

(Abstract)

M.Com Programme- Scheme , Syllabus and Model Question papers (Ist & IInd semester only) under Choice Based Credit and Semester System (Outcome Based Education - OBE) in Affiliated Colleges - Implemented with effect from 2023 admissions - Orders issued.

ACADEMIC C SECTION

ACAD/ACAD C4/16390/2023

Dated: 17.08.2023

- Read:-1. U.O No. Acad C2/429/2017 Dated 08.09.2020
2. U. O No. Acad C1/21246/2019 Dated 07.12.2020
3. U.O. No. Acad/C1/21246/2019 dated 16.02.2023 ,
4. U.O. No. Acad/C1/21246/2019 dated 20.04.2023
5. Minutes of the meeting of the CSMC & Conveners of Adhoc committee held on 15.06.2023
6. U.O. No. Acad/C1/21246/2019 dated 09.08.2023
7. Minutes of the Meeting of the Adhoc committee for M.Com programme held on 05.08.2023
8. Syllabus of M.Com Programme submitted by the Convenor, Adhoc committee for M.Com Programme dated 05.08.2023

ORDER

1. A Curriculum Syllabus Monitoring Committee comprising the members of Syndicate was constituted for the Syllabus revision of UG & PG Programmes in Affiliated Colleges, vide paper read (1) above and as per the recommendation of this Committee in its meeting held on 20.11.2020, constituted a sub Committee to prepare the Regulation for PG programmes in Affiliated Colleges vide paper read (2) above.
2. As the reconstitution of Board of Studies of the University is under consideration of the Hon'ble Chancellor, considering the exigency of the matter, Ad hoc Committees were constituted vide paper read (3) above, & it has been modified vide paper read (4) above to revise the Curriculum and Syllabus of PG Programmes in Affiliated Colleges w.e.f 2023-24 academic year.
3. The combined meeting of the Curriculum Syllabus Monitoring Committee & Conveners of Ad hoc committee held on 15.06.2023 at syndicate room discussed in detail the draft Regulation, prepared by the Curriculum Syllabus Monitoring Committee, for the PG programmes under Choice Based Credit and Semester System to be implemented in Affiliated Colleges w.e.f 2023 admissions and proposed the different phases of Syllabus revision process such as subject wise workshop , vide paper read (5) above.
4. Revised Regulation for PG programmes under Choice Based Credit and Semester System (in OBE- Outcome Based Education System) was approved by the Vice Chancellor on 05.08.2023 and implemented w.e.f 2023 admission vide paper read (6) above.
5. Subsequently, as per the paper read (7) above, the Ad hoc committee for M.Com programme finalized the Scheme, Syllabus and Model question papers of 1st & IInd semester M.Com programme to be implemented w.e.f 2023 admission
6. As per the paper read (8) above, the Convener, Ad hoc committee for M.Com submitted the finalized copy of the Scheme, Syllabus and Model question papers of 1st & IInd semester M.Com programme for affiliated colleges for implementation w.e.f 2023 admissions.
7. The Vice Chancellor after considering the matter in detail and in exercise of the powers of the Academic Council conferred under section 11(1) Chapter III of Kannur University Act, 1996 and all other enabling provisions read together with, ***accorded sanction to implement the scheme, syllabus and model question papers of 1st & IInd semester M.Com programme under Choice Based Credit and Semester System (Outcome Based Education -OBE) in Affiliated Colleges under the University w.e.f 2023 admission , subject to report to the Academic Council.***
8. The Scheme, Syllabus and Model question papers of 1st and IInd semester M.Com

programme under Choice Based Credit and Semester System (Outcome Based Education - OBE) in Affiliated Colleges under the University w.e.f 2023 admission is uploaded on the website of the University.
9. Orders are issued accordingly.

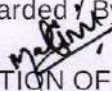
Sd/-

Narayanadas K
DEPUTY REGISTRAR (ACAD)
For REGISTRAR

To: 1. Principals of Affiliated Colleges offering M.Com Programme
2. Convener, Curriculum Syllabus Monitoring Committee.
3. Convener, Ad hoc Committee for M.Com Programme

Copy To: 1. The Examination Branch (Through PA to CE)
2. PS to VC / PA to PVC / PA to R/PA to FO
3. DR / AR 1 (Acad) /All sections of Academic Branch/Computer Programmer
4. Director IT Centre (for publishing on the website of the University)
5. SF / DF /FC

Forwarded By Order


SECTION OFFICER





MASTER OF COMMERCE PROGRAMME

KANNUR UNIVERSITY

M.Com in Affiliated Colleges

(With effect from Academic Year 2023-24 onwards)

SYLLABUS

Choice Based Credit and Semester System

Outcome Based Education (OBE)



**Kannur University, Thavakkara, Civil Station (Po),
Kannur (Dt), Kerala 670 002, Indi**

PREFACE

The M.Com programme aims at developing well-rounded business professionals who can critically analyse and evaluate complex business situations, make informed decisions and contribute to the growth and success of organizations and economic development of nation as well. Through a comprehensive curriculum and innovative teaching and learning experiences, students are exposed to a wide range of subjects that cover various aspects of Commerce and Business Management. The M.Com Programme offered by Kannur University is based on Outcome-Based Education (OBE). The Outcome-Based Education is an educational approach that focuses on defining specific learning outcomes that students should achieve by the end of a programme. It shifts the emphasis from traditional methods, to measuring the desired outcomes and skills that students acquire after completing the programme. The outcomes of the programme are designed in such a way that they are - Specific, Measurable, Achievable, Relevant, and Time-bound (SMART).

The M.Com programme focuses on advanced studies in various aspects of Business, Finance and Management. It is designed to provide a comprehensive understanding of theoretical concepts and practical skills related to the field of commerce. The curriculum of the M.Com programme encompasses a wide range of subjects such as Accounting, Finance, Marketing, Taxation, Organizational Behaviour, Operations Research, Strategic Management, Research Methodology etc. Students would go deeper into these subjects, gaining a more specialized and deep knowledge base developing a Research attitude, critical thinking and problem-solving abilities.

The present Programme has divided into four semesters. There are five courses in each semester except the last one. The last semester has four courses, one project & a comprehensive viva. Each core courses have 4 credits and 5 teaching hours per week. In the third semester the programme offers four open elective courses (Multidisciplinary) to the students. The programme also offers three Electives in the three Functional areas of Finance, Marketing and International Business. All efforts have been made to include latest areas in the respective courses. The present

programme would offer the students an opportunity to enrich their knowledge in the field of commerce, gain specialized skills and open doors to a wide range of career opportunities in the business world. In this endeavour we could have support and help from many experts and faculty members. We are much grateful to Dr.Saji T.G., Professor and Dean, School of Business Studies, Central University of Kerala, Kasargod, as Resource person in the workshop held on 20th July 2023.

The Adhoc Committee for M.Com Curriculum/Syllabus Revision

- 1) Sri. Ravindran K. V.
(Convenor),
Government Brennen College, Dharmadam.
- 2) Sri. Sajithkumar P.
G.P.M.. Government College, Manjeshwar
- 3) Dr. K. Abdul Salam
Government College, Manathavady
- 4) Dr. Sajith M.
Government College, Manathavady
- 5) Dr. Jayanthi K.C.
P.R.N.S.S. College, Mattannur.
- 6) Smt. Geetha C.
M.G. College, Iritty
- 7) Sri. Bhupesh T.K.
S.N. College, Kannur
- 8) Dr. Rejitha P.R.
S.N. College, Kannur

PROGRAMME SPECIFIC OUTCOMES (PSO)

M.Com Programme

PSO 01	Gain in-depth knowledge and understanding of various aspects of Commerce, including Accounting, Finance, Marketing, Human Resource Management, Securities and Foreign Exchange Market etc.
PSO 02	Develop expertise in a specific area of commerce, such as financial management, international business, Marketing etc
PSO 03	Acquire research methodologies and skills to conduct independent research in the field of commerce, including data analysis, critical thinking, and problem-solving abilities.
PSO 04	Develop leadership qualities and managerial skills necessary for effective decision-making, strategic planning, and organizational management
PSO 05	Develop professional competencies, including teamwork, time management, and adaptability, to succeed in various roles within the commerce sector.
PSO 06	Develop the ability to critically analyse financial statements, economic theories, business models, and market trends to make informed decisions and recommendations.

