University of Kerala

M.Com Degree Programme

(under Semester Pattern in the Affiliated Colleges)

w.e.f 2018 onwards
# Scheme and Syllabus
(from 2018 Admission onwards)

## SEMESTER I

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**Summer Internship**

**Elective - FINANCE**

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**Project Report**

**Comprehensive Viva**

**Grand Total**

**Marks**

### ELECTIVE - INFORMATION TECHNOLOGY & E-BUSINESS

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**Grand Total**

**Written**

**Practical**
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**Elective - MARKETING**

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2. Banking & Insurance         |
| III         | CO 234Y | 4     | FOREX Management                 | 1. International Trade  
2. Banking & Insurance          |
| III         | CO 233R | 3     | Management of Intellectual Property Rights | 1. International Trade  
2. Information Technology and E Business |
| IV          | CO 244S | 4     | Management Optimisation Techniques | 1. Finance  
2. Marketing  
3. Banking and Insurance  
4. Information Technology & E-Business  
5. International Trade         |
| IV          | CO 241W | 1     | Goods and Service tax & Customs Duty- Law and Practice | 1. Finance  
2. Banking & Insurance         |
| IV          | CO 241Z | 1     | Logistics and Supply Chain Management | 1. International Trade  
2. Marketing          |
SEMESTER I

Paper 1: CO 211- BUSINESS ETHICS AND CORPORATE GOVERNANCE

Objectives:

1. To convey basic understandings on the theories of Business Ethics
2. To provide a understanding on Corporate Governance practices and the provisions of the Companies Act relating to corporate governance


Module 3: Corporate Governance: Importance – Objectives – Basic Ingredients of Corporate Governance – Principles - Theories – Phases of development of Corporate Governance in Global and Indian Perspectives – Code of Corporate Governance – Committees on Corporate Governance (Global and Indian) (15Hrs)


References:

1. Laura P Hartman, Perspectives in Business Ethics, Mc Graw Hill International
2. George A Steiner and John F Steiner, Business, Government and Society, Mc Graw Hill International
3. SK Chakraborty, Ethics in Management Vedantic Perspectives, Oxford University Press
5. Prof (Col.) PS Bajaj, Dr. Raj Agarwal – Business Ethics an Indian Perspectives, Biztantra2006.
SEMESTER I
Paper 2: CO 212- LEGAL FRAMEWORK FOR BUSINESS

Objectives:

1. To enable student acquire updated knowledge and develop understanding of the regulatory framework for business
2. To make students aware of opportunities available in various legal compliances so as to enable them employable.
3. To expose students in emerging trends in good governance practices including governance.


Module 2: Other Corporate Laws: Limited Liability Partnership Act, 2008: Concept, formation, membership, functioning and Dissolution - Conversion of LLPs into Private Limited Companies and vice versa. The insolvency and bankruptcy code,2016 - Insolvency Professionals - Liquidation Process – Insolvency and Bankruptcy Board of India. (15Hrs)

Module 4: Industrial and Labour laws: Overview of Industrial Policy of Govt of India and Govt of Kerala – Regulatory Mechanism under IDRA – MSME Development Act – Advantages of MSMEs and their role and significance in economic development – Central and State Schemes for MSME Promotion – Udyog Aadhar. (20 Hrs)

Module 5: Foreign Exchange Management Act - Features and Application - Opportunities for Indian Business - Challenges - Foreign Contribution (Regulation) Act 2010 (20Hrs)

References

2. Chandha P.R, Business law gajgotia, New Delhi
   Awathar Singh, Company Law, Eastern Law Books

6. Corporate Laws – Taxmann
7. Lectures on Company Law – K.S. Anantharaman
8. A Textbook of Company Law – PPSGogna
9. Limited Liability Partnerships – Hitenter Mehta
    www.investor.sebi.gov.in
12. The Indian Partnership Act – Pollock and Mulla
13. Economic, Labour and Industrial Laws – Sultan Chand and Sons
14. FEMA and FDI Ready Reckoner – V.S. Datey
15. Export and Import Documentation and Procedures – J. Senthil Velmurugan and S. Mahalakshmi
16. Competition Law in India – Abir Roy
17. Law of Consumer Protection – Dr. V. K. Agarwal
18 Anti-Money Laundering and Know Your Customer – Indian Institute of Banking and Finance (IIBF)
19 Intellectual Property Laws – P. Narayanan
20 Micro, Small and Medium Enterprises in India – IIBF
21 Labour and Industrial Laws – P. K. Padhi
22 Labour Laws – Taxmann
23 Compliances under Labour Laws – H. L. Kumar
24 Text Book on Arbitration and Conciliation with Alternate Dispute Resolution – Saharay Madhusudan
26 Listing Agreement by SEBI
27 Journals – Chartered Secretary, Management Accountant, The Chartered Accountant, FIEO News and Vyavasayakeralam
SEMESTER I
Paper 3: CO 213- RESEARCH METHODOLOGY

Objectives:

1. To provide an insight into the fundamentals of social science research.

2. To understand the need, significance and relevance of research and research design.

3. To acquire practical knowledge and required skills in carrying out research.

Module 1: Fundamentals of Research: Research-meaning-nature-significance-objectives-utilities-Principles of scientific research-Scientific Methods-Induction, Deduction-Qualities of a good researcher-Research Ethics. Research Methods-Types of Research-Fundamental, Applied, Policy, Exploratory, Descriptive, Predictive, Analytical, Historical; Methods of Investigation-Library, Case study, survey, Field study, Experimental, Evaluation, Action, Diagnostic, Ex-post Facto Research; Quantitative and Qualitative research. (15Hrs)

Module 2: Research Process: Research problem Identification-Identifying research gap-setting of objectives and hypotheses-identifying the variables-dependent, independent and intervening variables-Research design-steps in developing a research design-research design for descriptive, analytical, empirical and experimental research-qualities of a good research design. (15 Hrs)

Module 3: Sampling Techniques and Data Collection Methods: 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). (5 Hrs)

Module 4: Statistical Estimation and Hypothesis Testing: 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, McNemer 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. 

**Module 5 : Report writing and presentation:** Research report—Types of reports—Content of report—Style of reporting—Steps in drafting reports—Qualities of a good report—Documentation—Citation—Footnotes—References—Bibliography—APA and MLA Format in writing references and Bibliography. 

**References:**

1. Krishnaswamy O.R, Research Methodology in Social Sciences
2. Kothari C. R, Research Methodology: Methods and Techniques
4. John W.Best and James V. Khan, Research in Education
SEMESTER I
Paper 4: CO 214- PLANNING AND DEVELOPMENT ADMINISTRATION

Objectives:

1. To generate an overall insight on planning process in Indian Economy
2. To make the students aware about new planning initiatives in India

Module 1 - Structure of Indian Economy- Relevance of sectors in Indian Economy; Primary, Secondary and Tertiary Sectors-National Income-Methods of Computation- Inflation effects on Indian Economy- India’s current National Income in comparison with leading economies of the world-Challenges. (15Hrs)

Module 2: Planning mechanism in India–Economic planning-features, types-Phases of Economic Planning-Growth and Planning Models-(Briefly mention) -State Planning Board-District Planning Board (20Hrs)


Module 5: Role of State and Local Self Government-Planning initiatives in Kerala-Kerala Perspective Plan –Mission-Vision-Scope-Local Self Government –Role, Functions and Programmes (15Hrs)
References:

SEMESTER I
Paper 5: CO 215- ADVANCED CORPORATE ACCOUNTING AND REPORTING

Objectives:

1. To acquaint the students about important accounting standards
2. To gain ability to prepare financial statements including consolidated financial statements of group companies and financial reports of various types of entities by applying relevant accounting standards.
3. To expose the students to advanced accounting issues and practices such as insurance claims, investment accounting and liquidation of companies.


Module 2: Insurance Claims and Investment Accounts -- Loss of stock, -- Consequential Loss-- Average Clause- Investment Accounts— Cum interest— Ex-interest— Ex dividend and cum dividend— Columnar investment accounts. (20 Hrs)


Module 4: Amalgamation - Types of Amalgamation – Calculation of Purchase-consideration- Methods of accounting for amalgamation- Inter-company investments (20Hrs)

Module 5: Accounting for Liquidation of Companies – Preparation of Statement of Affairs – Deficiency/Surplus Account - Liquidator’s Final Statement of Account – Receiver’s Statement of Accounts. (15 Hrs)
Theory and practical problems shall be in the ratio of 30 : 70. Practical problems shall be included for application of accounting standards also.

References:

1. Accounting Standards—Prof. IsrarShaikh and Rajesh Makkar, LexisNexis.
5. Advanced Corporate Accounting—PC Thulsian
6. Advanced Corporate Accounting—MC Shukla, T.S. Grewal and SC Gupta
7. Advanced Financial Accounting—Dr. B.D. Agarwal
8. Advanced Accountancy—RL Gupta and Radhaswami
SEMESTER II

Paper 1: CO 221- E-BUSINESS & CYBER LAWS

Objectives:

1. To equip the students with the emerging trends in business
2. To equip the students to introduce and explore the use of information technology in all aspects of business.
3. To familiarise with the students cyber world and cyber regulations


Module – 4: Cyber Law- Introduction – Need – Evolution of Cyber Laws - Scope–Jurisdiction in cyber space – jurisdiction with respect to E-Commerce and E-governance –Indian law relating to IPR (Copy right, Trademark, Patents etc.) (15 Hrs)
Module – 5: Cyber Regulations - Cybercrime investigation and surveillance – internet surveillance and privacy - issues relating to investigation, cyber forensic, relevant provisions under IT Act 2000, IPC and Evidence Act etc. Adjudication under the IT Act – Cyber Appellate Tribunal – punishments for various cybercrimes (an overview) (15 Hrs)

References:
1. E-business, Dr. Ravi Kalakota, Pearson Education Asia
2. E-Business (R)evolution, Daniel Amor, Pearson Education Asia
3. E-Business-2, Dr. Ravi Kalakota & Macia Robinson, Pearson Education Asia
5. The E-Business book, Dayle M Smith, Viva books, New Delhi
6. E-Business essentials, Rajat Chatterjee, Global India Publication, New Delhi
7. E-Business essentials, Matt Haig, Kojan Page India Ltd
8. IT Act 2000, IT Amendment Bill 2006, IT Amendment Bill 2008
SEMESTER II

Paper 2: CO 222- STRATEGIC MANAGEMENT

Objectives:

1. To create a conceptual awareness on various strategies.
2. To familiarise students with the formulation, implementation and evaluation of strategies

Module 1: Concept of strategy- Meaning- Definition– Features of strategic management- process of strategic management- Levels of strategy –Corporate and SBU- Strategic decision making- Approaches to and process of strategic decision making- Mintzberb’s modes of strategic decision making, Strategic Intent-Developing vision and mission- setting of objectives and goals - Strategic management in international context -strategies of multinational companies with respect to case studies. (20 Hrs)

Module 2: Environment analysis- components of environment –environmental scanning- PESTEL analysis- Environmental Threat and Opportunity Profile (ETOP)- organisational appraisal-SWOT analysis- Industry and Competitive Analysis- competitive intelligence - Michael Porters’ industry analysis-competitive analysis- Strategic Advantage Profile–Comparative advantage and Core competence- - TOWS matrix. (20Hrs)


Module 4: Formulation of strategies–Approaches to strategy formulation-GAP analysis- BCG matrix- Synergy-Functional strategies- Production, Marketing, Finance and HR Strategies, - Strategic choice- process and policies. (15Hrs)

References:

SEMESTER II

Paper 3: CO 223- QUANTITATIVE TECHNIQUES AND FINANCIAL ECONOMETRICS

Objectives:

