



**UNIVERSITY OF CALICUT**

**Abstract**

General and Academic - Faculty of Commerce and Management Studies- Scheme & Syllabus of M.Com programme under CCSS, in accordance with the Regulations for CCSS in the University Teaching Departments with Multiple entry and exit options (2024), w.e.f 2024 admission onwards -Approved- Subject to ratification by the Academic Council- Orders Issued

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**G & A - IV - E**

U.O.No. 11795/2024/Admn

Dated, Calicut University.P.O, 31.07.2024

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*Read:-*1.U.O No .3459/2024/Admn dated 27.02.2024.

2.Minutes of the meeting of the Board of Studies in Commerce( PG) held on 29.05 .2024.

3.Item I.a of the minutes of meeting of the Faculty of Commerce and Management Studies held on 14.06.2024.

4. Orders received in file No. 76961/GA-IV-E3/2019/Admn on 19.06.2024

**ORDER**

1. As per the U.O read as (1), the Regulations for CCSS in the University Teaching Departments with Multiple entry and exit options (2024) was implemented w.e.f 2024 admission onwards.
2. The meeting of the Board of Studies in Commerce (PG) held on 29.05.2024 approved the scheme and syllabus of M.Com programme under CCSS PG in tune with the Regulations for CCSS in the University Teaching Departments with Multiple entry and exit options (2024), w.e.f 2024 admission onwards, vide paper read as (2) above.
3. The meeting of the Faculty of Commerce and Management Studies held on 14.06.2024, approved the above minutes of the meeting of the Board of Studies in Commerce (PG), vide paper read as (3) above.
4. Considering the urgency, the Vice Chancellor has approved the minutes of the meeting of the Board of Studies in Commerce (PG), approved by the Faculty of Commerce and Management Studies and accorded sanction on 19.06.2024 to implement the minutes of faculty of Commerce and Management Studies under paper read as (3), subject to ratification by the Academic Council.
5. The scheme and syllabus of M.Com programme under CCSS in tune with the Regulations for CCSS in the University Teaching Departments with Multiple entry and exit options (2024), are therefore Implemented with effect from 2024 Admission onwards.
6. Orders are issued accordingly. ( syllabus appended.)

Ajayakumar T.K

Assistant Registrar

To

1.The Head of the Department, Department of Commerce and Management Studies  
Copy to:PS to VC/PA to PVC/PA to Registrar/PA to CE/JCE I/JCE V/JCE VIII/EX &  
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Section Officer

## **UNIVERSITY OF CALICUT**

### **REGULATIONS GOVERNING MASTER OF COMMERCE PROGRAMME IN INTERNATIONAL FINANCE UNDER CHOICE BASED CREDIT AND SEMESTER SYSTEM (CCSS) IN DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES.**

#### **1. Title of the Programme**

This Degree shall be called **MASTER OF COMMERCE (M.COM.) INTERNATIONAL FINANCE**

##### **1.1.Introduction to the Program**

The M. Com Programme of University of Calicut consists of 4 semesters. Students move to specialization courses in the first semester onwards. All the core courses and electives are of 4 credits. MOOC/Online courses having 4 credits are also included in first two semesters and fourth semester

The course curriculum is designed for academic depth and employability in teaching and research. Variety of pedagogy are used in addition to the regular classroom teaching, such as case sessions, introducing accounting software, research paper preparation, minor projects and other research-based assignments. Student centric learning is the highlight of the programme. Co-curricular activities such as tutorial sessions, Internships, mentoring, Personality Development sessions, book reviews, paper presentation, and conferences supplement the regular classes. Extracurricular activities are also offered for developing the organizing skills and teamwork among the students.

##### **1.2. Introduction to Outcome Based Education (OBE)**

The OBE Framework is a recent reform in the curriculum which focuses a paradigm shift from the traditional education system, where there is greater focus on programme and course outcomes. It guarantees that curriculum, teaching and learning strategies and assessment tools are continuously enhanced through a continuous improvement process. As per OBE the courses should be developed in such a way that the students will be able to understand the knowledge offered in the course, analyse the knowledge and develop the skills and apply the knowledge and skills acquired in the personal life and business.

### **1.3. Benefits of OBE**

- More directed & coherent curriculum.
- Develop curriculum more relevant to industry & other stakeholders
- Continuous Quality Improvement

### **1.4. Program Outcome:**

1. Enhance in-depth understanding in the areas of commerce, business, accounting, regulatory mechanisms, and finance and apply these in an organizational setting.
2. Develop research orientation and inculcate teaching and research skill
3. Develop and apply innovative solution to problems faced by the business through research
4. Address the ethical and social issues in every walk of life and act as a catalyst to the growth of a robust society
5. Develop competencies required for effective problem solving and right decision making in strategic, routine and special activities relevant to trade, commerce and industry.

## **2. Eligibility for admission**

Any candidate who has passed B. Com or BBA (earlier BBS), B. Com (Honours) degree of University of Calicut or B. Com, BBA or BBM or BBS degree of any other University or Institute in any state recognized by UGC or AICTE with minimum of 45% marks is eligible for admission. OBC and SC/ST students are eligible for relaxation as per the University rules. The minimum marks required for B. Com (Honours) is 50% and no relaxation for OBC and SC/ST students.

## **3. Duration of the Programme**

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

## **4. Medium of instruction**

The medium of instruction and examination shall be English.

## **5. Courses of study**

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

## 5.1. Semester One

Course Code	Name of the course	Credit	Internal Marks (50)	External Marks (50)	Total (100)	Type
MCM7C501	Business Environment	4	50	50	100	Core
MCM7C502	Quantitative Techniques for Business Decisions	4	50	50	100	Core
MCM7C503	Organisational Behavior	4	50	50	100	Core
	Elective paper 1	4	50	50	100	Elective
	Elective paper 2	4	50	50	100	Elective
MCM7M501	Online Course/MOOC - 1	4		100	100	Core
	<b>Total</b>	<b>24</b>	<b>250</b>	<b>350</b>	<b>600</b>	

### 5.1.1. Ability Enhancement Course (AEC)\*

Course Code	Name of the Course	Credit	Internal Marks	External Marks	Total	Type
MCM7A501	Internship Report Presentation/Publication of research papers/Book Review	2			100	Audit

\*This course will not be counted for calculation of SGPA/CGPA

	<b>Grand Total in Semester One</b>	<b>24</b>	<b>250</b>	<b>350</b>	<b>600</b>	
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## 5.2. Semester Two

Course Code	Name of the Course	Credit	Internal Marks (50)	External Marks (50)	Total (100)	Type
MCM8C504	Advanced Management Accounting	4	50	50	100	Core
MCM8C505	Research Methodology	4	50	50	100	Core
MCM8C506	International Business	4	50	50	100	Core
	Elective paper 3	4	50	50	100	Elective
MCM8M502	Online Course /MOOC C-2	4		100	100	Core
	<b>Total</b>	<b>20</b>	<b>200</b>	<b>300</b>	<b>500</b>	

### 5.2.1. Semester 2: Professional Competency Course (PCC)\*

Course Code	Name of the Course	Credit	Internal	External	Total	Type
MCM8A502	Live Project with Statistical Packages	2			100	PCC

\*This course will not be counted for calculation of SGPA/CGPA

	<b>Grand Total in Semester Two</b>	<b>20</b>	<b>200</b>	<b>300</b>	<b>500</b>	
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## 5.3. Semester Three

Course code	Name of the Course	Cred it	Internal Marks (50)	External Marks (50)	Total 100	Type
MCM9C601	Strategic Management	4	50	50	100	Core
MCM9C602	International Finance	4	50	50	100	Core
MCM9C603	Tax Planning and Management	4	50	50	100	Core
	Elective Paper 4	4	50	50	100	Elective
	Elective paper 5	4	50	50	100	Elective
	<b>Total</b>	<b>20</b>	<b>250</b>	<b>250</b>	<b>500</b>	

#### 5.4. Semester Four

Course code	Name of the course	Credit	Internal Marks (50)	External Marks (50)	Total 100	Type
MCM10C604	Operations Research	4	50	50	100	Core
MCM10C605	Financial Strategy	4	50	50	100	Core
MCM10C606	Project Finance	4	50	50	100	Core
MCM10C607	Computerized Accounting	4	50	50	100	Core
MCM10C608	Corporate Accounting and Disclosure	4	50	50	100	Core
MCM10M601	Online Course/MOOC -3	4		100	100	
	<b>Total</b>	<b>24</b>	<b>250</b>	<b>350</b>	<b>600</b>	
<b>OR</b>						
MCM10P601	Project report & Viva	12 (10 for Project and 2 For Viva)	100	200 (150 for project and 50 for Viva)	300	
MCM10M601	MOOC / Online course 3	4		100	100	Core
MCM10C605	Financial Strategy	4	50	50	100	Core
MCM10C607	Computerized Accounting	4	50	50	100	Core
	<b>Total</b>	<b>24</b>	<b>200</b>	<b>400</b>	<b>600</b>	
<b>Grand Total of Semester One to Four - (600+500+500+600)</b>					<b>2200</b>	

#### Notes:

- MOOC:** The students shall be permitted to opt for a 4 credit PG-level MOOC related to **Business Communication/Skill based** in the first semester, Courses related with **finance** in the second semester and Research **Methodology or Data Analytics** related courses in the 4<sup>th</sup> semester from SWAYAM NPTEL/ University approved online courses. The student must get approval to enroll for the course from the institution in which they are pursuing an M.Com degree. The student shall submit the certificate and grade of the MOOC to the institution before the stipulated time, so that the University can award grade.
- INTERNSHIP:** Each student who selects **Option 1** in the 4<sup>th</sup> semester must do an **internship /live business project** in a business organization, institution, or industry during program and prepare and

submit a detailed internship report before completing the Program. The student must obtain an internship **completion certificate** from the organization indicating the internship duration and other particulars to be included in the report. The internship duration is stipulated to be a **minimum of 4-6 weeks**.

## **6. Attendance**

A candidate shall attend a minimum of 75% of the number of classes held for each of the courses in a semester to be eligible to appear for examination in that course. If the candidate has a shortage of attendance in any course in any semester, he or she shall not be allowed to appear for any examination in that semester. However, the University may condone up to 10% of shortage if the candidate applies for it as laid down in University Procedures and if the Vice Chancellor is satisfied with the reasons cited by the candidate for his absence in classes.

## **7. Duration of the semester**

Each semester shall consist of 18 weeks of study. This includes the time used for conducting University examinations.

## **8. Internal Assessment**

All courses shall have internal assessment.

### **8.1. Internal Assessment Marks**

As per common regulations for CCSS for PG programmes under the University of Calicut.

## **9. External Examination:** As per common regulations for CCSS for PG.

## **10. Project Work**

### **Project Work:**

The student who chooses Option 2 in fourth semester, shall do a detailed project for a business organization or asocial or an economic problem under the guidance of a faculty member. The Project shall be done individually. A detailed presentation of the research proposal shall be conducted by a duly constituted 'Department Research Committee' in such a way that the candidates would be required to discuss their research interest/area for granting approval.



## Structure of the Project Report

Title Page	
Certificate from the Organization (For Having Done the Project Work)	
Declaration by the Candidate	
Certificate from Guide	
Certificate from Head of the Department	
Acknowledgement	
Contents	
<b>Chapter I</b>	Introduction
<b>Chapter II</b>	Comprehensive Review of Literature and statement of Research Gap
<b>Chapter III</b>	Research Methodology
<b>Chapter IV</b>	Theoretical Framework
<b>Chapter V</b>	Data. Analysis and Interpretation
<b>Chapter VI</b>	Summary Findings and Conclusion
<b>Chapter VII</b>	Recommendations, Implications and Scope for further research.
<b>Appendix</b>	(Questionnaire, specimen copies of forms, other exhibits etc.)
<b>Bibliography</b>	(Books, journals articles etc. used for the project work).

### Project works shall have the following stages

- ✓ Project Proposal Presentation.
- ✓ Comprehensive Literature Survey
- ✓ Field Work and Analysis of Data.
- ✓ Report Writing.
- ✓ Publication/presentation of research findings in journals/conferences
- ✓ Draft Project Report Presentation and Discussion.
- ✓ Final Project Report Submission.

### Duration of project work

The duration of the project work is 3 months. This time is to be used for data collection. The work may be started in the third semester onwards

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 project report should be submitted to the Head, Department of Commerce and Management Studies of the University before the last working day of the fourth semester.

