



**PARVATHANENI BRAHMAYYA
SIDDHARTHA COLLEGE OF ARTS & SCIENCE**

Siddhartha Nagar, VIJAYAWADA - 520 010, Andhra Pradesh
Autonomous, NAAC A+ Grade, ISO Certified Institution



NAAC - SSR IV CYCLE

Master of Commerce(M.COM)

REGULATION 20

2020-22

PROGRAMME STRUCTURE &

SYLLABUS

Parvathaneni Brahmaya Siddhartha College of Arts & Science: Vijayawada-10
(An Autonomous college in the jurisdiction of Krishna University)

Accredited at A+ grade by NAAC

2020 Batch M.Com

List of Courses

C CODE	COURSE TITLE	CREDITS	TOTAL	CIA	SEE
MAY -2021 FIRST SEMESTER					
20CO111	MANAGEMENT THEORY & PRACTICE	4	100	30	70
20CO112	BUSINESS ECONOMICS	4	100	30	70
20CO113	BUSINESS ENVIRONMENT	4	100	30	70
20CO114	ENTREPRENEURSHIP DEVELOPMENT & BUSINESS MODELS	4	100	30	70
20CO115	INFORMATION TECHNOLOGY FOR BUSINESS	4	100	30	70
20CO116	QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS	4	100	30	70
TOTAL		24	600	180	420
OCTOBER-2021 SECOND SEMESTER					
20CO211	FINANCIAL ACCOUNTING & PACKAGES	4	100	30	70
20CO212	FINANCIAL MANAGEMENT	4	100	30	70
20CO213	HUMAN RESOURCE MANAGEMENT	4	100	30	70
20CO214	MARKETING MANAGEMENT	4	100	30	70
20CO215	BUSINESS RESEARCH METHODS	4	100	30	70
20CO216	E-COMMERCE	4	100	30	70
20GE07	SPREAD SHEET & COMPUTERISED ACCOUNTING (GENERIC ELECTIVE)	2	50	50	-
TOTAL		26	650	230	420
MARCH-2022 THIRD SEMESTER					
20CO311	BUSINESS COMMUNICATION SKILLS	4	100	30	70
20CO312	FINANCIAL INSTITUTIONS & MARKETS	4	100	30	70
20CO321	ADVANCED COST ACCOUNTING	4	100	30	70
20CO322	CORPORATE ACCOUNTING	4	100	30	70
20CO331	SECURITY ANALYSIS & PORTFOLIO MANAGEMENT	4	100	30	70
20CO332	BANK MANAGEMENT	4	100	30	70
20CO351	PROJECT WORK	2	50	50	-
20CO352	COMPREHENSIVE SEMINAR	2	50	50	-
20GE06	SOFT AND EMPLOYABILITY SKILLS (GENERIC ELECTIVE)	2	50	50	-
20OE06	VISUAL ANALYTICS FOR EXECUTIVES (OPEN ELECTIVE)	4	100	30	70
TOTAL		30	750	330	420
JULY-2022 FOURTH SEMESTER					
20CO411	PROJECT PLANNING & CONTROL	4	100	30	70
20CO412	INDUSTRIAL LAWS	4	100	30	70
20CO421	ADVANCED MANAGEMENT ACCOUNTING	4	100	30	70
20CO422	AUDITING & ASSURANCE	4	100	30	70
20CO433	BANKING & TECHNOLOGY	4	100	30	70
20CO434	INSURANCE & RISK MANAGEMENT	4	100	30	70
20CO4M1	INTRODUCTION TO GOODS & SERVICE TAX (MOOCS)	2	100	-	100
20CO451	COMPREHENSIVE VIVA -VOCE	4	100	-	100
20OE05	ENGLISH PRESENTATION & SOFT SKILLS (OPEN ELECTIVE)	4	100	30	70
TOTAL		30	800	180	620

20CO111: MANAGEMENT THEORY AND PRACTICE (4L + 1T + 1P)

Subject Code :	20CO111	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To provide knowledge and understanding of the Principles of Management will enable the students gain valuable insight into the workings of business and other organizations.
- CO-2 To enable the students understand the managerial functions and practices of various
- CO-3 To make the students understand elements of organizing and staffing.
- CO-4 To evaluate the influence of effective communication, motivation and leadership
- CO-5 To understand the significance of managerial control and formulate best control methods.

Unit-I: Introduction: Management, Concept, Significance, Levels, Skills, Functions and Principles - Management as an Art, Science and Profession – Social responsibilities of business.

Unit-II: Planning: Nature, Purpose, Process of Planning, Types of Plans – Premising & Forecasting, Decision Making: Concept, Process, Management By Objectives: Concepts, Process. Advantages and Limitations.

Unit-III: Organizing: Process - Formal and Informal Organizations -Departmentation: Methods of Departmentation, Span of Control; V.A. Graicuna's Theory - Factors Determining Span of Control - Delegation: Concept, Process, Advantages and Principles of Effective Delegation; Decentralization: Factors, Advantages and Disadvantages. Line and Staff: Concept-Reasons for Conflicts between Line and Staff and Measures to Overcome; Committees, Types of Committees.

Unit-IV: Staffing: Nature and Importance of Staffing, Elements of Staffing. Directing: Meaning, Assumptions of Human Behavior by Douglas McGregor, Edgar Shien and Elton Mayo.

Unit-V: Motivation: Significance, Process-Theories of Maslow, Herzberg, Porter and Lawler; Leadership: Trait Approach, Leadership Styles, Managerial Grid; Likert's Four Systems of Leadership- Communication: Importance, Process, Barriers, Measures to overcome Barriers of an Effective Communication. Controlling: Basis - Control Process, Requirements of adequate Control - Techniques of control, PERT and CPM.

Suggested Books:

- Heinz Wihrich., H.Koontz and MarkvCannice, *Management*, 13ed. 2010, Tata McGraw, New Delhi
- Prasad L.M, Principles and Practice of Management, Edition2019, Sultan Chand and Sons, New Delhi.
- Rama Swamy T, Principles of Management. First Ed.,2014, Himalaya Publishing House, Mumbai.
- Stoner, J. *Management*, 6th ed., 1995, Pearson Education, New Delhi.

\ MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
First Semester
20CO111 -MANAGEMENT THEORY AND PRACTICE
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

1. Answer Any Five of the Following Questions 5×4=20 Marks

- a) List out the skills of a Manager. (CO1)(L1)
- b) Explain the concept decision making. (CO2)(L2)
- c) Classify the types of Committees.(CO3)(L2)
- d) Define Staffing. (CO4)(L1)
- e) Show the list of Leadership Traits.(CO5) (L2)
- f) Define PERT AND CPM.(CO5)(L1)
- g) Distinguish between the concepts Delegation and Decentralization.(CO2) (L4)
- h) Summarize the concept controlling.(CO5)(L1)

SECTION – B

Answer All Questions

5×8=40Marks

2. **a) Explain the Nature and significance of Management.(CO1)(L2)**
(Or)
b) Discuss the functions of Management.(CO1)(L3)
3. **a) Define MBO. Explain the steps in MBO process.(CO2)(L2)**
(Or)
b) Describe steps in the process of Planning.(CO2)(L2)
4. **a) Examine the methods of Departmentation with merit and limitations of each.(CO3)(L3)**
(Or)
b) Define Span of Management. Analyze determining factors that influence span of management. (CO3)(L4)
5. **a) Identify the nature and elements of staffing.(CO4)(L4)**
(Or)
b) Distinguish between theory X and theory Y proposed by McGregor.(CO4)(L4)
6. **a) Examine the motivation theory of Need Hierarchy.(CO5)(L4)**
(Or)
b) Define Leadership. Categorize the Styles of leadership(CO5)(L4)

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. a) Define Management. Explain the 14 principles of management as given by Henry Fayol.(CO1)(L4)

(Or)

- b) Define Communication. Analyze various barriers to effective communication. Suggest measures to make communication more effective(CO5)(L4)

20CO112: BUSINESS ECONOMICS

Subject Code :	20CO112	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To outline expert knowledge about the concept of managerial economics, to analyze the students to understand the concepts of demand, utility and demand forecasting.
- CO-2 To Organize an insight in the basic features of production and cost function.
- CO-3 To explain the students to familiarize with different market structures and its importance
- CO-4 To experiment impart knowledge on the concepts of pricing and pricing policy.
- CO-5 To understand Pricing Practices of Firms

Unit-I: Introduction – Definition, Nature and Scope of Managerial Economics; Economic Goals of a Business Firm: Profit Maximization Vs Wealth Maximization, Sales Revenue Maximization.

Unit-II: Consumer Equilibrium under Cardinal and Ordinal Utility - Demand Analysis – Law of Demand – Demand Function and determinants of Market Demand – Concept of Price, Cross, Income and Promotional Elasticity; their measurement and relevance in Managerial Decision – Making Methods of Demand Forecasting.

Unit-III: Firm’s Equilibrium – Iso-quant and Iso-cost analysis; Least – Cost Combination of inputs – The law of Diminishing Marginal Returns in Production – Production Function – Total Product, Marginal and Average Product Curves, their inter – relationships – Cobb – Douglas Production Function and its relevance - Scale and proportion, Cost Functions – Derivation of total, marginal and average cost functions – Long run cost curves

Unit-IV: Market Structures and their characteristics – Pricing and output Decisions of firm under different Market structures – Perfect Competition, Pure Monopoly, Oligopoly, Monopolistic / Imperfect Competition under short and long runs. Discriminative Monopoly Regulation of Monopoly through Prices and Taxes.

Unit-V: Pricing Practices of Firms – Objectives of Pricing Policy – Approaches to Pricing New Products; Skimming Price, Penetration Pricing, Costs Plus Pricing, Managerial Cost Pricing, Psychological Pricing, Odd Number Pricing, Regulated Pricing, Predatory Pricing.

Suggested Books

- Gauvrao Datt and Ashwani Mahajan, Indian Economy. 5th Ed, 2015, S Chand and Co, New Delhi.
- Mithani DM, Managerial Economics-Theory and Applications, 5th Ed, 2010, Himalaya publishing house, Mumbai.
- Thomas R, Christopher Charles, Maurice, “Managerial Economics: Concepts and Applications”, 4th 2012, Tata McGraw-Hill, New Delhi..
- Sudip Chaudhuri, Anindya Sen, Economics, 19th Ed, 2016, Tata Mc Grail Education Pvt Ltd, New Delhi.

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
First Semester
20CO112 -BUSINESS ECONOMICS
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

1. Answer Any Five of the Following Questions 5×4=20 Marks

- a) Define Wealth maximization.(CO1)(L1)
- b) Explain Demand function.(CO2)(L2)
- c) What is Marginal cost.(CO3)(L1)
- d) Define Perfect competition.(CO4)(L1)
- e) Explain Cobb-Douglas production function.(CO3)(L2)
- f) Explain Penetration Pricing.(CO5)(L2)
- g) Analyse Good value strategy.(CO5)(L4)
- h) What is Price rigidity.(CO5)(L1)

SECTION – B

Answer All Questions

5×8=40Marks

2. a) Define Business economics? Discuss its nature and scope? (CO1)(L1)
(OR)
b) What are the economic goals of a firm? (CO1)(L1)
3. a) What is the meaning of Demand? What are the determinants of market demand?
(CO1)(L1)
(OR)
b) Explain about the income elasticity of demand with some examples? (CO1)(L2)
4. a) Examine the firm's equilibrium using ISOCOST and ISOQUANT analysis? (CO1)(L4)
(OR)
b) Explain the managerial uses of cost concepts? (CO1)(L2)
5. a) Distinguish between perfect competition and monopolistic competition? (CO1)(L4)
(OR)
b) Explain the features of oligopoly? (CO1)(L2)
6. a) Examine briefly about objectives of pricing policy? (CO1)(L4)
(OR)
b) Outline in detail about cost plus pricing and managerial cost pricing? (CO1)(L2)

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. a) Discuss how price determined under perfect competitive market? (CO1)(L6)
(OR)
b) Explain the cost output relationships both in short-run and long-run? (CO1)(L2)

20CO113: BUSINESS ENVIRONMENT

Subject Code :	20CO113	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To understand the concept of business and elements of business environment.
- CO-2 To explain the effects of government policy on the economic environment of business.
- CO-3 To improve the ability to recognize and manage legal risks in business decision making.
- CO-4 To understand and appreciate the social aspects of business.
- CO-5 To develop an idea of international environment and recent issues in environment.

Unit-I: Business Environment: Components and Significance - Nature of Business Environment - Techniques of Environmental Scanning and Monitoring – **Economic Scope – Cultural, Political, Technological and External Factors Influencing Business Environment –Challenges- Economic systems.**

Unit-II: Economic Environment of Business: Significance for Business – Economic Planning – Objectives and Achievements; Government policies – Industrial policy of 1991; Fiscal policy; **Economic Reforms and LPG**

Unit-III: Political and Legal Environment of Business: Political Institutions – Legislature, Executive and Judiciary – Changing Dimensions of Legal Environment in India; **Patents Act-1970, SICA-1985, SEZ Act-2005.**

Unit-IV: Cultural and Technological Environment: Elements of Socio – Cultural Environment; Impact on Business – Social Audit - Technological Environment in India; Technology Transfer – Technology Policy.

Unit -V: International and Recent Issues in Environment: Multinational Corporations; Foreign Collaborations and Indian Business; International Economic Institutions: **WTO, World Bank, IMF and their importance to India;** Foreign Trade Policies.

Suggested Books

1. Francis Cherunilam, *Business Environment*, 25th revised edition 2017, Himalaya Publishing House, Mumbai.
2. Fernando, A.C., *Business Environment*, 1st edition 2011, Pearson, Delhi.
3. Suresh Bedi, *Business Environment*, 1st edition 2005, Excel Books, New Delhi,
4. Adhikary.M. *Economic Environment of Business*, 2004, Sultan Chand & Sons, New Delhi.
5. Aswathappa.K. *Essentials of Business Environment*, 12th revised edition 2014, Himalaya Publishing, Delhi.
6. Justin Paul, *Business Environment*, Text and Cases, 12th edition 2018, Tata McGraw Hill.
7. H.L.Ahuja, “*Economic Environment of Business*”, 13th edition 2016, S.Chand, New Delhi.

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
First Semester
20CO113-BUSINESS ENVIRONMENT
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

- 1. Answer Any Five of the Following Questions 5×4=20 Marks**
- a. Define Concept of Environment (CO1)(L1)
 - b. Examine the Significance of Economic Environment of Business(CO2) (L4)
 - c. Define Political Institutions (CO3) (L1)
 - d. Define Legal Environment in India (CO3) (L1)
 - e. Define Cultural Environment (CO4) (L1)
 - f. Define Technological Policy (CO4) (L1)
 - g. Define Foreign Collaboration(CO5) (L1)
 - h. Define WTO(CO5) (L1)

SECTION – B

Answer All Questions

5×8=40Marks

2. (a) Define Business Environment? Explain the nature and significance of Business Environment? (CO1) (L1)
- (OR)**
- (b) Explain various techniques of environmental scanning? (CO1) (L2)
3. (a) What is economic planning? Explain the objectives of present economic plan? (CO2) (L1)
- (OR)**
- (b) Critically examine the new industrial policy resolutions? (CO2) (L4)
4. (a) Define the political institutions? Explain the role of Government towards Business. (CO3) (L1) (L2)
- (OR)**
- (b) Identify the role of SEZ act 2005 in the present context? (CO3) (L3)
5. (a) Explain the elements of socio-cultural elements? (CO4) (L2)
- (OR)**
- (b) Discuss the importance of technological environment in India? (CO4) (L6)
6. (a) Define MNC? Explain the scope and importance of MNC? (CO5) (L1)(L2)
- (OR)**
- (b) Determine the role of IMF in India? (CO5) (L5)

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. (a) Define privatization? Explain the merits and demerits of privatization? (CO3)(L1)(L2)
(OR)
(b) Why WTO replaced GATT - Impact of Regional Trading Agreement on WTO?
(CO5) (L1)

20CO114: ENTREPRENEURSHIP DEVELOPMENT & BUSINESS MODELS

Subject Code :	20CO114	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To understand the concept of Entrepreneurship and role of women entrepreneurs.
- CO-2 To know the importance of ideas in entrepreneurship and the ability to assess business potentiality of ideas.
- CO-3 To know the need for financial planning and preparation of business plans.
- CO-4 To analyze various business models in the emerging scenario.
- CO-5 To provide insights of business excellence models.

UNIT-I:

Entrepreneur: Evolution, Characteristics, Types, Functions of Entrepreneur - Factors influencing entrepreneurship - Barriers to entrepreneurship - Growth of Entrepreneurship in India - **Women entrepreneurship in India - Role of Entrepreneurship in Economic Development**

UNIT-II:

Idea Generation and Opportunity Assessment: Importance of Ideas in Entrepreneurship - Sources of New Ideas – Techniques for generating ideas- Steps in assessing business potential of an idea- **Opportunity Recognition- sources and process- Steps in tapping opportunity.**

UNIT-III:

Financing Of Enterprises: Need for Financial Planning- Sources of finance, Capital Structure, Term-loan, - Sources of Short-Term Finance, Venture capital, Export Finance,- **Institutional Finance To Entrepreneurs, - Preparation of Business Plans.**

UNIT-IV:

Business Model: Definition -- **Generating a business model** – Nine building blocks of a canvas (Value Propositions; Key Activities; Key Partners; Key Resources; Customer Relationships; Customer Segments; Channels; Cost Structure and Revenue Streams)

UNIT-V:

Business Excellence Models: Core values and concepts – Business Excellence frameworks of USA (MBNQA); Europe (EFQM) and CII-EXIM Model of India.

TEXT BOOKS

1. Osterwalder, Alexander and Yves Pigneur; “Business Model Generation”, John Wiley & Sons, New Jersey, 2012.
2. Roy Rajeev, “Entrepreneurship” Oxford Latest Edition, 2008

REFERENCE

1. Arya Kumar, Entrepreneurship, 1st Edition, Pearson, Delhi, 2012.
2. Poornima M. Ch., Entrepreneurship Development- Small Business Enterprises, 1st Edition, Pearson, Delhi, 2009
3. Afuah, Allan; “Business Models: A Strategic Management Approach”, 1st Edition, McGraw-Hill, New York, 2004.
4. E. Gordon & K. Natarajan “Entrepreneurship Development” 6th Revised Edition, Himalaya Publishing house, 2008,
5. Coulter, Entrepreneurship in Action, 2nd Edition, PHI, 2002.

