

UNIVERSITY OF CALICUT

(Abstract)

M.Com - under Credit Semester System – in affiliated colleges and University centres – regulation and 1st Semester Syllabus – implemented with effect from 2010 admission onwards - Orders issued.

GENERAL AND ACADEMIC BRANCH – IV ‘E’ Section

No.GAIV/E3/2124/03

Dated, Calicut University. P.O., 31-07-2010.

Read: 1) Item No. 1 of the minutes of the Board of Studies in Commerce PG held on 22-06-2010.

2) Orders of Vice Chancellor in file of even number dated 29-07-2010.

ORDER

The meeting of the Board of Studies in Commerce PG held on 22-06-2010 as per paper read as first above, approved the new regulation for M.Com programme offered in affiliated colleges incorporating the provisions of the common regulation applicable to all PG programmes offered in affiliated colleges and self financing centres of the University. The meeting also authorised the Chairman to prepare the detailed syllabi of the 1st Semester M.Com programme and the Chairman forwarded the same.

Considering the urgency of the matter the Vice Chancellor has approved the regulation and the syllabus of 1st Semester M.Com under Credit semester System subject to ratification by the Academic Council.

Sanction is therefore accorded for implementing the regulation and first semester syllabus of M.Com under Credit Semester System in affiliated colleges and self financing centres of the University with effect from 2010 admission onwards subject to ratification by Academic Council.

Orders are issued accordingly.

Sd/-
DEPUTY REGISTRAR (G&A-IV)
For REGISTRAR.

To

The Principal,
All colleges offering M.Com.

Copy to:

Chairman Board of Studies in Commerce PG/Controller of Examinations/
Ex.Section/ DR(PG)/SF/DF/FC

Forwarded/By Order

Sd/-
SECTION OFFICER.

**REGULATIONS GOVERNING MASTER OF COMMERCE PROGRAMME
UNDER CREDIT AND SEMESTER SYSTEM FOR AFFILIATED
COLLEGES IMPLEMENTED WITH EFFECT FROM 2010 -11 ACADEMIC YEAR**

1.0 Title of the programme

This DEGREE shall be called MASTER OF COMMERCE (M.COM.).

2.0 Eligibility for admission

Any candidate who has passed B.COM or BBA (earlier BBS) degree of University of Calicut or B.COM, BBA or BBM or BBS degree of any other University or Institute in any state recognized by UGC or AICTE with a minimum of 45% marks is eligible for admission. OBC and SC/ST students are eligible for relaxation as per University rules.

3.0 Duration of the programme

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

4.0 Medium of Instruction

The medium of instruction and examination shall be English.

5.0 Subjects of study

The subjects of study leading to the award of M.COM. Shall comprise the following courses:

5.1 Semester One

| | |
|------------|-------------------------------------|
| M.COM. 1.1 | Business Environment |
| M.COM. 1.2 | Quantitative Techniques |
| M.COM. 1.3 | Accounting for Managerial Decisions |
| M.COM. 1.4 | Management Information Systems |
| M.COM. 1.5 | Organizational theory and Behavior |

5.2 Semester Two

| | |
|------------|-------------------------------|
| M.COM. 2.1 | International Business |
| M.COM. 2.2 | Advanced Corporate Accounting |
| M.COM. 2.3 | IT Applications in Commerce |
| M.COM. 2.4 | Operations Research |
| M.COM. 2.5 | Strategic Management |

5.3 Semester Three

| | |
|------------|----------------------------------|
| M.COM. 3.1 | Financial Management |
| M.COM. 3.2 | Research methodology in Commerce |
| M.COM. 3.3 | Income tax |
| M.COM. 3.4 | Elective Paper 1 |
| M.Com 3.5 | Project Work |

5.4 Semester Four

| | |
|------------|---------------------------------|
| M.COM. 4.1 | Strategic Cost Accounting |
| M.COM. 4.2 | Elective Paper II |
| M.COM. 4.3 | Elective Paper III |
| M.COM. 4.4 | Elective Paper IV |
| M.COM. 4.5 | Project Report and Viva Voce |

6.0 Attendance

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

7.0 Schedule and Hours of Lecture

7.1 Duration of the semester

Each semester shall consist of 16 weeks of study. This does not include the time used for conducting University examinations.