COURSE STRUCTURE

SEMESTER	COURSE CODE	TITLE	MARKS			Hours	CREDIT
			C.E.	E.S.E.	TOTAL		
FIRST	CMCOM 01C01	BUSINESS ENVIRONMENT	15	60	75	5	4
	CMCOM 01C02	QUANTITATIVE TECHNIQUES AND OPERATIONS RESEARCH	15	60	75	5	4
	CMCOM 01C03	HUMAN RESOURCE MANAGEMENT	15	60	75	5	4
	CMCOM 01C04	ADVANCED FINANCIAL ACCOUNTING	15	60	75	5	4
	CMCOM 01C05	INTERNATIONAL BUSINESS	15	60	75	5	4
	TOTAL		75	300	375	25	20
SECOND	CMCOM 02C06	RESEARCH METHODOLOGY	15	60	75	5	4
	CMCOM 02C07	ADVANCED COST AND MANAGEMENT ACCOUNTING	15	60	75	5	4
	CMCOM 02C08	FINANCIAL MANAGEMENT	15	60	75	5	4
	CMCOM 02C09	STRATEGIC MANAGEMENT	15	60	75	5	4
	CMCOM 02C10	ORGANISATIONAL BEHAVIOUR	15	60	75	5	4
	TOTAL		75	300	375	25	20
	CMCOM 03C11	ADVANCED CORPORATE ACCOUNTING	15	60	75	5	4
	CMCOM 03C12	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	15	60	75	5	4
	CMCOM 03C13	GST & INDIRECT TAXES	15	60	75	5	4

THIRD	CMCOM 03C14	MARKETING MANAGEMENT	15	60	75	5	4
		OPEN ELECTIVE (MULTI-DISCIPLINARY) COURSE	15	60	75	5	4
	TOTAL		75	300	375	25	20
FOURTH	CMCOM 04C15	FINANCIAL SYSTEM	15	60	75	5	4
		ELECTIVE COURSE -1	15	60	75	5	4
		ELECTIVE COURSE -2	15	60	75	5	4
		ELECTIVE COURSE -3	15	60	75	5	4
	CMCOM 04C16	PROJECT WORK	5	20	25	5	2
	CMCOM 04C17	COMPREHENSIVE VIVA-VOCE		50	50		2
	TOTAL		65	310	375	25	20
GRAND TOTAL			300	1200	1500		80

LIST OF CORE COURSES

Sl. No.	Course Code	Name of the Course	Credit
1	CMCOM01C01	BUSINESS ENVIRONMENT	4
2	CMCOM 01C02	QUANTITATIVE TECHNIQUES AND OPERATIONS RESEARCH	4
3	CMCOM 01C03	HUMAN RESOURCE MANAGEMENT	4
4	CMCOM 01C04	ADVANCED FINANCIAL ACCOUNTING	4
5	CMCOM 01C05	INTERNATIONAL BUSINESS	4
6	CMCOM 02C06	RESEARCH METHODOLOGY	4
7	CMCOM 02C07	ADVANCED COST AND MANAGEMENT ACCOUNTING	4
8	CMCOM 02C08	FINANCIAL MANAGEMENT	4
9	CMCOM 02C09	STRATEGIC MANAGEMENT	4
10	CMCOM 02C10	ORGANISATIONAL BEHAVIOUR	4
11	CMCOM 03C11	ADVANCED CORPORATE ACCOUNTING	4
12	CMCOM 03C12	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	4
13	CMCOM 03C13	GST & INDIRECT TAXES	4
14	CMCOM 03C14	MARKETING MANAGEMENT	4
15	CMCOM 04C15	FINANCIAL SYSTEM	4
16	CMCOM 04C16	PROJECT WORK	2
17	CMCOM 04C17	COMPREHENSIVE VIVA-VOCE	2
TOTAL			64

LIST OF OPEN ELECTIVE (MULTI-DISCIPLINARY) COURSES

Sl. No.	Course Code	Name of the Course	Credit
1	CMCOM03O01	INCOME TAX LAW & PRACTICE	4
2	CMCOM 03O02	MANAGEMENT INFORMATION SYSTEM	
3	CMCOM 03O03	LEGAL FRAMEWORK FOR BUSINESS	
4	CMCOM 03O04	DATA ANALYSIS IN BUSINESS RESEARCH	
TOTAL			4

(Any ONE of the above courses can be selected as Open Elective (Multi-Disciplinary) course in the Third Semester).

LIST OF ELECTIVE COURSES**A - FINANCE**

Sl. No.	Course Code	Name of the Course	Credit
1	CMCOM04E01	CORPORATE TAX PLANNING AND MANAGEMENT	4
2	CMCOM04E02	DERIVATIVES AND RISK MANAGEMENT	4
3	CMCOM04E03	STRATEGIC FINANCIAL MANAGEMENT	4
		TOTAL	12

B – MARKETING

Sl. No.	Course Code	Name of the Course	Credit
1	CMCOM04E04	CONSUMER BEHAVIOUR	4
2	CMCOM04E05	SERVICE MARKETING	4
3	CMCOM04E06	LOGISTICS AND SUPPLY CHAIN MANAGEMENT	4
		TOTAL	12

C – INTERNATIONAL BUSINESS

Sl. No.	Course Code	Name of the Course	Credit
1	CMCOM04E07	INTERNATIONAL FINANCE	4
2	CMCOM04E08	FOREIGN TRADE MANAGEMENT	4
3	CMCOM04E09	INTERNATIONAL MARKETING	4
		TOTAL	12

1. **Course Evaluation:** The evaluation scheme for each course shall contain two parts
 - a) Continuous Evaluation (CE)
 - b) End Semester Evaluation (ESE)
 20% weightage shall be given to the Continuous Evaluation (CE) and 80% weightage shall be for the End Semester Evaluation (ESE)

a) Continuous Evaluation (CE):

20% of the total marks in each course are for continuous assessment. The continuous evaluation shall be based on a pre-determined transparent system involving the components given below.

For theory course: written test, assignments, seminars, Viva etc

For practical course: lab involvement, records, written test etc.

For theory course

Sl. No.	Components	% of internal marks
1	Two test papers	60
2	Assignment / Viva	20
3	Seminar	20

b) End Semester Evaluation (ESE)

End Semester Evaluation carries 80% of the total marks.

Pattern of Question Papers, Time and Difficulty level for Theory Papers**(End Semester Evaluation)**

Section	Criteria	Time: 3 Hrs	Marks		Percentage	Revised Blooms Taxonomy/Level
A	5 out of 6 Questions (Paragraph Questions)	5 x 9 Minutes = 45 Minutes	5 x 3	15	25	1,2 (Remembering, Understanding)
B	3 out of 5 Questions (Short Essay Type Questions)	3 x 15 Minutes = 45 Minutes	3 x 5	15	25	5,6 (Evaluate, Create)
C	3 out of 5 Questions (Essay Type Questions)	3 x 30 Minutes = 90 Minutes	3 x 10	30	50	3,4 (Application, Analysis)
Total		180 Minutes		60	100	

SYLLABUS

BUSINESS ENVIRONMENT

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
I	CMCOM01C01	4	5

Course Outcomes:

- 1) *Know the concept of business environment, Environmental analysis and its types*
- 2) *Understand the Economic environment and its impact on business*
- 3) *Acquaint with the implications of Socio-cultural and natural environment on business*
- 4) *Know the impact of Political and Regulatory elements on the prospects of business*
- 5) *Learn the changing dimensions of Global and technological environment and its influence on business*

Module I: Business Environment: Meaning and definition – Features and Importance – Types of Business Environment – Internal and External – Micro and Macro approach. Environmental Analysis – Steps – Approaches – Types of Environmental analysis – Environmental forecasting – Benefits and limitations of Environmental analysis.

(10 Hours)

Module II: Economic and Global Environment: Economic Environment- Meaning and nature - Significance – Elements – Economic system and Business environment – Economic Planning and Planning Commission(Brief introduction only) - NITI Ayog -Sunrise sectors of Indian Economy - Economic policies – New Economic Policies - Liberalisation – Globalisation – Privatisation - Meaning of Industrial policy– Industrial Policy 1991 – Recent Industrial Policy - Make in India policy – Start up Policy — Disinvestment – Modes of Disinvestment – Recent developments in Disinvestment - Arguments for and against disinvestment. Monetary and Fiscal Policies - Foreign trade policies – Foreign Investment in India – Types – Pros and cons – Recent trends.

Global Environment- Meaning – components – importance – Multi National Corporation – GATT/WTO – Objectives and functions – WTO and developing countries – WTO and India - IMF,IBRD (Brief Outline Only) – Recent trends in Global environment.

(30 Hours)

Module III: Socio-cultural and Natural Environment: Socio-cultural environment - Meaning – Elements – Social institutions and values – Types of social institutions – Impact on business environment — Corporate Social Responsibility - Social audit – Business Ethics.

Natural Environment – Ecology and Business – Environmental Audit-Meaning and Importance – Environmental sustainability - Corporate Governance for sustainable development.

(15 Hours)

Module IV: Political, Legal and Technological Environment: Political Environment - Meaning – Importance – components – Impact on business -Government and Business Interface - Role of government in business.

Legal environment – Meaning – importance – Impact on business - Legal environment in India – Companies Act 2013(Special features only) – Competition Act, 2002 – FEMA, 1999 – Consumer Protection Act, 2019 –Intellectual Property Rights –Meaning and Types (Patent, Trade Mark, Copy Right and GIS) - Indian Patents Act 1970 , The Trade Marks Act 1999(Salient features only).

Technological Environment – Technology – Meaning and types – Technology and business - Innovation – Technology transfer – Meaning – Types – Levels- Technology and social change.

(25 Hours)

Practice Hours

(10Hours)

Total Hours

(90 Hours)

Books for Reference

- 1) Dr.Vivek Mittal: Business Environment Text & Cases – Excel Books, New Delhi
- 2) Francis Cherunilam: Business Environment Text and Cases – Himalaya Publishing House
- 3) Aswathappa K: Essentials of Business Environment – Himalaya Publishing House
- 4) S. K. Misra& V. K. Puri: Economic Environment of Business - Himalaya Publishing House
- 5) K Chidambaram and V. Alagappan, Business Environment – Vikas Publishing House

Module wise Mark Distribution (Including choice questions)

Module	I	II	III	IV	Total
Marks	13	35	16	29	93

QUANTITATIVE TECHNIQUES AND OPERATIONS RESEARCH

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
I	CMCOM01C02	4	5

Course Outcomes:

1. *Understand how probability can be used to quantify uncertainty and make decisions.*
2. *Equip the students with proper understanding of Operations Research and its applications in Managerial decision-making.*
3. *Learn various models in Operations Research to optimize business operations and solve complex problems.*

Module I: Probability: Basic concepts – Various schools of thought – Addition Theorem – Multiplication Theorem – Conditional Probability – Inverse Probability – Baye's Theorem – Binomial Distribution – Poisson Distribution – Normal Distribution.

