



UNIVERSITY OF CALICUT

Abstract

Faculty of Commerce and Management Studies-Regulation, Scheme and syllabus of MBA programme in International Finance (MBA-IF) under CUCSS with effect from 2016-17 academic year-implemented-Orders issued.

G & A - IV - E

U.O.No. 9668/2016/Admn

Dated, Calicut University.P.O, 10.08.2016

- Read:-*1.Minutes of the meeting of the Board of Studies in Management studies (PG) held on 01.04.2016.
2.Minutes of the meeting of the Faculty of Commerce and Management Studies held on 02.04.2016.
3.U.O.No.5955/2016/Admn dated 09.05.2016.

ORDER

As per paper read as (1) above, the Board of Studies in Management studies (PG) approved the regulation, scheme and syllabus of MBA programme in International Finance (MBA-IF) under CUCSS with effect from the academic year 2016-17.

As per paper read as (2) above, the Faculty of Commerce and Management Studies approved the Minutes of the meeting of the Board of Studies in Management Studies (PG) held on 01.04.2016.

According to U.O read as (3) above, sanction was accorded for signing of addendum to the MoU that has already been signed between University of Calicut and the ACCA/ISDC for introducing MBA programme in International Finance in this University.

The Hon'ble Vice Chancellor, having considered the matter has accorded sanction to implement the regulation, Scheme and Syllabus of MBA programme in International Finance (MBA-IF), subject to ratification by the Academic Council.

The following orders are therefore issued.

- 1.The regulation, scheme and Syllabus of MBA programme in International Finance (MBA-IF) under CUCSS is implemented with effect from 2016-17 admission, subject to ratification by the Academic council. (Regulation, Scheme and Syllabus appended).

Anuja Balakrishnan
Deputy Registrar

To

The Principals/Co-ordinators of the Colleges/Centres concerned.

Copy to: PS to VC/PA to PVC/PA to Registrar/PA to C.E/D.R, EPR/EX Sn/SF/DF/FC

Forwarded / By Order

Section Officer

University of Calicut
Regulations of Master of Business Administration (MBA)
Programme in International Finance under CUCSS Mode
implemented With Effect from 2016-17

1.0 Title of the programme

This degree shall be called MASTER OF BUSINESS ADMINISTRATION in International Finance. MBA (IF).

This is an exclusive MBA programme in International Finance aimed to equip the students to get a mastery level skill sets in International Finance. This programme contain 14 course offered by ACCA. This will help the students to get exemption from courses while doing ACCA programme in addition to getting an MBA degree from the University of Calicut.

2.0 Eligibility for admission

Any student who has passed any degree of the University of Calicut (including degree programmes of SDE/ Open degree programme of SDE, University of Calicut) or that of any other University or institute or institution recognized by the UGC or AICTE. Programmes of other Universities or institutions shall be in 10+ 2+ 3 pattern (or 10+ 2+ 4) under regular stream. In all the cases, the student should have passed the bachelor degree examination with not less than **50 % marks** in aggregate including the marks of languages if any (without approximation, that is, 49.9999 % is not eligible since it is less than 50%), is eligible for admission. However, SC/ST, OBC, and other eligible communities shall be given relaxation as per University rules.

3.0 Admission Procedure

3.1 For University Department or its Full time and Part time centres

The admission to the programme shall be made on the basis of the score in the entrance test called CMAT conducted by the All India Council of Technical Education (AICTE)/KMAT conducted by Admission Supervisory Committee, Govt of Kerala/CAT conducted by consortium of IIMs (For the academic year 2016-17 MAT examination conducted by All India Management Association will also be considered for admission to private self financing management institutes affilited to University of Calicut) and the marks of the Group Discussion, Personal Interview obtained by the candidates in the Plus Two /Pre degree examination put together in the following proportion:

3.2 The rank score shall be arrived at as follows:

Entrance test score	out of	120
Plus Two / PDC marks	out of	30
Group discussion	out of	25
Personal Interview	out of	25
Total	out of	200

The minimum required test score to be eligible for admission to MBA programme of this University is 10 % of the maximum of the respective entrance examinations for all candidates and 7.5% for SC/ST candidates. All entrance tests shall be considered at par and will be converted to a common denominator of 120 for the purpose of preparing rank list.

3.3 The weightage for Plus Two / PDC shall be based on total marks obtained by the students in all parts, (that is, languages and subjects or Part I, Part II and Part III). Up to 50% aggregate marks obtained in the plus two examination: No Weightage. Every one per cent of over and above 50 percent, one mark will be given subject to a maximum of 30 marks for Higher Secondary or equivalent thereof. For calculating this academic weightage, marks obtained in the Plus two/ Higher Secondary / PDC up to 0.49% will be rounded to lower full digit marks and 0.5 and above will be rounded to next full digit marks.

3.4 A rank list shall be prepared by the University based on the final rank score computed as above and a counseling session shall be conducted for admission to the MBA Programme. While preparing the rank list, if there is same index mark for more than one candidate, they will be ranked on the basis of the score of the test. Even after this, there is a tie they will be ranked on the basis of actual marks obtained for Plus Two examination. If tie exists even after with this, the date of birth is to be considered and the elder person is to be given preference in the admission.

The candidates admitted to the MBA programme must produce the qualifying degree mark list/ provisional certificate/ confidential mark list, latest at the last date of closing MBA Admission by the University. If he/she fails to produce the same, his or her admission will be cancelled on the next working day. The University will not be liable for the loss caused to the student. Reservation of seats shall be followed strictly for admission both in the Department and also at its centres as per the Kerala Government Rules applicable for the professional colleges.

3.5 For Affiliated Management Institutes

For admission to MBA Programme in private management institutes affiliated to Calicut University Clause 3.1 of the regulation is applicable. Candidates while appearing for the selection must produce valid test score before the selection committee both for merit seats and management quota seats. During the month of **March/April** the University shall invite applications for admission to MBA programme under merit seats. Before the last date of receipt of applications for admissions, the candidate shall have obtained his/her Test Score and the score card shall be submitted along with the application on or before the last date of receipt of filled up application form each year. Based on the Test Score, the candidate shall be shortlisted for Group Discussion and Personal Interview at least thrice the number of seats or the actual number of applicants whichever is lesser shall be the number of candidates invited for Group Discussion and Personal Interview.

3.6 Out of the total seats, 50% shall be Merit Quota (Government Quota) and 50% shall be Management Quota. University shall conduct the Group Discussion and Personal Interview for merit quota seats in self-financing institutes and a common rank list shall be prepared, for all the self financing institutes. Options will be collected by the university from the candidates during the counseling and will make allotment of candidates to different institutes on the basis of merit and according to the choice of the candidates, keeping all community reservation rules applicable as per rules of Government of Kerala rules. Based on this, allotment letter will be given by the University to the candidates and the college shall give admission to the candidates in the merit quota seats based on the allotment letter. Fees for these seats are fixed by the University from time to time.

3.7 If sufficient candidates are not joining in the merit quota seats as per the University allotment letter, the college/institute shall report the matter to the University and with the written permission of the University, the college/institute may fill the seats from the rank list prepared by the University based on the Entrance and GD/PI conducted by the University. However, the management can collect only the fees fixed for the self financing centres run directly by the University. The management quota seats shall be filled up after preparing a rank list based on the CMAT/CUMAT score. The private management institutes shall inform the Registrar, University of Calicut and also the Dean, Faculty of Commerce and Management Studies about the entrance test that the institute shall use for ranking candidates for Management Quota seats.

3.8 Admission shall be strictly based on the rank list or lists that the institutes prepare and publish based on the above. The institute shall send one copy each of such rank list or lists of the candidates admitted to the Registrar, University and the Dean, Faculty of Commerce and Management Studies within two weeks of its closing admission each year.

3.9 The University may prepare a calendar of MBA events for admission, class commencement and ending, end-semester university exam, etc. The date of publication of notification inviting applications, last date of receipt of filled up applications, date of admission and commencement of classes shall be based on the calendar of events for MBA issued by the University. If the University does not publish the calendar for MBA events the institutes shall admit students and start classes only after getting a letter of approval of the schedule for the above from the University.

3.10 Those candidate seeking admission under Merit and Management Quota through tests mentioned in clause 3.1 willing to obtain combined score card from the University shall produce the original test score card to the University.

4.0 Medium of Instruction and examination

The medium of instruction and examination shall be English.

5.0 Schedule and Hours of Lecture

5.1 Duration of the programme

The programme shall have four semesters. Each semester shall consist of 16 weeks. Instruction and University examinations in each course in a semester shall be completed within 90 days in a semester.

Semester	Beginning Month*	Closing month*	Duration
1 st Semester	1 st August every year	31 st January every year	6 months
2 nd Semester	1 st February every year	31 st July every year	6 months
3 rd Semester	1 st August every year	31 st January every year	6 months
4 th Semester	1 st February every year	31 st July every year	6 months

*** However, the University has the right to change these schedules according to circumstances.**

5.2 Lecture Hours

Each full course (4 Credit) shall have four hours and each half course (2 Credit) shall have two hours of lecture classes per semester. Each courses having a maximum of 4/2 credits will be considered as full course and all courses having a maximum of 2 credits shall be considered

as half courses. Each full course shall have a minimum of 60 hours of lecture and each half course 30 hours of lecture in a semester.

6.0 Attendance

A student shall attend at least a minimum of 75 % of the number of classes actually held for each of the courses in a semester to be eligible for appearing for university examination of that semester. If the student has shortage of attendance in a semester, he or she shall not be allowed to appear for examination of that semester. However, the University may condone shortage up to 10 % of the maximum number of contact hours per semester. If the candidate has shortage more than this limit he/she has to compensate the shortage of attendance of that semester along with the next batch and appear for the university examination of that semester.

