

COURSES FOR M.COM

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

KANNUR UNIVERSITY

COM1C01 BUSINESS ENVIRONMENT AND POLICY

90 Hours

Credit 04

Course Objectives:

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

Module I

Business Environment

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

(20 hours)

Module II

Economic Environment

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

(20 hours)

Module III

Regulatory Environment

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

(15 hours)

Module IV

Socio-Cultural Environment

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

(15 hours)

Module V

Global Environment

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

(10 hours)

Practice Hours

(10 hours)

Total Hours

(90 hours)

COM1C02 QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH

90 Hours

Credit 04

COURSE OBJECTIVES:

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

COURSE INPUTS:

Module I.

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

Contact Hours-15

Module II.

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

Contact Hours-15

Module III.

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

Contact Hours-10

Module IV.

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

Contact Hours-10

Module V.

Linear Programming- Basic concepts- uses and applications- Graphic method of solution to the LPP
Contact Hours-10

Module VI.

Network analysis -PERT and CPM -Basic concepts -Construction of Network Diagram Calculation of
Critical Path -Float -Slacks – (Avoid Crashing of activities and Resource allocation) Contact Hours-20

Practice Hours

10 Hours

Total Hours

90

COM1C03 MANAGEMENT INFORMATION SYSTEM

90 Hours

Credit 04

COURSE OBJECTIVES:

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

Module I.

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

Module II.

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

Module III.

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

Module IV.

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

Module V.

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

Module VI.

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

Practice Hours

(10 hours)

Total Hours

(90 hours)

COM1C04 ORGANISATIONAL BEHAVIOUR

90 Hours

Credit 04

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

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

Module I.

Organizational Behaviour

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

(15 hours)

Module II.

Motivation

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

(20 hours)

Module III.

Group Dynamics and Team Development

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

(20 hours)

Module IV.

Organizational Conflicts

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

(10 hours)

Module V.

Organizational Development

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

(15 hours)

Practice Hours

(10 hours)

Total Hours

(90 hours)

COM1C05 ACCOUNTING FOR BUSINESS DECISIONS

90 Hours

Credit 04

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

Module I.

Introduction: Management Accounting : Need and Importance -Meaning -Definition - Objectives-Scope.

(3 Hours)

Module II.

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

(25 Hours)

Module III.

Long Term Investment Decisions: Capital Budgeting -meaning -importance -process Evaluation

Techniques -Urgency -Payback -ARR -Improvement on traditional approach -Discounted Cash flow Techniques -Net Present Value -Internal Rate of Return -Terminal Value Method - Profitability Index -Capital Rationing. (20 Hours)

Module IV.

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

Module V

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

Hours Practice

(10 Hours)

Total Hours

(90 Hours)

SEMESTER II

COM2C06 STRATEGIC MANAGEMENT

90 Hours

Credit 04

Course Objectives:

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

Module I.

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

Module II.

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

Module III

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

Module IV.

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

Module V

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

Practice Hours

(10 Hours)

Total Hours

(90 Hours)

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

COURSE OBJECTIVES:

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

COURSE INPUTS:

Module I

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

Module II

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

Module III

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

Module IV

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

Module V

Use of Computers in Research- Practical uses and applications of Statistical Packages in Social Science (SPSS) -Applications by using computer software -MS Excel / Spread Sheet, SPSS, POWER POINT (Contact Hours 10)

Module VI

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

Practice Hours

(10 Hours)

Total Hours

90 Hours

COM2C08 COSTING FOR MANAGEMENT DECISIONS

90 Hours

Credit 04

COURSE OBJECTIVES:

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

Module I.

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

Module II.

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

Module III.

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

Module IV.

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

Module V.

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

Practice Hours

(10 Hours)

Total Hours

90 Hours

COM2C09 ADVANCED BUSINESS ACCOUNTING

90 Hours

Credit 04

Course Objectives:

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

Module I.

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

Module II.

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

Module III.

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

Module IV.

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

Module V.

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

Module VI.