(25 Hours)

Module II: Operations Research – Definition – Characteristics – Phases of OR- Importance - Models of OR – (Allocation Models, Queuing Theory, Inventory Model, Game Theory, Decision Theory, Network Analysis, Simulation, Replacement Theory - basic concepts only).

(10 Hours)

Module III: Linear Programming: Requirements of L.P.P. – General Model - Graphical Method of solution – Simplex Method (Exclude Duality Simplex Method). Transportation and Assignment problems – Definition – Formulation - North West Corner Method - Vogels Method – Least Cost Method (Exclude Optimality test) - Assignment – Definition – Formulation – Hungarian Method - Difference between Transportation and Assignment.

(25 Hours)

Module IV: Project Management Techniques: Project Network – Construction of Network Diagram – Critical Path Method – Float – Slacks – Project Evaluation and Review Technique - Distinction between PERT and CPM (Exclude Crashing & Resource Allocation).

(20 Hours)

(Theory and Problem 40% & 60%)

Practice Hours

(10 Hours)

Total Hours

(90 Hours)

Books for Reference:

- 1) Introduction to Management Science Operations Research, Kanti Swarup, P.K. Gupta, Man Mohan, Sultan Chand & Sons Publishers.
- 2) Operations Research (Quantitative Techniques for Management) – V.K. Kapoor, Sultan Chand & Sons Publishers.
- 3) Operations Research – Prem Kumar Guta and Dr. D.S. Hira, S.Chand and Company Pvt. Ltd. Publishers.
- 4) Quantitative Techniques Theory & Problems, P.C. Tulsian, Vishal Pandey, Pearson Education Asi Ltd. Publishers.

- 5) Quantitative Techniques, Dr. S.Sachdeva, Lakshmi Narain Agarwal Educational Publishers.
6) Operations Research, S. Kalavathy, Vikas Publishing House.
7) An Introduction to Management Science Quantitative Approaches to Decision making, David R. Anderson, Dennis J Sweeney, Thomas A Williams, Jeffrey D Camm, James J Cochran, Cengage Publishers.

Module wise Mark Distribution(Including choice questions)

Module	I	II	III	IV	Total
Marks	29	12	29	23	93

HUMAN RESOURCE MANAGEMENT

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
I	CMCOM01C03	4	5

Course Outcomes:

- 1) *Enlighten the importance of Strategic HRM*
- 2) *Critically evaluate training methods*
- 3) *Evaluate HRD methods & techniques*
- 4) *Examine the importance of industrial relations and employee grievances.*

Module I: Introduction and meaning of HRM- scope of HRM- introduction to strategic HRM- Characteristics and scope of SHRM-Strategic HRM Vs Conventional HRM- Contemporary issues and barriers to the implementation of SHRM- types of HR strategies-general and specific HR strategies- knowledge management- meaning -knowledge resources -importance-process of knowledge management-Talent management.

(20 hours)

Module II: Training and Development - Training pedagogy, Adult learning. Nature and importance of training, Training Needs Assessment- Competency mapping- Concept and process of Career Management-HRD-concept of HRD- Nature of HRD- objectives- HRD Strategies- Mechanism of HRD: Mentoring, Coaching, Management Games – HR Audit,-objectives-significance and scope-process-types and approaches to HR audit-Artificial Intelligence and HR.

(20 hours)

Module III: Employee engagement-concept-elements-classification-phases-drivers of employee engagement- process-benefits. **Industrial relations**- concept-objectives – Importance - Industrial Relation Problems in the Public Sector- Trade union and their relevance - Employee Grievance- importance of grievance handling-process- code of discipline-Hot stove rule-suggestion scheme-industrial Disputes – forms of dispute— Causes –settlement of dispute— Industrial Peace –Arbitration Adjudication.

(20 hours)

Module IV: Human Resource Information System-concept of HRIS-needs-process-functions-merits and de merits-International Human Resource Management-meaning-domestic vs international HRM-factors influencing the global HRM-concept of QWL-Scope of QWL-Principles -techniques for improving QWL-QWL in India. HR analytics.

(20 hours)

Practice Hours

(10 Hours)

Total Hours

(90 Hours)

Reference Books

- 1) Ashwathappa, K., Human Resource Management, Tata McGraw-Hill Education Pvt. Ltd. 9th Edition 2021.
- 2) Gary Dessler & Biju Varkey, Human Resource Management, Pearson Indian Pvt. Ltd., 16th Edition 2020.
- 3) Gary Dessler, Fundamentals of Human Resource Management, Pearson Indian Pvt. Ltd., 4th Edition 2017.

4) Shashi k.Gupta and Rosy Joshi-HRM, Kalyani Publishers

Module wise Mark Distribution(Including choice questions)

Module	I	II	III	IV	Total
Marks	23	23	23	24	93

ADVANCED FINANCIAL ACCOUNTING

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
I	CMCOM01C04	4	5

Course Outcomes:

1. *Understand and apply financial accounting tools and techniques for managerial decision making*
2. *Understand new accounting concepts.*
3. *Expose the students to advanced accounting issues and practices.*

Module I: Accounting for Specialized type of Business: Voyage accounts -Investment accounts and Farm accounts. (Theory and problems)

New accounting practices: Human Resources Accounting: - Meaning and Definition of HRA - Importance - Objectives of Human Resource Accounting -Limitations of Human Resource Accounting, methods of valuation; Forensic accounting, environmental accounting, social responsibility accounting, corporate social reporting; Social Income Statement, social Balance Sheet, value Added Statement. (A brief outline only) (Theory only)

(20 Hours)

Module II: Valuation of Goodwill: Valuation of Goodwill- types -methods of valuation: arbitrary method, capitalization, average profit, super profit, annuity method. (Theory and Problems)

Valuation of Shares: -Need for valuation –factors affecting valuation of shares-Methods of valuation -Asset backing -Yield method-dual or fair value method. (Theory and Problems)

Accounting for Price level changes (Inflation Accounting): Limitations of historical accounting - Meaning and Definition and Methods of inflation accounting -CPP and CCA methods. - Features and advantages (with problems)

(25 Hours)

Module III:

Government Accounting - General Principles and comparison with commercial accounting - Role of Comptroller and Auditor General of India -Role of Public Accounts Committee.

Insurance Claims: Computation of Fire Claims -Loss of Stock -Consequential Loss Policy. (Theory and problems)

(25 Hours)

Module IV: Accounting Standards (AS): Meaning of Accounting Standards- need and importance of global accounting standards- Role of IASB in developing IFRS – components of IFRS (IAS, IFRS, IFRIC and SIC) - process of setting IFRS –Conceptual Framework and its contents – Definition of elements in financial statements- Criteria or principles of recognition, measurement, presentation and disclosure, convergence to IFRS- Emergence of Ind AS – Standard setting process in India. (Theory only).

(10 Hours)

(Theory and Problem 50% & 50%)

Practice Hours

(10 Hours)

Total Hours

(90 Hours)

Reference Books:

1. Advanced Accounts. - M.C. Shukla and T.S. Grewal, Publisher S Chand.
2. Advanced Accountancy - S.P. Jain & K.L. Narang, Kalyani Publishers
3. Advanced Accountancy - R.L. Gupta and M. Radhaswami, Publisher Sulthan Chand & Sons.
4. Advanced Accountancy - S.N. Mahewari, Vikas Publishing House
5. Advanced Accountancy - Arulandam & Raman, Himalaya Publishing House
6. Advanced Financial Accounting - Dr. B.D. Agarwal, Pitambar Publishing
7. Financial Accounting - S.N. Maheswari & S.K. Maheswar, Vikas Publishing House

Module wise Mark Distribution (Including choice questions)

Module	I	II	III	IV	Total
Marks	23	29	29	12	93

INTERNATIONAL BUSINESS

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
I	CMCOM01C05	4	5

Course Outcomes:

- 1) *Introduce the concept of international business and to create awareness on the changes in the international business arena*
- 2) *Enable and apply current business practices to the management of International Business.*
- 3) *Associate with other institutions in India and abroad with a view to further promoting management education in international business.*
- 4) *Provide a congenial learning environment to potential aspirants for pursuing careers in internationally focused management practices.*
- 5) *Make an awareness and understanding about the emerging business in the contemporary Indian economic scenario to get an effective knowledge about the changing business scenario in accordance with the changes in the economic environment of the country.*

Module I: International Business -Meaning, Nature, scope and importance- Stages of internationalization of business-Methods of entry into foreign markets: Licensing Franchising-Joint Ventures-Strategic Alliances- Subsidiaries and Acquisitions. Framework for analyzing international business environment- Domestic -Foreign and Global Environment-Recent -Developments in International Business.

(20 Hours)

Module II: Theoretical Foundations of IB: Theory of Mercantilism- Theory of Absolute and Comparative Cost Advantage-Haberler's Theory of Opportunity Cost- Heckscher Ohlin Theory- Market Imperfections Approach-Product Life Cycle Approach- Transaction Cost approach-Dunning's Eclectic Theory of International Production (Theory only).