MODEL QUESTION PAPER M.COM. (REGULAR) DEGREE EXAMINATION

First Semester

20CO114 -ENTREPRENEURSHIP DEVELOPMENT & BUSINESS MODELS (2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

1. **Answer Any Five of the Following Questions** **5×4=20 Marks**
 - a) Distinguish Entrepreneurship Vs. Intrapreneurship. (CO1) (L4)
 - b) Define the source of Ideas. (CO2) (L1)
 - c) What do you mean by Working Capital Management ? (CO3) (L1)
 - d) Define Export Finance. (CO3) (L1)
 - e) What is Capital Structure? (CO3) (L1)
 - f) What are Customer Segments? (CO4) (L1)
 - g) Evaluate Value Propositions. (CO4) (L5)
 - h) Explain Business Excellence. (CO5) (L2)

SECTION – B

Answer All Questions

5×8=40Marks

2. a) Explain the importance of entrepreneurship in economic development. (CO1) (L2)
(Or)
b) Elaborate the role of women entrepreneurship in India. (CO1) (L6)
3. a) What are the steps in assessing business potential of an idea? (CO2) (L1)

(Or)

- b) Explain the importance of ideas in entrepreneurship. (CO2) (L2)
4. a) What is meant by Venture Capital? Explain the relevance of Venture Capital finance in Economic Development. (CO3) (L1, L2)

(Or)

- b) Discover the role of institutional finance in entrepreneurship development. (CO3) (L1)
5. a) Define Business Model. What are the key steps to be followed in development of Business Model. (CO4) (L1)

(Or)

- b) Discuss briefly the different cost drivers of a Business Model. (CO4) (L6)
6. a) Explain the salient features of “EFQM” business model of Europe. (CO5) (L5)

(Or)

- b) Elaborate “MBNQA” business excellence framework. (CO5) (L6)

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. a) Discuss the features of CII-EXIM Model of Business Excellence framework. (CO5) (L6)

(Or)

- b) Develop a business model for an educational services organization. (CO5) (L3)

20CO115:INFORMATION TECHNOLOGY FOR BUSINESS

Subject Code :	20CO115	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To explain the role of Information Technology in Business
- CO-2 To illustrate the Information Technology Infrastructure
- CO-3 To describe Information Systems Support to for Business Functions
- CO-4 To represent Data, Knowledge and Implication of Decision Support Systems
- CO-5 To relating Strategic Advantage and Information Technology.

Unit-I: Information Technology (IT) in Business Environment: Business in the Information Age - Pressures and Responses, **Why do we need to know about Information Technology**, What is an Information System, Capabilities of Information Systems - Basic concepts of Information Systems, organizations - Structures and **IT support - IT support at different organizational levels, Managing IT in organizations.**

Unit-II: IT Infrastructure: Computer Hardware - Input Technologies, Output Technologies - Computer Software - Types of software, general functions of Operating system, Types of application software - Managing organizational Data and Information - Basics of Data arrangement and Access, Traditional file Environment. **Databases: Modern Approach, Database Management Systems - Logical Data Models, Data Warehouse. Telecommunications systems and Networks - Network communications software, Internet: Services provided by Internet, World Wide Web, Intranets and Extranets.**

Unit-III: Information Systems to Support Business Functions: Transaction Processing Systems, Accounting and Finance Systems, Production Management Systems, Human Resources Management Systems, Integrated Information Systems and Enterprise Resource Planning, Inter-organizational/Global Information Systems. **Electronic Commerce - Types, Benefits of E-Commerce, Infrastructure and E-commerce support, Legal and ethical issues in E-commerce.** Computer-based Supply chain management and IS Integration: IT supply chain support and systems Integration: Enterprise Resource Planning.

Unit-IV: Data, Knowledge and Decision Support: Decision making and Decision support systems, Enterprise Decision support, Knowledge Management and Organizational Knowledge bases. Intelligent systems in Business: Expert systems, Intelligent Agents.

Unit-V: Strategic Advantage and Information Technology: Strategic Organizations in the Information Age, Business Process Re-engineering, Virtual corporations and Information Technology - **Implementing IT: Ethics, Impacts and Society, Ethical Issues, Impact of IT on Organizations and Jobs, on Individuals at Work, Societal Impact and Internet Communities, Protecting Information Systems.**

Reference Books:

1. V. Rajaraman- Introduction to Information Technology 2nd Edition (2013), PHI
2. Alexis Leon, Mathew Leon, Fundamentals of Information Technology, 2nd Edition (2015) LeonVikas.
3. Turban/Rainer/Potter- Introduction to Information Technology, 3rd Edition Willey.

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
First Semester
20CO115 -INFORMATION TECHNOLOGY FOR BUSINESS
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

1. Answer Any Five of the Following Questions 5×4=20 Marks

- a) What are the differences between Information Technology and Information Systems?(CO1)(L1)
- b) What are the various input devices of the computers?(CO2)(L1)
- c) What are the differences between intranet and extranet(CO2)(L1)
- d) Distinguish integrated information systems(CO3)(L4)
- e) What is a human resource management systems(CO3)(L1)
- f) What are the differences between decision making and decision support systems(CO4)(L1)
- g) Explain knowledge management bases(CO4)(L2)
- h) Explain internet communities.(CO5)(L2)

SECTION – B

Answer All Questions

5×8=40Marks

2. a)What is an Information system. Explain the capabilities of Information systems (CO1)(L1)

(OR)

b) Explain about Information Technology in organizations. (CO1)(L2)
3. a) What is an operating system. Explain the general functions of operating systems. (CO2)(L1)

(OR)

b) What are the differences between File based approach and Database Approach. (CO2)(L1)
4. a)Explain the types and benefits of E-commerce. (CO3)(L2)

(OR)

b) Explain briefly about computer based supply chain management. (CO3)(L2)
5. a) Explain briefly about the features, benefits and limitations of expert systems. (CO4)(L2)

(OR)

b) Explain intelligent agents and how they are used in today business. (CO4)(L2)
6. a) Explain how Information Technology is implemented in organization and its impact on society. (CO5)(L2)

(OR)

- b) What are the ethical issues involved in implementing Information Technology.
(CO5)(L1)

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. a) What is DBMS. Explain the architecture and benefits of this system(CO2)(L1)

(OR)

- b) Explain the societal impacts of Information Technology and different ways of protecting Information Systems(CO5)(L2)

20CO116: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Subject Code :	20CO116	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To provide students with knowledge of mathematical models for quantitative analysis of managerial problems in Industry.
- CO-2 To develop the ability to evaluate the forecasting models like correlation and regression analysis.
- CO-3 To enable the students understanding probability concepts and its applications in business.
- CO-4 To evaluate the probability distributions and its applications in industry.
- CO-5 To understand the significance of testing of hypothesis in managerial decision-making.

UNIT-I: Matrices, Differentiation, Permutations and combinations: Matrices –Basic concepts ,Solving system of equations with Cramer’s rule and Inverse method - Differentiation and integration of simple functions and their applications- Permutations and Combinations.

UNIT-II: Correlation and Regression: Correlation: Types of Correlation - Simple and Rank Correlation coefficient in the case of two variables- **Regression: Meaning and importance of Regression Analysis.** Estimation of Lines of Regression in the case of two variables.

UNIT-III: Probability: Concept of Probability: Definitions of Probability, Addition Theorem of Probability, Conditional Probability and Multiplication theorems of Probability, Baye’s Theorem of Probability and its **Applications.**

UNIT- IV: Theoretical distributions: Binomial Distribution, Poisson distribution and Normal distribution – their **Properties and Applications.**

UNIT-V: Testing of Hypothesis: Concept of Testing of Hypothesis, Types of Errors, Standard deviations and Proportions, Z- test for Means, T-test, F-test for two variances and Chi-Square test for goodness of fit and independent of Attributes and their Applications – Confidence intervals.

Suggested Books:

1. S.C. Gupta.-, Fundamentals of Statistics, 7th Revised Edition (2013) Himalaya Publishing House, New Delhi..
2. Sharma, J.K.-, Fundamentals of Business Statistics, 2nd Edition (2000) Pearson Education, New Delhi..
3. Sancheti, Dc & V.K Kapoor, Business Mathematics, 3rd Edition (2014) Sultan Chand & Sons, New Delhi..
4. Arora, P. N., S. Arora- Comprehensive Statistical Methods, 2nd Edition (2007) S. Chand, New Delhi.
5. Sharma, J.K., Quantitative Methods- Theory & Applications, 3rd Edition (2010) Macmillan New Delhi.

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
First Semester

20CO116 -QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

1. Answer Any Five of the Following Questions

5×4=20 Marks

- a) Explain permutations and combinations. (CO1)(L2)
- b) What is correlation and explain different types of correlation?(CO2)(L2)
- c) What are the properties of regression coefficients? (CO2)(L1)
- d) State Addition Theorem of Probability(CO3)(L2)
- e) Define i) Exhaustive events ii) Equally likely events(CO3)(L1)
- f) What is the importance of Poisson distribution?(CO4)(L2)
- g) Distinguish between Type-I and Type-II errors(CO5)(L4)
- h) Explain the procedure for testing of hypothesis(CO5)(L2)

SECTION – B

Answer All Questions

5×8=40Marks

2.a) Solve the following Simultaneous Linear Equations by using Cramer’s Rule (CO1)(L3)

$$2x+y-Z=3; x+y+z=1; x-2y-3Z=4$$

OR

b)A company has examined its cost structure and revenue structure and has determined that C the total cost, R total revenue, and x the number of units produced are related as: (CO1)(L3)

$$C=100+0.015 x^2 \text{ and } R=3x$$

Find the production rate x that will maximize profits of the company. Find that profit. Find also the profit when x=120.

3. a) Find the Karl Pearson’s Coefficient of Correlation from the following data: (CO2)(L1)

Marks in Economics	45	55	56	58	60	65	68	70	75	80	85
Marks in Statistics	56	50	48	60	62	64	65	70	74	82	90

OR

b)The following data about the sale and advertisement expenditure of a firm is given below. (CO2)(L3)

	Sales(in Crores of Rupees)	Advertisement Expenditure(in Crores of Rs)
--	----------------------------	--

Means	40	6
Standard Deviation	10	1.5

Coefficient of Correlation $r = 0.9$

- I. Estimate the likely sales for a proposed advertisement expenditure of Rs. 10 Crores.
- II. What should be the advertisement expenditure if the firm proposes a sales target of 60 Crores of Rupees?

4.a)i) A box contains 6 red, 4 white and 5 blue balls. From this box 3 balls are drawn in succession. Find the probability that they are drawn in the order red, white and blue if each balls is i) replaced ii) not replaced(CO3)(L1)

OR

b) The contents of urns I, II and III are as follows: (CO3)(L3)

1 white, 2 black and 3 red balls,

2 white, 1 black and 1 red balls, and

4 white, 5 black and 3 red balls

One urn is chosen at random and two balls drawn. They happen to be white and red. What is the probability that they came from urns I, II or III?

5.a) What is Normal Distribution? Explain characteristics and importance of the normal distribution. (CO4)(L2)

OR

b) If 5% of the electric bulbs manufactured by a company are defective, use Poisson distribution to find the probability that in a sample of 100 bulbs (i) none is defective, (ii) 5 bulbs will be defective.(Given $e^{-5}=0.007$) (CO4)(L3)

6. a) In a sample of 400 parts manufactured by a factory, the number of defective parts was found to be 30. The company, however, claimed that only 5% of their product is defective. Is the claim tenable? (CO5)(L3)

OR

b) Two types fo batteries are tested for their length of life and the following data are obtained: (CO5)(L3)

	No. of Samples	Mean life in Hours	Variance
Type A:	9	600	121
Type B:	8	640	144

Is there a significance difference in the two means? (Table value=2.131)

SECTION C - (1 x 10=10 marks)

Answer the following question.

a) From the following data, use χ^2 -test and conclude whether inoculation is effective in preventing tuberculosis: (CO5)(L4)

	Attacked	Not attacked	Total
Inoculated	31	469	500
Not inoculated	185	1,315	1,500
Total	216	1,784	2,000

OR

b) In order to make a survey of the buying habits, two markets A and B are chosen at two different parts of a city. 400 women shoppers are chosen at random in market A. Their average weekly expenditure on food is found to be Rs.250 with a standard deviation of Rs.40. The figures are Rs.220 and Rs.55 respectively in the market B where also 400 women shoppers are chosen at random. Test at 1% level of significance whether the average weekly food expenditures of the two populations of shoppers are equal. (CO5)(L4)

20CO211 :FINANCIAL ACCOUNTING AND PACKAGES

Subject Code :	20CO211	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes: By the end of the course, students will be able:

- CO 1 To understand the fundamental accounting concepts and the elements of financial statement.
- CO 2 To acquire the knowledge on preparation of financial statements.
- CO 3 To understand the financial statement analysis.
- CO 4 To gain knowledge on various cost management techniques.
- CO 5 To provide hands on experience on accounting tally and gain proficiency in creating solutions in financial accounts and management.

Unit-I: Introduction to Accounting: Concept – Importance and scope – Generally Accepted Accounting Principles – Objectives, Nature and Scope of Financial Accounting. – Cost Accounting – Management accounting.

Unit-II:Preparation of Financial statements: Income statement and Balance sheet –Inventory valuation (Theory) and Depreciation (Theory).

Unit-III: Financial Analysis: Objectives – Ratio Analysis – Funds Flow & Cash Flow Analysis.

Unit- IV: Management Accounting: Marginal Costing – CVP analysis – Standard costing and Variance analysis.

Unit- V: Accounting Package- Tally (Theory and practical)

References

1. G. Prasad & V. Chandra SekharaRao, Accounting for Managers, Edition 12th, (2010), Narayana offset printers, Jai Bharat Publications, Guntur.
2. Meigs&Meigs, Accounting the Basis for Business Decisions, 9th Edition (1993), Tata McGraw Hill, NewDelhi.
3. Shashi K. Gupta, R.K. Sharma, Accounting for Managerial Decisions, 2nd Edition (2004), Kalyani publishers, New Delhi
4. K. RajeshwaraRao& G. Prasad, Accounting & Finance, 12th Edition, (2010), Jai Bharat Publishers, Guntur
5. Jain, S. P., and Narang, K., Financial Accounting. 5th Edition,(2005)Kalyani Publishers, Ludhiana.

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Second Semester

20CO211 -FINANCIAL ACCOUNTING AND PACKAGES

Time: Three hours

Maximum: 70 marks

SECTION-A

Answer Any Five of the Following:

(5X4=20) Marks

1. Write short notes on:

- a. Need for Accounting. (CO1) (L1)
- b. Income Statement. (CO2) (L1)
- c. Cash flow Statement. (CO3) (L1)
- d. Liquidity Ratio. (CO3) (L1)
- e. Margin of Safety (CO4) (L1)
- f. Accounting Conventions (CO1) (L1)
- g. Advantage of Tally programme (CO5) (L1)
- h. Contra entry in tally (CO5) (L1)

SECTION-B (5X8=40 MARKS)

ANSWER ALL QUESTIONS

2. (a) What is Financial Accounting? Explain the nature and scope of Financial Accounting.

. (CO1) (L1) (L2)

OR

(b) What are Accounting Concepts and Conventions are required? How do you distinguish between them? (CO1) (L1)

3. (a) Define depreciation. What are the methods of depreciation?(CO2) (L1)

OR

(b) What factors do you consider in deciding the appropriate method for the valuation of inventories? (CO2) (L1)

4 (a) From the following two balance sheets as on December 31,2010 and 2011 ,you are required to prepare a statement of sources and uses:(CO3) (L6)

Liabilities	Dec 31 2010	Dec 31 2011	Assets	Dec 31 2010	Dec 31 2011
	Rs.	Rs.		Rs.	Rs.
Share capital	5,00,000	4,00,000	Cash	94,000	60,000
Trade creditors	90,000	1,40,000	Debtors	2,30,000	2,40,000

Profit and loss a/c	46,000	20,000	Stock In Trade	1,80,000	1,60,000
			Land	1,32,000	1,00,000
Total	6,36,000	5,60,000		6,36,000	5,60,000

OR

(b) What is meant by ratio analysis? Discuss its objects and limitations. (CO3) (L1)

5 (a) In a manufacturing concern, the standard time fixed for a month is 8000 hours. A standard wage rate of Rs 2.25p per hour has been fixed. During one month, 50 workers were employed and average working days in a month are 25. A worker works for 7 hours in a day. Total wage bill of the factory for the month amounts to Rs 21,875. There was a stoppage of work due to power failure (idle time) for 100 hours. Calculate various labour variances (CO4) (L6)

OR

(b) Distinguish between standard costing and marginal costing. (CO4) (L4)

6 (a) Explain various methods to view ration analysis statements in tally package. (CO5) (L2)

OR

(b) How the company is related in tally? Explain its procedure. (CO5) (L1)

SECTION-C (1X10=10 Marks)

ANSWER THE FOLLOWING

7(a) what is meant by break even analysis? Discuss the assumptions and the limitations of this technique.(CO4) (L1)

OR

(b) The trail balance of X for the year ended 31st December, 2009 is given ahead. Prepare Trading & P/L a/c for the year ended 31st December, 2009 & Balance sheet on that date. (CO2) (L6)

Trail Balance

Particulars	Debit (Rs)	Credit (Rs)
Furniture	640	-

Building	7,500	-
Machinery	6,250	-
Capital	-	12,500
Bad debts	125	-
Bad debts reserve	-	200
Debtors & creditors	3,800	2,500
Stock (1-1-09)	3,400	-
Purchases & sales	5,475	15,450
Bank overdraft	-	2,850
Sales returns & purchase returns	200	125
Advertisement	450	-
Interest	118	-
Cash	650	-
Commission	-	375
Tax & insurance	1,250	-
General expenses	782	-
salary	3,300	-
	<u>34,000</u>	<u>34,000</u>

Additional information

Stock on 31st December, 2009 was valued at Rs3, 250. Depreciation building at 5%, furniture at 10% & machinery at 20% Interest Rs 85 is payable on bank overdraft. Salary Rs 300 and tax Rs 120 are outstanding. Insurance prepared is Rs 100 and 1/3rd of the commission is received in advance. Furniture purchased in January 2009 worth Rs 100 is included in purchases. Write off Rs 100 as further bad debts and reserve for doubtful debts is to be made equal to 5% on debtors.

