



(Abstract)

M. Com (Five Year Integrated) Programme CBCSS in the Department of Commerce & Business Studies in Dr P K Rajan Memorial Campus, Nileswaram - Scheme and Syllabus (7 to 10 Semesters) - Approved and Implemented w.e.f 2022 admission - Orders Issued.

ACADEMIC C SECTION

ACAD C3/1010/Int. MCom./2022

Dated: 14.10.2025

- Read:-1. UO No.ACAD C3/1010/Int. MCom./2022 (I) dated 10/10/2023
 2. U.O of even number dated 10/04/2024.
 3 Email dated 08/08/2025 from Dr A Ashokan, Convenor, Expert Committee, M. Com (Five Year Integrated) Programme CBCSS
 4. Email dated 25/09/2025 from Dean, Faculty of Commerce and Management Studies.
 5. Minutes of the meeting of Standing Committee on Academic Council held on 29/09/2025
 6.Orders of the Vice Chancellor in the file of even number dated 14.10.2025

ORDER

1. The Scheme (All Semesters), Syllabus & Pattern of Question Papers (1st to 6th Semesters) for M. Com (Five Year Integrated) Programme CBCSS were modified and implemented in the Department of Commerce & Business Studies, Dr P K Rajan Memorial Campus, Nileswaram w .e. f 2022 admissions as per paper read as 1st above, and certain modifications were effected to the same vide paper read 2nd.
2. As per paper read as 3rd above, Dr A Ashokan, Convenor, Expert Committee M. Com (Five Year Integrated) Programme CBCSS forwarded the Scheme and Syllabus of (7-10 Semesters) of M. Com (Five Year Integrated) Programme CBCSS for approval and implementation w.e.f 2022 admission.
3. The Scheme and Syllabus of (7-10 Semesters) of M. Com (Five Year Integrated) Programme CBCSS were forwarded to the Dean, Faculty of Commerce and Management Studies for verification and the Dean after verifying the same found it in order and recommended further proceedings as required for implementation, vide paper read (4).
4. After considering the matter, the Vice Chancellor has ordered to place the Scheme and Syllabus of M. Com (Five Year Integrated) Programme CBCSS Programme, before the Standing Committee of the Academic Council for consideration.
- 5.The Standing Committee of the Academic Council vide the paper read (5) above, recommended to approve the Scheme and Syllabus of 7-10 semesters of M. Com (Five Year Integrated) Programme CBCSS , for implementation w e f 2022 admission.
- 6.The Vice Chancellor after considering the recommendation of the Standing Committee of the Academic Council and in exercise of the powers of the Academic Council conferred under Section



11(1) Chapter III of the Kannur University Act, 1996 and all other enabling provisions read together with, approved the Scheme and Syllabus of the 7-10 semesters of M. Com (Five Year Integrated) Programme CBCSS at the Department of Commerce & Business Studies in Dr P K Rajan Memorial Campus, Nileswaram and accorded sanction to implement the same w.e.f.2022 admission subject to report to the Academic Council.

7.The approved Scheme and syllabus of 7-10 semesters of M. Com (Five Year Integrated) Programme CBCSS , offered by the Department of Commerce & Business Studies in Dr P K Rajan Memorial Campus, Nileswaram, is attached with this U.O. and uploaded in the website of the University (www.kannuruniv.ac.in)

8. Orders are issued accordingly.

Sd/-

Bindu K P G

DEPUTY REGISTRAR (ACADEMIC)

For REGISTRAR

To: 1. Dr A Ashokan, Expert Committe Convenor (M.Com Integrated Programme)
2. Course Director, Dept of Commerce & Business Studies, Dr P K Rajan Memorial Campus Nileswaram

Copy To: 1)The Examination Branch (Through PA to CE)
2)DR I /DR II /AR II /AR VIII (Exam)
3) EX C1/EG 1 / EP IV (Exam)
4) PS to VC/PA to PVC/PA to R
5) DR/ARI/AR II (Acad)
6) Computer Programmer
7) The Webmanager (for uploading in the University Website)

Forwarded / By Order


SECTION OFFICER



INDIAN ECONOMIC DEVELOPMENT

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VII	7B15ICOM	05	04	40	60	03

Course Description:

This course provides a comprehensive overview of economic development and practices with a focus on Indian economy and its developmental journey. It examines the evolution of the economy from structure to current aspects and analyses India's development experience from pre-independence to contemporary issues.

