIVE OF THE PROGRAMME

The M.Com program offered by NIMIT proposes to impart knowledge and inculcate the business skills and talents in students that will prepare them to enter into the business field in different capacities and

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will contribute to the overall well-being of the society. With the growth trade and industry, increased organizational problems, and growing scientific attitude towards the problems of management, the demand of qualified people in this field has gone up and thereby the demand for the program.

The program intends:

- To develop analytical, critical skills and to educate future practitioners in trade and industry in consultation with the changes happening in the industry
- To equip the students for professionalism, specialization, creativity and innovation in economic and business activities with effective leadership activities.
- To create awareness of the global economy and to train the students to take appropriate business decisions in the field of international business operations.
- To train students in the field of research and motivate them in research activities.
- To perform a variety of services in business and consulting services for business firms and government agencies.
- To develop the special skill in teaching and research in commerce.
- To provide the society with trained personnel not only with the education of Commerce but also with the knowledge of Information technology and of other upcoming fields supporting the business eco-system.
- To equip the students with the caliber to perform variety of services in business and consulting services for business firms and government agencies.

CHOICE BASED CREDIT SEMESTER SYSTEM-PG (CBCSS PG – 2019)

The regulations provided herein shall apply to all the regular Post Graduate programmes offered by the affiliated colleges (Government/Aided/Unaided/Self-financing) of the University of Calicut,

Autonomous Colleges and all the Post Graduate programmes offered by the School of Distance Education / Private Registration with effect from the 2019 batch admission.

‘Programme’ means the entire course of study and Examinations (traditionally referred to as course). The courses should define their learning objectives and learning outcomes. A course may be designed in such a way that it consists of lectures/ tutorials/laboratory work/ field work/ outreach activities/ project work/ vocational training/viva/ seminars/ term papers/assignments/ presentations/ self-study etc. or a combination of some of these. The programme shall include three types of courses: Core courses, Elective courses and Audit Courses.

‘Core course’ means a compulsory course in a subject related to a particular PG Programme, which shall be successfully completed by a student to receive the degree. Comprehensive Viva-voce and Project Work / Dissertation shall be treated as Core Courses.

‘Elective course’ means a course, which can be substituted, by equivalent course from the same subject and a minimum number of courses are required to complete the programme.

‘Audit Course’ these courses are mandatory, for which the student can register without earning credits. There will be two Audit Courses (Ability Enhancement Course & Professional Competency Course) with 4 credits each. These have to be done one each in the first two semesters. The credits will not be counted for evaluating the overall SGPA & CGPA.

‘Ability Enhancement Course’ This is one among the Audit courses, which is mandatory for all programmes but not counted for the calculation of SGPA or CGPA. The object is to enhance the ability and skill in the concerned core area.

‘Professional competency Course’ This is one among the Audit courses which is mandatory for a programme but not counted for the calculation of SGPA or CGPA. The object is to get professional competency and exposure in the concerned core area.

‘Credit’ (C) of a course is a measure of the weekly unit of work assigned for that course. Letter Grade’ or simply ‘Grade’ in a course is a letter symbol (e.g., A+,A,B+,B, etc. which indicates a particular range of grade points which indicates the broad level performance of a student.

‘Grade Point (G)’ It is a numerical weightage allotted to each letter grade on a Grading Scale.

‘Credit point’ (P) of a course is the value obtained by multiplying the grade point (G) by the Credit (C) of the course $P=G \times C$.

‘Semester Grade point average’ (SGPA) is the value obtained by dividing the sum of credit points obtained by a student in various courses taken in a semester by the total number of credits taken by him/her in that semester. The grade points shall be rounded off to two decimal places.

‘Cumulative Grade point average’ (CGPA) It is a measure of overall cumulative performance of a student over all semesters. The CGPA is the ratio of total credit points secured by a student in various courses in all semesters and the sum of the total credits of all courses in all the semesters. It is expressed up to two decimal places.

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.

Duration

The duration of the M. Com programme of study is two years divided into four semesters. The minimum duration for completion of a four semester PG Programme is two years. The maximum period for completion is 4 years. The duration of each semester shall be 90 working days, inclusive of examinations, spread over five months. Odd semesters shall be held from June to October and even semesters from November to March subject the academic calendar of the University.

Medium of Instruction

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The medium of instruction and examination shall be English.

Courses of study

Total courses are divided into the following basis:

1. Core Courses
2. Specialization- Electives
3. Ability Enhancement Courses (AEC) (First Semester)
4. Professional Competency Course (PCC) (Second Semester)

First Semester

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	

Ability Enhancement Course (AEC)*

Course Code	Course Title	Internal	External	Total Credit	Type
		1	1		

		Credit	Credit	t	
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
Grand Total in Semester One		4.8	19.2	24	

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

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	Strategic 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	

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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Semester Three

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Teaching Hours	Type

				t		
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	

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		

Specialization Electives 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

Each student shall undergo any one course in respective semesters mentioned with the course code MCM1A01 to MCM1A08 during the first semester and any one course mentioned 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. The college has selected MCM1A08 Presentation/Publication of Research papers/Book Review as our Audit Course for the first semester students. The college has selected MCM2A03 Live Project with Statistical Packages for second semester students as Professional Competency Course.

