ADUSUMILLI GOPALAKRISHNAIAH & SUGAR CANE GROWERS SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE, VUYYURU-521165, KRISHNA Dt., A.P. (AUTONOMOUS)

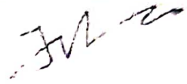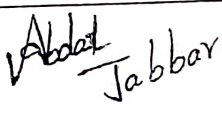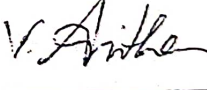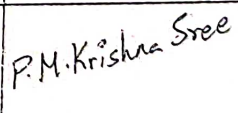## DEPARTMENT OF COMMERCE(PG)
M.Com

2020-2021

BOARD OF STUDIES

Minutes of Meeting

30-11-2020

DEPARTMENT OF COMMERCE (PG)

Minutes of the Board of Studies Meeting (Online) of Department of Commerce for M.Com held on 30/11/2020 at 11 AM. The following members were present.

Members Present

Name of the Member	Role	Signature
Dr. T.Venkateswara Rao HOD PG Department of Commerce Mobile : 9848726150/9491737921	Chairman	*signature*
Dr. R. Padmaja, Assistant Professor in Business Management, Krishna University, Machilipatnam. Mobile: 9440532444,	University Nominee	
Dr. R. Siva Ram Prasad Professor, Dean, Department of Commerce & Business Administration , Acharya Nagarjuna University, Nagarjuna Nagar. Mobile : 98498 56589	Subject Expert	
Sri V.V. Punna Rao General Manager KCP Sugars Pvt. Ltd., Vuyyuru Mobile : 97044 56972	Industry Expert	V V. Punna Rao
Prof. Rajesh C Jampala Dean Department of Commerce and Business Management PBS COLLEGE OF ARTS AND SCIENCE VIJAYAWADA Mobile : 98668 06069	Subject Expert	*signature*
Abdul Jabbar Vuyyuru Mobile : 70958 77869	One Post Graduate Meritorious Aluminous nominated by the Principal	Abdul Jabbar
Smt. P. Soumya Dept. of Commerce(P.G) AG & SG S College, Vuyyuru	Member	P.L
Miss V. Anitha Dept. of Commerce (P.G) AG & SG S College, Vuyyuru	Member	V. Anitha
Miss P. Mohana Krishnasri Dept. of Commerce (P.G) AG & SG S College, Vuyyuru	Member	P.M.Krishna Sree

Agenda for B.O.S Meeting

1. To recommend syllabi for 1st and 2nd semesters of 1st M.com. Course for the Academic Year 2020-2021.

2. To recommend the Model Question Papers and guidelines of 1st and 2nd semesters of First M.com. For the Academic Year 2020-2021.

3. To recommend the guidelines to be followed by the Question Paper setters in 1st M.com for the 1st and 2nd semester- end exams.

4. To recommend the teaching and evaluation methods to be followed under Autonomous status.

5. Any suggestions regarding Seminars, Workshops, Guest lectures and research work to be organized.

6. Recommend the panel of paper setters and examiners to the controller of Examination of Autonomous courses of AG & SG Siddhartha degree college of Arts and Science College, Vuyyuru.

7. Any other matter.

RESOLUTIONS

1. Discussed and recommended the syllabi of 1st and 2nd semester of 1st M.com. For the approval of the Academic Council.

2. Discussed and recommended the model question papers of 1st and 2nd semesters of First M.com, for the approval of the Academic Council.

3. Discussed and recommended the guidelines to be followed by the question paper setter of 1st M.com for 1st and 2nd semester's .For the approval of the Academic Council.

4. Discussed and recommended the following teaching and evaluation methods for approval of Academic Council.

   ## Teaching methods:

   Besides the conventional methods of teaching, we use modern technology i.e. using of LCD projector to display on U boards and online teaching etc., for better understanding of concept.

   ## Evaluation of student is done by the following procedure:

   Internal Assessment Examinations:

   i) Out of maximum 100 marks in each paper, 30 marks shall be allocated for internal assessment.

   ii) Out of these 30 marks, 20 marks are allocated for announced internal tests. Four announced internal tests will be conducted and average of these Four tests shall be deemed as the marks obtained by the students, out of 10 marks 5 marks are allocated to assignments and seminars and remaining 5 marks are allocated to candidate's percentage of attendance.

   ## Semester-End Examinations:

   i) The maximum marks for Semester-End Examinations shall be 70 marks and duration of the examination shall be 3 Hours.

   ii) Semester-End Examinations shall be conducted in theory papers at the end of every semester.

5. Discussed and recommended for organizing Seminars, Guest lectures, Work-shops to upgrade the knowledge of students, for the approval of the Academic Council.

6. Discussed and empowered the H.O.D to suggest the panel of paper setters and Examiners to the Controller of Examinations.

7. Nil.

Chairman.

AG & SG Siddhartha Degree College of Arts & Science (Autonomous), Vuyyuru – 521 165.

(An autonomous college in the jurisdiction of Krishna University, Machilipatnam)

M.COM   SEMESTER – I
SYLLABUS

CO101: MANAGEMENT THEORY AND PRACTICE

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

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

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

Unit–IV: **Staffing: Nature and Importance of Staffing, Elements of Staffing**. **Directing:** Meaning,
Assumptions of Human Behavior by Douglas McGregor, Edgar Shien and Elton Mayo.
Unit–V: **Motivation: Significance, Process**-Theories of Maslow, Herzberg, Porter and Lawler;
Leadership: Trait Approach, Leadership Styles, Managerial Grid; Likert's Four Systems of Leadership-
**Communication: Importance, Process, Barriers, Measures to overcome Barriers of an Effective
Communication. Controlling:** Basis - Control Process, Requirements of adequate Control - Techniques
of control, PERT and CPM

Suggested Books:
- ➢ Heinz Wihrich., H.Koontz and Markv Cannice, *Management,* 13ed. 2010, Tata McGraw, New Delhi
- ➢ Prasad L.M, Principles and Practice of Management, Edition2019, Sultan Chand and Sons, New Delhi.
- ➢ Rama Swamy T, Principles of Management. First Ed,.2014, Himalaya Publishing House, Mumbai.

Stoner, J. *Management,* 6th ed., 1995, Pearson Education, New Delhi

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M.COM. DEGREE EXAMINATIONS - First Semester

MANAGEMENT THEORY AND PRACTICE

(2017-2018 Regulation Onwards)

Duration: 3 hours	MODEL QUESTION PAPER	Maximum Marks: 70

SECTION- A

1. Answer All Questions   **5×4=20 Marks**

   i.   a) Concept of management

               OR

      b) Sills of management

   ii.   a) Explain the purpose of Planning

               OR

      b) Distinguish between the concepts Delegation and Decentralization.

   iii.   a) Classify the types of Committees.

               OR

      b) Define Departmentation.

   iv.   a) Define Staffing.

               OR

      b) Explain Executive Development Programme

   v.   a) Show the list of Leadership Traits.

               OR

      b) Define PERT AND CPM.

SECTION – B

Answer All Questions   **5×8=40Marks**

2.   **a)** Explain the Nature and significance of Management.

(Or)

  b) Discuss the functions of Management.

3.   **a)** Define MBO. Explain the steps in MBO process.

(Or)

  b) Describe steps in the process of Planning.

4. **a)** Examine the methods of Departmentation with merit and limitations of each.

(Or)

b) Define Span of Management. Analyze determining factors that influence span of management.

5. **a**) Identify the nature and elements of staffing.

(Or)

b) Distinguish between theory X and theory Y proposed by McGregor.

6. **a**)Examine the motivation theory of Need Hierarchy**.**

(**Or**)

b) Define Leadership. Categorize the Styles of leadership

SECTION - C

Answer the following question.   **(1 x 10=10 marks)**

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

(Or)

 b) Define Communication. Analyze various barriers to effective communication. Suggest

  Measures to make communication more effective

The Guidelines to be followed by the question paper setters in **MANAGEMENT THEORY AND PRACTICE** for the first semester-end exams

PAPER TITLE: **MANAGEMENT THEORY AND PRACTICE**

PAPER-1   Semester-1   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters			
Subject Name: **Management Theory and Practice**	Course: M.Com.	Course Code: CO111	Department: Commerce (PG)
1. Dr.Md.S.Rahaman Associate Professor, Department of Commerce & Business Administration, P.B Siddhartha College of Arts & Science Vijayawada. Mobile No. : 9866965767.		2. Dr. S.Srinivasa Rao, Assistant Professor, Department of Commerce, T.J.P.S.College, Guntur. Mobile No.: 9440887484.	

AG & SG Siddhartha Degree College of Arts & Science (Autonomous), Vuyyuru – 521 165.
(An autonomous college in the jurisdiction of Krishna University, Machilipatnam)

M.COM   SEMESTER – I
SYLLABUS

CO102: BUSINESS ECONOMICS

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

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

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

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

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

Suggested Books:

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

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MODEL QUESTION PAPER
M.COM. DEGREE EXAMINATIONS
First Semester
BUSINESS ECONOMICS
(2017-2018 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

1.   Answer All Questions   **5×4=20 Marks**

   i.   a) Define Wealth maximization

                OR

       b) Distinguish Business Economics from Managerial Economics.

  ii.   a) Explain Demand function

                OR

       b) Explain Consumer Equilibrium

 iii.   a) What is Marginal cost

                OR

       b) Explain Cobb-Douglas production function.

  iv.   a) Define Perfect competition.

                OR

       b) Define Oligopoly.

  v.   a) Explain Penetration Pricing.

                OR

       b) Analyse Good value strategy.

SECTION – B

Answer All Questions   **5×8=40Marks**

2.   a) Define Business economics? Discuss its nature and scope?

(OR)

    b) What are the economic goals of a firm?

3.   a) What is the meaning of Demand? What are the determinants of market demand?