8.0 Internal Assessment

All courses except project work shall have internal assessment.

8.1 Internal Assessment Marks

As per common regulations for CSS for PG

8.2 Internal assessment components

As per common regulation for CSS for PG

9.0 External Examination: As per common regulations for CSS for PG

10.0 Project Work

10.1 During the third or fourth semester each student shall do a project for a business organization or a social or an economic problem identified by the supervising teacher under the guidance of a faculty member.

10.2 The project can be done individually or in groups of two students. But the project report should be different for each of the students. That is, one student may study a problem in the financial management area and another may study a problem in the marketing management area etc. of the same firm if two students in a college are doing project work for the same firm. In no case, the project reports of two students shall be identical.

10.3 The candidate shall prepare at least two copies of the report: one copy for submission to the Department and one copy for the student which he/she has to bring with him/her at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for one copy each.

10.4 The report shall be printed (or neatly typed) and bound (preferably spiral bound) with not less than 50 A4 size, double spaced, pages.

10.5 The project report should be submitted to the Head, Department of Commerce of the College where he/she is doing M.Com at least one month before the last working day of the fourth semester.

10.6 Structure of the report

Title page

Certificate from the organization (for having done the project work)

Certificate from guide

Acknowledgements

Contents

Chapter I : Introduction (Organization profile, Research problem, objectives

of the study, Research methodology etc.)

Chapter II Review of literature

Chapters III and IV: Data Analysis (2 or 3 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).

10.7 Project work shall have the following stages

- Project proposal presentation
- Field work and analysis of data
- Report writing

- Draft project report presentation and discussion
- Final project report submission

10.8 Duration of project work

The duration for project work is 3 weeks. This time is to be used for data collection. The work may be started in the third semester or early fourth semester as is suitable for the students.

10.9 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. If the project was not done for any organization, then a certificate from the guide stating the reasons for not doing the project for any identified organization.

10.10 Evaluation of project report: As per common regulations for CSS for PG

11.0 Viva Voce

11.1 At the end of fourth semester, each candidate shall attend a comprehensive viva voce.

11.2 The viva board shall have at least two members: one external and one internal. The external examiner(s) shall be appointed by the University. The internal examiner shall be the Head, Department of Commerce of the College or a faculty member nominated by him or her from the Department of Commerce.

12.0 Scheme of Instruction and Examination

12.1 Semester One

| Course Code | Course Title | Hours Theory | Hours Practice | Total Hours | Total credits |
|-------------|-------------------------------------|--------------|----------------|-------------|---------------|
| M.COM I.1 | Business Environment | 80 | 20 | 100 | 4 |
| M.COM I.2 | Quantitative Techniques | 80 | 20 | 100 | 4 |
| M.COM I.3 | Accounting for Managerial Decisions | 80 | 20 | 100 | 4 |
| M.COM I.4 | Management Information Systems | 80 | 20 | 100 | 4 |
| M.COM I.5 | Organisational theory and Behavior | 80 | 20 | 100 | 4 |
| | Total in a semester | 400 | 100 | 500 | 20 |

12.2 Semester Two

| Course | Course Title | Hours | Hours | Total | Total |
|--------|--------------|-------|-------|-------|-------|
|--------|--------------|-------|-------|-------|-------|

| Code | | Theory | Practice | Hours | Credits |
|-----------|-------------------------------|--------|----------|-------|---------|
| M.COM 2.1 | International Business | 80 | 20 | 100 | 4 |
| M.COM 2.2 | Advanced Corporate Accounting | 80 | 20 | 100 | 4 |
| M.COM 2.3 | IT Applications in Commerce | 80 | 20 | 100 | 4 |
| M.COM 2.4 | Operations Research | 80 | 20 | 100 | 4 |
| M.COM 2.5 | Strategic Management | 80 | 20 | 100 | 4 |
| | Total in a semester | 400 | 100 | 500 | 20 |