20CO212: FINANCIAL MANAGEMENT

Subject Code :	20CO212	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:By the end of the course, students will be able:

- CO 1 To understand the perspective on financial management function in the company and in its relation to domestic and international economy.
- CO 2 To provide illustration on financial management practices and policies, processes, techniques and strategies those are used in the financial management.
- CO 3 To develop knowledge on the type and characteristics of problems and the possibility of the occurrence of financial management problems,
- CO 4 To develop planning skill and monitoring skill in financial management functions effectively.
- CO 5 To apply the appropriate working capital management strategy to face the company challenges.

Unit–I: Introduction: Nature, Scope and Objectives of Financial Management: Finance Function–Profit Goal vs. Wealth Goal Maximization - Financial Manager in Modern business Organizations (Theory)

Unit–II: Investment decision: Capital Budgeting process –Methods of appraisal: Traditional Techniques and Discounted Cash Flow Methods – NPV vs. IRR - Capital rationing (Theory & problems)

Unit–III: Financing decisions: Concept of leverage – Types of Leverages –EBIT – EPS Analysis – Capital Structure – Theories of Capital Structure – Net Income approach – Net Operating income approach – Traditional view – MM Hypothesis Cost of Capital: Types of Cost of Capital - Weighted average Cost of capital. Capital Structure Determinants.(Theory & problems)

Unit–IV: Dividend decisions: Kinds of dividends, Dividend Policy types, Dividend Theories – Walter’s Model – Gordon’s Model – M-M Hypothesis (Theory & problems)

Unit–V: Working Capital Management: Meaning, Significance, Types of Working capital, Determinants of working capital, and Methods of Measuring working Capital Requirements - Operating cycle -Financing of Working Capital-Management of Cash, Receivables, and Inventory (Theory & problems)

References

1. Chandra Bose D., Fundamentals of Financial Management, 2ndEdition (2006) Prentice Hall of India.
2. Khan M Y and Jain P. K., Basic Financial Management: Text and Problems, 2nd Edition (2005) Tata McGraw Hill.
3. Pandey I M.,Financial Management, 11th Edition (2015) Vikas Publishing House Pvt. Ltd.
4. .Pandey&Bhat, Cases in Financial Management, 2nd Edition (2000) Tata McGraw Hill.
5. Prasanna Chandra, Financial Management - Theory and Practice, 10th Edition (2019) Tata McGraw Hill.

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Second Semester
20CO212 -FINANCIAL MANAGEMENT
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

Answer Any Five of the Following Questions

5×4=20Marks

1. Write short notes on:

- a. Financing function (CO1)(L1)
- b. NPV method (CO2)(L1)
- c. Operating leverage (CO3)(L1)
- d. Cost of equity (CO3)(L1)
- e. WACC (CO3)(L1)
- f. Operating cycle (CO5)(L1)
- g. Gross Vs. Net working capital(CO5)(L1)
- h. Kinds of dividends (CO4)(L1)

SECTION – B

Answer All Questions 5×8=40Marks

2. a) Discuss in detail, the scope of Financial Management. (CO1)(L1)

(OR)

b) Do you support the concept of Profit Maximization or Wealth Maximization? Give Reasons (CO1) (L1)

3. a) What is Capital Budgeting? Explain briefly about techniques of Capital Budgeting? (CO2)(L1)

(OR)

b) A company is considering an investment proposal to install a new machine at a cost of Rs.50,000/-. The machine will last for 5 years and has no salvage value. The estimated cash flows after taxes are:

Years	1	2	3	4	5
Estimated Cash flows after taxes (Rs.)	10,000	10,450	11,800	12,250	16,750

Compute the following : (CO2) (L6)

- a) Pay-Back period b) Average rate of Return c) NPV at 10% d) IRR

4 .a) Explain Net Income and Net Operating Income approach of capital structure theories (CO3) (L2)

(OR)

b) A firm forecasts that it will produce 15, 00 units and generate EBIT of Rs. 3, 00,000. The DOL for a quantity level of 15,000 units is 2.5. There is a possibility that the actual output could range from 10% below to 5% above the forecast value. Calculate the range of possible forecast errors for EBIT in % terms and also corresponding EBIT values. (CO3) (L6)

5. a) Show the implications of dividend policy according to Gordon’s Model for the give information:

Particulars	Growth Firm	Normal Firm	Declining Firm
r	15%	10%	8%

All the firms have $k=0.10$ and $EPS= Rs 10$. Show the values when the firms adopt 40% and 60% pay-out ratio. (CO 4)(L6)

b) What is the substance of Miller and Modigliani ‘dividend irrelevance’ theorem? (CO 4) (L 1)

6. a) Explain the concept of working capital and the factors that determine the working capital needs of the firm.(CO5)(L2)

(OR)

b) A cost sheet of a company provides the following data:

Particulars	Cost per unit Rs
Raw Material	52
Direct labour	19.5
Overheads	39
Total Costs	110.5
Profit	19.5
Selling Price	130

The following is the additional information available:

- Average raw material in stock: one month;
- Average materials in process: half month
- Credit allowed by suppliers: one month
- Credit allowed to debtors: two month;
- Time Lag in payment of wages: one and a half weeks.
- Overheads: one month.
- One fourth of sales are on cash basis.

Cash balance is expected to be Rs. 1, 20,000. You are required to prepare a statement showing the working capital needed to finance a level of activity of 70,000 units of output. Assume that production is carried on evenly throughout the year and wages and overheads accrue similarly.(CO5)(L6)

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. a) A company is considering an investment proposal to install new machine at a cost of Rs.50,000. The machine will last for 5 years and has no salvage value. The estimated cash flows after taxes are:

Year	Estimated Cash flows after taxes
1	Rs. 10,000
2	Rs.10,450
3	Rs. 11,800
4	Rs. 12,250
5	Rs. 16,750

Compute the following:

- a) Payback period
- b) Average rate of return
- c) Internal rate of return
- d) Net present value at 10%(CO 2)(L6)

(OR)

b) Explain about various dividend theories. (CO4)(L2)

20CO213 :HUMAN RESOURCE MANAGEMENT

Subject Code :	20CO213	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:By the end of the course, students will be able:

- CO-1 To cover the basic concepts of Human Resource management.
- CO-2 To contribute the development of human resource planning, implementation, and evaluation of employee recruitment, selection, and retention plans and processes)
- CO-3 To develop, implement, and evaluate employee orientation, training, and development programs
- CO-4 To administer and contribute to the design and evaluation of the performance management program
- CO-5 To develop the students' ability to learn concepts like compensation, employee welfare, and industrial relation issues

Unit- I: Human Resource Management: Nature and significance, functions of HRM, Qualities and Role of HR Manager, HRM Model, HRM in a changing Environment.

Unit-II: Human Resource Planning: Objectives, process, factors affecting HR Planning, Requisites for successful HR Planning, Recruitment – Factors influencing, Sources of Recruitment–E- Recruitment-Selection Process – Placement, induction and Socialization – Promotion and Transfers

Unit-III: Employee Training: Significance – Identification of Training Needs – Employee Training Methods – Executive Development Methods – Evaluation of Training and Development Programs – Methods of Evaluation -Limitations to its effectiveness

Unit-IV: Performance Appraisal: Scope & Significance – Methods of Appraisal – Limitations of Appraisal - Career Planning and Development – Counseling- Mentoring-Coaching

Unit – V:Wage and Salary Administration: Wage Structure and Policy – Wage Differentials – Wage Payment Methods – Incentives – Fringe Benefits –Industrial Relations: Causes of Disputes and Settlement - Role of State in Industrial Relations - Collective Bargaining -Employee Participation in Management - Quality of Work Life.

References:

1. Aswathappa. Human Resource Management 6thEdition(2010). Tata McGraw Hill, New Delhi.
2. BiswanathGhosh. Human Resource Development and Management, (2005) Jain Book Depot , New Delhi
3. C. B. Mamoria. Personnel management 21stEdition(2012). Himalaya Publishing House , New Delhi:
4. Edwin Flippo. Personnel management 5thEdition(1994). Tata McGraw Hill, New Delhi.
5. RajashreeShinde, A. Abhilasha, A. RamakumarHuman Resource Management 1st Edition (2017). Himalaya Publishing House, New Delhi.
6. Sahni Personnel Management 5th Edition (2005). Kalyani Publisher, New Delhi.
7. SubbaRao. Human Resources management 12thEdition(2011). Himalaya Publishing House, New Delhi.
8. V.S.P.Rao, Human Resources Management, 3rd Edition(2010). Excel Books, New Delhi.

MODEL QUESTION PAPER

M.COM. (REGULAR) DEGREE EXAMINATION

Second Semester

20CO213 -HUMAN RESOURCE MANAGEMENT

(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

Answer Any Five of the Following Questions

5×4=20 Marks

1. Write Short Notes on:

a) Role of HRM (L1) (CO1)

b) Human Resource planning (L1) (CO2)

- c) Vestibule Training (L1) (CO3) d) Career planning (L1) (CO4)
e) Quality of Work Life (L1) (CO5) f) Fringe benefits (L1) (CO5)
g) E-Recruitment (L1) (CO2) h) HRM Model (L1) (CO1)

SECTION – B

Answer All Questions 5×8=40Marks

2. a) Define Human Resource Management and discuss the objectives and functions of HRM.(L1,L6)(CO1)

(Or)

b) Explain the role of HRM in the changing environment. (L2)(CO1)

.3. a) What is human resource planning? Analyze various steps in the process of human resource Planning. (L1, L4)(CO2)

(Or)

b) Explain the Sources Recruitment with relevant merits and limitations (L2) (CO2)

4. a) Identify the employee training methods(L3)(CO3)

(Or)

b) Show the Importance of training and Distinguish between employee training and executive development. (L2, L4)(CO3)

5. a) Discuss the methods of performance appraisal. (L6)(CO4)

(Or)

b) Examine the Significance and limitations of Performance appraisal. (L4)(CO4)

1. **a)** Define the concept wage and salary administration. Explain the wage payment methods.(L1, L2)(CO5)

(Or)

b) Evaluate the Methods of Employee participation in management. (L5)(CO5)

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. a) what is meant by the term Industrial Disputes? Discuss its causes and settlement mechanism. (L1, L6)(CO5)

(Or)

b) Define HRM. Explain the nature, scope& significance of HRM (L1, L5) (CO1)

20CO214 :MARKETING MANAGEMENT

Subject Code :	20CO214	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:By the end of the course, students will be able:

- CO-1 Understand the concepts of marketing and to know the changing context of marketing environment.
- CO-2 Appreciating the knowledge of consumer behaviour in implementing the marketing strategies to satisfy target customer and also distinguish between Marketing Information System and Market Research.
- CO-3 Conceptual understanding of product management and issues relating with marketing of services.
- CO-4 Understand different price strategies and the dynamics of channel management.
- CO-5 Be able to know the elements of promotion mix and the importance of integrated marketing communications.

Unit-I: Marketing-Concepts-Approaches to the Study of Marketing – Functions of Marketing-Marketing Environment.

Unit-II: Consumer Behavior – Factors affecting Consumer Behavior- Market Segmentation – Market Targeting and Positioning – Marketing Information System and Marketing Research.

Unit-III: Marketing Mix: Product Planning – New Product Development – Product Life Cycle– Branding &Packaging – Product line- Product Mix Management- Product Vs Service.

Unit-IV: Pricing and Distribution: Pricing Objectives – Methods and Strategies; Channels of distribution – Channel Selection and Management -Retail Management.

Unit-V: Promotion: Promotion Mix-Personal Selling-Advertising - Sales Promotion, Publicity and Public Relations – Direct Marketing; Promotional strategies- Web Marketing – Integrated Marketing Communications.

References

1. AparnaTembulkar, Marketing Management, 2nd Edition. (2014) NiraliPrakashan, Pune.
2. Kazmi S H, marketing Management: Text and Cases, 1st Edition, (2007), Excel Books, New Delhi.
3. Philip Kotler, Kevin Lane Keller, Marketing Management –Global Edition,15thEdition. (2016) Pearson India Education Services Pvt Ltd.
4. RajanSuxsena, Marketing Management, 5th Edition.(2017) McGraw Hill Education (India) Private Limited.
5. Ramaswamy, Namakumari, Marketing Management: planning, Implementation & Control, 6th Edition, (2018), Sage Publisher, New Delhi.
6. Sherlekar S.A, Marketing Management, 13thEdition, (2008), Himalaya Publishing House, Mumbai.

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Second Semester
20CO214 -MARKETING MANAGEMENT
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

Answer Any Five of the Following Questions

5×4=20 Marks

1. Write short notes on:

- a) Product vs Service(L1)(CO3)
- b) Targeting (L1)(CO2)
- c) Marketing Information System(L2)(CO2)
- d) Channel Conflict(L2)(CO4)
- e) Integrated Marketing Communication(L3)(CO5)
- f) Psychological Pricing(L2)(CO4)
- g) Global Marketing(L3)(CO1)
- h) Positioning(L2)(CO2)

SECTION – B

Answer All Questions

5×8=40Marks

2. a) Differentiate between sales and marketing. What are the core concepts of marketing?(L4)(CO1)
(Or)
a) What are the elements of marketing environment? Explain their influence on marketing. (L1,L2)(CO1)
3. a) Define Marketing Research. Explain various steps involved in Marketing Research.(L3,L2)(CO2)
(Or)
b) Define Market Segmentation. What are the types of Market Segmentation? Explain them briefly.(L2,L5)(CO2)
4. a) What is meant by Product Life Cycle? Explain the stages of Product Life Cycle with Suitable illustration (L1,L2)(CO3)
(Or)
b) Define Brand. What are the various Brand strategies? Explain.(L2)(CO3)
5. a) Explain the objectives of Pricing. What are the various price adjustment strategies?(L2,L1)(CO4)
(Or)

b) What factors are to be considered in the selection of Channel Members? Explain the Channel selection criteria. (L1, L2)(CO4)

6. a) Describe the role of 'Web Marketing' in present day business context.(L3)(CO5)

(Or)

b) Define 'Sales Promotion'. What are the sales promotion techniques followed by marketing companies? Explain with suitable examples. (L2)(CO5)

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. a) Define 'Consumer Behaviour' .Explain various factors influencing Consumer Behaviour. (L2)(CO2)

(Or)

b) Define 'Advertising'. Explain its role in promotion of fast moving consumer goods. (L2)(CO5)

20CO215 :BUSINESS RESEARCH METHODS

Subject Code :	20CO215	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:By the end of the course, students will be able:

- CO-1 To understand basic concepts of research and formulate research problems and process.
- CO-2 To generate an awareness of research design and data collection methods.
- CO-3 To develop and understand of sampling design and techniques.
- CO-4 To understand how to analyse and interpretation of the data.
- CO-5 To provide expert knowledge about to write a research report and thesis.

Unit –I : Introduction-Importance of Research, Types of research , Research Process-Problem Identification- Formulation-Classification, Concept and Construction of Hypothesis – Steps in Testing Hypothesis.

Unit-II: Research Design-Meaning, purpose and Principles – Types of Research Design – Exploratory- Descriptive- Experimental, Data Collection-Sources of Data-Methods of Data Collection-Questionnaire Design and Pre Testing of Questionnaire.

Unit-III: Sampling & Sampling Designs-Determination of Sample Size-Census Survey Vs Sample Survey –Advantages of Sampling-Sampling Methods-Probability Sampling-Non Probability Sampling.

Unit-IV: Data Tabulation-Analysis and Interpretation: Tabulation of data and general rules of tabulation Graphic and Diagrammatic Representation of Data-ANOVA-One way and Two way classification

Unit-V: Research Report Writing and Presentation: Concept, Purpose, Guidelines for Research Report Writing –Steps in Report Writing-Layout of Report-Types of Research Reports-Presentation of Research Report.

Reference Books:

1. PanneerSelvam-Research Methodology, 2nd Edition (2014) PHI
2. Bhattacharya D.K., “Research Methodology” New Delhi. 2nd Edition (2006) Excel Books
3. Cooper, “Business Research Methods”, , New Delhi. 11th Edition (2012) Tata McGraw Hill

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Second Semester
20CO215 -BUSINESS RESEARCH METHODS
(2017-2018 Regulation Onwards)

Time: Three hours

Maximum Marks: 70

SECTION- A

Answer Any Five of the Following Questions

(5X4 = 20 Marks)

1. Write short notes on:

- a) Importance of Research (L1) (CO1)
- b) Simple Random Sampling (L1) (CO3)
- c) Research Problem (L1) (CO1)
- d) Primary Vs Secondary data (L1) (CO2)
- e) Procedure for Testing of Hypothesis (L1) (CO1)
- f) Bar and Pie charts (L1) (CO2)
- g) Layout of report (L1) (CO5)
- h) Types of Tabulation (L1) (CO4)

SECTION- B

Answer All Questions.

(5X8 = 40 Marks)

2. a) What is Research? Explain the research process in details. (L1, L2)(CO1)

OR

b) Explain different types of research. (L2)(CO1)

3. a) What is Research Design ? Distinguish between diagnostic and Exploratory Research designs. (L1, L4)(CO2)

Or

b) Briefly explain various techniques of data collection in business research (L2) (CO2)

4. a) Explain Principal steps in a Sample Survey?(L2)(CO3)

Or

b) Distinguish between Systematic and Stratified Sampling. (L4)(CO3)

5. a) What are different parts of statistical table? Give an example to illustrate. (L1)(CO4)

Or

b) Explain the procedure for analysis of variance (ANOVA) two-way classification. (L5)(CO4)

6. a) Explain various types of research reports used in business research?(L5)(CO5)

Or

b) Explain the significance of research report and narrate the various steps involved in writing such a report. (L5)(CO5)

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. a) Set up an analysis of variance table for the following per acre production data for three varieties of wheat, each grown on 4 plots and state if the variety differences are significant.(L3)(CO4)

Plot of Land	Per acre production data		
	Variety of Wheat		
	A	B	C
1	6	5	5
2	7	5	4
3	3	3	3
4	8	7	4

OR

b) Explain the criteria of Good Research and also explain problems encountered by researchers in India. (L2)(CO1)

20CO216 :E-COMMERCE

Subject Code :	20CO216	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:By the end of the course, students will be able:

- CO-1 To remember and understand the basic concepts of E-commerce, E-business Internet and World Wide Web.
- CO-2 To understand how different technologies are implemented in e-commerce.
- CO-3 To analyse the role of e-marketing and advertisements in e-commerce.
- CO-4 To analyse the impact of CRM and SCM on e-commerce.
- CO-5 To learn about different types of electronic payment system, protocols, security schemes and cash less economy.

