



# KANNUR UNIVERSITY

M.Com. Programme under Credit Based Semester System in affiliated Colleges- Revised Scheme, Syllabus & Model Question Papers- Implemented with effect from 2014 admission- Orders issued.

## ACADEMIC BRANCH

U.O.No.Acad/C1/6898 /2014

Dated, Civil Station. P.O. 8-7-2014

- Read :
1. U.O.No.Acad C1/11460/2013 dated 12-03-2014.
  2. Minutes of the meeting of the Board of Studies in Commerce (PG) held on 10-12-2013
  3. Minutes of the meeting of the Faculty of Commerce and Management Studies held on 28-03-2014
  4. Letter dated 3-06-2014 from the Chairman, Board of Studies in Commerce (PG)

### ORDER

1. As per the paper read (1) above, the Revised Regulations for P.G. Programmes under Credit Based Semester System (CBSS) have been implemented in this University w.e.f 2014 admission.
2. The Board of Studies in Commerce PG vide paper read (2) above, finalized the Scheme Syllabus and Model Question Papers for M.Com Programme under Credit Based Semester System with effect from 2014 admission.
3. As per the paper read (3) above the meeting of Faculty of Commerce and Management Studies approved the Scheme, Syllabus and Model question papers for M.Com Programme w.e.f.2014 admission.
4. The Chairman , Board of Studies in Commerce (PG) as per letter cited (4) has forwarded the Scheme, Syllabus and Model Question Papers for M.Com Programme for implementation with effect from 2014 admission.
5. The Vice Chancellor after considering the matter in detail and in exercise of the powers of Academic Council conferred under section 11 (1) of Kannur University Act 1996 and all other enabling provisions read together with has accorded sanction to implement Scheme, Syllabus and Model Question Papers for M.Com Programmes under Credit Based Semester System(CBSS) with effect from 2014 admission subject to report Academic Council.
6. Orders are, therefore, issued accordingly.
7. The Implemented Scheme, Syllabus and Model Question Papers are appended.

Sd /-

DEPUTY REGISTRAR(Academic)  
FOR REGISTRAR

To  
The Principals of Colleges offering M.Com Programme

(PTO)

8/7/14



Copy To:

1. The Examination Branch (through PA to CE)
2. PS to VC
3. PA to Registrar
4. PA to CE
5. PA to FO
6. DR (Acad)
7. AR I (Acad)
8. Chairman, BOS in Commerce (PG)
9. SF/DF/FC



Approved for Issue

A handwritten signature in black ink, appearing to be 'D. S. S.', written over a horizontal line.

Section Officer

SB

\*For more details; log on [www.kannur university.ac.in](http://www.kannur university.ac.in)

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# **KANNUR UNIVERSITY**

SYLLABUS FOR THE POST GRADUATE DEGREE PROGRAMME IN  
COMMERCE (M.Com) UNDER CREDIT BASED SEMESTER SYSTEM (CBSS-PG)  
FOR AFFILIATED COLLEGES IMPLEMENTED WITH EFFECT  
FROM 2014-15 ACADEMIC YEAR

**Submitted to**  
**THE KANNUR UNIVERSITY**

## **PG BOARD OF STUDIES COMMERCE**

## COURSES FOR M.COM

Semester	Course Code	Title	Marks			Credit
			Internal	External	Total	
I	COM1C01	Business Environment & Policy	15	60	75	4
	COM1C02	Quantitative Techniques & Operation Research	15	60	75	4
	COM1C03	Management Information System	15	60	75	4
	COM1C04	Organizational Behaviour	15	60	75	4
	COM1C05	Accounting for Business Decisions	15	60	75	4
	<b>Total</b>		<b>75</b>	<b>300</b>	<b>375</b>	<b>20</b>
II	COM2C06	Strategic Management	15	60	75	4
	COM2C07	Research Methodology & Computer Application	15	60	75	4
	COM2C08	Costing for Management Decisions	15	60	75	4
	COM2C09	Advanced Business Accounting	15	60	75	4
	COM2C10	Financial Management	15	60	75	4
	<b>Total</b>		<b>75</b>	<b>300</b>	<b>375</b>	<b>20</b>
III	COM3C11	Marketing Management	15	60	75	4
	COM3C12	Corporate Accounting	15	60	75	4
	COM3C13	Income Tax Law & Practice	15	60	75	4
	COM3C14	Wealth Tax & Indirect Taxes	15	60	75	4
	COM3C15	Human Resource Management	15	60	75	4
	<b>Total</b>		<b>75</b>	<b>300</b>	<b>375</b>	<b>20</b>
<b>Elective A. Finance</b>	COM4E01	Security Analysis & Portfolio Management	15	60	75	4
IV	COM4E02	International Financial Management	15	60	75	4
	COM4E03	Financial Markets & Services	15	60	75	4
	COM4E04	Corporate Tax Planning & Management	15	60	75	4
	COM4Pr	Project Report/Dissertation			25	2
	COM4C16	Viva-Voce			50	2
	<b>Total</b>		<b>60</b>	<b>240</b>	<b>375</b>	<b>20</b>
<b>Grand Total</b>					<b>1500</b>	<b>80</b>

(Continued in Page-2)

<b>Elective B. Marketing</b>	COM4E05	Consumer Behavior	15	60	75	4
IV	COM4E06	Advertising & Sales Management	15	60	75	4
	COM4E07	Services Marketing	15	60	75	4
	COM4E08	Logistics Management	15	60	75	4

<b>Elective C. International Business</b>	COM4E09	International Business Environment	15	60	75	4
IV	COM4E10	Foreign Trade Management	15	60	75	4
	COM4E11	International Banking	15	60	75	4
	COM4E12	International Marketing	15	60	75	4

**KANNUR UNIVERSITY**

**COM1C01 BUSINESS ENVIRONMENT AND POLICY**

**90 Hours**

**Credit 04**

**Course Objectives:**

1. To give the students an exposure to environmental dynamics of contemporary business.
2. To develop the skill of decision making by analyzing the business environment and opportunities.

**Module I**

**Business Environment**

Dynamics of Business and its Environment-Structure of Business environment-Types of Environment-Internal Environment -External Environment: Micro and Macro Environment - Changing Dimensions of Business Environment -Environmental Analysis – Benefits and Limitations.

(20 hours)

**Module II**

**Economic Environment**

Significance and constituents of Economic environment -Economic Systems and Business -Industrial Policies -Current Industrial Policy -Fiscal Policy Monetary Policy –Foreign Trade Policy -Disinvestment Business Implications –Economic Reforms- Liberalization and Structural Adjustment Programmes -Foreign Direct Investment: Types, Pros & Cons and trends in FDI Government Policy.

(20 hours)

**Module III**

**Regulatory Environment**

Elements of the Regulatory Environment - Regulatory Role of the Government -Forms of Regulation -Business Government Interface -Changing Dimensions of Legal Environment in India: IDRA, MRTP Act, FEMA, FT (D&R) Act, Competition Act, and SEBI. Guidelines for Technology Transfer.

(15 hours)

**Module IV**

**Socio-Cultural Environment**

Critical elements of Socio Cultural Environment: Social Institutions and Systems- Culture and its influence- Unemployment and Man Power Planning -Emerging Rural Sector in India -Social Responsibility of Business- Social Audit –Relevance of Business Ethics and Corporate Governance

(15 hours)

**Module V**

**Global Environment**

Meaning and Nature of Globalization -Impacts –Multi National Corporations -Foreign Collaborations and Indian Business- Non-Resident Indians and Corporate Sector –Global Institutional Framework for Business- GATT/WTO: TRIMS, Agreements on Agriculture and on Textiles and Clothing.

(10 hours)

**Practice Hours**

(10 hours)

**Total Hours**

**(90 hours)**

**BOOKS FOR REFERENCE:**

1. Dr. Vivek Mittal: Business Environment; Text & Cases- Excel Books, New Delhi
2. Maheswari and Gupta, A.N. Business, Government and Society.
3. Aswathappa, K. Essentials of Business Environment, Himalaya Publishing House, Mumbai.
4. Francis Cherunilam: Business Environment and Policy.
5. Kohli, S. L and Reruthra, N.K. Business Environment
6. Misra & Puri: Business Environment
7. K. Chidambaram: Business Environment

**KANNUR UNIVERSITY**

**COM1C02 QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To make the students understand some of the basics of quantitative techniques
2. To equip the students to apply operation research techniques for decision making.