(OR)

    b) Explain about the income elasticity of demand with some examples?

4. a) Examine the firm's equilibrium using ISOCOST and ISOQUANT Analysis?

(OR)

b) Explain the managerial uses of cost concepts?

5. a) Distinguish between perfect competition and monopolistic competition?

(OR)

b) Explain the features of oligopoly?

6. a) Examine briefly about objectives of pricing policy?

(OR)

b) Outline in detail about cost plus pricing and managerial cost pricing?

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

7. a) Discuss how price determined under perfect competitive market?

(OR)

b) Explain the cost output relationships both in short-run and long-run?

The Guidelines to be followed by the question paper setters in BUSINESS ECONOMICS for the first semester-end exams

PAPER TITLE: BUSINESS ECONOMICS

PAPER-2   Semester-1   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters			
Subject Name: Business Economics	Course: M.Com	Course Code: CO112	Department:Commerce (PG)
1. Dr.J.Durga Prasad Associate Professor, Department of Commerce & Business Administration, P.B Siddhartha College of Arts & Science, Vijayawada. Mobile No. 9848515628.		2. Dr. K.Sivaji, Assistant Professor, Department of Commerce & Business & Administration, T.J.P.S.College, Guntur. Mobile No.: 9440520219.	

M.COM   SEMESTER – I
SYLLABUS

CO103: BUSINESS ENVIRONMENT

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

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

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

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

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

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

MODEL QUESTION PAPER
M.COM. DEGREE EXAMINATIONS
First Semester
BUSINESS ENVIRONMENT
(2017-2018 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

1.   **Answer All Questions**   **5×4=20 Marks**

     i.   a) Define Concept of Environment (CO1)(L1)

                                         OR

         b) Explain Business Environment Scanning (CO1)(L2)

     ii.   a) Examine the Significance of Economic Environment of Business(CO2) (L4)

                                         OR

         b) Define LPG (CO2) (L1)

     iii.   a) Define Political Institutions (CO3) (L1)

                                         OR

         b) Define Legal Environment in India (CO3) (L1)

     iv.   a) Define Cultural Environment (CO4) (L1)

                                         OR

         b) Define Technological Policy   (CO4) (L1)

     v.   a) Define Foreign Collaboration(CO5) (L1)

                                         OR

         b) Define WTO(CO5) (L1)

SECTION – B

Answer All Questions   **5×8=40Marks**

2.   (a) Define Business Environment? Explain the nature and significance of Business

       Environment? (CO1) (L1)

                                      (OR)

     (b) Explain various techniques of environmental scanning? (CO1) (L2)

3.   (a) What is economic planning? Explain the objectives of present economic plan? (CO2) (L1)

                                      (OR)

     (b) Critically examine the new industrial policy resolutions? (CO2) (L4)

4. (a) Define the political institutions? Explain the role of Government towards Business. (CO3) (L1) (L2)

(OR)

(b) Identify the role of SEZ act 2005 in the present context? (CO3) (L3)

5. (a) Explain the elements of socio-cultural elements? (CO4) (L2)

(OR)

(b) Discuss the importance of technological environment in India? (CO4) (L6)

6. (a) Define MNC? Explain the scope and importance of MNC? (CO5) (L1)(L2)

(OR)

(b) Determine the role of IMF in India? (CO5) (L5)

SECTION - C

Answer the following question.   **(1 x 10=10 marks)**

7. **(a)** Define privatization? Explain the merits and demerits of privatization? (CO3)(L1)(L2)

(OR)

(b) Why WTO replaced GATT - Impact of Regional Trading Agreement on WTO? (CO5) (L1)

The Guidelines to be followed by the question paper setters in BUSINESS ENVIRONMENT for the first semester-end exams

PAPER TITLE: BUSINESS ENVIRONMENT

PAPER-3   Semester-1   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters			
Subject Name: Business Environment	Course: M.Com	Course Code: CO113	Department:Commerce (PG)

1. Mrs.B.Kalpana
   Assistant Professor
   Department of Commerce & Business Administration,
   P.B Siddhartha College of Arts & Science Vijayawada.
   Mobile No. 7842669134.
		2. Dr.J.Pratap Reddy,
		   Professor,
		   Dept.of Commerce,
		   T.J.P.S.College,
		   Guntur,
		   Mobile: 9440542609.	

M.COM   SEMESTER – I
SYLLABUS

CO104: ENTREPRENEURSHIP DEVELOPMENT

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

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

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

UNIT-IV:
 Institution support in 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-V:
Government Policy and Taxation Benefits : Government Policy for SSIs- Need for tax benefits-Tax Holiday; Rehabilitation allowance ; Investment allowance ; Tax concessions for SSIs in rural and Rural and backward areas**.**

TEXT BOOKS

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

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

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MODEL QUESTION PAPER
M.COM. DEGREE EXAMINATIONS
First Semester
ENTREPRENEURSHIP DEVELOPMENT
(2017-2018 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

<u>**SECTION- A**</u>

1. Answer All Questions   **5×4=20 Marks**

i.   a) Distinguish Entrepreneurship Vs. Intrapreneurship.

OR

b) Define an Enterpreneur

ii.   a) Define the source of Ideas.

OR

b) Business Development

iii. a) What do you mean by Working Capital Management ?

OR

b) Project appraisal

iv.   a) KVIC

OR

b) CII

v.   a) Meaning of SSIs or

OR

b) Explain Tax Holiday

<u>**SECTION – B**</u>

Answer All Questions   **5×8=40Marks**

2.   a) Explain the importance of entrepreneurship in economic development.

(Or)

b) Elaborate the role of women entrepreneurship in India.

3.   a) What are the steps in assessing business potential of an idea?

(Or)

b) Explain the importance of ideas in entrepreneurship.

4. a) What is meant by Venture Capital? Explain the relevance of Venture Capital finance in Economic Development.

(Or)

b) Discover the role of institutional finance in entrepreneurship development.

5. a) Examine the role of SFC in supporting small business enterprises in India.

(Or)

b) Evaluate the role of SFC in supporting small business enterprises

6. a) Critically examine the policy of the Govt. towards SSIs.

(Or)

b)What are the tax concessions available to SSIs in rural and backward areas?.

SECTION - C

Answer the following question.   **(1 x 10=10 marks)**

7.   a) What are the guidelines observed for project report preparation?

(Or)

a) Distinguish between management and entrepreneurship.

The Guidelines to be followed by the question paper setters in ENTREPRENEURSHIP DEVELOPMENT for the first semester-end exams

PAPER TITLE: ENTREPRENEURSHIP DEVELOPMENT

PAPER-4 Semester-1 Maximum Marks: 70 Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	Any unit
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters & External Examiners			
Subject Name: Entrepreneurship Development	Course: M.Com	Course Code: CO114	Department:Commerce (PG)
1. Mrs.G.Lalitha Madhavi Assistant Professor Department of Commerce & Business Administration P.B Siddhartha College of Arts & Science Vijayawada. Mobile No.: 7799209460		2. Dr. S.Srinivasa Rao, Assistant Professor, Department of Commerce, T.J.P.S.College, Guntur. Mobile No.: 9440887484.	

M.COM   SEMESTER – I
SYLLABUS

CO105: INFORMATION TECHNOLOGY FOR BUSINESS

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

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

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

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

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

Reference Books:

1. V. Rajaraman- Introduction to Information Technology 2nd Edition (2013), PHI
2. Turban/Rainer/Potter- Introduction to Information Technology, 3rd Edition Willey.
3. Alexis Leon, Mathew Leon, Fundamentals of Information Technology, 2nd Edition (2015) LeonVikas.
 4. Turban/Volonino/Wood/O.P. Wali - Information Technology for Management,(2015).

AG & SG Siddhartha Degree College of Arts & Science (Autonomous), Vuyyuru – 521 165.

(An autonomous college in the jurisdiction of Krishna University, Machilipatnam)

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

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

1. Answer All Questions   **5×4=20 Marks**

i.   a) What are the differences between Information Technology and Information Systems?
OR

   b) What are the capabilities of information system?

ii.   a) What are the various input devices of the computers?
OR
   b)What are the differences between intranet and extranet

iii.   a) Distinguish integrated information systems
OR
   b) What is a human resource management systems

iv.   a) What are the differences between decision making and decision support systems
OR
   b) Explain knowledge management bases

v.   a) Explain internet communities.
OR
   b) What do you mean by business process re-engineering?

SECTION – B

Answer All Questions   **5×8=40Marks**

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

(OR)

   b) Explain about Information Technology in organizations.

3. a) What is an operating system. Explain the general functions of operating systems.

(OR)

b) What are the differences between File based approach and Database Approach.

4. a)Explain the types and benefits of E-commerce.

(OR)

b) Explain briefly about computer based supply chain management.

5. a) Explain briefly about the features, benefits and limitations of export systems.

(OR)

b) Explain intelligent agents and how they are used in today business.

6. a) Explain how Information Technology is implemented in organization and its impact on society.

(OR)

b) What are the ethical issues involved in implementing Information Technology.

SECTION - C

Answer the following question.   **(1 x 10=10 marks)**

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

(OR)

b) Explain the societal impacts of Information Technology and different ways of protecting Information Systems

The Guidelines to be followed by the question paper setters in INFORMATION TECHNOLOGY FOR BUSINESS for the first semester-end exams

PAPER TITLE: INFORMATION TECHNOLOGY FOR BUSINESS

PAPER-5   Semester-1   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters & External Examiners			
Subject Name: Information Technology For Business	Course: M.Com	Course Code: CO115	Department:Commerce (PG)
1. Mrs.K.Sirisha, Lecturer, Department of Commerce & Business Administration, P.B Siddhartha College of Arts & Science Vijayawada. Mobile No.: 7032617871		2 Dr. K.Sivaji, Assistant Professor, Department of Commerce & Business & Administration, T.J.P.S.College, Guntur. Mobile No.: 9440520219	

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M.COM   SEMESTER – I
SYLLABUS

CO106: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

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

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

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

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

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

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

AG & SG Siddhartha Degree College of Arts & Science (Autonomous), Vuyyuru – 521 165.