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. 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

ATTENDANCE	GRADE POINT
95-100	5
90-94.9	4
85-89.9	3
80-84.9	★ 2
75-79.9	1

Industrial Visit: 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).

Evaluation of Project Work / Dissertation

During the fourth semesters, each student shall do a project work under the guidance of a faculty member preferably in his or her area of specialization. The project should be done individually on a topic based on a business organization or a social or economic problem relating to the discipline to be decided by the student under supervising teacher. 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. 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. 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.

Structure of the report

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

Plagiarism certificate shall be mandatory for project submission for all categories 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.

Project work shall have the following stages

- Selection of organization
- Problem identification
- Project draft proposal presentation and discussion
Finalization of the proposal
- Data collection and analysis of data Report writing
- Final Project Presentation
- Report submission.

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.

The viva board shall have two external examiners and one internal member. The University shall appoint the external examiners. 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.

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	
		External	Internal

		3.2Credit	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

Minimum Credit for the Project Report and Viva Voce

The student should get a minimum of P grade for the project report for a pass. If the student fails to get P grade for any project report, he or she shall resubmit the project report after modifying it based on the recommendation of the examiners. This can be done immediately after publication of results. The student should get P grade for a pass in viva-voce.

5. PROGRAMME STRUCTURE IN NIMIT

- The Master of Commerce (M.Com) equips students with advanced financial knowledge, business management skills, and specialized expertise in areas such as taxation and international business, as well as proficiency in research methodologies and analytical thinking.
- They develop strong communication and presentation skills, alongside an understanding of economic principles, ethical considerations, and relevant legal frameworks for business operations.

- Additionally, M.Com programs often include training in technological tools and provide networking opportunities with industry professionals, facilitating career advancement.
- Continuous internal assessment is conducted in every semester through two internal examinations, seminars, and assignments.
- Students have presented papers at international conferences organized by the department and coordinate various events held by the college and department.
- Soft skill training is enhanced through programs like Synergia, which provides a platform for non-academic events like student assemblies.
- Furthermore, students receive training in placement, language skills, resume writing, and mock interview preparations.
- The college also offers placement opportunities and internships in various organizations, along with hands-on training in Excel and SPSS for students

6. SEMESTER WISE COURSES

Semester 1

- MCM1C01 - Business Environment & Policy
- MCM1C02 - Corporate Governance & Business Ethics
- MCM1C03 - Quantitative Techniques for Business Decisions
- MCM1C04 - Management Theory and Organizational Behavior
- MCM1C05 - Advanced Management Accounting

Semester Two

- MCM2C06 - Advanced Corporate Accounting
- MCM2C07 - Advanced Strategic Management
- MCM2C08 - Strategic Cost Accounting

MCM2C09 - International Business

MCM2C10 - Management Science

Semester Three

MCM3C11 - Financial Management

MCM3C12 - Income Tax Law, Practice and Tax Planning I

MCM3C13 - Research Methodology

MCM3E01 - Elective I – Investment Management

MCM3E02 - Elective II - Financial Markets and Institutions

Semester Four

MCM4C14 - Financial Derivatives & Risk Management

MCM4C15 - Income Tax Law, Practice and Tax Planning II

MCM4E03 - Elective III – International Finance

MCM4E04 - Elective IV – Advanced Strategic Financial Management

MCM4PV0I - Project Work & Comprehensive Viva Voce

7. SEMESTER WISE ACTIVITIES

- Outbound Activities
- Competency Enhancement Programme
- Paper Presentation
- Peer Teaching
- Hands- on- Training
- Soft Skill Development Training
- Placement Interviews

8. DETAILED SYLLABUS WITH COURSE OUTCOMES, COURSE OBJECTIVES AND CO-PO-PSO MAPPING



SEMESTER I

MCM1C01: Business Environment and Policy

Course Objectives:

- To familiarize 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



Course Outcomes

CO1: Understand the components of the business environment and its nature.

CO2: Compare the micro and macro environments and assess their impact on business.

CO3: Analyze government policies and evaluate their effects on business.

CO4: Analyze business operations within the business environment.

CO5: Stay updated on current issues affecting the business world.

CO-PSO –PO Mapping

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5

CO1	2	2	2	2	1	2	2	3	2	1
CO2	2	2	2	1	1	2	2	2	1	1
CO3	2	2	1	1	1	1	2	3	1	1
CO4	2	1	1	1	1	2	2	2	1	2
CO5	2	2	3	1	1	2	2	2	2	3

Syllabus

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.

MCM1C02 CORPORATE GOVERNANCE AND BUSINESS ETHICS

80 Hours

Credit:4

Course Objectives:

- To familiarize 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

Course Outcomes

CO1: Understand corporate governance principles and communication mechanisms.