12.3 Semester Three

| Course Code | Course Title | Hours Theory | Hours Practice | Total Hours | Total Credits |
|-------------|---|--------------|----------------|-------------|---------------|
| M.COM. 3.1 | Financial Management | 80 | 20 | 100 | 4 |
| M.COM. 3.2 | Research methodology in Commerce | 80 | 20 | 100 | 4 |
| M.COM. 3.3 | Income Tax | 80 | 20 | 100 | 4 |
| M.COM. 3.4 | Elective I | 80 | 20 | 100 | 4 |
| M. Com 3.5 | Project Work (Five hours work load per week) | | 100 | 100 | |
| | Total in a semester | 320 | 180 | 500 | 16 |

12.4 Semester Four

| Course Code | Course Title | Hours Theory | Hours Practice | Total Hours | Total |
|-------------|--|--------------|----------------|-------------|--------|
| M.COM. 4.1 | Advanced Cost Accounting | 80 | 20 | 100 | 4 |
| M.COM. 4.2 | Elective II | 80 | 20 | 100 | 4 |
| M.COM. 4.3 | Elective III | 80 | 20 | 100 | 4 |
| M.COM. 4.4 | Elective IV | 80 | 20 | 100 | 4 |
| M.COM. 4.5 | (a) Project Work and Report preparation (Five hours work per week) (b) Viva Voce | | 100 | 100 | 6 2 |
| | Total | 320 | 180 | 500 | 24 |
| | Grand Total | 1440 | 560 | 2000 | 80 |

Note: Practice of 20 hours for each course is for the students to prepare for seminar, visit firms, do and present assignment etc.

13.0 Functional Electives

13.1 Electives in the following optional areas can be chosen by the students

- a) Financial Management
- b) Marketing Management
- c) Foreign Trade

14.0 Choosing Optional for specialization

Each candidate shall choose an area as given in section 13 above and the choice shall be final. This choice should be clearly mentioned in the application filled up for registration of the first semester examinations.

14.1 In case a college wants to change its optional area, it shall complete the process of approval of option change before admission to M.Com of that academic year starts. That is, option available in a college shall not be changed after admission to M.Com of the year is completed.

14.2 Notwithstanding anything stated in these regulations, a student is always free to cancel his or her registration for M.Com with a given option and register for it with a different option. That is, if a student has already registered for M.Com with Financial Management, he or she can cancel that registration and register afresh for M.Com with any other option along with M.Com regular candidates of that year. On cancellation, he or she has to write all the four semester examinations afresh.

15. Application of the common regulation for CSS PG

In all other matters where this regulation is silent the provisions of the common regulation for GP Program under CSS of the University to be implemented with effect from 2010—11 academic year is applicable.

UNIVERSITY OF CALICUT
M COM 1.1 BUSINESS ENVIRONMENT

80 Hours

Credits: 04

Course objectives

- *To acquaint students with the concepts of macro -economic environment in which a Business organization operates.*
- *To make the student capable of analyzing and understanding the macroeconomic policies of the Government and assess their impact on business.*

Module I

Business Environment: Components and Significance – Economic Scope – Political, Economic, Social, Technological, Legal, Cultural and External Factors Influencing Business Environment – Dimensions of International Business Environment – Challenges.

10 Hours

Module II

Structure of Indian Economy; Economic systems- Market economic systems - Economic planning with special reference to last three plans - Public Sector - changing role of Public Sector - relevance of Public Sector – Public Sector reforms - Privatization and disinvestments - concepts – forms - Policy environment- industrial policy - industrial policy Resolution 1956 – New Industrial Policy 1991 - shift in focus – an overview of Regulatory Framework with reference to insurance, Bank, Power and Telecom Sectors.

25 Hours

Module III

Profile of Indian Economy - New economic policy - Economic reforms – Liberalization - Problems of growth –Unemployment – Poverty - Regional imbalance - Social injustice – Inflation - Parallel economy - Lack of technical knowledge and information - Globalization - meaning - stages - factors facilitating and impeding Globalization in India - consequences of Globalization for India.

15 Hours

Module IV

Foreign Direct investment – Forms- Policy - Trends -Problems - Consequences – FEMA – Multinational Corporations - Entry strategies - Role - Growth – Problems- Consequences - Reasons - Trends - Advantages and Disadvantages - Competition Law.

10 Hours

Module V

WTO Origin, Objectives, Organization, Structure and Functioning – WTO and India -WTO Agreements -Agreement on Agriculture (AOA) - Multi-fiber Agreement (MFA) - Trade Related Intellectual Property Rights (TRIPS) - Trade Related Investment Measures (TRIMS) - General Agreement on Trade *in* Services (GATS) – Intellectual Property Rights- Barriers to trade - Trade Policy Changes consequent to WTO - Recent Exim policy -Consequences of WTO for India.

