MASTER OF COMMERCE (M.COM)

UNDER CHOICE BASED CREDIT SYSTEM (CBCS)

REGULATIONS : 2023-25

Under National Education Programme (NEP)

For Regular Students of University and Affiliated Colleges, ANDHRA KESARI UNIVERSITY, ONGOLE (To come into effect from the academic year 2023-25).

The new curriculum is based on the NEP and is designed to prepare students for continuous and lifelong learning. The curriculum incorporates Foundation Courses, Skill Enhancement Courses, Ability Enhancement Courses, General Electives/Open Electives & Discipline Specific Electives. The main focus and aim of this programme is to prepare students as Entrepreneurs and Intrapreneurs , with Start up culture.

1. **PREAMBLE**: The M.COM course is of two academic years with each academic year being divided into two consecutive (one odd + one even) semesters.

Choice-Based Credit System(CBCS) is a flexible system of learning and provides choice for students to select from the prescribed elective courses. Under the CBCS, the requirement for awarding a degree is prescribed in terms of number of credits to be completed by the students.

- Credit is concerned with the quantum of syllabus and work load assigned to a particular course.
- Credits are given based on the number of lecture hour/week

Choice based credit system provides an opportunity to students to learn subject at their own place registering for more or less than the desired number of courses to secure post graduation degree. It allows to experience interdisciplinary approach in learning. It also enables the students to make the best use of expertise of the available faculty. Skill oriented courses and Ability enhancement courses are introduced as per action plan of NEP-2020

(i) Programme-Course

- A programme consists of a number of courses
- A course is a paper of the programme.
- A course may involve Lectures/Tutorials/Lab work/Seminars/Case studies/Group discussions/Role Play/Project/Practical Training etc. covering 100 marks is assigned with 3 credits.
- The duration of the course is usually 15 lecture weeks
- Each course is assigned a suitable code.

(ii)Classification of Courses

The various courses offered to the students are below:

(a) Core Course:

Core Courses are those courses, the knowledge of which is essential for the students. These are the mandatory ones.

(b) Ability Enhancement Course:

(c) Skill Enhancement Course:

(d)General Elective/Open Elective

(e) Massive Open Online Courses (MOOCS)

(iii) Semesters:

An academic year consists of two semesters.

- Even semester covers the period December to April, with fifteen lecture weeks.
- Odd semester Covers the Period August to December, fifteen weeks of which are lecture weeks.
- In each semester there are no preparatory holidays for semester end examinations, next semester follows immediately at the end of previous semester end examinations. Semester end examinations are on each working day without gap between two examinations.

2. **Eligibility for Admission into Two Year Degree of Master of commerce (M.COM)**

The candidates applying for admission to the M.COM programme must have passed the bachelor's degree examination at this university, which must have a minimum duration of three years, or an exam recognized by this university as equivalent. In addition, they must have passed the entrance exam required, as well as any other requirements currently in vogue for admission to the M.COM degree programme.

3.For passing the M.COM Degree examination, the candidate has to fulfil the conditions prescribed here under:

a) The Candidate must complete a programme of study at the University College that lasts for two academic years, each of which consists of two semesters with a total length of 16 weeks, including final exams.

b) The first year is divided into two semesters, with **six** common subjects in each. Each of the second year's two semesters includes **four** common courses and **two** electives.

4. **Industrial Training and Project Work:**

(i) Each student is required to complete an internship between the second and third semesters in one of the reputable corporate industrial companies for a period of eight weeks duration.

(ii) The project report which carries 50 marks is required for the internship.

(iii) At the completion of the fourth semester, a panel of examiners composed of an internal and an external examiner will conduct project VIVA-VOCE for 50 marks.

5 .Medium of Instruction is English Only.

6. Scheme of Examination:

There shall be four semester-end examinations over two academic years. Each course carries a maximum of 100 marks including 30 marks for sessionals/ internals. Duration of the semester-end examination is 3 hours for each paper of 70 marks. The sessional marks will be assigned on the basis of Tests, Lab Exams ,Quizzes, Seminars, Regularity, Class Room Behavior, Carry home assignments etc., by the faculty concerned.

7. Attendance:

Regular course of study, in a semester ,means a minimum average attendance of 75 % in all the papers computed by totalling the number of periods of lectures, tutorials, and practical and project as the case may be, held in every paper as the denominator and the total number of periods attended by the student in all papers, as the numerator. However, a student has to possess a minimum attendance of 50 % in each subject.

No special consideration what so ever in attendance will be given to any student for late admission due to any reason. If a student fails to achieve a minimum of 62.5% attendance in all papers combined and a minimum of 50% attendance in each subject, and if the principal is satisfied with the reason for the absence, payment for shortfall of attendance may be made. A student, who could not satisfy these requirements of attendance as given in clauses above, shall have to repeat that semester.

The organization where the student completes project work must provide the student with a certificate of satisfactory attendance, which must be submitted. In addition, within the period of first eight semesters following admission, a student must complete the course of study, satisfying the attendance criteria in all four semesters, failing which he/she shall forfeit his/her seat.

After obtaining written authorization from the principal and cancelling the prior attendance record and sessional marks for that semester, a student who has met the minimum attendance criteria in any semester may repeat that semester. The whole course of study must be completed during the first eight semesters, and no student may use this facility more than twice during the entire course of study.

8. Promotion:

A candidate is eligible for promotion to the next semester if they have met the requirements for minimum attendance and have enrolled for the semester-end university examination by paying the necessary examination fee. Candidates who fail in their exams or absent for the semester-end university exam will not be detained.

9. Evaluation:

There shall be both internal and external evaluation for the semester-end examinations. For the semester-ending exams, which also include project reports, there will be both internal and external evaluation.

10.Qualifying Marks for pass:

a)i) All candidates who are taking an exam for the first time in a semester must register for all of the whole exams during that semester. If a candidate receives not less than 40% on each theory paper, practical, and project report in the semester-end university examination, as well as not less than 40% on the sum of the internal assessment and semester-end examination, the candidate will be deemed to have passed the entire examination or a portion of it.

ii) To pass the candidate must receive at least 40 out of a possible 100 points in the project & VIVA-VOCE exam

b)If a candidate's project report doesn't receive passing marks, they should submit the revised report with the next batch of students.

c) After invalidating the prior theory examination results for that semester, a candidate who fails may still appear for the entire theory examination. It is only applicable to the semester-end examination.

d) No supplementary examinations will be administered. The failed candidate will have to take the exam again with the regular candidates of next batch.

11. Classification of successful candidates:

The classification will be on the basis of the total grade points obtained by the candidate in all the semesters put together and will be classified as follows:

Marks and Grading:

(1)Weighted Average Marks:

WAM=$\frac{\Sigma n_i m_i}{\Sigma n_i}$

n_i: Number of credits for i^{th} course

m_i: Marks obtained in the i^{th} course.

(2) Grade point average: GPA=10^{-1}WAM

The percentage of marks obtained by a student in a course will be indicated by a grade point and a letter grade.

Marks	Grade Point	Letter	Class
70-100	7.0-10.0	O	Outstanding
65-69	6.5-6.9	A+	First
60-64	6.0-6.4	A	First
55-59	5.5-5.9	B+	Second
50-54	5.0-5.4	B	Second
40-49	4.0-4.9	C	Third
00-39	0.0-3.9	F	Fail

3) **Overall weighted percentage of Marks (OWPM):**

OWPM= $\frac{\sum_i \sum_k n_{ik} m_{ik}}{\sum_i \sum_k n_{ik}}$; where m_{ik} =marks obtained in i^{th} course of K^{th} semester

4)Cumulative grade point average (CGPA):CGPA=10^{-1} OWPM

i) A candidate who secures 70%and above in the total aggregate marks,will be placed in OUTSTANDING (O).

ii) A candidate who secures 65%and above but less than 70%of marks in the total aggregate will be placed in FIRST (A+).

iii) A candidate who secures 60 % and above but less than 65%of total aggregate will be placed in FIRST (A).

iv) A candidate who secures 55% and above but less than 60 % of total aggregate will be placed in SECOND (B+).

v) A candidate who secures 50% and above but less than 55% of total aggregate will be placed in SECOND (B).

vi) A candidate who secures 40%of marks in each Course with an overall aggregate of 40%or above and above but less than 50%of total aggregate will be placed in THIRD(C).

NOTE: Marks and Graduation Certificates shall be issued by the Controller of Examinations as prescribed in these Regulations for each Semester.

12. Award of Ranks:

Candidates who successfully completed all four semesters of the degree programme on their first attempt will be rated according to merit. Candidates who have taken supplementary exams are still eligible for classification, but they are not given consideration for the award of the rank. The top three students or 10% of the total number of students who took the four semester-ending exams will be awarded ranks.

13. Improvement:

The candidates are permitted to improve their marks/class by taking Semester-end examinations in one or more papers after two years of their regular study as per the existing regulations and syllabi.

Note: The candidates shall be permitted to improve their marks with in a period of four years from the date of admission into first Semester.

14. Transitory Provision:

a). Candidates who enrolled in the M.COM degree programme under the previous regulations and syllabus and were unable to pass any or all of the courses (papers) would be allowed to retake the test three times under the previous regulations and syllabus (s).

b).Candidates who met the minimum attendance criteria under the old regulations in any semester but who did not pass some exams after being given three chances as required must take the corresponding exams under the revised regulations, as determined by the chairman of the board of studies.

15. The university shall reserve the right to amend or modify or revise any of the above regulations whenever necessary.

M.Com Course Structure and Syllabus as per CBCS Guidelines

SEMESTER–I

Course Code	Course Title	Structure Code	Credits	HPW	Max. Marks IE+SEE 30+70	Total
CM 1.1	Accounting for Managers	CC	3	5	30+70	100
CM 1.2	Business Economics	CC	3	5	30+70	100
CM 1.3	Quantitative Techniques for Business Decisions	CC	3	5	30+70	100
	COMPULSORY FOUNDATION					
CM 1.4 A	Business Correspondence & Report Writing	CC	3	4	70 SEE	100
CM 1.4 B	Project Work Business Plan	AEC	2	2	30 IE	
CM 1.5 A	IT Applications for Business	CC	3	4	70 SEE	100
CM 1.5 B	MS Excel (Lab)	SEC	2	2	30 IE	
	ELECTIVE FOUNDATION					
CM 1.6	OPT-1 Business Ethics & Corporate Governance	GE	3	5	30+70	100
CM 1.7	Entrepreneurship Development					
CM 1.8	Business Environment & Legislation					
Total Credits			22	32	600	600

M.Com Course Structure and Syllabus as per CBCS Guidelines

SEMESTER- II

Course Code	Course Title	Structure Code	Credits	HPW	Max Marks IE+SEE 30+70=100	Total
CM 2.1	E-Commerce	CC	3	5	30+70	100
CM2.2	Research Methodology & Business Analytics	CC	3	5	30+70	100
CM 2.3	Basics of Financial Management	CC	3	5	30+70	100
CM 2.4 A	Human Resource Management	CC	3	4	70 SEE	100
CM 2.4 B	Mentoring & Coaching Skills	SEC	2	2	30 IE	
CM 2.5 A	Corporate Accounting & Tally	CC	3	4	70 SEE	100
CM 2.5B	Tally Lab	AEC	2	2	30 IE	
	ELECTIVE FOUNDATION					
CM 2.6	OPT-1 Marketing Management	GE	3	5	30+70	100
CM 2.7	Cyber Security					
CM 2.8	Business Intelligence					
	MOOCs				100	100
	Total Credits		22	32	600	600

M.Com Course Structure and Syllabus as per CBCS Guidelines
with Effect from the Academic year 2023-2025
SEMESTER- III

Course Code	Course Title	Structure Code	Credits	HPW	Max Marks IE+SEE 30+70=100	Total
CM 3.1	Advanced Cost & Management Accounting	CC	3	5	30+70	100
CM 3.2	Advanced Auditing	CC	3	5	30+70	100
CM 3.3	Business Law	CC	3	5	30+70	100
CM 3.4	Income Tax Law & Practice	CC	3	5	70SEE	70
CM 3.4.a	Lab Filing of Tax Returns	AEC	2	2	30 IE	30
	ELECTIVE PAPERS Choose any Two Specializations					
CM 3.5 AF CM 3.6 AF CM 3.7 AF	ACCOUNTING & FINANCE SPECILIZATION (Choose any Two Papers) 1..Security Analysis & Portfolio Management 2. Financial Institutions & Stock Markets 3. Personal Financial Planning	GE				
CM 3.5 BI CM 3.6 BI CM 3.7 BI	BANKING & INSURANCE SPECILIZATION (Choose any Two Papers) 1.Principles & Practices of Life & Health Insurance 2.Principles & Practices of General Insurance 3. Banking & Financial Services	GE	3 3	5 5	30+70 30+70	100 100
CM 3.5 IB CM 3.6 IB CM 3.7 IB	INTERNATIONAL BUSINESS SPECIALISATION 1. Theory of International Trade & WTO 2. International Financial Management 3. International Business Environment	GE				
	MOOCs					
	Total Credits		20	32	600	600

M.Com Course Structure and Syllabus as per CBCS Guidelines
with Effect from the Academic year 2023-2025
SEMESTER -IV

Course Code	Course Title	Structure Code	Credits	HPW	Max Marks IE+SEE 30+70=100	Total
CM 4.1	Financial Reporting	CC	3	5	30+70	100
CM 4.2	Strategic Financial Management	CC	3	5	30+70	100
CM 4.3	Corporate Tax Law & Planning	CC	3	5	30+70	100
CM 4.4	Good & Services Tax	CC	3	5	70 SEE	100
	A. Lab (Internals) Filing of GST Returns	AEC	2	2	30 IE	
	ELECTIVE PAPERS Choose any Two Specializations					
   CM 4.5 AF CM 4.6 AF CM 4.7 AF	ACCOUNTING & FINANCE SPECILIZATION (Choose any Two Papers) 1.. Information System Control and Audit 2. Derivative Products and Markets 3. Asset Financing and Valuation	GE				
  CM 4.5 BI CM 4.6 BI CM 4.7 BI	BANKING & INSURANCE SPECILIZATION (Choose any Two Papers) 1. Banking and Technology 2. Insurance and Risk Management 3.Insurance and Actuarial	GE	3	5	30+70	100
 CM 4.5 IB CM 4.6IB CM 4.7IB	INTERNATIONAL BUSINESS 1. International Business Law and Taxation 2. International Accounting. 3. India's Foreign Trade & EXIM Management	GE	3	5	30+70	100
	Internship/ Project	CC	4	2	50+50	100
	Total Credits		24	34	600	600

Note: 6 Papers (4 Common + 2 Elective) for 600 marks with 24 Credits includes Internship/ Project CM 4.4 Paper has more depth subject (With AEC) hence 5 credits allotted with both Internal & External marks.

Total Credits:

Credits Per Semester	Semester 1 20	Semester 2 20	Semester 3 20	Semester 4 24	Total 84
Credits Per Course	Core Courses: 19*3=57	Elective Courses AEC:4*2=8 SEC:2*2=4 GE :6*3=18	Internship/ Project:4	Total 100	Total =2500 Marks

- CC: Core Course (Mandatory) : 19
- AEC: Ability Enhancement Course:4
- SEC: Skill Enhancement Course: 2
- GE/OE: General Elective/Open Elective: 6
- HPW- Hours Per Week : 130
- IE- Internal Examination
- SEE- Semester End Examination
- Students should register for 2 MOOC's Courses, one in the second semester & one in the third semester.

16(I) Core course:

There will be few core courses in every semester. This is the course which is to be compulsorily studied by a student as a core requirement to complete the requirement of a programme in a said discipline of study.

16(II) Elective Course:

- Elective course is a course which can be chosen from a pool of papers. It may be:
- Supportive to the discipline of study.
- Provide a expanded scope
- Enable an exposure to some other discipline/domain
- Nurture student's proficiency skill.
- An elective may be "Generic Elective" focusing on those courses which add generic proficiency to the students. These electives shall be "Discipline Centric". Two papers from any two specializations should be chosen by the candidate and a total of four papers should be studied. **(Dual Specialisation).**
- Skill oriented Course, Ability Enhancement Courses and Multidisciplinary Course/Project are introduced as per Action plan of National Education Policy-NEP 2020.

ANDHRA KESARI UNIVERSITY

M.COM COURSE STRUCTURE AND SYLLABUS AS PER CBCS GUIDELINES

SEMESTER I

Course Code	Course Title	Structure Code	Credits	HPW	Max. Marks IE+SEE 30+70	Total
CM 1.1	Accounting for Managers	CC	3	5	30+70	100
CM 1.2	Business Economics	CC	3	5	30+70	100
CM 1.3	Quantitative Techniques for Business Decisions	CC	3	5	30+70	100
	COMPULSORY FOUNDATION					
CM 1.4 A	Business Correspondence & Report Writing	CC	3	4	70 SEE	100
CM 1.4 B	Project Work Business Plan	AEC	2	2	30 IE	
CM 1.5 A	IT Applications for Business	CC	3	4	70 SEE	100
CM 1.5 B	MS Excel (Lab)	SEC	2	2	30 IE	
	ELECTIVE FOUNDATION					
CM 1.6	OPT-1 Business Ethics & Corporate Governance	GE	3	5	30+70	100
CM 1.7	Entrepreneurship Development					
CM 1.8	Business Environment & Legislation					
Total Credits			**22**	**32**	**600**	**600**

Note: 6 Papers (5 Common + 1 Elective) for 600 marks with 22 Credits
CM 1.4 and CM 1.5 Papers have more depth subjects (With SEC & AEC) hence 5 credits allotted with both Internal & External marks.

M.COM I SEMESTER SYLLABUS

CM 1.1 ACCOUNTING FOR MANAGERS

Course Overview: The Accounting for Managers course aims to equip students with a comprehensive understanding of managerial accounting concepts and techniques. It focuses on providing managers with the necessary tools to analyze financial information, make informed business decisions, and effectively communicate financial performance to stakeholders.

Unit 1: Introduction to Managerial Accounting: Nature, scope, and objectives of managerial accounting. Differences between financial accounting and managerial accounting. Role of managerial accounting in the decision-making process.

Unit 2: Cost Concepts and Cost Behaviour, Classification of costs (fixed, variable, semi-variable, etc.). Cost-volume-profit (CVP) analysis and break-even analysis. Relevant costs for decision-making. Costing Methods, Job costing and process costing, Activity-based costing (ABC) and its application.