(20 Hours)

Module III: Legal framework of International Business: Nature and complexities: Code and common laws and their implications to business-International Business contract- legal provisions, Terms of payment and Letter of Credit – Payment settlement of exports and Imports Import & Export Policies - Multi-Lateral Agreements & Institutions: Economic Integration – Forms: Free Trade Area, Customs Union, Common Market and Economic Union-Regional Blocks: Developed and Developing Countries- NAFTA- EU-SAARC, ASEAN-BRICS- OPEC-Promotional role played by IMF-World Bank & its affiliates- IFC, MIGA and ICSID- ADB-Regulatory role played by WTO&UNCTAD.

(20 Hours)

Module IV: International Financial Management: Meaning; importance; scope; Problems; recent changes in International Financial Markets; foreign exchange markets; exchange rate definitions; spot and forward rates; alternative exchange rate regimes. Exchange rate determination; theories of foreign exchange rate; purchasing power parity theory; International fisher effect; portfolio balance model; balance of payment theory. Balance of payment: meaning; accounting principles; components; deficit and surplus; macro-economic factors affecting exchange rates.

(20 Hours)

(Theory and Problem 80% & 20%)**Practice Hours****(10 Hours)****Total Hours****(90 Hours)****Books for Reference:**

- 1) Francis Cherunilam, International Business: Text and Cases, PHI, New Delhi.
- 2) Shyam Shukla, International Business, Excel Books, New Delhi
- 3) Rakesh Mohan Joshi, International Business, Oxford University Press, New Delhi.
- 4) P. Subba Rao, International Business, Himalaya Publishing House, Mumbai.
- 5) Manab Adhikary, Global Business Management in an International Economic Environment, Macmillan, New Delhi.
- 6) Charles W L Hill, International Business, McGraw Hill, New York.
- 7) Michael Czinkota, International Business, Wiley, New York.
- 8) Justin Paul, International Business, PHI, New Delhi.
- 9) Anant Kumar Sundaram and J, Stewart Black, The International Business Environment: Text and Cases, PHI, New Delhi.
- 10) Charles W.L. Hill, Global Business Today- University of Washington.
- 11) Charles W.L. Hill, International Business: Competing in the Global Market Place Mc Graw Hill, New York.
- 12) Charles W. L. Hill, Chow How Wee & Krishna Udayasankar, International Business: An Asian Perspective- Mc Graw Hill, New York.
- 13) Donald Ball, Michael Geringer, Michael Minor & Jeanne McNett, International Business: The Challenge of Global Competition- Mc Graw Hill, New York.
- 14) Alan M Rugman & Simon Collinson, International Business: Pearson Education, Singapore.
- 15) Alan C Shapiro, Peter Moles, International Financial Management, Wiles, New York

Module wise Mark Distribution (Including choice questions)

Module	I	II	III	IV	Total
Marks	23	23	23	24	93

RESEARCH METHODOLOGY

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
II	CMCOM02C06	4	5

Course Outcomes:

- 1) *Understand the concepts of research, research problems, literature review and research design.*
- 2) *Understand the method of measurement and scaling, and the application of acquired knowledge in the preparation of questionnaire.*
- 3) *Acquire the skill for using parametric and non-parametric test in new situations.*

Module I: Introduction to Research: Meaning of Research-Definition-Process of Research- Research Applications in Business Decisions Research Problem: Meaning -Components: concepts, Construct, Variables, Types of Variables- Review of Literature: Meaning and Purpose- Research Design: Meaning- Exploratory research design: Meaning and Methods- Secondary resource Analysis-Case study -Focus Group Discussion (Brief Explanation only)- Descriptive research design: Meaning – Methods -Cross Sectional Studies-Longitudinal Study. Experimental Design: Meaning -Methods (Informal Methods only).

(15 Hours)

Module II: Data Collection and Sampling Design: Primary Data and Secondary Data: Meaning – Differences- Criteria for Evaluating Secondary data- Sampling: Meaning-Concepts: Population, Elements, Sample, Sample Frame, Sample Unit, Sampling and Non-sampling Errors-Determination of Sample Size (Sample size for determining population mean only)- Probability and Non-probability Sampling- Questionnaire Designing: Questionnaire: Meaning -Types of questions-Questionnaire design procedure-Criteria for Question Designing-Question Structure

(20 Hours)

Module III: Measurement and Scaling: Measurement: Meaning-Types of Measurement Scale; Nominal, Ordinal, Interval and Ratio Scale- Attitude: Meaning and Components- Classification of Scale: Simple Item and Multiple Item of Scale- Comparative and Non-comparative Scale- Comparative Scale: Paired Comparison Scale-Rank order Scaling-Constant sum rating scale- Non- comparative Scale: Likert Scale and Different Sum Rating Scale- Criteria of good measurement.

(15 Hours)

Module IV: Testing of Hypothesis and Parametric Scale: Hypothesis: Meaning -Types and Procedure of Testing Hypothesis- Parametric Test: Meaning-Assumptions- Z-Test: Meaning- Testing significance of Mean only- t-test: Meaning and Assumptions -Testing significance of mean and Paired t-test for difference of Mean only- F-Test and Analysis of Variance: Meaning and Assumptions-Applications-Variance Analysis in one way classification only- Non-Parametric Test: Meaning, Assumptions, Advantages and Disadvantages. Chi-square Test- Definition and Nature- Applications; Goodness of fit, Independence of Variables- Mann-

Whitney U Test for Independent Samples- Wilcoxon Signed Rank Test for Paired Samples - The Kruskal Wallis Test.

(30 Hours)

(Theory and Problem 75% & 25%)

Practice Hours

(10 Hours)

Total Hours

(90 Hours)

Books for Reference:

1. "Research Methodology", O R Krishnaswami, M Ranganatham and P N Harikumar, 1e, 2016, Reprint 2020, Himalaya Publishing House, Mumbai.
2. "Business Research Methods", Prahlad Misra, 2015, Oxford University Press.
3. "Business Research Methods", Donald R Cooper, Pamela S Schindler and J K Sharma, 12e, 2019, Mc Graw Hill Education India Pvt. Ltd., New Delhi.
4. "Research Method for Business Students", Mark Sounder, Philip Lewis and Adrian Thornhill, 5e, Pearson, Noida (UP).
5. "Business Research Methods, *A South Asian Perspective*", William G Zikmund, Barry J Babin, Jon C Carr, Atana Adhikari and Mitch Griffin, 8e, 2016, Cengage Learning India Pvt. Ltd. New Delhi.
6. "Research Methodology, *Methods and Techniques*", C R Kothari and Gaurav Garg, 4e, 2019, New Age International Publishers, New Delhi.
7. "Research Methodology, Concepts and Cases", Deepak Chawla and Neena Sondhi, 2e, Vikas Publishing House Pvt. Ltd. New Delhi.
8. "Research Methodology and Applications of SPSS in Social Science Research", S Sundara Pandian, S Muthulakshmi and T Vijayakumar, 2022, Sultan Chand & Sons, New Delhi.

Module wise Mark Distribution (Including choice questions)

Module	I	II	III	IV	Total
Marks	17	23	18	35	93

ADVANCED COST AND MANAGEMENT ACCOUNTING

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
II	CMCOM02C07	4	5

Course Outcomes:

- 1) *Acquire knowledge on relevant Cost Accounting techniques and methods to direct the students to take an industry-oriented approach towards cost reduction and cost control to achieve cost leadership.*
- 2) *Understand and acquire sound knowledge of concepts, methods and techniques of Management Accounting to make the students develop competence with their usage in managerial decision making and control.*

Module I: Process Costing: Concept and Significance – Preparation of Process Accounts – Normal and Abnormal Losses - Treatment of Equivalent Production, Inter-process Profit, Joint product and Bye product.

(20 Hours)

Module II: Standard Costing and Variance Analysis: Concept of Standard Cost and Standard Costing - Fixation of Standards - Analysis of Variances – Meaning and Types - Practical Problems on Analysis of Variances of Materials, Labour and Overheads.

(20 Hours)

Module III: Budget and Budgetary Control: Control of Cost through Budgets – Different Types of Budgets – Preparation of Functional Budgets – Purchase Budget, Sales Budget, Production Budget, Cash Budget and Flexible Budgets - Zero Base Budget - Performance Budget – Responsibility Accounting.

(20 Hours)

Module IV: Marginal Costing and Absorption Costing: Concepts and Importance - Cost Volume Profit Analysis -Breakeven Analysis - Breakeven Charts (Simple, Contribution and P/V Charts Only) - Ascertainment of Costs under Marginal Costing and Absorption Costing - Managerial Decisions through Marginal Costing such as Accepting Special Offer, Pricing, Profit Planning, Make or Buy Decisions, Sales Mix Determination, Key Factor Decision - Determining Optimum Level of Activity.

(20 Hours)

(Theory and Problem 40% & 60%)

Practice Hours

(10 Hours)

Total Hours

(90 Hours)

Books for Reference:

1. Cost and Management Accounting: S. P. Jain & K. L. Narang, Kalyani Publishers
2. Management Accounting-Principles and Practice: Shashi K. Gupta, R.K. Sharma, Kalyani Publishers
3. Cost & Management Accounting: Maheshwari S.N., Sulthan Chand & Sons
4. Advanced Cost and Management Accounting: Saxena V.K., Vashist C.D, Sulthan Chand & Sons.