CO2: Analyze various legal frameworks and SEBI guidelines related to corporate governance.

CO3: Evaluate the activities of international and national corporate governance committees and IFRS.

CO4: Comprehend the purpose of whistleblowing, board meetings, and director responsibilities.

CO5: Gain deep knowledge of corporate ethics and integrity.

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	1	2	2	2	3	1	3	3	1	1
CO2	2	1	2	3	2	2	2	2	2	3
CO3	3	2	1	2	2	2	3	2	2	3

CO4	1	2	3	2	2	1	2	3	2	2
CO5	1	3	2	2	2	2	2	3	2	2

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.

MCM1C03: Quantitative Techniques for Business

MCM1C03: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

80 Hours

Credit:4

Course 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.

Course Outcomes

CO1: Identify business problems suitable for statistical analysis and devise solutions.

CO2: Analyze the theory of probability and its real-life applications.

CO3: Apply parametric and non-parametric testing tools to analyze real-life problems.

CO4: Apply correlation and regression techniques to solve problems in various fields.

CO5: Efficiently analyze and interpret data using statistical tools invaluable in the business world.

CO-PSO –PO Mapping

Pongam, Koratty East, Thrissur District, Kerala State, India. Pin-680308.

Phone +91 9605001987, 04802730340, 2730341, 2733573

www.naipunnya.ac.in, mail@naipunnya.ac.in

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	2	1	2	2	3	2	1
CO2	2	3	3	1	1	2	2	2	1	2
CO3	1	3	3	2	1	1	1	3	2	2
CO4	1	2	3	2	1	2	2	2	1	2
CO5	1	2	2	2	2	2	2	2	2	2

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.

MCM1C04: MANAGEMENT THEORY AND ORGANISATIONAL BEHAVIOR

80 Hours Credit:4

Course Objectives:

- To provide students with a comprehensive understanding of management theory and organizational behavior, enabling them to analyze, interpret, and effectively respond to the dynamic challenges encountered within modern organizations.
- Explore individual and group behaviors within organizations to enhance leadership skills and foster a conducive work environment for achieving organizational goals.

Course Outcomes

CO1: Explain the importance and role of management in organizations.

CO2: Evaluate aspects related to decision-making and the controlling process.

CO3: Describe theories related to individual behaviour in organizations.

CO4: Analyze the influence of group behavior in organizations.

CO5: Evaluate the effects of process and climate on organizational behaviour.

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	1	1	2	2	3	2	2
CO2	2	2	2	2	1	2	2	2	1	2
CO3	3	1	2	1	1	1	2	3	1	1
CO4	1	1	2	2	1	2	2	2	2	2
CO5	1	1	2	1	1	2	2	3	2	3

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

MCM1C05: ADVANCED MANAGEMENT ACCOUNTING

80 Hours Credit:4

Course Objectives:

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

Course Outcomes

CO1: Differentiate between Management Accounting and Financial Accounting and analyze the role of a Management Accountant.

CO2: Analyze organizational performance and explore new management control horizons.

CO3: Make decisions under risk and uncertainty situations using various evaluation techniques.

CO4: Apply standard costing techniques to control product costs.

CO5: Tackle crucial situations using Marginal Costing Techniques, such as make or buy decisions, shutdown decisions, leasing decisions, pricing decisions, and production mix decisions.

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	1	1	2	2	2	2	1	2	1	2

CO2	2	3	2	3	1	2	2	1	1	2
CO3	1	3	1	2	2	1	1	3	1	2
CO4	2	1	1	3	2	2	2	2	2	2
CO5	2	3	2	2	3	3	1	2	2	3

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.
13. Publications, Latest Edition. Journals/News papers Management Accountant Chartered Financial Analyst
14. Chartered accountant Business line Economic times.

SEMESTER II

MCM2C06: Advanced Corporate Accounting

Course Objectives:

- To provide knowledge and skills in the theory and practice of corporate financial accounting

- To provide insight in to some of the important accounting standards of IFRS /Ind AS
- To enable problem solving abilities among students in matters of various corporate situations such as consolidation of group information, corporate restructuring and liquidation

Course Outcomes

CO1: Acquaint students with consolidation procedures of Holding Companies and its Subsidiary Companies, adhering to important accounting standards of IFRS/Ind. As.3.

CO2: Provide insights into accounting procedures concerning amalgamation in the nature of merger and purchase, and the accounting treatment of company liquidation.

CO3: Understand current tax expenses, calculation, and accounting entries, including Deferred Tax Expense and deferred tax income recognition.

CO4: Comprehend Revenue from contracts with customers under IFRS15/Ind.As115 and revenue recognition models.

CO5: Evaluate Social Responsibility Accounting, Environmental Accounting, Investment Accounting, and Inflation Accounting.