### **Evaluation of Project Report**

The comprehensive evaluation of the project will encompass a total of 200 marks, with the assessment conducted through a dual-stage process comprising both internal and external evaluations. 100 marks shall be awarded through the internal assessment by the institution and 150 marks shall be awarded through external assessment.

#### **Internal Assessment:**

The total internal marks of 100 shall be split as follows: 70 marks shall be awarded by the faculty guide and 30 marks shall be awarded through an internal viva-voce (two-member panel) after the submission of the draft report.

#### **External Assessment:**

External evaluation of the project report will be done by the Board of Examiners appointed by the University. The project report submitted for evaluation shall contain a certificate after verifying the report using well established software for detecting plagiarism

The report of the project submitted for evaluation shall be evaluated by the respective research supervisor and one external examiner, who is not in employment of the University. The report shall be printed (or neatly typed) and bound with not less than 150 A4 size, double spaced, pages. Report shall be prepared in APA format.

A maximum of 150 marks shall be awarded for external evaluation of project report.

While evaluating the project report 150 marks may be distributed in the following order:

A Relevance of the Topic	10
B Problem Formulation	15
C Statement of Research Gap	20
D Methodology Adopted	20
E Analysis of the data	25
F Clarity of Findings and conclusion	20
G Quality of Suggestions/recommendations	10
H Report Writing	30
Total	150

The student should get a minimum of 50% marks (separately in internals and externals) for project reports for a pass. If the student fails to get 50% in the project report, he or she shall resubmit the project report after modifying it based on the recommendations of the examiners.

This can be done immediately after the publication of the results.

### **Viva Voce Examination for Project**

At the end of the fourth semester, each student shall attend an external viva voce examination.

Viva Voce examination shall be for 50 marks.

The viva voce will be about the project reports.

19.4 The student should get a 50% of the total for a pass in viva voce. The total marks of 50 for viva voce examination shall be split in the following order

- a. Clarity of explanation – 10 marks
- b. Depth of knowledge - 20 marks
- c. Communication skills and presentation skills – 20marks

## **11. Application of the common regulation for CCSSPG**

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

## **12. Functional Elective**

The student can choose the following optional elective

### **a) International Finance**

<b>Course Code</b>	<b>Name of Course</b>	<b>Total Credit</b>	<b>External Marks</b>	<b>Internal Marks</b>	<b>Total Marks</b>
MCM7EF501	Advanced Financial Reporting	4	50	50	100
MCM7EF502	Forensic Accounting	4	50	50	100
MCM7EF503	Behavioral Finance	4	50	50	100
MCM8EF504	Security Analysis and Portfolio Management	4	50	50	100
MCM8EF505	Risk Management and Financial Derivatives	4	50	50	100
MCM9EF601	Cost Management	4	50	50	100
MCM9EF602	Financial Markets and Institution	4	50	50	100
MCM9EF603	Corporate Governance and Business Ethics	4	50	50	100

### 13. Choosing Optional for specialization

Each candidate shall choose the courses given in section 12.0 above and the choice shall be final. In the first semester, students must choose one Discipline specific elective among the electives offered by the own department and an **open elective course** offered by other departments. This choice should be clearly mentioned in the application filled up for registration of the first semester examinations. Here, the functional elective is only '**International Finance**' and, therefore, the degree shall be known as **M.Com. with elective "International Finance"**

### 14. Open Elective Courses (Horizontal Mobility courses)

The department offers one Open Elective Course. The courses are meant for **students from other schools/departments** and will be offered in the **first semester**.

<b>Course Code</b>	<b>Course Title</b>	<b>Total Credit</b>	<b>External Marks</b>	<b>Internal Marks</b>	<b>Total Marks</b>
MCM7OE501	Financial Accounting	4	50	50	100

### 15. Rank/Position

The student who secures the highest mark in all the four semesters together shall award first rank/position in M.Com. (International Finance), under CCSS.

## **Syllabus**

### **Semester One**

- Business Environment
- Quantitative Techniques for Business Decisions
- Organisational Behavior
- Elective 1
- Elective 2
- Online/MOOC Course 1
- Presentation/Publication of research papers/Book Review (AEC)

### **Semester Two**

- Advanced management Accounting
- Research Methodology
- International Business
- Elective 3
- MOOC/Online Course1
- Live Project with Statistical Packages (AEC)

### **Semester Three**

- Strategic Management
- Cost Management
- Tax Planning and Management
- Elective 4
- Elective 5

### **Semester Four**

#### **Option 1:**

- Operation Research
- Financial Strategy
- Project Finance
- Corporate Governance and Business Ethics
- Corporate Accounting and Disclosure
- Online/MOOC Course

**Or**

#### **Option 2:**

- Project Report & Viva
- Financial Strategy
- Corporate Governance and Business Ethics
- Online/MOOC

# UNIVERSITY OF CALICUT

## Master of Commerce (CCSS)

### Semester I

#### MCM7C501: BUSINESS ENVIRONMENT

**80 Hours**

**Marks: 50**

Course objectives:

- To acquaint the students with the emerging trends in the business environment which will help the students to develop the ability to analyze the competitive business environment to appraise the environmental pressures on business.
- To understand the government policies and current issues in Indian perspective.

Learning Outcome:

Course Outcome Number	Blooms Taxonomy Levels (BTL)	Course Outcome
MCM7C501-1	L3	Apply the concept of environment and environmental issues when making business decisions
MCM7C501-2	L2	Understand various constituents of the environment and their impact on businesses.
MCM7C501-3	L4	Analyse the ways in which the nature of future can be made more sustainable developments in the context of business
MCM7C501-4	L5	Acquainted with recent policies of the government and its impact on the economy

**CO-PO Mapping:**

	PO1	PO2	PO3	PO4	PO5
MCM7C501-1	2	0	0	3	0
MCM7C501-2	1	0	0	3	0
MCM7C501-3	2	0	0	3	0
MCM7C501-4	0	0	3	2	0

#### Module 1

**Introduction:** Business Environment: Components and significance – Scope – political,

Economic, Social, Technological, Legal, Cultural and Labour Environment – Trade Unions – Quality Circles – External Factors Influencing Business Environment – Dimensions of International Business Environment –Challenges.

**15 Hours**

## **Module 2**

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

**20 Hours**

## **Module 3**

**Profile of Indian Economy:** New Economic and Industrial Policy–Economic Reforms – Land Reforms – Liberalization – Problems of Growth – Unemployment – Poverty – Regional Imbalances – SEZ – Social Injustices – Inflation – Black Money – Lack of Technical Knowledge and Information – Globalization Various Aspects – Consequences, Barriers to Trade – Recent Foreign trade policy. Regulatory and Legal Framework for Labour environment(Labour Code)

**15 Hours**

## **Module 4**

**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 of Competition Law.

**15 Hours**

## **Module 5**

**Changing Business Environment:** Degradation of Natural Environment-Pollution, Types, Global Warming – Causes and Effects, Climate Change- Sustainability and Business, Policies and Regulations for Climate Protection - Green Financing and Carbon credit, Committees and Conventions for Sustainable Development, Indian Regulatory requirements, Corporate Social Responsibility and Ethics of Business.

**15 Hours**

**(100% Theory Expected)**

**References:**

1. M. Adhikari: *Economic Environment of Business*, Sulthan Chand and Sons, New Delhi.
2. Ian Worthington, Chris Britton: *Business Environment*.
3. Francis Cherunilam: *Business Environment*, Himalaya Publishing House, Mumbai.
4. Claire Capon: *Understanding the Business Environment*.
5. K.V.Sivayya and VBM Das: *Indian Industrial Economy*, Sulthan Chand Publications, Delhi.
6. David Baron: *Business and Its Environment*.
7. Panday G.N: *Environmental Management*, Vikas Publishing House.
8. Raj Agarwal: *Business Environment*, Excel Publications, New Delhi.



# UNIVERSITY OF CALICUT

## Master of Commerce (CCSS)

### Semester I

#### MCM7C502: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

80 Hours

Marks: 50

#### Course Objectives:

- To understand statistical tools for quantitative analysis
- To understand the process of using statistical tools for validating findings and interpreting statistical results.
- To foster knowledge in analysis data using SPSS software.

#### Learning Outcome:

Course Outcome Number	Blooms Taxonomy Levels (BTL)	Course Outcome
MCM7C502-1	L1	Define the basic laws, rules, mathematical and statistical techniques used in quantitative analysis.
MCM7C502-2	L2	Articulate the concepts, laws, approaches and tests used in analysing and interpreting quantitative data.
MCM7C502-3	L3	Solve problems using various mathematical and statistical techniques.
MCM7C502-4	L4	Analyse and evaluate different types of mathematical concepts, data, procedures, and solutions to make judgments and draw conclusions.
MCM7C502-5	L5	Validate the findings using statistical techniques from real life scenario.

#### CO-PO Mapping:

	PO1	PO2	PO3	PO4	PO5
	3	1	0	0	0
MCM7C502-1	1	3	0	0	0
MCM7C502-2	2	3	0	0	0
MCM7C502-3	2	3	0	0	0
MCM7C502-4	0	3	0	2	0
MCM7C502-5					

Classroom Procedure (Mode of transaction) Demonstration, lecturing, assignment.

### **Module 1**

**Quantitative Techniques:** Qualitative and quantitative approaches–Significance of quantitative decisions - Inferential analysis for management – Statistical estimation – Properties of an estimator - Point estimation – Interval estimation – Confidential Limits – Estimating population mean –Estimating population proportion – Sample size and its determination.

**15 Hours**

### **Module 2**

**Tests of significance:** Basic concepts–Parametric tests–Sampling distribution – Large and small samples – Standard error – Hypothesis – Level of significance – Degree of freedom – Central limit theorem – Critical value. Parametric tests – tests for means, tests for proportions, tests for variance – Z test, t test, F test – Test for Paired Observations – Analysis of Variance – One way and two-way classifications.

**20 Hours**

### **Module 3**

Non-parametric tests: assumptions–Features–Advantages–Limitations – Chi Square test – Contingency tables– Tests of goodness of fit – Test of independence – Sign test, Wilcoxon Signed Rank test – Mann Whitney U test – Kruskal Wallis test – Wald Wolfowitz Runs test– Applications in business.

**15 Hours**

### **Module 4**

**Statistical quality control:** Variations–Assignable variations and chance variations – Process control – Product control – Control charts for variables– Control for attributes – X chart – R chart – P chart – np chart – C chart – Merits of control charts – Applications in business.

**15 Hours**

### **Module 5**

**Correlation:** types–Methods of studying correlation- Karl Pearson’s coefficient of correlation– Rank correlation–Partial and Multiple correlation – Probable error – coefficient of determination- Regression –types of regression- Regression equations- Regression equation of Xon Y- Regression equation of Y on X – regression coefficients- Software for Quantitative methods – SPSS – Data Entry Analysis tools – Descriptive statistics& Inferential Analysis in SPSS

**15 Hours**

**(30% Theory and 70% Problems)**

**Course Assignments:**

1. Draft a questionnaire by incorporating different kinds of questions possible for all kinds of parametric and nonparametric analysis.
2. Collect the data using questionnaire and analyze it manually as well as relevant software and prepare an analysis report

**References:**

1. Richard I. Levin & David S. Rubin, *Statistics for Management* PHI, New Delhi
2. J.K. Thurkal, *Business Statistics*, Taxmann Publications, New Delhi
3. Levin & Rubin, *Quantitative Approaches for Management*, Pearson
4. Anderson, *Quantitative Methods for Business Decisions*, Thomson
5. Barry Render, *Quantitative Analysis for Management*, Prentice Hall of India
6. Dr.N.D.Vohra, *Quantitative Techniques for Management*
7. Anand Sharma, *Quantitative Techniques for Decision Making*, Himalya Publishing House
8. Gupta & Khanna, *Quantitative Techniques for Decision Making*, Prentice Hall of India.
9. Gupta S. P, *Statistical Methods*, S. Chand & Sons.
10. G.C. Beri, *Business Statistics*, Prentice Hall of India
11. D. N. Elhance and Veena Elhance, *Fundamentals of Statistics*, Kitab Mahal, New Delhi.

**UNIVERSITY OF CALICUT**

**Master of Commerce (CCSS)**

**Semester I**

**MCM7C503: ORGANISATIONAL BEHAVIOUR**

**80 Hours**

**Marks: 50**

**Course objectives:**

- To understand the dynamics of interpersonal, intra group and inter group behavior at workplace.
- To gain practical knowledge in change management and organization development.