7.0 Internal Assessment

All courses shall have internal assessment.

7.1 Internal assessment components

The internal assessment will be based on the following components. Each faculty shall have the freedom to decide the appropriate weight of individual components except for tests, which shall be minimum of 50% of the total internal assessment. But the following components may be followed:

Periodic tests (Marks of best 2 out of a minimum of 3 tests)	50%
Seminar paper and presentation	20%
Classroom participation and attendance	10%
Case analysis/ other assignment	20%

7.2 A student should have obtained a minimum of D grade in internal assessment in each course to be passed successfully in that course.

7.3 In case a student fails to get D grade in any course, he or she shall take retest(s)/ submit assignments to the concerned faculty to get the required minimum in that course. Internal assessment has to be completed before the university examination for each semester.

7.4 If the student fails in getting the required minimum marks in internal assessment in spite of taking retests or resubmission etc. he or she shall not be allowed to write the University examination in that semester for that particular course.

7.5 Such students shall repeat the course along with the successive batch of MBA students for getting pass marks in internal assessment and then appear for University examination in such course.

8.0 Transparency about Internal Assessment

8.1 Each faculty shall maintain record of performance and attendance of each student in his or her class course-wise.

8.2 Each faculty shall submit the internal assessment marks of the students to the Head of the department or institution on conclusion of lecture class in each semester.

8.3 Such internal assessment mark lists shall show all the components separately and the total of internal assessment marks awarded to each student.

Format of Internal Assessment Mark list

Sl.No.	Name	Test 1	Test 2	Test 3	Sum of Best 2 tests	Seminar paper	Seminar presentation	Attendance	Assignment	Total

8.4 The Department or Centre or Institute shall publish the list of internal assessment marks of all the students within a week of conclusion of the lecture classes in each semester before sending it to the Controller of Examinations.

8.5 The internal marks of the student shall be communicated to Controller of Examinations along with Attendance and Progress Certificate (APC) within two weeks from the last day of class in each semester.

8.6 The faculty shall make available details of the internal assessment marks, with explanations wherever required, to the Head of the Department or Institution in case of grievance regarding internal assessment.

9.0 Procedure for grievance handling of internal assessment

9.1 If the students have any grievance against any member of faculty, such grievance shall be dealt with at three levels for a solution. First the concerned student may present the grievance and discuss it with the concerned faculty.

9.2 If the grievance is not solved at the faculty level, the student shall submit a written complaint with all the relevant details to the Head of the Department, centre, or institute.

9.3 The complaint shall be dealt with by a Committee of Teachers with the Head of the institute, one senior teacher and the teacher whose assessment is a matter of dissatisfaction for the student or students.

9.4 If it is not solved at the Department or centre or institute level the head of the institution shall forward the written complaint of the student along with the reply of the concerned faculty member to the Controller of Examinations, University of Calicut.

9.5 The student and the faculty member may be invited to present the facts of the dispute in writing before a Committee consisting of the Controller of Examinations, Head, Department of Commerce and Management Studies, University of Calicut and the Dean, Faculty of Commerce and Management Studies of the University. This Committee may take a final decision based on the facts presented by the student(s) and the concerned teacher and the answers they get from them.

10 External Examination

10.1 The University shall conduct semester end examinations, carrying 2.4 credits for full course and 1.2 credits for half course, for each of the courses in the first, second, third and fourth semesters.

10.2 The duration of examination shall be three hours for full courses and 1½ hours for half courses.

10.3 A student shall register for all the courses in a semester to appear for examination in the respective semester for the first time. Part appearance shall not be allowed for first appearance.

11.0 Project Report- Major

11.1 During the fourth semester the student shall do a major project in a business organization under a faculty guide.

11.2 The faculty guide must have either (a) M. Phil or Ph.D. in Management or Commerce or Economics or (b) two years' MBA teaching experience.

11.3 The student shall prepare and submit a project report to the University through the Centre to which the student is attached.

11.4 The report shall be printed and bound (preferably spiral bound) with not less than 100 A4 size pages.

11.5 The student shall prepare at least two copies of the report: one copy for submission to the university and one copy for the student. More copies may be prepared If the organization or the guide or both ask for one copy each.

11.6 The project report should be submitted to the centre two weeks before the date of commencement of University examinations in the fourth semester MBA courses.

11.7 If the student fails in submitting the project on or before the above date, an application for late submission along with the necessary fee for late submission as fixed by the University shall be forwarded to the Controller of Examinations along with the project report.

11.8 However such submission shall not be accepted after the end of University Examinations of the fourth semester MBA.

11.9 Project work shall have the following stages

- Project proposal presentation
- Field work and data analysis
- Report writing
- Draft project report presentation
- Final project report submission

11.10 The project is done individually.

11.11 Resubmission of such project reports shall be done within a month from the date of returning them to the students with necessary instruction for redoing or modification.

11.12 The duration for major project work is eight weeks for data collection and field work.

11.13 A certificate showing the duration of the project work shall be obtained from the organization for which the project work was done and it shall be included in the project report.

12. Structure of the report

Title page

Certificate of the Head of the Dept. /Institution

Certificate from faculty guide

Certificate, in original, from the organization (for having done the project work)

Declaration

Acknowledgements

Contents

Chapter I: Introduction (Organization profile, Research problem, objectives of the study, Research methodology etc.)

Chapter II: Review of literature / Theoretical profile

Chapters III and IV: Data Analysis (Can be 3 or more chapters)

Chapter V: Summary, Findings and Recommendations.

Appendix (Questionnaire, specimen copies of forms, other exhibits etc.)

Bibliography (books, journal articles etc. used for the project work).

13.0 Procedure for submission of Major Project

The head of the institute shall send the projects of all the students together to the Controller of Examinations well in time so that they are received in the Pareeksha Bhavan within two weeks from the last date for project submission to the institute.

13.1 Projects received late shall be forwarded to the Controller of Examinations along with a request for late submission supported by necessary fee for late submission as fixed by the University.

13.2 However, such late submission shall be done within one month of the last date for final semester project submission.

14.0 Evaluation of Major Project Reports

14.1 The major projects project done during the fourth semester shall be evaluated in two stages; the first being an evaluation of presentation of project by the student at the respective department or centre or institute.

14.2 Each student is required to make a presentation of the project. The presentation shall detail the problem studied, objectives, scope and significance, research methodology adopted, data analysis, findings and recommendations.

14.3 A committee, consisting of the guide and another member of faculty, shall evaluate the major project based on the report and its presentation by the student.

14.4 In the second stage of evaluation, the Board of Examiners appointed by the University for the evaluation of IV Semester MBA Examinations shall evaluate these project reports and award a maximum of 2.4 credit based on the content, style, research methodology, originality of the problem and solutions recommended, etc.

14.5 Sum of the marks awarded to each student in the internal evaluation out of 1.6 credit and the external evaluation out of 2.4 credits together shall be the to be awarded to the student for the major project.

14.6 Distribution of Marks/Weights of Major Project

No	Compulsory Criteria	Major Project (Weights)
a	Problem Formulation	6
b	Methodology Adopted	6
c	Analysis of the data	12

d	Clarity of Findings	6
e	Report Writing	6
	Total	36

15.0 Minimum credits for Project Report

15.1 The student should get a minimum of D grade for project report for a pass in both minor and major projects.

15.2 If the student fails to get D grade for any project report, he or she shall resubmit the project report after modifying it on the basis of the recommendations of the examiners. This can be done immediately after publication of results.

16.0 Viva Voce Examination

16.1 At the end of fourth semester, each student shall attend a comprehensive viva voce examination. Viva Voce examination shall be for 2 credits with 18 weights.

16.2 The Viva Board shall have at least two members. The University shall appoint the examiners.

16.3 The viva voce will be about all the courses of the four- semester programme, including project reports.

16.4 The student should get D grade for a pass in viva voce. Weightage for viva voce examination shall be split in the following order

- a. Knowledge in the subject- 6 Weights
- b. Knowledge in the Project Report-6 Weights
- c. Communication skills, presentation skills etc- 6 weights

17.0 Scheme of Instruction and Examination

17.1 Semester One

Course Code	Course Title	Internal credit	External credit	Total Credit	Type
BUS-IF-S1- 01	Business Communication	0.8	1.2	2	Core
BUS-IF-S1-02	Management Theory and Business Ethics	1.6	2.4	4	Core
BUS-IF-SI- 03	Corporate and Business Laws	1.6	2.4	4	Core
BUS-IF-SI- 04	Organizational Behaviour	1.6	2.4	4	Core
BUS-IF-SI- 05	Environment and Business	1.6	2.4	4	Core

BUS-IF-SI- 06	Managerial Economics	1.6	2.4	4	Core
BUS-IF I-07	Quantitative Techniques	1.6	2.4	4	Core
BUS-IF-SI- 08	Financial Accounting	1.6	2.4	4	Core
	Total in a semester	12.0	18.0	30	

17.2 Semester Two

Course Code	Course Title	Internal credit	External credit	Total Credit	Type
BUS-IF-S2- 09	Management Accounting	1.6	2.4	4	Core
BUS-IF-S2-10	Marketing Management	1.6	2.4	4	Core
BUSIF-S2-11	Taxation	1.6	2.4	4	Core
BUS-IF-S2-12	Operations Management	1.6	2.4	4	Core
BUS-IF-S2-13	Managing Human Resources	1.6	2.4	4	Core
BUS-IF-S2-14	Management Science	1.6	2.4	4	Core
BUS-IF-S2-15	Managing Technology and Information	1.6	2.4	4	Core
BUS-IF-S2-16	Business Research Methods for Management	1.6	2.4	4	Core
	Total in a semester	12.8	19.2	32	