Unit 3: Budgeting and Performance Evaluation, Preparation and components of master budgets. Variance analysis for performance evaluation. Capital budgeting techniques (Net Present Value, Internal Rate of Return, etc.). Target costing and life cycle costing. Value chain analysis and cost drivers. Strategic pricing and cost leadership.

Unit 4: Decision Making with Relevant Information: Short-term decision making (Make or Buy, Special Order, etc.). Pricing decisions and the use of cost-plus pricing. Limiting factors and decision making under constraints. Analysis of financial statements (Income Statement, Balance Sheet, Cash Flow Statement). Ratio analysis and its significance in assessing financial performance. Interpreting financial statements for managerial decision-making.

Unit 5: Ethics and Sustainability in Managerial Accounting. Ethical considerations in managerial accounting practices. Environmental and social accounting for sustainable business practices.

Recommended Textbooks:

"Management Accounting: Principles and Applications" by Colin Drury.
"Cost Accounting: A Managerial Emphasis" by Charles T. Horngren, et al.
Note: The syllabus provided here is a general outline and may vary based on the specific university's requirements and curriculum. It is recommended to refer to the official syllabus provided by the university for the most accurate and up-to-date information.

CM 1.2 BUSINESS ECONOMICS

Course Outcomes:

On successful completion of the course the learner will be able to:

- To equip students with skill sets in applying analytical approaches
- To study how individuals and business units deal with the fundamental problems of
- scarce resources.
- To apply micro economic concepts and techniques in evaluating business decisions taken by firms.
- To explain how tools of standard price theory can be employed to formulate a decision problem, evaluate alternative courses of action and finally choose among alternatives.

UNIT 1: Introduction to Managerial Economics: Definition, Nature and Scope, Relationship with other Disciplines-role of managerial economist -Principles of economics – Concept of opportunity cost ,Incremental concept, time Perfective, Discounting Principle -Risk &uncertainty.

UNIT2: Demand Analysis: Elasticity of demand -Types- significance of Elasticity of Demand - Measurement of price Elasticity of Demand– Demand forecasting -Forecasting techniques –Law of Supply –Elasticity of Supply.

UNIT 3: Production Analysis: Production function - Marginal Rate of Technical Substitution - Production function with one/two variables - Cobb-Douglas Production Function - Returns to Scale and Laws of returns.

UNIT 4: Cost theory and estimation: Cost concepts - determinants of cost - cost –output relationship in the short run and long run–Modern development in cost theory - Saucer shaped short – run Average cost curves – Average total cost curve – CVP analysis – Simple problems

UNIT5:Market Structure and Pricing practices: Features and Types of different Markets – Price- Output determination in Perfect competition, Monopoly, Monopolistic competition and Oligopoly both in the long run and short run – Pricing methods in practice – Price Searchers- Managerial Theories of a firm – Marris &Williams Models.

References:

1. D.N. Dwivedi: "Managerial Economics, 8thEdition", Vikas Publishing House, 1980.
2. Arun Kumar,Rachana Sharma:"Managerial Economics",Atlantic Publishers&Dist, 1998.
3. S.Charles Maurice,ChristopherR Thomas:"Managerial Economics:MC Graw-Hill Education, 2015
4. Paul,Koushil:"Managerial Economics",Cengage Learning,New Delhi,
5. SiddiquiSA, SiddiquiAS: "Managerial Economics",and Financial Analysis",New Age International Publishers, New Delhi,2008.
6. VanitaAgarwal:"Managerial Economics",Pearson,NewDelhi,2013.
7. Varshney, R.L and Maheswari, K L: '**'Managerial Economics**", Sultan Chandand Sons, New Delhi, 2002

CM 1.3 -QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

- To provide basic knowledge of analyzing data using various statistical and mathematical techniques for business decisions.
- To highlight the benefits as well as the limits of quantitative analysis in a real-world context.
- Apply the concepts of probabilistic distributions in solving problems.
- Recall the knowledge of hypothesis testing for large and small samples.
- Extend the ability to solve linear programming problems by graphical and simplex methods

UNIT –I: PROBABILITY

Concept of Probability—Approaches to Probability Theorems of Probability—Addition Theorem—Multiplication Theorem— Bayes Theorem. Theoretical Distributions: Binomial Distribution – Basic Assumptions and Characteristics – Fitting of Binomial Distribution – Poisson Distribution –Characteristics - Fitting of Poisson Distribution – Normal Distribution – Features and Properties – Standard Norma Curve

UNIT-II :Testing of hypothesis
Introduction, one sample test for testing Mean and proportion of large and small samples.Tests two samples tests of difference between Mean & proportions of small & large samples -Chi-Square test of Independence and Goodness of fitness.

UNIT –III: Correlation and Regression Analysis Correlation
Concept ,significance and types; Methods of Simple correlation - Karl Pearson's coefficient of correlation, Spearman's Rank correlation - Regression Concept and significance; Linear Regression, Regression lines, Regression vs. Correlation

UNIT-IV: Time Series Meaning and Significance –Utility, Components of Time Series- Measurement of Trend: Method of Least Squares, Linear Trend and Parabolic Trend,Method of Moving Averages &Semi Averages-Decision theory(Decision making under certainty, risk ,uncertainty) & decision trees

UNIT-V: Introduction to LPP Graphical method- Simplex method,Big M method

Suggested books:

- Sharma, J.K., Fundamentals of Business Statistics, Pearson.
- Sancheti, Dc & VK Kapoor, Business Mathematics, Sultan Chand.
- Arora, P. N., S. Arora Comprehensive Statistical Methods, S. Chand.
- Sharma, J.K., Quantitative Methods- Theory & Applications, Mac Millan.
- 5. Sharma JK., Operations Research: Theory & Applications, Mc Milan India Ltd.
- Problems in operations research methods and solutions-Pk Gupta Manmohan Sultan Chand &Son

CM 1.4 A: BUSINESS CORREPONDENCE & REPORT WRITING

Course out comes: At the end of the course the students should be able to,

1. Enhance oral presentation planning, audio visual communication and developing & displaying visual aids for effective communication.
2. Understand managing the organizational communication.
3. Imply the role of interpersonal communication with intrapersonal foundation.
4. To equip with the business writing skills.
5. To develop the report writing and presentation skills

UNIT I: Communication in Business –Communication-Objectives and Process of Human Communication – Media of Communication, Written Communication – Oral Communication - Visual Communication, Audio Visual Communication – Silence –Developing Listening Skills–Improving Non-verbal Communication skills–Cultural Effects of Communication.

UNIT II: Managing Organizational Communication – Formal and Informal Communication – Intra-personal– Inter –Personal Communication –Communication Models-Transactional Analysis, and Social Exchange theory.

UNITIII:Intra-PersonalFoundationforInter-PersonalCommunication- Managingmotivationtoinfluenceinterpersonalcommunication-Effectsofintrapersonalmotivationuponinterpersonalcommunication-Perceptionincommunication- Role of emotion in interpersonal communication - Communication Styles -Barrierstocommunication–Gatewaystoeffectiveinterpersonalcommunication.

UNITIV: Business Writing Skills-Business Correspondence, Essentials of Effective Business Correspondence, Business Letter and Forms, Meeting, Telephonic Communication–Use of Technology in Business Communication.

UNIT V: Report Writing and Presentation skills – Formal and Informal Reports-Structure of Reports, Negative, Persuasive, Special Reports and Proposals – Types and Stages of presentation–Video Conferencing–Communication etiquettes.

References:

1. Sangita Mehta, Neety Kaushish: "**Business Communication**", University Science Press, NewDelhi,2010.
2. Krizan:" ***ESSENTIALS OFBUSINESS COMMUNICATION***",Cengage Learning, New Delhi.
3. Anjali Ghanekar: "**Business Communication Skills**", Everest Publishing House, New Delhi.
4. Sathya Swaroop Debasish, BhagabanDas "***BUSINESS COMMUNICATION***",PHI

CM 1.5 A: IT APPLICATIONS FOR BUSINESS

Course Outcomes:

On successful completion of the course the learner will be able to:

- To provide an understanding of fundamentals of computer and networks
- To provide the basics of the processes associated with developing computer-based systems for modern organizations.
- To provide a critical understanding on programming basics using C language
- To provide a strong foundation on documentation, presentation, spreadsheets using MS Office.
- To provide basic fundamentals of cyber security issues

UNIT - I: Introduction to computer concepts - Elements of computer – characteristics of a computer -classification of computers -Basic computer Architecture -import -output Devices storage devices Hardware and software -Networks -types of Networks - LAN, WAN, MAN - Topologies.

UNIT II: **Ms Word & Power Point:**

Ms-Word: creation of Document -format Document -Text Editing and saving -Organising Information with tables and outlines- Mail Merge

MS Power Point: Features of power point -creation of slides-use of templates and slide designs- slide master Animation Timings Action buttons Rehearse narration

UNIT-III: MS Excel

Creating and editing worksheets –Cell formatting-creating and using formulas and functions–use of macros-sorting and querying data-working with Graphs and charts-tables and pivot table

UNIT-IV: Security and Ethical challenges in IT

Need for security - security threats and Attacks, Malicious software, Hacking, security services-Security Mechanisms - cryptography, digital signature, firewall - Types of firewalls- identification and Authentication - Biometric Techniques - security policies - Need for legislation, cyber laws, cyber security issues.

UNIT-V: Introduction to Data Base- Basics- uses of data base-need of data base-various types of data base soft wares

Lab work: MS EXCEL

Working interface, creating, saving and editing a work book, Inserting, Deleting worksheets, entering data in a cell/formula copying and moving from selected cells, handling operators in formulae. **Functions in Spread Sheet**: Mathematical, Logical, statistical, text, financial, Date & Time functions, using function wizard. **Formatting a worksheet &Cell:** Changing data alignment, changing date, number, character or currency format, changing font, adding borders and colors, printing worksheets, Tables and pivot table .**Charts and Graphs** – Creating, Previewing and modifying charts, integrating word processor, spread sheets, web pages.

References:

1. Introduction to computers peter Norton-Sixth Edition-TATA MC GRAW HILL ,2009
2. V. Rajaraman- Introduction to Information technology, Prentice Hall India,2008
3. Cox et al – 2007 Microsoft Office System step-by-step, first edition, PHI,2007
4. Winston-Microsoft Office Excel 2007 Data Analysis and Business Modeling, first edition, prentice hall India, 2007.
5. Anita goel "computer fundamentals", Pearson
6. Sanjay Saxena and P Chopra, computer applications in management, vikas Publishing
7. Fundamentals of information Technology Alexis Leon Mathews Leon,Vikas Publishing House
8. Computer Applications in Management Ritendra Goel,DN Kakkar New age International publishers

CM 1.6: BUSINESS ETHICS AND CORPORATE GOVERNANCE

Course Outcomes: At the end of the course, the student should be able to.

- Understand the role of ethics in business.
- Identify the effect of globalization on Indian business ethics.
- Understand ethics in marketing & business promotion.
- Observe the fundamentals of corporate governance.
- Apply the corporate governance under Indian business dynamics.

UNIT 1 Importance of Business Ethics: Values and Ethics- Business Ethics and Law – Ethics in Work Place – Ethical Decision Making- Theories of Business Ethics – Management and Ethics- Indian Ethical Traditions

UNIT 2 Impact of Globalization on Indian Business Ethics: Reasons for Unethical Practices among Indian companies – Development of Indian Capital Markets – Various studies on Ethical Attitudes of Managers Major Indian Scams

UNIT 3 Ethics in Marketing, HRM and Finance: Product safety and Pricing-Ethical responsibility in Product- Advertising and Target Marketing Ethics of sales, advertising and product placement and Consumer Autonomy. Ethics in HRM & Finance – HR related ethical issues - Institutional Culture – Frauds in Banks - Measures against Bank Frauds – Frauds in Insurance sector

UNIT 4 Corporate Governance: An overview – Theory and Practice of Governance- Indian model of Governance- Good Corporate Governance – Land marks in emergence of Governance OECB Principles – Sarbanes-Oxley Act 2002- SEBI Initiatives

UNIT 5 Corporate Governance Indian Scenario: Role of Government in Ensuring Corporate Governance – Governance issues relating to Board of Directors – Duties and responsibilities of Auditors – Governance under limited competition – Role of Media – Corporate Governance in Developing and Transiting Economies.

Relevant cases have to be discussed in each unit and in examination case is compulsory from any unit.

References:

1. S.K.Mandal: “Ethics in Business and Corporate Governance”, TMH, New Delhi, 2012.
2. Marianne M Jennings: “Cases in Business Ethics”, Cengage Learning, New Delhi, 2012.
3. S.Prabhakaran: “Business Ethics and Corporate Governance”, Excel Books, New Delhi, 2011.
4. N.Balasubramanyam: “A Case Book on Corporate Governance and Stewardship”, TMH., New Delhi, 2011.

CM 1.7: ENTREPRENEURSHIP DEVELOPMENT

Course Outcomes:

On successful completion of the course the learner will be able to:
1. Familiarize students to understand various concepts involved in Entrepreneurship.
2. Develop Entrepreneurial abilities by providing the basic information, skill sets and abilities required for being an Entrepreneur.
3. To motivate students towards Entrepreneurship and Start up’s.
4. To develop interest and various Entrepreneurial Competencies among individuals.

Unit-1: Introduction: Meaning, Definition of Entrepreneurship from Different perspectives, Importance of Entrepreneurship, Characteristics of an entrepreneur-Reasons for entrepreneurship development in a country-Factors that affect the development of Entrepreneurship-Small business-Characteristics of small business-Procedure for registering a Business.

Unit-2: Rise of the Startup Economy: Starting a new enterprise, Key components of successful startup, Identifying best start up’s, Financial resource requirements ,Mobilizing Resources, Reorganizing resources, Advantages and Disadvantages of startup’s, Ecosystem, Occupational safety, Health accident and Safety environment education-business ethics and Sexual Harassment.

Unit-3: Project Preparation and Financing Ventures: Meaning of and preparation of Project-Importance of Report-Importance of Report-Content; Guidelines for Report preparation-Network Analysis-PERT and CPM-Sources of Finance-Concept of Working Capital; Seed Capital; Venture Capital.

Unit-4: Institutions Supporting Small Business Enterprises: Introduction-Central Level Institutions-KVIC;SIDO;NSIC LTD; National Productivity Council (NPC); EDII-State Level Institutions-DIC-SFC-SSIDC-Industry Associations –CII;FICCI; ASSOCHAM

Unit-5: Managing Growth of Enterprises: Managing Growth-Growth Sources-Venture Development Stages-Key factors for Growth-Growth Strategies for Ventures-Key Strategies for Turning around-Exit strategies for Entrepreneurs.

Reference Books:
1. Arya Kumar, Entrepreneurship, Pearson, Delhi, 2012.
2. Poornima M.Ch.,Entrepreneurship Development-Small Business Enterprises, Pearson,Delhi,2009.
3. Michael H.Morris, et.al., Entreprenuership and Innovation, Cenguage Learning,New Delhi,2011.
4. Kanishka Bedi, Management and Entreprenuership, Oxford University Press,Delhi,2009.
5. Anil Kumar,S., et.al., Entreprenuership Development, New Age International Publishers,New Delhi ,2011.
6. Khanka, SS, Entreprenuerial Development, S.Chand,New Delhi,2011.

CM 1.8: BUSINESS ENVIRONMENT AND LEGISLATION

Course Outcomes:

On successful completion of the course the learner will be able to:

- To understand how the economy is affected by internal and external factors and how this in turn affects the business.
- How consumption affects business and economy
- To study the Economic, Political, Legal and Global environment of business.
- To study the nature and dimensions of evolving Business Environment in India to influence managerial decisions

Unit -I: Theoretical Framework of Business Environment: Concepts, Significance and Nature of Business Environment; Elements of Environment – Internal and External; Techniques of Environmental Scanning and Monitoring.

Unit -II: Economic Environment of Business: Economic Planning – Objectives, Government policies – Industrial policy of 1991;Monetary policy, Fiscal policy; Foreign Trade Policy; Economic Reforms and LPG.

Unit- III: Political and Legal Environment of Business: Relationship between business and Government: Promotional and Entrepreneurial Roles of Government, An overview of major laws affecting business, Consumerism, Social Responsibility of Business. Political Institutions – Legislature, Executive and Judiciary – Changing Dimensions of Legal Environment in India;

Unit -IV: **Cultural and Technological Environment**: Elements of Socio – Cultural Environment; Impact on Business – Social Audit – Business and culture - Factors influencing technological environment, Technological Environment in India; Technology Transfer – Technology Policy.

Unit -V: Foreign investment and trade regulations: Foreign direct investment; Foreign Collaborations and Indian Business, Regulation of foreign trade; International Economic Institutions: WTO, World Bank, IMF and their importance to India.

Suggested Books:

1. Francis Cherunilam, ***Business Environment***, Himalaya Publishing House, Mumbai.
2. Fernando, A.C., ***Business Environment***, Pearson.
3. Suresh Bedi, ***Business Environment,*** Excel Books, New Delhi,
4. Adhikary.M. ***Economic Environment of Business***, Sultan Chand & Sons, New Delhi.
5. Alag, Yoginder.K., ***Indian Development Planning and Policy,*** Vikas Publishers, New Delhi.
6. G.Prasad, ***Business and Corporate Laws***, Jai Bharathi Publishers.
7. Gulshan S.S. and G K Kapoor, ***Business Law Including Company Law***, NEW AGE.
8. Aswathappa.K., ***Essentials of Business Environment***, Himalaya Publishing House, Delhi.
9. Chakravarthi., S., ***Development Planning***, Oxford University Press, Delhi.
10. Govt. of India, ***Economic Survey,*** Various Issues.