**Learning Outcome:**

<b>Course Outcome Number</b>	<b>Blooms Taxonomy Levels (BTL)</b>	<b>Course Outcome</b>
MCM7C503-1	L2	Understand the underlying dynamism of individual behavior and the interaction between the individual and the organization.
MCM7C503-2	L2	Understand the interpersonal and group/team dynamics and organizational effectiveness.
MCM7C503-3	L4	Diagnose and effectively deal with the complex nature of people related issues and problems in organizations.
MCM7C503-4	L3	Apply organizational behavior concepts and theories in addressing organizational dynamics and challenges.

**CO-PO Mapping:**

	PO1	PO2	PO3	PO4	PO5
		2	0	0	3
MCM7C503-1		2	0	0	3
MCM7C503-2		2	0	0	3
MCM7C503-3		3	0	0	0
MCM7C503-4					

Classroom Procedure (Mode of transaction) Demonstration, lecturing, assignment.

**Module 1**

**Introduction to Organizational Behaviour-OB** in historical perspective-Hawthorne Studies-Meaning and Definition of OB- Roles & Functions of Managers & need for knowledge of OB, contributing disciplines to the field, Approaches to OB-Scientific-Behavioural and Contingency Approaches-Challenges and opportunities for organisational behaviour.

**15 Hours**

**Module 2**

**Foundations of Individual Behaviour** – Perception- concept – perception process – perception errors in decision making; Personality -Personality traits – determinants-personality development-personality theories.

**10 Hours**

**Module 3**

**Individual Behaviour** - Learning theories – classical – operant – social learning theory; Motivation -concept – theories: Content and Process theories – applications – job satisfaction; Attitude and values.

**20 Hours**

**Module 4**

**Foundations of Group Behaviour** - Understanding groups and teams – process – group dynamics –stages of group formation and development-group properties-; Communication – conflict and negotiations – stress and work life balance – decision making; Leadership concept and theories – power and politics.

**20 Hours**

**Module 5**

**Characteristics of Organisation**- Organisational structure and design-Meaning and importance-Type and determinants of organisation structure- Organisational change and development; Resistance to change -Managing change- OB and OD - OD Intervention.

**15 Hours**

**(100% Theory Expected)**

## References

1. Stephen P Robbins: *Organisational Behaviour*, Ed-16.
2. P. Subba Rao: *Organisational Behaviour (Text, Cases and Games)*, Ed – 3<sup>rd</sup> Revised.
3. Kavita Singh: *Organisational Behaviour Text and Cases*, Pearson Publication.
4. Stephen P Robbins, Timothy A. Judge & Neharika Vohra: *Organisational Behavior*. Ed-13<sup>th</sup>, Pearson Publication.
5. Jai B.P. Sinha: *Culture and Organisational Behaviour*, Sage Publication.
6. L M Prasad: *Organisational Behaviour*, Sultan Chand and Sons, Edition (2018)
7. Jerald Greenberg: *Behavior in Organisations*. Pearson Publication. 10<sup>th</sup> Edition (2016)
8. Jerald Greenberg and Robert A. Baron: *Behavior in Organisations*, Pearson Education 8<sup>th</sup> Edition.

# UNIVERSITY OF CALICUT

## Master of Commerce (CCSS)

### Semester I

#### MCM7EF501: ADVANCED FINANCIAL REPORTING

80 Hours

Marks: 50

#### Course Objectives:

- To familiarize the student with the regulatory and managerial aspects of financial reporting
- To develop knowledge on reporting standards of accounting applicable to India

#### Learning Outcome:

Course Outcome Number	Blooms Taxonomy Levels (BTL)	Course Outcome
MCM7EF501-1	L1	Understand the concepts of regulatory framework about financial reporting and its related aspects.
MCM7EF501-2	L2	Understanding the concept of various aspects in the preparation Financial Statements under IFRS.
MCM7EF501-3	L3	Understand and acquire the knowledge in IFRS and related aspects.
MCM7EF501-4	L4	Acquire skill in the preparation of financial statements under IFRS.
MCM7EF501-5	L5	Acquire skill in the preparation of consolidated financial statements under IFRS.

#### CO-PO Mapping:

	PO1	PO2	PO3	PO4	PO5
MCM7EF501-1	3	1	0	0	0
MCM7EF501-2	1	3	0	0	0
MCM7EF501-3	2	3	0	0	0
MCM7EF501-4	2	3	0	0	0
MCM7EF501-5	0	3	0	2	0

Classroom Procedure (Mode of transaction) Demonstration, lecturing, assignment.

#### Module 1

**Financial Reporting and Regulatory Framework:** Introduction to Financial reporting – meaning and definition of financial reporting – Need for a Conceptual Framework for financial reporting – Key Principles - Recognition and Measurement of financial statements - Elements of the regulatory environment- IFRS and IASB - Key elements of an ethical regulatory

environment-Roles and structures of key bodies - Scope of IFRS and development of IFRSs– Recent developments.

**10 Hours**

### **Module 2**

**Financial Statements in Accordance with IFRS:** Transactions and events related to IFRSs – Tangible non-current assets-Intangible non-current assets-Impairment of assets-Inventory and biological assets-Financial instruments – Leasing - Provisions and events after the reporting period - Contingent liabilities and contingent assets- Taxation- Investment property- Government grants - Reporting financial performance – Foreign currency transactions.

**15 Hours**

### **Module 3**

**Preparation of Single Entity Financial Statements:** Structure and contents of financial statements presented under IFRS –Accounting Policies- Changes in Accounting Estimates - Errors- Deferred taxation- Events after the reporting period -Earnings per share- Methods of accounting for Price level changes- Problems on Current purchasing power method (CPP) and Current cost accounting Method

**20 Hours**

### **Module 4**

**Preparation of Consolidated Financial Statements:** Control and significant influence -Need for consolidated financial statements - Consolidation adjustments - Usefulness of consolidated financial statements, including relevance for decision making – Consolidated statement of financial position- Consolidated statement of comprehensive income -Consolidated statement of cash flows.

**15 Hours**

### **Module 5**

**Financial Reporting - Group Scenarios:** Piece-meal acquisition of investment –Additional acquisitions in existing subsidiary –Sale of shares by holding company –Consolidation of Associates – Equity method – Cost method - Calculate and disclose basic and diluted EPS.

**20 Hours**

**(30% Theory and 70% Problems Expected)**



## References:

1. *Financial Reporting*, Kaplan Publishing, 2016.
2. *Financial Reporting*, BPP Learning Media LTD, 2016.
3. *Advanced Financial Accounting*, David Pendrill and Richard Lewis, Pearson Education Limited.
4. Dr. S.N. Maheswary, *Corporate Accounting*, Vikas publishing house, New Delhi.
5. R.L. Gupta and Radhaswamy, *Advanced Accounting*, Sultan Chand and company, New Delhi
6. The institute of Chartered Accountants of India, *Financial Reporting*- Volume1.
7. *ICAI Study material for financial Reporting*.
8. *IFRS Red Book (Official Publication of IASB)*.

**UNIVERSITY OF CALICUT**

**Master of Commerce (CCSS)**

**Semester: I**

**MCM7EF502: FORENSIC ACCOUNTING**

**80 Hours**

**Marks: 50**

**Course Objectives:**

- To impart knowledge of using accounting and other tools to detect fraud and manage the fraud

**Learning Outcome:**

- Identification of various kinds of fraud.
- Investigating the presence of the fraud.
- Detect the fraud and measures to take combat the fraud

<b>Course Outcome Number</b>	<b>Blooms Taxonomy Levels (BTL)</b>	<b>Course Outcome</b>
MCM7EF502-1	L2	Identification of various kinds of fraud
MCM7EF502-2	L2	Investigation of the presence of the fraud
MCM7EF502-3	L4	Detect the fraud and measures to take combat the fraud

**CO-PO Mapping:**

	PO1	PO2	PO3	PO4	PO5
	2	0	0	0	3
MCM7EF502-1	2	0	0	0	3
MCM7EF502-2	2	0	0	0	3
MCM7EF502-3	3	0	0	2	0

Classroom Procedure (Mode of transaction) Demonstration, lecturing, assignment.

**Module 1**

**Introduction to Forensic Accounting:** Essence of Forensic Accounting – Forensic Accounting Vs Traditional Accounting – Application of Forensic Accounting. Forensic Accounting Skills – Auditing – Investigation – Risk Analysis – Criminology – Digital Forensics. Responsibilities of Forensic Accountant – Consulting – Valuation – Non-authoritative Guidance.

**15 Hours**

## **Module 2**

**Fraud Theories:** Fraud – Meaning –Types: Bank Frauds - Corporate Frauds - Insurance Frauds - Cyber Frauds -Securities Frauds -Consumer Frauds – Theories of Fraud - Fraud Triangle- Fraud Diamond – Fraud Pentagon – Fraud Hexagon - Fraud Tree - Fraud Scale - Fraud Circle - Hollinger Clark Theory. Fraud Schemes – Occupational Fraud – Money Laundering – Organized Crimes - Victims. Internal Auditor – Roles – Responsibilities – Liabilities. Forensic Auditing -Fraud Audit Report - Fraud Control Theory

**20 Hours**

## **Module 3**

**Fraud Investigation** - Risks – Risk classifications. Risk of material misstatements - Type of misstatements. Organizational Fraud Risk – Enterprise-wide risk – Business process risk – Fraud penetration risk. Fraud Risk Detection and assessment - Risk Assessment Factors - Fraud Prevention and Response – Fraud Deterrence- Fraud Deterrence Cycle.

**15 Hours**

## **Module 4**

**Evidence Collection-Investigative Techniques-** Analysis tool for investigator- Investigative Process – Gathering and Documenting Evidence - Rules of Evidence - Report of Investigation – Criminal Prosecution support.

**10 Hours**

## **Module 5**

**Forensic Audit Techniques** - General Audit Techniques - Statistical & Mathematical Techniques -Technology Based/ Digital Forensics Techniques - Computer Assisted Auditing Techniques (CAATs)/ Computer Assisted Audit Techniques and Tools (CAATT) -Generalized Audit Software (GAS) - Common Software Tools (CST) - Data mining techniques - Laboratory Analysis of Physical and Electronic Evidence - Applicable Laws – India -The Information Technology Act, 2000, Amended 2008 - Indian Penal code 1860 - Civil Procedure Code 1908 - Indian Contract Act, 1872 - Indian Evidence Act, 1872- The Prevention of Money Laundering Act, 2002 -The Foreign Exchange Management Act, 1999 - The Companies Act, 2013.

**20 Hours**

**(100% Theory Expected)**

**Reference:**

1. B. Lev. *Financial Statement Analysis; A New Approach*, Prentice Hall
2. Thomas W. Golden, Steven L. Skalak, Mona M. Clayton & Jessica S. Pill: *A Guide Forensic Accounting Investigation*, John Wiley and Sons, New Jersey, 2011
3. Michael A. Crain, William S. Hopwood, Carl Pacini& George R. Young: *Essential Forensic Accounting*, John Wiley & Sons, 2016
4. Howard Silverstone, Michael Sheetz, Stephen Pedneault& Frank Rudewicz: *Forensic Accounting and Fraud Investigation for Non-experts*; John Wiley & Sons, New Jersey, 2012
5. Felix I. Lessambo: *Auditing, Assurance Services, and Forensics: A comprehensive approach*. Palgrave Macmillan, 2018.

**UNIVERSITY OF CALICUT**

**Master of Commerce (CCSS)**

**Semester: I**

**MCM7EF503: BEHAVIOURAL FINANCE**

**80 Hours**

**Marks: 50**

**Course Objective:**

- Introduce the student to the new field of behavioural finance, psychology and strategies
- Expose the student to the building blocks of behavioural finance, arbitrage and expected utility

**Learning Outcome:**

Course Outcome Number	Blooms Taxonomy Levels (BTL)	Course Outcome
MCM7EF503-1	L2	Apply knowledge gained to apply the theories, biases and investor sentiments
MCM7EF503-2	L2	Interpret the reasons behind investors' rational and irrational behaviour
MCM7EF503-3	L4	Analyse the impact of good and bad news from corporate and its communication

**CO-PO Mapping:**

	PO1	PO2	PO3	PO4	PO5
	2	1	0	0	3
MCM7EF503-1	2	0	0	0	3
MCM7EF503-2	2	2	0	0	3
MCM7EF503-3	3	0	0	2	0

Classroom Procedure (Mode of transaction) Demonstration, lecturing, assignment.