Unit-I : History of E-commerce and Indian Business Context: origin of E-commerce – Traditional vs. E-Commerce - Internet and World Wide Web- Business Models for e-Commerce-B2C, B2B, C2C & C2B, Merits and Limitations- Advantages and Disadvantages of E-commerce - Introduction to E-business -E-commerce vs E-business

Unit-II: Technologies of the World Wide Web- Internet client-server application-Telnet, PTP, IRC, Chat, ICQ & MIME, Networks & Internet :communication switching -Network routers-URL-IPv6-TCP web site-Website goals & Objectives Strategies for website Development-ISP Broadband Technologies- Hypertext- JavaScript and XML

Unit-III: E-Marketing- Traditional Marketing, Online Marketing- Advantages of online Marketing - Advertisements in E-commerce- various means of advertising- advertisement strategies-Intelligent Agents.

Unit-IV: CRM-Traditional methods-Technology support-E-CRM-Customer Life Cycle- CRM Capabilities and Customer Life Cycle-Data Mining in CRM - e-Supply Chain- Old ways of Managing supply and information flow-new ways of managing supply chain- several ways to reduce inventory- Real time benefits of e-Supply Chain- objectives of SCM -E-supply chain Components and architecture-Major trends in E-SCM

Unit-V: E-Commerce Payment Systems-Electronic Payments with Protocols-Security schemes-Electronic Fund Transfer and Debit Cards-E-Cash, Properties of E-Cash-E-Cash in Action- Operational Risk and E-Cash-Legal issues- E-Cheque- Risk and E-Payments Systems- Cashless Economy

References

1. PT Joseph SJ E-Commerce, An Indian Perspective, 3rd Edition, Volume 2, (2010), Prentice Hall of India
2. Effraim Turban, Joe Lee, David Kind-H Michael Chung E-Commerce, A Management Perspective, 6th Edition (2009), Pearson Education Asia.
3. Pandey US & ShuklaEr. S., E-Commerce & M- Commerce Technology, Revised Edition (2018), S. Chand & Company New Delhi.
4. Gary P. Schneider, E-Commerce Strategy Technology & Implementation, 9th Edition (2012), Cengage Learning, New Delhi.
5. Trepper, E-Commerce Strategies, Prentice Hall of India (2006) revised Edition, New Delhi.
6. Jonathan Reynolds, E-Business A Management Perspective 2nd Edition (2009), Oxford University Press.

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Second Semester
20CO216 - E-COMMERCE
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

Answer Any Five of the Following Questions

5×4=20 Marks

1. Write short notes on:

- a) B2C (L1)(CO1)
- b) World Wide Web(L1)(CO2)
- c) Software Agent(L1)(CO3)
- d) XML(L1)(CO2)
- e) Intelligent Agents(L1)(CO3)
- f) Supply Chain Management(L1)(CO4)
- g) Electronic Fund Transfer(L1)(CO5)
- h) Online Marketing(L1)(CO3)

SECTION – B

Answer All Questions 5×8=40Marks

2. (a) Explain Business models of E-commerce.(L2)(CO1)
(Or)
(b) What are the advantages and Disadvantages of E-commerce? (L1)(CO1)
3. (a) Explain Internet Client-Server Applications.(L2)(CO2)
(Or)
(b) Explain Website goals, Objectives and Strategies. (L2)(CO2)
4. (a) what is e-marketing? Distinguish E-marketing and Traditional Marketing(L1)(CO3)
(Or)
(b) What are the strategies and advantages of advertisements in e-commerce? (L1)(CO3)
5. (a) Explain Old ways of managing supply and information flow-new way of Managing supply chain and Supply chain Architecture. (L5)(CO4)
(Or)
(b) Explain CRM Technology, CRM toolkit and CRM customer life cycle. (L5)(CO4)
6. (a) Explain various security schemes in Electronic Payment System.(L5)(CO5)
(Or)
(b) Explain Different protocols used in Electronic Payment system.(L5)(CO5)

SECTION C - (1 x 10=10 marks)
Answer the following question.

7. (a) Explain the concept of ISP Broadband Technologies.(L6)(CO2)

(Or)

(b) Explain the Role of E-commerce in India (L5) (CO1)

20CO311: BUSINESS COMMUNICATION SKILLS

Course Outcomes:

- CO-1 To explain the importance of business correspondence and differentiate between formal and informal communication.
- CO-2 To impart knowledge in completing forms and learning and understanding the different accents and dialects.
- CO-3 To prepare and deliver effective business presentation with modern days technology.
- CO-4 To develop the art of business reporting system with good vocabulary and with lucid numerical presentations.
- CO-5 To explain the importance of feedback mechanism motivating others and building team management skills.

UNIT – I

Business Correspondence – Significance – Formal, informal and semiformal correspondence – **Written Correspondence** – Differences between formal and informal writings – Use of formal vocabulary and functional language in business letter writing–e-mail writing skills, **call taking etiquette/skills.**

UNIT – II

Business Information– Polite phrases of confirmation and communication breakdown – understanding native speaking accents and dialects – **Functional language used in making verbal agreements.**

UNIT – III:

Business Presentations– Use of information in presenting product features –Giving and Interpreting numerical data, **Business abbreviations, and acronyms – 7C's of Communication.**

UNIT – IV:

Business Reporting– Effective presentation of oral and written instructions – Presenting and describing company information: **Summarizing important information concisely – Report Writing.**

UNIT – V:

Feedback and Evaluation– Giving feedback to others – Use of questions in self – Assessment elicitation – Agreement/disagreement and opinion giving – Feedback – **Strategies for effective relationship – Team building skills.**

References :

1. Barry, R. E., & Ellison, P. T. (1997). *Business Communication for 21st Century* (3rd ed.) Prentice Hall.
2. Bhatia, R. C. (2006). *Business Communication*. New Delhi, India: AneBooks .
3. Guffey, M. E., & Seefer, C. M. (2016). *Business English* (12th ed.). Massachusetts, US: Cengage Learning.
4. Henderson, G. L., & Voiles, P. R. (1986). *Business English Essentials* (7th ed.). New York, US: Gregg Division McGraw-Hill.
5. Stewart, Marie M, Hutchinson, Lois, & Zimmer, Kenneth . (1961). *Business English & Communication*. New York, US: McGraw-Hill .

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Third Semester
20CO311 -BUSINESS COMMUNICATION SKILLS
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

Answer Any Five of the Following Questions

5×4=20 Marks

1. **Write Short Notes on:**
- a. Vocabulary.(CO-1)(L1)
 - b. Writing Skills. (CO-1)(L2)
 - c. Communication Break Down(CO-2)(L3)
 - d. Accents. (CO-2)(L2)
 - e. Dialects. (CO-2)(L2)
 - f. Verbal Agreements. (CO-2)(L2)
 - g. Report Writing. (CO-4)(L2)
 - h. Feedback. (CO-5)(L4)

SECTION – B

Answer All Questions

5×8=40 Marks

2. a) Discuss the importance of communication in business. (CO-1)(L2)
OR
b) Explain the importance of functional language in business letter writing. (CO-1)(L2)
3. a) Discuss the importance of gathering business information. (CO-2)(L2)
OR
b) Discuss the importance of native speaking accents. (CO-2)(L2)
4. a) Explain 7Cs of communication. (CO-3)(L2)
OR
b) Discuss different business presentation techniques. (CO-3)(L3)
5. a) Discuss effective business reporting methods. (CO-4)(L3)
OR
b) Explain the importance of conciseness while preparing business reports. (CO-4)(L3)
6. a) Discuss the feedback and evaluation process in communication. (CO-5)(L4)

OR

- b) Explain the role of communication in team building. (CO-5)(L2)

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. a) Explain the role of technology in communication. (CO-1)(L2)

OR

- b) Discuss the importance of negotiation techniques in agreement and disagreement. (CO-1)(L2)

20CO312: FINANCIAL INSTITUTIONS & MARKETS

Subject Code :	20CO312	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To examine the role of the financial system in the economy.
- CO-2 To familiarize the students with the financial institutions, markets and its regulations.
- CO-3 To help the students in acquiring analytical skills in the market analysis in the context of raising medium and long term funds.
- CO-4 To give the students an understanding of the behaviour of banks and other financial firms.
- CO-5 To make the students understand the role and functions of organized financial markets and financial Service Firms.

UNIT-I

Structure of Indian Financial System – Role of Financial System in Economic Development – Financial Markets and Financial Instruments – Capital Markets – Money Markets – Primary Market Operations – Role of SEBI – Secondary Market Operations – Functions of Stock Exchange – Financial Services Sector Problems and Reforms.

UNIT-II

Financial Institutions – Banking & Non-banking Financial Institutions – New Financial Institutions– the Discount Finance House of India, Stock Holding Corporation of India Limited, Infrastructural Leasing and Financial Services Limited– **Indian Banking System: An Overview, Role of Reserve Bank of India.**

UNIT-III

Development Banks– Objectives and Scope of Development Banks – Industrial Finance Corporation of India(IFCI Ltd.), – National Bank for Agricultural and Rural Development(NABARD), National Housing Bank(NHB), Export and Import Bank of India(EXIM Bank of India), Small Industrial Development Bank of India(SIDBI).

UNIT-IV

International Financing Institutions: Objectives of International Financial Institutions – Source of Funds – The International Bank for Reconstruction and Development(IBRD), International Finance Corporation(IFC), International Development Association (IDA), Asian Development Bank(ADB) and International Monetary Fund(IMF).

UNIT-V

Financial Services – Concept, Nature and Scope of Financial Services – Merchant Banking – Meaning – Types – Responsibilities of Merchant Bankers in Issue Management – Credit Rating – Meaning, Functions – Mutual Funds – Concept ,Objectives and Functions.

References:

- BholeLM, Financial Institutions and Market-Structure, Growth and Innovations, 6th,2018 . Tata McGraw Hill, Chennai.
- N K Gupta,Monika Chopra, Financial Markets and Services,2nd 2008,New Delhi.
- V A.Avadhani, Financial Services in India,2nd 2010, Himalaya Publishers, Mumbai.
- Vasant Desai, Financial Markets and Financial,4th 2013, Himalaya Publisher, Mumbai.\

MODEL QUESTION PAPER
M.Com. (REGULAR) DEGREE EXAMINATION
Third Semester
20CO312 -FINANCIAL INSTITUTIONS & MARKETS
(2017-2018 Regulation Onwards)

Time: Three hours

Maximum Marks: 70

SECTION – A

1. Answer any Five of the Following Questions (5X4 = 20 Marks)

- a) What do you understand by financial markets? (CO1)(L1)
- b) State the functions of The Discount Finance House of India.(CO2)(L2)
- c) Explain the importance of NABARD.(CO3)(L2)
- d) List out the objectives of International Monetary Fund.(CO4) (L2)
- e) Classify the Credit Rating Agencies.(CO5) (L1)
- f) Summarize Role of SEBI.(CO1)(L2)
- g) Examine the role of RBI.(CO2)(L3)
- h) Outline the major activities of Export and Import Bank.(CO3)(L1)

SECTION B

Answer All Questions:

(5X8 = 40 Marks)

2. a) What is meant by Stock Exchanges? Explain the functions of Stock Exchanges.(CO1) (L2)
Or
b) Examine the Money Market Instruments.(CO1)(L4)
3. a) Analyze the Indian Banking System.(CO2)(L3)
Or
b) Explain the Role of Reserve Bank of India.(CO2)(L2)
4. a) Identify the Objectives and Scope of Development Banks of India(CO3) (L3)
Or
b) Justify the support of Small Industrial Development Bank of India in promotion of Small scale industries. (CO3)(L5)
5. a) Summarize the major activities of Asian Development Bank.(CO4)(L2)
Or
a) List out the objectives of International Financial Institutions.(CO4)(L3)
6. a) Explain the nature and scope of financial Services.(CO5)(L2)
Or
b) Explain the responsibilities of merchant bankers in issue management.(CO5)(L2)

SECTION –C 1X10 = 10 Marks

7. a) Analyse the Role of Financial System in Economic Development.(CO1)(L4)

Or

b) Define Mutual Funds. Examine the concept, objectives and functions of mutual funds.(CO5)(L4)

20CO321:ADVANCED COST ACCOUNTING

Subject Code :	20CO321	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To understand the basic concepts and processes used to determine product costs. And to interpret cost accounting statements.
- CO-2 To analyse and evaluate information for cost ascertainment in process, batch and job costing.
- CO-3 To analyse and evaluate the methodology for costing of operating and service industry.
- CO-4 To scrutinize various types of manufacturing waste and present a comprehensive cost system for recognizing and reporting waste costs.
- CO-5 To appraise the need for reconciliation between cost and financial accounts along with the preparation of a reconciliation statement. And explain the utility – concept and preparation of different types of budgets.

UNIT – I

Overview of basic concepts in Accounting – Elements of Cost – Material – Labour and Overheads – Material Purchase procedure – **Storage and Inventory control** – **Methods of pricing of issues** – **Methods of inventory control** – **Labour** – Classification of Labour – Principles and Methods of Remuneration – Overheads – Meaning – classification – allocation – apportionment and absorption (Theory & Problems).

UNIT – II

Methods of Costing– Job Costing– Batch Costing – Unit Costing and Process Costing (Theory & Problems).

UNIT – III

Operating Costing – Operating Costing – Costing and Service Industry – Hospital– Hotel – Transportation – Electricity – Power House and Telecommunication (Theory)

UNIT – IV

Treatment of certain items – General Principles of Treatment of Depreciation – Amortization – interest on capital – Cost of Finance – Research and Development Cost – Material Losses – Waste – Scrap – Spoilage – Defectives (Theory).

UNIT – V

Cost Book Keeping and Reconciliation between Cost and Financial Accounts – Cost Book-Keeping – Cost Ledgers – Interlocking and Integral Accounts – **Reconciliation of Cost and Financial Accounts** – **Reasons – Need.** Cost Audit: Meaning – Advantages – Propriety Audit and efficiency Audit – Cost Audit Program. (Theory&Problems)

References:

1. M.Y Khan and P.K. Jain - Cost Accounting, 2nd edition, 2000, Tata McGraw Hill – New Delhi
2. A Murthy and S Gurusamy - Cost Accounting, 2nd edition, 2012, Tata McGraw Hill – New Delhi.
3. M.N. Arora – Accounting for Management, 3rd edition, 2010 – Himalaya Publishing House - New Delhi.
4. Periaswamy – Financial Cost & Management Accounting, 3rd edition, 2011 – Himalaya Publishing House - New Delhi.
5. Mitra J.K. Advanced Cost Accounting, 3rd edition, 2009 New Age International Pvt. Ltd. New delhi.

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Third Semester
20CO321 -ADVANCED COST ACCOUNTING
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

1. Answer Any Five of the Following Questions

5×4=20 Marks

- | | |
|---------------------------------------|------------|
| 1. Elements of cost. | (CO1) (L2) |
| 2. By product. | (CO1) (L2) |
| 3. Abnormal loss. | (CO2) (L2) |
| 4. Fixed Vs. Variable cost. | (CO5) (L2) |
| 5. Job Costing. | (CO2) (L2) |
| 6. Amortization. | (CO4) (L2) |
| 7. Cost sheet | (CO5) (L2) |
| 8. Memorandum reconciliation account. | (CO5) (L2) |

SECTION – B

Answer All Questions
Marks

5×8=40

2. a) Define cost accounting and explain its objectives. (CO 1)(L1)

OR

b) In an engineering factory, the following particulars have been extracted for the year ended 31.12.2016.

	Production depts.			Service depts.	
	A	B	C	X	Y
Direct wages	30,000	45,000	60,000	15,000	30,000
Direct materials	15,000	30,000	30,000	24,500	22,500
Staff number	1,500	2,250	2,250	750	750
Electricity(kwh)	6,000	4,500	3,000	1,500	1,500
Asset value(Rs.)	60,000	40,000	30,000	10,000	10,000
Light points	10	16	4	6	4
Area(square meters)	150	250	50	50	50

The expenses for the period were as follows:

	Rs.
Power	1,100
Lighting	200
Stores overhead	800

Rent and taxes	550
Depreciation	30,000
Repairs	6,000
General overheads	12,000

Absorption the expenses of service dept. Y according to direct wages and those service dept. X in the ratio of 5:3:2 to the production depts.
You are required to prepare an overhead distribution summary.(CO1)(L 2)

3. a) Define costing techniques. Describe various techniques of costing.(CO2)(L1)

OR

- b) What is job costing? Explain the features of job costing.(CO2)(L1)(L2)

4. a) What is operating costing and explain different situations where operating costing be implemented?(CO3)(L1)(L2)

OR

- b) From the following data relating to a vehicle compute the cost per running km/hour.