1. To impart expert knowledge in the application of Quantitative Techniques and Business Econometrics in research.

2. To impart knowledge in the use of SPSS in processing and analysis of data.

Module 1: Probability Theories: Introduction to probability-Certain and Impossible events-sample space-The complement of an event-Mutually exclusive events-Addition and Multiplication Rules for Probability- Independent and dependent events-Combinatorial probability-Conditional probability-Bayes Theorem/Law of total probability-Central Limit Theorem (15 Hrs)


Module 5: Processing and Analysis of Data using SPSS: Introduction to SPSS-Features, Creating files and data entry, Preparation of frequency tables and graphs. Steps in data processing-checking, editing, coding, classification. Analysis of data-statistical tools, univariate, bivariate and multivariate-Measures of central tendency, dispersion, correlation, regression, t-test, Chi-square test, factor analysis and ANOVA. (20 Hrs)

References:


8. SPSS in simple steps-Kiran Pandya Smruti Bulsari Sanjay Sinha Dream techPress.

Objective:

- To introduce the concept of international business and to create awareness on the changes in the international business arena

Module 1: International Business - Meaning, Nature, scope and importance - Stages of internationalization of business - Methods of entry into foreign markets: Licensing - Franchising - Joint Ventures - Strategic Alliances - Subsidiaries and Acquisitions (Discuss case studies relating to subsidiaries and acquisitions) - Framework for analyzing international business environment - Domestic - Foreign and Global Environment - Recent Developments in International Business. (20Hrs)


Module 4: Multi-Lateral Agreements & Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union - Regional Blocks: Developed and Developing Countries - NAFTA - EU-SAARC, ASEAN-BRICS - OPEC - Promotional role played by IMF - World Bank & its affiliates - IFC, MIGA and ICSID-ADB - Regulatory role played by WTO & UNCTAD. (25Hrs)
Module 5: Multinational Companies (MNCs) and Host Countries: MNCs – Nature and characteristics- Decision Making-Intra Firm Trade and Transfer Pricing – Technology Transfer- Employment and labour relations- Management Practices- Host Country Government Policies-International Business and Developing countries: Motives of MNC operations in Developing Countries (Discuss case studies)-Challenges posed by MNCs

(15 Hrs)

References:

Objectives:

1. To provide a general understanding about investment avenues and personal finance.
2. To give a broader understanding about behavioural finance and how it equip to decide personal investment.

Module 1: Investment


(20 Hrs)


(16 Hrs)

Module 3: Personal Finance: Meaning – Components of Personal Finance – Levels


References:

2. Bodie, Kane, Marcus, and Mohanty, Investment, TMH
3. Prasanna Chandra, Investment Analysis and Portfolio Management, TMH
5. Reghunathan, Investment Analysis and Portfolio Management, Pearson Education
7. Sidney Cottle, Roger F Murray & Frank E Block, Security Analysis, TMH
Elective: FINANCE

SEMESTER III

Paper 1: CO 231U -INCOME TAX PLANNING AND MANAGEMENT

Objectives:

1. To impart deep knowledge about the latest provisions of Income Tax Act

2. To develop application and analytical skill of the provisions of Income Tax Law for Income Tax planning and Management.

Expected input

Basic knowledge and understanding about the fundamental concepts and computation of tax and Assessment procedure from B.Com.

Expected outcome

Students will get expert knowledge regarding the legitimate way of Tax Planning and Management under different Financial and managerial decisions after considering the impact of Direct Tax Laws.

Teaching Hours: 108

No. of Modules: 6

Module 1: Overview of Income Tax law-Computation of Tax an Overview -Individual, Company ,Firm –Accounting Standards relating to Tax-Tax Information  (10 Hrs)


(16 Hrs)


(25Hrs)


(20Hrs)
NB: i) Some case studies involving the learning

ii) Necessary inputs from B.Com Programme

References:

Books

1. Singhania. V.K: Direct Tax planning and Management, Taxman, N.Delhi.
2. Singhania. V.K: Direct Taxes Laws and Practices, Taxman, N.Delhi
3. E.A. Srinivas: Corporate Tax Planning; Tata Mc-GrawHill
4. Mehrithra HC: Direct Tax Planning
5. Kushal Kumar Agrawal: Direct Tax Planning and Management; Atlantic Publishers
6. Bhagavath Prasad: Direct Tax Law and Practice
7. Lakhotia R.N: Corporate Tax Planning
8. CA G. Sekar: professional guide to Tax Audit

Journals and Circulars

1. Chartered Accountant Today- Tax man for Current Reading
2. Circulars issued by CBDT
3. Journal Chartered Accountant
4. Black Money Act 2005 (Bare Act-mainprovisions)
Objective:

1. To provide a comprehensive understanding on the principles of security analysis and develop the skill in portfolio management.
2. Equip the students to value the real worth of securities.

Module 1: Fundamental Analysis: Sources of Investment Information - Intrinsic Value


Valuation of Deep Discount Debenture/Bond, Valuation of Non-redeemable Debenture, & Valuation of Convertible Debenture) – Valuation of Preference Shares – Valuation of Equity Shares (Dividend Capitalisation/Constant Growth Model, Multi-Stage Growth/Super Normal Growth in Dividend, & Price-Earnings Ratio Model) – (Illustrations)

**(20Hrs)**


**(18Hrs)**


**(20 Hrs)**

Ratio – Jensen’s Performance Index – Fama’s Decomposition Model.  

(20 Hrs)

References:

4. Prasanna Chandra, Investment Analysis and Portfolio Management, TMH
6. Reghunathan, Investment Analysis and Portfolio Management, PearsonEducation
7. Dhanesh Kumar Khatri, Security Analysis and Portfolio Management, Trinity Press
8. Sidney Cottle, Roger F Murray & Frank E Block, Security Analysis, TMH
SEMIESTER III
Paper 3: CO 233 F- INTERNATIONAL FINANCIAL MANAGEMENT

Objectives:

- To familiarise the students with the international financial markets and instruments.
- To convey an understanding about foreign exchange risk management


Module 5: Foreign Direct Investment -Meaning-Types-Theories of Foreign Direct Investment--Current issues in Foreign Direct Investment –FDI in India- Opening up of
various sectors- Foreign Institutional Investors (FIIs) – Role of FIIs (20 Hrs)

**Module 6: International Investment Decisions** -- Appraisal of Foreign and Domestic Projects - Risks involved in International Investment Decisions - currency risk - political risk - inflation risk - country risk (15 Hrs)

**References:**

1. Ian H. Giddy, ‘Global Financial Markets’ AITBS
2. Kirt C. Butler, ‘Multinational Finance’ Thomson southwestern
6. Reid W. Click and Coval, ‘International Financial Management’ Prentice Hall India
8. Alan C Shapiro, “Multinational Financial Management”, Allyn and Bacon, Boston
SEMESTER III
Paper 4: CO 234F- STRATEGIC COST AND MANAGEMENT ACCOUNTING

Objectives:
(i) To comprehend and familiarize the established techniques, methods and practices in Strategic Cost and Management Accounting to the students.
(ii) To introduce the evolving Strategic approaches and techniques in Cost and Management field and to developed industrial behaviour among the students in the emerging business areas.

Module 1: Marginal Costing Techniques for Decision Making – Meaning of marginal cost and marginal costing. Role of Marginal costing in decision making-fixation of selling price, Accepting additional orders, Quotations, Make or buy decisions, Key Factor Analysis, Own or Lease, Sell or further process, Closing down or suspending activities. (15Hrs)

Module 2 : Process Costing Application - Features of Process Costing and its applications in different situations- Inter process profits, Work-in-Progress, Accounting for Equivalent Production and its procedure under different cases namely- (a)When there is only closing work-in-progress with no process losses. (b)When there is only closing work-in-progress with process losses (c) When there is opening as well as closing Work in Progress with no process loss. (20Hrs)

variance. (e) Reconciliation of Budgeted Cost and Revenue with the help of Variances. (25Hrs)

Module 4 : Transfer Pricing Applications- Concept, Measurement of Divisional performance, Alternative Transfer pricing methods-Market based Transfer pricing, Marginal cost Transfer pricing, Full cost Transfer pricing, Cost plus mark up Transfer pricing, Negotiable Transfer Pricing, Marginal cost and Opportunity cost Transfer pricing. (10Hrs)

Module 5 : Strategic cost & Management Accounting- Cost Accounting Standards, Importance of Cost Accounting Standards, Revenue Management Concept- (Importance to Production Channel and Customer Profitability Analysis). Enterprise Performance Management (EPM) - Concept, meaning and importance, Application of EPM in Cost and Management Accounting. Strategic Concepts and Applications in Cost and Management Accounting(a)Concept of Better Decision,(b)Business Intelligence, (c) Strategic map, (d) Driver Caused Budgeting. : Customer Relationship Management (CRM) - Concept, Meaning Importance. CRM Practices in Cost and Management Accounting (a) Predictive Accounting ( Importance to Decision Making), (b) Trend Analysis, (c) Decision Support System, (d) Cost Planning, (e) Economic Analysis (Concepts, Tools and Applications), (f) Sunk Cost, (g) Life cycle Cost, (Theory only) (28 Hrs)

Module 6 : Business Analysis Embedded in Enterprise Performance Management- (a) Optimisation Techniques, (b) Predictive Methods, (c) Statistical and Operational Analysis. (Basic Practical Problems only). Behavioral Cost management- (a) Skill Development, (b) Tech-production, (c) Bench marking, (d) Enterprise resource Planning (ERP), (Advanced Concepts Only). (10Hrs)
References:

5. Maheswari SN. Cost and Management Accounting, Sultan Chand and Sons, New Delhi.
Objectives:

1. To gain expert knowledge of the principles and law relating to Goods and Service Tax and Customs Act.
2. To impart skill in applying and analysing the provisions of Goods and Service Tax Act and Customs Act in handling practical situations.

Module 1: Introduction: Meaning and Definition of Indirect Taxes-Nature-Scope-Constitutional provisions-Advantages-Disadvantages-Difference between Direct and Indirect Taxes-Types-Milestones in the history of Indirect Taxation in India. (10 Hrs)


Module 4: Administration of GST: - GST- Council-Authorities-Inspection-search seizure-Arrest-Demand-Recovery—Liability to pay tax in certain cases- -Advance Ruling- Authority and Appellate Authority-GSTN-Information infrastructure for GST.

(15 Hrs)


(20Hrs)


(20 Hrs)

Input—Basic Awareness from B.Com and First Semester M.Com

References:

2. GST in India-Rakesh Garg &Sandeep Garg, Bloomsbury IndiaPublications
3. All About GST-V.S Datey-Taxman Publications.
4. GST Law, Concept & Impact Analysis-Dr. SanjivAgarwal
5. GST Law & Analysis with Conceptual Procedure-Bimal Jain & Isha Bensal-YoungGlobal
6. An Insight of GST in India-ICWAI, Vol:1&2
9. Indirect Taxes –Dr. V. Balachandran, Sultan Chand and Sons, NewDelhi.
10. GST Bare Acts, Rules, Notifications & Circulars
SEMESTER IV

Paper 2: CO 242F- RISK MANAGEMENT AND DERIVATIVES

Objectives:

1. To understand the risk management process and its application
2. To give a broader awareness on derivatives and its applications


Difference Between Forward And Futures) – *Option Contracts* (Features, Payoff From Option Contract, Factors Affecting Price of Option Contract, Call Vs. Put Options, American Vs. European Options) – *Index Futures – Swaps* (Features & Types).