**Module 1**

**Foundations of Behavioural Finance** - Behavioural Finance - Conventional Finance: Assumptions and differences; Neo Classical Finance; Behavioural Challenges - Heuristic & Biases, Self- Deception, Prospect Theory and Mental Accounting, Emotional Factors and Social Forces, Neuroscientific and Evolutionary Perspective.

**15 Hours**

## **Module 2**

**Rational Finance and Behavioural Challenge** -Foundations of Rational Finance: Rational Vs Irrational Thinking and Investment decisions; Rational Markets Hypothesis and Theories; The Influence of Psychology; Challenges of Behaviourists.

**15 Hours**

## **Module 3**

**Behavioural Aspects of Investing** - Investor Behaviour: Portrait of an Individual Investor, Psychological Influence, Psychographic Models, Sound Investment Philosophy; Market Outcomes; Value Investing: Prospects of Value Investing.

**15 Hours**

## **Module 4**

**Behavioural Corporate Finance** - Corporate Finance Theories and Decisions: Rational Managers with Irrational Investors Approach, Valuation, Capital Budgeting, Capital Structure, Dividend Policy, Mergers and Acquisitions (M&A), Agency Conflicts and Corporate Governance: Building a Smart Business Organisation.

**20 Hours**

## **Module 5**

**Corporate Decision Making and Behavioural Influence** - Asset Management Theories: Behavioural Portfolio Theory, Behavioural Asset Pricing Model; CAPM Vs BAPM; Behavioural Influences and Challenges in Decision Making. Effect of Efficient Market Hypothesis (EMH) and Adaptive Market Hypothesis (AMH). Systematic underperformance, Active Portfolio Management and alpha hunting, Socio-psychological challenges to financial markets.

**15 Hours**

**Reference:**

1. Prasanna Chandra, Behavioural Finance, 2 nd Edition 2020, McGraw Hill Education (India) Private Limited, New Delhi.
2. James Montier (2007), Behavioural Investing: A Practitioner's Guide to Applying Behavioural Finance, The Wiley Finance Series.
3. Michael M. Pompian (2006), Behavioural Finance and Wealth Management, John Wiley & Sons, Inc., Hoboken, New Jersey.
4. William Forbes, Behavioural Finance, John Wiley & Sons Inc, 1st Edition 2011
5. Meir Statman (2019), Behavioural Finance: The Second Generation, CFA Institute Research Foundation.
6. Sujata Kapoor and Jaya Mamta Prosad (2019), Behavioural Finance, SAGE Publications.

**UNIVERSITY OF CALICUT**  
**Master of Commerce (CCSS)**  
**Semester I**  
**Ability Enhancement Course Semester: 1**

**MCM7A501: PRESENTATION / PUBLICATION OF RESEARCH  
PAPERS / BOOK REVIEW**

**Time: 80 Hours**

**Credit: 2**

**Course Objectives:**

- To attain necessary skill required for personal and professional success.
- To promote employability of the students pursuing the M. Com programme.

**Learning Outcomes:**

- To acquire ability to present and publish research papers and review books.
- Ability to identify research problem.
- Acquiring skill to prepare research papers based on formal standard structure.
- Acquiring skill to present various topics in various forms.
- Ability to collect and process data for a comprehended study.
- Ability to prepare report keeping the standards for the comprehended study.

<b>Sl. No</b>	<b>Criteria of Evaluation</b>	<b>Marks</b>
1	Identification of Research Problem or Identification of Book	24
2	Review/ Development of variable/ Designing Methodology or Comprehend the Book	16
3	Data Collection/ Data Analysis or Preparation of a Comprehended report	24
4	Paper Preparation/Presentation/Publication or Presentation of the Comprehended Report	16
	<b>Total</b>	<b>80</b>



**UNIVERSITY OF CALICUT**

**Master of Commerce (CCSS)**

**Semester II**

**MCM8C504 ADVANCED MANAGEMENT ACCOUNTING**

**80 Hours**

**Marks: 50**

**Learning Objective**

- To familiarize the student with the regulatory and managerial aspects of financial reporting.
- To foster critical thinking and problem-solving skills in the context of financial accounting.

**Learning Outcome:**

<b>Course Outcome Number</b>	<b>Blooms Taxonomy Levels (BTL)</b>	<b>Course Outcome</b>
MCM8C504-1	L2	Identify cost according to their associated activities and apply costing techniques for computing cost of products or services
MCM8C504-2	L4	Prepare income statements using variable costing and absorption costing
MCM8C504-3	L4	Make various managerial decisions based on learning about concepts and issues involved therein. Prepare different forms of budgetary statements, identify and control cost at a responsibility center assigned to a manager, analyze and report performance of the assigned responsibility center.

**CO–PO Mapping:**

By the end of the course, the student will achieve the following course outcomes.

	PO1	PO2	PO3	PO4	PO5
MCM8C504-1	3	2	0	1	1
MCM8C504-2	3	2	0	2	1
MCM8C504-3	3	3	0	3	1

**Module 1**

**Introduction:** Management accounting - scope and significance – management accounting v/s cost accounting, techniques of management accounting – cost control – cost reduction – and cost management.

**10 Hours**

## **Module 2**

**Short Term Decision Making:** Marginal Costing and CVP Analysis, Breakeven Analysis: Managerial Applications of CVP Analysis. Managerial decision making: Decision making process; Differential analysis; Types of managerial decisions - Make/Buy, Buy/Lease, Add/Drop, Sell/ Process Further, Operate/Shutdown, Special Order - Pricing Decisions - Product Mix and Key Factor.

**20 Hours**

## **Module 3**

**Cost Accounting System:** Marginal, Throughput and Absorption accounting methods -Standard costing methods- Variance Analysis - Management Accounting System.

**15 Hours**

## **Module 4**

**Performance Measurements:** Financial and non-financial measurement of performance - ROI, Residual income, KPI – Economic Value Added (EVA), Concept and Measurement – Balanced Score Card, Multiple Score Card Measures, New Horizons in Management Control – Responsibility Accounting, Performance Budgeting , Zero-Based Budgeting and ABB – Social-Cost-Benefit Analysis, Flexible Manufacturing System (FMS) – TQM.

**20 Hours**

## **Module 5**

**Risk and Uncertainty:** Nature of risk- Analyse risk- Techniques for decision making under risk and uncertainty, Optimistic and Pessimistic Estimates, Risk-Adjusted Discount Rate, Certainty Equivalent Coefficient Method, Sensitivity Technique, Probability Technique, Standarddeviation Method, Co-efficient of variation method, simulation technique, Decision Tree Analysis.

**15 Hours**

**(30% Theory and 70% Problem Expected)**

**References:**

1. S.N. Mashewari : *Management Accounting and Financial Control*, Sultan Chand and Sons.
2. Ravi.M. Kishore: *Advanced Management Accounting*, Taxmann.
3. Dr.S.P. Gupta: *Management Accounting*, Sahitya Bhavan Publishing
4. Pareshah : *Management Accounting*, Oxford Publishers
5. Jain and Narang: *Cost and Management Accounting*, Kalyani Publishers
6. Dr. P.C. Tulsian and Bharat Tulsian : *Advanced Management Accounting*: S. Chand Publication (2014).
7. M Y Khan and P K Jain: *Management Accounting (Text, Problems and Cases)*:Mcgraw Hill Publication. 8<sup>th</sup> Edition.

**UNIVERSITY OF CALICUT**  
**Master of Commerce (CCSS)**  
**Semester II**  
**MCM8C505: RESEARCH METHODOLOGY**

**80 Hours**

**Marks: 50**

**Objectives**

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

**Learning Outcome:**

<b>Course Outcome Number</b>	<b>Blooms Taxonomy Levels (BTL)</b>	<b>Course Outcome</b>
MCM8C505 -1	L2	Describe the key concepts associated with Research methods and methodology
MCM8C505 -2	L2	Explain different types of research methods and various types of measurement scales and their application in the context of business research
MCM8C505 -3	L3	Apply the research methods in real research.
MCM8C505 -4	L4	Analyse and present quantitative data and derive actionable inferences from the same from a decision- making perspective.
MCM8C505 -5	L6	Design and develop appropriate hypotheses according to the research problems and write reports

**• CO-PO Mapping:**

	<b>PO1</b>	<b>PO2</b>	<b>PO3</b>	<b>PO4</b>	<b>PO5</b>
MCM8C505 -1	3	1	0	0	0
MCM8C505 -2	3	1	0	0	0
MCM8C505 -3	2	3	0	0	0
MCM8C505 -4	2	3	0	0	0
MCM8C505 -5	2	3	0	2	0

**Module1**

**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, and

Experimental – Sample Design – Collecting, analysing, testing, interpreting and presenting result.

**15 Hours**

## **Module 2**

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

**20 Hours**

## **Module 3**

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

## **Module 4**

**10 Hours**

**Measurement and Scaling:** Variables – Attributes – Process of measurement – Attitude Measurement – Scaling - Scaling Techniques – Graphic Rating – Likert – Thurstone –Semantic Differential – Stapel – Dichotomous – Scales – Types of Scales– Scale Values – Validity and Reliability of Scales–Errors in measurement.

**20 Hours**

## **Module 5**

**Data Processing and Presentation:** Field Work–Editing–Classification–Coding–Tabulation–Summarization – Analysis of data – Oneway ANOVA-Univariate, Bivariate and Multivariable methods-Tools of Analysis–Descriptive Analysis – Inferential analysis – Basics of secondary data analysis - Interpretation –Presentation – Report Writing - Types of Reports –Contents of Reports – Format of Reports – Documentation Styles.

**15 Hours**

**(100% Theory expected)**

**References:**

1. Tandon BC, *Research Methodology in Social Sciences*, Chaithanya Publishing House
2. Whitney FL, *Elements of Research*, Prentice Hall of India
3. Ferbern 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.
8. S. Kevin, *Research Methodology for Social Sciences*, Ane Publishing house, New Delhi

**UNIVERSITY OF CALICUT**  
**Master of Commerce (CCSS)**  
**Semester II**  
**MCM8C506: INTERNATIONAL BUSINESS**

**80 Hours**

**Marks: 50**

**Course objectives:**

- To acquaint the students with the emerging trends in the business environment which will help the students to develop the ability to analyze the competitive business environment to appraise the environmental pressures on business.
- To understand the government policies and current issues in Indian perspective.

**Learning Outcome:**

<b>Course Outcome Number</b>	<b>Blooms Taxonomy Levels (BTL)</b>	<b>Course Outcome</b>
MCM8C506-1	L3	Apply the concept of environment and environmental issues when making business decisions
MCM8C506-2	L2	Understand various constituents of the environment and their impact on businesses.
MCM8C506-3	L4	Analyse the ways in which the nature of future can be made more sustainable developments in the context of business
MCM8C506-4	L5	Acquainted with recent policies of the government and its impact on the economy

**CO–PO Mapping:**

	PO1	PO2	PO3	PO4	PO5
MCM8C506-1	2	0	0	3	0
MCM8C506-2	1	0	0	3	0
MCM8C506-3	2	0	0	3	0
MCM8C506-4	0	0	3	2	0

Classroom Procedure (Mode of transaction) Group Discussion, case-based learning, collaborative learning, seminar, group activities, Presentations- field work.

**Module 1**

**International Business:** Meaning and Scope–Theories of International trade: classical and modern theories – protectionism vs. free trade – Trade barriers - Tariff and Non-tariff barriers –

Terms of trade – Balance of payment – disequilibrium and corrective measures.

**15 Hours**

## **Module 2**

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

**15 Hours**

## **Module 3**

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

**18 Hours**

## **Module 4**

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

**17 Hours**

## **Module 5**

**Regional Economic Integrations:** Meaning and rationale– Forms of integrations – EU, AFTA, ASEAN, SAFTA, APEC and other groupings –International Financial Institutions - IMF, World Bank and ADB – functions and role in economic development.