**COURSE INPUTS:**

**Module I.**

Probability -Meaning and definition -Basic concepts -Addition Theorem and Multiplication Theorem -Bayes' Theorem (Applications Only)

Contact Hours-15

**Module II.**

Probability Distributions -Introduction -Random variable -Uses of Expected value in decision making, Binomial Distribution -Poisson Distribution -Normal Distribution.

Contact Hours-15

**Module III.**

Testing of Hypothesis -Introduction -Concepts basic to Hypothesis testing procedure Hypothesis testing for Mean -Difference between means -Hypothesis testing for Proportion Difference between Proportions -Z test-T test -F test.

Contact Hours-10

**Module IV.**

Operation Research (OR) -Introduction -Uses -Tools in OR -Modeling in OR -Limitations of OR.

Contact Hours-10

**Module V.**

Linear Programming- Basic concepts- uses and applications- Graphic method of solution to the LPP

Contact Hours-10

**Module VI.**

Network analysis -PERT and CPM -Basic concepts -Construction of Network Diagram Calculation of Critical Path -Float -Slacks - (Avoid Crashing of activities and Resource allocation)

Contact Hours-20

**Practice Hours**

**10 Hours**

**Total Hours**

**90**



**BOOKS FOR REFERENCE:**

1. Richard I. Levin, David S. Rubin: Statistics for Management.
2. S. P. Gupta : Statistical Methods.
3. Sharma K. R : Quantitative Techniques and Operation Research.
4. Anand Sharma : Quantitative Techniques for Decision Making.
5. S. D. Sharma: Operation Research.
6. Philip Rajashekar: Operation Research.
7. Kanti Swarup, Gupta R. K. and Manmohan: Operation Research and Statistical Analysis.
8. C.R. Kothari : Quantitative Techniques
9. S. Kalavathy: Operations Research

**KANNUR UNIVERSITY**

**COM1C03 MANAGEMENT INFORMATION SYSTEM**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

To provide a basis understanding of the concept of Management Information System, its application in managerial decision making and the process of development and maintenance of information system in an organization.

**Module I.**

Introduction -Meaning and nature -Elements -Evolution -Functions -Relation with other disciplines -Information Technology and MIS. (10 hours)

**Module II.**

Concept of Information -Definition -Types -Mathematical definition -Entropy -Redundancy Data Reduction Techniques -Age, Quality and Value of Information -Application of Information concepts to MIS design. (12 hours)

**Module III.**

System concepts -Definition -Characteristics -General model of system -Types of systems Simplification -Decoupling -Control in systems -Positive and negative feedbacks -Law of requisite variety -Input, Process and Output controls -System concepts applied to MIS design. (13 hours)

**Module IV.**

Structure of MIS-Multiple approaches to the structure of MIS-Operating elements-Physical components -processing functions -output for users -MIS structure based on the level of management activity -Decision support -Organisational functions -Formal and Informal -Public and Private synthesis of MIS structure. (15 hours)

**Module V.**

Systems analysis and Design -Development and Implementation -System Development Life Cycle -Prototyping and User development approach. (15 hours)

**Module VI.**

Data Communication and Networking -Uses and types of Networks -LAN -WAN -MAN Topologies -E-mail -Teleconferencing -Internet Protocols -World Wide Web. Latest Trends in Information Technology (15 hours)

**Practice Hours**

(10 hours)

**Total Hours**

**(90 hours)**

**BOOKS FOR REFERENCE:**

1. Gordon B. Davis : Management Information System : Prentice Hall of India, Delhi.
2. Sadagopan S. : Management Information System : Prentice Hall of India, Delhi.
3. O'Brien James : Management Information System : Tata-McGraw Hill, New Delhi.
4. Murdick, Ross and Clagget : Information System for Modern Management : Prentice Hall, New Delhi.
5. Rajaraman V. : Analysis and Design of Information Systems : Prentice Hall, Delhi.
6. Simkin M.G. : Introduction to Computer Information System for Business : S. Chand & Company, New Delhi.
7. Dr. P. Mohan : Management Information System : Himalaya Publishing House, Delhi.
8. George M. Scott : Management Information System : Tata-McGraw Hill, New Delhi.
9. Effy Oz : Management Information System : Vikas Publishing House, New Delhi.
10. Sern James A : Analysis and Design of Information Systems : McGraw Hills, New York.

**KANNUR UNIVERSITY**

**COM1C04 ORGANISATIONAL BEHAVIOUR**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:** The objectives of the course are to help the students.

1. To understand the conceptual framework of management and organizational behaviour.
2. To understand the applicability of the concept.

**Module I.**

**Organizational Behaviour**

Concept and significance, relationship between management and organizational behaviour, emergence and ethical perspective, attitudes, perception -learning -personality, Learning theories- classical conditioning- operant conditioning- Cognitive- social learning- Personality theories- Type theory- Trait theory- Psycho analytical theory.

(15 hours)

**Module II.**

**Motivation**

Process of motivation -theories of motivation -Need Hierarchy theory -Theory X and Theory Y - Two Factor theory -Alderfer's theory -Mc Clelland's learned need theory -Victor Vroom's expectancy theory -Stacy Adams Equity theory.

(20 hours)

**Module III.**

**Group Dynamics and Team Development**

Group Dynamics -Definition and Importance -Types of groups -Group formation -Group Development -Group composition -Group performance factors -Principle centered approach to team development.

(20 hours)

**Module IV.**

**Organizational Conflicts**

Dynamics and Management -Sources -Patterns -Levels and Types of Conflict, Traditional and Modern approaches to conflict: Functional and Dysfunctional Organizational conflicts, Resolution conflict- Transactional analysis.

(10 hours)

**Module V.**

**Organizational Development**

Concept -Need for change -Types -Resistance to change -Theories of planned change, Organizational Diagnosis -OD intervention -Benefits and limitations of OD.

(15 hours)

**Practice Hours**

(10 hours)

**Total Hours**

**(90 hours)**

**BOOKS FOR REFERENCE:**

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



**KANNUR UNIVERSITY**

**COM1C05 ACCOUNTING FOR BUSINESS DECISIONS**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVE:** To acquaint the students with the tools and techniques for business decisions.

**Module I.**

Introduction: Management Accounting : Need and Importance -Meaning -Definition - Objectives-Scope. (3 Hours)

**Module II.**

New Trends in Budgeting : Problems in Traditional Budgeting -Zero Base Budgeting (ZBB) Process -Advantages -Difference between Traditional Budgeting and Zero Base Budgeting Programme Budgeting -Performance Budgeting -Distinction between Programme Budgeting and Performance Budgeting -Participative Budgeting -Responsibility Accounting -Meaning and Definition -Responsibility Centres -Social Accounting -Government accounting and Environment accounting (Only relevant issues related to business decisions). (25 Hours)

**Module III.**

Long Term Investment Decisions: Capital Budgeting -meaning -importance -process Evaluation Techniques -Urgency -Payback -ARR -Improvement on traditional approach -Discounted Cash flow Techniques -Net Present Value -Internal Rate of Return -Terminal Value Method - Profitability Index -Capital Rationing. (20 Hours)

**Module IV.**

Risk Analysis in Capital Budgeting: Relationship between risk and returns -Techniques: Risk Adjusted Discount Rate -Certainty Equivalent Coefficient -Sensitivity Analysis -Probability Assignment -Standard Deviation -Coefficient of Variation -Decision Tree Analysis -Game Theory. (12 Hours)

**Module V**

Cost of Capital: Meaning -Definition -Assumptions -Importance -Types of cost of capital Theories of cost of capital -Factors determining cost of capital -Methods of computing cost of equity share capital -cost of preference share capital -cost of debt capital -cost of retained earnings -Weighted average cost of capital. (20 Hours)

**Hours Practice**

(10 Hours)

**Total Hours**

(90 Hours)

**BOOKS FOR REFERENCE:**

- |                                      |                                       |
|--------------------------------------|---------------------------------------|
| 1. Anthony Robert :                  | Management Accounting Principles      |
| 2. I. M. Pandey :                    | Management Accounting                 |
| 3. Sharma & Gupta :                  | Management Accounting                 |
| 4. V. K. Saxena & C.D. Vashits :     | Advanced Cost & Management Accounting |
| 5. Khan & Jain :                     | Management Accounting                 |
| 6. S. N. Maheswari :                 | Management Accounting                 |
| 7. Hingoram N.L. & Ramanathan A.R. : | Management Accounting                 |
| 8. Betty J. :                        | Management Accounting                 |
| 9. S.K. Battacharya                  | Accounting for Management             |

**KANNUR UNIVERSITY**

**COM2C06 STRATEGIC MANAGEMENT**

**90 Hours**

**Credit 04**

**Course Objectives:**

1. To give the students an awareness about the importance of strategic management in modern organizations.
2. To give the students an in-depth knowledge in Strategic management process.
3. To develop among the students the skill of managing organizations in the new age.