(20 Hrs)

**Module 4:** Hedging/Risk Management through Derivatives: Meaning – Types – Short Hedge Through Option, Futures, & Index Futures – Long Hedge Through Option, Futures, Index Futures – Credit Derivatives (Credit Default Swap & Total Return Swap) - Special Issues In Derivates (Synthetics, Multi-Period Option, & Compound Option) – Combination And Spread – Exotic Options (Asian Option, Barrier Option & As You LikeIt) – Hedging Strategies With Index Futures, Options, & Swap – Speculative Trading Strategies – Arbitrage Strategies With Options. (20Hrs)


**Module 6: Accounting for Derivatives:** Accounting treatment in case of Cash Settled Equity Index/Stock Option – Accounting treatment in respect of equity stock option in case of delivery settled options – Accounting for Open Option at the end of an accounting period – Accounting for Equity Stock Options – Accounting for daily receipt/payment of margin - Disclosure to be made in Financial Statement – Guideline of ICAI (18Hrs)
References:

1. Kumar S S S, Financial Derivatives, PHI
3. John C Hull, Risk Management in Financial Institutions, John Wiley and Sons Inc
SEMMETER IV

Paper 3: CO 243F- ACCOUNTING STANDARDS

Objective
To acquaint the students to understand the structure, process and organizational set up involved in evolving accounting standards in India. To enable the students to apply some key standards while preparing and presenting the financial statements Course.

Module 1: Accounting Bodies—International Accounting Standards Board—Institute of Chartered Accountants of India—Accounting Standards Boards—Procedure adopted by ASB in formulating Accounting Standards—Companies Act 2013 and Accounting Standards—Need for accounting standards—International Accounting Standards and IFRS—Convergence with IFRS. (15 Hrs)


Module 4: Accounting for Leases (AS 19)—Finance Lease—Operating Lease—Minimum Lease Payments—Gross investment in leases—Interest rate implicit in leases—Accounting treatment in the books of lessee and lessor—Sub leases by lessee

(20 Hrs)

Module 5: Earning Per Share- AS 20- Financial Instruments- Financial Liability- Potential Equity Shares- Dilutive Non- Dilutive Potential Equity Share- Profit Available to Equity Shares- Weighted Average Number of Equity shares. Basic EPS- Restatement of EPS-Diluted EPS

(15Hrs)


(18Hrs)

References

• Asish K Bhattacharjee, Tata Mc Graw Hill, . Indian Accounting Standards
• Israr Shaikh and Rajesh Makkar, Lexis Nexis. Accounting Standards
• Rajkumar S Adukia, Lexi Nexis, Indian Accounting Standards
• Rawat D S—Taxman Accounting Standards
• Vijayakumar M.P, Snow White, Chennai - Accounting Standards
SEMESTER IV
Paper 4: CO 244S- MANAGEMENT OPTIMIZATION TECHNIQUES

Objectives:

1. To convey basic principles and application of optimization tools of resource utilization.
2. To provide an insight into optimal project implementation Techniques under deterministic and probabilistic conditions.

Module 1: Optimization Techniques: Introduction-Definition-Nature and Importance-Steps in Intelligent decision making- Modelling Techniques (8 Hrs)

Module 2: Linear Programming: Introduction-Formulation of LPP-Maximize, Minimize, objective function-Constraints and non-negativity conditions-Graphical solution-Optimal solution-Infeasible and unbounded solutions-degeneracy-Simplex method-slack, surplus and artificial variables-Duality-Primal and dual problems (22 Hrs)


Module 4: Game Theory: Game Theory- Pay off matrix- Maxim in and Minimax – Saddle point-Solution of pure and Mixed strategy games- Graphic Method-Principle of dominance-Arithmetic Method. (15 Hrs)

Module 5: Optimization Techniques: Replacement Theory- Replacement of Capital Items and items that fail completely- Individual and Group replacement policy. Queuing Theory-Models (simple problems); Inventory models-computation ; Simulation-MONTE CARLO Method and Random Numbers. (15 Hrs)
Module 6: Project Scheduling and Monitoring: Network Analysis-Critical Path Method-Scheduling and Control of Projects-Free, Independent and Total Float(slack)-PERT-time estimates and Probability of completion-cost/time trade off analysis-Crashing of projects and resource considerations (25 Hrs)

References:

5. Operations Research Hamdy ATaha
Elective: INFORMATION TECHNOLOGY & E- BUSINESS

SEMESTER III

Paper1: CO 231E- OFFICE AUTOMATION

No. of instructional hours per week: 6 (2 Hrs theory and 4 Hrs practical)

Aim of the study: To update and expand skills in Office Automation softwares.

Course objectives:

1. To equip the students to meet the demands of the industry.
2. To develop practical skills in document preparation, spread sheet application, data management and business presentation.

Module 1: Office Automation – Softwares used for office automation – free and paid, different file types to be managed in an office – documents, spreadsheets, presentation, publishing and database files. (10 Hrs)

Module 2: Word processing - Opening Microsoft Word, Word Adjusting, adding or deleting text, selecting blocks of text, copying text, moving text, search and replace, Saving, editing and designing a document, character formatting and style, page formatting – headers, footers, page numbers, bullets, margin settings and column, justifying of text, line spacing, tab settings, automating tasks, creating tables – entering text into tables, inserting rows and columns in the table, deleting a row and column from the table formatting the text in the table. Advanced uses of Word Processor - Mail Merge Creating documents using templates - Adding and removing digital signatures in documents (22Hrs)

Module 3: Microsoft Excel - Excel user interface, starting with excel, working with cell and cell addresses, entering and editing data, finding and replacing data, selecting a range, moving, cutting, copying with paste, inserting and deleting cells, freezing cells, cell formatting options, adding, deleting and copying worksheet with in a workbook, renaming a worksheet, Cell reference – relative, absolute - Elements of excel charts – categories, create a chart, choosing chart type, edit chart axis, titles, labels, data series and
legend, adding a text box, rotate text in a chart, converting a chart on a web page, saving a chart. **Advanced uses** - functions: – logical – AND, IF, NOT, OR, TRUE; Financial – DB, FV, IPMT, IRR, NPV, PMT, and PV; statistical – AVERAGE, COUNT, COUNTIF, MAX, MIN; mathematical – PRODUCT, SQRT, SUM, SUMIF - Pivot tables - Macros in excel creating, adding and editing of macros VBA programming in Excel forms in excel.  

(26Hrs.)

**Module 4: Microsoft Access** - Databases - creating a new database, creating tables, editing tables, entering data into a table, editing data in a table, relationship between tables - Creating a query; types of queries - Creating a report; types of reports, printing reports - Creating a simple form; modifying a form, adding control to a form, searching, sorting, Introduction to Software development in Access using VBA Code  

(20Hrs)

**Module 5: Microsoft PowerPoint** - Introduction, creating presentations – using auto content wizard, using templates, using blank presentation, formatting background, adding sounds, slide show, slide sorter, setting animation, slide transaction, setting intervals, saving and printing, presentations, adding and playing audio clips in presentations, creating hyperlinks in presentations, converting the presentations into a video clip (an overview only)  

(20Hrs.)

**Module 6: Adobe in Design** – creation and opening, working, setting defaults and preferences, viewing pages, using toolbox, working with text and graphics, moving between pages, adding and deleting pages, naming and saving a file.  

(10 Hrs)

**Recommended Books**

2. Michael, *Adobe In Design Styles: How to create better, faster, Text and Layouts*  
3. Pariah S Burke, *Mastering In Design CS5 for Print Design and Production*
SEMESTER III
Paper 2: CO 232E- INTERNET AND WEB DESIGNING

No. of instructional hours per week: 6 (2 hour theory and 4 hrs practical)

**Aim of the study:** To update and expand skills in web designing for business operations.

**Course objectives:**

1. To give advanced knowledge in the field of web designing.
2. To equip the students to meet the demands of the industry.
3. To expand the practical skills in web designing and publishing for business.


(12 Hrs)

**Module 2- Static Web Page Development:** - Basics of HTML -Understanding HTML, Create a Web page, Linking to other Web pages, Publishing HTML Pages, Text Alignment and Lists, Text Formatting Fonts Control, Email Links and link within a Page, Creating a Table, Creating HTML Forms, Creating Web Page Graphics, Putting Graphics on a Web Page, Custom Backgrounds and Colors, Creating Animated Graphics.

(22Hrs)

Publishing – registering a site, marketing a site, maintaining a site, Domain names, web hosting. (24Hrs)

Module 4 – JavaScript: Introduction to Java Script: Writing First Java Script, External Java Script, Variables: Rules for variable names, declaring the variable, assign value to a variable, Scope of variable, Using Operators, Control Statements, Java Script loops, Java Script Functions: Defining a Function, Returning value from function, User defines function. (15Hrs)


Module 6 – Advance Web Technologies - Angular (JavaScript open-source framework using MVC architectural pattern). Laravel (open-source PHP web framework), React JS (opensource, JavaScript library maintained by Facebook). Node.js (not just a framework, a complete environment). Ruby on Rails (RoR) (favourite frameworks for web developers). ASP.NET (Microsoft built web development framework)(20Hrs)
References

8. Web Designing and Production for Business, Green Tech Books, Thiruvananthapuram
9. NIIT. Basics of Website Design
Objective: This course aims at familiarising the students with the historical perspectives of IPR, key forms, IPR legislations, impacts of IPR in the development of India and the process of registering IPRs.

Module 1: Historical perspective- WIPO- international treaties- Paris and Berne conventions- WTO- multilateral agreements- TRIPS- India and TRIPS- Issues and Challenges-benefits-criticism (15Hrs)

Module 2: Key forms of IPR- patents- copyrights- trademarks- industrial designs- layout designs of ICs- geographical indications- trade secrets- plant varieties (15Hrs)


Module 4: Impact of IPRs on developing countries in general and India in particular- impact on agriculture- bio piracy- impact on pharmaceutical companies- public health programmes-SMEs. (15Hrs)

Module 5: Procedure for registering IPRs- role of government- Department of Industrial Policy and Promotion, Major agencies for administering IPRs- enforcement mechanism- Intellectual Property Appellate Board. (20 Hrs)

Module 6: Cyber law: Emergence of Cyberspace, Cyber Jurisprudence, Cyber Ethics, Overview of IT Act, 2000, Amendments and Limitations of IT Act, Legal Recognition of Electronic Records, Legal Recognition of Digital Signature, Certifying authorities, Cyber Crime and Offences (23Hrs)
References:

4. P Narayana, Intellectual property law
5. Rajeev Jain, Intellectual property law by Patents, copyrights, trademarks and design

Websites:

www.dipp.nic.in/ipr
www.iprwww.i
prlawindia.org
www.wipo.i
nt/ipdl/en
No. of instructional hours per week: 6

Objectives:

1. To give advanced knowledge in the field of cyber law.
2. To equip the students to meet the demands of the industry.
3. To develop practical skills in handling cyber issues in business.