Hours

References:

Core Readings:

K.V.Sivayya and VBM Das: Indian Industrial Economy, Sultan Chand Publishers, Delhi.
 Suresh Bedi: Business Environment, Excel, New Delhi.
 Francis Cherunilam: Business Environment - Text & Cases, Himalayan Publishing House, Mumbai.
 M. Adhikari: Economic Environment of Business, Sultan Chand & Sons, New Delhi.
 Prof. Laxmi Narain : Globalization , Liberalization and Privatization of Public Enterprises, Sultan Chand & Co, New Delhi.
 .Pandey G.N., Environmental Management, Vikas Publishing House.
 Raj Agarwal: Business Environment, Excel Publications New Delhi.
 Ray: Indian Economy, Prentice Hall of India.

Additional Readings:

Dutt, Rudder and Sundaram, KPM.: Indian Economy, S. Chand and Co., New Delhi.
 Adhikary, M.: Economic Environment of Business, S. Chand & Co., New Delhi.
 Chand, Amar: Government and Business, Tata McGraw Hill, New Delhi.
 Alternative Survey Group: Structural Adjustment in India – An Assessment, New Age Int. (P), NewDelhi.
 Cherunillam, Francis : Business and Government , Himalaya Pub. House, New Delhi.
 Awasthappa, K: Essentials of Business environment, Himalaya Pub. House, New Delhi.
 Ghosh, P.K. & Kapoor, G.K.: Business Policy and Environment, S. Chand and Sons, NewDelh.
 Francis Cherunilam: International Business: Text and Cases, Prentice Hall of India.
 Branson, William H., *Macro Economic Theory and Policy*, First East – West Press.
 Dornbusch, R. and S. Fischer *Macro Economics*, Tata McGraw Hill.
 Oliver, Blanchard, *Macro Economics*, Pearson Education.

Current Readings

Economic and Political Weekly.
 Economic Survey of India.
 Govt.of India Latest Economic Survey.
 Hindu's Survey of Indian Industries.
 RBI Bulletins.
 Financial Dailies.

UNIVERSITY OF CALICUT
M.COM 1. 2. QUANTITATIVE TECHNIQUES

80 Hours
Credits: 04

Course Objectives:

- *To acquaint students with the important statistical techniques for managerial decision making.*
- *To make the students learn the process of using statistical tools for validating findings and interpreting statistical results.*

Module I

Probability and Probability Distribution: Definitions- Probability Rules –Application of Probability Rules-Conditional Probability- Bayes theorem- Random Variable and Probability Distributions; Binomial Distribution- Poisson Distribution and Normal Distribution.

20 Hours

Module II

STATISTICAL ESTIMATION AND HYPOTHESIS TESTING: Introduction to Hypothesis testing -

Meaning of Population, sample and sampling distribution - parameters and statistics - Central limit theorem - Concept of Standard Error - Confidential limits - Estimation of population parameters - properties of a good estimator - Point and interval estimation - Hypothesis Formulation and testing procedure - Type I and Type II errors - one tail and two tail tests - Sampling of Attributes - Estimation and testing Number and Proportions of Successes, Difference between two proportions.

15 Hours

Module III

SAMPLING OF VARIABLES: Large Samples - Difference between large and small samples -

Estimating population mean - testing the significance of Mean - Significance of the difference between means of two samples - Significance between the standard deviations of two samples - Small Samples - 't' test - fixing fiducial limits to population mean - testing the significance of the mean - testing the significance of the difference between two independent means - testing the significance of the difference between two dependent means- F test - meaning - Applications of F test - ANOVA - Assumptions - Procedure - one way and two-way analysis of variance .

15 Hours

Module IV

STATISTICAL QUALITY CONTROL: Statistical Quality Control - Introduction - Chance and Assignable Causes of Variation Uses of SQC - Process Control and Product Control- Control Charts - Control Charts for Variables -X: Chart – Range chart - Standard deviation chart - Control charts for attributes - C chart -p chart - np chart.