CO PO Mapping

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	1	2	2	3	2	2	3	2	2
CO2	1	2	2	3	2	2	2	2	2	2
CO3	2	2	1	2	2	1	2	3	1	1
CO4	3	1	2	3	2	2	2	2	2	3
CO5	2	2	3	2	3	2	2	3	2	3

Module 1: Group Financial Statements

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

20 Hours

Module 2: Accounting for Corporate Restructuring-Accounting for Mergers, Acquisition and Reconstruction (internal and external)- Accounting for liquidation of companies- preparation of Statement of Affairs – Deficiency /Surplus Account- Liquidator’s final statement of account- Receiver’s statement of accounts.

20 Hours

Module 3: Accounting for Taxation-Current Tax Expense –calculation and accounting entries- Deferred Tax – Temporary Difference- TTD and DTD – Deferred Tax Assets and Deferred Tax Liabilities – Deferred Tax Expense and Deferred Tax Income (Deferred Tax Reversal)- Recognition, Measurement, Presentation and Disclosure of Deferred Tax

15 Hours

Module 4: Accounting for Revenue and Leases

Revenue from contact with customers (IFRS 15 / Ind AS 115) – Revenue Recognition model – Variable Consideration- Long 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. R.L. 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

MCM2C07: ADVANCED STRATEGIC MANAGEMENT

80 Hours Credit:4

Course Objectives:

- Master advanced strategic management concepts to analyze industry dynamics, formulate competitive strategies, and enhance organizational performance in dynamic environments.
- Develop strategic leadership skills by evaluating complex business scenarios, fostering innovation, and implementing strategic initiatives to sustain competitive advantage and drive long-term growth.

Course Outcomes

CO1: Gain awareness regarding various types of strategies.

CO2: Formulate, implement, and evaluate strategies.

CO3: Explain the dynamic nature of business and the role of strategic management in generating and sustaining competitive advantage.

CO4: Analyze complex management decisions using a range of theoretical tools.

CO5: Identify and evaluate trends in the competitive environment and their impact on enterprises.

CO-PSO-PO Mapping

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	2	2	2	1	2	2	3	2	1
CO2	2	2	2	1	1	2	2	2	1	2
CO3	2	2	1	1	1	1	1	3	1	2
CO4	1	1	2	1	1	2	2	2	1	2
CO5	2	2	3	1	1	2	2	2	2	3

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.

MCM2C08: Strategic Cost Accounting

Course Objectives:

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

Course Outcomes

CO1: Understand the conceptual knowledge of Cost Accounting and compare it with other branches of accounting.

CO2: Provide students with a basic understanding of different terminologies used in Cost Accounting and different types of costs.
CO3: Understand the treatment regarding the application of process costing and the treatment of Joint products and By-products.
CO4: Understand and evaluate the practical application of Absorption Costing, Throughput Accounting, ABC Analysis, and Transfer Pricing.
CO5: Evaluate the application of Productivity Management.

CO-PSO-PO Mapping

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	1	2	2	3	2	1
CO2	3	3	3	2	1	2	2	2	1	2
CO3	3	3	2	2	1	1	1	3	1	1
CO4	3	3	3	2	1	2	2	2	1	2
CO5	2	2	2	1	1	2	2	2	2	3

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

References:

(Theory 30% and Problems 70%)

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

MCM2C09: International Business

Course Objectives:

- Understand the multifaceted nature of the global business environment, including cultural, economic, political, and legal dimensions.
- Cultivate skills in cross-cultural communication, negotiation, and strategic decision-making to thrive in the international marketplace.

Course Outcomes

CO1: Explain concepts and theories in international business with respect to foreign trade/international business.

CO2: Apply current business phenomena and evaluate the global business environment in terms of economic, social, and legal aspects.

CO3: Analyze the principles of international business and strategies adopted by firms to expand globally.

CO4: Integrate the concept of international economic institutions and integration with the functioning of global trade.

CO5: Understand different Functional strategies adopted in international business.

CO-PSO-PO Mapping

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	1	2	1	2	2	2	2	3	2	1
CO2	3	2	1	2	1	2	2	2	2	2
CO3	2	2	2	1	2	1	1	3	1	2
CO4	2	1	1	1	2	2	2	2	2	2
CO5	2	1	1	1	3	2	2	2	2	3

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 fiend 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,
6. Macmillan, New Delhi.
7. Charles W L Hill, International Business, McGraw Hill, New York.
8. Michael Czinkota, International Business, Wiley, New York.
9. Justin Paul, International Business, PHI, New Delhi.
10. Anant Kumar Sundaram and J, Stewart Black, The International Business Environment: Text and Cases, PHI, New Delhi.
11. John Daniels, Lee Radebaugh, Daniel Sullivan International Business, Pearson Education, New York.

12. Friedmann & J. Kim: Political risk and international Business

MCM2C10: Management Science

Course 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.

Course Outcomes

CO1: Understand the concepts of management science.

CO2: Evaluate the application of various tools supporting the decision-making process.

CO3: Apply inventory management and manage the queue system in the service sector.

CO4: Evaluate and create techniques for project planning, scheduling, and controlling.

CO5: Understand knowledge in share analysis and different strategies in game theory.