**Module 1–Introduction**- Cyberspace vs. Physical space; Scope of Cyber Laws. Components of Cyber Laws in India-Information Technology Act, 2000; Relevant provisions from Indian Penal Code, Indian Evidence Act, Bankers Book Evidence Act, Reserve Bank of India Act, etc. (12Hrs)

**Module 2- Concept of Cyber Crimes** – ‘Cyber Contraventions’ & ‘Cyber Offences’ Cyber Crimes and legal issues involved - Unauthorised Access, Cyber Hacking, Denial of Access To Authorised Person, E-mail bombing, Web jacking, Web Defacement & Salami Attacks, Cyber Defamation—meaning; applicability of provisions of IPC; penal liabilities, Phishing, Cyber Stalking, Cyber pornography, Cyber Terrorism. (30Hrs)

**Module 3 -E-Contract**–legal provisions regulating the contract with special reference to the provisions of IT Act, 2000. **Copyright issues in Cyber space**–relevant provisions under Copy right Act, 1957 regulating copyright issues in Cyber space; Online Software Piracy–legal issues involved; Analysis of sufficiency of provisions of Copyright Act to deals with Online Software Piracy. **Trademark issues in Cyberspace**–Domain Name; Cyber squatting as a form of Domain Name dispute; Case law. (24Hrs)

**Module 4 - Information Technology Act** – a brief overview; Documents or transactions to which IT Act shall not be applicable; meaning of Computer, Computer system and
Computer network; E – commerce; E – governance; Concept of Electronic Signature; Concept of Cyber contraventions and Cyber Offences. (18Hrs)

**Module 5: Introduction to Information Security**, Network Security, Cyber Security, SQL injection, social site security. (12Hrs)

**Module 6: Application and Business Security Developments**, Policy Standards and Laws, BCP, DR Planning and Audit. (12Hrs)

**References**

1. Pavan Duggal–Cyber crime and Jurisdiction in India

2. Rohas Nagpal “Cyber Terrorism in the Context of Globalisation”, *The IT and Law Initiative* (Symbiosis Publication)

3. Rohas Nagpal, IPR & Cyberspace – Indian Perspective

4. INDIAN PENAL CODE 1860

5. INDIAN EVIDENCE ACT 1972

6. BANKERS BOOK EVIDENCE ACT 1891

7. RBI OF INDIA ACT 1934


9. COPYRIGHTS ACT AND TRADEMARK ACT

10. E-CONTRACT
SEMESTER IV
Paper 1: CO 241E- DATABASE MANAGEMENT AND
INFORMATION TECHNOLOGY

No. of instructional hours per week: 6 (2 hour theory and 4 hrs practical)

Aim of the study: To update and expand skills in database management and Information technology

Course objectives:
1. To give advanced knowledge in the field of Database Management.
2. To equip the students to meet the demands of the industry.
3. To expand the practical skills in Database Management.

Module 1: Database system Design: overview of Database Management ‘ Storage and file organization’ Index structure entity- relationship model; An architecture of database system; relational model; Relational operators; Functional dependencies & normalization; SQL: A relational database language transaction processing concepts; Concurrency control

Module 2: Security and Data Warehousing: Recovery system; Database Security/authorization; Distributed database; object-oriented database; Network model; Hierarchical model; Data warehouse; Environment & Design, Data warehousing & technology, Web-enabled dataware house.

Module 3: Application of Database Management: Data mining process, Management applications of data mining, Spatial, geographic & multimedia database, New applications; Distributed IS& World Wide Web linkages.

Module 4: Advanced database concepts: Cloud database, centralized database, introduction to Big Data, Block Chain Data, crypto currency etc.
**Module 5: Introduction to Apache Had oop** (Apache Had oop is an open-source software framework used for distributed storage and processing of datasets of big data using the Map Reduce programming model. It consists of computer clusters built from commodity hardware), Apache Spark. (22 Hrs)

**Module 6: Management and Organization: Relating IT to organizational leadership, culture, structure, policy and strategy; programmer productivity. Managing legacy systems; Evaluation centralization- decentralization issues; IT forecasting. (20 Hrs)**

**References:**
Date C.J; An introduction to Database Concepts, Addison Wesley, Massachusetts
Desai Bipin; An Introduction to Database System, Galgottia Publications, New Delhi
Elmasri and Nawathe; Fundamentals of Database System, Pearson Education, Asia
Imran Bashir: Mastering Block chain,
Objectives:
1. To understand the relevance of E-banking in the present scenario
2. To impart knowledge about technology application in banking

Module 1: Introduction to present day banking system - Concepts- New Trends in banking- Core Banking- Internet Banking – Mobile Banking – Criteria for licensing – Financial Inclusion — new reforms in banking sector (13Hrs)

Module 2: E-banking- meaning, definition, features, advantages and limitations- core banking, the evolution of e-banking in India, Legal framework for e-banking. (15Hrs)

Module 3: Electronic delivery channels and products- Teller machine at bank counters, cash dispensers, ATM, Telephony, Internet, mobile phone,- Banking products- Traditional products, the new banking products, segmentation , electronic money, electronic cash, electronic payment system. (20Hrs)

Module 4: Banking system for electronic delivery, online enquiry and updates facility, PIN and their use, signature storage and display, cheque truncation, security measures- encryption, firewalls, authentication, banking organization for electronic delivery. (20 Hrs)

Module 5: Banking on Technology: RTGS information technology, bank net, RBI net, Data net, virtual banks, Data mining, intelligent agents, biometrics, mobile wireless access devices, CRM, risk management for e-banking, impact of technology on banks. (20Hrs)
Module 6: E-banking business models- various models- home banking, office banking, online banking, internet banking, mobile banking, SMS banking,- models of electronic payments, other business models. (20Hrs)

References:

SEMESTER IV

Paper 3: CO 243E- E-COMMERCE AND GLOBAL MARKETING

Objectives:
1. To understand the relevance of E-Commerce in the present scenario
2. To familiarize the students with the concept and issues of global marketing environment

Module 1: Introduction to E-Commerce: Meaning, definition, features, advantages, disadvantages, E-market- a paradigm shift, technological convergence, Transition to e-commerce in India and its challenges, IT act. (20 Hrs)


Module 3: E-payment systems and E-security- EDI, Digital payment, E-cheque, e-cash, debit card, credit card, smart card, digital signature, operation of e-payment system. –Risk in e-payment, security measures, supply chain Management. (20Hrs)

Module 4: E-marketing- the scope and challenges of global marketing, opportunities, advantages and limitations, the dynamic environment of global trade, business customs in global marketing, multi-national market regions and market groups. (20 Hrs)


Module 6: Global marketing management: products and services for customers and businesses, global marketing channels and marketing mix, pricing for global market. (13 Hrs)
References

SEMESTER IV

Paper 4: CO 244S- MANAGEMENT OPTIMIZATION TECHNIQUES

Objectives:

1. To convey basic principles and application of optimization tools of resource utilization.
2. To provide an insight into optimal project implementation Techniques under deterministic and probabilistic conditions.

Module 1: Optimization Techniques: Introduction-Definition-Nature and Importance-Steps in Intelligent decision making-Modelling Techniques (8 Hrs)

Module 2: Linear Programming: Introduction-Formulation of LPP-Maximize, Minimize, objective function-Constraints and non-negativity conditions-Graphical solution-Optimal solution-Infeasible and unbounded solutions-degeneracy-Simplex method-slack, surplus and artificial variables-Duality-Primal and dual problems (22Hrs)


Module 4: Game Theory: Game Theory- Pay off matrix- Maxim in and Minimax – Saddle point-Solution of pure and Mixed strategy games- Graphic Method-Principle of dominance-Arithmetic Method. (15 Hrs)
Module 5: Optimization Techniques: Replacement Theory- Replacement of Capital Items and items that fail completely- Individual and Group replacement policy. Queuing Theory-Models (simple problems); Inventory models-computation ; Simulation-MONTE CARLO Method and Random Numbers. (15 Hrs)

Module 6: Project Scheduling and Monitoring: Network Analysis-Critical Path Method-Scheduling and Control of Projects-Free, Independent and Total Float(slack)-PERT-time estimates and Probability of completion-cost/time trade off analysis-Crashing of projects and resource considerations (25 Hrs)

References:

5. Operations Research Hamdy ATaha
Elective : INTERNATIONAL TRADE

SEMESTER III

Paper 1: CO 231.1 T - FOREIGN LANGUAGE – ARABIC

Aim of the Course:

- To impart the basics of Arabic Language
- To acquaint the words and phrases related to Commerce, Industry and Travel sector
- To introduce the culture of Arabs

Course Description

Under this course it is envisaged to enable the learner to understand, read Arabic and to react in the various situations of life. This course helps to understand in short the Arab civilization, culture and the trade relations of Arabs with India.

Module – 1: Alphabets, Parts of Speech, Structure of Arabic Sentences, Sentence making, deferent sentences, Vocabulary, Sentences and its types, Gender, Singular, Dual, Plural, Definite and Indefinite, (15Hrs)

Module 2: Nominal Sentences and Verbal Sentences, Object of Genitive case or Prepositions, The Genitive, Adjective (15Hrs)

Module –3: Travel& Tourism situations: Railway station, bus service, bus station, train fare, airport, air travel, tourism, travel business, receptionist, reception of the guests, being host, seeing off (25Hrs)

Module 4: Work situations: Different work situations: In the office, interviews, factory, in the shop, business, market etc (25Hrs)
Module –5: Lifestyle and customs of Arabs, Arab civilization, culture (13 Hrs)
Module –6: Trade relations, Trade relations of Arabs with India. (15 Hrs)

Text Books:

a) Arabic for Your Trip - Berlitz, U.K.

b) Durusun Fil-Arabiyya by Linguaphone Institute, London

Books for Reference:

a) A Course in Spoken Arabic, Shafi Shaikh (OUP)

b) An Easy way to Commercial and Journalistic Arabic, Muhammad Ismail al Mujaddidi, Sahara Publications, Calicut, 2003

c) Arabic Self Taught (Syrian), A. Hassam

d) Arabic Today, John Mace, Edinburgh University Press, London

e) Business Arabic, Dr. A.I. Rahmathullah, al Huda Books, Calicut

f) Easy Steps to Functional Arabic, Dr. S.K. Bahmani

g) Introduction to Arabic, a BBC radio Course for beginners.

h) Spoken Arabic, Said Salah


**SEMMESTER IV**

**Paper 1: CO 231.2T – Foreign Language -FRENCH**

**Objective:** To develop basic communicative ability in French language especially with business situations

**LANGUAGE FUNCTIONS AND TOPIC AREAS**

| Module 1 | - Greetings and exchanging personal information  
|          | - Countries and nationalities-Numbers , Days and months  
|          | - Alphabet, Spell names and other words-Professions  
|          | - Telling time  

| Module 2 | - Talk about Leisure activities and your likes and dislikes-Describing people  
|          | - Ask questions to gather information-Telephoning  
|          | - Giving and asking for directions – Travelling at the airport, catching a train - Food and drinks  

| Module 3 | - Shops and shopping [How to ask for price]  
|          | - French meals, understand a menu and order [restaurant bill, taxi fare, hotel bill etc] - French etiquette  

| Module 4 | - Making suggestions and polite requests-  
|          | Writing an informal not a postcard  

70
Module 5
- Verbs - Articles
- Adjectives
- Present tense and Present Continuous
- Past tense
- Immediate future - Prepositions

Language structures

Module 6
- Partitive articles to express quantity
- Imperative – for order and to advice
SEMESTER III

Paper 1: CO 231. 3T – FOREIGN LANGUAGE- GERMAN

Aim of the syllabus is to develop skills in listening comprehension, writing and speaking German Language using basic German Grammatical Structures.

<table>
<thead>
<tr>
<th>Theme</th>
<th>Grammar for the development of skills</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Name, Country, Residence</td>
<td>Personal pronouns, word order, Position</td>
</tr>
<tr>
<td>2. Studies and Profession</td>
<td>Possessive pronouns, verb “sein”</td>
</tr>
<tr>
<td>3. Family, siblings, Age</td>
<td>Verb “haben”, indefinite article</td>
</tr>
<tr>
<td></td>
<td>Negation: “nicht” and “Kein”</td>
</tr>
<tr>
<td>4. Time, Appointments</td>
<td>Definite articles, strong verbs</td>
</tr>
<tr>
<td>5. Invitation</td>
<td>Separable verbs, imperative</td>
</tr>
<tr>
<td>6. Job Search, Jobselection</td>
<td>Model verbs</td>
</tr>
<tr>
<td>7. Shopping</td>
<td>Accusative case</td>
</tr>
<tr>
<td>8. GIFTS, At the postoffice</td>
<td>Dative case</td>
</tr>
<tr>
<td>9. Information</td>
<td>Place and Direction</td>
</tr>
</tbody>
</table>

Parallel to the grammar mentioned above, a short introduction to themes in German Culture will also be included in the course.