17.3 Semester Three

Course Code	Course Title	Internal credit	External credit	Total Credit	Type
BUS-IF-S3-17	Advanced Strategic Management	1.6	2.4	4	Core
BUS-IF-S3-18	Business Analysis	1.6	2.4	4	Core
BUS-IF-S3- 19	Financial Management	1.6	2.4	4	Specialisation
BUS-IF-	Performance Management	1.6	2.4	4	Specialisation

S3-20					
BUS-IF-S3-21	Financial Reporting	1.6	2.4	4	Specialisation
BUS-IF-S3-22	Projects & Relationship Management	1.6	2.4	4	Specialisation
BUS-IF-S3-23	Audit and Assurance	1.6	2.4	4	Specialisation
BUS-IF-S3-24	Advanced Taxation	1.6	2.4	4	Specialisation
	Total in a semester	12.8	19.2	32	

17.4 Semester Four

Course Code	Course Title	Internal credit	External credit	Total Credit	Type
BUS-IF-S4-25	Corporate Reporting	1.6	2.4	4	Specialisation
BUS-IF-S4-26	Governance Risks and Ethics	1.6	2.4	4	Specialisation
BUS-IF-S4-27	Advanced Audit and Assurance	1.6	2.4	4	Specialisation
BUS-IF-S4-28	Advanced Performance Management	1.6	2.4	4	Specialisation
BUS-IF-S4-29	Advanced Financial Management	1.6	2.4	4	Specialisation
BUS-IF-S4-30	Major Project	1.6	2.4	4	Dissertation
BUS-IF-S4-31	Comprehensive Viva Voce		2.0	2	
	Total in a semester	9.6	16.4	26	
	Grand Total	47.2	72.8	120	

18.0 Time Limit for Completion and Validity of Registration

The registration for MBA shall be valid for five academic years including the academic year of registration. A student is expected to complete all the MBA courses within these five years.

19.0 Failed students

19.1 If a student fails in any course or courses, he or she shall reappear in that course or courses in the regular examinations of the respective semester of any of the successive batches of MBA students.

19.2 If they fail to pass in any course or courses within the five years, then they shall be required to reregister for the course they did not complete by paying the fees fixed by the university and appear for the university examination.

20.0 Change in curriculum and Chances to students

20.1 If MBA curriculum change is implemented in any year, the students who registered under the old scheme shall be allowed to appear in those courses in which they failed, subject to a total of three chances and a time limit of five academic years including the academic year of registration for MBA.

21.0 Discontinuation and Readmission

21.1 If a student wants to discontinue from MBA programme, he or she can do it provided the student pays the fee as is required by the general regulations of the University. But readmission may be allowed only if the student has completed at least the first semester with a minimum of 75% attendance and has registered for University examinations in the first semester courses, provided the Department, Centre or Institute agrees to readmit him or her to the next semester of the MBA programme.

22.0 Pass minimum

22.1 Each student shall secure a minimum of 2 GPA for 4 credit courses and 1 GPA for 2 credit courses in the university examination for each course for a pass in that course. The classification of results may be as follows:

Letter grade	Range of Grade Point Average	Performance level
A	3.5 to 4.0	Excellent
B	2.5 to 3.49	Very good
C	2.2 to 2.49	Good
D	2.0 to 2.19	Average
E	0.5 to 1.99	Poor
F	Below 0.5	Very poor

22.2 A candidate who passed the courses in the first two semesters in regular sitting or supplementary sittings before the completion of the course and any of the third and fourth

semester papers by taking one supplementary chance after the completion of the course (one chance for third semester papers and one for fourth semester papers) shall also be given class/grade, based on the percentage of marks obtained by him or her.

23.0 Exception Clause

If any clause or clauses mentioned above does not sufficiently explain or is silent with regard to the scheme, syllabi and regulation in respect of administration of course or courses or the entire programme and the final award of Degree, the MBA (CUCSS) Regulation and Common PG Regulation of University of Calicut is applicable.

24.0 Detailed Syllabus

**UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-1F-S1-01 BUSINESS COMMUNICATION**

Time: 30 hrs

2 credits

Course objectives:

- To understand the process of business communication, and
- To acquire required skills to manage business communication
- To give awareness about and to help develop the personality of the students.

Module I

Business Communication – meaning - need – process – methods – written, verbal, non-verbal, visual, telecommunications; - internal and external , upward and downward, lateral; barriers to communication – physical, psychological, linguistic, mechanical.

Module II

Communication through letters, business letters, layout of letters, kinds of business letters, characteristics of a good letter; application for appointment - resume – references; appointment orders; Business enquiries – offers and quotations; orders- execution of orders – cancellation of orders. Letters of complaint, letters of agency – status enquiries; circulars and circular letters; notices; reports by individuals; reports by committees; annual report; writing of reports. Non-verbal communication - Body language – kinesics - proxemics, Para language. Effective listening: Principles of effective listening; factors affecting listening. Interviewing skills: appearing in interviews; conducting interviews.

Module III

Group Communication-Meetings; Need, Importance and planning of meetings, Meeting notice, Agenda, Minutes, Press release, Press conference, Meeting Presentation, Elements of Presentation, Designing Presentation, Visual Support.

Corporate Communication, Scope and Importance-Components, Role of social media in communication. Annual Reports

Books:

1. Dan O’Hair et al. Strategic Communications in Business and the Professions, Pearson.
2. Dalmar Fisher, Communication in Organizations, Jaico Publishing House, Mumbai.

3. Thill Bovee and Schatzman, Business Communication Today, Pearson.
4. Chaturvedi P.D. and Mukesh Chaturvedi: Business Communication, Pearson Education New Delhi
5. Nithin Bhatnagar & Mamta Bhatnagar: Effective Communication and Soft Skills, Pearson Education New Delhi
6. Balasubramanyam: Business Communications; Vikas Publishing House, Delhi.
7. Kaul: Effective Business Communications, Prentice Hall, New Delhi.
8. Sangheetha Magan: Business Communication, International Book House, New Delhi

UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S1-02 MANAGEMENT THEORY AND BUSINESS ETHICS

Time: 60 hours

Credits 4

Course objectives:

- To understand the process of business management and its functions, and
- To familiarize the students with current management practices.

Module I

Nature and scope of Management; evolution of management- Schools of management thought; F.W. Taylor and Henry Fayol; Behavioral approach to Management. Management as a Science and an Art; management process.

Module II

Functions of management- planning: planning premises; types of plan; planning process; Organization – Theories, types, importance, organization structure- Line and Staff functions - Conflicts; centralization and decentralization; delegation; types, principles, elements, Coordination, Directing – Supervision, Communication.

Module III

Directing – motivation, leadership – Theories; importance – Controlling principles – Dynamics of Groups at work, work group behaviour and productivity; work and motivation Manager vs. leader; leadership and motivation; leadership styles; theories of motivation. MBO: - team creation and Management; Management of Change – importance, objectives and methods.

Module IV

Ethics, Culture and values; importance of culture in organizations; Indian Ethos and value systems; Concepts of Dharma; Nishkama karma and purusharthas; Model of Management in the Indian socio-political environment; Work ethos; Indian Heritage in production and consumption. Corporate social responsibility and Corporate Governance; Transparency; International and other Ethical bodies.

Module V

Business Ethics; relevance of values in Management; Holistic approach for managers in decision-making; secular Vs. spiritual values in Management; Ethical relativism; whistle blowing; stress in corporate management. Ethics Management; Role of organizational culture in ethics; structure of ethics management; Ethics Committee; Ethics Officers and the CEO; Communicating Ethics; Ethical Audit;

Books:

1. Koontz, H and Weihrich, H: Management, McGraw Hill Inc, New York.
2. Drucker, Peter, F: Management: Tasks, Responsibilities and Practices, Allied Publishers, New Delhi.
3. Dipak Kumar Bhattacharyya, Principles of Management: Text and Cases, Pearson, 2012
4. Biswanath Ghosh, Ethics in Management and Indian Ethos, Vikas, New Delhi, 2009.
5. B.L. Bajpai, Indian Ethos and Modern Management, New Royal Book Co., Lucknow, 2011.
6. Chakraborty, S.K., Ethics in Management: Vedantic Perspectives, Oxford University Press, New Delhi, 1995.

UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION - SYLLABUS
BUS-1F-SI-03 CORPORATE AND BUSINESS LAWS

60 Hours

4 Credit

Objectives:

To develop knowledge and skills in the understanding of the general legal framework, and of specific legal areas relating to business, recognising the need to seek further specialist legal advice where necessary.