	Rs.
Kilometers run (annual)	30,000
Km/hour (average)	12
Road license (average)	3,600
Cost of vehicle	5,00,000
Insurance(annual)	5,000
Salaries	3,400
Cost of fuel per hour	70
Repairs and maintenance/Km	4

Estimated life of the vehicle 2,00,000Kms. Charge interest at 10% p.a. on the cost of vehicle. The vehicle runs 12 km per hour on an average.(CO3)(L3)

5. a) Explain how depreciation and research and development cost treated in cost accounting records.(CO4)(L 2)

OR

- b) State important ways of classification of costs and discuss each of them in detail.(CO4)(L2)(L6)

6. a) Why is reconciliation of cost and financial necessary? State the possible reasons for the difference.(CO5)(L 1)

OR

- b) Define cost audit. Explain about the cost audit programme and its advantage.(CO5)(L1)(L2)

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. a) Explain the causes for disagreement in profits between cost and financial accounts.(CO5)(L2)

OR

- b) The following data relate to a manufacturing firm for 4 weeks ending on 31st Mar 2016.(CO5)(L 1)

Raw materials consumed	Rs.20,000/-
Direct wages	Rs.12,000/-
Machine hours worked	1000 hrs
Machine hour rate	Rs.2/- per hour
Office overheads	20% on works cost
Selling overheads	Rs.0.40/- per unit
Units produced	20,000 units
Units sold at Rs. 3 each	18,000 units

Prepare a cost sheet to show

- (i) Prime cost
- (ii) Works cost
- (iii) Cost of production
- (iv) Cost of goods sold and profit

20CO322: CORPORATE ACCOUNTING

Subject Code :	20CO322	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To understand financial statements (comprising statement of comprehensive income, balance sheet, statement of cash flow, statement of changes in equity and notes to accounts) from a user perspective such as an equity investor, lender, financial analyst and management.
- CO-2 To analyse the user perspective on the role of International financial reporting system.
- CO-3 To describe the importance of valuation of shares and elaborate the methods of valuation of shares.
- CO-4 To prepare the consolidated statement of financial statement and the consolidated statement of profit or loss.
- CO-5 To know the concepts of new trends in inflation accounting and human resource accounting.

UNIT – I

Corporate Financial Accounting– Objectives-Scope –Analysis and Interpretation of Financial Statements – Common Size Balance Sheet – Comparative Balance Sheet.

UNIT – II

IFRS – Introduction – Meaning – scope – An overview of the IFRS, Role of IASB – Arguments for Global Convergence – Required disclosure as per IFRS - Achievements of IASB and obstacles in convergence – Difference between IFRS and IAS.

UNIT – III

Valuation of Shares – Need for Valuation of Shares – Factors Effecting Value of Shares – Methods of Valuation – Impact of Earnings on Share Valuation – Fair Value of a Share – Buy Back of Equity Shares.

UNIT – IV

Consolidated Financial Statements – Definition of Parent or Holding and its Subsidiary – Need for Consolidated Financial Statement – Preparation of Consolidated Balance Sheet of a Holding Company with one Subsidiary – Consolidation of Profit of Loss Account – Consolidated Statement of Changes in Financial Position.

UNIT-V

Human Resource Accounting– Objectives – Methods of Valuation – Advantages and disadvantages – Accounting for price level changes – CPP – CCA.

References :

1. Ashok Sehgal & Deepak Sehgal, Advanced Accounting – Corporate Accounting Vol. 2 2008, Taxmann Allied Services Pvt Ltd, New Delhi.
2. R.L. Gupta & Radhaswami, Advanced Accounting – Volume – 2; 2015, S. Chand & Co. Delhi.
3. R. Narayana Swami, Financial Accounting – A Managerial Perspective — 5th edition 2014, Prentice Hall of India, New Delhi.
4. S.N. Maheswari & S.K. Maheswari Corporate Accounting –, 6th edition 2018, Vikas Publishing House, New Delhi.
5. **Dr. S. Anil Kumar Dr. V. Rajesh Kumar Dr. B. Mariyappa**, Advanced Corporate Accounting, 1st edition 2015, Himalaya Publishing House, New Delhi.

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Third Semester
20CO322 -CORPORATE ACCOUNTING
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

1. Answer Any Five of the Following Questions 5×4=20 Marks

- a. Define nature and Scope of corporate accounting (CO1) (L1)
- b. Define concept of Inflation Accounting(CO5) (L1)
- c. Meaning of IFRS(CO2) (L1)
- d. Comparative balance sheet(CO1) (L1)
- e. Define Holding Company(CO4) (L1)
- f. Human Resources accounting(CO5) (L1)
- g. Need for valuation of shares(CO3) (L1)
- h. Buy Back of equity shares(CO3) (L1)

SECTION – B

Answer All Questions 5×8=40 Marks

2. a) Discuss the objectives and Scope of Financial Statements.(CO1) (L6)
(or)

- b) From the following particulars prepare company Income statement(CO1) (L1)

Particulars	2005 (Rs)	2006 (Rs)
Net sales	1000000	1200000
Cost of sales	550000	605000
Selling Exp	60000	80000
Interest paid	40000	50000
Income tax	50000	80000

3. a) What are the need for valuation of shares.(CO2) (L1)
(or)

- b) What are the methods of valuation of shares?(CO2) (L1)

4. a) Discuss the objectives and role of IASB.(CO3) (L6)
(or)

- b) What is IFRS? Write a note on IFRS in India.(CO3) (L1)

5. a) Define a need for consolidated financial statement(CO4) (L1)
(or)

b) H ltd. acquires all the shares of S ltd on 1-1-2015 from the Balance sheet gives below demonstrate consolidated balance sheet.(CO4) (L2)

Liabilities	H.Ltd Rs.	S.Ltd Rs.	Assets	H.LtdRs.	S.LtdRs.
ShareCapital:			Land & Building	400000	270000
Shares of Rs 10 each	800000	300000	Plant & Machinery	200000	100000
Creditors	350000	160000	Furniture & Fitting	50000	20000
Bills Payable	40000	20000	Investments of Shares of S Ltd	500000	--
Reserves 1.4.2014	210000	40000	Stock	150000	80000
Profit & Loss	50000	30000	Sundry Debtors	100000	60000
			Bank Balance	50000	20000
Total	1450000	550000		1450000	550000

6. a) Define Inflation Accounting. Briefly explain its merits and demerits.(CO5) (L1)
(or)

b) Discuss the importance and problems in Human Resource Accounting.(CO5) (L6)

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. a) What is meant by financial statements analysis. Explain its usefulness to different parties(CO1) (L1)

(or)

b)On 31-03-2016 the balance sheet of limited company disclosed the following position.(CO3) (L5)

Liabilities	Rs.	Assets	Rs.
Share Capital	400000	Fixed Assets	500000
Reserve fund	90000	Current Assets	200000
Profit & Loss Account	20000	Good Will	40000
5% Debentures	100000		
Current Liabilities	130000		
Total	740000		740000

On 31st March,2016 the fixed assets were independently valued at Rs. 350000 and the Good will at Rs. 50000. The net profit for the three years were Rs.51600, Rs.52000, Rs. 51650.Of which 20% was placed to Reserve this proportion being considered reasonable in the industry in which the company is engaged and where a fair investment return may be taken at 10%.

Evaluate the value of shares by

(1) Net assets method

(2) Yield method.

20CO323: DIRECT TAX

Subject Code :	20CO323	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To aware of the concepts, functions, processes and practices of Income tax.
- CO-2 To understand the income tax exemptions under various heads and carry forward provisions.
- CO-3 To provide an understanding of the Calculation of income tax of agricultural income, salary income, and other incomes.
- CO-4 To acquaint the students with different modes of submission of income tax statements.
- CO-5 To understand the calculation of wealth tax and changes in wealth tax act.

UNIT-I

Concepts of Taxation– Residential Status and Incidence of Tax - Incomes Exempt from Tax.

UNIT-II

Heads of Incomes – Salaries – Income from house property and gain from business or profession – Capital gains, income from other sources.

UNIT-III

Set off and carry forward of losses– Deductions from gross total income – Computation of total income and tax liability.

UNIT- IV

Assessment of Individuals– Hindu Undivided Families – Firms and Companies.

UNIT – V

Tax Administration– Income Tax Authorities – Assessment procedure – Collection and recovery of tax, refunds, penalty and procedures, appeals and revisions.

References:

1. Singhania, C.K., Direct Taxes, Taxmann Publications, New Delhi.
2. Lal B.B., Direct Taxes, Pearson Education, New Delhi.
3. GirishAhuja and Ravi Gupta, Direct Taxes, Bharat Publications.
4. Gaur and Narang, Direct Taxes, Kalyani Publications.
5. Manoharan T.N., Direct Taxes, Snow White Publications.

20CO324: MANAGEMENT CONTROL SYSTEM

Subject Code :	20CO324	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To appraise the students the concepts of management control system as well as its role in efficient management of public system organizations.
- CO-2 To understand the structures of management control and having an idea on transfer pricing.
- CO-3 To examine how strategic and operational planning is used to govern a company in line with the goals of the organization.
- CO-4 To understand how management can assure, measure and evaluate the performance of the company and make proposals concerning the control system of an organization.
- CO-5 To discuss how management control systems can function differently in different organizations and how management control systems can have unintended implications.

UNIT-I

Management Control – Objectives – Basic Concepts – The Formula Control Systems, Characteristics of Management Control Systems – Inter Relationship Among Strategic Planning, Management Control and Operational Control – Designing and Introduction of Management Control System – Management Control System and Responsibility Accounting – Informal Management Controls.

UNIT-II

Structure of Management Control– Need for Delegation – Responsibility Centers – Expense Centers – Revenue Centers – Profit Centers – Investment Centers – Research and Development Centers – Administrative and Support Centers – Performance of Expense Centers – Revenue Centers – Profit Centers – Investment Centers – Organizational Structure of Responsibility Centers – Transfer Pricing – Objectives – Methods – Pricing Corporate Services and Administration of Transfer Prices.

UNIT-III

Management Control Process – Strategic Planning – Nature, Analysis of New Programmes – On-going Programmes – Strategic Planning Process – Programming and Budgeting – Budget Preparation Process; Performance Evaluation – Performance Evaluation Systems Interactive

Control – Analysing and Reporting – Types of Reports – Report Preparation – MIS –MIS & Computers.

UNIT-IV

Special Applications – Controls for Differentiated Strategies – Corporate Strategy – Strategic Business Unit Concept – Top Management Style – Management Control in Service Organizations; Professional Services – Financial Services – Healthcare Service Organizations – Management Control in Non-profit Organizations – Characteristics – Measuring Output – Pricing Management Structure – Control in NPOs.

UNIT-V

Management Control in Multinational and Multi project Corporations (MNCs) – Objectives, Characteristics, Performance Measurement of Subsidiaries Reporting System – Need for MIS Between Parent and Subsidiary Companies – Structure of Multi Project Organization – Characteristics, Project Planning and Control Techniques, Control Indicators in Multi Project Organizations.

Reference:

1. Management control Systems – Robert Anthony and Vijay Govindarajan Tata – McGrawhill publishing Company, New Delhi.
2. Management Control Systems, N. Ghosh, Prentice Hall of India.
3. Management information and control systems – Dr. SushilaMadan. Taxmann Allied Services Pvt. Ltd., New Delhi.
4. Management Control systems Text and Cases – Subhash Sharma Tata- McGrawhill publishing Company, New Delhi.

20CO331: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Subject Code :	20CO331	I A Marks	50
No. of Lecture Hours / Week	03	End Exam Marks	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

After completion of the course, the student is able to

- CO-1 Understand the various forms of investment, security Markets and other concepts
- CO-2 Understand risks associated with investment
- CO-3 Measure risk and return of different security instruments and portfolio
- CO-4 Analyse the fundamental strength of stocks and predict the price trends of securities using technical analysis and valuation of stocks and fixed income securities
- CO-5 Evaluate the performance of portfolio.

UNIT – I

Concept of Investment – Objectives – Investment Vs Speculation – Security Investment Vs Non-security Forms of Investment – Investment Process – Sources of Investment Information – Security Markets – Primary and Secondary – Market Indices.

UNIT – II

Return and Risk – Meaning and Measurement of Security Returns – Types of Security Risks – Systematic Vs Non-systematic Risk – Measurement of Total Risk.

UNIT – III

Fundamental Analysis of Stocks – Economy, Industry and Company Analysis, Intrinsic Value – Approach to Valuation of Bonds, Preference Shares and Equity Shares.

UNIT – IV

Technical Analysis– Concept and Tools of Technical Analysis – Technical Analysis Vs Fundamental Analysis – Efficient Market Hypothesis – Concept and Forms of Market Efficiency.

UNIT – V

Elements of Portfolio Management – Portfolio Models – Markowitz Model, Efficient Frontier, Sharpe Single Index Model and Capital Asset Pricing Model – Performance Evaluation of Portfolios – Sharpe Model, Treynor model – Jensen’s Model for PF Evaluation – Portfolio Revision.

References :

1. Fisher and Jordan, Security Analysis & Portfolio Management 6e, (2011) Pearson, PHI.
2. S. Kevin, Security Analysis & Portfolio Management, 2e (2015) Prentice Hall India.
3. Avadhani VA, Securities Analysis & Portfolio Management, 9e (2017) Himalaya Publishing House.
4. Prasanna Chandra, Investment Analysis and Portfolio Management 3e, (2011) Tata McGraw-Hill Education
5. P. Pandian, Security Analysis and Portfolio Management, 1e (2014), Vikas Publishing House Pvt Limited.
6. Bhalla, VK, Investment Management, 19e (2017), S Chand.
7. Preeti Singh, Investment Management, 9e (2000), Himalaya Publishers.

**MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Third Semester**

**20CO331 -SECURITY ANALYSIS & PORTFOLIO MANAGEMENT
(2017-2018 Regulation Onwards)**

Duration: 3 hours

Maximum Marks: 70

SECTION- A

1. Answer Any Five of the Following Questions

5×4=20 Marks

- a. Speculation (CO1) (L2)
- b. Market indices (CO1,CO3) (L2)
- c. Systematic Risk (CO2) (L2)
- d. Market breadth (CO1)(L2)
- e. Industry life cycle (CO1) (L2)
- f. DOW Theory (CO4) (L2)
- g. Efficient frontier (CO1) (L2)
- h. Jensen measure (CO1) (L2)

SECTION – B

Answer All Questions

5×8=40 Marks

2. a. Explain different investment avenues and their characteristics. (CO1) (L2)
(OR)

b. Explain the Investment Process. (CO1) (L2)

3. a. Explain different types of Systematic Risks associated with Investment. (CO2) (L2)

(OR)

b. Calculate the expected return and the standard deviation of returns for a stock having the following probability distribution of returns. (CO3) (L4)

Possible returns (in per cent)	Probability of occurrence
-25	0.05
-10	0.05
0	0.15
15	0.25
20	0.30
30	0.15
35	0.05

4. a. Explain the fundamental analysis of stocks. (CO4) (L2)

(OR)

b. Explain different models of calculating intrinsic value of stock. (CO4) (L4)

5. a. Discuss different Tools used in Technical Analysis. (CO3) (L4)

(or)

b. What is Random Walk Theory? Explain different forms of EMH. (CO1) (L2)

6. a. Explain Capital Asset Pricing Model and assumptions. (CO3) (L2)

(OR)

b. Given below are the historical performance of different mutual funds. The market return is 12% having a standard deviation of 9% and risk free return is 7%. (CO5) (L5)

Year	Mutual fund return (percent)	Mutual fund beta	Standard deviation
1	13.85	1.25	10.00
2	28.00	1.20	21.00
3	35.00	1.18	11.05
4	11.25	1.20	7.50
5	20.0	1.02	12.00

Calculate the following risk adjusted return measures for the mutual fund and rank them using:

a) Sharpe ratio

b) Treynor ratio

c) Jensen differential return

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. A) Explain Markowitz Model of Portfolio Construction. (CO3) (L2)

(OR)

B) The share of ABC Company is currently selling for Rs.65 per share, dividend per share has grown from Rs.2 to the current level of Rs.5 over the past 10 years, and this dividend growth is expected to continue in the future. Calculate the rate of return, if we purchase at this price. (CO5) (L5)

20CO332:BANK MANAGEMENT

Subject Code :	20CO332	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To familiarize the students with various laws related to banking.
- CO-2 To offer in-depth knowledge on banking systems and organizational structure of commercial banks in India.
- CO-3 To equip the students with the concepts of balance sheet management, profitability, and productivity in banks and management information system.
- CO-4 To understand the concepts of manpower planning, bank marketing and computerization of banks.
- CO-5 To provide conceptual understanding about e-banking, security methods and risk management.

UNIT – I

Nature of Banking Business – Banking Regulation Act, 1949 – Reserve Bank of India Act, 1934– Banking Companies Act, 1970.

UNIT – II

Forms of Banking – Branch Banking – Unit Banking – Group Banking – Chain Banking – Business, Correspondent Banking – Process of Bank Management – Organizational Structure of Commercial Banks in India.

UNIT – III

Bank Balance Sheet – Management of Assets and Liabilities in banks – Profit, Profitability and Productivity in banks – **Management of large sized branches and rural branches – Internal control and Performance budgeting system.**

UNIT – IV

Human Resource Development in Banks – Manpower Planning – Recruitment – Training – Promotion – Motivation – Bank Marketing – Product Planning and Development – **Computerization of Banks – Need – Application – Progress – Problems.**

UNIT – V

E-Banking – Aspects of E-Banking – Traditional Vs. E-Banking Models – Advantages and Constraints – Security Methods – Risk Management – **Outsourcing E-Banking – Legal and Regulatory Compliance.**

References :

1. Hawtrey, The art of Central Banking, 1st Edition, Sugustus M Kelley Publishers, 1970, New York.
2. Narendra Kumar, Bank Nationalism of India – A Symposium, 1st Edition, Lalvani Publishing House, 1969, Mumbai.
3. Koch, Bank Management , 8th Edition, South-Western College, 2015.
4. Vasant Desai, Indian Banking – Nature and Problems, 4th Revised Edition, Himalaya Publishing House, Mumbai, 1979.
5. Neelam C. Gulati , Principles of Banking Management,9th Edition, Excel Books, 2010.

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Third Semester
20CO332 -BANK MANAGEMENT
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70 marks

SECTION - A

1. Answer Any Five of the Following Questions

5 x 4 = 20 Marks

- a) Define Commercial Banks.(CO1) (L1)
- b) Explain Unit Banking. (CO2) (L2)
- c) What is Manpower Planning?(CO3) (L1)
- d) Determine Bank Marketing. (CO3) (L5)
- e) Define E- Banking.(CO5) (L1)
- f) What do you mean by Overdraft ?(CO2) (L1)
- g) Outline Foreign Banks. (CO5) (L2)
- h) Interpret Risk Management. (CO5) (L2)

SECTION - B

Answer All Questions.