References: Lernsile Deusch Teil I (Max Hueber Verlag)

Lesson 1 to 9
Objective: The objective of this course is to acquaint the students with the basic concepts of International trade, India’s foreign trade policies, export assistance and promotion measures and various aspects of importing.

Module 1: Theories of International Trade- Absolute and comparative Advantage theories- Heckscher- Ohlin theory- terms of trade- theory of international trade in services. 

( 15 Hrs)

Module 2: Tariffs- Quotas- dumping- Antidumping/ countervailing- duties- technical standards- exchange control and other non tariff measures

( 15 Hrs)

Module 3: Composition and direction of India’s foreign trade- India’s foreign trade policy- export promotion infrastructure and institutional set up – deemed exports- rupee convertibility- policy on foreign collaborations and counter trade arrangements- India’s joint ventures abroad- project and consulting exports.

( 25 Hrs)

Module 4: Export assistance and promotion measures- ECGC- import facility- duty drawback- duty exemption schemes- tax concessions- MAI-MDA-100 percent EOUs- SEZs.

( 20 Hrs)

Module 5: Processing of an export order – methods of payment- negotiations of export bills- pre and post shipment export credit – Bank guarantees- types and characteristics of export documents

( 23 Hrs)
Module 6: Procedure for procurement through imports- Import financing-custums clearance of imports- managing risks involve dinimporting. (10 Hrs)

References:
3. Mahajan V.S, India’s foreign and balance of payments, Deep & Deep Publications, New Delhi
SEMESTER III
Paper 3: CO 233R- MANAGEMENT OF INTELLECTUAL PROPERTY RIGHTS

Objective: This course aims at familiarising the students with the historical perspectives of IPR, key forms, IPR legislations, impacts of IPR in the development of India and the process of registering IPRs.

Module 1: Historical perspective- WIPO- international treaties- Paris and Berne conventions- WTO- multilateral agreements- TRIPS- India and TRIPS- Issues and Challenges-benefits-criticism  

Module 2: Key forms of IPR- patents- copyrights- trademarks- industrial designs- layout designs of ICs- geographical indications- trade secrets- plant varieties  


Module 4: Impact of IPRs on developing countries in general and India in particular- impact on agriculture- bio piracy- impact on pharmaceutical companies- public health programmes-SMEs.

Module 5: Procedure for registering IPRs- role of government- Department of Industrial Policy and Promotion, Major agencies for administering IPRs- enforcement mechanism- Intellectual Property Appellate Board.
Module 6: Cyber law: Emergence of Cyberspace, Cyber Jurisprudence, Cyber Ethics, Overview of IT Act, 2000, Amendments and Limitations of IT Act, Legal Recognition of Electronic Records, Legal Recognition of Digital Signature, Certifying authorities, Cyber Crime and Offences (23Hrs)

References:
4. P Narayana, Intellectual property law
5. Rajeev Jain, Intellectual property law by Patents, copyrights, trademarks and design

Websites:
www.dipp.nic.in/ipr
prlawindia.org
www.wipo.int/ipdl/en
Objective: The purpose of this course is to give the students an exposure to the way foreign Exchange Market operates, to understand the principles of Currency valuation, techniques that can be used to hedge foreign exchange risk and to create an understanding on foreign exchange Management in India.

Module 1: Foreign Exchange, concepts, significance of foreign exchange- Forex Reserves - Exchange rates- inter banks and Merchant rates- spot and forward rated-TT rates- computations-Forex Markets—derivates in the Forex markets- Futures, Swaps, Options and Arbitrage- Forex dealers and Speculators Organisations of the Forex market. (15 Hrs)


Module 3: Forward Exchange Contracts-relevance-types- forward exchange rate computation – factors influencing Forward Rates- extension and cancellation of forward contracts-Futures-features vs Forward contracts-Options- types and Mechanisms-risk Management through forward contracts. (20 Hrs)


Module 5: Forex Management in India- Fixed and fluctuating rates-rupee convertibility- Nostro-Vostro-Loro Accounts- Exchange control Measures- relevance. Foreign Exchange
reserves of India- composition and Management- monetary and Fiscal policy and its impact on foreign exchange reserves in India. (20Hrs)


References
1. Alan C Shapiro, Multi National Financial Management,
2. Clare C Gump, ABC of Foreign Exchange
4. Chaterjee A K, Principles of Foreign Exchanger
5. RAjwadi, Foreign Exchange Management
6. Keith Red Head, Financial Derivatives
Objective: The objective of this course is to enable students to understand the importance and dynamics of a firm’s physical distribution functions and management of its supply chain.

Module 1: Introduction to distribution logistics: Nature, importance and scope of logistic decisions; Systems approach to logistics; integrates logistics; Total cost concept; supply chain management- nature, importance and interface with logistics; Concept of customer service.

(18 Hrs)

Module 2: Transportation and physical Distribution: Importance and modes of transportation; Selection of transportation modes; Multi modal transportation; Documentation and carrier liabilities. Inter – state good movement and problems; Transportation management.

(15 Hrs)

Module 3: Inventory control: Economic order quantity under conditions of certainty and uncertainty; Inventory requirements as function of number of stock locations; techniques of inventory control.

(15 Hrs)

Module 4: Warehousing: Role and modern concept of warehousing; private vs public warehousing; Planning warehousing operations; Site selection, warehouse layout.

(20 Hrs)

Module 5: Material handling: Management of receipts and issues; Computers and warehouse management.

(20 Hrs)

Module 6: Order Processing: Importance to customer service; Model of Performance measurement; Packaging and utilization.

(20 Hrs)

References:
Objective: The objective of this course is to give students acquaintance with the growth and development of MNCs, strategic management of MNCs, organizational design of MNCs, integration of subsidiaries, business ethics and social responsibility.

Module 1: Concepts of MNCs- Emergence and growth of MNCs- Process of internationalization- Types of MNCs- Factors behind growth of MNCs- Problems and benefits from MNCs- Special problems of MNCs. (15Hrs)

Module 2: Strategic Management of MNCs- SWOT Analysis- Components of strategies- Levels of Strategies- Corporate level, Business level and functional level strategies- Strategy formulation and implementation- Case studies. (15Hrs)

Module 3: Ownership strategy of MNCs- International Joint Ventures- International Strategic Alliances- Business Process Outsourcing- Foreign subsidiary- Mergers and acquisition, Problems, Prospects and patterns of each form- case studies. (20Hrs)

Module 4: Strategic planning in MNCs- concept of strategic planning- need- focus modes- Planning for expansion- Planning of competitive advantage and market leadership- Planning for core- competence- Environmental scanning and planning – case studies. (20Hrs)

Module 5: Organizational strategies of MNCs – Organizational theories applicable to MNCs- Structure of MNCs- American, European and Japanese organizational designs of MNC (20Hrs)
Module 6: Designing appropriate strategy- Organizational Integration of subsidiaries-
Strategic adaptation to local conditions- MNC culture- Business Ethics- Social responsibility. (18Hrs)

References

1. International Business: S. Shiva Ramu
2. Management: Griffin
3. International Business: James HTaggart
4. Essentials of international Marketing: Michael C McDermott
5. Strategic Management- Strategy Formulation and Implementation: John A Pearce II & Richard B Robinson
6. Strategic Planning for Corporate Success: V.S. Ramassamy & S.Namakumari
7. Cases in Strategic Management: S.B Budhiraja & M.B Athreya
Objective: This course aims at familiarizing students with the legal framework of International trade. It covers various aspects such as law on International sale of goods, patent regulations, trademarks, arbitration and conciliation regulations, FEMA AND Cyberlaws.


Module 3: Trade and merchandise marks regulations: registration- procedure- opposing registration- effect of registration- prohibition of registration. Foreign Trade Mark- Privileges to nationals and non- nationals- Licensing of trademark- registered user provisions- violation of trade mark rights-remedies. (15 Hrs)

Module 4: Arbitration and conciliation regulations- purpose of Arbitration- difficulties in India. Domestic Arbitration- agreement- Tribunal- Arbitral proceedings- Arbitral
award- Intervention by Court. Conciliation – enforcement if foreign awards- International Arbitration.  

(15Hrs)

**Module 5: FEMA Regulations** - objectives- Need. Functions of RBI under FEMA, regulations over transactions in foreign exchange and securities – Restriction on capital account and current account transactions- control over realization of Foreign Exchange; Regulations of receipts and payments to resident outside India; Rule of Foreign Exchange possession and retention, realization, repatriation and surrender; provisions regulating export of goods and services- borrowing and lending in Foreign Exchange

(20 Hrs)

**Module 6: Acquisition and transfer of property in and outside India** - establishment of branch in India; Enforcement/ penalties under the Act; Cyber Laws- need and significance.

(18 Hrs)

**References:**

1. Datey, Economic Laws
2. Bare Acts: Govt. of India
Objectives:

1. To convey basic principles and application of optimization tools of resource utilization.

2. To provide an insight into optimal project implementation Techniques under deterministic and probabilistic conditions.

Module 1: Optimization Techniques: Introduction-Definition-Nature and Importance-Steps in Intelligent decision making- Modelling Techniques (8 Hrs)

Module 2: Linear Programming: Introduction-Formulation of LPP-Maximize, Minimize, objective function-Constraints and non-negativity conditions-Graphical solution-Optimal solution-Infeasible and unbounded solutions-degeneracy-Simplex method-slack, surplus and artificial variables-Duality-Primal and dual problems (22 Hrs)


Module 4: Game Theory: Game Theory- Pay off matrix- Maxim in and Minimax – Saddle point-Solution of pure and Mixed strategy games- Graphic Method-Principle of dominance-Arithmetic Method. (15 Hrs)

Module 5: Optimization Techniques: Replacement Theory- Replacement of Capital Items and items that fail completely- Individual and Group replacement policy. Queuing Theory-Models (simple problems); Inventory models-computation; Simulation-MONTE CARLO Method and Random Numbers. (15 Hrs)
Module 6: Project Scheduling and Monitoring: Network Analysis-Critical Path Method-Scheduling and Control of Projects-Free, Independent and Total Float(slack)-PERT-time estimates and Probability of completion-cost/time trade off analysis-Crashing of projects and resource considerations (25 Hrs)

References:

5. Operations Research Hamdy ATaha
Elective : MARKETING

SEMESTER III

Paper 1 : CO 231M- AGRICULTURAL AND RURAL MARKETING

Course Objectives
1. To learn how general marketing concepts apply to agricultural and rural marketing
2. To impart knowledge in enabling the taught to critically analyze the methods of agricultural and rural marketing

Module 1 Agriculture Marketing- Definition, Scope, Concepts and Objectives, Differences in Agricultural and Consumer Marketing, Constraints in Agricultural Marketing. (15Hrs)

Module 2. Role of Agriculture in Economic Development of India - Role of Government in Agricultural Development. (13Hrs)

Module 3. Agribusiness-Emerging Branches-Non Conventional Form of Agribusiness-Export Potential for Farm Products –Supporting Services (20Hrs)


Module 5. Rural Marketing- Features, Significance, Scope and Limitations- Segmentation in Rural Marketing-Classification of Products and Services in Rural Marketing- Marketing Mix for Rural Products- Innovative Distribution Channels (25Hrs)

Reference Books

Rural Marketing - Challenges and Opportunities H C Purohit
Rural Marketing In India - Strategies and Challenges Ruchika Ramakrishnan
Rural Market and Agricultural Marketing Kiran Sankar Chakraborty
The Rural Marketing Book Pradeep Kashyap & Siddharth Raut
Agricultural Marketing in India S S Acharya and N L Agarwal Oxford & IBH Publishing Co Pvt Ltd, Culcutta
Agribusiness Management In India - Text & Cases- Dr. Subhash Bhave
SEMESTER III
Paper 2: CO 232M- INTERNATIONAL MARKETING

Objectives:
- To familiarize the students with the concept and issues of international marketing and enable them to analyze the foreign market environment and develop international marketing strategies for a business firm.