10 Hours

Module IV

STATISTICAL DECISION THEORY AND THEORY OF GAMES: Statistical Decision Theory-

Nature of Decision - States of Nature – pay off Tables - expected Pay off - Expected Opportunity Loss – Value of Perfect Information – Types of Decision Situation – Choice of Decision Criteria – Decision Tree Analysis – Decision Making under Uncertainties. Characteristics of Game Theory – Two Persons Zero Sum Game- Maximum and Minimax Strategies – Games with Saddle Point – Dominating Strategy –Mixed Strategy – Game without saddle point - Limitations of Games Theory.

20 Hours

(Theory and Problems may be in the ratio of 40% and 60% respectively)

References:

Core Readings:

Levin, R.I. and D.S. Rubin : *Statistics for Management* , Prentice-Hall of India.
S.C.Gupta: Fundamentals of Statistics, Himalaya Publishing House, New Delhi.
Anderson Quantitative Methods for Business Decision, Thomson .
Barry Render, Ralph M. Stair Jr., Michael E. Hanna: Quantitative Analysis for Management, Prentice Hall of India.
Anderson; Introduction to Management Science: Quantitative Techniques for Decision Making, Thomson.
D.C.Sancheti & V.K.Kapoor : Statistics, Sultan Chand & Sons, New Delhi.
Sharma, J.K.: Operations Research – Theory & Applications, Macmillan India Ltd. 2009
Gupta, S.P: Statistical Methods, S. Chand & Sons, New Delhi.
Morris Hamburg: Statistical Analysis for Decision Making, Wordsworth Publishing Company.
Dr.B.N.Gupta: Statistics, Sahitya Bhavan Publishers.
C.B.Gupta: Introduction to Statistical Methods, Vikas Publishing Company, New Delhi.

Additional Readings:

Mendenhall: Introduction to Probability and Statistics, Thomson.
G. Gopikuttan: Quantitative Methods and Operational Research Himalaya Publishing House.
Anand Sharma: Quantitative Techniques for Decision Making Himalaya Publishing House.
Sharma, J.K; Business Statistics, Pearson, New Delhi
Gupta and Khanna : Quantitative Techniques for Decision Making, Prentice Hall of India,
New Delhi.

UNIVERSITY OF CALICUT
M. COM 1.3. ACCOUNTING FOR MANAGERIAL DECISIONS

80 Hours.

Credits: 04

Course Objectives:

- *To enable students to acquire sound Knowledge of concepts, methods and techniques of management accounting.*
- *To make the students develop competence with the applications of management accounting techniques in managerial decision making and control.*

Module I

Management Accounting – Nature, Scope and Functions; Role of Management Accountant - Cost Concepts and Classifications -Activity Based Product Costing – Concept and uses, Emerging Costing Approaches.

10 Hours

Module II

Variable and Absorption Costing – Concept, Comparison, Applications of Variable Costing, Preparation of Income Statements - Cost-Volume-Profit (CVP) Analysis – Contribution Margin; Break – Even Analysis; Profit Volume (P/V) Analysis; Multiple-Product Analysis; Optimal use of Limited Resources. Managerial Decision Making - Decision Making Process - Differential Analysis - Types of Managerial Decisions – Make/Buy, Add/Drop, Sell/ Process Further, Operate/Shutdown, Buy or Lease, Repair or replace , Special Order, Product Mix, Pricing Decisions.

Module III

Budgetary control-basic concepts and techniques-fixed budget and flexible budgets-incremental budgets and zero based budgets-budgeting organization, budget manual-functional budgets, - raw material budget, labor budget, overhead budget, production and sales budgets, key factor budget-cash budget.

25 Hours

Module IV

Capital investment process-Project cash flows-investment appraisal techniques; Payback period, discounted pay back period, accounting rate of return, net present value, internal rate of return, Modified Internal Rate of Return(MIRR), profitability index, Terminal value method, Capital Rationing, Risk Analysis, Decision Tree Approach, Sensitivity Analysis and other Statistical Technique.

25

Hours

Module V

Performance Measurement – Measures of Performance - Financial Performance Measures - Non - Financial Performance Measures – Return On Investment (ROI) – Concept – Uses and Limitations – Return on Investment (ROI) Versus Residual Income (RI); Economic Value Added (EVA) – Concept – Significance of EVA – Measurement of EVA (Theory only) - Balanced Score Card (BSC) – Concept – Objectives – Perspectives of BSC - Multiple Scorecard Measures to a Single Strategy (Theory Only) - Transfer Pricing Methods.