Course Outcomes:

CO No.	Expected Outcome
1	Students will be able to understand the developmental journey of the Indian economy
2	Analyse the various determinants of the society in the growth and development of the economy
3	Evaluate the role of various sectors, foreign trade, in economic development
4	Critically assess India's development experience, including the successes, challenges, and implications for future policy

**Remember (R), Understand (U), Apply (A), Analyse (An), Evaluate (E), Create (C)*

MODULE I INTRODUCTION

Concept of Economic Growth, Economic Development, measures of Economic Development, Basic Characteristics of Indian Economy, Indian economy in British rule - Structure of Indian Economy: Role of Primary Sector, Secondary Sector & Tertiary Sector, -Trends in National Income, Occupational Distribution, Work Force Participation and Changes in Occupational Structure, GDP & GNP (20 HOURS)

MODULE II INDIAN ECONOMY – POST INDEPENDENCE

Planning and Economic Development, Problems in Indian Economy, Objective of Economic Planning in India, Five Year Plans, Industrial Policy, Disinvestments of Public Enterprises, Economic Problems: Poverty, Inequality, Parallel Economy, Unemployment, Concentration of Economic Power, unbalanced Regional Development – Indian economic reforms and liberalisation 25 HOURS



MODULE III INTERNATIONAL TRADE AND INDIAN ECONOMY

Indian Economy and Foreign Trade, Foreign Exchange Reserve, Balance of Payment, Balance of Trade, EXIM policies, Foreign Exchange Regulation Act (FERA) Foreign Exchange Management Act (FEMA), World Trade Organization and Indian Economy Emerging issues in international trade, Foreign Direct Investment, Portfolio Investment & Foreign Institutional Investors (30 HOURS)

MODULE IV INIAN ECONOMY IN CONTEMPORARY WORLD

Emerging Issues and Challenges- Demographic transition and its implications- human development indices health education and poverty- Climate change and sustainable development- Anti-corruption measures and good governance practices- current challenges and opportunities of Indian economy (20 HOURS)

Text Books:

Dhingra, I.C.; Indian Economy, Sultan Chand, 2003

Aggarwal, A.N., Indian Economy, Vishwa Prakashan, 2003.

Mishra, S.K. & V.K. Puri; Problems of Indian Economy, Himalaya Publishing House,

Datt, Ruddar; Sundhram, Indian Economy, Sultan Chand, 2003.

Gaurav Datt & Ashwani Mahajan - Indian Economy

B A prakash - The Indian Economy since 1991: economic Reforms and Performance, Pearson Education

Economic Survey 2024 - 2025



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Political Environment: Concept and Meaning of Political Environment Political Institutions –Legislature-Executive-Judiciary- impact of political Environment of Business Decisions

Socio-Cultural Environment : Elements of socio cultural Environment ,Social Institutions and system ,Social Values and Attitude , Social groups.

Unit III

Industrial Policies and Regulations - Industrial Policy- Economic Systems-Capitalism-Socialism –Mixed Economy- Features and Merits and Demerits of the respective systems-Economic Planning in India-Objectives and limitations of Planning-Economic Policies- New Industrial Policy)-Monetary Policy-Fiscal Policy-Exim Policy of India.

Unit IV

Natural and technological environment -Natural Environment, Technological Environment, Innovation, Technological Leadership and Fellowship, Technology and Competitive Advantages, Sources of Technological Dynamics, Time Lags in Technology Introduction/Absorption, Appropriate Technology and Technology Adaption, Impact of Technology on Globalization

Unit V

International Environment – Meaning and concept – World Bank – International Monetary Fund (IMF) – The General Agreement on Tariffs and Trade (GATT) – The World Trade Organization.

Current Issues in Business Environment – Urbanization – Population – Public distribution system – Natural environment — Pollution – Environmental management.

References:

- Cheunilam, F., Business Environment: Text and Cases - Himalaya Publishing House, Mumbai. 2. Ghosh, P. K. and Kapoor, G. K., Business and Policy and Environment - Sultan Chand & Sons, New Delhi.
- Datt, R. and Sundhram, K.P.M., Indian Economy - S. Chand & CO, New Delhi.
- Dasgupta, A and Sengupta, N. K., Government and Business - Vikas Publishing House, New Delhi
- Misra, S.K. & Puri, V.K., Indian Economy, Himalya Publishing House.
- Aswath Thapa, K., Business Environment, Excel Books.
- Bedi S.K., Business Environment, Excel Books.
- Khujan Singh, Business Environment – Theory and Practice, IAHRW Publications
- Paul Jastin, Business Environment, Tata Mc Graw Hil



DATA MODELLING AND FORECASTING I

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK100		EXAM HRS
				CE	ESE	
VII	7B17ICOM	05	04	40	60	03

Course Objectives:

- To introduce core methods in business analytics and their use in solving real-world business problems.
- To enable students to understand, prepare, and visualize data effectively.
- To train students in basic statistical modeling and decision-making using simplified tools.