**Module I.**

**Concepts of Strategic Management** : Strategy and Strategic Management -Strategic Decisions Approaches to Strategic Decision Making -Hierarchy of Business Objectives -Levels of Strategies – Strategic Intent -Dimensions of Business Definition -Elements of Strategic Management Process Corporate Governance and Strategic Management.  
(10 Hours)

**Module II.**

**Strategy Formulation** : Environmental Analysis and Diagnosis -Environmental Sectors Environmental Scanning and Appraisal -ETOP -Organizational Appraisal : Methods and Techniques -SWOT Analysis -Corporate Level Strategies : Expansion, Stability, Retrenchment and Combination Strategies -Business Level Strategies. (15 Hours)

**Module III**

**Strategic Analysis and Choice** : Process of Strategic Choice -Strategic Analysis : Tools and Techniques -Corporate Portfolio Analysis -SWOT Analysis -Experience Curve Analysis -Life Cycle Analysis – Industry Analysis -Strategic Group Analysis -Competitor Analysis -Subjective Factors in Strategic Choice -Contingency Strategies -Strategies Plan.  
(20 Hours)

**Module IV.**

**Strategy Implementation** : Activating Strategies -Nature and Barriers of Implementation - Project Implementation -Procedural Implementation -Resource Allocation -Structural Implementation Structures for Business Strategies and Corporate Strategies -Behavioral Implementation Functional and Operational Implementation -Functional Plans and Policies.  
(20 Hours)

**Module V**

**Strategic Evaluation and Control** : Nature, Importance, Requirements and Barriers in Effective Evaluation -Strategic Control -Operational Control -Techniques of Strategic Evaluation and Control -Role of Organizational Systems in Evaluation. (15 Hours)

**Practice Hours**

(10 Hours)

**Total Hours**

**(90 Hours)**

**BOOKS FOR REFERENCE:**

1. Strategic Management Theory -Charles W.C. Hill and Gareth R. Jones.
2. Competitive Strategy -Michael E. Porter.
3. Business Policy -Azhar Kazmi
4. Strategic Management -Francis Cherunilam.
5. Strategic Management in Indian Companies -R.A. Sharma.
6. Corporate Strategic Management -R.M. Srivastava.
7. Strategic Management: Analysis-Implementation-Control: Nag A. (Vikas Pub.)

**KANNUR UNIVERSITY**

**COM2C07 RESEARCH METHODOLOGY & COMPUTER APPLICATION**  
**90 Hours** **Credit 04**

**COURSE OBJECTIVES:**

1. To make the students understand the steps in the process of Social Research.
2. To equip the students to apply statistical tools for hypothesis test and decision making.

**COURSE INPUTS:**

**Module I**

Introduction to Research -Meaning and Definition -Characteristics -Importance -Objectives. Different methods of social research -Historical -Case study -Survey -Experimental -Action research.  
(Contact Hours 15)

**Module II**

Research Design -Meaning and objectives -Steps -Components and characteristics -Types of research designs -Descriptive -Diagnostic -Exploratory -Experimental Designs. Identification of Research Problem -Formulating Hypothesis -Meaning and types of Hypothesis.  
(Contact Hours 20)

**Module III**

Data Source and Sampling -Sources of Data -Primary and Secondary sources -Techniques of Primary Data Collection -Questionnaire -Interview schedule -Sample selection -Methods of sampling -Probability and non probability sampling. (Contact Hours 15)

**Module IV**

Chi Square Test and Analysis of Variance -Chi Square Test -Uses. Analysis of variance One Way and Two Way Classification. Application of Statistical tools for Analysis and testing of significance -Parametric and Non parametric test -ANOVA and F test .  
(Contact Hours 10)

**Module V**

Use of Computers in Research- Practical uses and applications of Statistical Packages in Social Science (SPSS) -Applications by using computer software -MS Excel / Spread Sheet, SPSS, POWER POINT

(Contact Hours 10)

**Module VI**

Report writing and presentation of findings -Meaning of Research report -Presentation Essential parts of report -Contents -Format -Writing style -Qualities of good research report Model form of Research Report  
(Contact Hours 10)

**Practice Hours**

(10 Hours)

**Total Hours**

**90 Hours**



**BOOKS FOR REFERENCE:**

- |                                |                                               |
|--------------------------------|-----------------------------------------------|
| 1. O.R. Krishnaswami           | Research Methodology in Social Sciences.      |
| 2. C.R. Kothari                | Research Methodology -Methods and Techniques. |
| 3. P. Saravanavel              | Research Methodology.                         |
| 4. S.R. Baja                   | Methods of Social Survey and Research.        |
| 5.R.N. Sharma, R.K. Sharma     | Research Methods in Social Science.           |
| 6.Dr. S. R. Bajpai             | Methods of Social Survey and Research.        |
| 7. B.N. Gosh                   | Research Methodology.                         |
| 8.Thripathi                    | Research Methodology in Social Sciences.      |
| 9. Deepak Chawla & Neena Sodhi | Research Methodology.                         |
| 10.A. Leon                     | Fundamentals of Information Technology        |

**KANNUR UNIVERSITY**

**COM2C08 COSTING FOR MANAGEMENT DECISIONS**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To understand the concept and importance of cost accounting.
2. To understand the application of cost accounting tools for generating information for managerial Decision making.

**Module I.**

Cost Accounting -Objectives, nature and scope of cost accounting -Cost accounting and managerial decision (10 Hours)

**Module II.**

Marginal costing and cost volume profit analysis -Decision making -Break even analysis Assumptions -Advantages and limitations -Break even charts -Different types of break even charts -Simple break even chart -Contribution break even chart -Cash break even chart -Control break even chart -Profit volume graphs -Marginal costing and decisions regarding product mix, make or buy decisions and dropping of products. (25 Hours)

**Module III.**

Differential Cost Analysis -Meaning -Characteristics -Difference between differential cost analysis and marginal costing -Applications and use of differential costing. (15 Hours)

**Module IV.**

Standard costing as a Control Technique -Setting of Standards and their revision -Variance Analysis -Importance -Kinds of variances and their uses -Material, labour and overhead variances Interpretation of variances -Disposal of variance -Relevance of variance analysis to budgeting and standard costing -Standard costing as a management tool -Limitations of standard costing. (20 Hours)

**Module V.**

Value Analysis and Cost Reduction -Relevant terms of value -Basic steps in value analysis - Value engineering -cost reduction and cost control -Advantages of cost reduction and cost control -Areas of cost reduction -Techniques of cost reduction. (10 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

- |                                             |                            |
|---------------------------------------------|----------------------------|
| 1. Costing for Managerial Decisions         | Jain & Narang.             |
| 2. Management Accounting                    | S.P. Gupta.                |
| 3. Advanced Cost Accounting                 | Nigam & Sharma.            |
| 4. Cost Accounting, Principles and Practice | Lall B.M. & I.C. Jain.     |
| 5. Practical Costing                        | P.C. Tulsian.              |
| 6. Advanced cost and Management Accounting  | V.K. Saxena & C.D. Vashit. |

**KANNUR UNIVERSITY**

**COM2C09 ADVANCED BUSINESS ACCOUNTING**

**90 Hours**

**Credit 04**

**Course Objectives:**

1. To understand new accounting concepts.
2. Expose the students to advanced accounting issues and practices.

**Module I.**

Valuation of Shares : Valuation of Shares -Need for valuation -Methods of valuation Asset backing -Yield methods. (10 Hours)

**Module II.**

Accounting Standards : International and Indian Accounting Standards -Importance and need -Arguments for and against Standards -Steps in formulation of Accounting Standards -Accounting Standard Board -Constitution -Indian Accounting Standards. (15 Hours)

**Module III.**

Accounting for Specialised type of Business : Voyage accounts -Investment accounts Farm accounts. (15 Hours)

**Module IV.**

Accounting for Price level changes : Methods -CPP and CCA methods. (15 Hours)

**Module V.**

Human Resources Accounting : Meaning and importance -Methods -Replacement Cost -Opportunity Cost -Historical Cost. (5 Hours)

**Module VI.**

Government Accounting : General Principles -Special features -Comparison with Commercial Accounting -Public Accounts Committee (10 Hours)

**Module VII.**

Insurance Claims : Computation of Fire Claims -Loss of Stock -Consequential Loss Policy.