(An autonomous college in the jurisdiction of Krishna University, Machilipatnam)

MODEL QUESTION PAPER
M.COM. DEGREE EXAMINATIONS - First Semester
QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS
(2017-2018 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

1. Answer All Questions   **5×4=20 Marks**

  i.   a) Explain permutations and combinations.

                                                          OR

        b) Distinguish Differentiation from Integration

  ii.   a) What is correlation and explain different types of correlation?

                                                          OR

        b) What are the properties of regression coefficients?

  iii. a) State Addition Theorem of Probability

                                                          OR

        b) Define i) Exhaustive events   ii) Equally likely events

  iv.   a) What is the importance of Poisson distribution?

                                                          OR

        b) What are the properties of Binomial Distribution

  v.   a) Distinguish between Type-I and Type-II errors

                                                          OR

        b) Explain the procedure for testing of hypothesis

SECTION – B

Answer All Questions   **5×8=40Marks**

2.a) Solve the following Simultaneous Linear Equations by using Cramer's Rule
        $2x+y-Z=3$; $x+y+z=1$; $x-2y-3Z=4$

                                                          OR

b)A company has examined its cost structure and revenue structure and has determined that C the total cost, R total revenue, and x the number of units produced are related as: $C=100+0.015 x^2$ and $R=3x$
Find the production rate x that will maximize profits of the company. Find that profit. Find also the profit when x=120.

3. a) Find the Karl Pearson's Coefficient of Correlation from the following data:

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

                                                          OR

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

	Sales(in Crores of Rupees)	Advertisement Expenditure(in Crores of Rs)
Means	40	6
Standard Deviation	10	1.5

Coefficient of Correlation =r= 0.9

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

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

OR

b) The contents of urns I, II and III are as follows:
1 white, 2 black and 3 red balls,
2 white, 1 black and 1 red balls, and
4 white, 5 black and 3 red balls
One urn is chosen at random and two balls drawn. They happen to be white and red. What is the probability that they came from urns I, II or III?

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

OR

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

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

OR

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

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

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

SECTION - C

Answer the following question.   **(1 x 10=10 marks)**

7.a) From the following data, use x^2-test and conclude whether inoculation is effective in preventing tuberculosis:

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

OR

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

The Guidelines to be followed by the question paper setters in QUANTITATIVE TECHNIQUES FOR BUSINESS for the first semester-end exams

PAPER TITLE: QUANTITATIVE TECHNIQUES FOR BUSINESS

PAPER-6   Semester-1   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters & External Examiners			
Subject Name: Quantitative Techniques for Business Decisions	Course: M.Com	Course Code: CO116	Department: Commerce (PG)

1. Dr.B.Jaya Prakash,
   Associate Professor, Deputy Head,
   Department of Commerce & Business Administration
   P.B Siddhartha College of Arts & Science Vijayawada.
   Mobile No. 9849813969.
		2. Dr.J.Pratap Reddy,
		   Professor,
		   Dept.of Commerce,
		   T.J.P.S.College,
		   Guntur,
		   Mobile: 9440542609.	

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165

List of Paper Setters

Subject Name: Business Law	Course: M.Com.	Course Code: CO211	Department: Commerce (PG)

1. . Mrs.B.Kalpana
   Assistant Professor
   Department of Commerce & Business Administration,
   P.B Siddhartha College of Arts & Science Vijayawada.
   Mobile No. 7842669134
	2. Dr. B. Sankhar Babu,
	   Assistant Professor,
	   Department of Commerce,
	   P.B Siddhartha College of Arts & Science Vijayawada
	   Mobile No.: 9346487036

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165

List of Paper Setters

Subject Name: Financial Management	Course: M.Com	Course Code: CO212	Department:Commerce (PG)

1. Dr. P.D M. Raju
   Professor,
   Department of Commerce
   Prabhas College,
   Vijayawada.
   Mobile No. 9440751609
	2. . Dr. B. Sankhar Babu,
	   Assistant Professor,
	   Department of Commerce,
	   P.B Siddhartha College of Arts & Science Vijayawada
	   Mobile No.: 9346487036
	   .

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters			
Subject Name: Human Resources Management	Course: M.Com	Course Code: CO213	Department:Commerce (PG)
1. Mrs. A. Siva Naga Lakshmi, Assistant Professor Department of Commerce & Business Administration P.B Siddhartha College of Arts & Science Vijayawada. .		2 Mrs.G.Lalitha Madhavi Assistant Professor Department of Commerce & Business Administration P.B Siddhartha College of Arts & Science Vijayawada. Mobile No.: 7799209460 .	

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters & External Examiners			
Subject Name: Marketing Management	Course: M.Com	Course Code: CO214	Department:Commerce (PG)
1. Mrs.B.Kalpana Assistant Professor Department of Commerce & Business Administration, P.B Siddhartha College of Arts & Science Vijayawada. Mobile No. 7842669134		2. P. Padmanabam Assistant Professor Department of Commerce, SRR & CVR College, Vijayawada.	

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters & External Examiners			
Subject Name: Business analytics and Research Methods	Course: M.Com	Course Code: CO215	Department:Commerce (PG)
1. Dr.B.Jaya Prakash, Associate Professor, Deputy Head, Department of Commerce & Business Administration P.B Siddhartha College of Arts & Science Vijayawada. Mobile No. 9849813969		2 Dr. P.D M. Raju Professor, Department of Commerce Prabhas College, Vijayawada. Mobile No. 9440751609	

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters & External Examiners			
Subject Name: E-commerce	Course: M.Com	Course Code: CO216	Department: Commerce (PG)
1. . Mrs. A. Siva Naga Lakshmi, Assistant Professor Department of Commerce & Business Administration P.B Siddhartha College of Arts & Science Vijayawada.		2. M J Rajpaul, Assistant Professor Department of Commerce, SRR & CVR College, Vijayawada. Mobile No. 9502093357 .	

Course structure and scheme of Teaching and Examination
Master of Commerce

I SEMESTER

Paper Code	Paper Title	Teaching Hours/ week		Core / Elective	Internal Marks	External Marks	No. of Credits
		Lecture	Tutorial/ Practical				
CO111	Management theory and practice	5	1	Core	30	70	5
CO112	Business Economics	5	1	Core	30	70	5
CO113	Business Environment	5	1	Core	30	70	5
CO114	Entrepreneurship Development	5	1	Core	30	70	5
CO115	Information Technology for Business	5	1	Core	30	70	5
CO116	Quantitative Techniques for Business decisions	5	1	Core	30	70	5

II SEMESTER

Paper Code	Paper Title	Teaching Hours/ week		Core / Elective	Internal Marks	External Marks	No. of Credits
		Lecture	Tutorial/ Practical				
CO211	Business Law	5	1	Core	30	70	5
COM212	Financial Management	5	1	Core	30	70	5
COM213	Human Resources Management	5	1	Core	30	70	5
COM214	Marketing Management	5	1	Core	30	70	5
COM215	Business analytics and Research Methods	5	1	Core	30	70	5
COM216	E-commerce	5	1	Core	30	70	5
GE02	CBCS Paper -1	3	1	Elective	50	--	3

AG&SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU
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Business Laws

Subject Code :	**CO201**	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

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

CO-1 To provide knowledge and understanding nature of the company and how to conduct the board meetings , appointment of the directors

CO-2 To know about how to prevent the money laundering in the business

CO-3 To provide expert knowledge on how to protect consumers and also provide the knowledge about to Right to Information Act

CO-4 To provide expert knowledge on Information Technology Act

CO-5 To know about the powers and freedom of corporate and business ethics

Unit –I

Companies Act 2013: Definition and Nature of Company - Incorporation of company – Prospectus - Shares and Debentures - Acceptance of Deposits - Appointment and Qualification of Directors - Meetings of Boards and its powers - Inspection and investigation - Compromises, arrangements and amalgamations - Prevention of oppression and Mismanagement - SEBI Act, 1992

Unit- II

Depositories Act, 1996 – Prevention of Money Laundering Act, 2002.

Unit- III

Consumer Protection Act, 1986 – Competition Act, 2002 – Environment Protection Act – Right to Information Act, 2005

Unit –IV

Foreign Exchange Management Act, 1999- Cyber laws-Information Technology Act, 2000.

Unit – V

Corporate Governance and Business Ethics – Ethical practices and guidelines: Internal to the Organization –Power and freedom: External to the organization.

References

1. Bulchandani RR : Business Law, Himalaya Publishing House.
2. SC Kuchal: Business Law, Vikas publishing House.
3. Agarwal UK : Consumer Protection in India (Deep & Deep)
4. Gulshan SS : Business Law (Excel)
5. Bare Acts

The Guidelines to be followed by the question paper setters in BUSINESS LAW for the second semester-end exams

PAPER TITLE: BUSINESS LAWS

PAPER-I   Semester-II   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

AG&SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU

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MODEL QUESTION PAPER

M.COM. (REGULAR) DEGREE EXAMINATION

Second Semester

BUSINESS LAWS

(2017-2018 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

Answer the Following Questions   **5×4=20 Marks**

1. a. (i) Compromises.

(OR)

   (ii) Debentures.

   b. (i) Objectives of Deposition Act,1926

(OR)

   (ii) Scope of prevention of money laundering act 2002.

   c. (i) complaints

(OR)

   (ii) Information exchange.

   d. (i) Fintech

(OR)

   (ii) Foreign policy

   e. (i) Corporate governance.

(OR)

   (ii) Code of conduct

SECTION – B

Answer All Questions   **5×8=40Marks**

2. a) Discuss the prevention of the companies act 1950. Is regard to removal of directors by the Central Government?