Module I: Methods in Business Analytics

- Overview of Business Analytics Life Cycle
- Types of Analytics: Descriptive, Diagnostic, Predictive, Prescriptive
- Frameworks and Tools for Business Analytics
- Business problem identification and framing analytics questions
- Examples of analytics applications in marketing, finance, HR, and operations

Module II: Data Preparation and Preprocessing

- Sources of business data: transactional, web, social, sensor
- Data cleaning: handling missing values, duplicates, noise
- Encoding categorical data, normalization, and feature scaling
- Introduction to data wrangling using Excel and Python (pandas)

Module III: Descriptive Analytics and Visualization

- Summary statistics: mean, median, mode, standard deviation, percentiles
- Correlation, cross-tabulation, and pivot tables
- Data visualization using charts, plots, dashboards
- Case studies using Excel/Tableau/Google Data Studio

Module IV: Basic Predictive Modeling

- Introduction to supervised learning
- Simple linear regression
- Logistic regression (conceptual only)
- Model evaluation: accuracy, confusion matrix, basic error metrics

Textbooks and References:

1. **Evans, J. R.** (2017). *Business Analytics* (2nd Ed.). Pearson Education.
2. **Ramesh Sharda, Dursun Delen, Efraim Turban** (2020). *Business Intelligence, Analytics, and Data Science: A Managerial Perspective* (5th Ed.). Pearson Education.
3. **Patel, Nisarg** (2021). *Practical Business Analytics Using Python and Jupyter*. BPB Publications.
4. **Study Material:** Instructor-curated case sheets, Excel/Python labs based on real datasets.



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(20 Hours)

Income Tax Authorities and Assessment Procedures: General and specific powers of Income Tax Authorities, Voluntary Return of Income -Return of Loss-Types of Return-Forms of Return of Income, Filing of Return through TRP - e-filing of return-PAN-TAN -TIN -Assessment-Types- Rectification of mistake –Advance Payment of Tax- Interest on short fall- Refund of Tax - Double taxation avoidance

(15 Hours)

Tax planning and Managerial Decisions: Tax Planning relating to capital structure decisions, Dividend policy, Bonus share and Debentures-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-Special Tax Provisions: Tax provisions in respect of Free Trade Zone, Infrastructure Development, Backward Areas, Tax Incentives to Exporters. (20 Hours)

- Direct Taxes Law and Practice- Singhanian V K, Taxmann Publications Ltd.
- Direct Taxes – Law and Practice, Bhagwathi Prasad- Wishwa Prakashana.
- Income Tax Act and Rules
- Lakhotia, R.N.: Corporate Tax Planning, Vision Publication, Delhi
- Direct Taxes Law and Practice- Singhanian V K, Taxmann Publications Ltd.
- Direct Taxes – Law and Practice, Bhagwathi Prasad- Wishwa Prakashana.
- Study material for IPCC and Final on Direct Taxation by ICAI 4.
- Study material on Direct Taxes by ICMAI
- Wilkie, Scott. International taxation. Toronto: Faculty of Law, University of Toronto, 2000.
- Michaels, Marnin J. International taxation: Taxation. Valhalla, NY: Warren, Gorham & Lamont of RIA, 200



ADVANCED CORPORATE ACCOUNTING

SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK100		EXAM HRS
				CE	ESE	
VII	7B19ICOM	05	04	40	60	03

Course description

This course is designed to provide theoretical knowledge of International Financial Reporting Standards. It provide the students with an understanding of accounting procedure for corporate restructuring. This course help the students understand the applications of Accounting Transactions in Corporate Sector. It enable the students to gain ability to solve problems relating to Holding Company Accounts and familiarize the students about the concept of Investment Accounting, Human Resource Accounting and Accounting for Price Level Changes

COURSE OUTCOMES

CO No.	Expected outcome	Learning Domains
CO1	Demonstrate a comprehensive understanding of the aims, characteristics principles, and variables of International Financial Reporting	R,U
CO2	Demonstrate a comprehensive understanding of understanding of accounting procedure for corporate restructuring	R,U,A
CO3	Define and differentiate between skill, technique, and style in calculating goodwill	R,U,A
CO4	Demonstrate a comprehensive understanding and application of identifying the problems in investment opportunity	A, AN,E,C

After the completion of the course, the students will be able to - *Remember(R), Understand(U), Apply(A), analyze (An), Evaluate (E), Create(C), and Synthesis (Sy)

Module I: International Financial Reporting Standards (IFRS)

(Hours of transaction:10)

Introduction – Meaning – Scope – An Overview of the International Financial Reporting Standards – IFRS 1 to 13 – Role of IASB - Achievements of IASB and Obstacles in Convergence – Difference between IFRS and Indian Accounting Standards

Module II: Valuation of Goodwill (Hours of transaction:10)

Meaning of Goodwill - Factors affecting Goodwill - Need for valuation of goodwill, Methods of valuation of Goodwill, Arbitrary Assessment, Average





Objective: The objective of the course is to help the students develop an understanding of the basic inputs in making and implementing corporate strategic decisions and also familiarise them with the issues and practices involved.