ANDHRA KESARI UNIVERSITY

DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION

M. Com Course Structure and Syllabus as per CBCS Guidelines

SEMESTER- II

Course Code	Course Title	Structure Code	Credits	HPW	Max Marks IE+SEE 30+70=100	Total
CM 2.1	E-Commerce	CC	3	5	30+70	100
CM2.2	Research Methodology & Business Analytics	CC	3	5	30+70	100
CM 2.3	Financial Management	CC	3	5	30+70	100
CM 2.4 A	Human Resource Management	CC	3	4	70 SEE	100
CM 2.4 B	Mentoring & Coaching Skills. (Internals)	SEC	2	2	30	
CM 2.5 A	Corporate Accounting & Tally	CC	3	4	70 SEE	100
CM 2.5 B	Tally Lab (Internals)	AEC	2	2	30 IE	
	ELECTIVE FOUNDATION					
CM 2.6	OPT-1 Marketing Management	GE	3	5	30+70	100
CM 2.7	Cyber Security					
CM 2.8	Business Intelligence					
	MOOCs				100	100
	Total Credits		22	32	600	600

Note: 6 Papers (5 Common + 1 Elective) for 600 marks with 22 Credits

1. **CM 2.4 and CM 2.5 Papers have more depth subjects (With SEC & AEC) hence 5 credits allotted with both Internal & External marks.**

M.Com- II SEMESTER SYLLABUS

CM 2.1: E-COMMERCE

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

- To learn the Fundamentals of E-Commerce
- To understand Technologies of the World Wide Web
- To prepare Data mining in CRM.

Unit-1: History of E-Commerce-Early Business Information Interchange Efforts-Emergence of Internet & World Wide Web-Infrastructure for EC-Advantages & Disadvantages of E-Commerce. Business Models for E-Commerce –E-Business models based on relationship of Transaction parties-B2C, B2B, C2C & C2B. E-Business modes based on the relationship of transaction- Brokerage, Aggregation models

Unit-II: Technologies of the World Wide Web- Internet client-server application-Telnet, PTP, IRC, Chat, ICQ & MIME, Networks. Software Agents, & ISP Broad Band Technologies, Hyper Text, Java Script & XML - e-commerce web site-Website goals & Objectives Strategies for website Development

Unit III: E-marketing- Traditional Marketing, online marketing- Advantages of online Marketing - Advertisements in E-commerce- various means of advertising- advertisement strategies Push Technology & Intelligent Agents

Unit-IV: E-CRM-Customer Relationship Management Technology support-E-CRM tool kit-customer life cycle- CRM capabilities and the customer life cycle-Privacy issues and CRM-Data mining in CRM - e-Supply Chain- Old ways of managing supply and information Real time benefits of E_SCM- E- Supply Chain Components & Architecture.

Unit -V: E-Commerce payment systems-Electronic payments and protocols-Security schemes in Electronic payment systems-Electronic credit card system on the Internet-Electronic Fund Transfer and debit cards on the Internet-E-Cash-Properties of E-Cash-E-Cash in Action-Using Digital Currency-Operational Risk & E-Cash-Legal issues and E-Cash- E-Cheque-Risk and E-Payments Systems

Suggested Books:

1. E-Comerce, An Indian Perspective, PT Joseph SJ PHI (third)
2. E-Commerce, A Management Perspective—Effraim Turban, Joe Lee, David Kind-H Michael Chung, Pearson Education Asia- (Third)
3. Pandey US & Shukla Er.S., E-Comerce & M- Commerce Technology, S.Chand& Company New Delhi edition-2010
4. Gary P. Schneider, e-commerce strategy Technology & Implementation, Cengage Learning, New Delhi-2009
5. Trepper e-commerce strategies PHI -2006
6. Jonathan Reynolds, E-Business A Management Perspective, Oxford

CM 2.2: RESEARCH METHODOLOGY & BUSINESS ANALYTICS

COURSE OUTCOMES

On successful completion of the course the learner will be able to:

- To equip students with skill sets in Research Methodology
- To study about Automated Data Analysis.
- To apply Business Analytics as Solution for Business Challenges

Unit-I: Research Methodology**:** Meaning of Research - Nature and Scope of Research Methodology – Problem Formulation, Research Objectives – Hypotheses, Characteristics of good hypotheses, Research Design – Types of Research Design

Unit-II: Sources & Collection of Data**:** Primary and Secondary Sources – Methods of Data Collection – Questionnaire Design – Attitude Measurement Techniques – Motivation Research Techniques – Administration of Surveys – Sample Design and Sampling Techniques.

Unit-III: Automated Data Analysis**:** SPSS Applications – Tabulation and Cross Tabulation of Data: Univariate, Bivariate Data Analysis and Tests of Hypothesis.

Unit-IV: Multivariate Analysis: Advanced Techniques for Data Analysis: ANOVA, Discriminate Analysis, Factor Analysis, Conjoint Analysis, Multidimensional Scaling and Clustering Techniques, Report Writing.

Unit-V: Business Analytics**:** Evolution - Business Analytics as Solution for Business Challenges - Master Data Management: Data Warehousing and kinds of Architecture – Data Extraction – Transformation and Up-loading of Data – Data Mining – Meta Data – Data Marts – Concept of Creating Data Marts – Data Integration – Concept of OLTP and OLAP.

Suggested Books:

1. Bhattacharya D. K., “Research Methodology”, Excel Books, New Delhi.
2. Cooper, “Business Research Methods”, Tata McGraw Hill, New Delhi, 2010.
3. Gupta S.P. “Statistical Methods”, Sultan Chand, New Delhi, 2010.
4. K.V. Rao, “Research Methodology in Commerce and Management”, Sterling Publishers, New Delhi, 2012.
5. T.S. Wilkinson & P.L. Bhandarkar, “Methodology and Techniques of Social Research”, 2010.
6. R.N Prasad and Seema Acharya, “Fundaments of Business Analytics”, Wiley India Publication.
7. Pang-Ning Tan, Michael Steinbach & Vipin Kumar, “Introduction to Data Mining”, Pearson, 2009.
8. Alex Berson, Stephen Smith & Kurt Thearling, “Building Data Mining Application for CRM”, Tata McGraw Hill, New Delhi, 2000.

CM 2.3: FINANCIAL MANAGEMENT

Course Outcomes:

On successful completion of the course the learner will be able to:

- To provide basic knowledge Organization of finance function
- To highlight the benefits as well as the limits of Methods of appraisal.
- Apply the concepts of Concept of leverage, Break even analysis - EBIT EPS analysis.
- Extend the ability to solve the payment of dividends and liquidity of the firm.

Unit- I: FINANCIAL MANAGEMENT: - Financial Management and the goals of the firm – Organization of finance function –Time Value of Money-Agency conflict

Unit-II: INVESTMENT DECISIONS: Capital budgeting – Types of Capital budgeting process – Cash flows estimation and measurement – Investment criterion – Methods of appraisal: Traditional Techniques and Discounted Cash Flow Methods – NPV vs IRR - Capital rationing – Risk analysis in capital budgeting.

Unit-III: FINANCE DECISIONS: Leverage – Concept of leverage – Operating Leverage – Break-even analysis – Financial leverage – EBIT – EPS analysis – Combined leverage.
CAPITAL STRUCTURE: Capital Structure Theories – Net Income approach – Net operating income approach – Traditional view – MM Hypothesis.
COST OF CAPITAL: Cost of debt – cost of preference capital – Cost of equity capital – cost of external equity – Cost of retained earnings - Weighted average cost of capital.

Unit-IV: DIVIDEND DECISIONS:– Dividend Theories – Traditional position – Walter's Model – Gordon's Model – M-M Hypothesis.

Unit-V: WORKING CAPITAL MANAGEMENT: Concepts of working capital – Determinants of working capital – Optimum level of current assets – Liquidity Vs. Profitability – Risk – Return tangle – Estimating working capital needs – Financing and control of working capital – Inventory Management – Cash Management.

Suggested Books:

1. Sheeba Kapil. Financial Management, Pearson, 2011.
2. Jonthan Berk Financial Management, Pearson, 2010.
3. Van Home. James C. "Financial Management", Prentice Hall of India (P) Ltd, Delhi.
4. Hampton, John J. "Financial Decision Making", Prentice Hall of India (P) Ltd, New Delhi..
5. Khan, M.Y. & Jain P.K "Financial Management", Tata McGraw Hill Pub. Co. Ltd New Delhi.
6. Panday, I.M. "Financial Management", Vikas Publishing House (P) Ltd.
7. Chandra, Prasanna "Financial Management", Tata McGraw Hill, New Delhi.
8. Kulkarni, P.V. "Financial Management", Himalaya Publishing House.
9. Maheswari S.N."Principles of Financial Management", S Chand & Sons.
10. Srivatsava R.M."Essentials of Business Financial", Himalaya Publishing House,
11. Tulsan, P.C. "Financial Management", S. Chand & Co. New Delhi.

CM 2.4 A: HUMAN RESOURCE MANAGEMENT

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

- To provide basic knowledge of HRM Model
- To highlight the Requisites for successful HR Planning
- Recall the knowledge of Management Training & Development Programmes,
- Extend the strategies for improvement of QWL.

Unit-I: Human Resource Management: Nature and Significance, Functions of HRM, Qualities and Role of HR Manager, HRM Models, HRM in a Changing Environment, Emerging HR Trends. International HRM, Global HRM, Strategic HRM, HR Analytics . HR Score Card. Job Analysis – Objectives and Methods of job analysis.

Unit-II: Human Resource Planning: Objectives, Process, Factors affecting HR Planning, Recruitment – Purpose, Process, Factors influencing Recruitment, Sources of Recruitment. Selection Process,: Testing & Interviews, Placement, Induction and Socialization.

Unit-III: Employee Training: Significance, Types, Process of Training, On the job & Off the job methods of Training, Management Development Programmes: Methods of MDP/EDP, Performance Appraisal – Objectives, Process, Methods; Traditional & Modern, Problems of Performance Appraisal. Potential Appraisal.

Unit-IV: Job Evaluation: Significance, Process, Methods and Problems: Career Planning: Concept, Career Stages, Process. Career Development: Individual Career Development & Organisational Career Development. Succession Planning.

Unit-V: Employee Grievances and Discipline: Grievance – Need, Causes, Model Grievance Procedure. Discipline: Causes of Indiscipline, Approaches, Red Hot Stove Rule, Disciplinary Procedure according to Standing orders.

Quality of Work Life(QWL):Meaning, Conditions, Strategies for improvement of QWL.

Suggested Books:

1. Aswathappa.K., H R & PM, 2nd Edition, Tata McGraw Hill, New Delhi, 2001.,
2. Edwin B.Flippo, Personnel Management, McGraw-Hill
3. Dessler, Human Resource Management, 10th Edition, Pearson Education.
4. V.S.P.Rao, Human Resources Management, Excel Books, New Delhi.
5. David Lepak, Human Resource Management, Pearson Publicaions.
6. Kenneth M. York, Applied Human Resource Management, Sage Publications.
7. H. John Bernardin, Human Resource Management, Tata McGraw Hill.
8. T.V. Rao, "Performance Management & Appraisal Systems", SAGE Publications.
9. Peter J Dowling, "International HRM", CENAGE Learning.
10. Kaushal H, Case Study Solutions Human Resource Development, MACMILLAN.
11. Michael Muller- Camen, Human resourse Management. Jaico Publishing House
12. Lain Henderson, Human Resource Management, University Press

CM 2.4 B: MENTORING & COACHING SKILLS

Effective Coaching and Mentoring Skills: Active listening, Empathy and understanding, Questioning., Communication, Giving feedback., Goal-setting, Checking in, Enthusiasm.

Mentoring Skills: The 5 C's of Mentoring : Challenges, Choices, Consequences, Creative solutions and Conclusions.

Framework for Awarding Marks:

Activities related to the above skills which include Role play, Case study analysis, Group discussion exercise etc. or Assignments related to the skills can be undertaken.

CM 2.5 A: CORPORATE ACCOUNTING & TALLY

Course Outcomes:

On successful completion of the course the learner will be able to:

- To provide an understanding of fundamentals of Accounting
- To provide the basics of the Absorption of Companies
- To provide a critical understanding on programming basics using C language
- To provide basic fundamentals of Accounting for Liquidation of Companies

UNIT I: Corporate Accounting- objectives, nature and scope- Accounting standards-issue of shares, debentures and preference shares-forfeiture of shares-redemption of preference shares and debentures.

UNIT II: Acquisition of business- underwriting of shares and debentures- final accounts of companies

UNIT III: Managerial remuneration –disposal / appropriation of profits – valuation of goodwill – valuation of shares

UNIT IV: Accounting for liquidation of companies: Internal reconstruction of companies – amalgamation of companies- accounts of companies in liquidation

UNIT V: Accounting package- features of Tally , advantages in the use of tally – process of accounting using Tally- Accounts with inventory.

SUGGESTED READINGS:

1) Fundamentals of Corporate Finance by Bradford D. Jordan, Randolph W Westerfield, and Stephen Ross ...
2) The Revolution of Corporate Finance by Joel Stern ...
3) Corporate Finance for Dummies by Michael Taillard ...
4) Applied Corporate Finance by Aswath Damodaran ...
5) The Theory of Corporate Finance by Jean Tirole ...
6) Principles of Private Firm Valuation by Stanley J. Feldman ...

CM 2.6: MARKETING MANAGEMENT

Course Outcomes:

On successful completion of the course the learner will be able to:

- To understand Approaches to the Study of Marketing – Marketing Environment.
- To study the Marketing Information System and Research.
- To study the Integrated Marketing Communications

Unit -I: Importance and Scope of Marketing: Concepts of Marketing; Marketing Management Tasks; Marketing Environment; Marketing and Customer Value - Industrial Marketing, Services Marketing, Global Marketing.

Unit -II: Marketing Information System and Marketing Research: Consumer Behaviour and Buying Decision Process – Organization Buyer Behaviour – Market Segmentation and Targeting.

Unit -III: Development of Marketing Offerings Strategy: New Product Development–Product line and Decisions–Product-mix–Product Differentiation –Product Life Cycle Management - Brand Management - Packaging.

Unit- IV: Pricing Strategies and Programs: Setting the Price – Adapting the Price –Initiating Response to Price Changes - Delivering Value: Designing and Managing Value Networks – Channels of Distribution.

Unit -V: Communicating Value: Designing and Managing Marketing Communications – Advertising – Direct Marketing and Personal Selling – Sales Promotion –Events and Public Relations and Competitive Marketing Strategies- Emerging Trends in Marketing: Network Marketing-Viral Marketing-Ambush/Guerilla Marketing-Green Marketing- etc.

Suggested Books:

1. Philip Kotler and Kevin Lane Keller: Marketing Management, Prentice Hall of India / Pearson Education, New Delhi.
2. William J Stanton & Futrell: Fundamentals of Marketing.
3. V. J. Ramaswami and S. Namakumari: Marketing Management, Macmillan Business Books, Delhi.
4. S. Jayachandran: Marketing Management, Text and Cases, Excel Publications.
5. Tapan K. Panda, marketing management, Excel.
6. Zinkota&Kotabe: Marketing Management, Prentice Hall of India.
7. Joel R. Evans & Barry Berman: Marketing, Wiley India, New Delhi.
8. Mukesh Dhunna: Marketing Management, Wisdom Publication.
9. Rajiv Lal, John A. Quelch & V. Kasturi Rangan, Marketing Management, Tata McGraw Hill.

CM 2.7: CYBER SECURITY

Course Outcomes:

On successful completion of the course the learner will be able to:

i. To understand the basic terminologies related to cyber security and current cyber security threat landscape.
ii. To develop understanding about the type and nature of cyber crimes ,
iii. To understand the aspects related to personal data privacy and security.
iv. To get insights into risk based assessment, requirement of security controls and need for cyber security audit and compliance.

Unit-I: Overview of Cyber security Cyber security increasing threat landscape,Cyber security terminologies- Cyberspace, attack, attack vector, attack surface, threat, risk, vulnerability, exploit, exploitation, hacker., Non-state actors, Cyber terrorism, Protection of end user machine, Critical IT and National Critical Infrastructure, Cyberwarfare, Case Studies.

Unit-II: Cyber crimes Cyber crimes targeting Computer systems and Mobiles- data diddling attacks, spyware, logic bombs, DoS, DDoS, APTs, virus, Trojans, ransomware, data breach., Online scams and frauds- email scams, Phishing, Vishing, Smishing, Online job fraud, Online sextortion, Debit/ credit card fraud, Online payment fraud, Cyberbullying, website defacement, Cybersquatting, Pharming, Cyber espionage, Cryptojacking, Darknet- illegal trades, drug trafficking, human trafficking., Social Media Scams & Frauds- impersonation, identity theft, job scams, misinformation, fake newscyber crime against persons - cyber grooming, child pornography, cyber stalking., Social Engineering attacks, Cyber Police stations, Crime reporting procedure, Case studies.

Unit-III: Cyber Law - Cyber crime and legal landscape around the world, IT Act,2000 and its amendments. Limitations of IT Act, 2000. Cyber crime and punishments, Cyber Laws and Legal and ethical aspects related to new technologies- AI/ML, IoT, Blockchain, Darknet and Social media, Cyber Laws of other countries, Case Studies.

Unit IV: Data Privacy and Data Security Defining data, meta-data, big data, nonpersonal data. Data protection, Data privacy and data security, Personal Data Protection Bill and its compliance, Data protection principles, Big data security issues and challenges, Data protection regulations of other countries- General Data Protection Regulations(GDPR),2016 Personal Information Protection and Electronic Documents Act (PIPEDA)., Social media- data privacy and security issues.

Unit V: Cyber security Management - Compliance and Governance Cyber security Plan- cyber security policy, cyber crises management plan., Business continuity, Risk assessment, Types of security controls and their goals, Cyber security audit and compliance, National cyber security policy and strategy.

Practical 1. Setting privacy settings on social media platforms. 2. Do's and Don'ts for posting content on Social media platforms. 3. Registering complaints on a Social media platform.

Practical 2. Prepare password policy for computer and mobile device. 2. List out security controls for computer and implement technical security controls in the personal computer. 3. List out security controls for mobile phone and implement technical security controls in the personal mobile phone. 4. Log into computer system as an administrator and check the security policies in the system.

Practical 3. Platforms for reporting cyber crimes. 2. Checklist for reporting cyber crimes online.