Module I

Essential elements of the legal system: Law and the legal system –Definition- Types of law- Structure and operation of the courts, Sources of law: Case law and precedent- Legislation- Rules and presumptions used by the courts- Human rights law

Module II

The law of obligations: Formation of contract –Simple contract- Offer- Acceptance- Consideration- Privity, Content of contracts: Contractual terms- Exclusion clauses, Breach of contract and remedies: Ways of discharge of contract- Effect of reach of contract- Award of damages, The law of torts and professional negligence: Meaning- tort of 'Passing off'- tort of negligence- duty of accountants and auditors

Module III

Employment law: Contract of employment - common laws and statutory duties on the employer and employee, Dismissal and redundancy: Termination of employment by notice- summary and constructive dismissal-wrongful dismissal- unfair dismissal, Agency law- Partnerships - Corporations and legal personality – sole traders, partnerships and companies- Limited liability- Types of companies- The formation and constitution of a company: Duties of promoters- rules of pre-incorporation contracts- Procedures for company registration- Statutory books-Article of association

Module IV

Capital and financing of companies: Share capital – Types of shares- Rights issue- bonus issue- Issue of Shares at discount or premium, Loan capital - Debenture- Fixed and floating charges, Capital maintenance and dividend law, Management, administration and the regulation of companies-Company directors - Other company officers -Company meetings and resolutions

Module V

Insolvency law – Voluntary liquidation- Compulsory liquidation- Insolvency and administration,= Corporate fraudulent and criminal behavior –Legal control over insider dealing, money laundering, bribery, Fraudulent and criminal behaviour

Books:

1. Global Corporate and Business Law, Becker Educational Development Corp., 2016
2. Global Corporate and Business Law, Kaplan Publishing, 2016
- 3 Global Corporate and Business Law, BPP Learning Media LTD, 2016

UNIVERSITY OF CALICUT

MASTER OF BUSINESS ADMINISTRATION - SYLLABUS BUS-IF-S1-04 ORGANIZATIONAL BEHAVIOUR

60 Hours

4 Credit

Course objectives;

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

Module I

Introduction to Organisational Behaviour- Meaning and Definition of OB- Environment and OB-Approaches to OB-Scientific-Behavioral and Contingency approaches-OB in historical perspective.

Module II

Individuals and organisation-Foundations of Individual behaviour-Motivation and Behaviour- Theories of Motivation-Motivation at work-MBO-Motivation and Job performance- Perception Process- Barriers to Perception-Perceptual selectivity-Learning;Theories of Learning- Learning reinforcement-Attitude and Behaviour-Personality-Stress and Behaviour

Module III

Group Dynamism-Group meaning and Definition-Reason for group formation-Types of groups-Successful group behaviour-Group Decision making-Intergroup relations and conflicts.

Module IV

Group communication-Leadership in group-Creativity and group decision making

Module V

Characteristics of organisation-Organisational structure and design-Meaning and importance-Type and determinants of organisation structure-Organisational change and development-Resistance to change-Managing change-OB and OD- OD Interventions

Books:

1. Stephen Robinson, Management, Prentice Hall
2. F. Luthans, Organisational Behavior, Tata McGraw Hill, New Delhi, 1995.
3. Stephen P. Robbins, Organisational Behaviour, Pearson, New Delhi, 2005.
4. McShane et al, Organisational Behaviour, Tata McGraw Hill, New Delhi,

5. Anderson and Barker, Effective Enterprise and Change Management, Blackwell Publishers Ltd, Oxford, 1996
6. French and Bell, Organisational development, Prentice Hall of India, New Delhi, 1995.
7. SR Kao et al. Effective Organisation and Social Values, Sage Publications, New Delhi, 1994.
8. Jit S Chandan, Organisational Behaviour-Vikas Publishing House Private Ltd

UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S1-05 ENVIRONMENT AND BUSINESS

60 Hours

4 credits

Course objectives:

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

Module I

Business Environment –Meaning and definition, characteristics, objectives, classification of Business environment: Nature, concept and significance of Micro environment and Macro environment – environmental analysis. Globalization – strategies, World Trade Organization – implications, Public Sector in India- role in economic development, Privatisation, Intellectual Property Rights (IPR) and related issues.

Module II

Nature and progress of economic reforms, Monetary and fiscal policies, Export Import Policies, Competition Act 2002, Foreign Exchange Management Act. Industrial policy of India. Make in India- Startups-Mudra Bank- Digital India-Skill India.

Module III

Domestic Vs Foreign Investment-FDI and Indian Economy- Nature and scope of FDI-FDI policy in general and FDI in various sectors of the Economy-Role of FII in Economic Development-

Module IV

Sustainable Development-Implication of demography in growth and economic development-Energy Management- Green Energy-Energy and Eco system-Climate change and sustainable development- Sustainable consumption- Alternative technology-Environment Management Systems and Standards- ISO 14000

Module V

Environmental Accounting- Environmental Ethics- Environmental Loss-Pollution and waste management – Water resource management-Social Cost benefit analysis-CSR- Bio Diversity and Corporate Ethics. -impact of technology on business.

Books:

1. Sundaram & Black, International Business Environment, PHI, New Delhi.
2. Francis Cherunilam: "Business Environment", Himalaya Publishing House, Mumbai.
3. K. Aswathappa: "Legal Environment of Business", Himalaya Publishing House, Delhi.
3. Adhikary, M.: "Economic Environment of Business", Sultan Chand & Sons, New Delhi.
4. Panday.G.N-Environmental Management-Vikas Publishing House
5. Uberoi.N.K-Environmental Management- Excel Books- New Delhi
6. Gupta and Das: Environmental Accounting-Wheeler Publishing

UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S1- 06 MANAGERIAL ECONOMICS

Time: 60 Hours

4 Credit

Course Objectives

1. To acquaint the student with the concepts and techniques of micro and macro economics and
2. To enable them to apply this knowledge to business decision-making.

Module-1

Managerial Economics – definition, scope and importance, business decisions and concepts of managerial economics – incremental concept, marginalism, equi-marginal concept, the time perspective, discounting principle, opportunity cost principle.

Module II

Utility and Demand Analysis – concept and types of utility; Laws of demand; elasticity of demand; demand forecasting – techniques.

Module III

Production function – production with one variable input, law of variable proportion; production with two variable inputs; production isoquant; isocost lines; Estimating production functions; cost concepts and break even analysis

Module IV

Market structure – perfect and imperfect competition; monopoly, duopoly, oligopoly; monopolistic competition, pricing methods under these competitive environments.

Module V

National income concepts and measurement; Business cycles and contra cyclical policies; Economic planning and development models; Mahalnobis model; Harod-Kaldore model.

Books:

1. Paul .G. Keat, Philip.K.Y.Young, Sreejatha Banerjee, Managerial economics- Economic tools for today's Decision makers, Pearson education.
2. H.L.Ahuja. Managerial economics- Analysis of managerial decision making, S.Chand, New Delhi
3. Adhikary,M: Business Economics, Excel Books, New Delhi 2000
4. DD Chaturvedi & SL Guptha, Managerial Economics, International Book House, 2012

5. DN Dwivedi, Managerial Economics, Vikas Publishing House, New Delhi, 2012

UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S1- 07 QUANTITATIVE TECHNIQUES

60 Hours

4 Credit

Course objectives:

- To understand statistical tools for quantitative analysis
- To understand the process of using statistical tools for validating findings and interpreting statistical results.

Module I

Probability: basic concepts; approaches; theorems- addition, multiplication, conditional and Bayes; business applications of probability.

Module II

Probability distributions: random variable; expected value of random variable; Binomial distribution; Poisson distribution, Normal distribution and Exponential distribution.

Module III

Correlation and regression: Simple, partial and multiple correlation; regression analysis; business application of correlation and regression.

Module IV

Statistical inference: Basic concepts; standard error; central limit theorem; Sampling and types of sampling; large sample tests, small sample tests; tests for means; tests for proportions; tests for paired observations; Non-parametric tests- Chi-square test, sign test, Wilcoxon, Krushkal Wallis test, Waid – Wolfowitz test; analysis of variance.

Module V

SPSS for data analysis: data entry in SPSS; Data analysis tools in SPSS; Calculation of Descriptive statistics, Correlation and Regression; Regression model for forecasting with SPSS

Books:

1. Tulsian, P.C. and Vishal Pandey,: Quantitative Techniques, Pearson Education, New Delhi 2004.
2. Aczel: Complete Business Statistics, Tata Mc McGraw Hill, New Delhi.
3. Levine, David M, Timothy C. Krehbiel and Mark L.Berenson: Business Statistics, Pearson Education, New Delhi 2004.
4. Richard L.Levin and David S. Rubin; “Statistics for Management”, Prentice Hall of India, New Delhi.
5. N.D. Vora: “Quantitative Techniques in Management”, Tata McGraw Hill, New Delhi.
6. S.P. Gupta: Statistical Methods, Sultan Chand & Sons, New Delhi.
7. Hooda, R.P.: “Statistics For Business and Economics”, Macmillan, New Delhi.
8. GC Beri, Business Statistics, Tata McGraw Hill Co, New Delhi
9. SPSS Manual

**UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S1-08 FINANCIAL ACCOUNTING**

60 Hours

4 credit

Objectives:

To develop knowledge and understanding of the underlying principles and concepts relating to financial accounting and technical proficiency in the use of double-entry accounting techniques including the preparation of basic financial statements.

Module I

The context and purpose of financial reporting -The scope and purpose of financial statements for external reporting - Users' and stakeholders' needs -The main elements of financial reports -The regulatory framework -legislation and regulation, reasons and limitations, relevance of accounting standards- Duties and responsibilities of those charged with governance- The qualitative characteristics of financial information.

Module II

The use of double-entry and accounting systems- Double-entry book-keeping principles including the maintenance of accounting records and sources of accounting information - Ledger accounts, books of prime entry, and journals- Recording transactions and events

Module III

Sales and purchases , Cash , Inventory ,Tangible non-current assets and Depreciation , Intangible non-current assets and amortisation - Accruals and prepayments - Receivables and payables -Provisions and contingencies-Capital structure and finance cost.

Module IV

Preparation of Trial balance - Correction of errors - Control accounts and reconciliations - Bank reconciliations- Suspense accounts - Statements of financial position - Statements of profit or loss and other comprehensive income -Disclosure notes - Events after the reporting period -Statements of cash flows - Incomplete records.

Module V

Preparing simple consolidated financial statements- Subsidiaries and Associates - Interpretation of financial statements - Importance and purpose of analysis of financial statements - Ratios - Analysis of financial statements.