- ## Unit I

Introduction to Strategic Management Strategy - Concept and its evolution Strategic Management Characteristics, dimensions and Approaches to strategic Decision Making - Strategic Management Process Components of Strategic Management Model – Policies, Role of Top Management- Strategic implications of Social and Ethical Issues

Unit II

Strategic Analysis: Analysis of Broad Environment- Environmental Profile; Constructing Scenarios. Analysis of Operating Environment - Michael Porters Model of Industry Analysis. Analysis of Strategic Advantage – Resource Audit; Value Chain Analysis; Core Competences; SWOT Analysis. Analysis of Stakeholder Expectations – Corporate Mission, Vision, Objectives and Goals.

Unit III

Generic Strategy Alternatives – stability, expansion, retrenchment and combination strategies; variations strategy – Internal and external alternatives, related and unrelated alternatives, horizontal and vertical alternatives; International level strategic alternatives; Strategic choice- choice process, choice techniques, managerial factors.

Unit IV

Strategic Planning: Concept, Evolution of Strategic Planning, Levels of Strategic Planning, steps, alternatives, advantages and Disadvantages -Strategy Makers & Strategic Decisions, Dimensions of Strategic Decisions. - Designing an effective Strategic Plan-

Reference Books:

- Arthur A. Thompson et-al, Crafting and Executing Strategy : text and Readings, 15th ed., McGraw Hill, 2007.
- Grant, Robert M., Contemporary Strategy Analysis, 5th ed., 2005 Blackwell Publishers, Massachussets, U.S.A. 3. Hitt M.A. et. al., Strategic Management, South Western, 2009. .
- Ansoff, H. Igor, R.P. Declorch and R.I. Hayes, From Strategic Planning to Management, Wiley,1976.
- Concepts in Strategic Management and Business Policy – By Thomas L. Wheelen, J. David Hunger, Alan Hoffman, Charles E. Bamford
- Strategic Management – By Fred R. David, Forest R. David
- Strategic Management – By Dr. C.B. Gupta
- Strategic Management: the Indian Context – By R. Srivivasan
- Strategic Management – By Dinesh Madan
- Introduction to Strategic Management – Dr. Arun Ingale, Success Publications.



1. **James, G., Witten, D., Hastie, T., & Tibshirani, R.** (2021). *An Introduction to Statistical Learning* (2nd Ed.). Springer.
2. **Dean Abbott** (2014). *Applied Predictive Analytics: Principles and Techniques for the Professional Data Analyst*. Wiley.
3. **Bose, Indranil** (2017). *Business Analytics: A Hands-On Approach*. Wiley India.
4. **Study Material:** Department-curated tutorials and lab manuals using Excel, Python, and WEKA.

BUSINESS DATA ANALYTICS AND MANAGEMENT

SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
VIII	8B22ICOM	05	04	40	60	03

Objectives:

- This course is intended to expose students to the latest tools of Business Analytics and applying those tools for effective decision making.
- Understand and articulate a business problem and convert it into a viable Analytics question
- Apply Data visualization for exploratory analysis and communicate effectively to diverse audience
- Evaluate various analytical approaches and select the most appropriate for the given problem
- Build Analytics solutions and assess their effectiveness
- To develop solutions across a range of functional areas like Marketing, Finance, HR and Operations

Course Outcome

- Demonstrate the awareness and Knowledge of Business Analytics
- Apply the basic concepts of analytics to the business scenarios and extend the knowledge about future trends in business analytics.
- To interpret the analytics methodology
- Attain application-oriented skills for data analyses, interpret results and draw inferences from the outcome.
- Develop capabilities to build automated financial models that will provide results for sensitivity analyses for changes in decision parameters.
- Assess the relevance and effectiveness of business analytics solutions
- Apply the knowledge of technical skills in descriptive and predictive modelling to support business decision-making

Unit I

Introduction to Business Analytics: Concept of analytics, Definition of analytics, Evolution of analytics, Need of Analytics, Business analytics vs business analysis, Business intelligence vs Data Science, Data Analyst Vs Business Analyst, Types of Analytics, Tools for Analytics. Concept of insights. Importance of data in business analytics Types of Analytics, Application fields - Marketing Analytics, Finance Analytics, HR Analytics, Operation Analytics, organization and source of data, importance of data quality, dealing with missing or incomplete data, Role of Data Scientist in Business & Society

Unit II

Introduction to Data for Business Decision-making

Meaning, Nature, Properties, Scope of Data ,Types of Data in Finance and Costing , Digitization of Data and Information , Transformation of Data to Decision Relevant Information, Communication of Information for Quality Decision-making ,Professional Skepticism regarding Data ,Ethical Use of Data and Information