REFERENCE BOOKS:

1. Cyber Security Understanding Cyber Crimes, Computer Forensics and Legal Perspectives by Sumit Belapure and Nina Godbole, Wiley India Pvt. Ltd.
2. Information Warfare and Security by Dorothy F. Denning, Addison Wesley.
3. Security in the Digital Age: Social Media Security Threats and Vulnerabilities by Henry A. Oliver, Create Space Independent Publishing Platform.
4. Data Privacy Principles and Practice by Natraj Venkataramanan and Ashwin Shriram, CRC Press.
5. Information Security Governance, Guidance for Information Security Managers by W. KragBrothy, 1st Edition, Wiley Publication.
6. Auditing IT Infrastructures for Compliance By Martin Weiss, Michael G. Solomon,
2nd Edition, Jones Bartlett Learning. Practical Work
8. The practical list has been suggested for the applicable modules; however, the faculty m

CM 2.8: BUSINESS INTELLIGENCE

Course Outcomes:

On successful completion of the course the learner will be able to:

1.To understand how business intelligence improves in six key areas
2. To develop understanding about the BI implementation process
3. To understand the Top 25 Business Intelligence Tools,
4. To understand the additional Business Intelligence Software platforms

Unit-I: Business Intelligence (BI) - What is business intelligence? How business intelligence works-Why companies benefit from using business intelligence tools- how business intelligence improves in six key areas: Customer experience, Sales and marketing, Operations, Finance, Inventory control, Security and compliance

Unit-II: BI Implementation: BI uses some terms like: Big Data - Data Warehouse - Data Mining- BI implementation process - Impact of Business Intelligence - Challenges with BI Implementation

Unit-III: Business Intelligence tools (BI Tools)- uses of BI Tools -BI and its significant effects - BI tools to implement it effectively.-Top 25 Business Intelligence Tools

Unit –IV: Enterprise Business Intelligence Platforms- Oracle Net Suite-Integrate.io-Zoho Analytics- Hub Spot- Query.me -SAS – Birst- Web FOCUS- usiness Object- IBM Cognos – Micro Strategy- Pentaho Database Integrated Products- Microsoft BI and Power BI- Oracle BI (OBIEE+ and Endeca) - SAP BW + HANA - Oracle Hyperion

Unit- V: Data Discovery And Visualization Platforms - Qlik and QlikSense - Tableau - Board - Sisense - Adaptive Discovery; Niche And Innovative Platforms:-Yellowfin BI - Style Intelligence - Bizzscore - Jaspersoft.; Additional Business Intelligence Software platforms**:** Looker - Targit BI - MITS Distributors Analytics – Domo - Artus:

Recommended Reading:

1. Best Software Testing Tools 2023 [QA Test Automation Tools]
2. 10+ Best Data Governance Tools To Fulfill Your Data Needs In 2023
3. Top 14 BEST Test Data Management Tools In 2023
4. Top 10 Data Science Tools in 2023 to Eliminate Programming
5. 10 Best Data Masking Tools and Software In 2023
6. The 4 Steps to Business Intelligence (BI) Testing: How to Test Business Data
7. Top 10 Best Test Data Generation Tools in 2023
8. 10+ Best Data Collection Tools With Data Gathering Strategies

M.Com Course Structure and Syllabus as per CBCS Guidelines
SEMESTER -IV

Course Code	Course Title	Structure Code	Credits	HPW	Max Marks IE+SEE 30+70=100	Total
CM 4.1	Financial Reporting	CC	3	5	30+70	100
CM 4.2	Strategic Financial Management	CC	3	5	30+70	100
CM 4.3	Corporate Tax Law & Planning	CC	3	5	30+70	100
CM 4.4	Good & Services Tax	CC	3	5	70 SEE	100
	A. Lab (Internals) Filing of GST Returns	AEC	2	2	30 IE	
	ELECTIVE PAPERS Choose any Two Specializations					
   CM 4.5 AF CM 4.6 AF CM 4.7 AF	ACCOUNTING & FINANCE SPECILIZATION (Choose any Two Papers) 1.. Information System Control and Audit 2. Derivative Products and Markets 3. Asset Financing and Valuation	GE				
   CM 4.5 BI CM 4.6 BI CM 4.7 BI	BANKING & INSURANCE SPECILIZATION (Choose any Two Papers) 1. Banking and Technology 2. Insurance and Risk Management 3.Insurance and Actuarial	GE	3	5	30+70	100
 CM 4.5 IB CM 4.6IB CM 4.7IB	INTERNATIONAL BUSINESS 1. International Business Law and Taxation 2. International Accounting. 3. India's Foreign Trade & EXIM Management	GE	3	5	30+70	100
	Internship/ Project	CC	4	2	50+50	100
	Total Credits		24	34	600	600

Note: 6 Papers (4 Common + 2 Elective) for 600 marks with 24 Credits includes Internship/ Project CM 4.4 Paper has more depth subject (With AEC) hence 5 credits allotted with both Internal & External marks.

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M.Com IV SEMESTER
CM 4.1: FINANCIAL REPORTING

Course Outcomes

On successful completion of the course the learner will be able to:

- To equip students with skill sets in Corporate Financial Reporting
- To study Accounting for Corporate Restructuring
- To apply Consolidated Financial Statements of Group Companies
- To explain Accounting and Reporting of Financial Instruments

Unit-I: Corporate Financial Reporting – Issues and problems with special reference to published financial statements

Unit-II: Accounting for Corporate Restructuring (including inter – company holdings)

Unit-III: Consolidated Financial Statements of Group Companies - Concepts of a Group, purposes of consolidated financial statements, minority interest, Goodwill, Consolidation procedures – minority interests, Goodwill, Treatment of pre-acquisition and post-acquisition profit.

Unit-IV: Consolidation with two or more subsidiaries, consolidation with foreign subsidiaries, Consolidated profit and loss account, balance sheet and cash flow statement.

Unit-V: Accounting and Reporting of Financial Instruments – Meaning, recognition, derecognition and offset, compound financial instruments – Measurement of Financial instruments

Suggested Books:

1) RSN Pillai, Bagarathi& s. uma, Fundementals of Advanced Accounting, Vol. 1, S.Chand, New Delhi.
2) Nehru J. Financial Reporting by diversified companies vision Books, New Delhi.
3) Hawkins David Financial Statements corporations Dow Jones- Irwin Homewood 1973.

CM 4.2: STRATEGIC FINANCIAL MANAGEMENT

Course Outcomes

On successful completion of the course the learner will be able to:

- To equip students with skill sets in Shareholder Value Creation
- To study Financial Strategy for Capital Structure
- To apply Investment Strategy & Merger Strategy
- To explain Takeover Strategy.

Unit-I: Financial Goals and Strategy – Shareholder Value Creation (SCV) : Market Value Added (MVA) – Market-to-Book Value (M/BV) – Economic Value Added (EVA) – Managerial implications of shareholders, Value creation.

Unit-II: Financial Strategy for Capital Structure: Leverage effect and Shareholders' Risk – Capital Structure Planning and policy – Financial Options and Value of the Firm – Dividend Policy and Value of the Firm.

Unit-III: Investment Strategy – Techniques of Investment Appraisal Under Risk and Uncertainty – Risk Adjusted Net Present Value – Risk Adjusted Internal Rate of Return – Capital Rationing – decision Tree Approach for Investment Decisions.

Unit-IV: Merger Strategy – Theories of Mergers – Horizonal and Conglomerate Mergers – Merger Procedure – Valuation of Firm – Financial Impact of Merger – Merge and Dilution effect on Earnings per Share – Merger and Dilution Effect on Business Control

Unit-V: Takeover Strategy – Types of takeovers – Negotiated Hostile Bids – Take over Procedure – Takeover Defenses Takeover Regulations of SEBI – Distress Restructuring Strategy – Sell offs – Spin Offs – Leveraged Buyouts.

Suggested Books

1. Coopers & Lybrand, *Strategic Financial*: *Risk Management*, Universities Press (India) Ltd.
2. Robicheck,A, and Myers, S., *Optimal Financing Decisions*, Prentice Hall Inc.
3. James T.Gleason, Risk: *The New Management Imperative in Finance*, A jaico Book.
4. Van Horn JC. *Financial Management and Policy*, Prentice Hall.
5. Prasanna Chandra, *Financial Management Theory and Practice*, Tata McGraw Hill.
6. Weston JF, Chung KS & Hoag SE., *Mergers, Restructuring & Corporative Conrol*, Prentice Hall
7. Pandey IM, Financial Mangement, Vikas.
8. Shiva Ramu, S., *Corporate Growth through Mergers & Acquisitions*, Response Books (A Division of Sage Publications)
9. Khandawalla PN, *Innovative Corporate Turnarounds*, Sage Publications.

CM 4.3 - CORPORATE TAX LAW & PLANNING

COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

- To provide basic knowledge of analyzing Problems in Tax Management
- To highlight the Computation of Taxable Income of Companies
- Apply the concepts of Procedure for Assessment.
- Recall the knowledge of Tax planning with corporate dividend.

Unit- I: Introduction: Nature and Scope of Corporate Tax Management – Need for and significance – Problems in Tax Management - Types of Companies - Widely Held Company, Closely held company, Residential Status of a Company and incidence of tax.

Unit- II: Procedure for Assessment – Deduction of tax at Source, Advance payment of Tax, Tax returns, refunds appeals and revision.

Unit-III: Tax Administration – Concept, Tax administration with reference to setting up of new business, Financial management decisions & Employees remuneration.

Unit-IV: Computation of Taxable Income of Companies – Computation of taxable income under different heads of income – House property, Profit and gain from business, Capital gain and income other sources, carry forward and set off of losses in case of companies. Deduction from Gross Total income. Minimum Alternative Tax.

Unit-V: Tax Planning – Tax avoidance and tax evasion. Tax planning with corporate dividend, Dividend policy – Bonus shares. Tax planning with reference to specific managerial decisions – Make or Buy, Own or Lease, Purchase by installment or by Hire, Repair, Replace, Renewal or Renovation, shut down or continue.

Suggested Books:

1. Direct taxes – Dr. H.C. Mehrotra and Dr. S.P. Goyal Sahitya Bhavan New Delhi.
2. Direct Taxes law and practice – Bhagavathi Prasad, Vishva Prakashana, New Delhi.
3. Direct Taxes Aggarval P.K “Tax Planning for Companies” Hind Law Publishers, New Delhi.
4. Corporate Tax Planning and management, Lakhotia, Vision Publishers.
5. Taxman’s direct Tax Laws and Practice, Dr. Vinod K.Singhania and Kapil Singania Taxman’s Publications(p)Ltd., New Delhi.

CM 4.4: GOOD & SERVICES TAX

COURSE OUTCOMES:
On successful completion of the course the learner will be able to:

- To provide basic knowledge on Overview of Goods & Services Tax
- To highlight the benefits as well as the limits of Inter-State Goods and Services Tax.
- Apply the concepts of Registration of Assesses under GST Act
- Recall the knowledge of Assessment & Levy and Exemption of Tax

Unit-I: Introduction: Overview of Goods & Services Tax – Old Tax System and its drawbacks – Need for Tax Reforms – Kelkar Committee on Tax Reforms – Constitutional Amendments – Introduction to GST – Concepts – Process of GST Implementation – Territorial Jurisdiction – Multiple Rates of GST.

Unit-II: Inter-State Goods and Services Tax: Transactions within a State under GST- Inter-State Transactions under GST – Illustrations – Major advantages of IGST Models.

Unit-III: Registration and filing: Registration of Assesses under GST Act – Procedure for Registration and Cancellation – Deemed registration – Accounts and Records –Administration officers under GST Act – Appointment of officers – Powers of Officers – Role of GST Council.

Unit-IV: Assessment: Filing of Returns – Self Assessment – Provisional Assessment – Assessment of Non-filers of returns – Assessment of Unregistered Persons – Computation of Tax liability, TDS, TCS, Demand , Recovery and Adjudication , Refund – Audit by Tax Authorities – Appeals and Revisions – Appellate Authority and its powers – Miscellaneous Provisions.

Unit-V: Levy and Exemption of Tax: Chargeability under GST Act 2017 –Tax under Central GST and State GST- GST on Exports and Imports – Returns under GST Remission of Tax – Payment of Tax – Adjustment and Refund of GST – The Goods and Services Tax (Compensation to States) Act-2017.

REFERENCES:

1. The Central Goods and Services Tax Act, 2017, No. 12 of 2017 published by Authority Ministry of Law and Justice, New Delhi, 12th April, 2017.
2. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra.
3. Customs Law Manual and Customs Tariff of India – R,K. Jain.
4. Goods and Services Tax in India – Notifications on different dates.

CM 4.4a –Lab Filing of GST Returns

Accounting & Finance Specialization

CM 4.5 AF : INFORMATION SYSTEM CONTROL AND AUDIT

Course Outcomes:

On successful completion of the course the learner will be able to:

- To provide an understanding of fundamentals of Information systems Concepts
- To provide the basics of the Systems Development Life Cycle Methodology
- To provide a critical understanding on Control objectives
- To provide a strong foundation on Information Systems Control Techniques

Unit-I: Information systems Concepts: Nature and types of Information systems, Attributes of information. Management Information System – Role of information within business information systems – various types of information systems.

Unit-II: Systems Development Life Cycle Methodology: Introduction to SDLC/Basics of SDLC Requirements analysis and systems design techniques Strategic considerations: Acquisition decisions and approaches Software evaluation and selection/ development - Alternate development methodologies – RAD, Prototype etc. Hardware evaluation and selection.

Unit-III: Control objectives: Information Systems Controls – Need for control – Effect of computers on internal Audit – Responsibility for control – Management IT personnel, auditors – Cost effectiveness of control procedure – Control Objectives for Information and related Technology (CPBIT)

Unit-IV: Information Systems Control Techniques: Control Design: Preventive and detective controls, Computer – dependent control, Audit trails, User Controls (Control balancing, Man follow up), Non – Computer – dependent (user) controls: Error identification controls, Error investigation controls, Error correction controls, Processing recovery controls

Unit-V: Controls over System Selection, Acquisition / Development: Standards and controls applicable to IS development projects – Developed / acquired systems – Vendor evaluation – Structured analysis and design.

Suggested Books

1. CSV Murthy, Management Information system Himalaya Publishing House
2. S. Sadagopam, Prentice House Learning Pvt. Ltd.
3. Jaiswal, Information system, Oxford.

Accounting & Finance Specialization

CM 4.6 AF : DERIVATIVE PRODUCTS AND MARKETS

Course Outcomes:

On successful completion of the course the learner will be able to:

- To provide an understanding of Basics of Derivatives
- To provide the basic information on Derivatives product classification and Derivatives Markets
- To provide a critical understanding on programming basics using C language
- To provide a strong foundation on Financial Derivatives and NIFTY Financial Services F&O

Unit-I: Derivatives: Basics of Derivatives - Understanding Derivatives - Special Considerations - Derivative Instruments - Types of Derivatives - Examples of Derivatives Types What are Forward Contracts? What are Futures? Forward Contracts vs. Futures Contracts - Advantages and Disadvantages

Unit-II: Derivatives Products: Derivatives product classification: Options, Swaps, Forwards and Future products., The security descriptor for the Nifty Financial Services Index futures contracts

Unit-III: Derivatives Markets: Futures contracts or options - kinds of participants in a derivatives market: hedgers, speculators, arbitrageurs, and margin traders – derivative product company

Unit-IV: Financial Derivatives: Who Invented Financial Derivatives? Why Use Derivatives? Types of Products - How Did Financial Derivatives Cause the Financial Crisis of 2008? Traditional Trading vs Derivatives -Trading Platforms for Derivatives

Unit-IV: NIFTY Financial Services F&O: Capital Market Derivatives - Fixed Income & Debt - Emerge Platform - Public Issues - Equity Derivatives - Equity Derivatives Products - Commodity Derivatives - Currency Derivatives - Interest Rate Derivatives: - Contract Information: Trading - Risk Management - Clearing & Settlement

Suggested Books:

1. John Hull's – Fundamentals of Futures and Options Market
2. Derivatives The Wild Beast of Finance
3. Merton Miller on Derivatives
4. Trading and Pricing Financial Derivatives
5. Introduction To Derivative Securities, Financial Markets, And Risk Management
6. Option Volatility & Pricing (Get this book)

CM 4.7 AF: ASSET FINANCING AND VALUATION

Course Outcomes:

On successful completion of the course the learner will be able to:

- To provide an understanding of Asset financing
- To provide the basics of the Business Valuation Methods
- To provide a critical understanding on Equity Valuation Methods
- To provide a Absolute Valuation Model & Relative Valuation Model with example MSFT

Unit-I: Asset financing: Asset financing Definition, How It Works, How is it Different from a Loan? Asset Financing VS Asset-Based Lending - Benefits and Downsides - Types of Asset Financing: Hire Purchase, Equipment Lease, Operating Lease, Finance Lease, Asset Refinance - Capital Asset Pricing Model

Unit-II: Business Valuation Methods: Business Valuation - Need of a Business Valuation - Seven Business Valuation Methods: Market Value Valuation Method; Asset-Based Valuation Method; ROI-Based Valuation Method; Discounted Cash Flow (DCF) Valuation Method; Capitalization of Earnings Valuation Method; Multiples of Earnings Valuation Method; Book Value Valuation Method

Unit-III: Equity Valuation Methods Absolute Valuation Model: - Discounted cash flow (DCF) valuation analysis.- Dividend discount model - Discounted asset model - Relative Valuation - The Comparables Method - Discounted residual income method - Discounted FCF method - Asset-Based Valuation Categories: The Book Value Method - The Liquidation Value Method

Unit-IV: Pricing Valuation models – Securities valuation: Constant Growth Model - Two Stage Dividend Model - Dividend Capitalization Model - Earnings Capitalization Model - P/E Ratio Model - Other Models.: Relative Valuation Model.: Types of relative valuation ratios, such as price to free cash flow, enterprise value (EV), operating margin, price to cash flow for real estate and price-to-sales (P/S) for retail;

Unit-V: Different Types of Valuation - Microsoft Corporation (MSFT):: 1 Price vs. Growth- 2 Comparable Valuation - 3 Discounted Cash Flow Model - 4 Dividend Discount Model - DDM Microsoft - Final thoughts

Suggested Books:

1. The Intelligent Investor (Benjamin Graham)
2. Security Analysis (Benjamin Graham & David Dodd)
3. The Little Book of Valuation (Aswath Damodaran)
4. Business Analysis and Valuation (Krishna Palepu)
5. Modern Investment Theory (Robert Haugen)
6. Value Investing – From Graham To Buffett and Beyond (Bruce Greenwald)

CM 4.5 BI: BANKING AND TECHNOLOGY

Course Outcomes:

On successful completion of the course the learner will be able to:

- To provide an understanding of fundamentals of IT in Banking
- To provide the Applications in Banking.
- To provide a critical understanding on Security and Control Systems
- To provide a strong Planning and Implementation of Information System

Unit- I: IT in Banking: Information Technology and its implications – Information Technology – Indian Banking Scenario – Initiatives and Trends.