CO-PSO-PO Mapping

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	1	2	3	2	2	2	2	3	2	2
CO2	2	2	1	3	2	2	2	2	1	2
CO3	2	2	1	3	3	1	2	3	2	1
CO4	2	1	3	2	2	2	2	2	1	2
CO5	3	2	1	2	2	2	2	2	2	3

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

SEMESTER III

MCM3C11: FINANCIAL MANAGEMENT

Course 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.

Course Outcomes

CO1: Gain a clear understanding of the goals and functions of finance and the role of financial managers in an organization.

CO2: Understand various sources of capital and calculate the cost of capital for investment proposals.

CO3: Thorough understanding of working capital management, including cash management, marketable securities, and inventory management.

CO4: Insight into Financial Leverages and Capital structure theories.

CO5: Detailed knowledge in Dividend Decisions and Market value of the Company's Share.

CO-PSO-PO Mapping

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	1	2	2	1	3	2	2	3	2	1
CO2	1	1	2	2	3	2	2	2	1	2

CO3	2	3	1	1	2	1	1	3	1	1
CO4	2	1	2	3	2	2	2	2	1	2
CO5	1	3	2	2	3	2	2	2	2	2

Course Description

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 capitalization .

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, 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

MCM3C12: Income Tax Law, Practice and Tax Planning I

Course Objective:

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

Course Outcomes

CO1: Acquaint with the different heads of income.

CO2: Determine eligible deductions and compute Taxable Income and tax liability of an individual.

CO3: Understand the different types of income tax authorities.

CO4: Understand the payment of advance tax and application of computer in tax management.

CO5: Evaluate the procedure & types of assessment.

CO-PSO-PO Mapping

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	1	3	3	1	2	2	3	2	1
CO2	2	2	2	3	1	2	2	2	1	2
CO3	2	3	1	3	1	1	1	3	1	1
CO4	2	3	2	1	2	2	2	2	1	2
CO5	2	3	1	2	2	2	2	2	2	2

Course Description

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 Sampat Ayengar, Law of Income Tax, Bharat Law House, Latest Edition.

MCM3C13: Research Methodology

Course Objectives:

- To acquaint students with process and methodology of research
- To enable students to identify research problems, collect and analyze data and present results.

Course Outcomes

CO1: Understand the importance of research in business situations and the research process.

CO2: Understand the sampling techniques used in research.

CO3: Gain knowledge for collecting data.

CO4: Gain knowledge about various scaling methods.

CO5: Gain knowledge about various statistical methods for data analysis and publication of research papers using statistical software like SPSS.

CO-PSO-PO Mapping

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	1	2	2	1	1	2	2	3	2	1
CO2	1	2	2	2	1	2	2	2	1	2
CO3	2	1	2	1	1	2	2	3	2	2
CO4	1	1	2	2	1	2	2	2	1	2
CO5	1	1	3	1	1	2	3	3	2	3

Course description

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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.

Module III

20 hours

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.Achalapathi KC, Readings in Research Methodology in Commerce and Business Management, Himalaya Publishing House.

MCM3E01: Elective I – Investment Management

Course Objective:

- 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

Course Outcomes

CO1: Understand different investment alternatives in the market.

CO2: Measure risk and return and find the relationship between them.

CO3: Understand fundamental and technical analysis for stock analysis.

CO4: Evaluate Bonds and Equity Stocks.

CO5: Manage and evaluate portfolio performance.

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CO-PSO-PO Mapping

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	1	2	1	1	1	2	2	3	2	1
CO2	2	3	3	2	2	2	2	2	2	2
CO3	1	2	2	1	1	1	1	3	1	2
CO4	1	3	3	1	1	2	2	2	2	2
CO5	1	2	2	2	3	2	2	3	2	3

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

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

15 hours

- 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

MCM3E02: Elective II - Financial Markets and Institutions

80 Hours Credit:4

Course Objectives:

- Understand the operations and interplay of financial markets and institutions, and analyze their role in allocating capital and managing risk in the global economy.
- Develop insights into regulatory frameworks shaping financial systems and their implications for financial stability and efficiency.

Course Outcomes

CO1: Provide sound information and knowledge of the broad framework of financial markets and institutions.

CO2: Understand the inter-linkages and regulatory framework within the financial system.

CO3: Provide knowledge of various financial instruments in Indian Financial Markets.

CO4: Understand the role of Development financial institutions.

CO5: Knowledge of Foreign capital flows, forms of foreign capital – FDI and FPI – FII.

CO-PSO-PO Mapping

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	3	3	2	1	2	1	2	2	1
CO2	3	3	3	2	1	2	2	2	1	3
CO3	2	2	3	2	1	1	1	3	2	2
CO4	3	2	2	2	1	2	2	2	2	2

CO5	2	2	2	2	1	2	1	2	1	2
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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).
5. Gordon and Nataraj: Financial Markets and Services, Himalaya Publishing House.

6. Bharati V Pathak: The Indian Financial System: Markets, Institutions and Services, Dorling Kindersley India (pvt) ltd (2009).