- Turban E, Armson, JE, Liang, TP & Sharda, Decision support and Business Intelligence Systems, 8th Edition, John Wiley & Sons, 2007
- Frank J. Ohlhorst, Big Data Analytics, 1st Edition, Wiley, 2012.
- Efraim Turban, Ramesh Sharda, Jay Aronson, David King, Decision Support and Business Intelligence Systems, 9th Edition, Pearson Education, 2009
- D R N Prasad, Seema Acharya: Fundamentals of Business Analytics, Wiley India, Second Edition, 2016.
- David Loshin: Business Intelligence: The Savvy Manager's Guide., Latest Edition By Knowledge Enterprise. 2012
- J.Han and M. Kamber: Data Mining: Concepts and Techniques By Morgan Kaufman publishers, Harcourt India pvt. Ltd. Latest Edition
- Larissa Terpeluk Moss, ShakuAtre: Business Intelligence roadmap by Addison Weseley
- CindiHowson: Successful Business Intelligence: Secrets to making Killer BI Applications by Tata McGraw Hill
- CindiHowson: Successful Business Intelligence: Secrets to making Killer BI Applications by Tata McGraw Hill

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To acquaint the students with the concepts and techniques of research methodology and to develop the skill for doing research.

After studying the course the students are able to;

- 1: Understand Research Methods and their application in social science
- 2: Understand the basic framework of research process.
- 3: Understand the ethical dimensions of conducting research..
- 4 .Understand application of various statistical testing in social science research

Research: Meaning-Significance-Objectives - Brief history of Social Science Research - Positivism and post positivism. Types of research - research methods vs Methodology .Research Process (10 hours)

Research Problem- Nature-formulation of research problem – Sources of identifying research problems – Techniques involved in defining a problem. Review of Literature – Need for review -Identifying Research Gaps. Research design- Meaning, need, types of research design – features of a good design. Designs for exploratory research- Design for descriptive research – Experimental designs. Variables-dependent, independent - extraneous variables-moderating variable intervening variable. Research proposal -Research hypothesis-Sources of hypotheses- Types of hypotheses. (20 hours)

Probability and non-probability sampling techniques-sample size-sampling errors-sources of collection of data- Techniques and tools for data collection-Pre testing and Pilot study (Review only). (10 hours)

Estimation-Qualities of a good estimation, Criteria for selecting estimation, Methods of estimation, point and interval Estimation, confidence interval, determination of sample size

in estimation. Testing of Hypothesis-Need and Significance of hypotheses-Formulation, Types of hypotheses-errors in testing hypotheses-type-I and Type-II errors-one tailed and Two tailed tests-level of significance-Parametric tests-large sample and small sample tests-Z test, t-test, F-test application of parametric tests. Non-parametric tests-Chi-square test, Sign test, Fisher-Irwin test, rank sum test, Run test, Mann-Whitney U test, Kruskal Wallis H test, Wilcoxon test, Analysis of Variance-Meaning-Assumptions of ANOVA, Techniques of ANOVA One way classification-Two-way classification-Setting up ANOVA table, Conditions for application and uses of ANOVA-Interpretation of analysed data. (25 hours)

Module V- Interpretation and Research reporting

Significance -Characteristics of a good research report – Steps in report writing –Layout of research report -Types of report. Citing references using APA style -Plagiarism – Consequences of plagiarism. (10 hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV	V
Unit Weightage (Percentage)	15	25	20	30	10

References:

1. Kothari, C.R (2004)., Research Methodology, New Age International (P) Ltd.
2. Arora, P.N. & S. Arora (2007), Statistics for Management, S. Chand & Company Ltd.
3. Donald R. Cooper and Pamela S. Schindler (2006), Business
5. Panneerselvam, R (2008)., Research Methodology, Prentice Hall of India
6. David Creswell, J, Research Design qualitative, Quantitative and mixed approaches, Sage, New york, United States.
7. Kongolo Mukole, Essentials of Research Methodology, LAP Lambert Academic publishing, Republic of Moldova.
8. **Neuman, W. L. (2014).** *Social Research Methods: Qualitative and Quantitative Approaches (7th Edition)*
9. **Creswell, J. W. (2014).** *Research Design: Qualitative, Quantitative, and Mixed Methods Approaches (4th Edition)*
10. **May, T. (2011).** *Social Research: Issues, Methods and Process (4th Edition)*
11. Flick, U. (2018). *An Introduction to Qualitative Research (6th Edition)*
12. **Punch, K. F. (2013).** *Introduction to Social Research: Quantitative and Qualitative Approaches*



Unit IV

India's Balance of Trade and Balance of Payment. India's trade: Direction, Composition & Trend. Foreign Direct Investment (FDI) & Foreign Portfolio Investment (FPI) investment in India, by Indian companies abroad. Global sourcing and its impact on Indian Industry - India's competitive advantage in industries like Information Technology (IT), Textiles, Gems & Jewellery etc. - Potential and threats.