Books:

- 1.Fundamentals of Financial Accounting, Becker Educational Development Corp., 2016
- 2.Fundamentals of Financial Accounting,Kaplan Publishing, 2016
- 3 Fundamentals of Financial Accounting, BPP Learning Media LTD, 2016

BUS-IF-S2-09 MANAGEMENT ACCOUNTING

Time: 60 hrs

4 credits

Objectives:

To develop knowledge and understanding of management accounting techniques to support management in planning, controlling and monitoring performance in a variety of business context

Module I

The nature, source and purpose of management information -Accounting for management- Role and purpose – strategic, tactic and operational panning- Attributes oif good information- imitations of management information, Sources of data – Samping techniques-, Cost classification –production and non production costs- different types of cost behaviour- cost objects, cost units and cost centres- cost, profit, investment and revenue centres, Presenting information – tabes, charts , graphs,pie charts,scatter diagrams

Module II

Accounting for material- ordering receiving and issue- material inventory account-Value of closing inventory LIFO, FIFO and average methods, Accounting for labour – Remuneration methods-time based systems, piece work systems and individual and group incentive schemes- labour turnover, Accounting for overheads –overhead absorption rates, Absorption and marginal costing-concept of contribution, Cost accounting methods – Job and batch costing, principles-Process costing-Service/operation costing- Alternative cost accounting

Module III

Nature and purpose of budgeting - Statistical techniques : Analysis of cost data- forecasts of costs and revenues- Linear regression Analysis-Time series Analysis- Moving Averages- Index numbers- Budget preparation - Flexible budgets -Capital budgeting and discounted cash flow: NPV,IRR and Payback methods - Budgetary control and reporting - Behavioural aspect of budgeting

Modue IV

Standard costing system - Variance calculations and analysis : Sales price and volume variance-Materials total, price and usage variance- Labour total, rate and efficiency variance- Variable overhead total expenditure and efficiency variance-interrelationship with variables- Reconciliation of budgeted and actual profit

Module V

Performance measurement overview - Performance measurement application : Cost reductions and value enhancement Profitability and quality of service : Cost control, cost reduction and value analysis -Monitoring performance and reporting: non financial performance, short term and long term performance- Role of benchmarking

Books:

- 1.Fundamentals of Management Accounting, Becker Educational Development Corp., 2016
2. Fundamentals of Management Accounting,Kaplan Publishing, 2016
- 3 Fundamentals of Management Accounting, BPP Learning Media LTD, 2016

**UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION**

BUS-IF-S2-10 MARKETING MANAGEMENT

60 Hours

4 credits

Module I

Introduction to marketing management--Concept, nature and importance of marketing; Evolution of marketing concept; Marketing environment—Micro environment of marketing and macro environment of marketing –Domestic marketing and international marketing.

Module II

Consumer behaviour- buying roles and behaviour; Individual consumer behaviour and institutional consumer behaviour-- models of buying decision; factors influencing buying decision—cultural ,social, personal and psychological factors—buying process—consumer adaptation process—changing patter of consumer behaviour.

Module III

Market segmentation, targeting and positioning – levels and patterns of segmentation; effective segmentation; market targeting; positioning methods and strategies. Marketing research - Scope and types of marketing research.

Module IV

Product and pricing decisions- Concept of product; product line and product mix; new product development; packaging and branding; brand extensions; Pricing decisions- factors influencing price decisions; pricing strategies; Product life cycle stages and strategic marketing decisions; Promotion and Distribution-Promotion mix; Promotion mix; advertisement budget; media planning; measuring advertisement effectiveness. Sales promotion - objectives, tools and techniques. Distribution channels- physical distribution decisions; channel intermediaries; channel management. Wholesaling and retailing- retail marketing, retail formats.

Module V

Marketing organization and control systems- organizing marketing department; marketing control techniques- annual plan control, profitability control, strategic control. Product Marketing Vs Services Marketing-Green Marketing-Gender based marketing-Marketing for nonbusiness organisation.

A minimum of five cases are compulsorily discussed in class room.

Books:

1. Kotler, Philip and Gary Armstrong: Principles of Marketing, Pearson Education, New Delhi 2004.
2. Stanton, W.J., Fundamentals of Marketing, McGraw Hill, New York 1994.
3. Saxena, Rajan: Marketing Management, Tata McGraw Hill, New Delhi 2004.
4. Kotler, Philip: Marketing Management, Pearson Education, New Delhi 2005.
5. Ramaswamy, V.S. and Namakumari S: Marketing Management, Macmillan, New Delhi, 2003.
6. Rajendra P. Maheswari, Marketing Management, International Book House, 2012
7. Neelamegham, S, Marketing in India; Cases and Readings, Vikas New Delhi, 1988

BUS-IF-S2-11 TAXATION

Time:60hours

4 Credit

Objectives:

To develop knowledge and skills relating to the tax system as applicable to individuals, single companies, and groups of companies.

Module I

The UK tax system and its administration: The overall function and purpose of taxation in a modern economy - Principal sources of revenue law and practice-. The systems for self-assessment and the making of returns -The time limits for the submission of information, claims and payment of tax, including payments on account -The procedures relating to compliance checks, appeals and disputes 6. Penalties for non-compliance.

Module II

Income tax and NIC liabilities: The scope of income tax -Income from employment - Income from self-employment - Property and investment income - The comprehensive computation of taxable income and income tax liability - National insurance contributions for employed and self-employed persons -The use of exemptions and reliefs in deferring and minimising income tax liabilities.

Module III

Chargeable gains for individuals: The scope of the taxation of capital gains- The basic principles of computing gains and losses - Gains and losses on the disposal of movable and immovable property - Gains and losses on the disposal of shares and securities - The computation of capital gains tax -The use of exemptions and reliefs in deferring and minimising tax liabilities arising on the disposal of capital assets.

Module I V

Inheritance tax: The basic principles of computing transfers of value - The liabilities arising on chargeable lifetime transfers and on the death of an individual -The use of exemptions in deferring and minimising inheritance tax liabilities - Payment of inheritance tax.

Module V

Corporation tax liabilities: The scope of corporation tax -Taxable total profits -Chargeable gains for companies -The comprehensive computation of corporation tax liability-The effect of a group corporate structure for corporation tax purposes 6. The use of exemptions and reliefs in deferring and minimising corporation tax liabilities,Value added tax: The VAT registration requirements - The computation of VAT liabilities -The effect of special schemes.

Books:

- 1.Taxation, Becker Educational Development Corp., 2016
- 2.Taxation,Kaplan Publishing, 2016
- 3 Taxation, BPP Learning Media LTD, 2016

UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S2-12 OPERATIONS MANAGEMENT

60 Hours

4 Credit

Course objectives:

- To gain an in-depth knowledge of production and operations management, and
- To understand the ways of improving productivity and operational efficiency.

Module I

Nature and scope of production and operations management; historical development; operations strategy; different production systems- product, process, flexible and computer integrated; layout; layout planning. Operation Strategy in global environment.

Module II

Material management- Materials planning and inventory control; JIT; Material Planning Budgeting and Material Requirement Planning; Purchase management; stores management; Material handling principles and equipments; quality assurance; acceptance sampling; Statistical Quality Control; Total Quality Management; ISO 9000. Line balancing.

Module III

Operations decisions: production planning and control in mass production systems, batch/job order manufacturing. Facility location; capacity planning- models; Process planning- aggregate planning- scheduling- Maintenance management concepts; Industrial safety.

Module IV

Work study, method study, work measurement, work sampling, work environment. Capacity Planning and Break Even Analysis. Outsourcing and supply chain strategy.

Module V

Production planning and control in different production systems; aggregate planning; short-term scheduling; maintenance management. ERP solutions and its functionalities in operations Management.

Books:

1. Russell, Roberta S, and Bernard W.Taylor III, Operations Management, Pearson Education, New Delhi 2004.
2. Chase, Operations Management for Competitive Advantage, Tata McGraw Hill, New Delhi.
3. Buffa, E.S., 'Modern Production Management', New York, John Wiley, 1987.
4. Adam, E.E. and Ebert, R.J., 'Production and Operations Management' Prentice Hall of India, New Delhi 1995.
5. Chary, S.N., 'Production and Operations Management', Tata McGraw Hill, New Delhi 1989
6. Jayheizer/Barry Render et al Operations Management: Pearson Education

UNIVERSITY OF CALICUT

**MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S3-13 MANAGING HUMAN RESOURCES**

60 Hours

4 Credit

Module I

Introduction to Human Resource Management—Importance--scope and objectives of HRM. Evolution of the concept of HRM- Approaches to HRM- Personnel management Vs Human Resource Management-HRM and competitive advantage- Traditional Vs Strategic human resource management— HRM and HRD-- Growth of HRM in India.

Module II

Human resource planning, Recruitment and selection—Job analysis—uses of job analysis-process of job analysis-job discretion- job specification methods of job analysis- methods of human resource planning- Conventional Vs strategic planning—job evaluation— Recruitment--constraints and challenges of recruitment-source of recruitment-methods- Indian experience in recruitment.

Module III

Placement, Induction and Internal mobility of human resource. Training of employees—need for training-objectives- approaches --methods-philosophy of training-training environment-areas of training- Training evaluation- Executive development- Concepts- methods and program- promotion and transfer.

Module IV

Performance appraisal and career planning. Need and importance- objectives- process-methods and problems of performance appraisal- performance appraisal practices in India. Concept of career planning –features- methods –uses career development- succession management in Indian context.

Module V

Compensation management and grievance redressal. Compensation planning- objectives- Principles of wage administration-wage systems-state regulations in wage administration-factors influencing wage system-Indian practice in wage administration. Grievance redressal procedure- discipline- approaches- punishment-essentials of a good discipline system. Labour participation in management and workers empowerment.