7. Clifford Gomez: Financial Markets, Institutions and Financial services, Prentice-Hall of India (2008).

SEMESTER IV

MCM4C14: Financial Derivatives and Risk Management

Course Objective:

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

Course Outcomes

CO1: Comprehend the basic concepts related to the Indian derivatives market.

CO2: Understand the pricing and valuation of derivatives and the basics of hedging the risk.

CO3: Gain in-depth knowledge about trading strategies in the options market, various positions in options valuation, and valuation of options.

CO4: Understand how options are priced using different models.

CO5: Gain in-depth knowledge about various concepts of SWAPS and valuation and pricing strategies in SWAPS.

CO-PSO-PO Mapping

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	1	2	2	1	1	2	2	2	2	1
CO2	1	2	2	2	1	2	2	2	1	2
CO3	2	1	2	2	1	1	1	3	1	1
CO4	1	1	2	1	1	2	2	2	1	2
CO5	2	1	3	1	1	2	1	2	2	2

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

References:

(60% Theory 40% Problems)

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.

MCM4C15: Income Tax – Law, Practice and Tax Planning II

Course 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.

Course Outcomes

CO1: Acquaint with the assessment of firm, AOP & BOI.

CO2: Analyze the assessment of Cooperative societies and Trusts.

CO3: Understand the assessment of Companies.

CO4: Understand tax planning and managerial decisions.

CO5: Evaluate how tax planning is applicable to various circumstances.

CO-PSO-PO Mapping

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	1	3	2	2	2	2	3	2	1
CO2	2	2	3	2	1	2	2	2	1	2
CO3	2	2	3	2	1	1	1	3	1	1
CO4	2	2	1	2	3	2	2	2	1	2

CO5	2	3	1	2	2	2	2	2	2	2
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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

MCM4E03: Elective III – International Finance

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

Course Outcomes

CO1: Understand concepts and theories in international finance with respect to foreign trade.

CO2: Examine the international financial market scenario.

CO3: Familiarize with exchange rate theories.

CO4: Evaluate foreign exchange risk management.

CO5: Understand capital budgeting decisions and working capital management.

CO-PSO-PO Mapping

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	2	3	2	2	1	2	2	3	2	2
CO2	2	3	3	1	1	2	2	2	1	2
CO3	1	3	3	2	1	1	2	3	2	1
CO4	1	2	3	2	1	2	2	3	2	2

CO5	1	2	2	2	2	2	2	3	2	3
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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.

MCM4EF04: Advanced Strategic Financial Management

Course Objective:

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

Course Outcomes

CO1: Acquaint with shareholder value creation and company value creation.

CO2: Understand the capital structure of the Company with the dividend policy and value of the firm.

CO3: Determine the Lease financial strategy under Lessee’s point of view and Leaser’s point of view.

CO4: Understand corporate mergers and their various theories.

CO5: Evaluate takeover strategies of Companies and the procedures to be followed.

CO-PSO-PO Mapping

PSO/PO	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	1	2	2	3	2	2	2	3	1	1
CO2	1	3	2	2	3	2	2	2	2	2
CO3	2	1	2	3	2	1	1	3	1	2
CO4	2	1	1	3	2	2	2	2	2	2
CO5	1	2	2	2	3	2	2	2	2	3

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)

Module II:

12 hours

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

References:

(Theory 40% problem 60%)

1. Vanhorne, James C: Financial Management and policy, Pearson, New Delhi, (Latest edition)
2. Brigham and Ehrhardt: Financial Management, Thomson India, (Latest edition)
3. Chandra, Prasanna: Financial Management, Tata McGraw Hill, New Delhi, (Latest edition)
4. Khan, MY and James PK: Financial Management, Tata McGraw Hill New Delhi, (Latest edition)
5. Pandey IM: Financial Management, Vikas Publishing House, New Delhi, (Latest edition)
6. Gitman, LJ: Principles of Managerial Finance, Harper and Row (Latest edition)

7. Hampton: Financial decision making, Concepts, problems and cases, Prentice Hall of India, New Delhi (Latest edition)
8. Brealey and Meyers: Principles of Corporate Finance, Tata McGraw Hill, New Delhi (Latest edition)

MCM4PV0 1

Project Work & Comprehensive Viva Voce

Course Objectives:

- To enable students to apply theoretical knowledge gained during their M.Com program to real-world business scenarios through the completion of a comprehensive project report.
- To prepare students for effective oral communication and presentation skills required during viva voce examinations, enhancing their ability to defend their project findings and conclusions.

Course Outcomes

- CO1.Demonstrate the ability to conduct thorough research, gather relevant data, and apply analytical techniques to analyze business problems
- CO2.Synthesize theoretical knowledge with practical application
- CO3. Communicate project findings effectively
- CO4. Demonstrate critical thinking and problem-solving abilities
- CO5.Enabling the students to confidently articulate their project objectives, methodologies, findings, and conclusions during viva voce examinations.