Unit V

International institutions: International Monetary Fund, Asian Development Bank and World Bank group (International Bank for Reconstruction and Development (IBRD) and the International Development Association (IDA) - (International Finance Corporation (IFC), Multilateral Investment Guarantee Agency (MIGA) and the International Centre for the Settlement of Investment Disputes (ICSID)) General Agreement on Tariff and Trade, (GATT), World Trade Organization (WTO) - Dispute settlement mechanism under WTO.

References

- Keealas.A.G. 1999-2000.Global Business Strategy, South –Western Publication.
- Nagandhi.A.R. 1999/2000. International Management, PHI.
- Davidson.W.H. 1999/2000. Global Strategic Management, John Wiley and Sons.
- Faeyrweather.J. 1999/2000. International Business Strategy and Administration, Bllinter Publishers Mass.
- Cherunilam, F., (2020), International Business: Text and Cases”. PHI Publishing House of India, New Delhi, Sixth Edition.
- Charles W L Hill, Arun K Jain, (2017), International Business: Competing in the Global Market Place. Tata McGraw Hill. New Delhi, Eleventh Edition.
- Hill.C.W., International Business : Competing in the Global market place, Irwin-McGraw
- International Business, Oxford University Press: Rakesh Mohan Joshi
- International Management: Concept and Cases, Tata Mc Graw Hill Publication: Manab Thakur, Gene Burton and B. N. Srivastava



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To equip students with principles and techniques of Derivatives and its Greeks, and Risk Management through stock market.

1. Understand derivative in detail such as forward, futures, options, Greeks, swaps etc.
2. Understand of option pricing models
3. Understand the concept of hedging, speculation and arbitrage. Course Contents:

Introduction to derivatives: Definition, types of derivatives, Uses of derivatives, Exchange-traded vs. OTC derivatives, Derivatives in India, Regulation for derivatives trading and SEBI guidelines related to derivatives trade.

Introduction to Forwards and Futures: Basic Hedging practices, Forward contracts, Determination of forward and futures prices Limitations of forward markets, Introduction to futures, Stock Index futures, Commodity Futures and Currency Futures,). Distinction between futures and forwards contracts, pay-offs, Cash settlement vs Physical settlement, Pricing Principles, Beta and Optimal Hedge Ratio.

Options and its type, Factors affecting option Prices. Put & call parity theorem. Trading strategies involving options: payoffs call & Put (both buyer and seller), Spreads (Bull, Bear, Box, Butterfly and Calendar Spread), combinations (Straddle, Strangle, Strip, Straps), Options on Stock Indices and currency.

Swaps: Meaning, overview, interest rate swaps, currency swaps, credit risk, mechanics of swaps. Credit Derivatives: Types of Credit Derivatives, Credit Default Swaps, Collateralized Debt Obligations, The Indian Scenario, credit risk mitigation, Weather and Energy Derivatives

Unit V

Risk Management with Derivatives: Hedging Using Greeks (Delta-Gamma Hedging), Hedging with Futures (Strategies of hedging, speculation and arbitrage): Index Options and futures, VaR, Historical Simulations, Risk management structure and policies in India.

REFERENCE BOOKS

1. John C Hull: Options, Futures and Other Derivatives, Prentice Hall of India, New Delhi.
2. Redhead: Financial Derivatives: An Introduction to Futures, Forwards, Options, Prentice Hall of India, New Delhi.
3. Bishnu Priya Mishra, Financial Derivatives, Excel Books, New Delhi.
4. Satyanarayana Chary T, Financial Derivatives, Excel Books, New Delhi.
5. Kumar S SS, Financial Derivatives, Prentice Hall of India, New Delhi.
6. Derivatives & Risk Management, Rajiv Srivastava, 4th Edition, Oxford Publication House
7. Futures and Option Markets, John C. Hull, Pearson Education
8. Risk Management & Derivative, Rene M. Stulz, Cengage



SEMESTER	COURSE CODE	HOURS /WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
IX	9B29ICOM	05	04	40	60	03

- To expose the students to the fundamentals of Organizational Behavior (OB)
- To familiarize the students with the basic concepts of individual behaviour, group behaviour and organizational behaviour
- To help students develop a conceptual understanding of OB theories
- To acquire knowledge regarding the organizational change and organizational development, organisational conflict
- To enable the students to put the ideas and skills of OB into practice

On completion of this course, students will be able to

- Understand the dynamics of individual and organizational behaviour and relationships
- Understand and deal with organisational change, development and climate and conflict
- Analyse the importance of organizational behavior in managerial functions
- Apply organisational concepts to interpret events, situation and people

Foundations of Organizational Behaviour (OB): Concepts-Nature-Determinants-Models-Role-Challenges and Opportunities-Major disciplines and their contributions to OB