**Practice Hours**

(10 Hours)

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

- |                                    |                                 |
|------------------------------------|---------------------------------|
| 1. Advanced Accounts. -            | M.C. Shukla and T.S. Grewal     |
| 2. Advanced Accountancy -          | S.P. Jain & K.L. Narang.        |
| 3. Advanced Accountancy -          | R.L. Gupta and M. Radhaswami    |
| 4. Advanced Accountancy -          | S.N. Mahewari                   |
| 5. Advanced Accountancy -          | Arulandam & Raman               |
| 6. Advanced Financial Accounting - | Dr. B.D. Agarwal                |
| 7. Financial Accounting -          | S.N. Maheswari & S.K. Maheswari |



**KANNUR UNIVERSITY**

**COM2C10 FINANCIAL MANAGEMENT**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

Understand the conceptual framework of Financial Management and to equip the students with knowledge about the Financing, Dividend and Liquidity areas of financial decision making in business organizations.

**Module I.**

Financial management -Meaning and nature -Scope -Traditional vs. Modern concept -Goal of Financial Management -Profit vs Wealth maximization -Finance function -Financial Planning Role of Finance Manager. (10 Hours)

**Module II.**

Operating and Financial Leverage -Effect on profits -EBIT -EPS analysis -Comparing alternative financial plans -Combined Leverage. (10 Hours)

**Module III.**

Capital structure -Factors affecting capital structure -Theories of Capital structure -Net Income Approach -Net Operating Income Approach -Traditional Theory -MM Theory. (15 Hours)

**Module IV.**

Dividend Policy -Theories of dividend policy -Walter's Model, Gordon's Model -MM Hypothesis -Aspects of dividend policy -Forms of dividend -Bonus shares -Stability of dividend. (20 Hours)

**Module V.**

Management of Working Capital -Meaning -Significance -Types -Operating cycle and other methods of estimation of working capital -Financing of working capital -Management of cash and marketable securities Receivables management and credit policy -Inventory management. (25 Hours)

**Practice Hours**

(10 Hours)

**Total Hours**

90 Hours

**BOOKS FOR REFERENCE:**

1. I.M. Pandey: Financial Management: Vikas Publishing House, New Delhi.
2. Prasanna Chandra : Financial Management: Tata Mc Graw Hills, New Delhi.
3. M.Y. Khan & P.K. Jain : Financial Management : Tata Mc Graw Hills, New Delhi.
4. Brealy and Steward : Corporate Finance : Mc Graw Hill, New York.
5. Bhattacharya : Working Capital Management, Strategies and Techniques : Prentice Hall, Delhi.
6. R.K. Sharma & S.K. Guptha : Financial Management.
7. V. K. Bhalla : Financial Management and Policy.
8. S.C. Kuchal : Financial Management.

**KANNUR UNIVERSITY**

**COM3C11 MARKETING MANAGEMENT**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To acquaint the students with the marketing principles and practice.
2. To understand the process of modern marketing.

**Module I.**

Introduction to marketing: Concept, Nature, Scope and Importance of Marketing -Marketing concepts -Recent trends in marketing -Process of Marketing management -Marketing Management tasks -Strategic Marketing Planning -Marketing Organization in control -Green Marketing, Event Marketing, Interest Marketing and Viral Marketing -Social, Environmental and Ethical issues in marketing -Segmentation, targeting and positioning -Marketing mix.

(20 Hours)

**Module II.**

Consumer Behaviour : Concept and characteristic -Buyer Behaviour -Consumer decision making process -factors influencing buying behaviour -Consumer value -Consumer satisfaction and consumer delight -Relationship marketing -Consumer protection in India.

(10 Hours)

**Module III.**

Product decisions -Concept of product -Core product and augmented Product -Product line and mix decisions -Product life cycle -New Product development process -branding and packaging -marketing Myopia.

(15 Hours)

**Module IV.**

Pricing decisions -Factors affecting pricing decisions -pricing policies and strategies Methods of pricing -Price adjustment strategies.

(10 Hours)

**Module V.**

Promotion and Distribution decisions -Marketing communication -Promotion mix-advertising advertising budget -Advertisement copy advertising media -Sales promotion tools and techniques personal selling and salesmanship -Management of Marketing channels -Wholesalers and retailers -new retail formats -Recent trends in Channel Management.

(15 Hours)

**Module VI.**

Rural Marketing: Features of rural marketing in India -Problems of rural marketing -Rural marketing strategies -Agricultural marketing in India.

(10 Hours)

**Practice Hours**

(10 Hours)

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

- |                                |                      |
|--------------------------------|----------------------|
| 1. Philip Kotler -             | Marketing Management |
| 2. Sherlekar S.A. -            | Marketing Management |
| 3. S.P. Bansal -               | Marketing Management |
| 4. Chabra -                    | Marketing Management |
| 5. Rajan Nair -                | Marketing Management |
| 6. Arun Kumar & N. Meenakshi - | Marketing Management |

**KANNUR UNIVERSITY**

**COM3C12 CORPORATE ACCOUNTING**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES :**

To familiarize the student knowledge about the Corporate Accounting System,

**Module I.**

Amalgamation, Absorption and Reconstruction of Companies -Meaning -Objectives  
Amalgamation in the nature of Purchase -Amalgamation in the nature of Merger -Inter Company  
Owings -Unrealized profit -Inter Company Holdings -Internal Reconstruction -Reduction of  
capital -Steps for reconstruction (15 Hours)

**Module II.**

Liquidation of Companies -Meaning -Methods of winding up -Statement of Affairs -Deficiency /  
Surplus Accounts – Liquidator’s Final Statement of Accounts -Receivers Statement of Accounts.  
(15 Hours)

**Module III.**

Double Account System -Meaning -Double Account System Vs Double Entry System  
Advantages and Disadvantages (15 Hours)

**Module IV.**

Holding Company -Concept and Definition -Principles of consolidation -Contingent liabilities -  
Unrealised profits -Revaluation of assets and liabilities -Issue of Bonus Shares and Dividend by  
Subsidiaries -Reciprocal Stock holding. (20 Hours)

**Module V.**

Final Accounts of Insurance Companies -Final Accounts of Life and General Insurance  
Companies in the prescribed forms -Determination of profit of Life Insurance Business.  
(15 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

- |                           |                                 |
|---------------------------|---------------------------------|
| 1. Advanced Accounts. -   | M.C. Shukla and T.S. Grewal     |
| 2. Advanced Accounting -  | Ashok Seghal & Deepak Seghal    |
| 3. Advanced Accountancy - | R.L Gupta & M. Radhaswami       |
| 4. Advanced Accountancy - | Arulandan & Raman               |
| 5. Advanced Accountancy - | S.P. Jain & K.L. Narang         |
| 6. Accountancy -          | Dr. S. Kr. Paul                 |
| 7. Corporate Accounting - | S.N. Maheswari & S.K. Maheswari |

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**KANNUR UNIVERSITY**

**COM3C13 INCOME TAX LAW AND PRACTICE**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

To provide the students an in-depth knowledge of the basic concepts of Income Tax and the provisions relating to the computation of Total income and tax liability of an individual assessee.