5 x 8 = 40 Marks

2. a) Discover the constitution and main functions of Reserve Bank of India.(CO1) (L4)
(Or)
b) Examine the organization structure of Commercial Banks in India.(CO1) (L4)
3. a) Explain the merits and demerits of Branch Banking.(CO2) (L1)
(Or)
b) Evaluate the process of Commercial Bank management.(CO2) (L5)
4. a) What are the various assets in Banking Sector? (CO3) (L1)
(Or)
b) Explain the Non- performing assets on the profitability of Banks.(CO3) (L5)
5. a) Explain the importance of risk management in Banks.(CO4) (L1)
(Or)
b) Determine the recruitment and promotion policies followed in Nationalized Commercial Banks in India.(CO4) (L5)
6. a) Demonstrate the need and significance of computerization of accounts in Banks.

(CO5) (L2)

(Or)

b) Build out the differences in the management of large sized branches and small branches. (CO5) (L3)

SECTION C - (1 x 10 = 10 marks)

Answer the following question.

7. a) Explain the salient features of Banking Regulation Act 1949. (CO3) (L2)

(Or)

b) Explain the role of Banks in the Economic Development of a Country. (CO5) (L2)

20CO333: EXPORT FINANCE

Subject Code :	20CO333	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To create awareness about the importance of Global Trade & Finance.
- CO-2 To describe the forms of credit, letter of credit, negotiation, rediscounting and procedures of settlement.
- CO-3 To study the nature of post shipment finance and identifying merits and limitations of foreign currency loans.
- CO-4 To explore concepts of Financing Institutions & Export Promotion.
- CO-5 To bring the cognizance of import and export financing strategies.

UNIT – I

Global Trade & Finance – Foreign Trade Policy, Procedure & Documentation – Balance of Payment – Visible & Invisible Trade; Customs & Excise – Procedure & Documentation; Shipment Finance – Pre & Post, Sources of Funds – Financing Instruments – Forex & Export Management.

UNIT – II

Pre-Shipment Finance – Forms of Credit, Purpose, Selection Criteria, Credit Terms – Domestic Currency Loans; Letter of Credit – Types & Procedures – Export Bills – Purchase, Negotiation, Discounting, Rediscounting – Procedures of Settlement.

UNIT – III

Post Shipment Finance – Forms of Credit, Purpose, Selection Criteria, Credit Terms – Foreign Currency Loans – Merits & Limitations, Procedures, Repayment – Credit Risk – Assessment & Management.

UNIT – IV

Financing Institutions & Export Promotion – Role of World Trade Organization, Economic Unions, Reserve Bank of India, EXIM Bank of India, Export Credit Guarantee Corporation, Banks & Financial Institutions – Export Promotion – Export Councils & Boards, Export Oriented Units, Special Economic Zones, Economic Promotion Zones, Economic Processing Zones, Agricultural Export Processing Zones – Logistics Financing for Export Promotion – Issues & Challenges.

UNIT – V

Financing Strategies – Import Vs Export Financing Strategies – Framework, Determinants, Implementation & Management – Financial Collaboration – Competitive Advantage, Market Expansion, Hybrid Financing Strategies.

References:

1. Agrawal D.K (2003), 'Text Book of Logistics and Supply Chain Management', Mac Millan Publishers India Ltd.2003.
2. Anders Grath (2008), The Handbook of International Trade and Finance, Kogan Page Publishers2008 Reprint
2. James Calvin Baker (2003), Financing International Trade, Greenwood Publishing Group. 2003 latest edition
3. Nabhi'sManual, "New Import Export Policy and Handbook of Procedures", Vol.1 2002-07: As Amended Upto 4.4.2002, Oscar Publications.
4. David Grant, Douglas M. Lambert, James R. Stock, Lisa M. Ellram, (2005) 'Fundamentals of Logistics Management', McGraw Hill. 2006 reprint

20CO334:INSURANCE PRODUCTS AND MANAGEMENT

Subject Code :	20CO334	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To understand the concepts, basic principles, and types of life insurance.
- CO-2 To enlighten the students about life insurance contractual provisions and options.
- CO-3 To develop an understanding of health and disability of group insurance plans.
- CO-4 To make the student familiar about employee benefits and retirement plans.
- CO-5 To understand the advantages and disadvantages of insurance.

UNIT – I

Life Insurance Concept – Basic Principles of Life Insurance Utmost good Faith – Insurance Interest – Types of Insurance – Variations of Whole Life Insurance – Other types of Life Insurance.

UNIT – II

Life insurance Contractual Provisions – Dividend Options – Non Forfeiture Options – Settlement Options – Additional Life Insurance Benefits – Insurance Pricing– Rate Making in Life Insurance-objectives.

UNIT – III

Health and Disability – Income – Insurance – Types of Individual Health Insurance Coverage – Individual Medical Expense, Contractual – Group Insurance Plans – Group Medical Expense Insurance.

UNIT – IV

Employee Benefits – Retirement Plans – Fundamentals of Private Retirement Plans – Types of Qualified Retirement Plans – Profit Sharing Plans – Self Retirement Plans for Employed – Single Retirement Plans – Simplified Retirement Pension.

UNIT – V

Re-insurance – Reasons for Reinsurance – Types of Reinsurance – Alternatives to Traditional Reinsurance – Functions of Reinsurance – Advantages and Disadvantages of Reinsurance.

References:

1. George E Rejoa, Principles of Risk Management and Insurance, Pearson Education, New Delhi, 2004.
2. Black Jr Skipper Jr. Health Insurance, Pearson Delhi, 2003.
3. M.N.Mishra, Insurance Principles and Practices, S.Chand, New Delhi, 2003.
4. M.J.Mathew, Insurance Principles and Practices, RBSA Publishers, Jaipur, 2005.
5. M.Y. Khan — Financial services, Tata Mcgraw Hill, New Delhi, 2008
6. Prof. N. VijayaRatnam& Prof. B. Mohan, Financial Services – Banking & Insurance, Telugu Academy, Hyderabad.

20CO341: INTERNATIONAL BUSINESS ENVIRONMENT

Subject Code :	20CO341	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

By the end of the course, students will be able to

- CO-1 Understand the challenges and complexities faced by businesses and their leaders as they endeavour to maximize returns while responsibly managing their duties to all stakeholders of business.
- CO-2 Explain the effects of government policy on the economic environment of business.
- CO-3 Improve the ability to recognize and manage legal risks in global competitiveness.
- CO-4 Understand and appreciate the social responsibility aspects of world economic growth.
- CO-5 Develop the skills needed for external relations by considering ethical dilemmas in a globalized economic era.

UNIT-I

International Business – An overview – Types of International Business – The External Environment; The Economic and Political Environment, The Human Cultural Environment – Influence on Trade and Investment Patterns – Recent World Trade and Foreign Investment Trends – Balance of Payments Accounts and Macroeconomic Management.

UNIT-II

Theories and Institutions – Trade and Investment – Government Influence on Trade Investment – Regional Blocks – International production – Internationalization of Service Firms – Operation Management in International Firms.

UNIT-III

World Financial Environment – Foreign Exchange Market Mechanism – Determinants of Exchange Rates; Euro – Currency Market – Offshore Financial Centers – International Banks – Non- Banking Financial Service Firms – Stock Markets – Global Competitiveness.

UNIT-IV

Export Management – Licensing – Joint Ventures Technology and Global Competition – Globalization and Human Resource Development – Globalization with Social Responsibility – World Economic Growth and the Environment – Country Evaluation and Selection.

UNIT-V

International Business Diplomacy – Negotiating an International Business, Issues in Asset Protection – Multilateral Settlements – Consortium Approaches – External Relations Approach.

References:

1. Alworth, Julian S. The Finance, Investment and Taxation Decisions of Multinationals. London, Basil Blackwell, 1988.
1. Bhalla, VK and S. Shivaramu. International Business Environment and Business. New Delhi, Anmol, 1995
3. Bhalla, VK. International Economy; Liberalisation Process. New Delhi, Anmol, 1993
4. Daniel, John D and Radebangh, Lee H International Business. 5th ed., New York, Addison Wesley, 1989.
5. Eiteman, D K and Stopnehill, Al. Multinational Business Finance. New York, Addison Wesley, 1986.
6. Johnston, R B. The Economics of the Euromarket. History, Theory and Practice. New York, Macmillan, 1983.
7. Parks, Yoon and Zwick, Jack. International Banking in Theory and Practice. New York, Addison – Wesley, 1985.

20CO342: INTERNATIONAL ACCOUNTING

Subject Code :	20CO342	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

By the end of the course, students will be able to

- CO-1 Understand importance and difficulties of international accounting comprising GAAP – IAS and its adaptation in India
- CO-2 Describe the techniques of foreign currency translation and treatment of gains and losses.
- CO-3 Develop user perspective on the role of accounting for price level changes and harmonization of accounting practices.
- CO-4 Prepare the methods of transfer pricing and identify the process and utility of horizontal, vertical and ratio analysis.
- CO-5 Know the concepts and new trends in segment reporting and knowing the guidelines of SEBI.

UNIT – I

International Accounting – An Overview – Development of International Accounting – Scope of International Accounting – Importance of International Accounting – Difficulties in International Accounting – GAAP – IAS and its adaptation in India.

UNIT – II

Foreign Currency Transaction and Translation – Definition of Foreign Currency transaction and Translation, Need for and issues involved in Foreign Currency Translation, Process of recording foreign (international) Transactions, Accounting Treatment of Forward Currency Translations, Techniques of Foreign Currency Translations, Treatment of Translation Gains and Losses – Consolidation of Financial Statements – Need for Consolidation – Consolidation Techniques – IAS 27 and Consolidation – Indian Accounting Standard (AS 21) and Consolidation

UNIT – III

Accounting for Price Level Changes – Concepts and Forms of Price Level Changes – Types of Price Level Changes – Common Phenomenon of Price Level Changes – Need for Price Level Changes Adjustments – Factors Causing Distortions to Accounting Profit vis – à – vis Financial statements – Consequences of Distorted Profits – Techniques of Price Level Adjustments – Harmonization of Accounting Practices – Concept and Need For Harmonization – Harmonization Process – IAS 7 Vs AS 3 – Institutional Efforts in Harmonization – Impediments to Harmonization

UNIT – IV

Transfer Pricing – Need For Transfer Pricing – Factors Governing Transfer Pricing Policy – Methods of Transfer Pricing – Transfer Pricing Methods – Comparison – Transfer Pricing Methods in practice – Fixing a minimum Transfer Pricing – Transfer Pricing Methods for Services – Foreign Financial Statement Analysis – Techniques of Financial Statement Analysis – Process and utility of Horizontal, Vertical and Ratio Analysis – Modern Techniques used in Financial Statement Analysis – Difficulties in Analyzing Foreign Financial Statements

UNIT – V

Segment Reporting – International GAAP on Segment Reporting – Difference between Business, Geographical, Reportable Segment – Disclosure Requirements – Indian GAAP on Segment Reporting – Segment Reporting in Practice – Corporate Disclosure in Practice – **International Financial Reporting** – Provision of International GAAP on Interim reporting – IAS 34 on Interim Financial Reporting – Disclosures in Interim Financial Reporting – Comparative statements – Indian GAAP on Interim Financial Reporting – SEBI GUIDELINES ON Interim Reporting and Disclosure – Interim Reporting in Practice

References:

1. A.K. Das Mohapatra, International Accounting, Prentice Hall of India, 2007.
2. Frederick D.S.Choi, Gary K. Meek, International Accounting, Pearson Education,2007
3. Shahrokh M. Saudagaran, International Accounting – A user Perspective, Thomson south – western,2007

20CO343: INTERNATIONAL FINANCIAL MANAGEMENT

Subject Code :	20CO343	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To create awareness about the importance of international financial management and to understanding the business environment in which modern multinational corporations operate.
- CO-2 To describe the IMF's role in dealing with the financial crisis and learning about *foreign exchange markets* including international Parity conditions.
- CO-3 To explore concepts of portfolio management in a global market. Understand the principles of financing.
- CO-4 To bring the cognizance of how corporate and country characteristics influence an MNC's cost of capital.
- CO-5 To study the nature of management exposure and discusses about the techniques of international capital budgeting.

UNIT-I

Finance function in International Context– Additional dimensions in achieving the wealth maximization goal – Scope & relevance to different business entities – Understanding foreign currency risk and exposure – Nature and types of Exposures

UNIT – II

Foreign Exchange Markets– Nature, Functions, Transactions, Participants, Exchange rates, Exchange rate Arithmetic.– Fundamental parity relations – Purchasing Power Parity, Covered and Uncovered Interest Rate Parity – their influence on determining the exchange rates.

UNIT – III

A brief exposition of significant theories of Exchange Rate determination, Forecasting of Exchange Rates – International Capital Markets, Sources of International Finance, Debt and Equity markets.

UNIT – IV

Export Finance in India– Forfaiting– Role of EXIM Bank – International Capital Structure and Cost of Capital.

UNIT – V

International Capital Budgeting– Key Issues– Calculating of Cash flows– Adjusted Present value approach – International Cash Management– techniques–CentralisedVsDecentralised.

References:

1. Eun&Resnick, International Financial Management, Tata McGraw Hill Co. Ltd. (3rd Edition) – TEXT – I
2. Maurice D. Levi, International Finance, McGraw Hill, Inc.
3. Alan C Shapiro, Multinational Financial Management, John Wile Y & Sons.
4. C. Jeevanandam, Foreign Exchange & Risk Management, Sultan Chand Publishers
5. P. G. Apte, International Financial Management, Tata McGraw Hill Co. Ltd.

20CO344: INTERNATIONAL BUSINESS LAW AND TAXATION

Subject Code :	20CO344	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

By the end of the course, students will be able to

- CO-1 Understand the Legal Environment of International business.
- CO-2 Explain the basic principles of World Trade Organization.
- CO-3 Understand steps and procedures for regulating international marketing and corporate law.
- CO-4 Describe the agreement that relates the theories of international taxation in practice.
- CO-5 Develop an idea about corporate tax competition and coordination in the European Union.

UNIT- I

Legal Environment of International business – International Law and the world’s legal system – International sales, credits and commercial transaction – sales contracts and excuses for non-performance – the documentary sale and terms of trade – the carriage of goods and the liability for air and sea carriers – Bank collections, trade finance and letters of credit – UN convention on contracts for international sale of goods.

UNIT – II

Basic principles of WTO – Laws governing access to foreign markets – regulating import competition and unfair trade – Imports, customs and Tariff law – the regulation of exports – Northern American free trade law – The European Union and other regional trade areas.

UNIT – III

Regulations of the international market place – international marketing law – sales representatives, advertising and ethical issues – licensing agreement and the protection of Intellectual property rights – host country regulation – Corporate law, taxation and currency risk – Nationalization – Expropriation and Privatization – Labour and employment discrimination law – Environmental law – Regulating the competitive environment.

UNIT – IV

International Taxation Theory – The evolution of international taxation; description and extensions of the capital income effective tax rate literature – Empirical modeling of spatial interdependence in tax competition – Labor mobility and income tax competition – Optimal International Taxation in Practice – Globalization, multinationals and tax base allocation – advance pricing agreements as shifts in international taxation; Documentation of transfer pricing.

UNIT – V

Corporate tax competition and coordination in the European Union – Corporate taxation in Europe – competitive pressure and cooperative targets – The economics of taxing cross – border savings income – an application to the EU savings tax – Tax misery and tax happiness – a comparative study of selected Asian countries.

References :

1. International Taxation Handbook – Policy, Practice, Standards and Regulation, Greg Gregoriou, Colin Read, CIMA Publishing, 2007
2. International business law – A transactional Approach —, Larry Dimatto, Lucien. J. Dhooge.
3. International Business Law 5th Edition , Ray .A.August, Don Mayer, Michael Bixby,
4. International Business Law and Environment, Richard Schaffer, Filiberto August, Lucien. J. Dhooge, Beverley Earle, 7th Edition, South Western Cengage Learning, 2009.

20CO 411 :PROJECT PLANNING AND CONTROL

Subject Code :	20CO 411	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes: By the end of the course, students will be able:

- CO 1 To identify the new projects and investment opportunities.
- CO 2 To understand the market and demand analysis for new project.
- CO 3 To develop Investment criteria and appraisal process.
- CO 4 To enable the students to understand social cost benefit analysis.
- CO 5 To imparts skills in the use of network techniques for project implementation.

UNIT-I

Generation and Screening of Project Ideas – Generation of ideas – Monitoring Environment – Corporate Appraisal – Profit Potential of Industries – Porter Model – Scouting for Project Ideas – Preliminary screening – Project Rating Index – Sources of Positive Net Present Value.

UNIT-II

Market and Demand Analysis: Information required for market and demand analysis; sources of information – primary and secondary; demand forecasting – Technical Analysis – Materials and inputs; Production technology – Product mix – Plant location and layout – Selection of plant and equipment.

UNIT-III

Financial Estimates and Investment Criteria – Cost of Project – Means of Finance – Estimates of sales and production – Cost of Production – Investment Criteria: Net Present Value – Benefit Cost Ratio – Internal Rate of Return – Pay Back Period – and Accounting Rate of Return. Investment Appraisal: Indian Practice.

UNIT-IV

Social Cost Benefit Analysis – Rationale for social cost benefit analysis – Methodology of SCBA – L&M approach and UNIDO approach – Measurement of the impact on distribution – SCBA in India

UNIT-V

Network techniques for Project Implementation – Monitoring and Control – PERT and CPM techniques – Critical path – event slacks and activity floats – Measures of variability and probability of completion by a specified date – Project implementation practices in India.

References:

1. Prasanna Chandra, Projects – Planning – Analysis – Financing – Implementation – and Review. 9th (2019) Edition Tata McGraw Hill
2. Chandra Prasanna, Project Preparation – Appraisal and Implementation, 3rd Edition (1987) Tata McGraw Hill – Delhi
3. Timothy – D.R. and W.R. Wesell, Project Appraisal and Review– 76 (11) 1992 Macmillan – India.
4. Chaudhary S, Project Management, 5th Edition (1995), Tata McGraw Hill New Delhi.
5. Little I.M.D. and Mirrless JA, Project Appraisal and Planning for Developing Countries (1974) Heinemann Education Books London.