Unit-II: Applications in Banking - Computer based information System for Banking and Electronic Banking, Electronic Fund Management.- :

Unit-III: Enabling Technologies of Modern Banking - Electronic Commerce and Banking – Customer Relationship Management – Integrated Communication Networks for Banks

Unit-IV: Security and Control Systems: Computer Security and Disaster Management System - Audit and Computer Crime – Security and Control Aspects of Emerging Banking Technologies.

Unit-V: Planning and Implementation of Information System - Security and Control Aspects of Emerging Banking Technologies – Data Warehousing and Data Mining – Designing and Implementing Computerization in Banking Sector.

Suggested Books

1. Hawtrey, *The art of Central Banking,* Augustus M Kelley Publishers, 1970, New York.
2. Vasant Desai, *Indian Banking – Nature and Problems,* Himalaya Publishing House, Mumbai.
3. Khan M.Y – *Indian Financial System*, Tata Mc.Graw Hill Publishing Company Limited, New Delhi, 2004
4. R.G.Murdick J.E. Ross and J.R Clagget, *Information Systems for Modern Management*, PHI
5. Charlie Kaurman, Radha Periman and Mike Dpeciner, *Network Security,* Private Communication a Public World, Pearson/PHI.
6. Steve Hedley, Statutes on IT & E-Commerce, Oxford University Press.

CM 4.6 BI: INSURANCE AND RISK MANAGEMENT

Course Outcomes:

On successful completion of the course the learner will be able to:

- To provide an understanding of Risk & Risk Management process
- To provide the basics of the Commercial Liability Insurance
- To provide a critical understanding on Property and Liability Insurance Coverage
- To provide a strong foundation on Risk Management Applications.

UNIT-I: Risk & Risk Management process – Risk Identification, Evaluation -Risk Management Techniques, Selecting and Implementing Risk Management Techniques – Risks in our Society – Insurance and Risk.

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.

UNIT-III: Property and Liability Insurance Coverage – Personal Risk Management Applications – Property – Liability – Risk Managements for Auto Owners – Risk Management for Home Owners.

UNIT-IV: Risk Management Applications – Loss of Life – Loss of Health – Retirement Planning and annuities – Employee Benefits – Financial and Estate Planning.

UNIT-V: Risk Management Environment – Industry – Functions and organisation of Insurers - Government Regulation of Insurance Sector – IRA – Privatization of Insurance – Changes in Insurance Acts – Insurance Intermediaries – Insurance Product pricing and Claim valuation – Financial Analysis – Bank Assurance – Foreign Insurers in India.

Suggested Books:

1. McNamara principles of Risk Management and Insurance, Addison- Wesley,
2. Dorfman, Introduction to Risk Management and Insurance, PHI.
3. Anand Ganguly Insurance Management PHI, New Delhi,2005
4. George E Resda, Risk Management and Insurance

CM 4.7 BI: INSURANCE AND ACTUARIAL

Course Outcomes:

On successful completion of the course the learner will be able to:

- To provide an understanding of Valuation of simple loans and debentures.
- To provide the basics of the Probabilities of Survival and Death
- To provide a critical understanding on Joint – life Annuities and Assurances
- To provide a strong foundation on documentation ,presentation, spreadsheets using MS Office.
- To provide basic fundamentals Modeling Liability Cash Flows

Unit-I: Basic Mathematics: Basic Functions, Annuities – Certain, Loans repayable by installments, Simple Methods of determining the rate of interest in a transaction, Capital redemption assurance, Valuation of simple loans and debentures.

Unit-II: Mortality tables – Probabilities of Survival and Death – Computation of mortality rates- Preparation of mortality tables – Mortality tables for insurance and for annuities. Valuation of Life Insurance Risks-Principles underlying it.

Unit-III: Determination of Life Reserves –Meaning, Methods of calculation of Life Reserve – Terminal, Initial and mean reserves. Actuarial Analysis of pension plans.

Unit-IV: Joint – life Annuities and Assurances: Value of and premiums for joint –life and contingent annuities and assurances.

Unit-V: Regression Theory –Computation of Partial and Multiple Linear regressions - Liability Cash Flows-Modeling Liability Cash Flows.

Suggested Books:

1. Donald D.W.A. '*Compound Interest and Annuities – Certain'* 2nd Ed., Cambridge [Eng.] Published for the institute of Actuaries and the Faculty of Actuaries at the University Press, 1970.
2. R.E. Underwood, ' *The Elements of Actuarial Science'* 4th Edition, Pitmam.
3. Harry Freeman, '*Mathematics for Actuarial Studies'',* Cambridge at the University Press.1949.
4. Hossack, LB: JH Polland and B Zehnawirh, Introductory Statistics with Applications in General Insurance, Cambridge University Press; Cambridge, England.
5. Babbel, David F and Graig B Merrill, Valuation of Interest , Sensitive Financial Instruments , Society of Actuaries, Maringale.
6. Whatsham: Futures & Options in Risk Management, Thomson.
7. Morgan , JP Introduction to Credit Metrics JP Morgan, New York.
8. Bell, David E and Authur Shleifer Jr. Risk Management.
9. Course material and books published by 'Insurance Institute of India;,Munbai.

International Business

CM 4.5 IB: INTERNATIONAL BUSINESS LAW AND TAXATION

Course Outcomes:

On successful completion of the course the learner will be able to:

- To provide an understanding of fundamentals of International Law and the world's legal system
- To provide the basics of Basic principles of WTO
- To provide a critical understanding on Regulations of the international market place
- To provide a strong foundation on International Taxation Theory

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

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 fee 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

UNIT IV: International Taxation Theory - description and extensions of the capital income effective tax rate literature - 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.

Suggested Books

1. International business law: A transactional Approach ", Larry Dimatto, Lucien. J. Dhooge.
2. International Business Law 5th Edition , Ray .A.August, Don Mayer, Michael Bixby,
3. International Business Law and Environment, Richard Schaffer, Filiberto August, Lucien.
4. Dhooge, Beverley Earle, 7th Edition, South Western Cengage Learning, 2009.

CM 4.6 IB: INTERNATIONAL ACCOUNTING

Course learning outcomes:

On successful completion of this subject the student will be able to

1. Expound the financial reporting at international level and foreign currency transactions.
2. Enumerate about the financial instruments.
3. Explain regarding inter corporate investment and reporting methods.
4. Defined the global mergers and acquisitions.
5. Elucidate the GAAP for public sector organization.

Unit I:– International Accounting **:** Concepts in International Accounting Practices-Accounting Framework -introduction to inter corporate investments –Inter company transaction - Assets-Related Recognition and Measurement Standards- Liability Related Recognition and Measurement Standards- Global Joint Venture Accounting, Foreign Currency Translation accounting- achievements of and obstacles for international accounting harmonization.

Unit II: International Financial Reporting Standards IFRS: Meaning, Importance, Objectives - Benefits of coverage or adaption of IFRS – Difference between IFRS and GAAP - Component of IFRS - Challenges of IFRS - Implementation of IFRS in India - Corporate Reporting - Dimension of corporate Reporting-Financial reporting in an international environment – Integrated Vs Self Sustaining foreign subsidiary – GAAP for public sector organisations.

Unit-III: Financial instruments – Presentation and disclosure – Convertibale securities – recongnition and measurement of financial instruments – comprehensive income – settlement Date Vs Trade Date Accounting- Transfer Pricing & International Taxation- conjunction with taxation systems, can be used to achieve the corporate global objectives

Unit IV: Inter corporate investment – Temporary and Portfolio investments – Business combination and reporting methods – consolidation procedures – Financial statement6s disclosure.

Unit V: Global mergers & acquisitons accounting – consolidating wholly, non wholly owned subsidiary under equity and cost recording – Inteer company revenue, expenses & inter company profile profit & expenses- Worldwide Accounting Diversity Harmonization of Financial Reporting.

SUGGESTED TEXT BOOKS

1. Comparative International Accounting, - Christopher Nobes, Rober Parker, 2007.
2. Financial Accounting & An International Introduction – David Alexander & Christopher Nobes, 2006.
3. International Corporate Reporting comparative approach – Clare Roberts, Pauline Weetman, Paul Gardon, 2004.
4. Advanced Financial Reporting & An International approach – Jagdish Kothari, Elisabeth Barone, 2009.

International Business

CM 4.7IB : INDIA'S FOREIGN TRADE & EXIM MANAGEMENT

Course Outcomes:

On successful completion of the course the learner will be able to:

- To provide an understanding of fundamentals of India's relative position in World Trade
- To provide the basics of Instruments of Export Promotion
- To provide a critical understanding on Export-Import Procedure and Documentation
- To provide a strong foundation on Shipping, Insurance and Packaging

Unit-I: Global trade and its growth – India's relative position in World Trade - Trends in India's Foreign Trade: Direction and composition of India's foreign trade; India's Balance of trade and Balance of Payments - Export – Import policy; Export promotion and institutional set-up; Deemed exports; Rupee convertibility and impact on foreign Trade.

Unit-II: Instruments of Export Promotion: Export assistance and promotion measures; EPCG scheme; Import facilities; Duty exemption schemes; Duty drawback; Tax concessions; Marketing assistance; Role of export houses, trading houses and state trading organizations;

Unit-III: Export-Import Procedure and Documentation: Basic documents used in international trade-export letter of credit - processing of an export order - excise duty and sales tax procedure - pre-shipment documentation - standardization procedure for export by sea, inland container depots, container freight stations, export by air, courier service, land and river, export by post. Collection, negotiation of export documents - registration, formalities with export promotion councils,

Unit-IV: Export-Import Finance: Export finance and payments - export credit - financing foreign receivables - advances against collections - discounting trade acceptance - institutional support for export finance in India - RBI guidelines - trade control - ECGC guidelines - FEDAI guidelines

Unit-V: Shipping, Insurance and Packaging:Shipping & Marine Insurance-General Information on Shipping-Types of Containers and Ships - Containerization - Marine Insurance - Air Transportation - Bill of Lading/Air Way Bill/Sea Way Bill - Maritime Fraud - Packaging Introduction - Mechanical tests - Climatic tests - Stretch Wrapping - Cushioning materials - Shrink packaging - packaging cost - Lab testing - International Care labeling code etc

Suggested Books:

1. Gupta, R.K.: Anti-dumping and Countervailing Measures, Sage Publications, New Delhi.
2. Nabhi's Exporter's Manual and Documentation, Nabhi Publication, New Delhi.
3. Soderstenm B.O: International Economics, McMillan, London.
4. Varsheny R.L. and B. Bhattacharya: International Marketing Mgt., Sultan Chand & Sons, New Delhi
5. Verma, M.L: International Trade, Commonwealth Publishers, Delhi.

M.Com Course Structure and Syllabus as per CBCS Guidelines
SEMESTER III

Course Code	Course Title	Structure Code	Credits	HPW	Max Marks IE+SEE 30+70=100	Total
CM 3.1	Advanced Cost & Management Accounting	CC	3	5	30+70	100
CM 3.2	Advanced Auditing	CC	3	5	30+70	100
CM 3.3	Business Law	CC	3	5	30+70	100
CM 3.4	Income Tax Law & Practice	CC	3	5	70SEE	100
	A.Lab: Filing of Tax Returns	AEC	2	2	30 IE	
	ELECTIVE PAPERS Choose any Two Specializations					
	ACCOUNTING & FINANCE SPECILIZATION (Choose any Two Papers)	GE				
CM 3.5 AF	1..Security Analysis & Portfolio Management					
CM 3.6 AF	2. Financial Institutions & Stock Markets					
CM 3.7 AF	3. Personal Financial Planning					
	BANKING & INSURANCE SPECILIZATION (Choose any Two Papers)	GE	3	5	30+70	100
CM 3.5 BI	1.Principles & Practices of Life & Health Insurance					
CM 3.6 BI	2.Principles & Practices of General Insurance					
CM 3.7 BI	3. Banking & Financial Services		3	5	30+70	100
	INTERNATIONAL BUSINESS SPECIALISATION	GE				
CM 3.5 IB	1. Theory of International Trade & WTO					
CM 3.6 IB	2. International Financial Management					
CM 3.7 IB	3. International Business Environment					
	MOOCs					
	Total Credits		20	32	600	600

Note: 6 Papers (4 Common + 2 Elective) for 600 marks with 32 Credits
CM 3.4 Paper has more depth subject (With AEC) hence 5 credits allotted with both Internal & External marks.

DEPARTMENT OF COMMERCE & BUSINESS ADMINISTRATION
ANDHRA KESARI UNIVERSITY

M.COM III SEMESTER SYLLABUS

CM 3.1 ADVANCED COST & MANAGEMENT ACCOUNTING

On successful completion of the course the learner will be able to:

- To equip students with skill sets in basic concepts in Cost Accounting
- To study Elements of Cost &. Methods of Costing.
- To explain Basics of Management Accounting, CVP Analysis, Budgets& Budgetary Control

Unit 1 : Overview of basic concepts in Cost Accounting - 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, Methods

Unit II: 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, Accounting for Labour Cost. Overheads .

Unit-III: Methods of Costing-Job Costing, Batch Costing, Unit Costing and Process Costing - Operating Costing-Operating Costing i.e., Costing and Service Industry – Hospital, Hotel, Transportation, Electricity, Power House and Telecommunication

Unit- IV : Management Accounting : Nature – Scope- Functions – Differences between Management Accounting and Financial and Cost Accounting – Emerging Trends in Management Accounting, Cost Volume Profit Analysis

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.

SUGGESTED BOOKS:

1. M.N. Arora, Accounting for Management, Himalaya Publishing House New Delhi 2010
2. Periaswamy, Financial Cost & Management Accounting , Himalaya Publishing House New Delhi 201
3. Jain S.P. Advanced Cost Accounting Kalyan Publishers, Ludhiana 1992
4. Mitra J.K. Advanced Cost Accounting New Age International Pvt. Ltd. 2009 New Delhi.

CM-3.2: ADVANCED AUDITING

On successful completion of the course the learner will be able to:

- To equip students with skill sets in Qualities and Qualifications of an Auditor
- To examine how Verification and Valuation of Assets , Internal Control & Internal Audit.
- To apply Audit of Limited Companies & Special Entities

Unit – I: Introduction: Auditing – Origin, Meaning, Nature & Scope, Definition; Advantages of an Audit, Qualities and Qualifications of an Auditor, Independence of an Auditor; Critical appraisal of Auditing.

Unit – Ii : Verification and Valuation of Assets**:** Meaning and Objectives of Verification; Process of Verification – Auditor's position as regards valuation of Assets.

Unit – Iii : Internal Control, Internal Check and Internal Audit**:** Objectives of Internal Control – Distinction between Internal Control, Internal Check and Internal Audit - Evaluation of Internal Control Procedures, Techniques, Co-ordination between Internal Audit and External Audit.

Unit – IV: Audit of Limited Companies**:** Preliminaries to the Audit of a Limited Company, Audit of Pre-incorporation profit, Share Capital, Debentures, Audit of Divisible Profits and Dividends, Special requirements of company audit.

Unit –V: Audit of Special Entities**:** Special Audits like, Audit of Banks, Insurance Companies, Educational Institutions, Stock and Commodity Exchanges, Financial Institutions, Mutual Funds and Co-operative Societies.

Suggested Books:

1. R.G. Saxena, "Auditing", Himalaya Publishing House, New Delhi, 2011.
2. Basu, S. K., "Auditing Principles and Techniques", Pearson Education, New Delhi, 2007.
3. Basu, S. K., "Fundamentals of Auditing, Pearson Education, New Delhi, 2008.
4. T. N. Tandon, "Practical Auditing", Kalyani Publishers, New Delhi.
5. Jagadish Prakash. "Principles and Practice of Auditing", Kalyani Publishers, New Delhi.

CM 3.3 - BUSINESS LAW

COURSE OUTCOMES:
On successful completion of the course the learner will be able to:

- Describe the basic concepts in India's Legal Systems
- Explain in detail, all the theoretical Basics of modern judicial system
- It helps the students to understand the risks present in judicial lawmaking
- It enables them to analyze and understand the The basics of company law & Banking Law

Unit-I: Indian Contract Act – 1872: Law of Contract, Essentials of Valid Contract, Classification of contracts, Offer & Acceptance, Consideration, Capacity to contract, Free consent, Breach of contracts and its Remedies.

Unit -II: Negotiable Instruments Act – 1881: Negotiable Instruments – Promissory Note, Bills of Exchange & Cheque, Differences, Essential elements, Parties to Negotiable Instruments , Dishonour & Discharge of a Negotiable Instrument.

Unit- III: Special Contracts –Indemnity and Guarantee, Bailment and Pledge, Contract of Agency

Unit-IV: Sale of Goods Act – 1930, Essentials of Sale Contract, Conditions & Warranties, Transfer of Property , Rights of an unpaid seller

Unit-V: Companies Act, 2013: Definition of company – Characteristics - Classification of Companies Formation of Company -Memorandum and Articles of Association – Prospectus – Company Meetings & Resolutions, Winding up.

Reference

1. M.P. Jain: Outlines of Indian Legal History, Bharat Ek Khoj publications, Creator: Public Resource, Identifier: JaiGyan, 2019-04-23
2. Benjamin Nathan Cardozo: The Nature of the Judicial Process, published: New York: Columbia University Press, 1928. v, 142 pp.
3. Tannan: Banking Law & Practice In India, Publisher Lexis Nexis; Twenty Seventh edition (30 May 2017) Publication date January 1, 2017

CM 3.4 - INCOME TAX LAW & PRACTICE

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COURSE OUTCOMES:

On successful completion of the course the learner will be able to:

- To provide basic knowledge of Basic concept of Taxation
- To highlight the Heads of Income, Clubbing up of income
- Apply the concepts of Tax Administration; Income Tax Authorities.
- Recall the Tax Planning & Tax Management

Unit-I: Basic concept of Taxation; Background, distinction between Capital and Revenue Receipts and Expenditure. Treatment of agricultural income. Residential Status and incidence of tax. Incomes exempted from tax u/s 10, Income Tax Act of 1961.

Unit-II: Heads of Income; Salaries- income from house property, Income and Gain from business or profession, capital gains, income from other sources.

Unit-III: Clubbing up of income - Aggregation of Income and set off and carry forward of losses, deductions from gross total income, Rebates and Relief's and Rates of Taxes and computation of total income and tax liability.