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

Module VII.

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

Practice Hours

(10 Hours)

Total Hours

90 Hours

COM2C10 FINANCIAL MANAGEMENT

90 Hours

Credit 04

COURSE OBJECTIVES:

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

Module I.

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

Module II.

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

Module III.

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

Module IV.

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

Module V.

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

Practice Hours

(10 Hours)

Total Hours

90 Hours

SEMESTER III
COM3C11 MARKETING MANAGEMENT

90 Hours

Credit 04

COURSE OBJECTIVES:

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

Module I.

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

(20 Hours)

Module II.

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

(10 Hours)

Module III.

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

(15 Hours)

Module IV.

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

(10 Hours)

Module V.

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

(15 Hours)

Module VI.

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

(10 Hours)

Practice Hours

(10 Hours)

Total Hours

90 Hours

COM3C12 CORPORATE ACCOUNTING

90 Hours

Credit 04

COURSE OBJECTIVES :

To familiarize the student knowledge about the Corporate Accounting System,

Module I.

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

Module II.

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

Module III.

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

Module IV.

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

Module V.

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

Practice Hours

(10 Hours)

Total Hours

90 Hours

KANNUR UNIVERSITY

COM3C13 INCOME TAX LAW AND PRACTICE

90 Hours

Credit 04

COURSE OBJECTIVES:

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

Module I.

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

Module II.

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

Module III.

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

Module IV.

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

Module V.

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

Module VI.

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

Module VII.

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

Practice Hours

(10 Hours)

Total Hours

90 Hours

KANNUR UNIVERSITY

COM3C14 WEALTH TAX AND INDIRECT TAXES

90 Hours

Credit 04

COURSE OBJECTIVES:

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

Module I

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

Module II

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

Module III

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

Module IV

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

Module V

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

Practice Hours

(10 Hours)

Total Hours

90 Hours

KANNUR UNIVERSITY

COM3C15 HUMAN RESOURCE MANAGEMENT

90 Hours

Credit 04

COURSE OBJECTIVES:

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

Module I

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

(30 Hours)

Module II

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

(15 Hours)

Module III

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

(15 Hours)

Module IV

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

Module V

(a) HR outsourcing: legal requirements; contractor's liabilities; liabilities of the company towards contractor's labourers.

(b) HR records: objectives of HR record : absenteeism:

(c) HR appraisal and audit: concept, scope, methods and importance of HR audit

(d) Group dynamics.

(10 Hours)

Practice Hours

(10 Hours)

Total Hours

90 Hours

**SEMESTER IV ELECTIVE -FINANCE
COM4E01 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

90 Hours

Credit 04

COURSE OBJECTIVES:

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

Module I :

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

Contact Hours – 10

Module II :

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

Contact Hours -20

Module III :

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

Contact Hours -20

Module IV :

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

Contact Hours -15

Module V :

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

Contact Hours -15

Practice Hours

(10 Hours)

Total Hours

90 Hours

ELECTIVE A -FINANCE
COM4E02 INTERNATIONAL FINANCIAL MANAGEMENT

90 Hours

Credit 04

COURSE OBJECTIVES:

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

Module I

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

Module II

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

Module III

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

Module IV

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

Module V

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

Practice Hours

(10 Hours)

Total Hours

90 Hours

KANNUR UNIVERSITY

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

90 Hours

Credit 04

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

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

Module I

Financial Markets

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

Module II

Derivative Trading

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

Module III

Development Banks

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

Module IV

Non-Banking Financial Institutions

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

Module V

Mutual Funds and Merchant Banking

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

Module VI

Factoring

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

Practice Hours

(10 hours)

Total Hours

90 hours

ELECTIVE A -FINANCE
COM4E04 CORPORATE TAX PLANNING AND MANAGEMENT
90 Hours **Credit 04**

COURSE OBJECTIVES:

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

Module I

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

Module II

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

Module III

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

Module IV

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

Module V

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

Practice Hours (10 Hours)

Total Hours **90 Hour**