(Or)

b) Define a manager and distinguish between a manager, managing director and a whole-time direction.

3. a) What is money laundering? Discuss how money laundering takes place?

(Or)

b) Explain how is a depository similar to a bank?

4. a) Explain the objectives and main provisions of Competition Act 2002.

(Or)

b) Explain the Right to Information Act 2005 in detail.

5. a) discuss the applicability and overall structure of FEMA Act 1999.

(Or)

b) State and explain the digital signatures, digital certificates and R.S.A algorithm

6. a) what do you understand by the term "Corporate Governance" ? Why is it important?

(Or)

b) Explain in detail the ethical practices by business in India.

SECTION C

Answer the following question.   **(1 x 10=10 marks)**

7. a) Explain briefly important clauses of Memorandum of Associations of a Company?

(Or)

b) Explain Information Technology Act, 2000.

AG&SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU
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FINANCIAL MANAGEMENT

Subject Code :	**CO202**	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

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

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

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

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

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

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

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

The Guidelines to be followed by the question paper setters in FINANCIAL MANAGEMENT for the second semester-end exams

PAPER TITLE: FINANCIAL MANAGEMNT

PAPER-II   Semester-II   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

AG&SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU

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

Duration: 3 hours　　　　　　　　　　　　　　　　　**Maximum Marks: 70**

SECTION- A

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

1. **Write short notes on:**

  a.　(i) Financing function.

                             (OR)

    (ii) NPV method

  b.　(i) Operating leverage

                             (OR)

    (ii) Cost of equity

  c.　(i) WACC

                             (OR)

    (ii) Operating cycle

  d.　(i) Gross VS Net working capital

                             (OR)

    (ii) Kinds of dividends

  e.　(i) Objectives of Financial Management

                             (OR)

    (ii) Significance of Working Capital Management.

SECTION – B

Answer All Questions **5×8=40Marks**

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

                           (OR)

  b) Do you support the concept of Profit Maximization or Wealth Maximization? Give Reasons.

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

                           (OR)

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

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

Compute the following :

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

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

                           (OR)

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

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

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

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

b) What is the substance of Miller and Modigliani 'dividend irrelevance' theorem?

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

(OR)

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

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

The following is the additional information available:

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

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

SECTION C

Answer the following question. **(1 x 10=10 marks)**
7. a) A company is considering an investment proposal to install new machine at a cost of Rs.50, 000. The machine will last for 5 years and has no salvage value. The estimated cash flows after taxes are:

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

Compute the following:

   a) Payback period
   b) Average rate of return
   c) Internal rate of return
   d) Net present value at 10%

(OR)

b)Explain about various dividend theories.

AG&SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU
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HUMAN RESOURCE MANAGEMENT

Subject Code :	**CO203**	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

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

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

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

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

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

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

References:

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

The Guidelines to be followed by the question paper setters in HUMAN RESOURCE MANAGEMNT for the second semester-end exams

PAPER TITLE: HUMAN RESOURCE MANAGEMNT

PAPER-III   Semester-II   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	Any unit
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

AG&SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU
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MODEL QUESTION PAPER

M.COM. (REGULAR) DEGREE EXAMINATION

Second Semester

HUMAN RESOURCE MANAGEMENT

(2017-2018 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

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

1. Write Short Notes on:

  a. (i) Role of HRM

(OR)

  (ii) Human Resource planning.

  b. (i) Vestibule Training.

(OR)

  (ii) Career planning.

  c. (i) Quality of Work Life.

(OR)

  (ii) Fringe benefits.

  d. (i) E-Recruitment

(OR)

  (ii) HRM Model.

  e. (i) Sources of Recruitment.

(OR)

  (ii) Wage Payment Methods.

SECTION – B

2. a) Define Human Resource Management and discuss the objectives and functions of HRM.

(Or)

b) Explain the role of HRM in the changing environment.

3. a) What is human resource planning? Analyze various steps in the process of human resource Planning.

(Or)

b) Explain the Sources Recruitment with relevant merits and limitations

4. a) Identify the employee training methods.

(Or)

b) Show the Importance of training and Distinguish between employee training and executive development.

5. a) Discuss the methods of performance appraisal.

(Or)

b) Examine the Significance and limitations of Performance appraisal.

6.a) Define the concept wage and salary administration. Explain the wage payment methods.

(Or)

b) Evaluate the Methods of Employee participation in management.

SECTION C

7. a) what is meant by the term Industrial Disputes? Discuss its causes and settlement mechanism.

(Or)

b) Define   HRM. Explain the nature, scope& significance of HRM.

AG&SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU
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MARKETING MANAGEMENT

Subject Code :	**CO204**	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

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

CO-1   Understand the concepts of marketing and to know the changing context of marketing environment.

CO-2   Appreciating the knowledge of consumer behaviour in implementing the marketing strategies to satisfy target customer and also distinguish between Marketing Information System and Market Research.

CO-3   Conceptual understanding of product management and issues relating with marketing of services.

CO-4   Understand different price strategies and the dynamics of channel management.

CO-5   Be able to know the elements of promotion mix and the importance of integrated marketing communications.

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

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

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

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

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

References

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

The Guidelines to be followed by the question paper setters in

MARKETING MANAGEMENT for the second semester-end exams

PAPER TITLE: MARKETING MANAGEMNT

PAPER-IV   Semester-II   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	Any unit
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

AG&SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU
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MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Second Semester
MARKETING MANAGEMENT-CO204
(2017-2018 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

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

1. Write short notes on:

   (a)   (i) Product vs Service.

                        (OR)

       (ii) Targeting

   (b)   (i) Marketing Information System

                        (OR)

       (ii) Channel Conflict

   (c)   (i) Integrated Marketing Communication

                        (OR)

       (ii) Psychological Pricing

   (d)   (i) Global Marketing

                        (OR)

       (ii) Positioning.

   (e)   (i) Functions of Marketing.

                        (OR)

       (ii) Pricing Objectives.

SECTION – B

Answer All Questions   **5×8=40Marks**

2. a) Differentiate between sales and marketing. What are the core concepts of marketing?
                       (Or)
    b) What are the elements of marketing environment? Explain their influence on marketing.

3. a) Define Marketing Research. Explain various steps involved in Marketing Research.
                       (Or)
    b) Define Market Segmentation. What are the types of Market Segmentation? Explain them briefly.

4. a) What is meant by Product Life Cycle? Explain the stages of Product Life Cycle with Suitable illustration.

(Or)

   b) Define Brand. What are the various Brand strategies?

5. a) Explain the objectives of Pricing. What are the various price adjustment strategies?

(Or)

   b) What factors are to be considered in the selection of Channel Members? Explain the Channel selection criteria.

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

(Or)

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

SECTION - C

Answer the following question. **(1 x 10=10 marks)**

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

(Or)

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

AG&SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU
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BUSINESS ANALYTICS AND RESEARCH METHODS

Subject Code :	**CO205**	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

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

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

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

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

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

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

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

Reference Books:

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

The Guidelines to be followed by the question paper setters in BUSINESS ANALYTICS AND RESEARCH METHODS for the second semester-end exams

PAPER TITLE: BUSINESS ANALYTICS AND RESEARCH METHODS

PAPER-V   Semester-II   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

AG&SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU
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MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Second Semester
BUSINESS RESEARCH METHODS
(2017-2018 Regulation Onwards)

Time: Three hours   **Maximum Marks: 70**
SECTION- A

Answer Any Five of the Following Questions   **(5X4 = 20 Marks)**

1. **Write short notes on:**

   a)   (i) Importance of Research

                              (OR)

        (ii) Simple Random Sampling

   b)   (i) Research Problem

                              (OR)

        (ii) Primary Vs Secondary data

   c)   (i) Procedure for Testing of Hypothesis

                              (OR)

        (ii) Bar and Pie charts

   d)   (i) Layout of report

                              (OR)

        (ii) Types of Tabulation

   e)   (i) ANOVA

                              (OR)

        (ii) Research Design.

SECTION- B

Answer All Questions.   **(5X8 = 40 Marks)**

2. a) What is Research? Explain the research process in details.
                              (OR)
    b) Explain different types of research.

3. a) What is Research Design ? Distinguish between diagnostic and Exploratory Research
       designs.
                              (OR)
    b) Briefly explain various techniques of data collection in business research.

4. a) Explain Principal steps in a Sample Survey?
                              (OR)
    b) Distinguish between Systematic and Stratified Sampling.

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

(OR)

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

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

(OR)

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

SECTION- C

Answer the following question. $\qquad$ **(1 x 10=10 marks)**

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

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

(OR)

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

AG&SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU
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E-COMMERCE

Subject Code :	**CO206**	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

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

CO-1 To remember and understand the basic concepts of E-commerce, E-business Internet and World Wide Web.

CO-2 To understand how different technologies are implemented in e-commerce.

CO-3 To analyse the role of e-marketing and advertisements in e- commerce.

CO-4 To analyse the impact of CRM and SCM on e-commerce.

CO-5 To learn about different types of electronic payment system, protocols, security schemes   and cash less economy.

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

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

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

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

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

References

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

The Guidelines to be followed by the question paper setters in E-COMMERCE for the second semester-end exams

PAPER TITLE: E-COMMERCE

PAPER-VI   Semester-II   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	Any unit
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

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

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

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

1. **Write short notes on:**

   a) (i) B2C

   (OR)

   (ii) World Wide Web

   b) (i) Software Agent

   (OR)

   (ii) XML

   c) (i) Intelligent Agents

   (OR)

   (ii) Supply Chain Management

   d) (i) Electronic Fund Transfer

   (OR)

   (ii) Online Marketing

   e) (i) E-Cash

   (OR)

   (ii) Website Goals

SECTION – B

Answer All Questions   **5×8=40Marks**

2. (a)Explain Business models of E-commerce.
   (Or)
   (b) What are the advantages and Disadvantages of E-commerce? s

3. (a)Explain Internet Client-Server Applications.
   (Or)
   (b) Explain Website goals, Objectives and Strategies.