Unit-I V: Assessment of Individuals - Hindu Undivided Families – Firms and Association of Persons. ; Assessment procedure, refunds, penalties, appeals and revisions. Tax Administration; Income Tax Authorities

Unit-V: Tax Planning & Tax Management - Concept of Tax planning, Tax planning with reference to setting up a New Business; Location; Nature of Business; Tax Holiday, etc. Tax Planning with regard to Specific Management Decisions such as Mergers and Takeovers; Employees' Remuneration; Voluntary Retirement Tax Planning with reference to Financial-Management Decisions such as Borrowing or Investment Decisions; Reorganization or Restructuring of Capital

CM 3.4 A- LAB: FILING OF TAX RETURNS TAX LAW & PRACTICE

SUGGESTED BOOKS:

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

Accounting & Finance Specialization

CM 3.5 AF: SECURITY ANALYSES & PORTFOLIO MANAGEMENT.

Course Learning Outcomes:

On successful completion of the course the learner will be able to:

To understand the various alternatives available for investment.
To Measure Valuation of Securities & Learn Approaches to Security Analysis
To Find the relationship between Portfolio Return and Portfolio Risk
To Gain knowledge of the various strategies followed by investment practitioners

Unit-I: Investment: Meaning, Investment vs. Speculation - Characteristics of Investment – Investment Process – Securities Market: Issue of Securities: Initial Public Offer (IPO) – Right Issue - Bonus Issue – Private Placement – Listing – Trading – Settlement.

Unit-II: Valuation of Securities: Basic Concepts: Return, Risk, Intrinsic value – Valuation of fixed income Securities: Debentures and Bonds: Current Yield, Yield To Maturity (YTM), Yield to Call (YTC), Bond Duration – Valuation of Equity under different Models - relationship between Portfolio Return and Portfolio Risk

Unit-III: Approaches to Security Analysis: Fundamental Analysis: Economy, Industry and Company Analysis – Technical Analysis: Dow Theory - Elliot wave – Moving Average, Exponential Average, Oscillators, Rate of Change (ROC), Relative Strength Index (RSI), Moving Average Convergence Divergence (MACD) –Breadth of the Market – Momentum.

Unit-IV: Portfolio Analysis and Selection: Portfolio Return and Portfolio Risk - Modern Portfolio Theory: Markowitz Theory – William Sharpe's Single Index Model – Capital Asset Pricing Model (CAPM) – Arbitrage Pricing Theory (APT) – Efficient Market Hypothesis (EMH).

Unit-V: Portfolio Evaluation & Revision: Methods of Portfolio Evaluation – Sharpe's, Treynor's and Jensen's measures of portfolio performance evaluation - Fama's decomposition of portfolio return – Portfolio Revision: Need, Constraints, Strategies.

Reference Text Books:

1.Prasanna Chandra, *Investment Analysis and Portfolio Management*, Tata McGraw Hill education Pvt. Ltd. New Delhi
2. Bhalla VK., *Investment Management*, S. Chand & Co Ltd, New Delhi
3. Punithavathy Pandian, *Security Analysis and Portfolio Management*, Vikas Publishing House Pvt. Ltd, New Delhi
4. Kevin S., *Security Analysis and Portfolio Management,* Prentice Hall of India Pvt. Ltd, New Delhi
5. Donald E.Fischer & Ronald J. Jordan, *Security Analysis and Portfolio Management,* Prentice Hall of India Pvt. Ltd, New Dehi
6. Amling, Frederic, *Investment – An Introduction to analysis and management*, Prentice Hall of India, New Delhi.
7.Sharpe, William, FG Alexander, F Bailey, and WC Sharpe, *Investment,* Prentice Hall of India, New Delhi.

Accounting & Finance Specialization

CM 3.6 AF: FINANCIAL INSTITUTIONS & STOCK MARKETS

Course Outcomes:

On successful completion of the course the learner will be able to:

i. To provide an understanding of Financial institution types & Refinance institutions
ii. To provide the basics of Types of Stock Market & Stock Market Prediction Using Machine Learning

Unit-I: Financial institutions- Meaning- primary functions- consultation services -financial structure- Industrial Finance Corporation of India. State Financial Corporation - Industrial Development Bank of India

Unit-II: Financial institution types: Central banks, Commercial banks, Investment entities, Credit Union - National Credit Union Administration (NCUA), Thrift Institutions - Office of Thrift Supervision, Insurance companies, National Banks - Office of the Comptroller of the Currency - Depository Institutions - The Federal Deposit Insurance Corporation (FDIC)

Unit-III: Refinance institutions: National Bank for Agriculture and Rural Development (NABARD), Small Industries Development Bank of India (SIDBI), and the National Housing Bank (NHB), primarily extend refinance to banks and non-banking financial institutions.

Unit-IV: What is a Stock Market? Definition and purpose of a stock market - Types of Stock Market - Primary markets - Secondary markets - National stock exchanges - Regional stock exchanges.

Unit-V: Basics of Machine Learning - Stock Market Prediction Using Machine Learning: How to Develop a Stock Price Prediction Using Machine Learning - Potential of ML model to predict stock market - Type of useful ML models - Type of useful data - Limitations of ML- Machine Learning Techniques Used for Stock Market Prediction - DL Based Techniques - Challenges in Stock Price Prediction

SUGGESTED READINGS

1. T.R. Jain R. L. Sarma – Indian Financial System – VK Global Publisher
2. Gala Jithendra – Guide to Indian Markets, Bugging Stock Publishing House
3. Saha Siddhartha - Indian Financial System and Markets, McGraw Hill
4. Website on Indian Financial markets

Accounting & Finance Specialization

CM 3.7 AF : PERSONAL FINANCIAL PLANNING

Course Outcomes:

On successful completion of the course the learner will be able to:

- To provide an understanding Main Areas of Personal Finance
- To provide the basics of the Personal Financial Planning
- To provide a critical understanding on Financial Accounting & Portfolio Management
- To provide a strong foundation on **P**ersonal Financial Management

Unit-I: The Main Areas of Personal Finance: Common Sources of Income, Common Sources of Spending, Common Sources of Saving, Common Sources of Investing, and Common Sources of Protection. Financial planning process - personal financial management and advice

Unit-II: What Is Personal Financial Planning? The Importance of Money Management - What Is an Individual Retirement Annuity? What Is a Personal Cash Flow Statement? How to Allocate Money for Budgeting - Black Investment Clubs in Atlanta - What Is a Pension Actuary? Tax Preparers vs. Accountants - How to Get People to Cosign a Loan for You –

Unit-III: Financial Accounting & Portfolio Management – Goals of Financial Accounting - Definition of Portfolio Management - Private Banks vs. Commercial Banks - Grants for Unemployed Women - How to Calculate My Net Asset Value - Elements of the Budgeting Cycle - Christian Organizations That Help People in Debt - Top Ten Non-Profit Credit Counseling Companies - How to Fill Out a Financial Worksheet for a Loan Modification - Differences Between a Commercial Bank & a Savings & Loan

Unit-IV: Personal Finance Manager: Introduction - Who is a Personal Finance Manager? What Does a Personal Finance Manager Do? - Understanding your financial health - Creating a financial plan - Implementing the plan of action - Regularly monitoring your finances - Interested in more investment opportunities? Choose Asia's Safest Bank.

Unit-V:Personal Financial Management: Important aspects of personal finance management Importance of personal finance management - principles of personal finance - What is the process of managing one's personal finances? Steps for Effective Personal Finance Planning and Management

SUGGESTED BOOKS:

1. The Richest Man in Babylon has 7 basic principles by George S Clason
2. The Surprising Secrets of America's Wealthy by Thomas J. Stanley , William D. Danko
3. The Total Money Makeover by Dave Ramsey
4. I Will Teach You To Be Rich By Ramit Sethi
5.

Banking & Insurance Specialization

CM 3.5 BI: PRINCIPLES & PRACTICES OF LIFE & HEALTH INSURANCE

Course Outcomes:

On successful completion of the course the learner will be able to:

- To provide an understanding of Basic Principles of Life Insurance
- To provide the basics of the Types of Individual Health Insurance Coverage.
- To provide a critical understanding on Self Retirement Plans for Employed
- To provide a Functions of Reinsurance
- To provide basic fundamentals of cyber security issues

Unit-I:Life Insurance Concept – Basic Principles of Life Insurance Utmost Blood 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.

SUGGESTED BOOKS:

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
1. Prof. N. Vijaya Ratnam & Prof. B. Mohan, Finaincial Services – Banking & Insurance, Telugu Academy, Hyderabad.

Banking & Insurance Specialization

CM 3.6 BI: PRINCIPLES & PRACTICES OF GENERAL INSURANCE

Course Outcomes:

On successful completion of the course the learner will be able to:

- To provide an understanding of General Insurance and Insurance Legislation
- To provide the basics of the processes associated with developing computer based systems for modern organizations.
- To provide a critical understanding on Insurance Forms and Claims Procedure
- To provide a strong foundation on Physical and Moral hazard – Rating Practice

Unit-I: General Insurance : Insurance Legislation –Business (Nationalisation) Act 1972 – The Insurance Act 1938 (as amended) – Other statutes have a bearing on General Insurance – Consumer Protection Act 1986 and implications – The structure of the Insurance market in India – Insurance marketing network and customer service

Unit-II: Insurance Forms – Proposals – Cover Notes – Certificates of Insurances – Policies – Endorsements –Renewal Receipts. Scope of Fire, Marine (Cargo and Hull), Motor, Miscellaneous Accident, Aviation, Engineering, Liability, Professional Indemnity, Agricultural Insurances**.**

Unit-III: Special classes of insurances, Oil and Energy, satellite Insurances and Special Contingency covers, Industrial All Risks, Project Insurances and Advanced Loss of Profits.

Unit-IV: Physical and Moral hazard – Rating Practice (Tariff/ Non-tariff) – Bonus / Malus methods of premium calculation – Return of premium – Pre – acceptance risk inspection – Risk inspections for special rating and premium discounts – Periodic inspections of large projects. Underwriting practice in India and other important insurance markets – Co-insurance and re-insurance practice. New Business and Renewal Procedure.

Unit-V: Claims Procedure – Survey by professional Surveyors – Role of surveyors in loss minimization and salvage – Use of Insurers Own Surveyors in other markets – Settlement of claims and recovery procedures. Risk management and Risk Control – Role of Insurance Brokers in Risk Management, Insurance Programming and Placement**.**

SUGGESTED READINGS:

1. Bernard Benjamin, General Insurance (Institute of Actuaries Textbooks), Butterworth-HeinemannLtd
2. Bernard Benjamin, General Insurance, Heinemann Educational Books
3. A.S. Arnold, General Insurance Principles, University Press of America

Banking & Insurance Specialization

CM 3.7 BI : BANKING & FINANCIAL SERVICES

Course Outcomes:

On successful completion of the course the learner will be able to:

- To provide an understanding Banking - Major Functions
- To provide the basics of the Central Banking Policy in Developed countries
- To provide a critical understanding on Types of banking services
- To provide a strong foundation on Technological Advancement in Banking Sector

Unit-I: Banking - Major Functions - Important Schemes - Public Sector Financial Institutions and others - Office of the Custodian – DRT - Reserve Bank-Integrated Ombudsman Scheme (199.58 KB) - Regional Rural Bank - New Initiatives - Act and Subordinate Legislations - Financial Inclusion - List of Scheduled Commercial Banks (SCBs) in India

Unit-II: Structure and Organization of Central Bank in India, USA and UK – Objectives – Central Banking Policy in Developed and Less Developed Countries – A Critical Study of Theory and Practice of Central Banking in India, USA and UK.

Unit-III: Types of banking services ; Advancing of Loans. Overdraft., Discounting of Bills of Exchange., Check/Cheque Payment - Collection and Payment of Credit Instruments - Foreign Currency Exchange, - consultancy - Bank Guarantee - Remittance of Funds. - Credit cards - ATMs Services - Debit cards - Home banking - Online banking - Mobile Banking.- Accepting Deposit - Priority banking - Private banking.

Unit-IV: Industrial Finance and Micro Small & Medium Enterprise Sector – Circulars - Banking Statistics - Public Sector Bank - Private Sector Bank - Foreign Banks - Legislative, Policy Reforms - Senior Level Appointments - Citizen's Charter by PSB's March 2012 - The Micro Finance Institutions(Development and Regulation) Bill, 2012

Unit-V: Emerging Trends – Technological Advancement in Banking Sector – Challenges and Issues – Next Generation Banking.

Suggested Books

1. Hawtrey, *The art of Central Banking,* Sugustus M Kelley Publishers, 1970, New York.
2. Narendra Kumar, *Bank Nationalism of India – A Symposium,* Lalvani Publishing House, 1969, Mumbai.
3. Pal Panadlkar&N.C.Mehra, *Rural Banking,* National Institute of Bank Management, Mumbai.
4. Vasant Desai, *Indian Banking – Nature and Problems,* Himalaya Publishing House, Mumba
5.

International Business Specialisation

CM 3.5 IB : THEORY OF INTERNATIONAL TRADE & WTO

Course Outcomes:

On successful completion of the course the learner will be able to:

1. To give students understanding about the various constituents of International trade
2. To study the various international trade theories and models
3. To study economics of Balance of Payments.
4. To study the International Trade Environment – WTO

Unit-I: Meaning and Importance of International Trade & Globalization – The pure theory of International Trade - Mercantilism; Absolute Cost theory, Comparative Cost theory, Opportunity Cost theory, factor endowment theory, Complimentary trade theories – Samuelson theorem, International Product life Cycles- Instruments of Trade Policy.

Unit-II: Theory of Interventions**:** The Theory of Interventions – Tariffs, Quotas and Non – tariff barriers - Economic Effects of Tariffs and Quotas on National Income, Output and Employment- Measurement of Gains from Trade and Distribution – Concepts of Terms of Trade, their uses and limitations –Secular Deterioration in Terms of Trade.

Unit-III: Balance of Payments: Meaning and Components of Balance of Payments-Equilibrium disequilibrium in Balance of Payments – The process of adjustment of balance of payments – Foreign Trade multiplier – Foreign exchange rate - Merits and demerits of fixed and flexible exchange rates. International Financial Institutions. .

Unit-IV: Foreign Direct Investment –Types of FDI, Theories of International Investment-Patterns of FDI- Policy Frame Work to Promote FDI- Role of Multi National Enterprises in international Trade-

Unit-V: International Trade Environment-WTO, Role and Advantages of WTO. Regional Economic Integration: Introduction, Levels of Economic Integration, Political and Legal Environment, Policy Frame Work for International Trade- - Instruments of Trade Policies- ,Country Evaluation and Selection-Tools For Country Evaluation and selection

Suggested Books:

1. Soderston, Bo (1991), International Economics, The Macmillan Press Ltd., London.
2. Francis Cherunilam (2007), International Business, (4th Edition) PHI
3. Bhagwati, J. (Ed.) (1981), International Trade, Selected Readings, Came University press, Massachusetts.
4. Kindleberger, C.P. (1973), International Economics, R.D. Irwin, Homewood.
5. Carbough, R.J. (1999), International Economics, International Thompson Publishing, New Delhi

International Business Specialisation

CM 3.6 IB : INTERNATIONAL FINANCIAL MANAGEMENT

Course Outcomes:

On successful completion of the course the learner will be able to:

i. To provide an understanding of Finance function in an International Context
ii. To provide the basics of Foreign Exchange Markets
iii. To provide a critical understanding on Forecasting of Exchange Rates
iv. To provide basic fundamentals International Capital Budgeting

Unit-I: Finance function in an 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, Forfeiting, 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, Centralised Vs Decentralised.

Suggested Books:

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.

International Business Specialisation

CM 3.7 IB: INTERNATIONAL BUSINESS ENVIRONMENT

Course Outcomes:

On successful completion of the course the learner will be able to:

To provide an understanding of Balance of Payments Accounts and Macroeconomic Management
To understand the basics of Operation Management in International Firms
To provide a critical understanding on World Financial Environment

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; Internationalisation 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; Globalisation and Human Resource Development; Globalisation 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.

Suggested Books:

1. Alworth, Julian S. The Finance, Investment and Taxation Decisions of Multinationals. London, Basil Blackwell, 1988.
2. 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, Addision Wesley, 1989.
5. Eiteman, D K and Stopnehill, Al. Multinational Business Finance. New York, Addision 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.

CM(1.1)

M.COM DEGREE EXAMINATIONS

FIRST SEMESTER

ACCOUNTING FOR MANAGERS

(w.e.f. 2023-2024 Academic Year admitted batch)

TIME : 3 Hrs **Maximum: 70 Marks**

SECTION - A (5*3=15 M)

Answer any FIVE of the following

1. Managerial Accounting
2. Process of decision making
3. CVP analysis
4. Semi variable cost
5. Rolling budgets
6. Target costing
7. Cash flow statement
8. Current ratio

SECTION B - (5 x 8 = 40 marks)

Answer the following questions.

9(a) Explain the nature and scope of managerial accounting. How does it differ from financial accounting?

Or

(b) Discuss the role of managerial accounting in the Decision-making process within an organization. Provide examples.

10(a) Explain the concept of cost behavior and the classification of costs into fixed, variable, and semi-variable categories.

Or

(b) Describe the principles and applications of Cost-Volume-Profit (CVP) analysis and break-even analysis.

11(a) How does variance analysis contribute to performance valuation within an organization, and what are the key benefits of using variance analysis to assess performance?

Or

(b) Compare and contrast the capital budgeting techniques, specifically Net Present Value (NPV) and Internal Rate of Return (IRR).

12(a) Discuss the concept of short-term decision making, particularly focusing on "Make or Buy" and "Special Order" decisions. Provide a real-world example for each scenario, and explain the key factors and considerations that managers should take into account when making such decisions.

Or

(b) In the context of limiting factors and decision making under constraints, discuss how a company can optimize its product mix when faced with limited resources.

13(a) Discuss the ethical considerations in managerial accounting practices. How ethical decision-making can impact an organization's long-term success?

Or

(b) Explain the concept of environmental and social accounting for sustainable business practices How does sustainable accounting contribute to reputations?

SECTION C - (1 x15 = 15 marks)

Compulsory

14 **Case Study**:

The XYZ Corporation's Sustainability Dilemma Background: The XYZ Corporation is a multinational manufacturing company known for its innovative products. Recently, the company has come under scrutiny for its environmental practices, with environmental activists and stakeholders expressing concerns about its impact on the environment and local communities. The corporation's management is now faced with ethical and sustainability challenges.