**15 Hours**

**(100% Theory Expected)**



## References:

1. Francis Cherunilam, *International Business: Text and Cases*, PHI, New Delhi.
2. Shyam Shukla, *International Business*, Excel Books, New Delhi
3. Rakesh Mohan Joshi, *International Business*, Oxford University Press, New Delhi.
4. P. Subba Rao, *International Business*, Himalaya Publishing House, Mumbai.
5. Manab Adhikary, *Global Business Management in an International Economic Environment*, Macmillan, New Delhi.
6. Charles W L Hill, *International Business*, McGraw Hill, New York.
7. Michael C Zinkota, *International Business*, Wiley, New York.
8. Justin Paul, *International Business*, PHI, New Delhi.
9. Anant Kumar Sundaram and J, Stewart Black, *The International Business Environment: Text and Cases*, PHI, New Delhi.
10. John Daniels, Lee Radebaugh, Daniel Sullivan *International Business*, Pearson Education, New York.

**UNIVERSITY OF CALICUT**  
**Master of Commerce (CCSS)**  
**Semester: II**

**MCM8EF504: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**80 Hours**

**Marks: 50**

Course Objectives:

- To understand the characteristics of securities markets and the instruments traded therein.
- To be able to analyze risk and return of securities and manage portfolios of investments.

Learning Outcome:

Course Outcome Number	Blooms Taxonomy Levels (BTL)	Course Outcome
MCM8EF504-1	L2	Describe the relevance of investment, the alternatives available and the financial market functionalities and components.
MCM8EF504-2	L4	Analyse the value of securities and the risk return relationship of securities and portfolio
MCM8EF504-3	L3	Apply financial and technical analysis for creating an optimal portfolio
MCM8EF504-4	L5	Evaluate the performance of various portfolios using appropriate models

**CO–PO Mapping:**

	PO1	PO2	PO3	PO4	PO5
MCM8EF504-1	3	1	0	0	0
MCM8EF504-2	2	3	0	0	0
MCM8EF504-3	2	3	0	0	0
MCM8EF504-4	2	3	0	0	0

Classroom Procedure (Mode of transaction) Group Discussion, case-based learning, collaborative learning, seminar, group activities, Presentations.

**Module1**

**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.

**10 Hours**

**Module 2**

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

**15 Hours**

### **Module 3**

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

**20 Hours**

### **Module 4**

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

**20 Hours**

### **Module 5**

**Portfolio Management:** Active and Passive investment strategies – Value and growth investing, Portfolio evaluation -Sharpe, Treynor and Jensen measures, Fama's Decomposition Index – Portfolio revision.

**15 Hours**

**(Theory 50% and Problem 50% Expected)**

#### **References:**

1. Bodie, Zvi, Kane Alexand Alan, J. Marcus, *Investments*, McGraw Hill.
2. Bhalla, V.K. *Investment Management*, S. Chand & Company Ltd.
3. Chandra, P. *Security Analysis and Portfolio Management*, Tata McGraw Hill.
4. Elton, E. And Gurber, M. *Modern Portfolio Theory and Investment Analysis*, John Wiley and Sons.
5. Fischer, Donald E. and Ronald J. Jordan, *Security Analysis and Portfolio Management*, PHI Learning.
6. Preeti Singh, *Investment Management*, Himalaya Publishers.
7. Sharpe William,F.and Bailey Jeffery V. Alexander Gordon,J. *Investments*, PHI Learning.
8. S. Kevin, *Security Analysis and Portfolio Management*, PHILearning
9. Stephen Rossand R.Westerfield, *Corporate Finance*, McGraw-Hill.
10. Vishwanath,R and Krishna Murthi,C. *Investment Management*, Springer.
11. V.A.Avadhani, *Security Analysis and Portfolio Management*, Himalaya Publishers.
12. Fabozzi, Frank,J. *Investment Management*, PHI learning.

**UNIVERSITY OF CALICUT**

**Master of Commerce (CCSS)**

**Semester II**

**MCM8EF505: RISK MANAGEMENT & FINANCIAL DERIVATIVES**

**80 Hours**

**Marks: 50**

**Course Objectives:**

- Identifying, evaluating and managing various risks through derivatives that could adversely affect the individuals and organisations at national and international context.
- To provide the competencies required to evaluate and apply derivative instruments to mitigate transaction and translation risks.

**Learning Outcome:**

<b>Course Outcome Number</b>	<b>Blooms Taxonomy Levels (BTL)</b>	<b>Course Outcome</b>
MCM8EF505-1	L2	The students get vivid picture the various kinds of risk associated with national and global context.
MCM8EF505-2	L4	The learner understands how to mitigate risk in financial market and commodity ahead of happening well in advance using derivatives
MCM8EF505-3	L3	The learner understands the process of choosing derivative contract from stock exchanges to mitigate loss and making profits through speculative trade and arbitrage

**CO-PO Mapping:**

	PO1	PO2	PO3	PO4	PO5
MCM8EF505-1	2	3	0	0	1
MCM8EF505-2	2	3	0	0	0
MCM8EF505-3	2	3	0	0	3

**Module 1**

**Introduction :** Risk-meaning- classification of risks - capacity to bear risk- Risk aversion and Risk retention-Risk Identification- PEST Analysis, SWOT, Brainstorming, Root Cause analysis, Internal and External Audit, Customer survey- Quantification of risk exposure -Standard Deviation-Expected Value-Value at Risk-Covariance Analysis-Scenario planning and Sensitivity analysis- Techniques to manage risk-Enterprise Risk Management- risk mitigation-Insurance, Types of Insurance , Internal and External Audit- Types of Audit, TARA framework, assurance mapping& Risk Register.

**10 Hours**

## **Module 2**

**International Business Risk :** Risk associated with international operations- Transaction and Translation Risk- Currency Risk- Interest rate risk- Political risk- Cultural Risk- Risk related with conflict between nations- Natural Calamities- Credit risk- Legal risk- Strategic risk- Cyber risk- Risk due to unethical behaviour of employees- Exchange rate risk- Mitigation of Exchange rate risk- Internal hedging techniques-Leading and Lagging, Netting, Matching, Counter trade, External Hedging-Money market hedge, Derivatives.

**20 Hours**

## **Module 3**

**Introduction to Derivatives:** Derivatives-Functions of Derivative Markets- Types of Derivatives -Financial Derivatives & Commodity Derivatives-Derivative Markets- Participants in Derivative Market-Derivative instruments- Forwards-Futures-Option- Swaps- Regulatory framework of Derivative trading in India.

**15 Hours**

## **Module 4**

**Financial Derivatives:** Forward Agreements -Features of Forward-Forward rate determination- Difference between Forward and Futures -Basic concepts in futures- Basis- Contango- Open Interest-Types of Futures-Currency Futures-Stock Futures- Stock Index Futures-Interest rate futures-Marking to market- Margin system-Theories of futures pricing- Cost of Carry Model- Expectation Model- Normal backwardation Model- Capital Asset Pricing Model-Role of clearing house in futures contract.

**20 Hours**

## **Module 5**

**Options and Swaps:** Options-meaning- difference between options and futures-Types of options- Call Option-Put Option- put call parity- Option premium-pay off in option contracts- Pricing of option-Intrinsic value- time value-factors affecting option pricing- option trading strategies- Models of option pricing- binomial option pricing model- Black Scholes option pricing model- SWAPs-Development- interest rate swaps-currency swaps- Hedging through Swaps.

**(100% Theory Expected)**

**15 Hours**

**Reference:**

1. John C. Hull, *Risk Management in Financial Institutions*, Drling Kindersley India Pvt. Limited.
2. S. Kevin, *Commodity and Financial Derivatives*, (Second Edition) PHI, New Delhi
3. Jayanth Rama Varma, *Derivatives and Risk Management*, TMH, Latest Edition.
4. Mishra, *Financial Derivatives*, Excel publishers, Latest Edition.
5. SL. Gupta, *Financial Derivatives: Theory, concepts and problems*, Prentice Hall of India, Latest Edition.
6. SS Kumar, *Financial Derivatives*, Prentice Hall of India, Latest Edition.

**UNIVERSITY OF CALICUT**  
**Master of Commerce (CCSS)**  
**Professional Competency Course (PCC)**  
**Semester: 2**  
**MCM8A502: Live Project with Statistical Packages**

**Time: 80 Hours**

**Credit: 2**

**Course Objectives:**

- To gain an understanding of how managers use CMIE/ERP/R/SPSS to formulate and solve business problems and to support managerial decision making.
- To become familiar with the processes needed to develop, report, and analyse business

**Learning Outcome**

- Acquire knowledge and skills in statistical packages for analysing business data to make inferences

**Module1**

Introduction - Basics of SPSS

**Module-2**

Practical application of CMIE

Data base or Practical

Application of SAP or Practical

Application of R or Practical

Application of SPSS/R/CMIE

Prowess/SAP

**Module-3**

Practical Workshops

**Module-4**

Advanced Applications of SPSS/R/CMIE Prowess/SAP

**Module-5**

SEM - Cluster Analysis, Factor Analysis, Multivariate Analysis

**UNIVERSITY OF CALICUT**  
**Master of Commerce (CCSS)**  
**Semester III**  
**MCM9C601: STRATEGIC MANAGEMENT**

**80 Hours**

**Marks: 50**

**Course Objective**

- To effectively implement their strategies by aligning their structures, people, process, projects and relationships.
- To develop skills and abilities of the strategic leaders of organizations, enabling to create vision and direction for the growth and long-term sustainable success of the organization.

**Learning outcome:**

By the end of the course, the student will be able to

<b>Course Outcome Number</b>	<b>Blooms Taxonomy Levels (BTL)</b>	<b>Course Outcome</b>
MCM9C601-1	L2	Describe the principles of strategy formulation, and implementation and control in organizations by the top management.
MCM9C601- 2	L4	Demonstrate a clear understanding of the concepts, tools & techniques used by executives in developing and executing strategies and will appreciate its integrative and interdisciplinary nature.
MCM9C601- 3	L6	Device strategic approaches to managing a business successfully in a global context
MCM9C601-4	L6	Generate new ideas and create plans and proposals relating to strategic Management.
MCM9C601-5	L6	Develop and prepare organizational strategies that will be effective for the current business environment

**CO–PO Mapping:**

	PO1	PO2	PO3	PO4	PO5
MCM9C601-1	3	0	0	3	0
MCM9C601-2	2	0	0	3	0
MCM9C601-3	2	0	0	3	0
MCM9C601-4	2	3	0	1	0
MCM9C601-5	2	2	1	0	2

Classroom Procedure (Mode of transaction) Group Discussion, case-based learning, collaborative learning, seminar, group activities, Presentations.



## **Module 1**

**Overview of Strategic Management:** Define strategy and strategic management-Levels of strategies- Alternative approaches to strategy development-Concept of competitive advantage.

**10 Hours**

## **Module 2**

**Global Business Environment**-PEST analysis- globalisation-country and political factors- Porter's Diamond and its uses- Porter's Five Forces model and its uses and emerging markets- Role of competitor analysis - sources- Types and analysis of competitive data and the application of Big Data in competitor analysis

**15 Hours**

## **Module 3**

**Interacting with the Organizations Environment** - Influence of key external factors on an organizational strategy, key environmental drivers-Approaches to develop business, government and societal relations, Non-market strategy and forms of corporate political activity-Drivers for environmental sustainability and corporate social responsibility and organizations response- Building and managing strategic relations with the external environment- Ethical issues arising from organization's interaction with external environment.

**15 Hours**

## **Module 4**

**Evaluating Strategic Positions and Strategic Options** - Evaluation of processes of strategic analysis and strategic options generations, process of strategic formulation, strategic options generation, Ansoff's product/market matrix, Porter's generic strategies, Scenario planning -Role and responsibilities of directors for strategy formulation and implementation-Tools to analyse strategies-Management of product portfolio in accordance with organization's strategic goals- Value chain analysis.

**20 Hours**

## **Module 5**

**Strategy Implementation** - Models of strategic performance measurement, Alternative strategic business unit, Shareholder value added, and Economic value added -Models of measuring strategic performance, Balance score card, Performance pyramid as strategic evaluation tool – Problems in strategic performance measurement, setting strategic targets, developing CSF's Critical success factors. Information systems in organizational strategy – Development of strategies for knowledge management- Impact of information technology/Information systems on an organization's strategy.