PO→	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO↓										
CO1	2	2	3	2	2	2	1	3	2	3

CO2	2	2	3	1	2	2	2	2	2	2
CO3	2	2	3	2	2	2	2	3	2	3
CO4	2	2	2	2	3	2	2	2	1	2
CO5	2	3	2	2	2	2	2	3	2	3

MODEL QUESTION PAPERS

First Semester M. Com Degree Examination December 2019

MCM1C01: Business Environment and Policy



Naipunnya

Time: 3 Hours

Weightage:30

Section-A

To reach the unreachable
(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 6 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)

First Semester M. Com Degree Examination December 2019

MCM1C02: Corporate Governance and Business Ethics

Time: 3 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?



Naipunnnya[®]
(4x2=8 Weights)

To reach the unreachable

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 6 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)

First Semester M.Com Degree Examination December 2019

MCM1C03: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Time: 3 Hours Weightage:30

Section-A

Pongam, Koratty East, Thrissur District, Kerala State, India. Pin-680308.

Phone +91 9605001987, 04802730340, 2730341, 2733573

www.naipunnya.ac.in, mail@naipunnya.ac.in

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

1. Distinguish between type I 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: MWW MMM W MM W MWMWWMMM W MM WWWMMMMM 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
Weigh t (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
Productivity Index(Y)	68	60	62	80	85	40	52	62	60	81

Calculate two regression equations and estimate the productivity index of a worker whose test score is 92

(2× 5= 10 weightage)

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

Time: 3 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 6 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 organization. State the contributions of major quality gurus.
Illustrate various quality techniques
(2x5=10 weights)

First Semester M. Com Degree Examination December 2019

MCM1C05: Advanced Management Accounting

Time: 3 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= 8 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

Advise 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)

9. DETAILED DESCRIPTION OF ACTIVITIES

Out Bound Activities

For the purpose of imparting business and accounting skill from real situations, the PG Department of commerce conducting different out bound activities. The program concentrated on the experiential learning activities with inclusion of practical games with learning principles.

Objectives of the outbound activities

- To provide scientific training for special skill on account of effective communication, team building, problem solving, Leadership among the students
- To enhance skill on public speaking and scientific debate by conducting different training programs
- To improve personality skill such as decision-making, self-confidence, solving problematic situations developing synergetic situations.
- To provide fun games to facilitate relaxation in different environment
- Develop an innovative teaching & learning process by providing educational facilities & infrastructure and conducive academic atmosphere.

Competency Enhancement Programme

No. of sessions: 40

Course Objectives

1. To introduce the students the nature of different competitive examinations, its syllabi, various advertisements, the structure of examinations etc.
2. To provide the basic knowledge of necessary preparations like pre-examination preparation, post-examination preparation, basic preparations for the interview skills, etc.
3. To develop competitive skills through various types of objective tests.

Module 1 (4 hrs)

Introduction: Introduction to Placement Training Program, Introduction to different aptitude tests, the structure, how to approach questions.

Module 2 (10 hrs)

Quantitative Aptitude: Calculations, Numerical Ability, Percentages, HCF and LCM, Averages, Profit and Loss, SI, CI, Ratios, TSD, Work, Mixture.

Module 3 (10 hrs)

Verbal Ability: Reading Comprehension, Basic Grammar, Vocabulary, Verbal Reasoning

Module 4 (8 hrs)

Logical Reasoning: Series Analogy, Arrangements, Family Tree, Directions, Visual reasoning.

Module 5 (8 hrs)

Group Discussion/ Personal Interview: Introduction to GD/PI process (DO's and Don't's), General Awareness.

C. REFERENCES

1. Sharma, Arun. How to Prepare for Quantitative Aptitude. Uttar Pradesh, Tata McGraw-Hill Education, 2018.
2. Aggarwal, R S. Verbal And Non Verbal Reasoning. New Delhi, S. Chand, 2019.
3. "Aptitude Questions and Answers." IndiaBIX.Com, www.indiabix.com/.
4. "Tutorials – Javatpoint." [Www.javatpoint.com](http://www.javatpoint.com), www.javatpoint.com/.

- Paper Presentations in Conference: Enhances research and presentation skills, provides exposure to academic community

- Peer Teaching: Promotes collaborative learning, reinforces understanding of subject matter
- Hands-on Training for Excel and SPSS: Develops practical skills in data analysis, enhances employability in data-driven industries
- Soft Skill Development Training: Improves communication abilities, boosts confidence in interpersonal interactions
- Resume Preparation: Equips students with essential job application skills, enhances professionalism
- Mock Interview Sessions: Prepares students for real-world interview scenarios, reduces anxiety before actual interviews
- Placement Interviews during Course : Provides early exposure to job recruitment processes, increases chances of securing placements

10. COURSE EVALUATION AND CIE

This assessment shall be based on a predetermined transparent system involving periodic written tests, assignments, seminars, viva-voce and attendance in respect of theory courses and based on tests, lab skill and records/viva in respect of practical courses. All courses shall have internal assessment.