**Module I.**

Introduction -Basic concepts -Capital and Revenue -Residence and incidence of Tax -Exempted incomes. (10 Hours)

**Module II.**

Heads of income -Salary -Chargeability -Computation -Allowances -Perquisites -Profits in lieu of Salary -Provident Funds -Deductions (15 Hours)

**Module III.**

Income from House Property -Chargeability -Annual Value -Computation -Deductions (15 Hours)

**Module IV.**

Profits and Gains of Business or Profession -Business -Profession -Chargeability -Computation of Profits and Gains -Deductions -Amounts not deductible -Depreciation (15 Hours)

**Module V.**

Capital Gains -Chargeability -Short term and Long term -Computation -Deductions -Exemptions Computation of Tax. (10 Hours)

**Module VI.**

Income from other Sources -Chargeability -General -Specific -Computation -Deductions (5 Hours)

**Module VII.**

Aggregation of Income -Clubbing -Set Off and carry forward of losses -Deductions from Gross Total Income -Computation of Total income and Tax liability of Individuals and HUF. (15 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Mehrotra & Goyal : Income Tax Law and Practice : Sahitya Bhavan, Agra
2. V.K. Singhaniya : Direct taxes Law and Practice : Taxman
3. B.S. Raman : Income Tax Law & Practice : United Publishers
4. Bhagyati Prasad : Direct Taxes : Viswa Prakasan
5. A.P. Philip : Direct Taxes Law ad Practices : SOBA Publications



**KANNUR UNIVERSITY**

**COM3C14 WEALTH TAX AND INDIRECT TAXES**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

To provide an overview of the indirect tax system in India and an in-depth understanding of the Wealth Tax Act, 1957.

**Module I**

Wealth Tax Act 1957 -Chargeability -Deemed wealth -exemptions -Valuation of assets  
Computation of net wealth and tax. (20 Hours)

**Module II**

Customs Act 1962 -Definitions -Notified goods -Specified goods -Levy of duty -Warehousing,  
clearance and transport of goods -Drawback of duties -Adjudication and appeal before customs  
authorities and Tribunal. (15 Hours)

**Module III**

Excise Duty -Central Excise and Salt Act of 1944 -Nature and Scope of levy -excisable goods  
manufacture -Valuation of excisable goods -Types of duties -Payment of excise duty -Removal  
of goods -CENVAT -Exemption -Recovery and refund of duties -Appeals. (15 Hours)

**Module IV**

Service Tax- Basics Concepts-Point of taxation-place of provision of service- Abatements and  
Exemptions-main provision of service tax- Computation of Service Tax- Assessment procedure-  
Appeals, Refund and Penalties. (10 Hours)

**Module V**

Value added Tax -Features -Taxable and exempt supply -Input and output -Basic VAT rates  
Goods outside VAT -Calculation of VAT -Manufacturer's stage and Retailer's stage -Merits and  
Demerits of VAT -Incidence and Levy -input Tax credit -Turn over -Registration and permit  
Security -Suspension of Registration. (20 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. V.S. Datey : Indirect Taxes -Law and Practice
2. R.K. Jain : Central Excise Law Manual and Central Excise
3. Taxman's : CENVAT Law and Procedure
4. Dinkar Pagare : Business Taxation
5. H.C. Mehrotra and Goyal : Direct and Indirect Taxes
6. Vinod K. Singhanian : Direct Taxes Law and Practice

**KANNUR UNIVERSITY**

**COM3C15 HUMAN RESOURCE MANAGEMENT**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To familiarize the students with the human resource management processes.
2. To sensitize them to the training process and techniques, and
3. To provide them with appropriate knowledge and skills required for selecting, developing and managing human resources.

**Module I**

Human Resource Management (HRM) : Functions of HRM. Role and status of HR Manager in an organization. HR policies: HR planning process; Recruitment: Selection; Training and Development; Performance appraisal: methods of techniques of performance appraisal; promotion and Demotions; Transfer, Separations: resignation; discharge; dismissal; suspension; retrenchment: lay off; Industrial relations. Emerging issues in HRM.  
(30 Hours)

**Module II**

HRD: Concept of HRD: Training and development: Training process: an overview: role, responsibilities and challenges to training managers and employees; Organisation and management of training function; training needs assessment and action research; instructional objectives and lesson planning; learning process. (15 Hours)

**Module III**

Training climate and pedagogy: developing training modules; training methods and techniques; facilities and training aids. Technical training: training for TQM: attitudinal training, training for management change; training for productivity; training for creativity and problem solving; training for leadership and training for trainers. (15 Hours)

**Module IV**

Grievance handling: Grievance -meaning and causes of grievance -importance and procedure of grievance handling; Hot Stove rule; code of discipline. Suggestion scheme; Importance of suggestion scheme; implementation of suggestion scheme. (10 Hours)

**Module V**

- (a) HR outsourcing: legal requirements; contractor's liabilities; liabilities of the company towards contractor's labourers.
- (b) HR records: objectives of HR record : absenteeism:
- (c) HR appraisal and audit: concept, scope, methods and importance of HR audit
- (d) Group dynamics. (10 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Aswathappa K. : Human Resource and Personnel Management;  
Tata McGraw Hill, New Delhi 1997.
2. Hollway J. ed: Performance Measurement and Evaluation: Sage Publications;  
New Delhi 1995.
3. Gupta. C.B: Human Resource Management;
4. Heneman and Schwal: Human Resource Management.
5. Prasad L.M.: Human Resource Management.
6. P.G. Aquinas Human Resource Management-Principles and Practice

**KANNUR UNIVERSITY**

**ELECTIVE -FINANCE**

**COM4E01 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To acquire knowledge of securities markets and its theoretical foundations
2. To help the students to equip the trading of securities.

**Module I :**

**INVESTMENT:** Meaning and Objectives-Financial Market and its Functions-Classification-Investment Avenues –Financial Assets: Non marketable and Marketable-Money Market Instruments, Fixed Income Securities, Equities and Mutual Fund Schemes. Investment Attributes- Risk Return Trade off-Investment v/s Speculation- Hedging- Portfolio Management Process.

Contact Hours – 10

**Module II :**

**SECURITIES MARKET:** Participants in the Securities Market and their Roles- Structure of Securities Market- Primary Market and Secondary Market Operations- Trading Mechanism- Stock Market Quotations- Stock Market Indices – BSE, NSE, OTCEI- Role of SEBI. Government Securities Market- Corporate Debt Market.

Contact Hours -20

**Module III :**

**SECURITY ANALYSIS:** Debt Instruments and their Valuation- Bond Characteristics- Bond Prices- Bond Yields- Rating of Bonds- Equity Instruments and their Valuation- Fundamental Analysis: Economy, Industry and Company Analysis- Technical Analysis: Charting Tools- Dow Theory- Elliot Wave Theory- Market Indicators- Derivatives and their Valuation.

Contact Hours -20

**Module IV :**

**PORTFOLIO THEORY:** Portfolio Return and Risk- Capital Market Pricing Model- Efficient Market Theory- Random Walk theory- Markowitz Model- Arbitrage Pricing Theory- Prospect Theory. Portfolio Management Frame work-: Objectives and Constraints, Asset Mix, Selection of Securities and Portfolio Execution.

Contact Hours -15

**Module V :**

**PORTFOLIO PERFORMANCE EVALUATION-** Rate of Return- Risk- Performance Measure- Treynor's Measure- Sharpe's Measure- Jensen's Measure- Problems of Portfolio Management- Active and Passive Portfolio Strategies- Rebalancing Portfolios- Portfolio Management Plans- Formula Plans- Cost Averaging Plan- Constant Value Plan- Constant Ratio Plan- Variable Ratio Plan- Portfolio Revision.

Contact Hours -15

**Practice Hours**

**(10 Hours )**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. **Prasanna Chandra:** Security Analysis and Portfolio Management-Tata McGraw Hill Publishing Co. Ltd.
2. **Punithavathy Pandyan:** Security Analysis and Portfolio Management- Vikas Publishing House Pvt Ltd.
3. **M. Ranganathan & R. Madhumathi:** Security Analysis and Portfolio Management-Dorling Kindersley Pvt. Ltd.
4. **Donald E. Fischer & Ronald j. Jordan:** Security Analysis and Portfolio Management-Prentice Hall Inc.
5. **Bhalla, V. K.:** Investment Management- S. Chand & Co.
6. **Avadhani, V. A. :** Security Analysis and Portfolio Management- Himalaya Publishing House
7. **Hull, J:** Options, Futures and Derivatives- Prentice Hall Inc, New Delhi
8. **Preethi singh:** Investment Management - Himalaya Publishing House, Mumbai
9. **Dr. Kevin, S.:** Portfolio Management

**KANNUR UNIVERSITY**

**ELECTIVE A -FINANCE**

**COM4E02 INTERNATIONAL FINANCIAL MANAGEMENT**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To introduce the basic concepts and tools of International Financial Management.
2. To provide them appropriate knowledge about foreign investment and financing decisions.