**20 Hours**

**(100% Theory Expected)**

## **References**

1. Fred R. David, *Strategic Management Concepts and Cases: A Competitive Advantage Approach* (14th Edition), Prentice hall of India limited.
2. Michael E. Porter, *Competitive Strategy; Techniques for Analysing industries and Competitors*, Free House Publishers
3. Krishnakumar, *Cases in Strategic Management- Managerial Experience*, Global Business Press
4. R.M. Srivastava, *Corporate Strategic Management*, Pragati Prakashan Publishing house, new Delhi.
5. Azharkasmi, *Strategic Management and Business policy*, Tata McGraw Hill publishing house Ltd. New Delhi
6. Stephen Hains, *Strategic Thinking*, Jaico Publishing House

**UNIVERSITY OF CALICUT**  
**Master of Commerce (CCSS)**  
**Semester III**  
**MCM9C602: INTERNATIONAL FINANCE**

**80 Hours**

**Marks: 50**

**Course objectives:**

- To introduce the environment of international finance and its implication on international business.
- To analyse and understand the functioning of foreign exchange markets.
- To analyse the foreign exchange risk.

**Learning Outcome:**

- By the end of the course, the student will be able to:

<b>Course Outcome Number</b>	<b>Blooms Taxonomy Levels (BTL)</b>	<b>Course Outcome</b>
MCM9C602-1	L2	Students will be able to identify the different kinds of foreign exchange risk management techniques.
MCM9C602-2	L4	Able to manage currency risks and international investment decisions.
MCM9C602-3	L3	Analyse the role of international organisations and international markets in managing international finance.
MCM9C602-4	L5	Develop strategies for mitigating financial risk associated with international business

• **CO-PO Mapping:**

	PO1	PO2	PO3	PO4	PO5
MCM9C602-1	3	1	0	0	0
MCM9C602-2	0	3	0	1	0
MCM9C602-3	0	2	0	3	0
MCM9C602-4	0	2	0	3	0

Classroom Procedure (Mode of transaction) Lecturing- Demonstration- assignment.

**Module 1**

**Balance of payments** – Structure of BOP: Current Account; Capital Account; – Disequilibrium – Adjustment mechanism – Relation between balance of payments and foreign exchange rates – Theories of exchange rates – Purchasing Power Parity theory; Interest rate Parity Theory; Arbitrage

in forward market: Covered Interest Arbitrage; International Fisher Effect - Factors influencing exchange rates. Numerical problems in covered interest arbitrage to be covered.

**20 Hours**

## **Module 2**

**International Monetary System** – Exchange Rate Mechanism – The Gold Standard – The Bretton woods system – the present system of floating rates – Alternative Exchange Rate Regimes: Fixed Exchange Rate systems; Floating Exchange Rate Systems - convertibility of currency.

**15 Hours**

## **Module 3**

**International Monetary Fund-** its functions- special schemes of lending – conditionalities of IMF loans – IMF's role in providing international liquidity SDR's – International financial markets and instruments.

**10 Hours**

## **Module 4**

**Foreign exchange markets** – Structure of Foreign Exchange Market- Features of foreign exchange market; market participants – spot market – forward market - foreign exchange rates – exchange rate quotations – Direct quotes and indirect quotes – spot and forward transactions – spot rate and forward rate – forward premium and forward discount – forward rate quotations : outright forward quote and swap quote – factors affecting forward rates - Cross rates – Arbitrage in spot market: two currency arbitrage; Triangular arbitrage – TT rates and Bill rates.

Numerical problems in direct and indirect quotes, cross rates and two currency and three currency arbitrage to be covered.

**20 Hours**

## **Module 5**

**Foreign currency derivatives (Theory only)** – currency forwards, currency futures, currency options and swaps - Foreign exchange risk and exposure – operating exposure, transaction exposure and translation exposure – Management of foreign exchange exposure with hedging – Internal hedging (theory only): leading and lagging, exposure netting, currency risk sharing, hedging through sourcing and hedging by choosing the currency of invoice – external hedging: hedging with forward and futures(theory only); money market hedging (theory and problem).

Numerical problems in money market hedging to be covered.

**20 Hours**

**(80% Theory and 20% Problem Expected)**

**Reference :**

1. Maurice Levi : International finance, Routledge
2. Bruce G Resnick and Cheol S Eun: International Financial Management, Tata McGraw-Hill Publishing Company Limited, New Delhi.
3. S. Kevin: Fundamentals of International Financial Management, PHI Learning Private Limited, New Delhi.
4. Thummuluri Siddaiah: International financial Management, Pearson Education, Delhi
- 5 .Vyuptakesh Sharan: International Financial Management, PHI Learning Private Limited, New Delhi

**UNIVERSITY OF CALICUT**

**Master of Commerce (CCSS)**

**Semester III**

**MCM9C603: TAX PLANNING AND MANAGEMENT**

**80 Hours**

**Marks: 50**

**Course Objectives**

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

**Learning Outcome:**

- By the end of the course, the student will be able to:

<b>Course Outcome Number</b>	<b>Blooms Taxonomy Levels (BTL)</b>	<b>Course Outcome</b>
MCM9C603-1	L2	The students get clear idea of the various provisions of the Income Tax Act in India.
MCM9C603-2	L4	Gain information on various heads of income and the provisions related to valuation of various incomes under these five heads of income.
MCM9C603-3	L3	Clear idea on residential status and taxability of income and location of business
MCM9C603-4	L5	and taxability of income.

**CO-PO Mapping:**

	PO1	PO2	PO3	PO4	PO5
MCM9C603-1	3	1	0	0	0
MCM9C603-2	0	3	0	1	0
MCM9C603-3	0	2	0	3	0
MCM9C603-4	0	2	0	3	0

- Classroom Procedure (Mode of transaction) Lecturing- Demonstration- assignment.

### **Module 1**

**Introduction to tax planning and management:** Concept of tax planning and management – Tax evasions and tax avoidance-Need and significance of tax planning and management-Tax Planning in respect of residential status.

**10 Hours**

### **Module 2**

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

**25 Hours**

### **Module 3**

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

**20 Hours**

### **Module 4**

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

**15 Hours**

### **Module 5**

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

**10 Hours**

**(50% Theory and 50% Problem Expected)**

## References:

1. C. H. Mehrotra and Goyal. *Direct tax including Tax Planning and Management*, Sahitya Bhavan Publishers.
2. V.K. Singhanian, *Direct Tax's Planning and Management*, Taxman, Latest Edition.
3. V.S. Sundaram, *Commentaries on the Law of Income Tax in India*, Pearson Law Publishers, Latest Edition.
4. A. C Sampat Ayengar, *Law of Income Tax*, Bharat Law House, Latest Edition.
5. Bhagvati Prasad, *Direct Taxes Laws Practice*, Wishwa Prakashan, Latest Edition.
6. Kaushal Kumar Agarwal, *Direct Tax Planning and Management*, Atlantic Publishers, Latest Edition.
7. Gaur and Narang, *Income Tax*, Kalyani Publishing House, Delhi (Latest Edition)



# UNIVERSITY OF CALICUT

## Master of Commerce (CCSS)

### Semester III

### MCM9EF601: COST MANAGEMENT

80 Hours

Marks: 50

#### Course Objectives

- To enable students to know the applications of cost accounting tools, techniques and concepts in managerial decision-making processes.
- To provide students adequate knowledge of cost management and control techniques and to enable them to manage business profitably.

#### Learning Outcome:

By the end of the course, the student will be able to:

Course Outcome Number	Blooms Taxonomy Levels (BTL)	Course Outcome
MCM9EF601-1	L2	Define and explain the basic concepts of cost accounting and management including material costing, process costing, budgetary control, and activity-based costing
MCM9EF601-2	L4	Analyse The Applications of marginal costing.
MCM9EF601-3	L3	Apply various cost management methods to solve real-life cost management problems (or case studies) of the companies.
MCM9EF601-4	L5	Evaluate the cost management practices of various manufacturing firms and to make recommendation for applying better practices of cost management practices.

#### CO-PO Mapping:

	PO1	PO2	PO3	PO4	PO5
MCM9EF601-1	3	1	0	0	0
MCM9EF601-2	0	3	0	1	0
MCM9EF601-3	0	2	0	3	0
MCM9EF601-4	0	2	0	3	0

Classroom Procedure (Mode of transaction) Lecturing- Demonstration- assignment.

#### Module 1

**Introduction:** Meaning, Definition – Cost, Costing, Accounting, Scope, Objectives, Limitations.

- Comparison of cost accounting with Management Accounting and Financial Accounting -

Tools and Techniques.

**06 Hours**

## **Module 2**

**Target costing & Transfer Pricing** – Concept of Target costing and target pricing; Key principles of target costing; ABC and target costing; Target process; Market driven costing, product level costing, component level costing; Chained target costing; Target costing and cost management; Role of value engineering in target costing. Transfer pricing: Concept; Objectives; Requisites; Methods of transfer pricing - Transfer pricing in multinational companies.

**12 Hours**

## **Module 3**

**Activity-Based Costing (ABC):** Activities, resources, cost drivers, cost pools, resource consumption, and categories in ABC - Steps in designing an activity-based costing system. Two-stage cost assignment procedure - Allocation of Overheads under ABC - Benefits and limitations of ABC - Comparison of volume-based and activity-based costing - Activity-based management - Learning curves.

**18 Hours**

## **Module 4**

**Life-cycle cost costing and Value Chain Analysis:** Essential features of Life-cycle costing, stages of Product Life Cycle (PLC), costs involved at different stages in the PLC – Development and launch stage, growth stage, maturity, decline. Benefits of PLC cost - Lifecycle costing process. Concept of value chain - Business functions of Value chain: Primary activities, support activities. Diagram showing industry value chain and value chain activities - Value analysis. Steps in value chain analysis.

**22 Hours**

## **Module 5**

**TQM, Benchmarking and Backflush costing:** Quality as a corporate strategy, TQM, and role of management accountant. Classification of quality costs. Non-financial measures. Benefits of implementation of TQM, 6 C's of TQM-critical success factors of TQM, Benchmarking: meaning, prerequisites, steps and types of benchmarking, process of benchmarking, benchmarking code of

conduct. Back flush: meaning, conditions for adopting backflush costing –accounting aspect, different types, accounting for variances, disposition for variances, difficulties of backflush, backflush in JIT. Just in Time (JIT) production-Theory of Constraint and Total Quality Management on efficiency, Inventory and Cost- Kaizen costing- Process Re- engineering. Environmental Costing

**22 Hours**

**(60% Theory and 40% Problems Expected)**

**References:**

1. Ravi. M. Kishore: *Strategic Cost Management*, Taxmann Publication.
2. Ravi. M. Kishore: *Cost and Management Accounting*: 6<sup>th</sup> Edition, Taxmann Publication.
3. Jain and Narang: *Cost and Management Accounting*, Kalyani Publishers.
4. K.P. Gupta: *Cost Management: Measuring, Monitoring and Motivating Performance*. Global India Publications.
5. Gauri Shankar: *Practical Costing*, Himalaya Publishing.
6. Srikanth. M. Datar& Madhav V Rajan: *Cost Accounting – A managerial emphasis*, Pearson – 2018
7. S.P. Jain, K.L. Narang, Simmi Agrawal: *Advanced Cost Accounting*: Kalyani Publishers (2013) – 13<sup>th</sup> Edition

# UNIVERSITY OF CALICUT

## Master of Commerce (CCSS)

### Semester III

#### MCM9EF602: FINANCIAL MARKETS AND INSTITUTIONS

80 Hours

Marks: 50

#### Course Objectives:

- To provide the students with sound information and knowledge of broad framework of financial markets and institutions.
- To impart the students an understanding of the inter-linkages and regulatory framework within which the system operates in India

#### Learning Outcome:

- By the end of the course, the student will be able to:

Course Outcome Number	Blooms Taxonomy Levels (BTL)	Course Outcome
MCM9EF602-1	L2	Acquire knowledge about the international commodity market.
MCM9EF602-2	L4	Acquire knowledge on structure and calculation of various interest rates.
MCM9EF602-3	L3	Acquire knowledge and understanding on the working of various financial institutions and its workings.
MCM9EF602-4	L5	Acquire knowledge and understanding on foreign capital flows and its role in Indian financial

•

#### CO-PO Mapping:

	PO1	PO2	PO3	PO4	PO5
MCM9EF602-1	3	1	0	0	0
MCM9EF602-2	0	3	0	1	0
MCM9EF602-3	0	2	0	3	0
MCM9EF602-4	0	2	0	3	0

#### Module 1

**An Overview of Financial Markets:** Financial markets–Nature–Functions–money market – Capital markets – Markets for derivatives – Working of stock exchange in India –NSE, BSE,

and OTCEI–Role of SEBI–Major international stock markets.