4. (a)What is e-marketing? Distinguish E-marketing and Traditional Marketing
   (Or)
   (b) What are the strategies and advantages of advertisements in e-commerce?

5. (a) Explain Old ways of managing supply and information flow-new way of Managing supply chain and Supply chain Architecture.

(Or)

(b) Explain CRM Technology, CRM toolkit and CRM customer life cycle.

6. (a)Explain various security schemes in Electronic Payment System.

(Or)

(b) Explain Different protocols used in Electronic Payment system.

SECTION - C

Answer the following question.   **(1 x 10=10 marks)**

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

(Or)

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

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HUMAN VALUES AND ETHICS (1L + 1T + 1P)

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

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

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

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

Unit – III: Understanding Harmony in the Human Being
1. Understanding human being as a co-existence of the sentient 'I' and the material 'Body'
2. Understanding the needs of Self ('I') and 'Body'
3. Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer)
Unit –IV: Harmony in Myself
1. Understanding the characteristics and activities of 'I' and harmony in 'I'
2. Understanding the harmony of I with the Body - correct appraisal of Physical needs, meaning
of Prosperity in detail
3. Programs to ensure Sanyam and Swasthya – practice exercises and Case Studies will be
taken up in Practice Sessions.

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

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

Text Books

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

Reference Books

1. Ivan IIIich, 1974, Energy& Equity, The Trinity Press, Worcester, and harper Collins, USA
2. E.F. Schumacher, 1973, small is Beautiful; a study of economics as if people mattered, Blond & Briggs, Bratain
3. A Nagraj, 1998, Jeevanvidya to Na Prayanam, Hyderabad
4. R.Pradeep Kumar, 2013, JeevanVidya to Na Prayanam, Hyderabad
5. Sussan George, 1076, How the other half Dies, Penguin Press, Peprinted 1986, 1991
6. PL Dhar, RR Gaur, 1990, Science and Humanism, common wealth publishers
18
7. A.N. Tripathy, 2003, Human values, New Age International Publishers
8. SubhasPalekar, 2000, How to practice natural Farming, Pracheen (Vaidik) Krishitantrashodh, Amravati
9. Donella H. Meadows, Dennis L. Meadows,Jorgen Randers, William W. Behrens III,1972, Limits to Growth – club of Rome's report, universe Books
10. E.G. Seebauer& Robert, L BERRY, 2000, Foundationals of Ethics for Scientists & Engineers, Oxford University Press
11. M. Govindrajran, S Natrajan& V.S. Senthi Kumar, Engineering Ethics (including human Values), Eastern Economy Edition, Prentice hall of India Ltd
12. B P Banerjee, 2005, Foundations of Ethics and Management, Excel books
13. B.L. Bajpai, 2004, Indian Ethos and Modern Management , New Royal book Co; Lucknow, Reprinted 2008

Relevant CDs, Movies, Documentaries & Other Literature

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

A.G& S.G.SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE

VUYYURU-521165, KRISHNA Dt., A.P.(Autonomous)
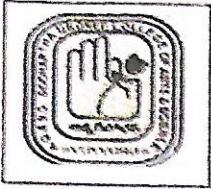
Accredited by NAAC with "A" Grade

2021-2022

DEPARTMENT OF COMMERCE(PG)

M.Com

MINUTES OF BOARD OF STUDIES

ODD SEMESTER

29-11-2021

514

AG&SG S DEGREE COLLEGE OF ARTS AND SCIENCE
VIJAYAWADA-10
(An Autonomous college under the jurisdiction of Krishna University)
Reaccredited at the level 'A+' by the NAAC

DEPARTMENT OF COMMERCE

Minutes of Board of Studies Meeting (Online) of Department of Commerce for M.Com held on 29/11/2021, Monday at 11.30 AM. The following members were present.

Members Present		
Name of the Member	**Role**	**Signature**
Dr. T.Venkateswara Rao HOD Department of Commerce Mobile No: 9848726150/9491737921	Chairman	
Dr. R. Padmaja, Assistant Professor in Business Management, Krishna University, Machilipatnam. Mobile: 9440532444,	University Nominee	
Dr.R. Siva Ram Prasad. Santha Kumari, Professor, Dean Department of Commerce & Business Administration Acharya Nagarjuna University, Nagarjuna Nagar, Guntur Mobile No: 9849856589	Subject Expert	
Prof. Rajesh C Jampala Dean Department of Commerce & Business Management PBS College of Arts & Science, Vijayawada. Mobile No: 9866806069	Subject Expert	
Sai Babu, Vuyyuru	Alumnus	
Sri V.V. Punna Rao Genaral Manager KCP Sugar Pvt., Ltd, Vuyyuru. Mobile No: 9704456972	Industry Expert	
Kum Mohana Krishna Department of Commerce (PG) AG&SGS Degree College of Arts & Science, Vuyyuru	Member	
Y. Swarna Latha Department of Commerce (PG) AG&SGS Degree College of Arts & Science,	Member	
G. Kiran Kumar Department of Commerce (PG) AG&SGS Degree College of Arts & Science, Vuyyuru	Member	

Agenda for Board of Studies meeting for the
Master of Commerce (M.Com)
PG Department of Commerce

To evaluate and recommend Programme Structure for Master of Commerce program (M.Com) under CBCS for the students admitted in the academic year 2021-22.

1. To explore the possibility of new courses or combination of courses.

2. To assess the potential of the courses against the employment prospects.

3. To assess the compatibility of practical courses with theory courses.

4. To approve the structure of Model Question Papers with COs and levels of Bloom's taxonomy for all courses of I&III semesters of M.Com.

5. To approve the list of examiners and paper setters of all the courses.

6. To approve the course outcomes (COs) for all the courses of I & III (ODD) Semesters of M.Com.

7. Any other matter with the permission of the chair.

516

RESOLUTIONS

1.

2. Discussed and recommended **Duel Specialisation** in **1. Accounting & Taxation** 2. **Banking, Insurance & Finance** for III semester of M.Com, for the approval of the Academic Council.

3. Discussed and recommended to replace the 'Unit-V' of 'Information Technology for Business' by MS Office (Advanced).

4. Discussed and recommended the Elective Paper 'TALLY with GST' with Lab facility.

5. Discussed and recommended the Lab facility for III Semester Students for e-filing, visiting Web-sites to acquire the knowledge about Stock Markets, Mutual Funds etc.

6. Discussed and recommended the Open Elective Paper for Non-commerce Post Graduates 'Basics of Financial Literacy' about Investments and Stock Marksts.

7.

8. Discussed and recommended the Model Question Papers of I and III Semesters of M.com., for the approval of the Academic Council.

9. Discussed and recommended the guidelines to be followed by the question paper setter of M.com I and III semesters. For the approval of the Academic Council.

10. Discussed and recommended the following teaching and evaluation methods for the approval of Academic Council.

Teaching Methods:

Besides the conventional methods of teaching, we use modern technology i.e., using of LCD projector to display on U boards and online teaching etc., for better understanding of concept.

Evaluation of student is done by the following procedure:

   i.   Out of maximum 100 marks in each paper, 30 marks shall be allocated for internal assessment.

   ii.   Out of 30 marks, 20 marks are allocated for announced internal tests. Four announced internal tests will be conducted and average of these Four tests shall be deemed as the marks obtained by the students, out of 10 marks 5 marks are allocated to assignments and seminars and remaining 5 marks are allocataed to candidate's percentage of attendance.

Semester-End Examinations:

   i.   The maximum marks for Semester-End Examinations shall be 70 marks and duration of the examination shall be 3 Hours.

   ii.   Semester-End Examinations shall be conducted in theory papers at the end of every Semester.

11. Discussed and recommended for organising National seminars, Guest Lectures, Work-shops to upgrade the knowledge of students, for the approval of the Academic Council.

12. Discussed and empowered the H.O.D. to suggest the panel of paper setters and Examiners to the Controller of Examinations.

CHAIRMAN

M.Com:

PSOs:

PSO1: To provide an opportunity for graduates to acquire theoretical as well as practical inputs in commerce to enter a career in professional areas of commerce and finance such as taxation, consultancy and financial services.

PSO2: To develop advanced theoretical knowledge and research capabilities to able to pursue academic and research focused careers.

POs:

PO1: Business Environment and Domain Knowledge (BEDK): Economic, legal and social environment of Indian business. Graduates are able to improve their awareness and knowledge about functioning of local and global business environment and society. This helps in recognizing the functioning of businesses, identifying potential business opportunities, evolvement of business enterprises and exploring the entrepreneurial opportunities.

PO2: Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI): Competencies in quantitative and qualitative techniques. Graduates are expected to develop skills on analyzing the business data, application of relevant analysis, and problem solving in other functional areas such as marketing, business strategy and human resources.

PO3: Global Exposure and Cross-Cultural Understanding (GECCU): Demonstrate a global outlook with the ability to identify aspects of the global business and Cross Cultural Understanding.

PO4: Social Responsiveness and Ethics (SRE): Developing responsiveness to contextual social issues/ problems and exploring solutions, understanding business ethics and resolving ethical dilemmas. Graduates are expected to identify the contemporary social problems, exploring the opportunities for social entrepreneurship, designing business solutions and demonstrate ethical standards in organizational decision making. Demonstrate awareness of ethical issues and can distinguish ethical and unethical behaviors.

PO5: Effective Communication (EC): Usage of various forms of business communication, supported by effective use of appropriate technology, logical reasoning, articulation of ideas. Graduates are expected to develop effective oral and written communication especially in business applications, with the use of appropriate technology (business presentations, digital communication, social network platforms and so on).