Module II

Foundations of Individual Behaviour: Factors-Individual Differences- Personality-Concept-Determinants -Theories of Personality, Personality Traits-Perception: Factors-Perceptual Process, Learning: Concept-Factors-Theories of Learning, Reinforcement-Attitudes and values-Perception

Module III

Group Dynamics: Concept and Nature of Group-Types of Groups and Cliques-
Stages in Group Development-Theories of Group Formation, Group Behaviour: Factors-
Group Norms-Group Cohesiveness. Transactional Analysis (20 Hours)

(20 Hours)

Hours)

- Fred Luthans: Organisational behaviour, McGraw hill Education.
- Danial C. Fieldman and Hugh Arnold: Managing individual and group behaviour in organization, McGraw hill.
- Henry Mintzberg: The structure of organization, Prentice Hall.
- Edwin Gerlof: Organization Theory and Design, McGraw hill.
- Robin. S. P: Organizational Behaviour, Pearson Education India.
- Aswathappa: Organizational Behaviour, Himalaya Publishing house.
- Dr. C. B. Gupta, Organisational Behaviour, S Chand Publications
- Jai B. Sunhat: Culture and Organisational Behaviour, Sage Texts
- Kavita Singh, Organizational Behavior, Vikas Publications
- Baron, R.A. 1986. Behavior in organizations: understanding and managing the human side of work. 2nd ed. Boston: Allyn & Bacon.
- Baker, F. 1973. Organisational systems: General systems approaches to complex organisations. Homewood: Irwin



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- Advanced Cost Accounting- S N Maheshwari- Sultan Chand & Sons
- Advanced Cost Accounting- VK Saxena & C D Vashist, Sultan Chand & Sons
- Advanced Cost Accounting- Jain & Narang- Kalyani Publishing House
- Advanced Management Accounting- B. Saravana Prasath, Padhuka Publications
- Cost Accounting, Ravi M Kishore, Taxmann Publication
- Cost and Management Accounting – RK Shukla, Bharat Publication
- Drury, C. (1996) Management and cost accounting. 4th ed. London: International Thomson Business Press.
- Management Accounting – Paresh Shah – Oxford Publications
- Management Accounting for profit control – I. W. Keller, W. L. Ferrara



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Course Outcomes:

CO No.	Expected Outcome
1	Understanding of the discipline and application of the subject
2	Represent theoretical concepts in relation to econometric terms
3	Estimating simple and multiple linear regression
4	Analysis and estimation of both qualitative and quantitative data
5	Understand analyse and interpret econometric results

Definition and Scope of Econometrics – Why study Econometrics? – Relationship between Economic theory, Mathematics and Statistics – Division of Econometrics – Nature and sources of data for Econometric analysis – Methodology of Econometric Research – Desirable properties of an Econometric model – Limitations of Econometrics. (20 hours)

Stochastic and non-stochastic variables - The concept of Population regression function and its stochastic specifications –the meaning of the term Linear - The Sample regression function - Ordinary least squares (OLS) method - Assumptions - properties of OLS estimators: Gauss-Markov Theorem - statistical testing of regression coefficient: coefficient of determination (r^2) - standard error test - the exact level of significance: p-value -(25 hours)

Multiple linear regression model – assumptions – OLS estimation – variance and standard error - Hypothesis testing – goodness of fit – Estimating three variable production function: Cobb-Douglas production function (25 hours)

Dilip M. Nachane (2006) Econometrics, Oxford University Press, New Delhi.

Dimitrios Asteriou and Stephen G Hall (2011), Applied Econometrics, Second edition, Palgrave Macmillan, New York.

Greene, W. (1997), Econometric Analysis, Prentice Hall, New York.

Gujarati, Damodar (2004), Basic Econometrics, 4th edition, McGraw Hill, New York.

Gujarati, Damodar (2006), Essentials of Econometrics, 3rd edition, McGraw Hill, New Delhi.

Gujarati, Damodar (2011): Econometrics by Example, Palgrave Macmillan, New York.

Koutsoyiannis A (1977), Theory of Econometrics, Palgrave, New York

Maddala G S (2002), Introduction to Econometrics, 3rd edition, John Wiley & Sons, New York

Pindyck R.S and D.L. Rubinfeld (1990), Econometric models and economic forecasts, 4th edition, Mc-Graw hill New York.

Ramanathan, Ramu (2002), Introductory Econometrics with Applications, Thomson Learning Inc, Singapore.

Upender M (2003), Applied Econometrics, Vrinda publication private limited, New Delhi.

Wooldridge .M. Jeffrey (2009), Econometrics, Cengage learning India private limited New Delhi.

Supplementary Readings

Greene, W. (1997), Econometric Analysis, Prentice Hall, New York.

Griffith, W.F., R.H. Hill and G.G. Judge (1993), Learning and Practicing Econometrics, John Wiley, New York.