Module 1: Introduction: Introduction to marketing (Basic concepts only), International Marketing- an overview; International marketing management process, International marketing information system. International Market Segmentation, Targeting and Positioning; International market entry strategies – Exporting, licensing, contract manufacturing, joint venture, setting –up of wholly owned subsidiaries abroad.

(22 Hrs)


(16 Hrs)

Module 3: International Product Planning and Pricing decisions: International marketing mix International product policy ; Product positioning in foreign market; Product standardization and Adoption ; Brands, Trademarks, Packaging and Labeling ; International marketing of services ; International product pricing policy ; Factors affecting international price determination ; methods of Pricing for international markets.

(25 Hrs)

Module 4: International Distribution Decisions: Distribution channel- from traditional to modern channel structures, Intermediaries for international markets-their roles and functions; Factors affecting choice of channels; Locating, selecting and motivating channel members; International logistics and supply chain management; Planning and Issues.

(20 Hrs)
Module 5: International promotional policy: Concept; International advertising; Developing International advertising strategy; International sales promotion strategies; Other forms of promotion for global markets. (15Hrs)

Module 6: Emerging trends in International Marketing: International Marketing through Internet; Ecological concerns and international marketing ethics. (10Hrs)

References:
1. Dr.K. Karunakaran, ‘Marketing Management(Text and cases in Indian Context)’. Himalaya Publishing House.
SEMESTER III

Paper 3: CO 233M - MARKETING RESEARCH

Objectives:
1. To understand the relevance of Marketing research
2. To learn the applications of research in a marketing context


Module 2: Method of data collection - Sources and collection of Marketing Data. Secondary data – Advantages & Limitations, Sources – Govt. & Non Govt. Primary Data – Advantages & Limitations, Sources, Methods of Collection Primary Data – Observation, Mail, Personal Interview, Telephonic Interview, Internet Interviewing- survey errors. (15 Hrs)


Module 4: Data processing and analysis of data - Data Processing and Tabulation-Editing coding, problems in editing, tabulation. Data Analysis- Measurement of central tendency, dispersion, univariate analysis, bivariate analysis, multidimensional analysis-
Multivariate analysis, (Factor analysis, cluster analysis, multidimensional analysis, conjoint analysis).-Market and Sales Analysis-Sales forecasting – objective and subjective methods-Test marketing positioning research. (28Hrs)

Module 5: Emerging trends in Marketing Research- Marketing research in the social media (facebook, my space, blogs)-Marketing research in the motion picture industry- Marketing research in the TV industry-In-store shopper marketing-Online brand perception research-Online targeted advertising - Applications of Marketing Research - Product research; Advertising research; Market and sales analysis; Marketing research in India; Ethical issues related to marketing research. (10Hrs)


References Books:
1. Marketing Research by RamanujMajumdar
2. Marketing Research byMishra
3. Marketing Research by MVKulkarni
4. Marketing Research by DMSarawte.
5. Research for Marketing Decisions by Paul Green, DonaldTull.
6. Marketing Research-RajendraNargundkar(TataMc)
7. Business research Methods-DonaldR.Cooper.
8. Marketresearch-G.C.Beri
9. Marketing Research-Aaker
10. Marketing Research -Tull& Hawkins
11. Marketing Research S L Gupta, ExcelBooks
Objective:
To familiarise the students with the basic concepts of Marketing communication, Advertising and Brand Management.

Module 1: Role of IMC in marketing process, IMC planning model, Marketing and promotion process model. Communication process, steps involved in developing IMC programme, Advertising Vs Marketing mix, Advertising appeal in various stages of PLC, Advertising Agency: Type of agencies, Services offered by various agencies, Criteria for selecting the agencies and evaluation (20 Hrs)

Module 2: Media planning: Developing Media plan, Problems encountered, Media Evaluation-Print, Broadcast media, Support media in advertising, Media strategy: Creativity, Elements of creative strategies and its implementation, Importance of Headline and body copy. (20 Hrs)

Module 3: Advertising objectives and Budgeting: Goal setting – DAGMAR approach, various budgeting methods, Monitoring, Evaluation and control: Measurement in advertising, various methods used for evaluation, Pre-testing, Post testing. (20 Hrs)


Store brands. Brand image Building – Brand Loyalty programmes – Brand Promotion Methods – Role of Brand ambassadors, celebrities – On line Brand Promotions. (15Hrs)


Reference:
1. Semenik Richard J, Promotion & Integrated Marketing Communications, Thomson
2. Kumar, S. Ramesh; Marketing and Branding –The Indian Scenario; PearsonEducation; NewDelhi.
5. Kumar, S. Ramesh; Marketing and Branding –The Indian Scenario; PearsonEducation; NewDelhi.
7. Belch, George E. and Belch, Michael A.; Advertising and promotion, Tata McGraw Hill,
New Delhi
Objective: The objective of this course is to enable students to understand the importance and dynamics of a firm’s physical distribution functions and management of its supply chain.

Module 1: Introduction to distribution logistics: Nature, importance and scope of logistic decisions; Systems approach to logistics; integrates logistics; Total cost concept; supply chain management- nature, importance and interface with logistics; Concept of customer service. (18Hrs)

Module 2: Transportation and physical Distribution: Importance and modes of transportation Selection of transportation modes; Multi modal transportation; Documentation and carrier liabilities. Inter – state good movement and problems; Transportation management. (15Hrs)

Module 3: Inventory control: Economic order quantity under conditions of certainty and uncertainty; Inventory requirements as function of number of stock locations; techniques of inventory control. (15Hrs)

Module 4: Warehousing: Role and modern concept of warehousing; private vs public warehousing; Planning warehousing operations; Site selection, warehouse layout. (20Hrs)

Module 5: Material handling: Management of receipts and issues; Computers and warehouse management. (20Hrs)

Module 6: Order Processing: Importance to customer service; Model of Performance measurement; Packaging and utilization. (20 Hrs)

References:

SEMESTER IV

Paper 2: CO 242M- INDUSTRIAL MARKETING

Objectives:
1. To learn how general marketing concepts apply to industrial business contexts.
2. To impart knowledge in enabling the taught to critically analyze firm-specific industrial marketing issues.

Module 1. Nature of Industrial Marketing: Industrial marketing vs. consumer marketing - Relational approach to industrial marketing – The nature of industrial demand & Industrial customer (18Hrs)

Module 2. Type of Industrial Products: Major equipment, Accessory equipment, Raw and processed materials, Components parts and sub-assemblies, Operating supplies, Standardized and non-standardized parts, Industrial services (20Hrs)

Module 3. Organizational influences on buying behavior: Buying roles, The buy grid model, The organization buying decision process - Purchasing systems - Auctions - Documentation - Bids - Order – Placement - Follow up - Receipt and inspection (20 Hrs)


Module 6. Promotion of Industrial Products- Supporting salesman- Motivating distributors – Stimulating primary demand- Sales appeal – Publicity & sponsorships –
Trade shows – Exhibits – Catalogs – Samples- Promotional letters – Promotional novelties

(15 Hrs)

**Book recommended:**

2. Daragh O Reilly and Julian J Gibas, Bulding Buyer Relationships, Macmillian India Ltd.
6. Industrial Marketing – P K Ghosh
SEMESTER IV

Paper 3: CO 243M- SERVICES MARKETING

Objectives
1. To understand the differences between services and physical goods and to understand how these differences translate into marketing.
2. To prepare students to be successful managers in this increasingly service-oriented economy.

Module 1: Marketing Services - Concept of services – importance - Goods & Services marketing - Growth of the service sector - Emergence & Reasons for the growth of service sector in India, - Product to Services, the Challenges - The Service Sector - Meaning and Types of Service - Why Services Marketing? - Classifying Services - Service economy and the nature of services – Service Marketing Implications - Service and Technology - Designing of the service, blueprinting, using technology developing, human resources, building service aspirations. (10 Hrs)

Module 2: The Services Marketing Mix- 7 P’s of service marketing - Product - Product differentiation, product levels - Pricing of services- pricing concepts, pricing strategies for services - Place-Service distribution, components of service delivery system, potential management, problems associated with services delivery - Promotion- Challenge of Service communication - Service Advertising Strategies - People- Importance of people in service marketing, Role of various people involved - Physical Evidence -concept of Physical Evidence, types of Physical Evidence in various services - Process-concept, types of process. (25 Hrs)

Satisfaction Measures - Demand Management in Services - Supply and Demand considerations in Services – Eservices Marketing.  

(20Hrs)


(25 Hrs)


(13 Hrs)

**Module 6: Modern Trends in Services Marketing**- *Live Project* based on marketing of services in Financial Services/Health Services/Hospitality Services including travel and tourism/Professional Services/Public Utility Services - Developing Sustainable Service Models.  

(15Hrs)

**References Books:**


SEMESTER IV
Paper 4: CO 244S- MANAGEMENT OPTIMIZATION TECHNIQUES

Objectives:

1. To convey basic principles and application of optimization tools of resource utilization.

2. To provide an insight into optimal project implementation Techniques under deterministic and probabilistic conditions.

Module 1: Optimization Techniques: Introduction-Definition-Nature and Importance-Steps in Intelligent decisionmaking- Modelling Techniques (8 Hrs)

Module 2: Linear Programming: Introduction-Formulation of LPP-Maximize, Minimize, objective function-Constraints and non-negativity conditions-Graphical solution-Optimal solution-Infeasible and unbounded solutions-degeneracy-Simplex method-slack, surplus and artificial variables-Duality-Primal and dual problems (22 Hrs)


Module 4: Game Theory: Game Theory- Pay off matrix- Maxim in and Minimax – Saddle point-Solution of pure and Mixed strategy games- Graphic Method-Principle of dominance-Arithmetic Method. (15 Hrs)

Module 5: Optimization Techniques: Replacement Theory- Replacement of Capital Items and items that fail completely- Individual and Group replacement policy. Queuing Theory-Models (simple problems); Inventory models-computation ; Simulation-MONTE CARLO Method and Random Numbers. (15 Hrs)
Module 6: Project Scheduling and Monitoring: Network Analysis-Critical Path Method-Scheduling and Control of Projects-Free, Independent and Total Float (slack)-PERT-time estimates and Probability of completion-cost/time trade off analysis-Crashing of projects and resource considerations  

(25 Hrs)

References:

5. Operations Research Hamdy ATaha
Elective – BANKING & INSURANCE

SEMESTER III

Paper 1: CO 231U - INCOME TAX PLANNING AND MANAGEMENT

Objectives:

1. To impart deep knowledge about the latest provisions of Income Tax Act

2. To develop application and analytical skill of the provisions of Income Tax Law for Income Tax planning and Management.