PO6: Leadership and Teamwork (LT): Understanding leadership roles at various levels of the organization and leading teams. Graduates are expected to collaborate and lead teams across organizational boundaries and demonstrate leadership qualities, maximize the usage of diverse skills of team members in the related context.

PO7: Knowledge Application (KA): Acquire knowledge in different areas of management such as finance, marketing, accounting, human resource and operations and apply

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M.COM   SEMESTER – I
SYLLABUS

CO101: MANAGEMENT THEORY AND PRACTICE

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

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

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

Unit–IV: **Staffing: Nature and Importance of Staffing, Elements of Staffing**. **Directing:** Meaning,
Assumptions of Human Behavior by Douglas McGregor, Edgar Shien and Elton Mayo.
Unit–V: **Motivation: Significance, Process**-Theories of Maslow, Herzberg, Porter and Lawler;
Leadership: Trait Approach, Leadership Styles, Managerial Grid; Likert's Four Systems of Leadership-
**Communication: Importance, Process, Barriers, Measures to overcome Barriers of an Effective
Communication. Controlling:** Basis - Control Process, Requirements of adequate Control - Techniques
of control, PERT and CPM

Suggested Books:
- ➢ Heinz Wihrich., H.Koontz and Markv Cannice, *Management,* 13ed. 2010, Tata McGraw, New Delhi
- ➢ Prasad L.M, Principles and Practice of Management, Edition2019, Sultan Chand and Sons, New Delhi.
- ➢ Rama Swamy T, Principles of Management. First Ed,.2014, Himalaya Publishing House, Mumbai.

Stoner, J. *Management,* 6th ed., 1995, Pearson Education, New Delhi

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M.COM. DEGREE EXAMINATIONS - First Semester

MANAGEMENT THEORY AND PRACTICE

(2017-2018 Regulation Onwards)

Duration: 3 hours	MODEL QUESTION PAPER	Maximum Marks: 70

SECTION- A

1. Answer All Questions   **5×4=20 Marks**

   i.   a) Concept of management

                                    OR

         b) Sills of management

   ii.   a) Explain the purpose of Planning

                                    OR

         b) Distinguish between the concepts Delegation and Decentralization.

   iii.   a) Classify the types of Committees.

                                    OR

         b) Define Departmentation.

   iv.   a) Define Staffing.

                                    OR

         b) Explain Executive Development Programme

   v.   a) Show the list of Leadership Traits.

                                    OR

         b) Define PERT AND CPM.

SECTION – B

Answer All Questions   **5×8=40Marks**

2.   a) Explain the Nature and significance of Management.

(Or)

   b) Discuss the functions of Management.

3.   **a)** Define MBO. Explain the steps in MBO process.

(Or)

   b) Describe steps in the process of Planning.

4.	**a)** Examine the methods of Departmentation with merit and limitations of each.

(Or)

b) Define Span of Management. Analyze determining factors that influence span of management.

5.	**a**) Identify the nature and elements of staffing.

(Or)

b) Distinguish between theory X and theory Y proposed by McGregor.

6.	**a**)Examine the motivation theory of Need Hierarchy**.**

(**Or**)

b) Define Leadership. Categorize the Styles of leadership

SECTION - C

Answer the following question.   **(1 x 10=10 marks)**

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

(Or)

 b) Define Communication. Analyze various barriers to effective communication. Suggest

   Measures to make communication more effective

The Guidelines to be followed by the question paper setters in **MANAGEMENT THEORY AND PRACTICE** for the first semester-end exams

PAPER TITLE: **MANAGEMENT THEORY AND PRACTICE**

PAPER-1   Semester-1   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	Any unit
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters			
Subject Name: **Management Theory and** **Practice**	Course: M.Com.	Course Code: CO111	Department: Commerce (PG)

1. Dr.Md.S.Rahaman
   Associate Professor,
   Department of Commerce & Business Administration,
   P.B Siddhartha College of Arts & Science Vijayawada.
   Mobile No. : 9866965767.
		2. Dr. S.Srinivasa Rao,
		   Assistant Professor,
		   Department of Commerce,
		   T.J.P.S.College,
		   Guntur.
		   Mobile No.: 9440887484.	

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M.COM   SEMESTER – I
SYLLABUS

CO102: BUSINESS ECONOMICS

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

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

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

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

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

Suggested Books:

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

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MODEL QUESTION PAPER
M.COM. DEGREE EXAMINATIONS
First Semester
BUSINESS ECONOMICS
(2017-2018 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

1.   **Answer All Questions**   **5×4=20 Marks**

   i.   a) Define Wealth maximization

                OR

      b) Distinguish Business Economics from Managerial Economics.

   ii.   a) Explain Demand function

                OR

      b) Explain Consumer Equilibrium

   iii.   a) What is Marginal cost

                OR

      b) Explain Cobb-Douglas production function.

   iv.   a) Define Perfect competition.

                OR

      b) Define Oligopoly.

   v.   a) Explain Penetration Pricing.

                OR

      b) Analyse Good value strategy.

SECTION – B

Answer All Questions   **5×8=40Marks**

2.   a) Define Business economics? Discuss its nature and scope?

(OR)

     b) What are the economic goals of a firm?

3.   a) What is the meaning of Demand? What are the determinants of market demand?

(OR)

     b) Explain about the income elasticity of demand with some examples?

4. a) Examine the firm's equilibrium using ISOCOST and ISOQUANT Analysis?

(OR)

b) Explain the managerial uses of cost concepts?

5. a) Distinguish between perfect competition and monopolistic competition?

(OR)

b) Explain the features of oligopoly?

6. a) Examine briefly about objectives of pricing policy?

(OR)

b) Outline in detail about cost plus pricing and managerial cost pricing?

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. a) Discuss how price determined under perfect competitive market?

(OR)

b) Explain the cost output relationships both in short-run and long-run?

The Guidelines to be followed by the question paper setters in BUSINESS ECONOMICS for the first semester-end exams

PAPER TITLE: BUSINESS ECONOMICS

PAPER-2   Semester-1   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165		
List of Paper Setters		
Subject Name: Business Economics	Course: M.Com	Course Code: CO112	Department:Commerce (PG)
1. Dr.J.Durga Prasad Associate Professor, Department of Commerce & Business Administration, P.B Siddhartha College of Arts & Science, Vijayawada. Mobile No. 9848515628.		2. Dr. K.Sivaji, Assistant Professor, Department of Commerce & Business & Administration, T.J.P.S.College, Guntur. Mobile No.: 9440520219.

M.COM   SEMESTER – I
SYLLABUS

CO103: BUSINESS ENVIRONMENT

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

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

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

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

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

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

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MODEL QUESTION PAPER
M.COM. DEGREE EXAMINATIONS
First Semester
BUSINESS ENVIRONMENT
(2017-2018 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

1.   **Answer All Questions**   **5×4=20 Marks**

   i.   a) Define Concept of Environment (CO1)(L1)

                                        OR

         b) Explain Business Environment Scanning (CO1)(L2)

   ii.   a) Examine the Significance of Economic Environment of Business(CO2) (L4)

                                        OR

         b) Define LPG (CO2) (L1)

   iii. a) Define Political Institutions (CO3) (L1)

                                        OR

         b) Define Legal Environment in India (CO3) (L1)

   iv.   a) Define Cultural Environment (CO4) (L1)

                                        OR

         b) Define Technological Policy   (CO4) (L1)

   v.   a) Define Foreign Collaboration(CO5) (L1)

                                        OR

         b) Define WTO(CO5) (L1)

SECTION – B

Answer All Questions   **5×8=40Marks**

2.   (a) Define Business Environment? Explain the nature and significance of Business

      Environment? (CO1) (L1)

(OR)

      (b) Explain various techniques of environmental scanning? (CO1) (L2)

3.   (a) What is economic planning? Explain the objectives of present economic plan? (CO2) (L1)

(OR)

      (b) Critically examine the new industrial policy resolutions? (CO2) (L4)

4. (a) Define the political institutions? Explain the role of Government towards Business. (CO3) (L1) (L2)

(OR)

(b) Identify the role of SEZ act 2005 in the present context? (CO3) (L3)

5. (a) Explain the elements of socio-cultural elements? (CO4) (L2)

(OR)

(b) Discuss the importance of technological environment in India? (CO4) (L6)

6. (a) Define MNC? Explain the scope and importance of MNC? (CO5) (L1)(L2)

(OR)

(b) Determine the role of IMF in India? (CO5) (L5)

SECTION - C

Answer the following question. **(1 x 10=10 marks)**

7. **(a)** Define privatization? Explain the merits and demerits of privatization? (CO3)(L1)(L2)

(OR)

(b) Why WTO replaced GATT - Impact of Regional Trading Agreement on WTO? (CO5) (L1)

The Guidelines to be followed by the question paper setters in BUSINESS ENVIRONMENT for the first semester-end exams

PAPER TITLE: BUSINESS ENVIRONMENT

PAPER-3   Semester-1   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters			
Subject Name: Business Environment	Course: M.Com	Course Code: CO113	Department:Commerce (PG)

1. Mrs.B.Kalpana
   Assistant Professor
   Department of Commerce & Business Administration,
   P.B Siddhartha College of Arts & Science Vijayawada.
   Mobile No. 7842669134.
		2. Dr.J.Pratap Reddy,
		   Professor,
		   Dept.of Commerce,
		   T.J.P.S.College,
		   Guntur,
		   Mobile: 9440542609.	

M.COM   SEMESTER – I
SYLLABUS

CO104: ENTREPRENEURSHIP DEVELOPMENT

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

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

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

UNIT-IV:
 Institution support in 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-V:
Government Policy and Taxation Benefits : Government Policy for SSIs- Need for tax benefits-Tax Holiday; Rehabilitation allowance ; Investment allowance ; Tax concessions for SSIs in rural and Rural and backward areas**.**

TEXT BOOKS

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

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

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MODEL QUESTION PAPER
M.COM. DEGREE EXAMINATIONS
First Semester
ENTREPRENEURSHIP DEVELOPMENT
(2017-2018 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

1. Answer All Questions   **5×4=20 Marks**

   i.   a) Distinguish Entrepreneurship Vs. Intrapreneurship.