**Module I**

International Financial Management: Meaning; importance; scope; Problems; recent changes in International Financial Markets; foreign exchange markets; exchange rate definitions; spot and forward rates; alternative exchange rate regimes. (15 Hours)

**Module II**

Exchange rate determination; theories of foreign exchange rate; purchasing power parity theory; International fisher effect; portfolio balance model; balance of payment theory; exchange rate of rupee; recent trends; convertibility of Indian rupee. (20 Hours)

**Module III**

International monetary system: features, present exchange rate system; reforms of International monetary system; European monetary system; International debt; ABD; IBRD and IMF; functions; special schemes of lending; conditionalities of IMF lending; International liquidity and IMF; SRDs; International markets and instruments. (20 Hours)

**Module IV**

Balance of payment: meaning; accounting principles; valuation and timing; components; deficit and surplus; macro-economic factors affecting exchange rates; some open economy identities; open economy multipliers; SWIFT and interbank clearing among banks in different countries. (15 Hours)

**Module V**

Foreign investment and financing decisions: FII, FDI-types, motives and Effects -current issues in FDI -India's foreign investment policy. (10 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Henuing Charles -International Financial Management (Tata McGraw Hill)
2. Shapin Alan C -International Financial Management (Prentice Hall of India)
3. Aple. P.G. -International Financial Management (Tata McGraw Hill)
4. Alan C. Shapiro -Multi National Financial Management (Prentice Hall of India)



**KANNUR UNIVERSITY**

**ELECTIVE A -FINANCE  
COM4E03 FINANCIAL MARKETS AND SERVICES**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:** The objective of the course is help the student:

1. To understand the structure, organization and working of financial markets and institution in India.
2. To understand the various financial services available.

**Module I**

**Financial Markets**

Money and capital markets – money market – meaning – constituents – functions of money market – money market instruments – call money – treasury bills – certificates of deposits – commercial bills, trade bills etc – recent trends in Indian money market – Capital Market - depository systems – government securities market – recent developments in financial markets  
(20 hours)

**Module II**

**Derivative Trading**

Derivative trading – futures and options – forward markets – options – put options – call options – swaps – interest rate swaps – currency swaps.  
(10 hours)

**Module III**

**Development Banks**

Concept – objectives and functions of development banks – operational and promotional activities of development banks – IFCT – ICICI – IDBI – IRBI – SIDBI – state development banks – state financial corporations.  
(10 hours)

**Module IV**

**Non-Banking Financial Institutions**

LIC and GIC – insurance regulatory and development authority – role and functions – objectives and functions of UTI – role of UTI in industrial finance – concept and role of non-banking financial institutions – sources of finance – functions – investment policies of non – banking financial institutions in India – venture capital institutions. (15 hours)

**Module V**

**Mutual Funds and Merchant Banking**

Concept – performance appraisal and regulation of mutual funds (with special reference to SEBI Guidelines) – designing and marketing of mutual funds schemes – latest mutual fund schemes in India – concept of merchant banking – functions and growth – government policy – SEBI guidelines – future of merchant banking in India – role of merchant bankers in fund raising.  
(15 hours)

**Module VI**

**Factoring**

Concept – forms of factoring – legal aspects – factoring services in India.  
Credit rating – concept – types of rating agencies Credit cards – concept – billing and payment – settlement procedure – corporate credit cards – business cards – users of credit cards – current developments.  
(10 hours)

**Practice Hours**

**(10 hours)**

**Total Hours**

**90 hours**

**BOOKS FOR REFERENCE:**

1. Avadhani. Investment and Securities Markets in India, Himalaya publishing House, New Delhi.
2. Bhole, L.M. Financial Markets and Institutions, Tata Mc Graw Hills, New Delhi.
3. Bhalla, V.K. Investment Management.
4. Ghosh, D. Banking Policy in India, Allied Publications, New Delhi.
5. Giddy, I.H. Global Financial Markets, A.I.T.B.S. New Delhi.
6. Khan, M.Y. Indian Financial System, Tata Mc Graw Hills, New Delhi.
7. Varshney, P.N. Indian Financial System, Sultan Chand and Sons New Delhi.
8. Averbach, Robert, D. Money Banking and Financial Institutions, Himalaya Publishing House, Mumbai.
9. Machiraju, H.R. Merchant Banking: Principles and Practice.

**KANNUR UNIVERSITY**

**ELECTIVE A -FINANCE**

**COM4E04 CORPORATE TAX PLANNING AND MANAGEMENT**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

To acquaint the students with the method of computing total income and tax liability of different types of persons (excluding individuals and HUFs), to understand the concepts of tax planning and management; and the tax implications of various managerial decisions.

**Module I**

Assessment of Firms -Association of Persons -Trusts -Companies -Co-operative Societies. (20 Hours)

**Module II**

Income Tax Authorities -Assessment procedure -Collection -Advance Tax -TDS Recovery and Refund -Offences -Penalties and Prosecutions -Appeals and Revision. (10 Hours)

**Module III**

Introduction to Tax Management -Tax planning, Tax avoidance and Tax evasion -Tax planning for new business -Setting up -Location -Form of Organisation -Nature of business. (15 Hours)

**Module IV**

Tax planning and managerial decisions -Employee remuneration -Capital structure Dividend policy -Make or Buy decisions. (20 Hours)

**Module V**

Tax planning and business restructuring -Amalgamation -Merger -Shut down or continue (15 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Vinod K. Singhanian: Direct Taxes Law and Practice : Taxman's, Delhi.
2. Vinod K. Singhanian: Direct Tax Planning and Management: Taxman's, Delhi.
3. R.N. Lakhota: Corporate Tax Planning : Vision Publications, Delhi.
4. Ahuja and Ravi Gupta : Systematic approach to Income Tax and Central sales Tax: Bharath Law House, Delhi.
5. Mahrotra and Goyal : Corporate Tax Planning and Management: Sahitya Bhavan, Agra.

**KANNUR UNIVERSITY**

**ELECTIVE B -MARKETING**

**COM4E05 CONSUMER BEHAVIOUR**

**90 Hours**

**Credit 04**

**Course Objectives:**

1. To understand the buying influences and behaviour of consumer and
2. To understand the models of consumer decision making.

**Module I**

Introduction to consumer behaviour -Need of the study of consumer behaviour in modern marketing Meaning and definition -nature, scope and application -consumer behaviour and consumer education -problems in studying consumer behaviour. The role of consumer research -limitations of the study of consumer behaviour. (15 Hours)

**Module II**

Marketing environment -Micro and Macro Environment -changing pattern of consumer expenditure -income and savings -levels of personal income -consumer adoption -social influence on consumers -demographic influence on consumer behaviour. (15 Hours)

**Module III**

Consumer needs and Motivation -Consumer needs and birth of buying idea-buying motives - positive and negative motivation -rational VS emotional motives -models of consumer decision making -economics models -psychological models -Sociological model -Howard Sheth model - recent trends in modeling consumer behaviour. (20 Hours)

**Module IV**

Consumer buying process -An overview of decision process -problem recognition and information search -information processing -Alternative evaluation -Purchase process and post purchase behaviour. (15 Hours)

**Module V**

Group dynamics and consumer behaviour -Meaning and types of groups -reference groups and group dynamics -family as a group -family buying influences and buying roles -culture and subculture influence and their influence on buying behaviour. (15 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Consumer Behaviour - Leon G Schiffman & Leslie Lazer Kanuk.
2. Consumer Behaviour in Marketing Strategy - John A Howard.
3. Consumer Behaviour : Concepts and Applications - Laudsan Della.
4. Consumer Behaviour in India - Anitha Ghatak.
5. Problems of Consumer Behaviour in India - A Sarkar.

**KANNUR UNIVERSITY**  
**ELECTIVE B -MARKETING**  
**COM4E06**

**ADVERTISING AND SALES MANAGEMENT**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To make the students understand the issues related with advertisement salesmanship.
2. To help the students to equip the various tools in salesman shipment and selling practices.

**COURSE INPUTS:**

**Module I**

New developments in the selling practice -Telemarketing -relationship marketing -Retail selling and business to business selling -Electronic media -Emerging trends.

Contact Hours -15

**Module II**

Sales promotion and advertising -Evolution of Advertisement -Functions -Purpose Criticism of advertising -Causes of failure of advertising -Advertisement media and selection .

Contact Hours -15

**Module III**

Media Advertisement -Press -Magazines -Direct advertising -Cinema -Radio -TV etc.