Module 1: Overview of Income Tax law - Computation of Tax an Overview - Individual, Company, Firm - Accounting Standards relating to Tax - Tax Information Services

(10 Hrs)


(15Hrs)


(16Hrs)
Module 4: Tax Planning For Firm, Association of Person and Body of Individuals:

- Tax incidence on Firm/AOP/BOI
- Impact of Tax liability on Firm
- Significance of Tax
Planning- LLP-Sec: 184 & 185- Inter-transaction between partners and Firm – impact of Tax on Change in Constitution of Firm- Conversion Of Firm in to Company – Conditions Of 40(b) – Carry forward and Set off in case of Change in Constitution of Firm – Filing of Return-Appeal- Refund- Hints for Tax planning for Firm, AOP and BOI. (22 Hrs)


(25 Hrs)


(20Hrs)

**NB:** i) Some case studies involving the learning

ii) Necessary inputs from B.Com Programme
References:

Books

1. Singhania. V.K: Direct Tax planning and Management, Taxman, N.Delhi.
2. Singhania. V.K: Direct Taxes Laws and Practices, Taxman, N.Delhi
3. E.A. Srinivas: Corporate Tax Planning; Tata Mc-Graw Hill
4. Mehrithra HC: Direct Tax Planning
5. Kushal Kumar Agrawal: Direct Tax Planning and Management; Atlantic Publishers
6. Bhagavath Prasad: Direct Tax Law and Practice
7. Lakhota R.N: Corporate Tax Planning
8. CA G. Sekar: professional guide to Tax Audit

Journals and Circulars

1. Chartered Accountant Today - Tax man for Current Reading
2. Circulars issued by CBDT
3. Journal Chartered Accountant
4. Black Money Act 2005 (Bare Act-mainprovisions)
Objectives

1. To understand the relevance of banking in the present scenario
2. To impart practical knowledge about modern banking


(15 Hrs)

Module 2: Corporate Banking : Meaning and importance- various services provided-Cash Management- Debt Management, Factoring and Forfeiting-Trusteeship-Custodial services--Business advisory, Off shore services---Trade services - Corporate Deposits - Importance of Institutional deposits and retail deposits.

(20Hrs)

Module 3: Retail Banking- Introduction - Applicability of retailing concepts - Distinction between Retail Banking and Corporate / Wholesale Banking -Retail Products—Overview- Customer requirements- Products development process - Approval process for retail loans-Credit scoring--Important Asset Products – innovative banking product sand services.

(15Hrs)

Module 4: Credit Management in Banks –Loan Policy – Compliance with RBI guidelines – Credit Appraisal and Credit Decision Making – Monitoring and Review of Loan Portfolio –NPAs – Dealing with credit defaults, Stressed assets, Debt Restructuring– SARFAESI Act, 2002--Appraisal methodology for different type of clients/products

(18Hrs)
Module 5: Risk Management in Banks - Credit Risk Management -
Introduction – Basel norms(I,II and III) - Frame work for risk management - RBI
guidelines on risk management - Risk rating and risk pricing - Methods for
estimating capital requirements

- Credit risk - standardized approach & advanced approach - Credit rating / credit
scoring and rating system design - Credit Bureaus - Stress test and sensitivity
analysis - Internal Capital Adequacy Assessment Process (ICAAP) (25 Hrs)

Module 6: Bank Marketing Management – Marketing of Banking Services –
Marketing Mix for Banking Services – Developing Marketing Strategies and plans

- Marketing Budget – Organisation of Marketing Functions in Banks. (15Hrs)

References

1. Gerald Hatler, Bank Investments and Funds Management, Macmillan


3. Dudley Luckett, Money and Banking, McGrawHill.

4. Vasant Joshi, Vinay Joshi, Managing Indian Banks- Challenges
   Ahead”, ResponseBooks.


Journals

1) The Indian Banker, Published by: Indian Banks Association

2) Bank Quest, Published by: Indian Institute of Banking and Finance
SEMESTER III

Paper 3: CO 233B- INSURANCE LAW AND PRACTICE

Objectives:

1. To give a comprehensive understanding on the general principles and concepts of insurance, insurance practices and procedures
2. To create awareness among students on the legal framework of insurance


Module 3: Classification of insurance policies-Meaning, features, significance, elements of protection and investment, service providers for various policies - General Insurance - Personal Insurance (Medical, Accidental, Property, Vehicle), Rural Insurance, Farm Insurance, Industrial Insurance, Commercial Insurance - Life Insurance Whole Life Plan, Endowment, Money Back, Term plan, ULIP- Others insurance policies -Home insurance, Travel insurance, Health Insurance etc (20 Hrs)
Module 4: Insurance Companies in India - Life Insurance Corporation of India – Capital structure, organization, performance and progress – Growth and development of General Insurance Corporation of India - Privatization of Insurance in India – participants, their progress and implications on Indian economy, Impact of globalisation on Insurance sector - Recent trends - FDI in insurance sector- Foreign Participants in India and their current status in Indian Insurance Industry (16Hrs)

Module 5: Development of Insurance products- Core functions of an insurance company - Product Development- Customer Servicing- Marketing and Promotion - Insurance Sales – Underwriting- Policy Administration- Claims- Reinsurance-Actuarial Support- Accounting and Investment- Training and Development.- Changing face of Indian Insurance Industry – Bancassurance, technology enabled insurance, micro insurance, social insurance, etc - Challenges faced by the insurance industry in this globalisedera (15Hrs)


References

13. Peter Zweifel (Author), Roland Eisen “Insurance Economics”

Journals –

15. IRDA Journal, “The Journal” by Insurance Institute of India
16. Journal of Insurance and Risk Management by Birla Institute of Management and Technology
17. The Journal of Risk and Insurance, edited by Keith J. Crocker, served online at Wiley Online Library
Objective: The purpose of this course is to give the students an exposure to the way foreign Exchange Market operates, to understand the principles of Currency valuation, techniques that can be used to hedge foreign exchange risk and to create an understanding on foreign exchange Management in India.


(15 Hrs)


(15Hrs)


(20 Hrs)


( 20 Hrs)
Module 5: Forex Management in India- Fixed and fluctuating rates- rupee convertibility-Nostro-Vostro- Loro Accounts- Exchange control Measures- relevance. Foreign Exchange reserves of India- composition and Management- monetary and Fiscal policy and its impact on foreign exchange reserves in India. (20Hrs)


References
1. Alan C Shapiro, Multi National Financial Management,
2. Clare C Gump, ABC of Foreign Exchange
4. Chaterjee A K, Principles of Foreign Exchanger
5. RAjwadi, Foreign Exchange Management
6. Keith Red Head, Financial Derivatives
SEMMESTER IV

Paper 1: CO 241W- GOODS AND SERVICE TAX & CUSTOMS
DUTY- LAW AND PRACTICE

Objectives:

1. To gain expert knowledge of the principles and law relating to Goods and Service Tax and Customs Act.
2. To impart skill in applying and analysing the provisions of Goods and Service Tax Act and Customs Act in handling practical situations.

Module 1: Introduction: Meaning and Definition of Indirect Taxes-Nature-Scope-Constitutional provisions-Advantages-Disadvantages-Difference between Direct and Indirect Taxes- Types-Milestones in the history of Indirect Taxation in India. (10 Hrs)


Module 4: Administration of GST: GST- Council-Authorities-Inspection-search seizure-Arrest-Demand-Recovery—Liability to pay tax in certain cases- Advance Ruling-Authority and Appellate Authority-GSTN-Information infrastructure for GST. (15 Hrs)


Input—Basic Awareness from B.Com and First Semester M.Com
References:

2. GST in India - Rakesh Garg & Sandeep Garg, Bloomsbury India Publications
3. All About GST - V.S Datey - Taxman Publications.
4. GST Law, Concept & Impact Analysis - Dr. Sanjiv Agarwal
5. GST Law & Analysis with Conceptual Procedure - Bimal Jain & Isha Bensal - Young Global
6. An Insight of GST in India - ICWAI, Vol: 1 & 2
9. Indirect Taxes – Dr. V. Balachandran, Sultan Chand and Sons, New Delhi.
10. GST Bare Acts, Rules, Notifications & Circulars
SEMESTER IV
Paper 2: CO 242B- INVESTMENT BANKING AND FINANCIAL SERVICES

Objectives:

1. To expose students to the world of investment banking.
2. To provide an introduction and general understanding to students about some of the other financial services

Module 1: Fundamentals of Investment Banking- Concept of Financial Services-Importance-Fund and Fee based services. Investment Banking-Concept - History and emergence of Investment Banking-Functions performed by Investment banks-Types of players in Investment banking-Difference between commercial banking, merchant banking and investment banking-Investment Banking in India. (15 Hrs)

Module 2: Business of Investment Bankers-Business of raising funds through issue of equity and debt/Fixed income instruments including international funding and rating. Business of trading. Business of mergers and acquisitions-the buy and the sell side-conflicts of interest-the trusted advisors role. Business of creating value through corporate restructuring-Wealth management business. (25Hrs)

Module 4: Venture capital, Housing Finance and Securitisation of debt-Venture capital-Theoretical framework-Indian Venture Capital Scenario. SEBI Regulations. Housing Finance-Concept-Role of housing and housing finance in the economy-Evolution of housing and housing finance in India. Securitisation of debt-Concept-Players-Operational mechanism-Securitisation in India. (25Hrs)

Module 5: Other fund based financial services-Leasing-Concept and classification-Financial evaluation of leasing from lessee’s and lessor’s perspective-Leasing in India-Mortgage, hypothecation, pledge, lien – Difference between pledge and lien, pledge and bailment, pledge and hypothecation, mortgage and hypothecation, mortgage and pledge. (15 Hrs)

Module 6: Fee Based Financial Services-Depository Services-Concept-Depository System in India. Stock Broking- Concept-Stock brokers, Sub brokers & foreign brokers in India - Stock market trading in India - Derivatives trading in India. Credit Rating- Concept-Rating process and methodology-Credit rating in India-SEBI Regulations-Credit Rating Agencies in India. (14Hrs)

Practical: Students should at least study 4 to 5 cases in the above mentioned areas and make a presentation in class
References

1. AIBI’s Due Diligence Handbook
2. AIBI’s Code of Conduct for Merchant Bankers
8. M Y Khan, Financial Services, Tata McGraw Hill Education
13. SEBI guidelines and latest amendments in the above segments
14. V.A. Avadhani, Marketing of Financial Services, Himalaya Publishing House
SEMESTER IV

Paper 3: CO 243B- PRINCIPLES AND PRACTICES OF ACTUARIAL SCIENCE

Objectives:
1. To familiarise students with actuarial valuation and its principles.
2. To familiarise the students with the practical side of actuarial valuation

Module 1: Introduction: The Actuarial Science – Theory And Application – Credibility
–Characteristics of Actuarial Science–Actuarial Education –Actuarial Research –
(15 Hrs)

Insurer – Risk Retention –Computation of Risk value
(15Hrs)

Module 3: Mortality tables - Probabilities of Survival and Death - Computation of
mortality rates - Preparation of mortality tables - Mortality tables for insurance and for
annuities - Valuation of Life Insurance Risks and Principles underlying - Determination
of Life Reserves: Meaning, Methods of calculation of Life Reserve: Terminal, initial and
mean reserves - Actuarial Analysis of pension plans.
(25Hrs)

Module 4: Reinsurance: Basis of reinsurance – forms of reinsurance – the cost of
reinsurance to the cedant – the reinsurer’s margin – reinsurance pricing method –
formula- process of reinsurance pricing – facultative certificates – property certificates–
casualty certificates – the role of actuary
(25Hrs)

Module 5: Valuation of Insurance companies- Valuing an insurance company –
operating an insurance company – regulating an insurance company.
(15Hrs)

Module 6: Cases on insurance company valuation.
(13Hrs)
References:


2. Babbel, David F. and Graig B. Merrill, Valuation of Interest, Sensitive Financial Instruments, Society of Actuaries, Maringale.

3. Whatsham: Futures & Options in Risk Management, Thomson


6. Course material and books published by "Insurance Institute of India", Mumbai.
OBJECTIVES:

1. To convey basic principles and application of optimization tools of resource utilization.

2. To provide an insight into optimal project implementation Techniques under deterministic and probabilistic conditions.