                                   OR

       b) Define an Enterpreneur

   ii.   a) Define the source of Ideas.

                                     OR

       b) Business Development

   iii.   a) What do you mean by Working Capital Management ?

                                     OR

       b) Project appraisal

   iv.   a) KVIC

                                     OR

       b) CII

   v.   a) Meaning of SSIs or

                                     OR

       b) Explain Tax Holiday

SECTION – B

Answer All Questions   **5×8=40Marks**

2.   a) Explain the importance of entrepreneurship in economic development.

                                     (Or)

    b) Elaborate the role of women entrepreneurship in India.

3.   a) What are the steps in assessing business potential of an idea?

                                     (Or)

    b) Explain the importance of ideas in entrepreneurship.

4. a) What is meant by Venture Capital? Explain the relevance of Venture Capital finance in Economic Development.

(Or)

b) Discover the role of institutional finance in entrepreneurship development.

5. a) Examine the role of SFC in supporting small business enterprises in India.

(Or)

b) Evaluate the role of SFC in supporting small business enterprises

6. a) Critically examine the policy of the Govt. towards SSIs.

(Or)

b)What are the tax concessions available to SSIs in rural and backward areas?.

SECTION - C

Answer the following question.   **(1 x 10=10 marks)**

7.   a) What are the guidelines observed for project report preparation?

(Or)

a) Distinguish between management and entrepreneurship.

The Guidelines to be followed by the question paper setters in ENTREPRENEURSHIP DEVELOPMENT for the first semester-end exams

PAPER TITLE: ENTREPRENEURSHIP DEVELOPMENT

PAPER-4 Semester-1 Maximum Marks: 70 Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters & External Examiners			
Subject Name: Entrepreneurship Development	Course: M.Com	Course Code: CO114	Department:Commerce (PG)
1. Mrs.G.Lalitha Madhavi Assistant Professor Department of Commerce & Business Administration P.B Siddhartha College of Arts & Science Vijayawada. Mobile No.: 7799209460		2. Dr. S.Srinivasa Rao, Assistant Professor, Department of Commerce, T.J.P.S.College, Guntur. Mobile No.: 9440887484.	

M.COM   SEMESTER – I
SYLLABUS

CO105: INFORMATION TECHNOLOGY FOR BUSINESS

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

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

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

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

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

Reference Books:

1. V. Rajaraman- Introduction to Information Technology 2nd Edition (2013), PHI
2. Turban/Rainer/Potter- Introduction to Information Technology, 3rd Edition Willey.
3. Alexis Leon, Mathew Leon, Fundamentals of Information Technology, 2nd Edition (2015) LeonVikas.
 4. Turban/Volonino/Wood/O.P. Wali - Information Technology for Management,(2015).

AG & SG Siddhartha Degree College of Arts & Science (Autonomous), Vuyyuru – 521 165.

(An autonomous college in the jurisdiction of Krishna University, Machilipatnam)

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

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

1. Answer All Questions   **5×4=20 Marks**

  i.   a) What are the differences between Information Technology and Information Systems?

OR

   b) What are the capabilities of information system?

 ii.   a) What are the various input devices of the computers?

OR

   b)What are the differences between intranet and extranet

iii.   a) Distinguish integrated information systems

OR

   b) What is a human resource management systems

 iv.   a) What are the differences between decision making and decision support systems

OR

   b) Explain knowledge management bases

  v.   a) Explain internet communities.

OR

   b) What do you mean by business process re-engineering?

SECTION – B

Answer All Questions   **5×8=40Marks**

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

(OR)

   b) Explain about Information Technology in organizations.

3. a) What is an operating system. Explain the general functions of operating systems.

(OR)

   b) What are the differences between File based approach and Database Approach.

4. a) Explain the types and benefits of E-commerce.

<div align="center">**(OR)**</div>

b) Explain briefly about computer based supply chain management.

5. a) Explain briefly about the features, benefits and limitations of export systems.

<div align="center">**(OR)**</div>

b) Explain intelligent agents and how they are used in today business.

6. a) Explain how Information Technology is implemented in organization and its impact on society.

<div align="center">**(OR)**</div>

b) What are the ethical issues involved in implementing Information Technology.

<div align="center">**SECTION - C**</div>

Answer the following question.   **(1 x 10=10 marks)**

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

<div align="center">**(OR)**</div>

b) Explain the societal impacts of Information Technology and different ways of protecting Information Systems

The Guidelines to be followed by the question paper setters in INFORMATION TECHNOLOGY FOR BUSINESS for the first semester-end exams

PAPER TITLE: INFORMATION TECHNOLOGY FOR BUSINESS

PAPER-5   Semester-1   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters & External Examiners			
Subject Name: Information Technology For Business	Course: M.Com	Course Code: CO115	Department:Commerce (PG)
1. Mrs.K.Sirisha, Lecturer, Department of Commerce & Business Administration, P.B Siddhartha College of Arts & Science Vijayawada. Mobile No.: 7032617871		2 Dr. K.Sivaji, Assistant Professor, Department of Commerce & Business & Administration, T.J.P.S.College, Guntur. Mobile No.: 9440520219	

AG & SG Siddhartha Degree College of Arts & Science (Autonomous), Vuyyuru – 521 165.
(An autonomous college in the jurisdiction of Krishna University, Machilipatnam)

M.COM   SEMESTER – I
SYLLABUS

CO106: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

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

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

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

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

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

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

AG & SG Siddhartha Degree College of Arts & Science (Autonomous), Vuyyuru – 521 165.

(An autonomous college in the jurisdiction of Krishna University, Machilipatnam)

MODEL QUESTION PAPER
M.COM. DEGREE EXAMINATIONS   - First Semester
QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS
(2017-2018 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

1. Answer All Questions   **5×4=20 Marks**

   i.   a) Explain permutations and combinations.
OR
      b) Distinguish Differentiation from Integration

   ii.   a) What is correlation and explain different types of correlation?
OR
      b) What are the properties of regression coefficients?

   iii.   a) State Addition Theorem of Probability
OR
      b) Define i) Exhaustive events   ii) Equally likely events

   iv.   a) What is the importance of Poisson distribution?
OR
      b) What are the properties of Binomial Distribution

   v.   a) Distinguish between Type-I and Type-II errors
OR
      b) Explain the procedure for testing of hypothesis

SECTION – B

Answer All Questions   **5×8=40Marks**

2.a) Solve the following Simultaneous Linear Equations by using Cramer's Rule
     2x+y-Z=3; x+y+z =1; x-2y-3Z=4
OR
b)A company has examined its cost structure and revenue structure and has determined that C the total cost, R total revenue, and x the number of units produced are related as: $C=100+0.015 x^2$ and R=3x
Find the production rate x that will maximize profits of the company. Find that profit. Find also the profit when x=120.

3. a) Find the Karl Pearson's Coefficient of Correlation from the following data:

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

OR

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

	Sales(in Crores of Rupees)	Advertisement Expenditure(in Crores of Rs)
Means	40	6
Standard Deviation	10	1.5

Coefficient of Correlation =r= 0.9

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

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

OR

b) The contents of urns I, II and III are as follows:
1 white, 2 black and 3 red balls,
2 white, 1 black and 1 red balls, and
4 white, 5 black and 3 red balls
One urn is chosen at random and two balls drawn. They happen to be white and red. What is the probability that they came from urns I, II or III?

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

OR

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

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

OR

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

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

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

SECTION - C

Answer the following question.   **(1 x 10=10 marks)**

7.a) From the following data, use x^2-test and conclude whether inoculation is effective in preventing tuberculosis:

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

OR

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

The Guidelines to be followed by the question paper setters in QUANTITATIVE TECHNIQUES FOR BUSINESS for the first semester-end exams

PAPER TITLE: QUANTITATIVE TECHNIQUES FOR BUSINESS

PAPER-6   Semester-1   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165				
List of Paper Setters & External Examiners				
Subject Name: Quantitative Techniques for Business Decisions	Course: M.Com	Course Code: CO116	Department: Commerce (PG)	

1. Dr.B.Jaya Prakash,
   Associate Professor, Deputy Head,
   Department of Commerce & Business
   Administration
   P.B Siddhartha College of Arts & Science
   Vijayawada.
   Mobile No. 9849813969.
				2. Dr.J.Pratap Reddy,
				   Professor,
				   Dept.of Commerce,
				   T.J.P.S.College,
				   Guntur,
				   Mobile: 9440542609.

M. COM (Final Year) III SEM SYLLABUS

CO301- FINANCIAL ACCOUNTING AND PACKAGES

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

Unit-II: Preparation of Financial statements: Income statement and Balance sheet – BankReconciliation Statement – Inventory valuation and Depreciation.

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

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

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

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VUYYURU
PG DEPARTMENT OF COMMERCE

The Guidelines to be followed by the question paper setters in **CO301- FINANCIAL ACCOUNTING AND PACKAGES for the third semester-end exams**

PAPER TITLE: CO301- FINANCIAL ACCOUNTING AND PACKAGES

PAPER- I   **Semester-III**   **Maximum Marks: 70**   **Duration: 3 Hours**

Weightage for the question paper

Syllabus	Section –A (Short answer questions) (with internal choice)	Section- B (Long answer questions) (with internal choice)	Section –C (Essay question) (with internal choice)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

AG&SG SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VUYYURU
PG DEPARTMENT OF COMMERCE

MODEL PAPER

CO301- FINANCIAL ACCOUNTING AND PACKAGES

Section - A (5 x 4 Marks = 20 Marks)

Answer the following Questions:

1. a i. Scope of Financial Accounting

       ii Accounting Cycle.

    b i Bank Reconciliation Statement

       ii Trading Account

    c i Use of Cash inflow

       ii Debt Service coverage ratio.

    d i Benefits of accounting standards

       ii PV ratio.

    e i Uses of Tally

       ii Limitations of Tally.