MODEL QUESTION PAPER
M.B.A. (REGULAR) DEGREE EXAMINATION
Fourth Semester
20CO411 -PROJECT PLANNING AND CONTROL
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

Answer Any Five of the Following Questions

5×4=20 Marks

1. Write short notes on

- a. Environmental scanning.(L1)(CO1)
- b. Project Rating Index. .(L1)(CO1)
- c. Product mix. .(L1)(CO2)
- d. Shadow Prices. .(L1)(CO4)
- e. Total and free floats. .(L1)(CO5)
- f. Payback period. .(L1)(CO3)
- g. Primary data. .(L1)(CO2)
- h. Production technology. .(L1)(CO2)

SECTION – B

Answer All Questions

5×8=40Marks

2. a) Explain the process of generating and screening of project ideas. .(L2)(CO1)
OR
b) Explain porter model for profit potential of industries.(L2)(CO1)
3. a) What is plant location? Explain the factors influencing plant location.
.(L1,L2)(CO2)
OR
b) Explain different sources of primary and secondary information. .(L2)(CO2)
4. a) What are the components of cost of project? Discuss them in brief.
.(L1,L6)(CO3)
OR
b) Discuss briefly the various means of financing a project. .(L6)(CO3)
5. a) What is social cost benefit analysis and explain UNIDO approach. .(L2)(CO4)
OR
b) Explain social cost benefit analysis in India. .(L2)(CO4)
6. a) What is network analysis? Explain the rules for construction of network diagrams. .(L1,L2)(CO5)
OR
b) Discuss the project implementation practices in India. .(L6)(CO5)

SECTION C - (1 x 10 =10 marks)

Case study (Compulsory)

7. Explain environmental scanning and opportunity analysis. .(L2)(CO1)

OR

What is demand forecasting? Explain qualitative and time series projection methods. .
(L1,L2)(CO2)

20CO 412 :INDUSTRIAL LAWS

Subject Code :	20CO 412	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes: By the end of the course, students will be able:

- CO 1 To familiarize the students with the various provisions of Factories Act related to health, safety and welfare
- CO 2 To enable the students to understand the legal procedure for the settlement of industrial disputes
- CO 3 To provide conceptual understanding about ESI Act and Workmen Compensation Act.
- CO 4 To equip the students with the basic concepts of wages and gratuity.
- CO 5 To impart knowledge on trade unions, provident fund and pension scheme.

UNIT-I

The Factories Act, 1948 – Definitions – authorities under the Factories Act – health – safety – provisions relating to hazardous processes – welfare – working hours of adults – employment of young persons – annual leave with wages.

UNIT –II

The Industrial Disputes Act, 1947 – Objects – authorities for settlement of industrial disputes – reference of industrial disputes, procedure, powers and duties of authorities – settlements and awards – strikes, lock-outs, lay-off, retrenchment.

UNIT -III

The Employees State Insurance Act, 1948 – Objects and applicability of the scheme – definitions personal injury, factory, manufacturing process, wages, partial and permanent disablement – ESI corporation – standing committee and medical benefit council – contributions, benefits, Workmen’s Compensation Act 1923 – Definitions- dependent, employer, partial and total disablement, workmen, injury, accident – employer’s liability for compensation – amount of compensation

UNIT -IV

The Payment of Gratuity Act, 1972 – Applicability and non- applicability of the Act – definitions employee, employer, continuous service – payment of gratuity – Payment of Wages Act 1936 – definitions, fixation of wage period, time of payment of wages, deductions from wages.

UNIT -V

The Trade Unions Act, 1926 – Objects – registration of trade unions – rights and liabilities of registered trade unions – privileges of a registered trade union – Employees Provident Funds & Miscellaneous Provisions Act, 1952 – Definitions, Employees’ Provident Fund Scheme, Employees’ Pension Scheme, Employees’ Deposit Linked Insurance Scheme.

References:

1. G M Kothari, A Study of Industrial Law, 5th Edition- (2000), Wahdwa Publications, Nagpur.
2. Malik, P.L., Handbook of Labour and Industrial Law, 16th Edition (2016), Eastern Book Company, Lucknow
3. Misra SN, Labour & Industrial Law, 2nd Edition (2013) central publications, New Delhi.
4. Singh, B.D., Labour Laws for Managers, (2007) Excel Books, New Delhi,
5. Sinha P.R.N, InduBalaSinha, Industrial Relations, Trade Union and Labour Legislation 3rd Edition, (2017), Person Education.
6. Srivastava, S.C., Industrial Relations and Labour Laws, Part 1, 6th Edition, (2012), Vikas Publishing House, New Delhi.

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Fourth Semester
20CO412 -INDUSTRIAL LAWS
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

Answer Any Five of the Following Questions

5×4=20 Marks

1. Write Short Notes on:

- a. Define Factory and Industry.(L1)(CO1)
- b. Explain Award.(L2)(CO2)
- c. Explain the Importance of Gratuity.(L2)(CO4)
- d. Explain ESI contributions.(L 2) (CO3)
- e. What is Workmen’s Compensation?(L1)(CO3)
- f. Explain the procedure for Recognition of Trade Union.(L2)(CO5)
- g. What is Wage Period.(L1)(CO4)
- h. Explain Employees Deposit Linked Insurance Scheme.(L2)(CO5)

SECTION – B

Answer All Questions Marks 5×8=40

2. a) Explain the importance of industrial laws in maintaining good industrial relations.(L2)(CO1)

OR

- b) Explain the health measures required to be provided by the employer under factories act 1948.(L2)(CO1)
3. a) Discuss the importance sections of Industrial Disputes Act 1947 relating to settlement of disputes.(L6)(CO2)

OR

- b) What is Strike and Lock-out? When strike or lock-out is consider as legal or illegal under ID Act 1947.(L1)(CO2)
4. a) Explain the various benefits covered by the employees under ESI Act 1948.(L2)(CO 3)

OR

- b) Discuss the importance of Workmen's Compensation Act 1923.(L6)(CO3)
5. a) Discuss the salient features payment of Gratuity Act 1972.(L6)(CO4)

OR

- b) Explain the importance of Payment of Wages Act 1936.(L2)(CO4)
6. a) Discuss the salient features of Trade Unions Act 1926.(L6)(CO5)

OR

- b) Explain the important provisions of Employees Provident Funds and Miscellaneous Provisions Act 1952. (L2)(CO5)

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. a) Discuss the important provisions of Factories Act 1948 relating to safety of employees.(L6)(CO1)

OR

- b) Explain the role of trade unions in maintaining good industrial relations.(L2)(CO5)

20CO 421 :ADVANCED MANAGEMENT ACCOUNTING

Subject Code :	20CO 421	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes: By the end of the course, students will be able:

- CO 1 To understand the meaning of management accounting and differentiate cost accounting from financial accounting and management accounting.
- CO 2 To know the techniques for profit improvement – cost reduction – and value analysis along with human resource accounting and responsibility accounting.
- CO 3 To understand the concept of marginal costing and appreciate the utility of cost-volume profit analysis and relevant cost.
- CO 4 To understand the concept and objectives of pricing and explain the different product pricing methods and pricing of services.
- CO 5 To understand the meaning of budget – budgeting and budgeting control and explain the utility – concept and preparation of different types of budgets.

UNIT-I

Management Accounting – Management Accounting – Nature – Scope – Functions – Differences between Management Accounting and Financial and Cost Accounting – Emerging Trends in Management Accounting (Theory)

UNIT-II

Cost Management – Techniques for profit improvement – Cost reduction and value analysis – Activity based costing – Target costing – Definition – Objectives – Advantages – Steps in Target Costing – Problems with Target Costing (Theory)

UNIT-III

Marginal costing and Breaking-even Analysis – Concept of marginal cost – Marginal costing and absorption costing – Cost – Volume – Profit analysis – Break-even analysis – Assumptions and practical applications of break-even analysis – decisions regarding sales-mix make or buy decision and discontinuation of a product line.(Theory & Problems)

UNIT-IV

Pricing Decisions – Theory of price – Product pricing – New product pricing – Pricing strategies – Pricing of Services. (Theory)

UNIT-V

Budgets and Budgetary Control – Budget manual – Preparation and monitoring procedures – Budget variances – Flexible budgets – preparation of functional budget – operating and non – operating functions – cash budgets – Capital expenditure budget – Master budget – Principal budget factors.(Theory & Problems)

References:

1. Shasi K. Gupta & R.K. Sharma – Accounting for Managerial Decisions 1st Edition (2016), Kalyani Publishers, New Delhi
2. RSN Pillai, Bagarathi & S. Uma, Fundamentals for Advanced Accounting, Vol I & II (2012), S Chand New Delhi.
3. Bhattacharya S.K. Accounting for Management, 2nd Edition (2009) Vikas Publication, New Delhi.
4. Ramachandran N. Financial Accounting for Management, TMH Publications, 2nd Edition (2008) Hyderabad.
5. Madegovda – Accounting for Managers – 3rd Edition (2012) Himalaya Publishing House New Delhi

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Fourth Semester
20CO421 -ADVANCED MANAGEMENT ACCOUNTING
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

Answer Any Five of the Following Questions

5×4=20 Marks

1. **Write Short Notes on:**
 - a. Trends in Management Accounting. (CO 1)(L1)
 - b. Target costing. (CO 2)(L1)
 - c. Cost Reduction. (CO 2)(L1)
 - d. Margin of Safety (MOS). (CO 3)(L1)
 - e. P/V Ratio. (CO 3)(L1)
 - f. Theory of Price (CO 4)(L1)
 - g. Master Budget (CO 5)(L1)
 - h. Budget manual. (CO 5)(L1)

SECTION – B

Answer All Questions

Marks5×8=40

2. a) Define management accounting. Explain the nature, scope and functions of Management Accounting.(CO 1)(L1)

OR

- b) Distinguish among Management Accounting, Cost Accounting and Financial Accounting. (CO 1)(L4)
3. a) What is Activity Based costing? Explain its importance. (CO 2)(L1)
- OR
- b) Define profit and explain about various techniques for profit improvement in an organization. (CO 2)(L1)
4. a) You are given the following particulars:
Selling price Rs.150/- Per Unit
Variable cost Rs.75/- Per Unit and
Total fixed cost Rs.4,50,000/-
Calculate
(i) Break even units and value
(ii) Sales to earn a profit of Rs.20 per Unit.
(iii) How many units must be sold to earn a profit of 10% on sales(CO 3)(L1)
- OR
- b) What is CVP analysis? Explain the assumptions and importance of CVP analysis. (CO 3)(L1)
5. a) Explain about various new product pricing strategies. (CO 4)(L2)
- OR
- b) What are the steps to be taken in pricing of services? (CO 4)(L1)
6. a) Define budget and explain different kinds of budget(CO 5)(L1)
- OR
- b) Define budgetary control and explain the managerial uses of budgetary control. (CO 5)(L1)

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. a) MA Co. Ltd. has a normal capacity of producing 1,00,000 units p.a. but presently it is producing 75,000 units only. The unit variable cost is as follows:
Direct material Rs.2/- , Direct labour Rs.3/- and variable overheads Rs.1/-. The annual fixed cost Rs.1, 50,000/-and selling price per unit Rs.9/-.
Now the Co. has received an offer from a buyer to purchase an additional 15,000 units at a price of Rs.7 each. Should the offer be accepted?(CO 3)(L6)
- OR
- b) Define marginal costing. Explain the difference between marginal costing and absorption costing. (CO 3)(L1)

20CO 422 :AUDITING AND ASSURANCE

Subject Code :	20CO 422	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes: By the end of the course, students will be able:

- CO 1 To make student aware of the concepts, principles, and objectives of Auditing.
- CO 2 To provide an understanding of Auditing and Assurance Standards.
- CO 3 To develop an idea of planning and organization of Audit.
- CO 4 To acquaint the students with the various processes and principles of Investigating Accounts.
- CO 5 To understand the requisites of a good Audit Report and knowing the liabilities of an auditor.

UNIT-I

Introduction – Basic Principles of Auditing – Evolution of Auditing – Accounting and Auditing – Objectives of an Audit – Ethical Principles of Auditing – Detection and Prevention of Errors and Fraud – Qualities of an Auditor.

UNIT-II

Auditing and Assurance Standards – An Overview, Standards setting process, Guidance Notes, Auditing, and Assurance Standards in India – Differences between Auditing & Assurance Standards and International Standards of Auditing – Role of Auditing and Assurance Standards Board of India.

UNIT-III

Organisation of Audit – Audit Planning, Letter of Engagement – Preparation for Audit, Audit Program, Audit Note Book, Audit Working Papers, Audit Files, Audit Manual and Audit Evidence, Delegation and Supervision of Audit work

UNIT-IV

Investigation of Accounts – Differences between Auditing and Investigation – Investigation Features and Reasons, Guiding Principles and Stages of Investigation – Representation by Management as Audit Evidence .

UNIT-V

Auditor's Report and Liabilities – Object and Importance, Audit Report and Audit Certificate, Types of Audit Reports, Contents of Audit Report, Special matters to be considered in Auditing Report – Requisites of a good Audit Report – Liability of Joint Auditors, Liability of Honorary Auditor, Liability of an Auditor appointed by Private and Public Limited Company.

References:

1. Kamal Gupta & Ashok Gupta - "Fundamentals of Auditing" 2nd Edition (2004), Tata McGraw Hill Education, New Delhi.
2. R.G. Saxena - "Principles and Practice of Auditing", 5th Edition (2011) , Himalaya Publishing House, New Delhi
3. Spicer and Pegler "Practical Auditing", 5th Edition (2004), Allied Publications, New Delhi.
4. Ghatalia, "Principles of Auditing" 5th Edition (2010) PHI, New Delhi.

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Fourth Semester
20CO422 -AUDITING AND ASSURANCE
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70 marks

SECTION - A

Answer Any Five of the Following Questions 5 x 4 = 20 Marks

1. Write short notes on:

- a) Accounting and Auditing(CO 1)(L 1)
- b) Qualities of an Auditor(CO 1)(L 1)
- c) Assurance Standards(CO 2)(L 1)
- d) Audit Planning(CO 3)(L 1)
- e) Letter of Engagement(CO 3)(L 1)
- f) Investigation of accounts(CO 4)(L 1)
- g) Audit Report(CO 5)(L 1)
- h) Liability of an Auditor(CO 5)(L 1)

SECTION B

Answer All Questions.

5 x 8 = 40 Marks

2.a) Describe the evolution and main principles of Auditing.(CO 1)(L 1)

(Or)

b) What are the qualities of an Auditor?(CO 1)(L 1)

3.a) Mention the differences between Auditing & Assurance Standards and International Standards of Auditing.(CO 2)(L 1)

(Or)

b) Describe the process of setting assurance standards.(CO 2)(L 1)

4.a) Bring out the organization structure of an Audit.(CO 3)(L 3)

(Or)

b) Explain the procedure for delegation and supervision of Audit work.(CO 3)(L 2)

5.a) What are the differences between Auditing and Investigation?(CO 4)(L 1)

(Or)

b) Explain the guiding principles and stages of Investigation.(CO 4)(L 2)

6.a) State the need and significance of Auditor's report. (CO 5)(L 1)

(Or)

b) Define Audit report. Discuss the requisites of a good audit report.(CO 5)(L 1)

SECTION C - (1 x 10 = 10 marks)

Answer the following question.

7. a) Explain the main elements of assurance standards board of India.(CO 2)(L 5)

(Or)

b) Demonstrate the role of auditing in the economic development of a country.(CO 2)(L 2)

20CO 423 :GOODS AND SERVICE TAX & CUSTOMS

Subject Code :	20CO 423	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes: By the end of the course, students will be able:

- CO 1 The objective of the course is to make student aware of the concepts, functions, processes and practices of GST.
- CO 2 Students are able to understand SGST, CGST, and IGST.
- CO 3 It provides an understanding of procedure for registrations and filing process of GST returns.
- CO 4 To acquaint the students with different duties which are involved in Customs Act.
- CO 5 Students are able to understand the valuation of goods along with Customs value inclusions and exclusions.

UNIT-I

Introduction to GST – Meaning of GST – Nature, scope of GST – Merits and demerits of GST – Definition: adjudicating- authority, agent, business, goods, places of business, input tax credit – Chargeability – Collection at Source – Composition Levy – Tax under Central GST and State GST – Returns under GST –Taxation of Services–Remission of Tax – Adjustment and Refund of GST. - sec9 (3) reverse charge mechanism

UNIT-II

SGST, CGST, IGST – Meaning of SGST, CGST, IGST – Definitions: export of goods- exports of services-import of goods-import of services-intermediary-location of the recipient of services-location of supply of services-supply.

UNIT-III

Registration and Filing of GST Returns – Persons liable for registration- Persons not liable for registration – Procedure for registration – GST returns filing process

UNIT –IV

Customs Act– Salient features of Customs Act 1962 – Definitions: Adjudicating authority – Assessment Bill of entry – Bill of Export – customs area – Customs port – customs airport Dutiable goods – export Exporter Import – Importer – India – Types of Duties – Basic customs duty Surcharge on Basic customs duty Special Additional duty o of customs -Additional or countervailing duty. Customs authorities Administrative set up – Power to grant exemption from duty -Remission of duty – Powers of customs Officers to inspect -Power to stop and inspect conveyance – Power of search -Seizure -Confiscation.

UNIT –V

Valuation of Goods – Value for the purpose of Customs Act – Tariff Value – Customs value as per section 14(1) Major requirements of Customs value – Customs value Inclusions and Exclusions.

Reference Books

1. A bird view of GST By R K Jha and P K Singh ,Asia Law House, Hydrabad.
2. GST , K.P.C Rao, ALT Publications, Hydrabad .
3. Indirect Taxes By : V.S.DateyTaxmann Publication (P) Ltd., New Delhi.

20CO 433 :BANKING AND TECHNOLOGY

Subject Code :	20CO 433	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes: By the end of the course, students will be able:

- CO-1 To explain the role of information technology in Indian Banking Industry.
- CO-2 To explain the role of electronic banking and electronic fund management.
- CO-3 To explain how integrated communication networks works in banks and the role of CRM.
- CO-4 To explain how to manage disaster management and computer security. The role of computer audit and security control aspects.
- CO-5 To explain the importance of data warehousing and data mining techniques and its advantages.