**Module 1: Optimization Techniques:** Introduction-Definition-Nature and Importance-Steps in Intelligent decision making- Modelling Techniques (8Hrs)

**Module 2: Linear Programming:** Introduction-Formulation of LPP-Maximize, Minimize, objective function-Constraints and non-negativity conditions-Graphical solution-Optimal solution-Infeasible and unbounded solutions-degeneracy-Simplex method-slack, surplus and artificial variables-Duality-Primal and dual problems (22 Hrs)


**Module 4: Game Theory:** Game Theory- Pay off matrix- Maxim in and Minimax – Saddle point-Solution of pure and Mixed strategy games- Graphic Method-Principle of dominance-Arithmetic Method. (15 Hrs)

**Module 5: Optimization Techniques:** Replacement Theory- Replacement of Capital Items and items that fail completely- Individual and Group replacement policy. Queuing Theory-Models (simple problems); Inventory models-computation; Simulation-MONTE CARLO Method and Random Numbers. (15 Hrs)
Module 6: Project Scheduling and Monitoring: Network Analysis-Critical Path Method-Scheduling and Control of Projects-Free, Independent and Total Float(slack)-PERT-time estimates and Probability of completion-cost/time trade off analysis-Crashing of projects and resource considerations

(25 Hrs)

References:

5. Operations Research Hamdy ATaha
GUIDELINES FOR PROJECT FOR M.COM

Project work to commence at the beginning of the third semester

Every student shall work on a project related to Commerce and more closely associated to the area of specialization.

Project Report to be submitted at the end of the last semester. There could be linkage between the summer internship and the topic of the project.

Project work should be done under the supervision and guidance of regular faculty.

Students who submit a project shall justify the following:

- Relevance of the study
- Problem identified
- Objectives and the Methodology
- Outcome envisaged and the possible application of the same.

Identifying a topic which is live from the environment/industry is possible through establishing linkages with industry/ policy making bodies.

Two copies of the project report in English (Printed or typed in A4 size paper) should be submitted by the student at the end of the last semester

Structure of the Report

Title Page

- Certificate from the guide
- Name of the Student, Name and Designation of the supervising Teacher
- Acknowledgements
- Contents
- Executive Summary
- Chapter I: Introduction
1. Research problem

2. Objectives of the study. (ONE primary objective associated with the statement of the problem and other secondary objectives)

3. Methodology (stating the variables associated with the objectives) and the hypotheses emerging from research problem and objectives framed, sample design and technique

- Chapter II Review of Literature
- Chapter III and IV: Data Analysis and interpretation
- Chapter V: Summary findings Recommendations
- Appendix (Questionnaire, Specimen copies of forms, other exhibits etc.)
- Bibliography

**Project Evaluation**

Dissertation/Project Report to be submitted at the end of the last semester. The project report shall be subject to internal and external evaluation followed by a Viva-voce.

Internal Evaluation is to be done by the supervising teacher and external evaluation is to be done by an examiner appointed by the University along with the Head of the Department or his nominee.

The maximum marks shall be 100 - project assessment 75% viva voce 25%. Viva Voce shall be conducted along with the comprehensive viva-voce.

A viva voce related to the project work will be conducted by the external evaluation Board and students have to attend the viva voce.

Project assessment marks are to be awarded to the students combining the internal and external evaluation, taking the average.
Total Marks for the Project is 100 in two components A - Project assessment -75 and B Viva Voce- 25

Project assessment valuation would have the following break up:

- Relevance of the study-10
- Problem identification -10
- Methodology- sampling data analysis tools variables and hypotheses-30
- Findings-10
- Reporting-5
- Linkage in the study-5
- Outcome achieved -5

The student should get a minimum of 30 in project report.

If the student fails to get a minimum in project report, he or she shall submit the project report after modifying it on the basis of the recommendations of the examiners.
Industrial Visit cum Study Tour

Study tour to be mandatory for the M.Com Programme. It should cover an organization where functional applications of concepts/theories covered in the Programme are being practised. The visit should be pre-planned with an objective to learn identified applications. The learning could be in

- Accounting processes (Computerized, Digitalize operations)
- Capital Market Operations
- Auditing Practices
- Integrated Financial Services
- Payroll Management
- Production/Marketing/Distribution/Logistic Management

The total time to be devoted in the organization is one day out of five days set aside for the tour.

The outcome of the visit to be documented in a report with the following format

Student Tour Diary

1. Name of the College
2. Name of the Student
3. M.Com Programme……..Semester
4. Name of the Organisation
5. Date of Visit
6. Learning Objectives
   - To Observe applications of
     ..........................
     ..........................
   - To Understand processes
     ..........................
     ..........................
7. Interaction shed
   ..........................
   ..........................
8. Outcome in the form of learnings
   ..........................
   ..........................
9. Observations (along with pictures, citations, illustrations)

Counter Signed by HoD
UNIVERSITY OF KERALA

Scheme and Regulations for M. Com under Semester pattern in
Affiliated Colleges

1. Scope
1.1 These regulations shall come into effect from 2018 admissions onwards

2. Eligibility for admission

2.1 Eligibility for admission and reservation of seats for various Post Graduate programmes shall be according to the rules framed by the University from time to time

3. Duration

3.1 The normal duration of a P.G Degree Programme shall be four semesters. No student shall be permitted to complete the programme by attending more than 8 continuous semesters.

3.2 The duration of each semester shall be five months inclusive of examinations. There shall be at least 90 instructional days in a semester and a minimum of 450 hours of instructions in a semester.

4. M. Com Scheme and Syllabus (to be implemented from 2018-19)

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**Summer Internship**

**Elective - FINANCE**

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**Elective - INFORMATION TECHNOLOGY & E-BUSINESS**

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#### Elective - INTERNATIONAL TRADE

### SEMESTER III

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IV
### SEMESTER IV

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- Project Report: 100
- Comprehensive Viva: 100

**Grand Total**: 2000

### Elective - MARKETING

### SEMESTER III

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### SEMESTER IV

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- Project Report: 100
- Comprehensive Viva: 100

**Grand Total**: 2000
Elective- BANKING AND INSURANCE

**SEMESTER III**

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**SEMESTER IV**

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</table>

Project Report 100
Comprehensive Viva 100
Grand Total 2000

5. Evaluation

5.1 Evaluation of each paper shall be done in two parts (1) Continuous Assessment (CA) and (2) End Semester Assessment(ESA)

5.2 The distribution of marks shall be 25% for CA and 75% for ESA
6. **Continuous assessment**

6.1 The allocation of marks for each component under continuous assessment shall be in the following proportions.

**Theory paper**
- a. Attendance 5
- b. Assignment 5
- c. Tests 10
- d. Seminar 5

--------

**Total** 25

6.2 There shall be no continuous assessment for project work.

6.3 The allotment of marks for attendance shall be as follows:

<table>
<thead>
<tr>
<th>Attendance</th>
<th>Marks</th>
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<tbody>
<tr>
<td>Less than 75%</td>
<td>0mark</td>
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<tr>
<td>75%</td>
<td>1mark</td>
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<tr>
<td>76 to 80%</td>
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<td>81 to 86%</td>
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<td>86 to 90%</td>
<td>4marks</td>
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<tr>
<td>More than 90%</td>
<td>5marks</td>
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</table>

Those who secure a minimum of 75% attendance in the aggregate for all the papers of a semester taken together alone will be allowed to register for the end semester assessment of the semester.

Condonation of attendance to a maximum of 10 days in a semester subject to a maximum of two times during the whole period of the PG Programme may be granted by the University. Benefit of attendance may be granted to students who attended to University Union activities, meetings of the University bodies and for participation in extracurricular activities by treating them as present for the days of their absence for the above purpose on production of participation/attendance certificate in such activities, subject to a maximum of 10 days in a semester.

6.4 Each student shall be required to submit not more than 2 assignments for each paper. Valued assignments must be returned to the students.
For each paper there shall be at least two class tests during a semester. The probable dates of tests shall be announced at the beginning of each semester. Marks for tests shall be awarded on the basis of the marks secured for the better of the two sets. Valued answer scripts must be made available to the students for perusal within 10 days from the date of test.

Students shall be required to present a seminar on a selected topic in each paper. A maximum of 5 marks shall be awarded for the seminar. The evaluation of the seminar will be done by the concerned teacher(s) handling the paper based on the presentation, seminar paper and participation in discussion.

All the records of the continuous assessment must be kept in the Department and must be made available for verification by the University if necessary. Separate orders incorporating the details for the award of marks under CA will be issued by the university.

In 3<sup>rd</sup> and 4<sup>th</sup> semester, one hour per week shall be allotted for project work.

Under Information Technology and E business elective, there shall be practical examination with a weightage of 25 marks for three papers namely Office Automation, Internet& Web designing and Data Base Management& Information Technology.

**7. Summer Internship**

Summer internship shall be done at the end of the second semester subject to the following modified guidelines for summer internship as per U. O No. Ac.AIV/1/M.Com Summer Internship /2015 dated 06.05.2016.

1. There shall be summer internship by way of an organizational study (OS) for two weeks to facilitate the students to get familiarized with procedures and practice adopted in functional areas such as production/ operations, Marketing, Human Resource, Management Information system, Research and Development and Finance by reputed firms approved by the Teaching Department at the end of the M Com second semester programme.

2. Organizational Study (OS) for two weeks shall be arranged immediately after the University examination, but prior to the commencement of third semester classes.
3. Organizational Study (OS) shall be monitored by the supervising teachers concerned insisting the submission of Work Diary in the format prescribed by the University.

4. Each student shall have to submit a written account of experiences gained during the Organizational Study (OS). However, the summer internship carries Zero credit.

5. The students shall be permitted to appear for the end semester examination only after furnishing a certificate by the Head of the Department of the Teaching Department concerned to the effect that the written account of experiences gained during Organizational Study (OS) was submitted on time.

8. Project evaluation
Project to be submitted at the end of the last semester will be valued by a Board of 2 examiners appointed by the university. The maximum marks shall be 100 of which 75 marks is for Project Report and 25 marks is for Project Viva (as per U.O.No.Ac.A IV/3/M.Com/2016 dated 03.11.2016). The project viva shall be conducted along with the comprehensive Viva Voce.

9. End Semester Assessment

9.1 End semester assessment of all the semesters shall be conducted by the university. There shall be double valuation system of answer books. The average of 2 valuations shall be taken into account. If there is a variation of more than 15% the answer books shall be valued by a third examiner.

9.2 The results of the CA shall be displayed within 5 working days from the last day of a semester. The complaints regarding award of marks of various components of CA, if any, have to be submitted to the department within 3 working days from the display of CA marks. These complaints shall be examined by the Departmental Committee to arrive at a decision regarding the awarding of marks. The decision shall be communicated to the student.

9.3 The marks awarded for various components of the CA shall not be rounded off, if it has a decimal part. The total marks of CA shall be rounded off to the nearest
whole number. The statement of marks of the CA of all the students in a semester shall be approved by the departmental Committee, countersigned by the Principal and forwarded to the Controller of Examinations within 15 working days from the last day of the semester. The University has the right to normalize the CA for which; separate rules shall framed by the syndicate.

9.4 The results of ESA shall be arranged to be published within 30 to 45 days from the date of the last examination.

10. **Pass Requirement**

Those who secure not less than 40% marks for ESA for each theory paper and aggregate minimum of 50% marks for theory, project, project based viva and comprehensive viva of PG degree courses under semester pattern shall be declared to have successfully completed the semester. However, practical and theory can be treated as separate units. The marks for project and viva will be carried over.

Those who have successfully completed all the semesters of a programme shall be declared to have successfully completed the PG programme.