**15 Hours**

### **Module 2**

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

**15 Hours**

### **Module 3**

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

**15 Hours**

### **Module 4**

**Development Financial Institutions:** IDBI, IFCI, NABARD, SFCs, UTI, SIDBI – Mutual Fund SEBI guidelines on mutual fund – Provident Fund – Pension Funds–PFRDA– Insurance Companies –IRDA.

**15 Hours**

### **Module 5**

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

**20 hours**

**(100% Theory Expected)**

## References

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

# UNIVERSITY OF CALICUT

## Master of Commerce (CCSS)

### Semester III

#### MCM9EF603: CORPORATE GOVERNANCE AND BUSINESS ETHICS

80 Hours

Marks: 50

#### Learning Objectives:

- To develop the understanding about the role of corporations in society and boards' role in keeping oversight on the functioning of the company, global developments in Governance and Corporate Citizenship.
- To provide necessary knowledge and skills for building professional boards, stakeholder engagement and shareholder activism.

#### Learning Outcome:

Course Outcome Number	Blooms Taxonomy Levels (BTL)	Course Outcome
MCM9EF603-1	L2	Evaluate different stakeholders' roles and significance in relation to corporate governance.
MCM9EF603-2	L4	Explain the importance of regulation, markets and information in corporate governance.
MCM9EF603-3	L3	Evaluate international differences and similarities in relevant institutions and developments
MCM9EF603-4	L5	Critically assess governance concerns for individual corporations and their stakeholders.

#### CO-PO Mapping:

	PO1	PO2	PO3	PO4	PO5
MCM9EF603-1	3	1	0	0	0
MCM9EF603-2	2	3	0	0	0
MCM9EF603-3	2	3	0	0	0
MCM9EF603-4	2	3	0	0	0

Classroom Procedure (Mode of transaction) Group Discussion, case-based learning, collaborative learning, seminar, group activities, Presentations.

#### Module 1

**Introduction:** 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 stakeholders-Objectives Corporate Governance- Principles of Corporate Governance-Conceptual Framework of Corporate Governance. Implications of corporate scams - global corporate governance movement.

15 Hours

## **Module 2**

**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- Whistle blowing 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 3**

**Committees on Corporate Governance-** International- Blue Ribbon Committee-Cadbury Committee- Greens burry Committee- Kings Committee- Securities and Exchange Commission Report Indian; Birla Committee, Narayana Murthy Committee- JJ Irani Committee, Naresh Committee Report. Uday Kodak Committee Report Corporate Reporting Framework.

**15 Hours**

## **Module 4**

**Theories and Models of Corporate Governance-**Agency Theory, Stewardship Theory, Stakeholder Theory and Sociological Theory, Resource Dependency Theory, Political Theory - 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.

**20 Hours**

## **Module 5**

**Business Ethics-** Meaning and importance; Ethical theories and business decisions; Business ethics; Code of ethics - development and implementation; Ethical dilemma in decisions; Insider trading: meaning, prohibition, trading plan, code and policy; Crony capitalism and corporate funding.

**10 Hours**

**(100% Theory Expected)**



## References

1. A.C. Fernando, K.P. Muraleedharan, E.K Satheesh: *Corporate Governance – Principles, Policies and Practices*. Pearson: 3<sup>rd</sup> Edition (2018)
2. K.P. Muraleedharan & E. K. Satheesh: *Business Ethics and Corporate Governance*. Pearson : 3<sup>rd</sup> Edition (2022)
3. B N Ghosh: *Business Ethics and Corporate Governance*: Tata Mcgraw hill education Pvt. Ltd. 11<sup>th</sup> Edition (2019)
4. Dr.S.S. Khanka: *Business Ethics and Corporate Governance* (Principles and practices), Sultan Chand Publisher (2018)
5. Christine A. Mallin: *Corporate Governance* , Oxford University Press (2016)
6. Frank T. Painne and Carl R Anderson, Strategic Management, The Dryden Press
7. R.M/. Srivastava and Divya Nigan, Corporate Strategic Management, PragathiPrakashan
8. P. Mohan, Strategic Management, Himalaya Publishing House, new Delhi

**UNIVERSITY OF CALICUT**  
**SEMESTER III**  
**HORIZONTAL MOBILITY (ELECTIVE COURSE)**  
**MCM9OE501: FINANCIAL ACCOUNTING**

**80 Hours**

**Marks: 50**

**Course Objective**

- To enable the students to acquire knowledge of Accounting Principles and Practice
- To develop skill of recording financial transactions and preparing financial statements

**Learning Outcome:**

- By the end of the course, the student will be able to:

Course Outcome Number	Blooms Taxonomy Levels (BTL)	Course Outcome
MCM9OE501-1	L2	Understanding the functions of accounting and entering financial transaction into the books of accounts
MCM9OE501-2	L4	Usage and application Accounting Principles
MCM9OE501-3	L3	Preparation of Financial Statements

• **CO–PO Mapping:**

	PO1	PO2	PO3	PO4	PO5
	3	1	0	0	0
MCM9OE501-1	0	3	0	1	0
MCM9OE501-2	0	2	0	3	0
MCM9OE501-3					

**Module 1**

**Basic Accounting Concepts:** Accounting - Meaning and definition - Branches of Accounting - Financial Accounting - Uses of Financial accounting - Limitations of Financial accounting - Financial Accounting Vs Management Accounting - Double Entry bookkeeping - Accounting Principles - Accounting Concepts - Types of accounts - Rules of debit and credit - Accounting Equation.

**15 Hours**

**Module 2**

**Journal:** Meaning and concept - Journalising - Subsidiary books - Cash book - Purchase and sales book - Problems.

**10 Hours**

### **Module 3**

**Ledger:** Meaning and concept of ledger - Posting of entries - Accounts - Balancing the accounts - Classification of accounts - Difference between journal and ledger - Problems.

**10 Hours**

### **Module 4**

**Trial Balance** - Meaning and concept of Trial balance - Objectives - Preparation of trial balance - Problems. Errors - Types of errors - Errors of Commission, Omission and Principle - Rectification of errors - Suspense account - Problems.

**15 Hours**

### **Module 5**

**Final Accounts:** Trading Account - Various trading account items - Cost of goods sold - Gross profit - problems. Profit & Loss Account - Meaning and objectives - Revenue and capital expenses - Expenses appearing in P&L Account - Income appearing in P&L Account- Net Profit - Problems. Balance Sheet - Meaning and objectives - Assets and liabilities – Problems with simple adjustments - Outstanding expenses - Accrued Income - Prepaid expenses – Income received in advance.

**30 Hours**

**(30% Theory and 70% Problem Expected)**

### **References**

1. M. C. Shukla, S. C. Gupta, *Advanced Accounts*, S. Chand Limited Publishers.
2. Ashoka Banerjee, *Financial accounting*, Excel publications, New Delhi,
3. Anthony, *Accounting principles*, Irwin Publishers.
4. Narayanaswamy, *Fundamentals of Financial Accounting*.
5. Ambariosh Gupta, *Financial Accounting of Management*, Pearsons Education.

**UNIVERSITY OF CALICUT**  
**Master of Commerce (CCSS)**  
**Semester IV**  
**MCM10C604: OPERATIONS RESEARCH**

**80 Hours**

**Marks: 50**

**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.

**Learning Outcome:**

By the end of the course, the student will be able to:

<b>Course Outcome Number</b>	<b>Blooms Taxonomy Levels (BTL)</b>	<b>Course Outcome</b>
MCM10C604-1	L2	Explain the basic management science techniques and their role in managerial decision-making.
MCM10C604-2	L3	Apply the mathematical models for a real-life situation to optimize cost and time
MCM10C604-3	L4	Analyse various optimization Techniques in Business and Management Applications for completing various projects
MCM10C604-4	L5	Know principles of construction of mathematical models

**CO-PO Mapping:**

	PO1	PO2	PO3	PO4	PO5
MCM10C604-1	3	1	0	0	0
MCM10C604-2	2	3	0	0	0
MCM10C604-3	2	3	0	0	0
MCM10C604-4	2	3	0	0	0

Classroom Procedure (Mode of transaction) Demonstration, Lecturing, Problem solving, Assignment.

**Module 1**

**Introduction:** Meaning and definition of Operations Research- functions of operations research- Tools of Operations research- uses and applications — Management Optimisation Techniques- Management science - Models – Modeling – Scope and objectives of Operations Research – Merits and demerits of Operations research.

**5 Hours**

## **Module 2**

**Linear Programming:** Introduction– meaning – definitions- characteristics- components- assumptions- Formulation of LPP- Methods of solutions to LPP – Graphic method – feasible solution region- maximization problems- minimization problems- mixed constraint problems- infeasible solutions- unbounded solutions- multiple optimum solutions- Simplex method – Maximisation problems with  $\leq$  constraints only- minimization problems with  $\geq$  only- mixed constraints problem – Applications in business.

**30 Hours**

## **Module 3**

**Transportation and Assignment:** Transportation–Basic concepts– objectives- transportation table- initial feasible solution- methods to find initial feasible solution- North West Corner (NWC) method , Least Cost Method (LCM) -Vogel's Approximations Method (VAM) –optimality test- Modified Distribution Method- opportunity cost of unoccupied cells- looping method- conversion of unbalanced TP to balanced TP – maximization problems. Assignment - Basic concepts – Solution for assignment model – Balanced and unbalanced assignment - Hungarian method of solution- balanced assignment problems- unbalanced assignment problems- maximization problems.

**20 Hours**

## **Module 4**

**Network Analysis:** Introduction- meaning and definition- activity and types of activity - event and types of event-- working methodology of critical path analysis- forward pass method- backward pass method- calculation of project duration – critical activities – floats- slacks- PERT – Time estimates in PERT – optimistic time- most likely time and pessimistic time- standard deviation of the project- Probability of project completion – Difference between PERT and CPM- Crashing- Applications in business.

**15 Hours**

## **Module 5**

**Game theory:** Introduction- meaning- definition- characteristics- two person zero sum games- value of a game- pure strategy games- Mini-max and maxi-min principles- games with saddle point- games without saddle point- rules to determine saddle point- mixed strategy games without saddle point- principles of dominance

**10 Hours**

**(Theory 30% and problems 70% Expected)**

**References:**

1. Anderson and et al, *An Introduction to Management Science* – St. paul West Publishing Company.
2. Barry R and R.M. Stair, *Quantitative analysis for Management*, Prentice Hall.
3. Taha H.A, *Operations Research- An Introduction*, Prentice Hall, New Jersey.
4. J.K. Sharma, *Operations Research Theory and Applications*, Macmillan, Delhi
5. Prem Kumar Gupta and Dr. D.S. Hira, *Operations Research*, S. Chand and Company Pvt Ltd, New Delhi.
6. Kautiswarup, P.K. Gupta, Manmohan *Operations Research* — Sulthan Chand & Sons.
7. SD Sharma, *Operations Research*, Kedar Notes, Ramnath&G.Meerut.
8. V K Kapoor & Sumant Kapoor, *Operations Research Techniques for Management*, Sulthan Chand & Sons.
9. P.C. Tulsian and Vishal Pandey, *Quantitative Techniques Theory &Practice*, Pearson Education
10. Manohar Mahajan, *Operations Research*, Dhanpat Rai & Co, Educational and Technical publishers, New Delhi.

**UNIVERSITY OF CALICUT**  
**Master of Commerce (CCSS)**  
**Semester IV**  
**MCM10C605: FINANCIAL STRATEGY**

**80 Hours**

**Marks: 50**

**Course Objectives:**

- To Formulate and implement financial strategy to support the overall strategy of the organization
- To develop competencies required to value investment opportunities including the valuation of corporate entities for mergers-acquisitions and divestment

**Learning Outcome:**

Course Outcome Number	Blooms Taxonomy Levels (BTL)	Course Outcome
MCM10C605-1	L2	Explain the key objectives of financial management, including wealth maximization, profit maximization, and risk minimization, and recognize their implications on decision-making.
MCM10C605-2	L3	Analyse the ways of raising capital and their respective advantages and disadvantages in different circumstances.
MCM10C605-3	L4	Integrate the concepts and apply the financial management Strategies to take financial decisions.
MCM10C605-4	L5	Evaluate and construct a working capital simulation model
MCM10C605-5	L4	Analyse the dividend policy of a firm

**CO-PO Mapping:**

	PO1	PO2	PO3	PO4	PO5
MCM10C605-1	3	0	0	1	0
MCM10C605-2	2	3	0	0	0
MCM10C605-3	2	3	0	0	0
MCM10C605-4	0	3	0	2	0
MCM10C605-5	2	3	0	0	0

Classroom Procedure (Mode of transaction) Demonstration, lecturing, assignment

**Module 1**

**Introduction to Financial Strategy** - Formulation of Financial Strategy -Financial objectives for profit entities - profit maximization, wealth maximization - Finance function—role of finance

manager—strategic financial management—economic value added—time value of money.