Books:

Human Resource Management- Text and Cases-- VSP Rao
Human Resource Management- Garry Dessler & Biju Varkkey, Pearson, 2012
Human Resource Management—Snell, Bohlander
Amstrong's Hand book of Human Resource Management, Kogan Page, 2012
Human Resource Management- Pravin Durai, Pearson, 2010

**UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S2-14 MANAGEMENT SCIENCE**

60 Hours

4 Credit

Module I

Management Science: Scope and importance; Linear Programming- Applications, advantages and disadvantages – formulation of problem - assumptions - Graphic and simplex methods - Duality and shadow pricing; sensitivity analysis- simple problems.

Module II

Transportation and Assignment Problem - Transportation model and its applications in business problems - without degeneracy. Assignment Model and its applications to solution of business problems.

Module III

Decision theory: framework; payoff tables; regret tables; Decision under certainty, uncertainty and risk; methods of incorporating risk; value of perfect information; Decision tree and its uses.

Module IV

Network Analysis: Construction of network diagramme – CPM and PERT – Time Analysis, Cost Analysis – Time cost trade off - crashing

Module V

Queuing Theory: Structure, assumptions, uses and characteristics. Single channel with infinite population – multiple channel with infinite population – Simulation: concepts and applications. Monte Carlo Simulation – limitations of simulation – simulation through computer software

Books:

1. Hillier ,Frederick S and Hillier, Mark S: Introduction to Management Science, Tata McGraw Hill, New Delhi 2004.
2. Mathur , K and Solow, D, Management Science, Eaglewood Cliffs, New Jersey Prentice Hall Inc, 1994.
3. Theirouf, R.J. and Klekamp, R.C.: Decision Making Through Operations Research, John Wiley, New York 1989.
4. Hillier, Frederick S and Lieberman, Gerald J: Introduction to Operations Research, Tata McGraw Hill, New Delhi 2003.
5. Narang A.S., Linear Programming and Decision making, Sultan Chand, New Delhi 1995.
6. Hamdy A. Taha, Operations Research, Pearson, 2012.

**UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF- S2-15 MANAGING TECHNOLOGY AND INFORMATION**

60 Hours

4 Credit

Course objectives:

- To understand the process of information generation and communication in organisations
- To understand the process of IT application development and use in organisations
- To provide a basic understanding about security issues of information resources.

Module I

Evolution of MIS: Concepts; framework for understanding and designing MIS in an organisation; MIS and other related disciplines: MIS and Management Accounting, MIS and Computer Science, MIS and OR, MIS and Organisational Behaviour, MIS and Management. Concept of information; definition, features, types, process of generation and communication; quality and value of information; information overload; techniques for managing overload; summarizing; filtering; inferences and message routing. System concept; definition, types and characteristics of system-control in systems: feedback: positive and negative; negative feedback control system, input, process and output control; law of requisite variety.

Module II

Structure of MIS: Basic structural concepts: formal and informal information systems; public and private information systems; multiple approaches to the structure of MIS: Operational elements (physical components, process, outputs for users), activity subsystems, functional subsystems and decision support – synthesis of multiple approaches into a conceptual structure for MIS.

Module III

Information systems: Transaction Processing Systems, Office Automation Systems, Information Reporting Systems, Decision Support Systems, Executive Support Systems, expert systems and Enterprise Resource Planning Systems.

Module IV

Systems Development and Implementation: System development methodologies; SDLC approach; prototyping approach and user development approach- Systems Analysis; systems Design; Concepts of database and database design; system implementation; management of information system projects; system documentation – information system audit.

Module V

Computer Networks: LAN, WAN; topologies; distributed data processing and client/server computing. Security of information resources; threats to information resources; security systems for risk management – social and ethical issues of information technology.

Books:

1. O'Brien, James A: Management Information Systems, Tata McGraw Hill, New Delhi, 2004.
2. George M.Scott: Management Information Systems, McGraw Hill Book Company, New Delhi.
3. Schultheis, Robert and Summer, Mary: Management Information Systems, Tata McGraw Hill, New Delhi, 2005.
4. Gordon B Davis, et. El: Management Information Systems, Prentice Hall of India, New Delhi.
5. Kenneth C. Laudon and Jane P. Laudon: Management Information Systems – Managing the Digital Firm, Pearson Education, New Delhi 2011 .
6. Effy Oz, Management Information Systems, Vikas Publishing House, New Delhi.
7. Haag, Cummings and Mccubbrey: Management Information Systems for the Information Age, Tata McGraw Hill, New Delhi, 2004
8. Post, Gerald V and Anderson, David L: Management Information Systems, Tata McGraw Hill, New Delhi, 2004.
9. Nirmalya Bagchi, Management Information System, Vikas Publishing House, New Delhi 2010

UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S3-16 BUSINESS RESEARCH METHODS FOR MANAGEMENT

60 Hours

4 Credit

Objectives:

- To understand the process of doing research in business and other social sciences
- To acquire required skills to undertake research projects as part of the curriculum
- To enable to acquire required skills to undertake research projects for the business and commerce

Module I

Research— concepts – research methodology – approaches to business and social research – scientific methods – types of research – research designs.

Module II

Formulation and planning of research - selection of problem – setting of objectives - formulation – hypotheses – measurement of variables – research plan – literature review – conducting the research

Module III

Data collection— primary data – methods and techniques of primary data – secondary data – methods and techniques — interviews – surveys – census and sample surveys – Editing, classification and codification of data – using computer packages.

Module IV

Data Analysis – qualitative data analysis – descriptive quantitative data analysis – tests of measurement and quality – using computer packages

Module V

Writing and presenting the report—planning report writing —report format – footnotes and bibliography - presentation – report generation and presentation using computer packages

Books:

1. Mathew David & Carole D. Sutton, Social Research: The Basics, Sage Publications, New Delhi
2. O.R. Krishnaswami, Methodology of Reseach in Social Sciences, Himalaya Publishing House, Mumbai.
3. Ajai S. Gaur and Sanjaya S. Gaur: Statistical methods for practice and Research, Sage Publishers.
4. Deepak Chawla & Neena Sondhi, Research Methodology, Vikas Publishers, 2011
5. Naval Bajpai, Business Research Methods, Pearson, 2013
6. CR Kothari, Research Methods and Techniques, New Age International, New Delhi

UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S3-17 ADVANCED STRATEGIC MANAGEMENT

Time:60 Hours

4 credit

Objectives:

1. To understand the fundamentals of strategic management, and
2. To develop the capability to formulate and implement strategies

Module I

Strategic Management – Military origin of strategy, Evolution- Concepts and Characteristics of Strategic Management- types of strategy: functional strategy, business strategy, global strategy and corporate strategy – role of vision and mission statements-strategic management process; role, functions and skills of board and top management in strategic management. Stake holders in business and their role in strategic management. CSR, Ethical and Social Consideration in Strategic Management-Case Studies

Module II

Strategy Analysis and Formulation-Company's resources and copetitive position analysis-organisational capability analysis-Strategic advantage analysis-Core competence- Distinctive competitiveness. Analysis of External Environment-SWOT Analysis-Industry Analysis-Porters five forces model of competition-Corporate portfolio analysis-BCG-GE Models.

Module III

Generic competitive strategies- Low cost-differentiation-focused differentiation. Stability Growth strategies-vertical integration strategies-mergers, acquisition and takeover strategies-Strategic alliance-Global strategic partnership- Tailoring strategies to specific industries- GEC Model; 7S Framework; stakeholders' expectations analysis; competitive analysis; Scenario planning.

Module IV

Strategy Implementation - project implementation - procedural implementation - behavioral implementation; managing resistance to change. New Business model and strategies for virtual business.

Module V

Strategy Evaluation and Control – tools and techniques of evaluation - control techniques and process - DuPont Control model, Balanced Score Card-etc.

Books:

1. William Glueck : Business policy – Strategy formulation and management action
2. Rue : Strategic Management
3. Donal F Harvey : Business policy and Strategic Management.
4. R.M Srivasthava: Management policy and Strategic Management.
5. Ravi M. Kishore: Strategic Management- Text & Cases, Taxmann
6. Francis Cherunilam: Business Policy and Strategic Management.
7. Azhar Kasmi : Business Policy
8. Bhattacharya : Strategic Management.
9. Gary Hamel and CK Prahlad -Competing for the future HBS Press

UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S3-18 BUSINESS ANALYSIS

Time: 60 hrs

4 credit

Objectives:

- Assess the strategic position of an organisation
- Evaluate the strategic choices available to an organisation
- Discuss how an organisation might go about its strategic implementation

Module I

Strategic position: The need for, and purpose of, strategic and business analysis - Environmental issues affecting the strategic position of, and future outlook for, an organisation - Competitive forces affecting an organisation - Marketing and the value of goods and services - The internal resources, capabilities and competences of an organisation - The expectations of stakeholders and the influence of ethics and culture

Module II

Strategic choices and Strategic action: The influence of corporate strategy on an organisation - Alternative approaches to achieving competitive advantage - Alternative directions and methods of development - Organising and enabling success - Managing strategic change - Understanding strategy development

Module III

Business and process change and Information technology: Business change - The role of process and process change initiatives - Improving the processes of the organisation - Software solutions - Principles of information technology - Principles of e-business - E-business application: upstream supply chain management - E-business application: downstream supply chain management - E-business application: customer relationship management

Module IV

Project management: The nature of projects - Building a business case - Managing and leading projects - Planning, monitoring and controlling projects - Concluding a project

Module V

Financial Analysis and People: The link between strategy and finance - Finance decisions to formulate and support business strategy - The role of cost and management accounting in strategic planning and implementation - Financial implications of making strategic choices and of implementing strategic actions - Strategy and people: leadership - Strategy and people: job design - Strategy and people: staff development

Books:

1. Business Analysis, Becker Educational Development Corp., 2016
2. Business Analysis, Kaplan Publishing, 2016
- 3 Business Analysis, BPP Learning Media LTD, 2016

UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S3-19 FINANCIAL MANAGEMENT

60 Hours

4 Credit

Objectives:

- To develop the knowledge and skills expected of a finance manager, in relation to investment, financing, and dividend policy decisions.