Johnston J. and J. D. Nardo (1997), Econometric Methods, McGraw Hill, New York.

Kmenta, J. (1997), Elements of Econometrics, Michigan Press, New York.

Michael D. Intriligator (1980), Econometric Models, Techniques and Applications, Prentice Hall of India, New Delhi.



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SEMESTER	COURSE CODE	HOURS/ WEEK	CREDIT	MARK 100		EXAM HRS
				CE	ESE	
X	10C07ICOM	05	04	40	60	03

To understand the role of working capital in a company's financial structure and daily operations

After studying this course, the students shall be able to;

- 1: Explain the concept and fundamental factors related to the Working capital management
- 2: Describe the concept of working capital and computation of working capital
3. Understand cash and liquidity management in practical; situations
4. Understand the concept and working of receivable management
5. A clear understanding on inventory control

Working capital - Meaning, Definition, Concepts of working capital –Balance sheet concept, operating cycle concept. Classifications of working capital. Factors determining working capital requirement. Principles of working capital management policy .Methods of estimating working capital requirement (20 hours)

Management of cash: Motives of holding cash. Cash management – Methods of accelerating cash inflows, Methods of slowing cash out flows. Approaches of determining optimal cash balance - Cash budget. Cash management models (20 hours)

Receivables Management and factoring: Meaning, cost of maintaining receivables .Factors influencing the size of receivables .Dimensions of receivable management .Factoring: Meaning,



Mechanism, Benefits, Functions of a factor, and Types of factoring .Financial evaluations of factoring (simple problems only)	(15 hours)
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Module 4: Inventory Management

Inventory Management: Inventory -Meaning and nature, Purpose .Inventory Management - Objectives, Tools and Technique of Inventory Management –Stock Level, EOQ, A-B-C Analysis, VED Analysis, JIT, and Perpetual Inventory System (20 hours)

Unit Wise Weightage for Question Paper Settings

Unit	I	II	III	IV
Unit Weightage (Percentage)	30	25	20	25

Books for References:

1. Eugene F. Brigham and Michael C. Ehrhardt , Financial Management : Theory and Practice, CENGAGE Learning Custom Publishing, 15th Edition
2. Eun, C. S, Resnick, B. G., International Financial Management, Mc Graw Hill Education
3. Srivastava, R. M., Financial Management & Policy: Global Perspective, Himalaya Publishing House
4. Prasanna Chandra, Financial Management ,Mc Graw Hill Education
5. I.M. Pandey, Financial Management ,Vikas Publishing House
6. S.N. Maheswari, Financial Management ,Sultan Chand and Sons
7. M.Y. Khan and P.K.Jain, Financial Management: Text, Problems and Cases, Mc Graw Hill Education
8. Ravi M. Kishore, Financial Management: Theory, Problems and Cases, Taxmann
9. Kohok, M. A., Advanced Financial Management, Everest Publishing House
10. James Sagner , Essentials of Working Capital Management Wiley
11. H.Kent Baker, Greg Filbeck, Victor Ricciardi , Working Capital Management, Oxford University Press
12. Richard Brealey, Stewart Myers, Franklin Allen, Principles of Corporate Finance, McGraw-Hill



FINANCIAL REPORTING

SEMESTER	COURSE CODE	HOURS / WEEK	CREDIT	MARKS		EXAM HOURS
				CE	ESE	
X	10C08ICOM	05	04	40	60	03

Course objectives

- To sensitise the students about the problems of accounting such as measuring and reporting issues related to assets and liabilities and preparing the financial statements.
- . To make the students familiar with the financial reporting standards issued by IASB and its application in India.
- To develop an understanding among the students about the various forms of reporting (other than financial statements) and accounting for special transactions and apply such knowledge in problem solving.

Course outcomes

- Gain the skill of using accounting information as a tool in applying solutions for managerial problems, evaluating the financial performance, interpreting the financial structure and analysing general purpose financial reports;
- Acquire the ability to integrate and solve problems in practical scenarios on Accounting Standards, Guidance Notes and Indian Accounting Standards for deciding the appropriate accounting treatment and formulating suitable accounting policies;
- Evaluate different types of performance measurement systems in accounting and commonly used financial control systems;
- Combine practice and theoretical knowledge of financial accounting and develop awareness of emerging trends in financial accounting
- Demonstrate proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses

Unit I

Financial Reporting: Concept, Objectives – Users Purpose of Financial Reporting and Specific Purpose of Report – Segment Reporting – Difficulties in Segment Reporting– Interim Reporting – Problems in Interim Reporting – Improving Financial Reporting

Unit II

International Financial Reporting Standards: Meaning, History, Objectives, Scope; Convergence of Indian Accounting Standards with IFRS: Current Status and Challenges; IASB: History, Objectives, Scope; FASB: History and its Pronouncements. Harmonization in Accounting and Reporting

Unit III