20

Hours

(Theory and Problems may be in the ratio of 60% and 40% respectively)

References:

Core Readings:

Ravi M Kishore, “Cost Management” Taxmann Allied Services(P) Ltd, New Delhi.
Robert S. Kaplan & Anthony A. Atkinson “Advanced Management Accounting” Prentice-Hall of India Private Limited, New Delhi, Latest Edition.
Atkinson Anthony A., Rajiv D. Banker, Robert Kaplan and S. Mark Young, *Management Accounting*, Prentice Hall, Latest Edition.
Horngreen Charles T., and Gary L. Sundem and William O. Stratton, *Introduction to Management Accounting*, Prentice Hall of India, Latest Edition.
Drury Colin, *Management and Cost Accounting*, Thomson Learning.
Garison R.H. and E.W. Noreeb, *Managerial Accounting*, McGraw Hill.
Ronald W. Hilton, *Managerial Accounting*, McGraw Hill Education.
Jawahar Lal, *Advanced Management Accounting*, Text, Problems and Cases, S. Chand & Co., New Delhi, Latest Edition.
Vij, Madhu, *Management Accounting*, McMillan, Latest Edition.

Additional Readings:

Copland, R M. and Vascher, P V. *Managerial Accounting*, John Wiley & Sons, Latest Edition.
Anthony, R.N. and Welsh, G.A.: *Fundamentals of Management Accounting*, Richard D. Irwin, Latest Edition.
Anthony, R.N, Dearden, J and Vancil, R.F.: *Management Control System : Cases and Readings*, Richard D. Irwin.
Chakraborty, S.K.: *New Perspectives in Management Accounting*, MacMillan, Latest Edition
Reeve, James. M.: *Readings and Issues in Cost Management*, South western College Publishing, USA.
Shank, J. & Govindarajan, V.: *Strategic Cost Management*, The Free Press, Latest Edition.

Current Readings:

Management Accountant
Chartered Accountant

UNIVERSITY OF CALICUT
M COM 1.4 MANAGEMENT INFORMATION SYSTEMS

80 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

MIS Definition-Characteristics -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 of information; information overload; techniques for managing overload; summarizing; filtering ;inferences and message routing. System concepts; 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.

20 Hours

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.

10 Hours

Module III

Information systems: Transaction Processing Systems, Office Automation Systems, Information Reporting Systems, Decision Support Systems, Executive Support Systems, Expert systems .

20 Hours

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. Security of information resources; threats to information resources; security systems for risk management.

20 Hours

Module V

Enterprise Resource Planning Systems –Features-ERP modules-implementation of ERP

10 Hours

Core Readings:

- O'Brien, James A: Management Information Systems, Tata McGraw Hill, New Delhi, 2004.
- George M.Scott: Management Information Systems, McGraw Hill Book Company, New Delhi.
- Schultheis, Robert and summer, Mary: Management Information Systems, Tata McGraw Hill, New Delhi, 2005.
- Gordon B Davis, et. El: Management Information Systems, Prentice Hall of India, New Delhi.
- Kenneth C.Laudon and Jane P.Laudon: Management Information Systems – Managing the Digital Firm, Pearson Education Asia, New Delhi 2004.
- Effy Oz, Management Information Systems, Vikas Publishing House, New Delhi.
- Haag, Cummings and Mccubbrey: Management Information Systems for the Information Age, Tata McGraw Hill, New Delhi, 2004
- Post, Gerald V and Anderson, David L: Management Information Systems, Tata McGraw Hill, New Delhi, 2004.
- Alex Leon: Enterprise Resource Planning –Tata McGraw-Hill-New Delhi

Additional Readings

- M G Namboodiri: Information Management for Decision Making –Allied Publishers, New Delhi.
- Ashok Arora: Management Information System –Excel Books. New Delhi

Current Readings

- ICFAI Journal of E Business.
- ICFAI Journal of Systems Management.
- ICFAI Journal of Knowledge Mngement.
- ICFAI Journal of Information Technaology.
- DATAQUEST.
- PC QUEST.
- MIS Quarterly.