Module I

Financial management function: The nature and purpose of financial management - relationship between financial management and financial and management accounting. Financial objectives and relationship with corporate strategy -Stakeholders and impact on corporate objectives -Financial and other objectives in not-for-profit organisations.

Module II

Financial management environment: The economic environment for business - main macroeconomic policy targets.- role of fiscal, monetary, interest rate and exchange rate policies -The nature and role of financial markets and institutions - role of financial intermediaries - functions of a stock market and a corporate bond market -The nature and role of money market : the role of banks and other financial institutions- Interest-bearing instruments -Discount instruments - Derivative products.

Module III

Working capital management: The nature, elements and importance of working capital - relevant accounting ratios Management of inventories, techniques in managing inventory - accounts receivable: techniques in managing accounts receivable, accounts payable: techniques in managing accounts payable and cash : relevant techniques in managing cash, - Determining working capital needs and funding strategies.

Module IV

Investment appraisal: Investment appraisal techniques - Allowing for inflation and taxation in investment appraisal -Adjusting for risk and uncertainty in investment appraisal -Specific investment decisions (lease or buy; asset replacement, capital rationing), Business finance : Sources of, and raising business finance -Estimating the cost of capital -Sources of finance and their relative costs - Capital structure theories and practical considerations -Finance for small- and medium-sized entities.

Module V

Business valuations : Nature and purpose of the valuation of business and financial assets- Models for the valuation of shares - The valuation of debt and other financial assets - Efficient market hypothesis (EMH) and practical considerations in the valuation of shares, Risk management :The nature and types of risk and approaches to risk management - Causes of exchange rate differences and interest rate fluctuations -Hedging techniques for foreign currency risk - Hedging techniques for interest rate risk

Books:

- 1.Financial Management, Becker Educational Development Corp., 2016
2. Financial Management,Kaplan Publishing, 2016

3 Financial Management, BPP Learning Media LTD, 2016

**UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S3- 20 PERFORMANCE MANAGEMENT**

60 Hours

4 Credit

Objectives:

To develop knowledge and skills in the application of management accounting techniques to quantitative and qualitative information for planning, decision-making, performance evaluation, and control.

Module I

Specialist cost and management accounting techniques : Activity-based costing –Cost drivers- Target costing – Target costing in service and manufacturing industries-Life-cycle costing - Throughput accounting –Theory of constraints- Throughput Accounting Ratio- Environmental accounting

Module II

Decision-making techniques- Relevant cost analysis – Opportunity costs- Cost volume profit analysis – Break even point- Margin of safety-Break even charts, profit volume charts - Limiting factors –Shadow prices- Slack for decision making, Pricing decisions – price elasticity of demand- Pricing strategies- Make-or-buy and other short-term decisions - Dealing with risk and uncertainty in decision- making

Module III

Budgeting and control: Budgetary systems - Types of budget – Fixed, Flexible, zero based, activity based, incremental, top-down, bottom up, master and functional @budgets, Quantitative analysis in budgeting –Learning rate and learning effect-Learning curve, Standard costing .

Module IV

Variance; Material mix and yield variances -Sales mix and quantity variances -Planning and operational variances -Performance analysis and behavioural aspects.

Module V

Performance measurement and control : Performance management information systems - Sources of management information -Management reports - Performance analysis in private sector organisations - Divisional performance and transfer pricing - Performance analysis in not-for-profit organisations and the public sector - External considerations and behavioural aspects.

Books:

- 1.Performance Management, Becker Educational Development Corp., 2016
- 2.Performance Management,Kaplan Publishing, 2016
- 3 Performance Management, BPP Learning Media LTD, 2016

**UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S3-21 FINANCIAL REPORTING**

60 Hours

4 Credit

Objectives:

To develop knowledge and skills in understanding and applying accounting standards and the theoretical framework in the preparation of financial statements of entities, including groups and how to analyse and interpret those financial statements.

Module I

The conceptual and regulatory framework for financial reporting :The need for a conceptual framework and the characteristics of useful information - Recognition and measurement - Specialised, not-for-profit, and public sector entities -Regulatory framework -The concepts and principles of groups and consolidated financial statements.

Module II

Accounting for transactions in financial statements : Tangible non-current assets - Intangible assets - Impairment of assets - Inventory and biological assets - Financial instruments - Leasing - Provisions and events after the reporting period -Taxation - Reporting financial performance 10. Revenue 11. Government grants.

Module III

Analysing and interpreting financial statements :Limitations of financial statements - Calculation and interpretation of accounting ratios and trends to address users' and stakeholders' needs - Limitations of interpretation techniques - Specialized, not-for-profit, and public sector entities.

Module IV

Preparation of financial statements: Preparation of single entity financial statements : Statement of Financial position- statement of profit and loss account and other comprehensive income- statement of changes in equity- Statement of Cash flows.

Module V

Preparation of consolidated financial statements: Consolidated statement of financial position Consolidated statement profit and loss account and other comprehensive income.

Books:

- 1.Financial Reporting, Becker Educational Development Corp., 2016
2. Financial Reporting,Kaplan Publishing, 2016
- 3 Financial Reporting, BPP Learning Media LTD, 2016

**UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S3-22 PROJECTS AND RELATIONSHIP MANAGEMENT**

60 Hors

4 Credit

Module I

PEST analysis and its derivatives. - stakeholder mapping. -Qualitative approaches to competitive analysis-Competitor analysis and competitive strategies - Sources, availability

and quality of data for environmental analysis- Porter's Five Forces model -Porter's Diamond -Strategic management -Transaction cost, resource-based view and ecological perspective- Approaches to strategy (rational, adaptive, emergent, evolutionary or system based views- Levels of strategy (Corporate, business-level, functional)

Module II

Programme, a project, project management- 4-D and 7-S models - the nine key process areas (PMI)- Key tools for project managers: Work Breakdown Structure, network diagrams (Critical Path Analysis), Gantt charts, resource histograms, gates and milestones). - Earned Value Management-Evaluation of plans for projects - PRINCE2- Scenario planning and buffering .

Module III

Organisational structures- matrix organisations-Teamwork- Control of time, cost and quality - Project completion, documentation, completion reports and system close-down- Post-completion audit and review activities-Stakeholders -Roles of support structures- project sponsors (SROs), boards, champions, managers and clients- Power, authority, bureaucracy, leadership, responsibility and delegation

Module IV

Organisational culture-- The sources of conflict in organisations -Disciplinary procedures and their operation-Relevant employment law :health, safety, discrimination, fair treatment, childcare, contracts of employment and working time.

Module V

Communication skills-Negotiation skills- Managing the finance function Management of relationships mentor, and the process of mentoring-Motivating team members-The use of systems of control within the organisation. employment contracts, performance appraisal, reporting structures.

Books:

1. Projects and Relationship management, Becker Educational Development Corp., 2016
2. Projects and Relationship management,Kaplan Publishing, 2016

**UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S3-23 AUDIT AND ASSURANCE**

60 Hours

4 Credit

Objectives:

To develop knowledge and understanding of the process of carrying out the assurance engagement and its application in the context of the professional regulatory framework.

Module I

Audit framework and regulation: The concept of audit and other assurance engagements - External audits -Corporate governance 4.-Professional ethics and ACCA's Code of Ethics and Conduct - Internal audit and governance and the differences between external audit and

internal audit -The scope of the internal audit function, outsourcing and internal audit assignments.

Module II

Planning and risk assessment: Obtaining and accepting audit engagements -Objective and general principles -Assessing audit risks -Understanding the entity and its environment - Fraud, laws and regulations -Audit planning and documentation.

Module III

Internal control: Internal control systems – Components-The use and evaluation of internal control systems by auditors –Limitations in internal control, Tests of control – General IT controls and applications control – control objectives , procedures and activities, Communication on internal control.

Module IV

Audit evidence: Financial statement assertions and audit evidence – Quality and quantity of audit evidence- Relevance and reliability of audit evidence, Audit procedures-Audit sampling and other means of testing -The audit of specific items -Computer-assisted audit techniques - The work of others - Not-for-profit organizations.

Module V

Review and reporting : Subsequent events –Purpose, responsibilities , procedures , Going concern – significance, importance and needs-Written representations - Audit finalisation and the final review -Audit reports- basic elements-unmodified audit opinions.

Books:

- 1.Audit and Assurance, Becker Educational Development Corp., 2016
2. Audit and Assurance,Kaplan Publishing, 2016
- 3 Audit and Assurance, BPP Learning Media LTD, 2016

**UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S3-24 ADVANCED TAXATION**

60 Hours

4 Credit

Objectives:

- Apply further knowledge and understanding of the UK tax system through the study of more advanced topics within the taxes studied previously and the study of stamp taxes
- Identify and evaluate the impact of relevant taxes on various situations and courses of action, including the interaction of taxes
- Communicate with clients, HM Revenue and Customs and other professionals in an appropriate manner.