UNIT – I

IT in Banking – Information Technology and its implications – Information Technology – Indian Banking Scenario – Initiatives and Trends.(15 Hours)

UNIT – II

Applications in Banking – Computer based information System for Banking and Electronic Banking, Electronic Fund Management.(15 Hours)

UNIT – III

Enabling Technologies of Modern Banking – Electronic Commerce and Banking – Customer Relationship Management – Integrated Communication Networks for Banks (15 Hours)

UNIT – IV

Security and Control Systems – Computer Security and Disaster Management System – Audit and Computer Crime – Security and Control Aspects of Emerging Banking Technologies (15 Hours)

UNIT – V:

Planning and Implementation of Information System – Data Warehousing and Data Mining – Designing and Implementing Computerization in Banking Sector (15 Hours)

References:

1. Hawtrey. The Art of Central Banking. (1970) New York: Augustus M Kelley Publishers.
2. Desai, Vasant, Indian Banking, Nature and Problems 1st Edition (1980) Mumbai, Himalaya Publishing House.
3. Murdick, R.G., Ross, J.E., Clagget J.R, Information Systems for Modern Management. 3rd Edition (1988) PHI

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Fourth Semester
20CO433 -BANKING AND TECHNOLOGY
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION- A

Answer Any Five of the Following Questions

5×4=20 Marks

1. **Write Short Notes on:**
- a. Information technology. (CO1) (L1)
 - b. Banking trends. (CO1) (L1)
 - c. Electronic Banking. (CO2) (L1)
 - d. Relationship Management. (CO3) (L1)
 - e. Computer Security. (CO4) (L1)
 - f. Computer Audit. (CO4) (L1)
 - g. Computer Crime. (CO4) (L1)
 - h. Data Mining. (CO5) (L1)

SECTION – B

Answer All Questions

5×8=40 Marks

2. a) Explain the role technology in Indian banking. (CO1) (L2)
- OR
- b) Discuss the initiatives and new trends in Indian banking. (CO1) (L6)
3. a) Discuss the role of computer based information system. (CO2) (L6)
- OR
- b) Explain electronic fund management. (CO2) (L2)
4. a) Explain Customer Relationship Management. (CO3) (L2)
- OR
- b) Discuss integrated communication networks in banks. (CO3) (L6)
5. a) Explain disaster management techniques. (CO4) (L5)
- OR

b) Discuss security control aspects in banking industry. (CO4) (L6)

6. a) Discuss Data ware housing techniques. (CO5) (L6)

OR

b) Explain the advantages of data mining. (CO5) (L5)

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. a) Explain how technology is playing a vital role in customer service. (CO1) (L2)

OR

b) Discuss the future of Indian banking industry with latest technological developments. (CO1)(L6)

20CO 434 :INSURANCE AND RISK MANAGEMENT

Subject Code :	20CO 434	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes: By the end of the course, students will be able:

- CO 1 To develop and understand what risk is, how it can be measured and transferred.
- CO 2 To familiarize students with Commercial risk management applications.
- CO 3 To discuss the matter related to Personal risk management applications
- CO 4 To make the students understand Health and Life risk insurance in India.
- CO 5 To make them understand the controlling authorities existing in insurance industry.

UNIT-I

Risk Management process – Risk Identification, Evaluation -Risk Management Techniques, Selecting and Implementing Risk Management Techniques – Types of Risks – Insurance and risk. (9 Hours)

UNIT-II

Commercial Liability Insurance – Commercial Risk Management Applications – Property – Liability – Commercial Property Insurance, Different policies and contracts – Business Liability and Risk Management – Workers compensation and Risk Financing. (11 Hours)

UNIT-III

Property and liability Insurance Coverage – Personal Risk Management Applications–Property – Liability – Risk Management for Auto Owners – Risk Management for Home Owners. (11 Hours)

UNIT-IV

Risk Management Applications – Loss of Life – Loss of Health – Retirement Planning and Annuities – Employee Benefits – Financial and Estate Planning. (11 Hours)

UNIT-V

Risk Management Scenario – Functions and organization of Insurers – Government Regulation of Insurance Sector – IRDA – Privatization of Insurance – Changes in Insurance Acts – Insurance Intermediaries – Insurance Product pricing and Claim valuation – Bank Assurance – Foreign Insurers in India. (18 Hours)

References:

1. Dr. Sunilkumar “Insurance and Risk Management”, 1stEdition, (2016) Galgotia Publishing Company.
2. Dr. P. Periasamy, “Principles and Practice of Insurance”, 1stEdition, (2011) Himalaya Publishing House, Mumbai.
3. George E. Rejda, “Principles of Risk Management”, 13th Edition, (2016), Pearson, New Delhi.
4. Michael J. McNarmara, “Principles of Risk Management and Insurance”, (2017), Addison- Wesley,
5. GangulyAnand, “Insurance Management” 1st Edition, (2011), New Age International Publisher, New Delhi

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Fourth Semester
20CO434-INSURANCE AND RISK MANAGEMENT
(2017-2018 Regulation Onwards)

Duration: 3 hours

Maximum Marks: 70

SECTION - A

Answer Any Five of the Following Questions

5 x 4 = 20 Marks

- a) Pure risk (CO1) (L1)
- b) Property insurance (CO2) (L1)
- c) Personal risks (CO3) (L1)
- d) Home owners insurance(CO2) (L1)
- e) Employee benefits (CO4) (L1)
- f) Health Insurance (CO4) (L1)
- g) IRDA (CO5) (L1)
- h) Functions of insurers (CO5) (L1)

SECTION B

Answer All Questions.

5 x 8 = 40 Marks

- 2. a) Define risk. How risks are identified and evaluated (CO1) (L1)
Or
b) What are the risk management techniques? How they are selected and implemented (CO1) (L1)
- 3. a) Explain different policies and contracts related to commercial property insurance.(CO2) (L2)
Or
b) Briefly explain about Workmen Compensation Act, 1923. (CO2) (L2)
- 4. a) Discuss about personal risk management applications. (CO3) (L6)
Or
b) Discuss the various insurance policies to cover the risk of home owners. (CO3) (L6)
- 5. a) Explain the various insurance policies for retirement planning. (CO4) (L2)
Or
b) Define health insurance? Discuss different health insurance policies available for an Individual. (CO4) (L1)
- 6. a) Explain the role of foreign insurance companies in Indian insurance industry. (CO5) (L2)
Or
b) Discuss the role of IRDA as a regulatory authority of Indian insurance industry. (CO5) (L6)

SECTION C - (1 x 10 = 10 marks)

Answer the following question.

- 7. a) Define insurance? Explain the functions and organization of Insurers. (CO5) (L1)
Or
b) Explain the impact of privatization of insurance in economic development of India. (CO5) (L2)

20GE02 :HUMAN VALUES AND ETHICS(1L + 1T + 1P)

Subject Code :	20GE02	I A Marks	50
No. of Lecture Hours / Week	03	End Exam Marks	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes: By the end of the course, students will be able:

- CO 1 To provide the basic understanding about importance of Value Education, Self-Exploration, and Human aspirations.
- CO 2 To understand the importance of Process for Value Education
- CO 3 To gain knowledge on Understanding Harmony in the Human Being
- CO 4 To understand the concept of Harmony in Myself
- CO 5 Understanding Harmony in the Family and Society – harmony in Human - Human Relationship

Unit – I: Introduction –Need, Basic Guidelines and Content

1. Understanding the need , basic guidelines, content and process for value Education
2. Self-Exploration – What is it? – its content and process: ‘Natural Acceptance’ and Experiential Validation – as the mechanism for self-explanation
3. Continuous Happiness and Prosperity – A look at basic Human Aspirations

Unit – II: Process for Value Education

1. Right Understanding, Relationship and Physical Facilities – basic requirements for fulfillment of aspirations of every human being with their correct priority
2. Understanding Happiness and prosperity correctly – A critical appraisal of the current Scenario 17
3. Method to fulfill the above human aspirations; understanding and living in harmony at various levels

Unit – III: Understanding Harmony in the Human Being

1. Understanding human being as a co-existence of the sentient ‘I’ and the material ‘Body’
2. Understanding the needs of Self (‘I’) and ‘Body’
3. Understanding the Body as an instrument of ‘I’ (I being the doer, seer and enjoyer)

Unit –IV: Harmony in Myself

1. Understanding the characteristics and activities of ‘I’ and harmony in ‘I’
2. Understanding the harmony of I with the Body - correct appraisal of Physical needs, meaning of Prosperity in detail

3. Programs to ensure Sanyam and Swasthya – practice exercises and Case Studies will be taken up in Practice Sessions.

Unit – V: Understanding Harmony in the Family and Society – harmony in Human - Human Relationship

1. Understanding harmony in the family – the basic unit of human interaction
2. Understanding values in human relationship; meaning of Nyaya and Program for its fulfillment to ensure Ubhay-tripti
3. Trust (Vishwas) and Respect (Samman) as the foundational values of relationship.

Text Books

R R Gaur, R,Sangal, G.P Bagaria, 2009, A Foundation Course in value Education(English)
Pradeep Kumar Ramancharla, 2013, A foundation course in value education (Telugu)
R R Gaur, R Sangal G P Bagaria, 2009, Teacher’s Manual (English)
Pradeep Kumar Ramancharla, 2013, Teacher’s Manual (Telugu)

Reference Books

1. Ivan Illich, 1974, Energy& Equity, The Trinity Press, Worcester, and harper Collins, USA
2. E.F. Schumacher, 1973, small is Beautiful; a study of economics as if people mattered, Blond & Briggs, Bratain
3. A Nagraj, 1998, Jeevanvidya to Na Prayanam, Hyderabad
4. R.Pradeep Kumar, 2013, JeevanVidya to Na Prayanam, Hyderabad
5. Sussan George, 1076, How the other half Dies, Penguin Press, Peprinted 1986, 1991
6. PL Dhar, RR Gaur, 1990, Science and Humanism, common wealth publishers
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7. A.N. Tripathy, 2003, Human values, New Age International Publishers
8. SubhasPalekar, 2000, How to practice natural Farming, Pracheen (Vaidik)
Krishitantrashodh, Amravati
9. Donella H. Meadows, Dennis L. Meadows,Jorgen Randers, William W. Behrens III,1972, Limits to Growth – club of Rome’s report, universe Books
10. E.G. Seebauer& Robert, L BERRY, 2000, Foundational of Ethics for Scientists & Engineers, Oxford University Press
11. M. Govindrajran, S Natrajan& V.S. Senthil Kumar, Engineering Ethics (including human Values), Eastern Economy Edition, Prentice hall of India Ltd
12. B P Banerjee, 2005, Foundations of Ethics and Management, Excel books
13. B.L. Bajpai, 2004, Indian Ethos and Modern Management , New Royal book Co;
Lucknow, Reprinted 2008

Relevant CDs, Movies, Documentaries & Other Literature

1. Value Education Website, <http://www.uptu.ac.in>
2. Story of Stuff, <http://www.storyofstuff.com>
3. .AlGore, An Inconvenient Truth, paramount Classics, USA
4. Charlie Chaplin, Modern Times, United Artists, USA

20GE03 :PERSONALITY DEVELOPMENT LAB(1L + 1T + 1P)

Subject Code :	20GE03	I A Marks	50
No. of Lecture Hours / Week	03	End Exam Marks	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes: By the end of the course, students will be able

- CO-1 To develop orientation towards business etiquettes and the proper etiquette practice for different business scenarios.
- CO-2 To learn the etiquette requirements for meeting, telephone, entertaining, internet business interaction scenarios.
- CO-3 To minimize nervousness in social situations.
- CO-4 To understand various mechanisms of conflict resolution and to know the importance of interpersonal relationships.
- CO-5 To know the importance of time management and the techniques that cope up with Stress.

UNIT- I:

Introduction to Personality: Concept, Meaning and Definition of Personality – Physical Appearance and Body Language – Voice Modulation and Diction – Communication styles.

UNIT- II:

Business Style and Professional Image: Dress Code – Guidelines for Appropriate Business Attire – Multi-cultural Dressing – Personal Grooming for Success – Business Etiquettes, Media Etiquettes, and Table Etiquettes.

UNIT- III:

Impression Management: Impression Formation – Tactics – Self presentational Motive – Compass Qualities – Toxic Traits – Social Context: Norms and Roles – Powerful Persuasion Strategies.

UNIT- IV:

Interpersonal Relations & Conflict Management: Analysis of different Ego States – Analysis of Transactions – Causes of Conflicts – Conflicts Resolution and Management.

UNIT -V:

Stress and Time Management: Causes of Stress, Types of Stress – Coping with Stress and stress Management Techniques – Time as a Resource – Individual Time Management Styles – Better Time Management Techniques.

Reference Text Books:

1. MitraBarun, *Personality Development and Soft Skills*, Oxford University Press.
2. E.H. McGrath, *Basic Managerial Skills for all*, Prentice Hall.

20GE04: GOODS AND SERVICE TAX

Subject Code :	20GE04	I A Marks	50
No. of Lecture Hours / Week	2	End Exam Marks	
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To develop an idea about GST, CGST, SGST and IGST.
- CO-2 To have an idea on GST Act 2017.
- CO-3 To understand the registration process in GST.
- CO-4 To understand various problems and advantages on input tax credit.
- CO-5 To know the importance of practical work in GST.

UNIT – I

Introduction: Evolution, Meaning and salient features of GST, objectives of GST, basic schemes and benefits of GST. Constitutional Amendments – GST Councils powers, functions. Structure of GST, Types of GST – CGST, SGST, UTGST, and IGST.

UNIT – II :

GST Act 2017: Definitions:- Goods, Place of supply, principle place of business, agent, Principle, Associated enterprises, Job works, Reverse charge mechanism, nature of Supply-composite, mixed, exempted, outward, inward, rates of GST.

UNIT – III:

Registration and Filing: Persons liable for registration, persons not liable for registration, Deemed registration, Procedure for registration, types of dealers- regular and composite,

UNIT – IV:

Input tax credit & IGST: Meaning, Eligibility and condition for claiming Input tax credit – Inputs on capital goods problems on utilization of input tax credit, Major advantages of IGST model – Interstate goods and service tax, transactions with in a state under GST, Inter transaction under GST.

UNIT – V:

Payment and refund of Tax& practical work : payment of Tax interests, Penalties and other amount refund of tax. **Practical Work:-** Way bills, GSTR 1, GSTR2, GSTR3B

Ref. Books:

1. Goods and services tax Himalaya publications
2. Business taxation –IV (GST) DR Ravi, Mr Bhanu prakashn Dr Suman setty Profession book publishers
3. GST , K.P.C Rao, ALT Publications, Hydrabad .

20GE05: SOFT AND EMPLOYABILITY SKILLS

No. of Lecture Hours / Week	03	End Exam Marks	0
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	03

Course Outcomes:

- CO-1 To develop orientation towards soft skills, technical skills, problem solving skills and overcoming the techniques of stress management.
- CO-2 To have an idea on presentation skills and communication skills.
- CO-3 To understand individual action plans and training towards event management.
- CO-4 To understand various mechanisms of team building and know the importance of team work.
- CO-5 To know the importance of Business and Corporate Etiquettes.

UNIT-I

Soft skills – Meaning of Soft skills – Global competition – Hard skills (technical skills) versus soft skills – Interpersonal Skills – Leadership Skills – Decision Making – Negotiation skills – Problem Solving Skills – Conflict Management – Stress Management – Crisis Management – Teamwork.

UNIT-II

Presentation Skills – Writing Oral Presentations – Using Visual Aids in Oral Communication – Communicating Across Cultures – 7 Cs of Communication – Body Language – Tips on how to Create a Power Point and other Presentations.

UNIT-III

Goal Setting – Creating Individual Action Plans – Article Writing – SWOT Analysis – Event Management – (Training Students to Organize Events and present a report on Event organized).

UNIT-IV

Case Study – Case Analysis – Discussion and Presentation – Team Building and Team Work – Innovation and Creativity – Emotional Intelligence – Self Management

UNIT-V

Business and Corporate Etiquettes – Overview of Interview – Self introduction at Various Forums and During Interview – Mock Interview – CV Preparation-Group Discussion.

References:

- Chaturvedi&Chaturvedi, (2006), Business communication, Pearson Education, New Delhi.
- NamartaPalta, The art of Effective communication, 2007. Lotus Press, New Delhi,
- PriyadarshiniPatnaik, Group Discussion and Interview Skills, Cambridge University Press Pvt. Ltd.
- Sabina Pillai, Agna Fernandez Soft Skills and Employability, First Ed, 2017, Cambridge University Press, New Delhi.

20GE06: MOOCS

Subject Code :	20GE06	I A Marks	50
No. of Lecture Hours / Week	03	End Exam Marks	-
Total Number of Lecture Hours	45	Total Marks	50
Practical Component	01 Hour/Week	Exam Hours	1 ½

Course Outcomes:

CO-1 To provide students with audio and video content relating with the contemporary subjects.

CO-2 To improve the self-learning capabilities of the students

CO-3 To help the learners to learn continuously while doing the course and after the course completion.

CO-4 To provide opportunity for learner to interact directly with world class teachers who are offering courses on MOOCs platform.

CO-5 To expose the learners with peer learning facility

MOOCS: NPTEL/SWAYAM/edX/Coursera/Stanford Online/Udacity/ OpenClassrooms/ Open2Study/ ALISON/ Khan Academy/ NSE-NCFM/IRDA/NISM/ Any course related to MBA from the authentic sources with prior permission.

Typical Structure of a MOOC: The common duration of a MOOC is from 6 to 12 weeks. A MOOC is accessible 24 hours a day, 7 days a week. The majority of the content is delivered asynchronously (meaning students can access it in their own time and at their own pace). However, sometimes there can be optional synchronous events such as 'live' webinars (interactive sessions) which require participants to join in at specific dates/times.

A standard class becomes in a MOOC a set of videos of 5-10 minutes each.

The learning of students in a MOOC is usually assessed by multiple-choice questions.

An important component of MOOCs is assignments. Students have to upload assignment solutions into the MOOC platform.

Assignments can be evaluated and graded:

- Automatically when possible.
- Peer-to-peer: students evaluate and grade themselves.

Another component is the forum, where students post questions that other students can answer.

Usually, there are no pre-requisites for taking a MOOC, apart from having access to a computer with an internet connection. Most of the time, the educational or academic background of students isn't important. Students usually don't need to buy any books for these courses, because all reading is either be provided within the MOOC content or is linked to open access texts.