Case Scenario:

Part 1: Ethical Considerations in Managerial Accounting:

Situation:

The XYZ Corporation has been facing increased pressure from its shareholders to improve profitability, and the management is considering implementing cost-cutting measures. One of the proposed measures is to reduce spending on environmental compliance measures, which could result in potential environmental violations.

Questions:

1. Analyze the ethical dilemma faced by the XYZ Corporation. What are the ethical considerations for the management when deciding whether to reduce spending on environmental compliance? How might this decision impact the company's stakeholders, reputation, and long-term sustainability?

2. Discuss how the management can address the ethical concerns while still meeting profitability goals. What ethical principles and frameworks should they consider in making this decision?

CM(1.2)

M.COM DEGREE EXAMINATIONS

FIRST SEMESTER

BUSINESS ECONOMICS

(w.e.f. 2023-2024 Academic Year admitted batch)

TIME : 3 Hrs **Maximum: 70 Marks**

SECTION - A (5*3=15 M)

Answer any FIVE of the following

1. Differentiate between Micro economics and Macroeconomics.
2. What is price elasticity of demand? How it can be measured?
3. What is opportunity cost?
4. Define indifference curve.
5. Explain the phases of Recession and Depression in a trade cycle.
6. Define Hyperinflation?
7. What are the various instruments of monetary policy?
8. What are selling costs?

SECTION B - (5 x 8 = 40 marks)

Answer the following questions.

9 (a) What is Managerial Economics? Discuss its scope.

Or

(b) What is the role of managerial economics in decision making?

10(a) Discuss the cost output relationship in long run

.

Or

(b) Explain the relationship between Total Revenue, Average Revenue and Marginal revenue.

11(a) Explain various pricing methods.

Or

(b) What are the various measures to control inflation?

12(a) Explain different pricing.

Or

(b) Explain the Break-even method

13(a) Explain equilibrium of a firm under monopoly.

Or

(b) What are the motives for holding cash?

SECTION C - (1 x15 = 15 marks)

Compulsory

14 **Case Study**:

The Wii is a video game console made by Nintendo. It seems that this is the one of the most successful consoles made by Nintendo to date, and it is the successor to the Gamecube. The Wii is Nintendo's fifth home video game console. The Wii is a very interesting console, having WiFi online capabilities, wireless controllers, and blue-tooth. The Wii is different than other video game consoles launched by Nintendo in the past due to many reasons, but the main one is the controller. The controller has revolutionized gaming. The controller uses a miniature eyroscope inside of it to detect its orientation, and a sensor bar attached to the Wii console to detect where it is in 3D space. The controller can be used much like a mouse, as things on the screen can be manipulated simply by pointing and pressing a button, but instead of moving the controller on a flat surface, a person can simply point the controller at the TV much like a TV remote. By this merit, the controller has become simple, and it gives game developers something new to toy with. Nintendo packaged a game with the system called Wii Sports, which features 5 different minigames: baseball, boxing, bowling, tennis, and golf, each having the player using the controller as if they were playing the actual game. For example, you would swing the remote as if it was a tennis racket in tennis. On September 14, 2006, Nintendo released information for Japan, North and South America, Australia, Asia and Europe, including dates, prices, and projected unit distribution numbers. It was announced that the majority of the 2006 shipments would be allotted to the Americas. The media hype began immediately. The Wii was launched in the United States at $249.99 on November 19, 2006, two days after the PS3 was released in North America. It was later launched in the United Kingdom on December 8, 2006 at £179 The Wii was launched in South Korea on April 26, 2008 and in Taiwan on July 12, 2008. The UK suffered a widespread shortage of console units as many high-street and online stores were unable to fulfil all pre-orders by Christmas 2006. Some UK stores still had a shortage of consoles by March of the next year. The market lead is largest in the Japanese market, where it currently leads in total sales, having outsold Playstation 3 and Xbox 360 by factors of 2:1 to 6:l nearly every week from launch until November 2007. In 2008, the Wii was the best-selling home console in Japan with 2,908,342 units sold. In Australia, the Wii exceeded the record set by the Xbox 360 to become the fastest-selling game console in Australian history. In the North American market lifetime-to-date sales for the Wii have reached 30 million in the North American market alone since the console's launch in November 2006. Demand still outpaced supply in the United States as of June 2007. In October 2008, Nintendo announced that between October and December 2008 the Wii would have its North American supplies increased considerably from 2007's levels, while producing

CM(1.3)

M.COM DEGREE EXAMINATIONS

FIRST SEMESTER

QUANTATIVE TECHNIQUES FOR BUSINESS DECISIONS

(w.e.f. 2023-2024 Academic Year admitted batch)

TIME : 3 Hrs **Maximum: 70 Marks**

SECTION - A (5*3=15 M)

Answer any FIVE of the following

1. Define Quantitative Techniques
2. Enlist the names of various operation research techniques.
3. What do you mean by Break Even Analysis.
4. Define function
5. What do you mean by differentiation?.
6. State the normal equations used to obtain the regression equation of X on Y.
7. Give properties of Coefficient of Correlation ‘r’.
8. Define Index Number.

SECTION B - (5 x 8 = 40 marks)

Answer the following questions.

9 (a) Explain the following functions:

a) Demand function b) Production function

Or

(b) Illustrate the various Quantitative Techniques used in modern times for business decision making. Support your answer using appropriate examples.

10(a) The demand function for a certain product is given by q = 120 – 3p where q denotes the quantity demanded for the product and p the price per unit of the product. The per unit production cost is Rs. 2. Determine the profit function of the company for this product?

Or

(b) Define Matrix. Explain the different types of matrices with examples.

11(a) Define business forecasting. Explain the various methods used in business forecasting.

Or

(b) From the following data calculate coefficient of correlation between X and Y series:

X	7	8	10	11	9	5	6	2	3	6
Y	10	12	8	2	4	3	5	2	4	7

12(a) What do you understand by Time Series Analysis? Briefly explain the components of time series.

Or

(b) Define Index Number. Also explain the uses of index numbers for the management, industry and the economy as a whole.

13(a) Define Normal distribution. Explain the characteristics of Normal Distribution

Or

(b) In a certain manufacturing process, 5% of the tools produced turn out to be defective. Find the probability that in sample of 40 tools, at most 2 will be defective. [Given e2=0.135]

SECTION C - (1 x15 = 15 marks)

Compulsory

14. **Case Study**:

A self service store employs one cashier at its counter. Nine customers arrive on an average every hour while the cashier can serve 10 customers in an hour. Assuming Poisson distribution for arrival rate & exponential distribution for service rate, find: i) Average number of customers in the system. ii) Average number of customers in queue or average queue length. iii) Average time a customer spends in the system. iv) Average time a customer waits before being served.

CM(1.4 A)

M.COM DEGREE EXAMINATIONS

FIRST SEMESTER

BUSINESS CORRESPONDNCE AND REPORT WRITING

(w.e.f. 2023-2024 Academic Year admitted batch)

TIME : 3 Hrs **Maximum: 70 Marks**

SECTION - A (5*3=15 M)

Answer any FIVE of the following

1. Media of communication
2. Silence
3. Intra personal communication
4. Interpersonal communication
5. Meaning of Communication
6. Audio visual communication
7. Improving G.D. Skills
8. Drafting Report.

SECTION B - (5 x 8 = 40 marks)

Answer the following questions.

9(a) How to develop listening skills?

Or

(b) How to improve non-verbal communication skills?

10(a) Explain the process of intra-personal communication

Or

(b) Write a note on interpersonal communication tools?

11(a) Explain the use of technology in business communication

Or

(b) How to improve writing skills?

12(a) Explain the types and stages of presentation.

Or

(b) What are the types of research reports

13(a) Explain the role of emotion in interpersonal communication?

Or

(b) Barriers to communication ------- comment..

SECTION C - (1 x15 = 15 marks)

Compulsory

14 **Case Study**:

CM(1.5 A)

M.COM DEGREE EXAMINATIONS

FIRST SEMESTER

IT APPICATIONS FOR BUSINESS

TIME : 3 Hrs **Maximum: 70 Marks**

SECTION - A (5*3=15 M)

Answer any FIVE of the following

1. What are the features of modern computer?
2. Define Operating System
3. Define page break and process to add it.
4. Write formula to add values in range of cells in excel sheet.
5. What is the role of queries in database?
6. Write command to display all the files of a folder in windows command prompt.
7. What are the steps to add page numbers in a word file?
8. Discuss working of key board

SECTION B - (5 x 8 = 40 marks)

Answer the following questions.

9 (a) Classify the computer generations. Discuss their features.

Or

(b) What are the various input/ output devices? Explain

10(a) Explain working of windows and multitasking environment. Write the list and features of different windows operating systems marketed by Microsoft Inc. Define process manager.

Or

(b) What are the different components of Microsoft Office? Explain major features of all of them.

11(a) Explain need of mail merge. Discuss process to apply mail merge in MS word documents. What are the various options to add headers and footers in MS Word?

Or

(b) How can you create your own design template in MS Power point? Discuss Auto content wizard.

12(a) Discuss the need and process to use Macros in MS Excel. Elaborate

Or

(b) Define Database. What are the various data types available in MS Access? Write example queries to create table in MS

Access.

13(a) How the field of education, science and business is affected by the capabilities of computer?

Or

(b) Explain the overview and features of Window XP.

SECTION C - (1 x15 = 15 marks)

Compulsory

14 **Case Study**:

Mega Ltd manufactured water heaters. In the first year of its operations, the revenue earned by the company was just sufficient to meet its costs. To increase the revenue, the company analysed the reasons behind the less revenues. After analysis, the company decided: ● To reduce the labour costs by shifting the manufacturing unit to a backward area where labour was available at a very low rate ● To start manufacturing solar water-heaters and reduce the production of electric water heaters slowly. This will not only help in covering the risks but also help in meeting other objectives. a) Identify and explain the objectives of management discussed above. b) State any two values which the company wanted to communicate to society.

CM(1.6)

M.COM DEGREE EXAMINATIONS

FIRST SEMESTER

BUSINESS ETHICS AND CORPORATE GOVERNANCE

(w.e.f. 2023-2024 Academic Year admitted batch)

TIME : 3 Hrs **Maximum: 70 Marks**

SECTION - A (5*3=15 M)

Answer any FIVE of the following

1. Values
2. Role of ethics in business
3. Corporate Governance
4. Indian Capital Markets
5. CSR
6. SEBI Initiatives
7. Frauds in Banks
8. Oxley Act 2002

SECTION B - (5 x 8 = 40 marks)

Answer the following questions.

9 (a) What is the importance of business ethics?

Or

(b) What are the theories of business ethics?

10(a) What is the impact of globalization on Indian business ethics?

Or

(b) Explain the various studies on the ethical attitudes of managers

11(a) What are the developments of Indian capital markets?

Or

(b) Write about pricing and ethical responsibility

12(a) Write about corporate governance and its overview?

Or

(b) What are the HR related ethical issues ?

13(a) Explain the Sarbanes – Oxley Act – 2002

Or

(b) Explain the ethics in HRM.

SECTION C - (1 x15 = 15 marks)

Compulsory

14. **Case Study**:

CM (1.7)

M.COM DEGREE EXAMINATIONS

FIRST SEMESTER

ENTREPRENEURSHIP DEVELOPMENT

(w.e.f. 2023-2024 Academic Year admitted batch)

TIME : 3 Hrs **Maximum: 70 Marks**

SECTION - A (5*3=15 M)

Answer any FIVE of the following

1. Entrepreneur s intrapreneur?
2. Innovative Entrepreneur
3. Decision Making
4. Indian Culture Values
5. objectives of entrepreneurial training.
6. ASSOCHAM
7. Startup management
8. Seed capital

SECTION B - (5 x 8 = 40 marks)

Answer the following questions.

9(a) What is the need for entrepreneurship development? Explain the role of family and society in entrepreneurship development.

Or

(b) Bring out the role and methods of entrepreneurial development training.

10(a) Describe the industrial policies and regulations for entrepreneurship development.

Or

(b) Explain briefly the role of IFC and IDBI in the entrepreneurship development

11(a) Explain the role of entrepreneurship in economic development. What are the barriers to entrepreneurship?

Or

(b) Discuss Entrepreneurship as a Career. What are the factors favouring entrepreneurship as a career option?

12(a) Explain the steps in launching of small business

Or

(b) Define incubation. Discuss the services offered by incubators.

13 (a) Enumerate the signals of incipient sickness.

Or

(b) Write a detailed note o monitoring and evaluation of small business along with its methods and tools.

SECTION C - (1 x15 = 15 marks)

Compulsory

14 **Case Study**:

Sabeer Bhatia, the co-founder of Hotmail is the recipient of the "TR 100" award presented by MIT to 100 young innovators who are expected to have the greatest impact on technology in the next few years. He won several laurels- 'Elite 100' list of top trend setters in the New Economy by Upside Magazine, 'People to watch' in International Business by TIME (2002), "Entrepreneur of the Year by venture capital firm.

Born in Chandigarh, India, he completed his early schooling at Bangalore, in schools with ethical values. His parents were both professionals; father, Baldev, a senior officer in Ministry of Defence, and mother, Daman, a senior official in the Central Bank of India, who attached great value to education. He has been a brilliant student who would solve problems on the blackboard. He was a perfectionist and would feel miserable if he was unable to write everything he knew in his answer book during an exam, due to limited time. He has also been entrepreneurial during his school days and once opened a sandwich shop. He joined the Birla Institute of Technology, which he left to study at California Institute of Technology after winning full scholarship. He completed his masters from Stanford University and joined Apple, where he worked for nine months. He had an urge to do something unique using the net, and he came up with Javasoft a method of using the web to create a personal database, where people could preserve their personal things. He shared his plan with his colleague Jack Smith, who suggested e-mail to Javasoft. Bhatia worked the whole night

CM (1.8)

M.COM DEGREE EXAMINATIONS

FIRST SEMESTER

BUSINESS ENVIRONMENT AND LEGISLATION

(w.e.f. 2023-2024 Academic Year admitted batch)

TIME : 3 Hrs **Maximum: 70 Marks**

SECTION - A (5*3=15 M)

Answer any FIVE of the following

1. Define culture? How does it influence business environment?
2. Give a brief note on Technology part
3. What are the objectives of economic planning
4. Give a brief note on MRTP ACT
5. Explain the function of stock exchange
6. State in brief the objective of industrial policy resolutions.1956
7. What is the instrument on monetary policy?
8. What is CSR?

SECTION B - (5 x 8 = 40 marks)

Answer the following questions.

9 (a) Define Business environment .how does Business environment analysis help in planning of business organizations?

Or

(b) Explain the emerge trends in Business environment ?

10(a) Give a brief note on new industrial policy, 1991

Or

(b) Describe the economic environment as it prevails today in our country?

11(a) Define FISCAL Policy and analyze criticality the recent Fiscal policy of Government of India?

Or

(b) Explain the legal environment in India

12(a) Give of brief note on Competitive Act 2002

Or

(b) Appreciate the need for ethics and assess whether or not Our business men are Ethical

13(a) Explain culture environment and it impact on Business ?

Or

(b) Discuss about the international economic institution

SECTION C - (1 x15 = 15 marks)

Compulsory

14 **Case Study**:

Tech Solutions Inc is a rapidly growing tech company known for its innovative software solutions. The company has a strong emphasis on performance and has a competitive work culture. Recently, the company has been facing increased pressure to meet its quarterly revenue targets. In a board meeting, the CEO, Sarah Johnson, presented a proposal that raised significant ethical concerns Sarah Johnson proposed a new strategy to boost revenue for the upcoming quarter. She suggested that the company should release a software update that contains several minor but easily fixable bugs. These bugs, although not critical, could lead to user frustration and inconvenience. However, Sarah argued that the company could save time and resources by not fixing these bugs immediately, allowing them to focus on developing new features and meeting their revenue targets She emphasized that competitors were taking similar shortcuts to boost their numbers. The head of the development team, Alex Martinez, immediately voiced concerns about this strategy, editing ethic issues and potential damage to the company's reputation Sarah responded by saying that the bugs were minor and that they would address them in a future update but the immediate priority was to meet their financial targets

Question:

1. How might releasing software with known bugs affect Tech Sanitation and customer that?

2. As a member of the development team, what ethical responsibilities does Alex Martinez have in this situational?

3. If you were in Alex Martinez position, how would you approach this ethical dilemma and what steps would you take to address it?

CM(2.1)

MCOM DEGREE EXAMINATIONS

SECOND SEMESTER

E-COMMERCE

(w.e.f. 2023-2024 Academic Year admitted batch)

TIME : 3 Hrs **Maximum: 70 Marks**

SECTION - A (5*3=15 M)

Answer any FIVE of the following

1. Brick and mortar model
2. E-commerce
3. E-distributor
4. Why is Bitcoin so controversial?
5. Components of CRM in E-commerce business.
6. SCM in E-commerce business
7. E-supply chain business model.
8. Online career services

SECTION B - (5 x 8 = 40 marks)

Answer the following questions.

9(a) What is e-commerce? Discuss B2B2C and C2B2C model giving proper examples.

Or

(b) Define Electronic Data Interchange. What are the components of Electronic Data Interchange?

10(a) Explain how SSL protocol is used for secure transaction. Explain the advantages of e-commerce.

Or

(b) What role does SCM play in Business to Business model i.e B2B e-Commerce.

11(a) Discuss e-governance. Explain the Business to Administration model.

Or

(b) Discuss in brief virtual auction. Explain the differences between virtual auction and reverse auction.

12(a) Write short notes:-
a) RSA algorithm.
b) Trade cycle and describe the different stages of a Trade cycle.

Or

(b) Define digital cash or e-cash. Explain with example how an online banking system works.

13(a) Explain the ways and means of protecting online website operations from hackers.

Or

(b) a) Distinguish between SSL and SET protocol.

b) Explain EAN coding system for EDI message.

SECTION C - (1 x15 = 15 marks)

Compulsory

14 **Case Study**:

Examine the experience of shopping online versus shopping in a traditional environment. Imagine that you have decided to purchase a mobile phone (or any other item of your choosing). First, shop for the mobile phone in a traditional manner. Describe how you would do so (for example, how you would gather the necessary information you would need to choose a particular item, what stores you would visit, how long it would take, prices, etc.). Next, shop for the item on the Web or via a mobile app. Which did you prefer and why? Compare and contrast your experiences.