Module I

Knowledge and understanding of the UK tax system -study of stamp taxes: Income and income tax liabilities: overseas aspects and in relation to trusts, and the application of additional exemptions and reliefs - Chargeable gains and capital gains tax liabilities: overseas

aspects and in relation to closely related persons and trusts-additional exemptions and reliefs -Inheritance tax; scope of the tax and the calculation of the liabilities- the principles of valuation and the reliefs- transfers of property to and from trusts, overseas aspects and further aspects of administration

Module II

Corporation tax liabilities -application of additional exemptions and reliefs - Stamp taxes - Value added tax, tax administration and the UK tax system , The impact of relevant taxes on various situations and courses of action, including the interaction of taxes: Taxes applicable to a given situation or course of action and their impact - Alternative ways of achieving personal or business outcomes

Module III

Taxation effects of the financial decisions made by businesses (corporate and unincorporated) and by individuals- Tax advantages and/or disadvantages of alternative courses of action- Statutory obligations imposed in a given situation, including any time limits for action and the implications of non-compliance. Minimising and/or deferring tax liabilities by the use of standard tax planning measures.

Module IV

Legitimate tax planning measures- The appropriateness investment, expenditure or measures-particular taxpayer's circumstances or stated objectives -The mitigation of tax in the manner recommended-numerical analysis and/or reasoned argument- Ethical and professional -Current issues in taxation.

Module V

Communicating with clients, HM Revenue and Customs and other professionals - Communication of advice, recommendations and information in the required format-Presentation of written information, in language appropriate to the purpose of the communication and the intended recipient.- supporting computations- Assumptions or limitations in the analysis-inadequacies in the information available-additional information required - Other non-tax factors that should be considered.

Books:

- 1.Advanced Taxation, Becker Educational Development Corp., 2016
2. Advanced Taxation,Kaplan Publishing, 2016
- 3 Advanced Taxation, BPP Learning Media LTD, 2016

**UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S4-25 CORPORATE REPORTING**

60 Hours

4 Credit

Objectives

- Evaluate the financial reporting framework

- Prepare the financial statements of groups of entities in accordance with relevant accounting standards
- Discuss the implications of changes in accounting regulation on financial reporting
- Appraise the financial performance and position of entities

Module I

The professional and ethical duty of the accountant and financial reporting framework: Professional behaviour and compliance with accounting standards- Ethical requirements of corporate reporting and the consequences of unethical behaviour - Social responsibility - The applications, strengths and weaknesses of an accounting framework - Critical evaluation of principles and practices

Module II

Reporting the financial performance of entities: Performance reporting - Non-current assets – Financial instruments - Leases - Segment reporting - Employee benefits - Income taxes - Provisions, contingencies and events after the reporting date - Related parties - Share-based payment - Reporting requirements of small and medium- sized entities (SMEs)

Module III

Financial statements of groups of entities, specialised entities and specialised transactions: Group accounting including statements of cash flows - Continuing and discontinued interests- Changes in group structures - Foreign transactions and entities - Financial reporting in specialised, not-for-profit and public sector entities - Entity reconstructions

Module IV

Implications of changes in accounting regulation on financial reporting and appraisal of financial

Performance: The effect of changes in accounting standards on accounting systems - Proposed changes to accounting standards - The creation of suitable accounting policies - Analysis and interpretation of financial information and measurement of performance

Module V

Current developments: Environmental and social reporting - Convergence between national and international reporting standards - Current reporting issues

Books:

1. Corporate Reporting, Becker Educational Development Corp., 2016
2. Corporate Reporting, Kaplan Publishing, 2016
- 3 Corporate Reporting, BPP Learning Media LTD, 2016

**UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S4-26 GOVERNANCE RISKS AND ETHICS**

60 Hors

4 Credit

Objectives

- To define governance and explain its function in the effective management and control of organisations and of the resources for which they are accountable
- To evaluate the Professional Accountant's role in internal control, review and compliance
- To explain the role of the accountant in identifying and assessing risk
- To explain and evaluate the role of the accountant in controlling and mitigating risk

Module I

Governance and responsibility : The scope of governance - Agency relationships and theories - The board of directors - Board committees - Directors' remuneration - Different approaches to corporate governance - Corporate governance and corporate social responsibility - Governance: reporting and disclosure - Public sector governance.

Module II

Internal control and review: Management control systems in corporate governance - Internal control, audit and compliance in corporate governance - Internal control and reporting - Management information in audit and internal control.

Module III

Identifying and assessing risk: Risk and the risk management process - Categories of risk - Identification, assessment and measurement of risk.

Module IV

Controlling risk: Targeting and monitoring risk - Methods of controlling and reducing risk - Risk avoidance, retention and modelling.

Module V

Professional values, ethics and social responsibility: Ethical theories - Different approaches to ethics and social responsibility - Professions and the public interest - Professional practice and codes of ethics - Conflicts of interest and the consequences of unethical behaviour - Ethical characteristics of professionalism - Social and environmental issues in the conduct of business and of ethical behavior

Books:

1. Governance Risks and Ethics, Becker Educational Development Corp., 2016
2. Governance Risks and Ethics, Kaplan Publishing, 2016
3. Governance Risks and Ethics, BPP Learning Media LTD, 2016

UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S4-27 ADVANCED AUDIT & ASSURANCE

60 Hors

4 Credit

Objectives:

- To analyse, evaluate and conclude on the assurance engagement and other audit and assurance issues in the context of best practice and current developments.

Module I

Regulatory Environment -International regulatory frameworks for audit and assurance services- Money laundering - Laws and regulations- Professional and Ethical Considerations - Code of Ethics and Conduct - Fraud and error - Professional liability

Module II

Practice Management -Quality control - Advertising, publicity, obtaining professional work and fees -Tendering - Professional appointments -Audit of historical financial information - The audit of historical financial information including- Planning, materiality and assessing the risk of misstatement - Evidence - Evaluation and review - Group audits

Module III

Other assignment- Audit-related and assurance services - Prospective financial information - Forensic audits -Internal audit – Outsourcing- Auditing aspects of insolvency (and similar procedures) - Reporting - Auditor’s reports - Reports to those charges with governance and management - Other reports

Module IV

Current Issues and Developments - Professional and ethical - Transnational audits - The audit of social , environmental and integrated reporting - Other current issues

Books:

1. Advanced Audit and Assurance, Becker Educational Development Corp., 2016
2. Advanced Audit and Assurance, Kaplan Publishing, 2016
- 3 Advanced Audit and Assurance, BPP Learning Media LTD, 2016

UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S4-28 ADVANCED PERFORMANCE MANAGEMENT

60 Hours

4 Credit

Objectives:

- Use strategic planning and control models to plan and monitor organisational performance

- Identify and assess the impact of current developments in management accounting and performance management on measuring, evaluating and improving organisational performance

Module I

Strategic planning, control and external influences on performance: Introduction to strategic management accounting - Performance management and control of the organisation - Changes in business structure and management accounting - Effect of Information Technology (IT) on strategic management accounting - Other environmental and ethical issues - Changing business environment - Impact of external factors on strategy and performance

Module II

Performance measurement systems and design: Performance management information systems -Sources of management information - Recording and processing methods - Management reports

Module III

Strategic performance measurement: Performance hierarchy - Strategic performance measures in private sector- Divisional performance and transfer pricing issues - Strategic performance measures in not-for profit organisations - Non- financial performance indicators - The role of quality in management information and performance measurement systems - Performance measurement and strategic human resource management issues - Performance measurement and the reward systems - Other behavioural aspects of performance measurement

Module IV

Performance evaluation and corporate failure : Alternative views of performance measurement and management - Strategic performance issues in complex business structures - Predicting and preventing corporate failure

Module V

Current developments and emerging issues performance management : Current developments in management accounting techniques - Current issues and trends in performance management.

Books:

1. Advanced Performance Management, Becker Educational Development Corp., 2016
 - 2 Advanced Performance Management, Kaplan Publishing, 2016
- Advanced Performance Management, BPP Learning Media LTD, 2016

UNIVERSITY OF CALICUT
MASTER OF BUSINESS ADMINISTRATION
BUS-IF-S4-29 ADVANCED FINANCIAL MANAGEMENT

60 Hours

4 Credit

Objectives:

- Explain and evaluate the role and responsibility of the senior financial executive or advisor in meeting conflicting needs of stakeholders
- Evaluate the impact of macro economics and recognise the role of international financial institutions in the financial management of multinationals
- Evaluate potential investment decisions and assessing their financial and strategic consequences, both domestically and internationally

Module I

Role and responsibility towards stakeholders and Economic environment for multinational Organizations: The role and responsibility of senior financial executive/advisor - Financial strategy formulation - Conflicting stakeholder interests - Ethical issues in financial management - Environmental issues and integrated reporting - Management of international trade and finance - Strategic business and financial planning for multinational organizations

Module II

Advanced investment appraisal: Discounted cash flow techniques - Application of option pricing theory in investment decisions - Impact of financing on investment decisions and adjusted present values - Valuation and the use of free cash flows - International investment and financing decisions

Module III

Acquisitions, mergers, corporate reconstruction and re-organisation: Acquisitions and mergers versus other growth strategies - Valuation for acquisitions and mergers - Regulatory framework and processes - Financing acquisitions and mergers - Financial reconstruction - Business re-organisation

Module IV

Treasury and advanced risk management techniques - The role of the treasury function in multinationals - The use of financial derivatives to hedge against forex risk - The use of financial derivatives to hedge against interest rate risk - Dividend policy in multinationals and transfer pricing

Module V

Emerging issues in finance and financial management: Developments in world financial markets - Developments in international trade and finance - Developments in Islamic financing.

Books:

1. Advanced Financial Management, Becker Educational Development Corp., 2016
2. Advanced Financial Management, Kaplan Publishing, 2016
3. Advanced Financial Management, BPP Learning Media LTD, 2016