5. Management Accounting: M. Kulkarni S.Mahajan, Nirali Prakashan Educational Publishers
6. Cost Accounting: Texts and Problems: M. C. Shukla, T. S. Grewal & M.P.Gupta, S. Chand & Company

Module wise Mark Distribution(Including choice questions)

Module	I	II	III	IV	Total
Marks	23	23	23	24	93

FINANCIAL MANAGEMENT

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
II	CMCOM02C08	4	5

Course Outcomes:

- 1) *Develop an understanding in various concepts of Financial Management.*
- 2) *Acquire the ability to apply the knowledge in actual practice*
- 3) *Understand the finance functions of long-term investment decision, financing Decisions and Dividend decisions.*
- 4) *Evaluate the long- term investment projects using capital budgeting techniques.*
- 5) *Compare and contrast effect of dividend policies on the company and other stake holders.*

Module I: Introduction to Financial Management: Financial Management: Definition - Scope-Importance - Financial Goal: Profit Maximisation, Wealth Maximisation and Value Maximisation- Financial Decisions and Functions of Financial Manager- Time Value: Meaning -Rationale - Techniques of Compounding -Annual and Semi-annual compounding- Risk and Return Trade off: Meaning of Risk and Return-Types of Risk-Risk return trade off (computation excluded).

(15 Hours)

Module II: Investment Decisions

Working capital: Meaning and Importance-Factors affecting working capital- Types of working capital -Capital Budgeting: Meaning, Nature and Significance- Evaluation Techniques: Traditional Techniques-Pay back -Discounted Pay Back-Average Rate of Returns- Discounted Cash flow Method: Net Present Value-Internal Rate of Return-Profitability Index-NPV vs IRR, NPV and IRR similarities. Complex Investment Decisions using NPV and IRR: Size Disparity problem-Time disparity problem- Projects with unequal lives.

(25 Hours)

Module III: Financing Decisions

Different Sources of funds: Debt, Preference and Equity Shares-Characteristics-P2P Lending-Crowed funding- Startup funding -Lease Financing (Concept and Classification only)- Financial Leverage- Operating leverage -Combined Leverage (Theory only)-

Cost of Capital: Meaning-Importance and Significance- Measurement of Individual Cost of Capital: Debt, Preference Shares, Equity Share and Retained Earnings- Weighted Average cost of Capital.

Capital Structure: Meaning and Factors determining capital Structure-Optimum Capital Structure. Capital Structure Theories: Net Income Theory- Net Operating Income and MM

Hypothesis without Taxes- MM Hypothesis under Corporate Tax-The Trade Off Theory – Pecking Order Theory.

(25 Hours)

Module IV: Dividend Decisions

Dividend: Meaning and Significance- Factors affecting Dividend Decisions: D/P Ratio- Stability of Dividend -Legal, Internal, Contractual constraints – Owner's consideration- Capital Market Consideration -Inflation. Relevance of Dividend Policy: Walter's Model- Gordon's Model- Irrelevance of Dividend policy: MM Hypothesis (Theory only)- Types of Dividend Policy: Constant Pay Out Ratio-Regular dividend Policy-Low Regular and Extra dividend Policy.

(15 Hours)

(Theory and Problem 50% & 50%)

Practice Hours

(10Hours)

Total Hours

(90Hours)

Books for Reference:

- 1) "Financial Management", I M Pandey, 12 e, 2021, Pearson, Noida (UP)
- 2) "Financial Management, *Theory, Concepts and Problems*", Dr. R P Rastagi, 4 revised edition, 2012, GalGotia Publishing Company, New Delhi.
- 3) "Financial Management, *Principles and Practices*", Dr. S N Maheshwari, 2019, Sultan Chand & Sons Pvt. Ltd., New Delhi.
- 4) "Financial Management, *Management & Policy*", R M Srivasthava, 2010, Himalaya Publishing House, Mumbai.
- 5) "Fundamentals of Financial Management", Eugene F Brigham and Joel F Houston , 2016, Cengage Learning India Pvt. Ltd. New Delhi.
- 6) "Financial Management", V K Bhalla, 1e, 2014, Sultan Chand & Sons Pvt. Ltd., New Delhi
- 7) "Corporate Finance", Stephen Ross, Randolph Westerfield, Jeffrey Jaffe and Bradford Jordan, 12e ,2019, Mc Graw Hill Education India Pvt. Ltd., New Delhi.
- 8) "Fundamentals of Financial Management", Dr. S K Sharma and Dr. Rachan Sareen, 2019, Sultan Chand & Sons Pvt. Ltd. , New Delhi.
- 9) "Financial Management, *Theory & Practice*", Shashi K Gupta & R K Sharma, 8e, 2014, Kalyani Publishers, New Delhi.
- 10) "Financial Management, *Text, Problems and Cases*", M Y Khan and P K Jain, 6e, Third Reprint, 2012, Mc Graw Hill Education India Pvt. Ltd., New Delhi.
- 11) "Financial Management, *Theory and Practice*", Prasanna Chandra, 8e, 2011, Mc Graw Hill Education India Pvt. Ltd., New Delhi.

Module wise Mark Distribution(Including choice questions)

Module	I	II	III	IV	Total
Marks	18	29	29	17	93

STRATEGIC MANAGEMENT

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
II	CMCOM02C09	4	5

Course Outcomes:

- 1) *Create a conceptual awareness on the various strategies*
- 2) *Develop an in-depth knowledge of the strategic management process.*
- 3) *Enhance the skills for adapting to organizational changes.*

Module I: Introduction to Strategic Management - Strategy - concept, Levels of Strategy - Strategic Decisions, Strategy Vs Policy. Strategic Management - Elements of Strategic Management Process – Importance, limitations. Strategic Intent- Vision, Mission, Goals, Objectives. Business Definition - Dimensions of Business Definition. Development of Strategy in business - McKinsey 7S Framework.

(15 Hours)

Module II: Strategy Formulation, Analysis and Choice -Environment and Strategy - Environmental Sectors - Environmental Scanning and Appraisal - methods and techniques (ETOP, SWOT, PESTEL). Organisational appraisal – dynamics of internal environment - organizational capability factors – methods and techniques (Internal Analysis, Comparative Analysis, Comprehensive Analysis), Organisational Capability Profile and Strategic Advantage Profile. Strategic alternatives – Corporate level strategies – Expansion -(including Blue Ocean, Red Ocean), Stability, Retrenchment and Combination. Business Level Strategies-Porters generic business strategies. Strategic Analysis and Choice - Tools and techniques - Corporate Portfolio Analysis (BCG Matrix, GE Nine-cell Matrix, Corporate Parenting Analysis), SWOT Analysis, Experience Curve Analysis, Life Cycle Analysis, Industry Analysis, Strategic Group Analysis, Competitor Analysis, Subjective factors in strategic choice, Contingency Strategy.

(40 Hours)

Module III : Strategic Implementation, Evaluation and Control: Functional Implementation – Financial, Marketing, Operations, Personnel, Information Management. Operational Implementation – Productivity, Process, People, Pace. Strategic Evaluation - Nature and importance, process and techniques of evaluation. Strategic Control – types of control. Role of Information system, control system and reward system in evaluation.

(15 Hours)

Module IV: Recent Trends in Strategic Management

Relationship of Corporate culture, corporate governance, corporate politics, corporate power, personal values, business ethics, social responsibility with strategic management. Corporate social audit. Corporate restructuring. Global issues in strategic management, recent advancement in core competency as the root of competitive advantage. Development of strategies for knowledge management.

Practice Hours
Total Hours

(10 Hours)
(10 Hours)
(90 Hours)

Books for Reference:

- 1) Strategic Management: An Integrated Approach - Charles W.C. Hill and Gareth R. Jones, Houghton Mifflin Company.
- 2) Competitive Strategy - Techniques for Analyzing Industries and Competitors, Micheal E. Porter, Mc Millan Publishing Company.
- 3) Strategic Management and Business Policy -Azhar Kazmi, Tata McGraw Hill Education Private Limited.
- 4) Strategic Management -Francis Cherunilam, 2000, Himalaya Publishing House.
- 5) Strategic Management- The Indian Context, 2014, PHI Learning Pvt Ltd Delhi.
- 6) Strategic Management: Analysis-Implementation-Control: Nag A, Vikas Publishing House.
- 7) Corporate Social Responsibility in India A study of Management Attitudes C Gopala Krishna, Mittal Publications New Delhi.

Module wise Mark Distribution (Including choice questions)

Module	I	II	III	IV	Total
Marks	18	46	17	12	93

ORGANISATIONAL BEHAVIOUR

SEMESTER	COURSE CODE	CREDIT	HOURS PER WEEK
II	CMCOM02C10	4	5

Course Outcomes:

1. *Enable students to understand human interactions and behaviour in organisation.*
2. *Develop an understanding of different dimensions of individual behaviour and acquire concepts of motivation, attitude, perception and team dynamics*
3. *Acquaint students with the theories governing organisational behaviour.*
4. *Sensitize and appreciate the importance of managing people at workplace through understanding of organisational climate to deal with change and stress.*

Module I: Organisational behaviour- Concept and significance, Organisational behaviour models- Disciplines that contribute to OB- Challenges and opportunities for OB - Organisational theories: Classical, Neo Classical and Modern theory-Contemporary issues in Organisation theory.