UNIVERSITY OF CALICUT
M. COM 1.5. ORGANIZATIONAL BEHAVIOUR

80 Hours
Credits: 04

Course Objectives:

- *To develop a theoretical understanding among students about the structure and behaviour of organization.*
- *To make them capable of realizing the competitiveness for firms.*

Module I

INTRODUCTION: Organization - Definition – Organization Theories: Classical Theory- Features- limitations. Neoclassical Theory – features – limitations. Contemporary Organization Theory – features limitations. Systems Approach – Contingency Approach. Organizational Behaviour (OB) – Features –Scope – Fundamentals Concepts of OB – Challenges and Career Development for OB – Contributing disciplines to the OB.

10 Hours

Module II

UNDERSTANDING INDIVIDUAL AND GROUP BEHAVIOUR: Individual Behaviour – Personality Determinants – Big five Personality factors – Learning Theories. The Perceptual Process – Factors influencing perception – Internal & External; Attitudes and Behaviour- Attitude Formation and Attitude Change. Group Behaviour – Group Dynamics- Fundamentals of Groups – Stages of Development-Transaction Analysis (TA)- Important Factors influencing Team Effectiveness – Cohesiveness – Norms – Decision Making.

20 Hours

Module III

MOTIVATION, MORALE AND CULTURE: Motivation- Theories of Motivation – Motivational Processes - Content Theories (Maslow, Alderfer ,Herzberg, McClelland) – Process Theories (Adam, Victor, Vroom and Lawler and Porter) – Learning and Reinforcement Theory - Morale – Factors influencing Morale - Organizational Culture – Concepts – Forming a Culture – Sustaining a Culture – Changing a Culture.

15 Hours

Module IV

ORGANISATIONAL POWER AND POLITICS AND CONFLICT & NEGOTIATIONS:

Power and Politics: Power Bases – Dependency – Individual Versus Organisational Power – Political process in Organisation – Factors contributing – Techniques of Organisational Politics – Managing Political Behaviour; Conflict – Transition in Conflict Thought – Functional and Dysfunctional Conflict – Process of Conflict – Managing Conflict - Negotiations – Process – Approaches – Issues in negotiations.

20 Hours

Module V

LEADERSHIP AND CHANGE: Leadership – Introduction – Leadership and Management – Leadership Styles - Theories of Leadership – Traits – Behavioral Model

(Managerial Grid) – Contingency (Fielder, Path goal, Tri-dimensional) – Inspirational

Approaches - Change – Challenges contributing to Change – Types of Change Approaches – Contemporary Issues in Change-Management of Change.

15 Hours

References:

Core Readings:

Robbins; S.P., *Organisational Behaviour* , Prentice Hall of India Pvt. Ltd., New Delhi.

Daft: *Organisation Theory and Design*, Thomson Publishers.

Luthans, Fred, *Organisational Behaviour*, Mc Graw Hill International, New York.

Robins S.P., *Organisational Theory: Structure Design and Application*, , Prentice Hall of India Pvt.Ltd.

Aswathappa: *Organizational Behavior*, Himalaya Publishers, New Delhi.

Jones G R: *Organizational Theory*, Pearson Education, New Delhi.

Uma Sankaran: *Organisational Behaviour: Text and Cases*, Tata McGraw Hill Publishing Company Ltd, New Delhi.

Sharma.R.A: *Organisational Theory & Behavior*, Tata McGraw Hill Publishing Company Ltd, New Delhi.

Additional Readings:

Schermerhorn, Hunt & Osborn: *Organizational Behaviour* , Wiley & Sons. New York.

McGregor, Douglas.: *The Human Side of Enterprise* , Tata McGraw-Hill, New Delhi

Greenburg & Baron: *Behaviour In Organizations* , Prentice Hall of India. New Delhi.

Miner: *Organisational Behaviour: Essential Theories of Motivation and Leadership*, Prentice Hall of India, New Delhi.

Dwivedi: *Human Relations & Organizational Behavior*, MacMillan India.

Atkinson & Raynor; *Personality, Motivation & Achievement*, John Wiley & Sons

Current Readings

Harvard Business Review.

Sloan Management Review.

Indian Management.

Vikalpa.

Decision.