Contact Hours -10

**Module IV**

Salesmanship and Sales Management -Salesmanship Definition -Importance of personal selling -Salesmanship whether productive or not -salesman authority -Knowing the sales field -Allocation of territory -Quota selling -techniques of sales forecasting.

Contact Hours -25

**Module V**

Sales manager -qualities -duties -sales force management -Recruiting -selecting Training -Compensation plans -Motivation -Evaluation.

Contact Hours -15

**Practice Hours**

Contact Hours – 10

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Paylee J. F. : Marketing Principles
2. Manomoria & Joshi : Principles and Practices of Marketing India.
3. Dr. N. Rajan Nair : Marketing.
4. R. L. Joshi : Principles and Practices of marketing in India.
5. Prasher Ajay : Marketing practices & Marketing Strategy.
6. Chunnawalla & Sethia : Foundation of Advertising theory & practices.



**KANNUR UNIVERSITY**

**ELECTIVE -MARKETING**

**COM4E07 SERVICES MARKETING**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

To understand the present day markets of services including Banking, Insurance, Tourism, Hospital and consultancy services.

**Module I**

Introduction -Nature and Types -Distinction between Services and Good marketing Environment for Services marketing -segmentation -targeting and positioning -service marketing mix -pricing, promotion and distribution of services. (15 Hours)

**Module II**

Bank marketing -Concept -Users -Products -Bank marketing in the Indian Environment. (12 Hours)

**Module III**

Insurance Marketing -Concepts -Users -Products -Insurance marketing in the Indian Environment. (12 Hours)

**Module IV**

Tourism and Hotel Marketing -Concept -Users -Products -Tourism marketing in the Indian perspective -Hotel markets -Concepts -Users -Products -Hotel marketing in the Indian Environment. (15 Hours)

**Module V**

Consultancy Marketing -Concept -Users -Products -Consultancy marketing in the Indian Environment. (13 Hours)

**Module VI**

Hospital Marketing -Concepts -Users -Products -Hospital marketing in the Indian Environment. (13 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. S.M. Jha : Services Marketing. Himalaya Publishing House.
2. Payana Adrim : An Essence of Services Marketing. Prentice Hall.
3. Christopher H. Lovelock: Services Marketing : Prentice Hall.

**KANNUR UNIVERSITY**

**ELECTIVE -MARKETING**

**COM4E08 LOGISTICS MANAGEMENT**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To enable the student to understand the fundamentals of logistics and the process involved storing, packing and distributing goods and the costs involved in these processes.
2. To enable the student to understand modern trends in logistical operations.

**Module I**

Introduction to Logistics -Management: meaning, features, scope, and importance, competitive advantage and logistics -supply chain and competitive performance -marketing and logistics interface -the work of logistics -integrated logistics, objectives, barriers to integration -logistics information -application of information technology. (20 Hours)

**Module II**

Inventory planning: concept, characteristics, types -conceptual frame work -inventory categorization -cost associated with inventory -inventory management techniques -EQQ, ABC Analysis, modern techniques, inventory management policies -inventory handling. (20 Hours)

**Module III**

- (a) Transportation -principles, participants in transportations decisions, modes of transport cost -factors.
- (b) Warehousing-need for warehousing management -role of logistical system-warehouse design, strategies, functions.
- (c) Storehouse operation and control -objectives -activities of store -organizing the store store location and layout -storage system -classification and codification -modern techniques-store keeping -verification. (20 Hours)

**Module IV**

Logistics costing -Total logistics cost -logistic performance evaluation -Activity based costing -logistical measurement -logistical organization. (10 Hours)

**Module V –**

Containers and Packages Management Packing techniques and materials -Techniques for mass distribution of consumer goods importance of packaging in cost reduction and sales promotion. (10 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Lamber D. et al - Strategic Logistics Management (Tata McGraw Hill)
2. Donald T. Boverox, David J Close, Omar K, Helferich -Logistical management (Mac Million Publishing Company)
3. Bowersox and Closs - Logistics Management
4. Krishnaveni Muthiah - Logistics Management and World Sea Home Trade (Himalaya Publishing Company).

**KANNUR UNIVERSITY**

**ELECTIVE C -INTERNATIONAL BUSINESS**

**COM4E09 INTERNATIONAL BUSINESS ENVIRONMENT**

**90 Hours**

**Credit 04**

**Course Objectives:**

1. To give the students an in-depth understanding about the global market in the changing world.
2. To provide to the students knowledge about the functional areas of the subject.

**Module I**

Dimensions of the International Environment : Global Economy and Globalisation Process  
Forces -Meaning, dimensions and stages in Globalisation -Kenchi Ohmae Model  
Internationalization v/s Globalization : the role of FDI -Transactional or Multinational  
Corporations -TNCs as drivers of the Global Economy -Trends in Globalisation Process -  
Globalisation of the firm -Organizational Debate. (15 Hours)

**Module II**

The Cultural & Social Environment: Cultural Diversity and Environment -Culture Defined  
Relation to business -National Cultures -Languages -Religion -Western values v/s Asian values  
Multicultural Societies -Culture Theories -Organization Culture -Culture Change -Cultural  
Globalization : Myth and Realty -Types of Society -Development of Modern Industrial Society  
Stratification in Societies -Changing Population -Urbanization -Labour Relations -Gender and  
Work -Families. (15 Hours)

**Module III**

Political Environment : The Political Sphere and Society -Nation states and Political Framework-  
Sources of Authority in the State -Democracy v/s Authoritarianism -Democratic Government  
Unitary and Federal Systems -Systems of Government : Presidential, Parliamentary and Hybrid  
Systems -Transitional Democracies -Global Politics. (10 Hours)

**Module IV**

The International Legal Environment of Business : Interface between Legal System and  
Business -National Legal System -Legal Framework of the European Union -International  
Business Transactions -Resolution of Disputes in International Business -Crime Corruption and  
the Law -The growing impact of International Law on Business -Human Rights. (15 Hours)

**Module V**

World Trade and International Competitive Environment : International Trade Theories -Trade  
Policy and National Priorities -Tools of Governmental Trade Policy -International Regulation of  
Trade -Trade Liberalization: The Doha Round -Regionalism -Developing Countries and World  
trade -Globalization and the World Trading system. (15 Hours)

**Module VI**

Technology and Innovation: Concepts and Process -Technological Innovation Theories -National  
Innovation Systems -Patents and Innovation -Technology Transfer -Information and  
Communication Technology (ICT) -Biotechnology -Globalization and Technological Innovation.  
(10 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. International Business Environment, The Text and Cases, Sundaram & Black, Prentice Hall of India.
2. The Essence of International Business, Taggart and McDermott, Prentice Hall of India.
3. International Business, J. V. Prabhakara Rao and A.V. Ranganadhachary.
4. Janet Morrison, The International Business Environment Palgrave Macmillan, New York, 2007.
5. Bhall, V.K. and S. Shivaramu, International Business Environment and Business, New Delhi, Anmod, 1995.
6. Bhall, V.K. International Economy, Liberalisation Process, New Delhi, Anmol, 1993.
7. Daniel, John D and Rdebangh, Lee H. International Business, 5th ed., New York, Addison Wesley, 1989.
8. Eiterman, D. K. and Stopnehill, Al. Multinational Business Fianance, New York, Addison Wesley, 1986.

**KANNUR UNIVERSITY**

**ELECTIVE C -INTERNATIONAL BUSINESS**

**COM4E10 FOREIGN TRADE MANAGEMENT**

**90 Hours**

**Credit 04**

**Course Objectives:**

1. To give the students an understanding about the dimensions of foreign trade.
2. To familiarize them with the risks in foreign trade and the tools of managing them.
3. To acquaint them with the institutions and agencies that monitor the foreign trade.