(20 Hours)

Module II: Individual Dynamics- Factors influencing individual behaviour- Personality- Determinants- Personality traits- Big Five Personality Traits- Theories of Personality: Raymond B Cattell, Sigmund Freud, Carl Rogers, Albert Bandura, Erik Erikson- Attitude- Formation of Attitude -Perception- Factors influencing perception- Perceptual Process

(25 Hours)

Module III: Group Dynamics- Meaning and types- Stages of Group Development-Team Building- Ingredients of Effective Team- Process and Skills in Team Building-Conflict in Organisation- Nature of conflict- Process of managing conflict- Transactional Analysis: Ego states, Types, Life Positions, Life Scripts.

(10 Hours)

Module IV: Understanding Organisational Culture- Definition and Characteristics of Organisational Culture, Ways of managing Organisational Culture-Learning and Motivation- Principles and Theories of Learning: Classical, Operant, Cognitive and Social Learning- Theories of motivation: Maslow need theory, ERG theory, Theory X and Y, Two factor theory and contemporary theories of motivation: Mc Clelland's Acquired Needs theory, Albert Bandura Self Efficacy theory, B F Skinner Reinforcement theory, Vroom Expectancy theory, Adams Equity theory – Organisational Change- Significance and types, Models of Change, Resistance to Change, How to overcome resistance -Organisational Development-Concept, Process and Intervention Techniques.

(25 Hours)

Practice Hours

(10 Hours)

Total Hours

(90 Hours)

Books for Reference:

- 1) Robbins, S.P. (2019). Essentials of Organisational Behaviour. New Delhi, Pearson Education
- 2) Luthans, Fred (2013). Organisational Behaviour. Mc Graw Hill, 12 th Edition.
- 3) Pareek ,Udai,(2011) . Understanding Organisational Behaviour. Oxford Higher Education, 3rd Edition
- 4) Prasad. L.M, (2007). Organisational Behaviour. Sulthan chand, NewDelhi.
- 5) Aswathappa K(2007). Organisational Behaviour. Himalaya Publishing
- 6) Davis, Keith and Weratom, John W, Human Behaviour at work, Tata McGraw Hill
- 7) Sekharan Uma (2006). Organisational Behaviour- Text and Cases, Tata McGraw Hill, New Delhi

Module wise Mark Distribution (Including choice questions)

Module	I	II	III	IV	Total
Marks	23	29	12	29	93

MODEL QUESTION PAPER

I SEMESTER M COM PROGRAMME

(2023 Admission onwards)

Core:

CMCOM01C01: BUSINESS ENVIRONMENT

Time: 3 Hours

Max. Marks: 60

SECTION - A

Answer any *five* questions in this section. Each question carries 3 marks

1. Define and explain business environment
2. What is Social audit? State its objectives.
3. List out the ecological factors affecting business
4. Discuss the features of Technology
5. Discuss the role government over business
6. What is Political Environment? State its components.

(5 x 3 = 15)

SECTION – B

Answer any *three* questions in this section. Each question carries 5 marks

7. Describe the role played by MNCs in the current business scenario.
8. Investigate on the impact of Industrial policy 1991 on Indian economy.
9. Examine the scope of Make in India policy in the economic growth of the country
10. "Regulatory environment has more impact on business than economy"- Comment
11. Highlight the salient features of the New Companies Act.

(3 x 5 = 15)

SECTION – C

Answer any *three* questions in this section. Each question carries 10 marks

12. "Micro environment consists of the factors of the company's immediate environment and that affects its performance". Discuss
13. Explain the impact of privatization on Indian economy.
14. Critically evaluate the role and functions of WTO
15. What are social institutions? Explain various types of social institutions
16. What is IPR? Explain its types.

(3 x 10 = 30)

I SEMESTER M COM PROGRAMME

(2023 Admission onwards)

Core:

CMCOM01C02: QUANTITATIVE TECHNIQUES AND OPERATIONS RESEARCH

Time: 3 Hours

Maximum Marks: 60

SECTION – A

Answer any *Five* questions in this section. Each question carries three marks

- 1) Discuss the various schools of thoughts of Probability.
- 2) Explain in detail the important characteristics of Poisson distribution.
- 3) Distinguish between Transportation and Assignment problems.
- 4) Discuss the requirements of LPP.
- 5) Explain the various phases in network technique.
- 6) Distinguish between PERT and CPM.

(5 × 3 = 15)

SECTION – B

Answer any *Three* questions in this section. Each question carries five marks

- 7) Critically evaluate the uses of normal distribution.
- 8) A multiple-choice test consists of 8 questions with 3 answers to each question (of which only one is correct). A student answers each question by rolling a balanced dice and ticking the first answer if he gets 1 or 2, the second answer if he gets 3 or 4 and the third answer if he gets 5 or 6. To get a distinction, the student must secure at least 75% correct answers. If there is no negative marking, what is the probability that the student secures a distinction?
- 9) Find the initial solution for the Transportation problem by Vogel's method.

To				
	W_1	W_2	W_3	Supply
F_1	2	7	4	5
F_2	3	3	1	8
F_3	5	4	7	7
F_4	1	6	2	14
Demand	7	9	18	

10) A project schedule has the following characteristics.

Activity	Time	Activity	Time
1 – 2	4	5 – 6	4
1 – 3	1	5 – 7	8
2 – 4	1	6 – 8	1
3 – 4	1	7 – 8	2
3 – 5	6	8 – 10	5
4 – 9	5	9 – 10	7

- Construct a network diagram
- Compute T_E and T_L for each event

11) A University has to select an examiner from a list of 50 persons 20 of them are women and 30 men. 10 of them know Hindi and 40 do not, 15 of them are teachers and remaining are not. What is the probability of the University selecting a Hindi knowing women teacher?

$$(3 \times 5 = 15)$$

SECTION – C

Answer any *Three* questions in this section. Each question carries ten marks

- Explain the important techniques of operations research.
- The credit manager of a company knows that it uses three methods to encourage collection of delinquent accounts. 70% accounts are called on personally, 20% are phoned and 10% sent a letter. The probability of collection of an overdue from the account with the three methods are 0.75, 0.60 and 0.65 respectively. The manager has just received payment from a past-due account. What is the probability that this account;
 - called on personally?
 - is phoned?
- Rajiv has two final exams to prepare. For each hour of study he devotes to course A is expected to return ₹ 600 in terms of long range job benefit. Each hour devoted to course B is expected to return ₹ 300 in terms of long range benefits. The stores are closed and Rajiv has only biscuits remaining. He feels that he needs one biscuit every 20 minutes while studying for B and one every 12 minutes while studying A. Time is running short, and only four hours to remain to prepare for the exams. With the draft board breathing down his neck he fears that he must devote at least two hours for studying. Obviously Rajiv would like to maximise his returns for the effort expended.
 - Formulate this problem in the standard linear programming format.
 - Illustrate the feasible solution graphically
 - Determine the optimal policy for Rajiv.

- 15) Consider the problem of assigning five jobs to five persons. The assignment costs are given as follows.

		Job				
Person		L	M	N	O	P
	A	8	4	2	6	1
	B	0	9	5	5	4
	C	3	8	9	2	6
	D	4	3	1	0	3
	E	9	5	8	9	5

Determine the optimum assignment schedule.

- 16) For a project given below find (a) Expected time for each activity (b) T_E and T_L values for all events (c) EST, EFT, LST, LFT values for all activities (d) the critical path.

Time estimates are,

Task	A	B	C	D	E	F	G	H	I	J	K
Least time	4	5	8	2	4	7	8	4	3	5	6
Greatest time	6	9	12	6	10	15	16	8	7	11	12
Most Likely Time	5	7	10	4	7	8	12	6	5	8	9

$$(3 \times 10 = 30)$$

(2023 Admission onwards)

CMCOM01C03: HUMAN RESOURCE MANAGEMENT

Max marks: 60

Answer any *five* questions. Each question carries three marks

- (5x3=15)

Answer any *three* questions each one carries five marks.

- (3x5=15)

Answer any three questions. Each question carries ten marks.

- 35

13. How would you apply the concept of "Hot stove rule" in designing a grievance redressal mechanism in your organization?
14. Analyse the importance of Industrial relation in the current industrial sector
15. Develop a model code of discipline for an educational institution.
16. Suggest some measures to improve the quality of work life of women employees in a banking company.

(3x10=30)

I SEMESTER M COM PROGRAMME

(2023 Admission onwards)

Core:

CMCOM 01C04: ADVANCED FINANCIAL ACCOUNTING

Time:3hrs

Maximum marks: 60

Section A

Answer any *five* questions. Each question carries three marks

1. What do you remember about:
 - a) Bunker cost
 - b) Primage
 - c) Stevedoring charges.
2. How would you distinguish cum- interest quotations and ex – interest quotations.
3. What would you understand about :
 - a) Average clause
 - b) Short sales
 - c) Memorandum trading account.
4. How would you express :
 - a) Consolidated fund
 - b) Contingency fund
 - c) Public accounts
5. What do you remember about the components of IFRS?
6. What did you observe about the need for valuation of shares?

(5×3=15)

Section B

Answer any *three* questions. Each question carries five marks

7. What methods would you use for the valuation of Goodwill?
8. How could you explain:
 - a) Environmental accounting
 - b) Forensic accounting.
 - c) Social responsibility accounting
 - d) Value Added Statement.
 - e) Social income statement.
9. What data were used to evaluate inflation accounting?
10. The following particulars are available in respect of X Limited:
 - (a) Capital 450, 60% preference shares of Rs 100 each fully paid and 4,500 equity Shares of Rs 10 each fully paid.
 - (b) External liabilities: Rs 7,500.
 - (c) Reserves and Surplus Rs 35,000.
 - (d) The average expected profit (after taxation) earned by the company Rs 8,500.