**15 Hours**

## **Module 2**

Investment decision—capital budgeting techniques—pay back method—accounting rate of return—NPV—IRR—discounted pay back method—capital rationing—risk adjusted techniques of capital budgeting decisions —capital budgeting practices.

**20 Hours**

## **Module 3**

Capital structure decisions—cost of capital—computation of cost of debt, preference shares, equity and retained earnings—weighted average cost of capital—Theories of capital structure—NI approach NOI approach-traditional—MM theory—indifference point— fair capitalization—over and under capitalization.

**10 Hours**

## **Module 4**

Dividend Decisions: Cash dividends and their impact on shareholders wealth and entity performance-Dividend policies- Dividend theories – Theories of Relevance – Theories of Irrelevance –MM theory of dividend irrelevancy.

**20 Hours**

## **Module 5**

Working capital management—factors determining working capital—estimation of working capital—inventory management techniques—receivables management— management of cash and marketable securities—techniques of cash management.

**15 Hours**

**(30% theory and 70% Problems)**

### **References:**

1. I.M. Pandey, *Financial Management*, Vikas Publishing House, New Delhi
2. Van Horne James.C: *Financial management and policy* ( Prentice Hall of India)
3. Jim Mc Menamin : *Financial management- An Introduction* ( Oxford)
4. Ravi M Kishore: *Financial Management* ( Taxmann)
5. Khan and Jain, *Financial Management*.



# UNIVERSITY OF CALICUT

## Master of Commerce (CCSS)

### Semester IV

#### MCM10C606: PROJECT FINANCE

**80 Hours**

**Marks: 50**

#### Course Objectives

- To enable students to understand different stages in project planning and implementation.
- To identify and evaluate various sources of project finance and choose best option

#### Learning Outcome:

Course Outcome Number	Blooms Taxonomy Levels (BTL)	Course Outcome
MCM10C606-1	L2	Able to identify and conduct project feasibility and analysis.
MCM10C606-2	L3	Ability to evaluate risk. associated with a project
MCM10C606-3	L4	Identify different source of project finance

#### CO-PO Mapping:

	PO1	PO2	PO3	PO4	PO5
MCM10C606-1	3	0	0	1	0
MCM10C606-2	2	3	0	0	0
MCM10C606-3	2	3	0	0	0

- Classroom Procedure (Mode of transaction) Demonstration, lecturing, assignment

#### Module 1

**Introduction:** Project-Types of Projects, Project Planning and Management, Project Lifecycle, Project Management Principles

**8 Hours**

#### Module 2

**Project Finance:** Importance of project financing- rights and obligations of fund providers- source of funds, Equity shares, Preferred Shares, Deferred shares, Internal Accruals, TermLoans, Lease, Debentures and Bonds, Bonds with warrants, Working Capital Advance, Miscellaneous - Raising Venture Capital – Raising Capital in International Markets- Project Report for obtaining finances.

**20 Hours**

### **Module 3**

**Project Appraisal:** Objectives, Essentials of a Project Methodology- Market, Technical, Financial, Commercial and Managerial Appraisal; Social Cost Benefit Analysis – L and M Approach and UNIDO Approach- SCBA in India - Project Appraisal Techniques- NPV, IRR, ARR, BCC, Payback Period.

**20 Hours**

### **Module 4**

**Project Risk:** Managing Risk Associated with Capital Investment Decision: Evaluation of investment projects, cost of capital and risk, recognizing risk using certainty equivalent method, adjusted present value – Conflicts arising from capital investment decisions, managing conflicts between different stakeholder groups, conflicts arising from performance indicators –Outcomes of projects post implementation and completion, monitoring the implementation of plans, post completion audit.

**22 Hours**

### **Module 5**

**Project Finance in India:** SEBI guidelines: Financing of Export Oriented Units (EOU), Financing of small-scale units-Financing of Infrastructure Project.

**10 Hours**

**(30% Problems and 70% Theory Expected)**

### **References:**

1. Prasanna Chandra: *Projects – Planning, Analysis, Financing, Implementation and Review*, Tata Mcgraw Hills Publishing company.
2. Vasanth Desai: *Project Management*, Himalaya Publishing House 2018.
3. Harold Kerzner: *Project Management: A system approach planning scheduling and controlling*, Wiley Publications, 2014.
4. Bhavesh M Patel: *Strategic Financial Planning, Evaluation and Control*. Vikas Publishing House Private Limited. 2000
5. John D. Finnerty : *Project Financing (Asset-Based Financial Engineering)*, Wiley Publication. Third Edition.

**UNIVERSITY OF CALICUT**  
**Master of Commerce (CCSS)**  
**Semester IV**  
**MCM10C607: COMPUTERIZED ACCOUNTING**

**80 Hours**

**Marks: 50**

**Course Objectives:**

- The purpose of this course is to give hands-on experience to students on cloud computing and help them to maintain the accounts of a firm independently

**Learning Outcome:**

<b>Course Outcome Number</b>	<b>Blooms Taxonomy Levels (BTL)</b>	<b>Course Outcome</b>
MCM10C607-1	L2	Understanding the functions of accounting functions through computer
MCM10C607-2	L4	Usage and application accounting software
MCM10C607-3	L3	Valuations of financial information using computer

**CO-PO Mapping:**

	PO1	PO2	PO3	PO4	PO5
MCM10C607-1	3	1	0	0	0
MCM10C607-2	0	3	0	1	0
MCM10C607-3	0	2	0	3	0

**Module 1**

Sample Company Sign In-User Interface-Dashboard-Account and Settings- Chart of Accounts- Recent Transactions-Reports- Journal-Create an Invoice- Customer Invoice-Receive Payment-Income-A/R Aging Summary-Transaction Detail by Account-Company Snapshot-Sales Receipt-Enter a Bill-Journal Report  
**15 Hours**

**Module 2**

**New Company Setup Getting Started-** Set Up Your Account-Dashboard or Home Page-Navigation Bar-Chart of Accounts-Add Accounts-Edit Accounts-Batch-Edit-Company Administrator-User Roles and Access Rights-Accountant User-Audit Log  
**15 Hours**

### **Module 3**

**Balances and Transaction Ledger** - Journal Entry-Account List- Transaction Register-Expense Account Distribution-Sales Receipt-Add Customer-Add Non-Inventory Product/Service-Cash Sales-Sales Receipt Account Distribution-Transfer Account Distribution-Dashboard or Home Page-Bank Accounts-Profit and Loss-Expenses-Income-Sales-Reports-Journal-Trial Balance-Profit and Loss-Balance Sheet

**15 Hours**

### **Module 4**

**Vendors and Inventory** - Account Reconciliation-Checking Account Register -Trial Balance-Accounts Payable: Vendors-Vendors Page-Create New Checks-New Vendors-Vendor Contact List-Audit Log-Inventory Products and Services-Vendor Transactions-Transaction Detail by Account Vendor Balance Summary- Customers and Sales-Customer Settings-Add Customers-Customer Invoices Sales Returns: Customer Credit-Inventory Valuation Summary -Vendor Balance Summary

**15 Hours**

### **Module 5**

**Analysis and Report** -Closing the Fiscal Year-Post closing Trial Balance-Analyze Reports -List Reports vs. Balance or Totalled Reports -Customize Reports-Certification, Report Customization

**20 Hours**

**(50% Theory and 50% practical)**

#### **References:**

1. Carol Yacht and Susan Crosson Computer Accounting with Quick Books Online: A Cloud-Based Approach Mc Graw Hill 2018
2. Computerized Accounting with QuickBooks 2019 (Desktop Version) (2020)by Gayle Williams, Cambridge Business Publisher
3. Computerized Accounting with Quick books 5.0(1997) by Janet Horne, Publisher: Pearson
4. Computer Accounting with QuickBooks Online 2nd Edition By Donna Kay, McGraw- Hill publication
5. Rasananda Mohanty, Sanjay Kumar Satapathy Computer Application in Business Accounting, Himalaya Publishing House.

**Tools and Software: Tally, MS Excel, SAP**

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

**MCM10C608: CORPORATE ACCOUNTING AND DISCLOSURE**

**80 Hours**

**Marks: 50**

**Course Objectives**

- To enable students to understand the concept and applications of corporate restructuring.
- To make students aware of the related provisions and standards of corporate restructuring.
- To have exact knowledge on the mergers and acquisition and liquidation of companies and its implications and treatment.

**Learning Outcome:**

Course Outcome Number	Blooms Taxonomy Levels (BTL)	Course Outcome
MCM10C608-1	L2	Understand the apply the corporate restructuring process
MCM10C608-2	L4	Evaluate and create accounts of holding and subsidiary companies
MCM10C608-3	L3	Understand the concept and apply the disclosure procedures and accounting standards related with disclosure

**CO-PO Mapping:**

	PO1	PO2	PO3	PO4	PO5
MCM10C608-1	3	1	0	0	0
MCM10C608-2	2	3	0	0	0
MCM10C608-3	2	3	0	0	0

**Module 1**

**Merger & Acquisition (M&A) I:** Accounting for Corporate Restructuring Internal Reconstruction: Meaning, Objective, kinds of reconstruction-Internal, increase in share capital by issue of fresh shares, reduction of share capital, accounting of entries, surrender of shares, dissenting shareholders reconstruction schemes.

**15 Hours**

**Module 2**

**Merger & Acquisition (M&A) II:** External Reconstruction- Amalgamation and Absorption, Merger: Difference between Merger and Purchase of companies. Reconstruction of companies – AS14, Accounting treatment,

inter-company holding, unrealized profits. Accounting for amalgamation.

**15 Hours**

### **Module 3**

**Group Accounts and Structures** (Holding and Subsidiary): Preparation of Balance Sheet. Relevant provision of Accounting Standard 21.

**20 Hours**

### **Module 4**

**Liquidation:** Meaning, types of liquidation, statement of affairs, surplus account, procedure to prepare statement of affairs, Liquidator's final statement of account.

**10 Hours**

### **Module 5**

**Disclosure Earnings per share** (Basic and Diluted) Ind AS 33 – Segment Reporting Ind AS 108- Events after Reporting Period (Adjusting and Non-adjusting) Ind AS 10- Related party transactions Ind AS 24 – Changes in accounting policies, accounting estimates and errors Ind AS 8- Interim Financial Reporting Ind AS 34.

**20 Hours**

**(70% Problem and 30% Theory Expected)**

#### **References:**

2. Dr.S.N Maheshwari and Dr. S. L Maheshwari: *Corporate Accounting*. Vikas Publishers, 5<sup>th</sup> Edition (2018).
3. Dr. K. K .Verma : *Corporate Accounting*: Excel Books. (2008)
4. M. Hanif and A. Mukherjee: *Corporate Accounting*: Tata Mcgraw hills. 2<sup>nd</sup> Edition (2017).
5. B.S. Raman: *Corporate Accounting*: United Publishers. 1<sup>st</sup> Edition (2009)

**Model Question Paper**  
**P G Degree Examination 2024 (CCSS)**  
**M. Com.**  
**(2022 Admission onwards)**

**Duration: 3 Hours**

**Maximum Marks: 50**

**Part A**

*Answer **all** questions*  
*Each question carries 2 marks*  
*(One question each from each module)*

- 1.
- 2.
- 3.
- 4.
- 5

(5\*2=10 Marks)

**Part B**

*Answer any **Three** questions.*  
*Each question carries 4 marks*  
*(One question each from each module)*

- 6.
- 7.
- 8.
- 9.
- 10.

(3\*4=12Marks)

**Part C**

*Answer any **Two** questions*  
*Each question carries 6 marks*

- 11.
- 12.
- 13.

(2\*6=12Marks)

**Part D**

*Answer any **Two** questions.  
Each question carries 8 marks*

- 14.
- 15.
- 16.

(2\*8=16Marks)

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