CM(2.2)

M.COM DEGREE EXAMINATIONS

SECOND SEMESTER

RESEARCH METHODOLOGY AND BUSINESS ANALYTICS

(w.e.f. 2023-2024 Academic Year admitted batch)

TIME : 3 Hrs **Maximum: 70 Marks**

SECTION - A (5*3=15 M)

Answer any FIVE of the following

1. Meaning of research
2. hypothesis
3. research design
4. sampling techniques
5. ANOVA
6. correlation
7. data collection techniques
8. factor analysis

SECTION B - (5 x 8 = 40 marks)

Answer the following questions.

9 (a) What is research? Explain the with a diagram

Or

(b) What is hypothesis and explain the types of hypothesis

10(a) What is research design? Explain different types of research design features and types with examples?

Or

(b) What is planning and Explain the process of planning.

11(a) What is sampling? Explain probability sampling methods.

Or

(b) Explain the types of data collection techniques used in Research

12(a) Explain in detail, Time series analysis and Forecasting. Also discuss the various graphical techniques of data analysis available in SPSS and MS-EXCEL.

Or

(b) Discuss the utility and effectiveness of various Tests of significance. How does SPSS/Excel help in implementing these?

13(a) Discuss the main points to be kept in mind while drafting a business project report. What is the importance of Chapter on Data Analysis & Interpretation?

Or

(b) Discuss the importance of selecting research problem.

SECTION C - (1 x15 = 15 marks)

Compulsory

14. **Case Study**:

Chandigarh is an upcoming cosmopolitan city in the north of India. It houses people from all over the country now-a-days and has people with varied culture and interests. With higher income at their disposal, the people of Chandigarh are now keeper than ever, to undertake various tours across the country. There are several Travel agencies and Tour/Travel operators in the city. Sharma Travels had started its business just few months ago and was excepting to double or treble its business in the coming festive season or the later holiday season. In this highly competitive business arena, Mr. Sharma has decided to conduct a survey to determine how much business Chandigarh has to offer and also wanted to know whether the residents are aware of Sharma Travels. He thought that this survey would also determine the effectiveness of his advertising strategies. Besides the above aspects, Mr. Sharma wants to gain additional knowledge on several facets such as peoples' travelling options, frequency of travel, their budgets, their satisfaction / dissatisfaction levels with their present travel agencies and other related characteristics. YOU as a student of management research are required to design a detailed questionnaire to satisfy Mr. Sharma's queries on the above mentioned aspects besides other facts, such as demographics etc. Which you think might be of additional help to Mr. Sharma in his venture.

CM(2.3)

M.COM DEGREE EXAMINATIONS

SECOND SEMESTER

FINANCIAL MANAGEMENT

(w.e.f. 2023-2024 Academic Year admitted batch)

TIME : 3 Hrs **Maximum: 70 Marks**

SECTION - A (5*3=15 M)

Answer any FIVE of the following

1. What is net present value
2. What is net present value?
3. What are mutually exclusive projects?
4. What are the bonus shares?
5. What is trading on equity?
6. What is the difference between merger and amalgamation?
7. What is seasonal working capital?
8. What are the retained earnings?

SECTION B - (5 x 8 = 40 marks)

Answer the following questions.

9(a) What is capital budgeting? Which are the various techniques of capital budgeting?

Or

(b) Describe the basic procedure used to value a bond that pays interest annually and semiannually

10(a) What are the long term sources of finance? Give various sources from which the long term funds can be raised?

Or

(b) Mr. XY is considering the purchase of new equipment. Two type of equipment are available A and B. A involves Rs. 20,000 initial cost and B has cost of Rs. 30,000. Each system has 15 yr. life and no salvage value. The CFAT for yrs 1 through 15 for A Rs 4,000 and for B Rs. 6,000. Which equipment should be chosen as per NPV method assuming 14% cost of capital

11(a) what is lease financing? Give various types of lease financing?

Or

(b) Explain EBIT / EPS analysis with an example.

12(a) What is working capital? Give various sources from which it can be financed?.

Or

(b) Critically examine Modigliani and Miller theory of capital structure and firm valuation

13(a) What is dividend policy? Which factors are kept in mind while deciding a dividend policy?

Or

(b) Which are the major factors responsible for mergers and acquisitions? State some of the recent acquisitions by Indian companies abroad?

SECTION C - (1 x15 = 15 marks)

Compulsory

14 **Case Study**:

A closely- held plastic manufacturing company has been following a dividend policy which can maximize the market value of the firm as per Walter's model. Accordingly, each year at dividend time the capital budget is reviewed in conjunction with the earnings for the period and alternative investment opportunities for the shareholders. In the current year, the firm reports net earnings of Rs. 5,00,000. It is estimated that the firm can earn Rs. 1,00,000 if the amounts are retained. The investors have alternative investment opportunities that will yield them 10 per cent. The firm has 50,000 shares outstanding. What should be the D/P ratio of the company if it wishes to maximize the wealth of the shareholders?

CM(2.4 A)

M.COM DEGREE EXAMINATIONS

SECOND SEMESTER

HUMAN RESOURCE MANAGEMENT

(w.e.f. 2023-2024 Academic Year admitted batch)

TIME : 3 Hrs **Maximum: 70 Marks**

SECTION - A (5*3=15 M)

Answer any FIVE of the following

1. HR analysis
2. MDP
3. Induction and socialization
4. Job description
5. Career development
6. Red hot stove rule
7. Global HRM
8. Career development

SECTION B - (5 x 8 = 40 marks)

Answer the following questions.

9 (a) 1. Define Human Resource Management & discuss the difference between Personnel Management and HRM

Or

(b) Explain job analysis with examples

10(a) Explain in detail the process of recruitment & selection of the employees

Or

(b) What is the difference between testing and interview.

11(a) What are the different types of training methods. Explain any

Or

(b) Explain the process of performance appraisal.

12(a) What MBO? Explain the process of MBO

Or

(b) What is communication? Explain the importance of communication in HRM

13(a) Explain the meaning of career planning. How individual career development starts?

Or

(b) Define QWL? What are the strategies for improvement of QWL

SECTION C - (1 x15 = 15 marks)

Compulsory

14 **Case Study**:

Harsha and Franklin both of them are postgraduates in management under different streams from the same B-School. Both of them are close to each other from the college days itself and the same friendship is continuing in the organization too as they are placed in the same company, Hy-tech technology solutions. Harsha placed in the HR department as employee counsellor and Franklin in the finance department as a key finance executive. As per the grade is concerned both are at the same level but when responsibility is concerned Franklin is holding more responsibility being in core finance.

By nature, Harsha is friendly in nature and ready to help the needy. Franklin is silent in nature ready to help if approached personally and always a bit egoistic in nature. They have successfully completed 4 years in the organization. And management is very much satisfied with both of them as they are equally talented and constant performers.

Harsha felt that now a day's Franklin is not like as he uses to be in the past. She noticed some behavioural changes with him. During general conversations, she feels that Franklin is taunting her that she is famous among the employees in the organization, on the other hand, he is not even recognized by fellow employees.

partial behaviour of the employees..

CM(2.5 A)

M.COM DEGREE EXAMINATIONS

SECOND SEMESTER

CORPORATE ACCOUNTING AND TALLY

(w.e.f. 2023-2024 Academic Year admitted batch)

TIME : 3 Hrs **Maximum: 70 Marks**

SECTION - A (5*3=15 M)

Answer any FIVE of the following

1. Features of Tally software?
2. Types of ledgers that can be created in Tally ERP 9?
3. Intangible Assets?
4. Contingent liabilities?
5. What is Capital reduction A/c?
6. meaning of Acquisition
7. Explain Indian standard Accounting
8. What is good will?

SECTION B - (5 x 8 = 40 marks)

Answer the following questions.

9(a) XYZ Ltd decides to buy back 25% of its Rs. 4 crores paid-up equity capital. The face value per equity share is Rs. 10 whereas the market price is Rs. 25. XYZ Ltd. takes the following steps for buyback of its shares -
(a) To issue 14% debentures of Rs. 100 each at par for face value of Rs. 1 crore at par.
(b) To utilise general reserve to the extent required.
(c) To sell investments of Rs. 50,00,000 for Rs. 52,00,000.
(d) To buy back the shares at the market price.
Journalise the above transactions.

Or

(b) What is underwriting? What are the advantages of underwriting of shares?

10(a) Journalise the following transactions at the time of issue and redemption of debentures :

(a) A debenture issued at Rs. 95, repayable at Rs. 100.
(b) A debenture issued at Rs. 95, repayable at Rs. 105.
(c) A debenture issued at Rs. 100, repayable at Rs. 105.
(d) A debenture issued at Rs. 105, repayable at Rs. 100.
(e) A debenture issued at Rs. 102, repayable at Rs. 105.
Note: The face value of each debenture is Rs. 100.

Or

(b) The GL Assurance Co. Ltd. prepare its Revenue Account for the year ended 31st March, 2018 and ascertained its Life Fund to be Rs. 56,70,000. It was found later that the following had been omitted from the Accounts :

(a) Interest accrued on investments Rs. 78,000; income tax liable to be deducted estimated to be Rs. 21,000.

(b) Outstanding premium Rs. 65,600.
(c) Bonus utilised in reduction of Premium Rs. 13,500.
(d) Claims intimated but not yet admitted Rs. 34,800.
(e) Claims covered under reinsurance Rs. 13,000.
What is true Life Assurance Fund ?

11(a) Explain the procedure for formation of a company and give the journal entries for issue of shares from application money to final call.

Or

(b) What are the legal requirements for buy back of shares ? Also give advantages and disadvantages of buy back of shares,

12(a) Punjab Computers Ltd. invited applications for 2,00,000 equity shares of Rs. 10 each on the following terms :
Payable on application on Jan. 1, 2018 Rs. 5 per share
Payable on allotment on Feb. 28, 2018 Rs. 3 per share
Payable on first and final call on June 30, 2018 Rs. 2 per share.
Applications for 2,50,000 equity shares were received.
It was decided :

(1) to refuse allotment to applicants for 10,000 shares.
(2) to allot in full to applicants for 40,000 shares.
(3) to allot the balance available shares pro-rata among the other applications.
(4) to utilise excess application money in part payment of allotment moneys.
Mohinder to whom shares had been allotted on pro-rata basis did not pay the amount due on allotment and on the call and his 200 shares were forfeited. These shares were reissued on October 31, 2018 at Rs. 9 fully paid. Show the Journal entries and necessary Ledger Accounts.

Or

(b) What do you mean by redemption of debentures? Explain the various methods of redemption of debentures.

13(a) Prepare (with imaginary figures) the Balance Sheet of an insurance company carrying on fire, marine and miscellaneous insurance business.

Or

(b) Sanjay Ltd. issued 4,00,000 equity shares which were underwritten by three underwriters as follows:
A: 2,40,000 shares; B : 1,00,000 shares; C: 60,000 shares.
There was firm underwriting also as under :
A : 32,000; B : 12,000 shares; and C : 40,000 shares.
The total subscription excluding shares underwritten firm, but including marked applications were for 2,00,000 shares. The marked applications were as follows :

A : 40,000 shares; B : 80,000 shares; C : 20,000 shares.
Ascertain the respective liabilities of underwriters :
(i) When firm underwriting shares were treated at per with marked applications.
(ii) When firm underwriting shares were treated at par with unmarked applications.

SECTION C - (1 x15 = 15 marks)

Compulsory

14 **Case Study**:

The following balances appeared in the books of Paradise Ltd. On 1-4-2017 :
(i) 12% Debentures Rs. 7,50,000
(ii) Balance of Sinking Fund Rs. 6,00,000
(iii) Sinking Fund Investment Rs. 6,00,000 represented by 10% Rs. 6,50,000 secured bonds of Government of India. Annual Contribution to the Sinking Fund was Rs. 1,20,000 made on 31* March each year. On 31-3-2018 balance at bank was Rs. 3,00,000 before receipt of interest. The company sold the investment at 90% for redemption of debentures at a premium of 10% on the above date. You are required to prepare the following Accounts for the year ended 31 March, 2018 -
(1) Debenture Account;
(2) Sinking Fund Account;

CM(2.6)

M.COM DEGREE EXAMINATIONS

SECOND SEMESTER

MARKETING MANAGEMENT

(w.e.f. 2023-2024 Academic Year admitted batch)

TIME : 3 Hrs **Maximum: 70 Marks**

SECTION - A (5*3=15 M)

Answer any FIVE of the following

1. Concept of Marketing
2. Services marketing
3. Buying decision process
4. New product development
5. Channels of distribution
6. Sales promotion
7. Viral marketing
8. Ambush marketing

SECTION B - (5 x 8 = 40 marks)

Answer the following questions.

9 (a) Define Marketing and discuss its significance in the Modern world?

Or

(b) Explain the Objectives of Marketing Management.

10(a) What is meant by Market Segmentations? What are the criteria of successful Market segmentation?

Or

(b) Enumerate the stages of Product Life Cycle.

11(a) Explain the Objectives of Pricing Policy of a business firm

Or

(b) Is it essential to use an Advertising Agency?

12(a) Explain in brief the Five stages in the Buying Decision process

Or

(b) Describe the Marketing Mix for Service Industries.

13(a) What do you mean by On –Line Marketing? And also discuss the advantages of On – Line Marketing.

Or

(b) Explain the problems of Rural Marketing.

SECTION C - (1 x15 = 15 marks)

Compulsory

7. **Case Study**:

Indian Refrigerator Market India's Refrigerator market estimated at Rs. 2750 Cr. is catered mainly by 10 brands. The annual capacity is estimated at around 4.15 million units is running head of demand of 1.5 millions.As there is a demand and a surplus supply, all the manufacturers are trying out for new strategies in the market. Times have changed and also the buying behaviour of the customer. Earlier it was cash and carry system. Now dealers play an important role in selling; now the systems isexchange for old “bring your old refrigerator and take a new one with many gifts”. A new company by name Electrolux has entered the market which has acquired Allwyn, Kelvinator and Voltas brand.Researchers have revealed that urban and city sales are declining and hence all manufacturers are trying to concentrate on rural markets. Electrolux strategy is customisation of market, with special attention to the Northern and Southern India markets, while Godrej the main player thinks that dealer network in rural market for sales and service will be beneficial and is trying to give more emphasis on dealer network, whereas Whirlpool has adopted the strategy of increasing the dealer network by 30%. The market shares of the major players are as follows: • Godrej 30% • Videocon 13% • Kelvinator 12% • Allwyn 10% • L.G 1% • Others 1%

Questions: 1. Could the refrigerator market be segmented on geographical base planned by Electrolux?

2. What would be the marketing mix for ruralmarket?

3. Would 125 L and 150 L models be an ideal choice to launch in ruralmarket? (10marks)

CM(2.7)

M.COM DEGREE EXAMINATIONS

SECOND SEMESTER
CYBER SECURITY
(w.e.f. 2023-2024 Academic Year admitted batch)

TIME : 3 Hrs **Maximum: 70 Marks**

SECTION - A (5*3=15 M)

Answer any FIVE of the following

1. Meaning of information security
2. Security risk analysis
3. Copy right law in cyber security
4. Requirement of digital signature system
5. www policies in cyber security
6. e-mail security policies
7. backup security measures
8. virtual private network

SECTION B - (5 x 8 = 40 marks)

Answer the following questions.

9 (a) explain cyber law in India and IT Act 2000 provisions

Or

(b) Explain the main techniques hackers can use to get hold of your password

10(a) What is cyber stalking? Name the two types of staklers and explain stalking works.

Or

(b) What is e-mail scams? How to prevent those scams?.

11(a) What is pishing? What are the different methods of pishing?

Or

(b) What is the difference between passive and active attacks provide tools as examples.

12(a) Explain the national cyber security policies and strategies?

Or

(b) Explain the Do's and Don't's for posting content on social media platforms.

13(a) what is big data? And what are the security issues and its challenges?

Or

(b) What is identity theft? Explain different types of identity theft

SECTION C - (1 x15 = 15 marks)

Compulsory

14. **Case Study**:

(a) list out security controls for mobile phone and implement technical security controls in personal mobile phone

(b) prepare password policy for computer and mobile device

(c) identity the platforms for reporting cyber coins.

1995. After a year, Microsoft approached them, and Hotmail was sold to Microsoft for $400 million. Bhatia worked with Microsoft for a year and has launched two more products: Arzoo and Blog Everywhere. From the above account it is obvious that Sabeer Bhatia is brilliant and innovative. He feels that the Indian companies can be more creative. Creativity seems to be his motivation in life.

Questions

1. List out the entrepreneurial competencies of Mr. Sabeer Bhatia with suitable explanation

2. What competencies are needed to be creative?

3. Identify different methods through which creativity can be nurtured.

CM(2.8)

M.COM DEGREE EXAMINATIONS

SECOND SEMESTER

BUSINESS INTELLIGENCE

(w.e.f. 2023-2024 Academic Year admitted batch)

TIME : 3 Hrs **Maximum: 70 Marks**

SECTION - A (5*3=15 M)

Answer any FIVE of the following

1. Business intelligence issues
2. Data warehousing
3. Uses of Business Intelligence
4. SAS
5. Hubspot
6. Pentaho database integrated products
7. Tablaeu
8. Basic parameters of Business Intelligence Platforms

SECTION B - (5 x 8 = 40 marks)

Answer the following questions.

9(a) What is business intelligence? How does it works?

Or

(b) What are the benefits of business intelligence and explain the recent trends in business intelligence.

10(a) What is big data? How does big data different form data mining

Or

(b) What are the challenges with business intelligence implications and why business need a business intelligence reporting tool?

11(a) Explain the best way to collect data to choosing the best intelligence tool?

Or

(b) What are the key elements of a valuable business intelligence solutions?

12(a) What are the five major stages of enterprise business intelligence platforms

Or

(b) Explain the major components of a business intelligence system..

13(a) what are the areas for expert system applications?

Or

(b) Design Business Intelligence system for fraud detection. Explain all Steps from data collection to decision making.

SECTION C - (1 x15 = 15 marks)

Compulsory

14 **Case Study**:

An innovative chairn of hotels wants to analysis and improve its performance usisg several performance indicators - quality of rooms, service facilities, check in, breakfast, popular time of visits, duration of stay etc., for this case study design business intelligence system, clearily explaining all steps from data collection to decision making.