Transparency about internal Assessment

Each faculty shall maintain record of performance and attendance of each student in his or her class course-wise. 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. There shall not be any chance for improvement of internal marks. The course teacher shall maintain the academic record of each student registered for the course, which shall be forwarded to the University, through the college Principal, after being endorsed by the Head of the Department. For each course, there shall be class test/s during a semester. Grades should be displayed on the notice board. Valued answer scripts shall be made available to the students for perusal. Each student shall be required to do assignment/s for each course. Assignments after valuation must be returned to the students. The teacher shall define the expected quality of the above in terms of structure, content, presentation etc. and inform the same to the students. Punctuality in submission is to be considered. Every student shall deliver Seminar /

Presentation as an internal component for every course and must be evaluated by the respective course teacher in terms of structure, content, presentation and interaction. The soft and hard copies of the seminar report are to be submitted to the course teacher. All the records of Continuous Assessment (CA) must be kept in the college and must be made available for verification by university, if asked for. Such internal assessment mark lists shall show all the components separately and the total of internal assessment marks awarded to each student. 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. 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. The Department or Centre or College shall strictly follow the grievance handling mechanism prevails in the University from time to time.

Course Evaluation scheme for each course shall contain two parts: -

Format for Internal Assessment Mark list

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

a) First Stage Evaluation for both Internal and External done by the Teachers concerned in the following Scale

Grade	Grade Points
A+	5
A	4
B	3
C	2
D	1
E	0

Grade range for internal examination is as follows;

Average grade Point (2 tests)	Grade for Tests	Grade Points for tests
4.5 to 5	A+	5
3.75 to 4.49	A	4
3 to 3.74	B	3
2 to 2.99	C	2
Below 2	D	1
Absent	E	0

EXTERNAL / END SEMESTER EVALUATION (ESE)

The University shall conduct the semester-end examinations in theory courses with question papers set by external experts. Examiners based on a well-defined scheme of valuation shall do the evaluation of the answer scripts. After the external evaluation, only Grades are to be entered in the space provided in the answer script for individual questions and calculations need to be done only up to the Cumulative Grade Point (CGP) and all other calculations including grades are to be done by the University. Students shall have the right to apply for revaluation or scrutiny as per rules within the time permitted for it. They shall make photocopies of the answer scripts of the external examination available to the students for scrutiny on request as per rules.

Questions for External/ESE:

Weightage: Different types of questions shall be given different weightages to quantify their range given in the following model:

Sl. No.	Type of Questions	Individual weightage	Total Weightage	Number of questions to be answered

1	Short Answer type questions	2	$2 \times 4 = 8$	4 out of 7
2	Short essay/ problem solving type	3	$3 \times 4 = 12$	4 out of 7
3	Long Essay type questions	5	$5 \times 2 = 10$	2 out of 4
Total			30	18

The Grade Range for both Internal & External shall be:

Letter Grade	Grade Range	Range of Percentage	Merit / Indicator
		(%)	
O	4.25 – 5.00	85.00 – 100.00	Outstanding
A+	3.75 – 4.24	75.00 – 84.99	Excellent
A	3.25 – 3.74	65.00 – 74.99	Very Good
B+	2.75 – 3.24	55.00 – 64.99	Good
B	2.50 – 2.74	50.00 – 54.99	Above Average
C	2.25 – 2.49	45.00 – 49.99	Average
P	2.00 -2.24	40.00 – 44.99	Pass

F	< 2.00	Below 40	Fail
I	0	0	Incomplete
Ab	0	-	Absent

Semester Grade Point Average (SGPA) – Calculation

The SGPA is the ratio of sum of the product of the number of credits with the grade points scored by a student in all the courses taken by a student and the sum of the number of credits of all the courses taken by a student. After the successful completion of a semester, Semester Grade Point Average (SGPA) of a student in that semester is calculated using the formula given below.

Semester Grade Point Average - SGPA (S_j) = $\Sigma(C_i \times G_i) / Cr$ (SGPA= Total Credit Points awarded in a semester / Total credits of the semester)

Where ' S_j ' is the j^{th} semester , ' G_i ' is the grade point scored by the student in the i^{th} course ' C_i ' is the credit of the i^{th} course, ' Cr ' is the total credits of the semester .

Cumulative Grade Point Average (CGPA) - Calculation

Cumulative Grade Point Average (CGPA) = $\Sigma(C_i \times S_i) / Cr$ (CGPA= Total Credit points awarded in all semesters/Total credits of the programme)

Where C_1 is the credit of the 1st semester S_1 is the SGPA of the 1st semester and Cr is the total number of credits in the programme. The CGPA is also calculated in the same manner taking into account all the courses undergone by a student over all the semesters of a programme. The SGPA and CGPA shall be rounded off to 2 decimal points. For the successful completion of a semester, a student should pass all courses and score a minimum SGPA of 2.0. However, the students are permitted to move to the next semester irrespective of their SGPA.



Naipunnya Institute of Management & Information Technology

Affiliated to the University of Calicut, ISO 9001-2015 Certified
Accredited by NAAC with B++ grade



Naipunnya

To reach the unreachable

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