**Module I**

Dynamics of Foreign Trade: International Business -Distinction between foreign trade and domestic trade. Need and Significance of Foreign Trade, Free Trade vs. Protection Balance of Payment : Concept, Disequilibrium in BOP -Structural, Cyclic and Monetary Disequilibrium -Methods of correction -Trade barriers and Trade Strategy -International Trade Theories and their Business Implications -Process of Globalization (20 Hours)

**Module II**

Mechanics of Foreign Trade : Export Trade and Import Trade -Gains from Trade and Terms of Trade -Classical, Neo Classical and Modern Approach -Measurement of Gains from International Trade -Terms of Trade -Concepts -Tariffs and Quotas -Concepts of Optimum Tariff -Quotas: Meaning, Types and Effects. (20 Hours)

**Module III**

Problems of International Payments: Exchange Rates: Theories of Exchange Rate Determination -Spot and Forward Exchange Rates -Foreign Exchange Market -Methods of International Payments -International Liquidity -International Monetary Fund -Special Drawing Rights -Exchange Rate of Policy -Euro -Dollar Market. (15 Hours)

**Module IV**

Foreign Exchange Risk Management: Exchange Rate Movements -External and Internal Techniques of Risk Exposure Management -Management of Economic, Transaction and Translation Exposure – Hedging Operations. (10 Hours)

**Module V**

Legal and Institutional Framework for Foreign Trade: Special Economic Zones Regional Trading Blocks -European Economic Community -EU, NAFTA, SAARC -Bilateral and Multilateral Trade Laws -General Agreement on Trade and Tariffs (GATT) -World Trade Organization (WTO) -Seattle and Doha round of Talks -Dispute settlement mechanism under WTO -GATS -IPRs. (15 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Jeevanandam C., “Foreign Exchange: Practices, Concepts and Control”, Sultan Chand,
2. The Essence of International Business, Taggart and McDermott, Prentice Hall of India.
3. International Business -Francis Cherunilam.
4. International Business -Rao and Rangachari.
5. Black and Sundaram : International Business Environment, Prentice Hall of India, New Delhi.
6. Gosh, Biswanath : Economic Environment of Business, South Asia Book, New Delhi.
7. Aswathappa : International Business, Tata McGraw Hill Publications, New Delhi.
8. Schmothoff C.R. : Export Trade -The Law and Practice of International Trade.
9. WTO and International Trade – M.B. Rao



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**ELECTIVE C -INTERNATIONAL BUSINESS**

**COM4E11 INTERNATIONAL BANKING**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To enable the students to familiarise the banking activities in modern era.
2. To study the banking activities in the International Market.

**Module I**

Nature and Background of International Banks -Major National Financial Markets and their integration -International Finance and Investment -International Financial Institutions -IMF, World Bank, BIS, IIF -lending services -Documentation -Foreign Exchange Service -Investment Banking Services -Convertibility -Country Risk -Exchange Control Regulations -Features of the Liberalised Exchange Rate Management System (LERMS) -Role of RBI -Effect of Financial, Political and Economic events on the exchange rate. (15 Hours)

**Module II**

International Banking Market -Innovations -Added Sophistication regarding Derivatives, Futures and Options -Basel I & II Agreements -Financial Investments and Techniques -Currency and Interest Rates -Swaps, Commercial Papers -Their Variance -Syndication of Loans -Pricing and Marketing of Syndicated Loans -Rating of Banking and Non-banking Financial Institutions - Criteria for Ranking and Rating Agencies. (15 Hours)

**Module III**

Sources of Funds -Consideration for the bank as a borrower -Retail and Wholesale Customer and Inter -Bank Deposits -Certificates of Deposit and Bearer Deposit Notes -Bankers acceptances Commercial Papers -Private Placement -Subordinated Debit Issues (Fixed and Floating rate) raised by banks on the Domestic and the International Capital Markets -Banking Supervision RBI requirements -Internal Control -Risks Management -Exchange Control Regulation of Euro Market. (10 Hours)

**Module IV**

International Cash Management -Management of Accounts and Cash Positions -Reconciliations Liquidity -Central Bank Requirements -Switching of Funds -Targeting -Yield Objectives. (10 Hours)

**Module V**

Foreign Exchange -Loan Deposit and Security Transactions in Foreign Currencies -Foreign Exchange Regulations -Interests Accruals, Commission and Fees -Margin Requirements - Funding of Branch -Inter-Bank Agency Arrangements -Correspondent Bank and Inter-group of relationships. (10 Hours)

**Module VI**

Foreign Exchange Rates -Measuring Rate Movements -Factors affecting foreign exchange rates Forecasting Exchange Rates -International Party Relationship -Interest Rate Parity, Purchasing Power Parity and Fischer affects -Transaction Exposure -Hedging against Foreign Exchange Exposure. (10 Hours)

**Module VII**

Forward Market -Future Market -Options Market -Currency Swaps -Cross Currency Swaps Interests Rate Swap -International Financial Instruments (10 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Richard M. evich - International Financial Markets -Tata McGraw Hill,  
New Delhi.
2. Adrian Buckley - Multinational Finance, Prentice Hall of India, New Delhi.
3. Vyuptakesh Shran - International Financial Management, Prentice Hall of India,  
New Delhi.
4. V. Sharma - International Financial Management.
5. P.G. Apte - International Finance -A Business Perspective.
6. V. K. Bhalla - International Finance Management.

**KANNUR UNIVERSITY**

**ELECTIVE C -INTERNATIONAL BUSINESS**

**COM4E12 INTERNATIONAL MARKETING**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To provide the students a theoretical framework regarding International Market.
2. To give an in depth understanding about the institutional infrastructure relating to International Market.

**Module I**

International Marketing -Definition -Scope -Concepts -Reasons and Motivations -Global Vs Domestic Marketing -Concepts of Export -International Marketing Management -World Trade and India's Foreign Trade; an overview -Institutional Framework for Exports in India.

(10 Hours)

**Module II**

Global Marketing Environment -Cultural, Political, Legal and Economic Environment -PEST Analysis -Strategic Planning and Growth Strategies in International Marketing.

(10 Hours)

**Module III**

International Market Selection -International Marketing Research -Methods of conducting International Marketing Research -Development and management of International Marketing research.

(10 Hours)

**Module IV**

Forms of International Market Entry -Export and Import activities -Market Entry Methods requiring low capital Investment (licensing and franchising) -Capital Intensive Entrance into Foreign Markets Factors influence decisions about the entry options.

(10 Hours)

**Module V**

Segmentation of International Markets -Segmentation Strategies -Criteria for the Segmenting of the Consumer Goods Markets -Selection of Target Markets -Positioning in the International Environment .

(10 Hours)

**Module VI**

International Product Policy -Adaptation of the International Product Policy -International Product Policy -International Product Mix -Phase in the Product Life Cycle -International Brand Policy New Trends -Strategies in Brand Management.

(10 Hours)

**Module VII**

International Pricing Policy -Factors in Selection of Pricing Policy -Policies through out the Product life cycle -Process of creating prices -International Distribution Policy -Trends in International Distribution Policy -Influence of Internet on International Distribution.

(10 Hours)

**Module VIII**

International Communication Policy -Communication Strategies in the International Environment Instrument of the International Communication Mix -International Advertisement and Sales Promotion -Personal Selling and other forms Direct Marketing.

(10 Hours)

**Practice Hours**

(10 Hours)

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Varshney and Bhattacharya - International Marketing Management.  
An Indian Perspective. Sultan Chand and Sons,  
New Delhi.
2. Keegen - Global Marketing Management, Prentice Hall of  
India, New Delhi
3. Philip Cateora & John Graham - International Marketing. Tata McGraw Hill, New  
Delhi.
4. D.C. Kapoor - Export Management. Vikas Publishing House, New  
Delhi.
5. Francis Cherunilam International Trade & Export Management
6. Mishra M. V. International Marketing Management
7. M.L. Varma Foreign Trade Management in India
8. Kripalani V. H. International Marketing.
9. Rajagopal International Marketing.

Annexure V  
Model Question Paper M.COM. (Pattern)  
(Questions should be asked from all modules following a uniform distribution.)

Time : 3 Hrs.

Max. Marks: 60

Section –A  
(Answer any FOUR .....)

1 mark for part a)

3 marks for part b)

5 marks for part c)

- 1. a) Direct type question (to test knowledge acquired)
- b) Understanding type
- c) Problem type ( Ability to synthesize knowledge or critical evaluation of knowledge)
- 2. a).....
- b).....
- c).....
- 3. a).....
- b).....
- c).....
- 4 a).....
- b).....
- c).....
- 5 a).....
- b).....
- c).....
- 6 a).....
- b).....
- c).....

(4 x 9 =36 Marks)

Section B

- 7. a) Essay question from one or more modules (Don't repeat the same module)
- or
- b) Essay question from one or more modules (Don't repeat the same module )
- 8. a) Essay question from one or more modules (Don't repeat the same module)
- or
- b) Essay question from one or more modules (Don't repeat the same module )

(2 x 12 =24 Marks)