(e) The normal profit earned on the market value of equity shares (full paid) of the

Same type of companies is 9%.

(f) 10% of the profit after tax is transferred to reserves.

Calculate the intrinsic value per equity share and value per equity share according to dividend yield basis. Assume that out of total assets, assets worth of Rs 350 are fictitious.

11. Jaipur Investments Ltd. holds 1,000, 15% Debentures of Rs. 100 each in Udaipur Industries Ltd. as on 1st April 1999, at a cost of Rs. 1,05,000. Interest is payable on 30th June and 31st December every year. On 1st May 1999, 500 Debentures are purchased cum-interest at Rs. 53,500. On 1st November 1999, 600 Debentures are sold ex-interest at Rs. 57,300. On 30th November 1999, 400 Debentures are purchased ex-interest at Rs. 38,400. On 31st December 1999, 400 Debentures are sold cum-interest for Rs. 55,000.

Prepare Investment Account valuing holdings on 31st March 2000 at cost (applying F.I.F.O. method.)

(3×5= 15)

Section C

Answer any *three* questions Each question carries ten marks

12. How would you demonstrate methods of valuation of human resources.

13. How would you present Accounting standards and steps in setting accounting standards in India.

14. Mr. A prepares accounts on 30th September each year, but on 31st December, 2022 fire destroyed the greater part of his stock. Following information was collected from his book:

Rs.

Stock as on 1.10.2022	29,700
Purchases from 1.10.2022 to 31.12.2022	75,000
Wages from 1.10.2022 to 31.12.2022	33,000
Sales from 1.10.2022 to 31.12.2022	1,40,000

The rate of gross profit is 33.33% on cost. Stock to the value of Rs. 3,000 was salvaged.

Insurance policy was for Rs. 25,000 and claim was subject to average clause.

Additional information:

(i) Stock in the beginning was calculated at 10% less than cost.

(ii) A plant was installed by firm's own worker. He was paid Rs. 500, which was included in wages.

(iii) Purchases include the purchase of the plant for Rs. 5,000

You are required to calculate the claim for the loss of stock.

15. The S.S. Jalavahini undertook a voyage from Chennai to Kolkata starting on 1st January 2022 and reaching on 31st March 2022. The cargo consisted of 900ton of food grains and 100 tons of engineering goods. The freight charges were ₹ 150 per ton for food

grains and ₹100 per ton for engineering goods. In addition, primage was 10%. Brokerage was payable at 5%. The expenses were:

	Chennai (₹)	Kolkata (₹)
Diesel	20,000	-
Port Charges	9,000	2,000
Harbour Charges	3,000	1,000
Loading Charges		2,000

Other expenses were	(₹)
Stores	2,000
Postage	1,000
Salaries	10,000

The ship was insured for ₹ 10, 00,000 @ 1% for voyage policy of Hull. The freight was insured @ $\frac{1}{2}\%$. Depreciation is charged on the written down value of the ship @ 5% p.a. The value of ship as on 1st January, 2022 was ₹ 8, 00,000. Prepare Voyage Account.

16. From the following prepare a 'Cattle Account' to ascertain the profit made during the year ended on 31st March, 2022.

Particulars	No.	Value Rs.
Opening Stock of Live-stock	50	42,000
Purchases of Live-stock	125	1,20,000
Sale of Cattle during the year	90	1,26,000
Sale of Slaughtered Cattle	10	8,000
Sale of Hides	-	2,000
Sale of Offal	-	500
Sale of Carcasses	5	1,800
Cattle Feed	-	20,000
Wages of Rearing	-	4,000
Slaughter-house Expenses	-	1,000
Insurance	-	1,000
General Expenses Allocated	-	2,000
Closing Stock of Live-stock	75	75,000

Crop worth Rs. 8,000 grown in the farm was used for feeding the cattle. Out of the calves born 4 died and their carcasses realised Rs. 400.

(3×10=30)

I SEMESTER M COM PROGRAMME

(2023 Admission onwards)

Core:

CMCOM 01C05: INTERNATIONAL BUSINESS

Max Time: 3 Hr

Max Marks:60

SECTION -A

Answer any *five* questions carries three marks each

1. What is meant by international business?
2. Discuss Exim policy.
3. What is comparative cost theory?
4. What is polycentric approach?
5. What is bill of lading?
6. Explain Portfolio Balance Model in exchange rate.

(5×3=15)

Section- B

Answer any *three* questions carries five marks each

7. Discuss briefly the important foreign market entry strategies
8. Elaborate the Heckscher-Ohlin's theory of international trade and its limitations
9. How does a Letter of Credit works?
10. State the implications of European Union on world trade
11. Assume that the spot exchange rate of British pound is \$1.73. How will this spot rate adjust according to PPP if the United Kingdom experience an inflation 7% while USA experiences an inflation rate of 2 %.

(3×5=15)

Section-C

Answer any *three* questions carries ten mark each.

12. "Firms need global orientation even to survive the domestic market" — Elucidate.
13. Elaborate the Dunning eclectic theory of international production.
14. What are Regional Trade Blocks? State the objectives of such regional economic grouping

15. Elucidate the meaning and significance and scope of international financial management.
16. Distinguish between current account and capital account of balance of payment account

(3×10=30)

II SEMESTER M COM PROGRAMME

(2023 Admission onwards)

Core:

CMCOM 02C06: RESEARCH METHODOLOGY

Time: 3 Hours.

Max. Marks: 60

SECTION - A

Answer any *Five* questions in this section. Each question carries three marks

1. Define research.
2. What do you mean by 'Sampling frame'?
3. Describe 'Scale of Measurement'.
4. Explain the Procedure of Testing Hypothesis.
5. Differentiate Parametric Test and Non-parametric tests.
6. What are the assumptions of t-test?

(5 x 3 = 15)

SECTION - B

Answer any *Three* questions in this section. Each question carries five marks

7. Why probability sampling is generally preferred in comparison to non-probability sampling? Explain the procedure of selecting a simple random sample.
8. Distinguish Primary and secondary data.
9. What is exploratory research?
10. Clearly explain how will you test the equality of variances of two population.
11. "Scaling describes the procedures by which numbers are assigned to various degrees of opinion, attitude and other concepts" Discuss. Also Point out the basis for scale classification.

(3 x 5 = 15)

SECTION - C

Answer any *three* questions in this section. Each question carries ten marks.

12. "Because questionnaire design is an art, it is useless to follow a rigid set of guidelines. Rather the process should be left entirely to the creativity and ingenuity

of the researcher". Examine the relevance of this statement and give some guidelines on how a good questionnaire is constructed?

13. "Research design in exploratory studies must be flexible but in descriptive studies, it must minimise bias and maximise reliability" Discuss.
14. "Validity is more critical to measurement than reliability" Do you agree with the statement? If so, give reasons.
15. A man buys 100 electric bulbs each of two well known makes taken at random from stock for testing purposes. He finds that make 'A' has a mean life of 1300 hours with a standard deviation of 82 hours and make 'B' has a mean life of 1248 hours with a standard deviation of 93 hours. Discuss the significance of these results.
16. The following data is collected on two characteristics.

	Smokers	Non-Smokers
Literate	83	57
Illiterate	45	68

Based on this, can you say that there is no relation between the habit of smoking and literacy?

(3 x 10 = 30)

II SEMESTER M COM PROGRAMME

(2023 Admission onwards)

Core:

CMCOM 02C07: ADVANCED COST AND MANAGEMENT ACCOUNTING

Time : 3 Hours

Max. Marks : 60

SECTION – A

Answer any *five* questions in this session. Each question carries three marks

1. "The value of scrap generated in a process should be credited to the process account". Do you agree with this statement? Give reasons.
2. Define Standard Costing. Differentiate Standard Costing with Budgetary Control.
3. Explain the meaning of "Equivalent Production" in Process Accounts?
4. Compare Marginal Costing with Absorption Costing.
5. Discuss the algebraic and graphical methods of determining Break-even Point.
6. Recall the procedure involved in the fixation of standards.

(5 X 3 = 15)

SECTION – B

Answer any *five* questions in this session. Each question carries three marks

7. Examine the information given below:

	Budget	Actual
i. Production (units)	10,000	10,400
ii. Fixed overheads (Rs.)	20,000	20,000
iii. Man hours	20,000	20,100

Determine the following:

- i) Fixed overhead variance
 - ii) Expenditure variance
 - iii) Fixed overhead volume variance
 - iv) Fixed overhead efficiency variance
 - v) Fixed overhead capacity variance
8. A product passes from Process I and Process II. Materials issued to Process I amounted to ₹ 40,000. Labour ₹ 30,000 and manufacturing overheads were ₹ 27,000. Normal loss was 3% of input as estimated. But 500 more units of output of Process I

were lost due to the carelessness of workers. Only 4,350 units of output were transferred to Process

II. There were no opening stocks. Input raw material issued to Process I were 5,000 units. Create Process I account.

9. Samsung Inc., a manufacturer of mobile phones, has forecasted the sales figures for the next year ending on 31 March 2021. The sales quantity in the next year is 10000 units in quarter 1, 15000 units in quarter 2, 20000 units in quarter 3, 22000 units in quarter 4. The management also estimates the ending inventory of quarter 1 as 800 units, quarter 2 as 2000 units, quarter 3 as 2500 units and quarter 4 as 3000 units. On looking into the company's data, it was found that the opening inventory of quarter 1 was 1800 units.

Construct a production budget for Samsung Inc.

10. Sky Ltd. Provide you the following data:

iv. Sales ₹ 60,000; Variable Cost ₹ 30,000; Fixed Cost ₹ 15,000.

Consider the data and:

- Determine the P/V Ratio, Break-Even Point and Margin of Safety at this level.
 - Assess the effect of 10% increase and 10% decrease in sale price.
11. Specify normal wastage, abnormal wastage and abnormal gain and write their treatment in Process Cost Accounts.

(3 X 5 = 15)

SECTION – C

Answer any *five* questions in this session. Each question carries three marks

12. Do you believe that a budget can create from scratch? If so, write a brief note on the process of its development and explain its pros and cons. Can you distinguish such a budget from traditional budgets?
13. Identify and briefly describe the strategic areas where the management can apply the Marginal Costing Technique.
14. You are provided with the following data for a period of six months (July to December)

Month	Sales (₹)	Purchases (₹)
May	75,000	37,500
June	75,000	37,500
July	1,50,000	52,500
August	2,25,000	3,67,500
September	3,00,000	1,27,500
October	1,50,000	97,500
November	1,50,000	67,500

December 1,37,500 -----

Other information:

a. Collection estimates:

Within the month of sale: 5%

During the month following the sale: 80%

During the second month following the sale:

15%

Payment for raw materials is made in the next month.

b. Salary ₹11,250, Lease payment Rs. 3750, Misc. Exp. ₹1150, are paid each month

c. Monthly Depreciation ₹15,000

d. Income tax ₹26,250 each in September and December.

e. Payment for research in October ₹75,000

f. Opening Balance on 1st July ₹55,000.

Apply the data in a Cash Budget.

15. During January 2000 units were introduced into Process I. the normal loss was estimated at 5% on input. At the end of the month, 1400 units had been produce and transferred to the next process, 460 units were uncompleted and 140 units had been scrapped.

It was estimated that uncompleted units had reached a stage in production as follows:

- i. Material 75% completed
- ii. Labour 50% completed
- iii. Overheads 50% completed
- iv. The cost of 20000 units was ₹5800
- v. Direct material introduced during the process ₹ 1440
- vi. Direct wages ₹3340
- vii. Production overheads incurred were ₹1670
- viii. Units scrapped realized ₹1 each.
- ix. Units scrapped passed through the process, so were 100% completed as regards material, labour and overhead.

Identify Equivalent Production, Cost per unit and prepare the necessary accounts.

16. The standard mix to produce one unit of product is as follows:

Material A	600 units @ ₹15 per unit	= ₹9,000
Material B	800 units @ ₹ 20 per unit	₹16,000
Material C	1000 units @ ₹25 per unit	₹25,000
	2400 units	₹50,000

During the month of April, 10 units were actually produced and consumption was as follows:

Material A	640 units @ ₹ 17.50 per unit	= ₹11,200
Material B	950 units @ ₹18.00 per unit	= ₹17,100
Material C	870 units @ ₹27.50 per unit	= ₹23,925
	2,460 units	₹52,225

Compute:

- a. Material Cost Variances
- b. Material Price Variances
- c. Material Usage Variances
- d. Material Mix Variances
- e. Material Sub-usage Variances

(3 X 10 = 30)

II SEMESTER M COM PROGRAMME
(2023 Admission onwards)

Core:

CMCOM 02C08: FINANCIAL MANAGEMENT

Time: 3 Hours

Max. Mark:60

Section - A

Answer any *five* questions. Each question carries three marks.

1. Describe the three broad areas of financial decision making.
2. Explain the rational of using Time Value to a corporate.
3. Explain the importance of capital budgeting.
4. How is the cost of capital relevant in capital budgeting decisions?
5. What is Lease financing? Explain its features.
6. Define the terms Risk and Return.

(5 x 3=15)

Section-B

Answer any *three* questions. Each question carries five marks.

7. A Company is considering raising ₹100 lakh by one of the two alternative methods, viz. 14 per cent institutional term loans and 13 per cent non-convertible debentures. The term loan option would attract no major incidental cost. The debenture would have to be issued at a discount of 2.5 per cent and would involve ₹1 lakh as cost of issue. Advise the company as to the better option based on the effective cost of capital in each case. Assumes a tax rate of 35 per cent.
8. Is MM thesis realistic with respect to capital structure and value of a firm? Evaluate critically.
9. Evaluate the relative suitability of stable dividend policies and its implications to shareholders and the firm.
10. Under what situation the NPV and IRR methods give contradictory result? Which method is suitable and why?
11. The following information is available in respect of a firm
Capitalisation rate(k) = 0.10
EPS = ₹10
Assume the rate of return on investment (r) 15 (i) 15 (ii) 8 and (iii)10
Evaluate the effect of dividend policy on the market price of shares using Walter's model.

(3 x 5=15)

Section-C

Answer any *three* questions. Each question carries ten marks.

12. The cash flow of two mutually exclusive projects are as under
- | Year | 0 | 1 | 2 | 3 | 4 | 5 | 6 |
|------------|---------|-------|-------|-------|-------|-------|-------|
| Project X: | (40000) | 13000 | 8000 | 14000 | 12000 | 11000 | 15000 |
| Project Y: | (20000) | 7000 | 13000 | 12000 | | | |
- Estimate the NPV using 15%
- Estimate IRR
- Why there is a conflict in project choice by using NPV & IRR criterion?
- Which criterion you will use in such a situation?
13. Illustrate various long term- sources of finance to a corporate firm.
14. The following information is available in respect of the rate of return on investment (r), the capitalization rate (k) and earning per share (E) of ABC Ltd.

$$r = 12\%$$

$$E = ₹10$$

Determine the value of shares under the following assumptions using Gordon's model.

	D/P ratio(1-b)	Retention Ratio(b)	k(%)
(a)	10	90	20
(b)	50	50	16
(c)	70	30	14

15. Discuss the factors that govern a capital structure of a firm.
16. The Capital structure and After Tax Cost of different sources of capital of Sun Rise Ltd. are given below;

Sources	Amount	Proportion	ATC(%)
Equity Shares	1000000	0.40	20
Retained Earnings	500000	0.20	17
Preference Shar	250000	0.10	15
Debenture	750000	0.30	12

Compute Weighted Average Cost of Capital.

(3 x 10 =30)

II SEMESTER M COM PROGRAMME
(2023 Admission onwards)

Core:

CMCOM 02C09 : STRATEGIC MANAGEMENT

Time : 3 Hours

Max. Marks : 60

Section A

Answer any *five* questions in this section. Each question carries three marks:

1. Name the components of commitment to change
2. Outline the barriers to strategic evaluation and control
3. Explain the attributes of a sound strategy
4. Summarise the essential feature of objectives
5. State the limitations of strategic management
6. Explain the different types of strategic control

(5x3=15)

Section B

Answer any *three* questions in this section. Each question carries five marks

7. Interpret 7-S model. How does it help in solving issues during strategy formulation
8. Break down SWOT analysis. How is it applied when a strategist prepares a company profile
9. Illustrate the importance of Corporate Governance
10. Analyse the need and significance of global strategies
11. Distinguish between vertical integration and horizontal integration

(3x5=15)

Section C

Answer any three questions. Each question carries 10 marks.

12. Michael Porter's five forces model of industry attractiveness enables any company to outperform their competitors. Illustrate your answer by analysing any industry of your choice.
13. Synthesize the major aspects that companies consider before embarking on diversification
14. Resource allocation has its own problems. Evaluate
15. Specify the problems a strategic manager faces while formulating the corporate strategy
16. Argue social responsibility of business. Justify your argument as to why social responsibility is highlighted

(3x10=15)

II SEMESTER M COM PROGRAMME

(2023 Admission onwards)

Core:

CMCOM 02C10: ORGANISATIONAL BEHAVIOUR

Time: 3 Hours

Max. Marks: 60

SECTION- A

Answer any *five* questions in this section. Each question carries three marks

1. Illustrate how organisational behaviour is related to other disciplines.
2. Differentiate between perceived conflict and felt conflict
3. Examine the characteristics of Organisational culture.
4. Elucidate Bandura Self Efficacy theory.
5. Describe the Causes for resistance to change.
6. Define Organisational Development.

(5 x 3=15)

SECTION- B

Answer any *three* questions in this section. Each question carries five marks

7. "Knowledge of OB can help managers stimulate Organisational innovation and change".
Develop arguments for this statement.
8. Appraise the Big Five Personality traits and its role in Organisations.
9. "Heredity determines personality" . Build an argument against this statement.
10. Critically analyse contribution of Sigmund Freud to Personality theory.
11. Evaluate how perception concepts are applied in the Organisation.

(3 x 5=15)

SECTION- C

Answer any *three* questions in this section. Each question carries 10 marks

12. Discuss various Organisational behaviour models.
13. Compare and contrast Freud and Erikson theory of stages of personality development.
14. Describe the major contributions of transactional analysis to Organisation.

15. Examine the various techniques of Organisational Development

16. How can resistance to change be implemented or overcome?

(3 x 10=30)