Section – B (5 x 8 Marks = 40 Marks)

Answer the following Questions:

2. a. Define Generally Accepted Accounting Principles (GAAP). Discuss the features
       and utility of GAAP.

                            (OR)
    b. Difference between Management and Financial Accounting.

3. a. Explain cash flow and uses of cash inflow.

                            (OR)
    b. Compute cash generated from operations during 2012-2013 from the following data.

Particulars	April 1, 2012	march31, 2013
Sundry debtors	30000	40000
Sundry creditors	48000	30000
Outstanding expenses	3000	6000
Outstanding income	1000	1000
Stock on trade	55000	55000
Prepaid expenses	3000	2000
Accumulated depreciation	50000	60000
(No retirements during the year)		
Provisions for doubtful accounts	1500	2000
Dividends payable	-----	3000
Bills receivable	10000	12000
Bills payable	8000	6000
Net income before tax (as per P&L a/c)	-----	80000

4. a. What are the features of Managerial costing?

(OR)

b. What are the advantages of standard costing?

5. a. The following are the relating to the activities of National traders ltd;

    Debtors velocity (months)   -   3

    Stock velocity   (months)   -   8

    Creditors velocity (months)   -   2

    Cross profit ratio (%)   -   25

Gross profit for the current year ended December 31 amounts to Rs. 40000. Closing stock of year is Rs. 10000 above the opening stock. Bills receivable amount to Rs. 25000 and bills payable to Rs.10000 find out. I) sundry debtors ii) closing stock iii) sundry creditors.

(OR)

b. Explain about the profit and loss account.

6. a. Explain the features of accounting software.

(OR)

b. Describe the process of company in Tally.

Section – C (1x10 Marks = 10 Marks)

Answer the following Question:

7. a. Explain about the standard costing? Advantages and dis advantages of standard costing.

(OR)

b. The trail balance given below, given the adjusting and closing entries and prepare the final a/cs.

Trail Balance

Debits	Rs	Credits	Rs
Debtors	7580	Capital	8000
Discounts allowed	40	Bad debts received	250
Drawings	600	Bank deposits	2750
Returns inwards	450	Creditors	1250
Rent	360	Returns outwards	350
Salaries	850	Bank overdraft	1570
Travelling expenses	300	Sales	14690
Cash in hand	210	Bills payable	1350
Stock 1st Jan. 2020	2450		
Purchases	11870		
	27460		27460

Adjustments:
1. The closing stock on31st December 1973 was rs.4200
2. Three months' rent outstanding.
3. Write off rs.80 as bad debts and create a reason for bad debts @5% on sundry debtors.
4. Interest on bank deposit rs.135 credited by the bankers and interest on overdraft rs.157 debited by them in the pass book have not been entered in the books.

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CO302 - BUSINESS COMMUNICATION

Unit-I: Business Correspondence: Significance - Formal, informal and semiformal correspondence – Describing company activities and structures – Describing job responsibilities – Written Correspondence - Differences between formal and informal writings – Use of formal vocabulary and functional language in business letter writing – Planning effective business letters and responses – e-mail writing skills, call taking etiquette/skills.

Unit-II: Business Information: Completing of Forms - Asking appropriate questions to gather information–Polite phrases of confirmation and communication breakdown- understanding native speaking accents and dialects; Functional language used in making verbal agreements — Effective techniques of making and accepting offers – Efficient written offer making and accepting.

Unit-III: Business Presentations: Basic presentation techniques – Use of information in presenting product features – Explaining technical features for simplification; Giving and interpreting numerical data, Business abbreviations and acronyms - Oral and written conventions for expressing numerical information in English.

Unit-IV: Business Reporting: Effective presentation of oral and written instructions – Presenting and describing company information: Vocabulary of describing graphical and numerical information – Summarizing important information concisely

.

Unit-V: Feedback and Evaluation: Giving feedback to others - Use of questions in self-assessment elicitation – Functional language of agreement/disagreement and opinion giving – good/bad feedback – Motivating others – Use of conditionals to discuss future possibilities – Discourse strategies for effective relationship – team building skills.

The Guidelines to be followed by the question paper setters in **CO302 - BUSINESS COMMUNICATION for the third semester-end exams**

PAPER TITLE: CO302 - BUSINESS COMMUNICATION

PAPER- II   **Semester-III**   **Maximum Marks: 70**   **Duration: 3 Hours**

Weightage for the question paper

Syllabus	Section –A (Short answer questions) (with internal choice)	Section- B (Long answer questions) (with internal choice)	Section –C (Essay question) (with internal choice)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

MODEL PAPER

CO302 - BUSINESS COMMUNICATION

Section - A (5 x 4 Marks = 20 Marks)

Answer the following Questions:

1. a i.   Differences between formal and informal writings

            (OR)

   ii.   Written Correspondence

   b i.   Communication breakdown

            (OR)

   ii.   Functional language

   c i.   Business abbreviations

            (OR)

   ii.   Oral and written conventions

   d i.   Business Reporting

            (OR)

   ii.   Graphical and numerical information

   e i.   Feedback

            (OR)

   ii.   Team building

Section – B (5 x 8 Marks = 40 Marks)
Answer the following Questions:

2. a.   Define Business Correspondence and explain its Significance and types

                        (OR)

   b.   Define a Business Letter. Explain various parts of a Business Letter.

3. a.   Define a Questionnaire. Explain the process of asking appropriate questions to gather information.

(OR)

b.   Explain the concept of Communication Breakdown in detail.

4. a.   Define a Business Presentation. Explain various Basic presentation techniques.

(OR)

b.   Explain Oral and written conventions for expressing numerical information in English.

5. a.   Explain Effective presentation of oral and written instructions in Business Reporting

(OR)

b.   How to Presenting and describing company information in Business Reporting?

6. a.   Explain the Functional language of agreement/disagreement and opinion giving.

(OR)

b.   Explain the Use of conditionals to discuss future possibilities.

Section – C (1x10 Marks = 10 Marks)

Answer the following Question:

7. a.   Define Team Building. Explain the team building skills in detail.

(OR)

b.   Explain the Oral and written conventions for expressing numerical information in English.

AG&SG SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VUYYURU
PG DEPARTMENT OF COMMERCE

CO303- CORPORATE ACCOUNTING

Unit - I: Corporate Financial Accounting: Objectives-Scope - Role of Corporate AccountantAnalysis and Interpretation of Financial Statements - Inflation Accounting.

Unit - II: Valuation of Shares: Need for Valuation of Shares – Factors Effecting Value of Shares – Methods of Valuation – Impact of Earnings on Share Valuation – Role of Fundamental Analysis and Technical Analysis in Share Valuation – Fair Value of a Share – Buy Back of Equity Shares.

Unit - III: Financial Reporting: Concept, Objectives – Users of Financial Reporting and Specific Purpose of Report – Difficulties in Corporate Reporting– Interim Reporting – Problems – Improving Financial Reporting – Value Added Statements – Disclosure of Value Added Statements – Economic Value Added.

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

Unit-V: New trends in Accounting: Human Resource Accounting - Environmental Accounting, Social Responsibility Accounting etc.

The Guidelines to be followed by the question paper setters in **CO303-CORPORATE ACCOUNTING for the third semester-end exams**

PAPER TITLE: CO303- CORPORATE ACCOUNTING

PAPER- III   **Semester-III**   **Maximum Marks: 70**   **Duration: 3 Hours**

Weightage for the question paper

Syllabus	Section –A (Short answer questions) (with internal choice)	Section- B (Long answer questions) (with internal choice)	Section –C (Essay question) (with internal choice)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

MODEL PAPER

CO303- CORPORATE ACCOUNTING

Section - A (5 x 4 Marks = 20 Marks)

Answer the following Questions:

1. a i. Objectives of corporate accounting.
    (OR)
    ii. Inflation accounting

    b i. Need for valuation of shares.
    (OR)
    ii. Buy back of shares

    c i. Concept of financial reporting.
    (OR)
    ii. Economic value added

    d i. Holding company
    (OR)
    ii. Needs for consolidated financial statement.

    e i. Environmental accounting.
    (OR)
    ii. Social responsibility accounting.

Section – B (5 x 8 Marks = 40 Marks)

Answer the following Questions:

2. a) Role of corporate accountant.

    (OR)

    b) From the following information prepare common size income statement for the
    year ended 2019.

Administrative expenses	rs.30000
Selling &distribution expenses	rs.15000
Cost of sales	75% of net sales
Income Tax	20% of net profit before
Net Income after tax	rs.72000
Other Income	rs.15000

3. a) Explain the methods of valuation of shares.

(OR)

b) Explain the role of fundamental analysis in the valuation of shares.

4. a) What are the difficulties in corporate reporting?

(OR)

b) Explain the improvement in financial reporting.

5. a) How is consolidated balance sheet prepared?

(OR)

b) A ltd, acquires all the shares of B ltd on 01-01-2019. From the balance sheet given

below prepare a consolidated balance sheet.

Balance sheet as on 31st march 2019

Liabilities	A Ltd (rs)	B ltd (rs)	Asset	A ltd (rs)	B ltd (rs)
Share capital:			Land& buildings	200000	135000
Shares of rs.10 each	400000	150000	plant & machinery	80000	40000
Creditors	140000	60000	furniture	25000	10000
Bills payable	15000	10000	investment in shares of		
Reserve on 1-4-15	105000	20000	B ltd	250000	
Profit and loss a/c	25000	15000	stock	65000	30000
			Debtors	40000	30000
			Bank balance	25000	10000
	685000	255000		685000	255000

6. a) Explain advantages of Human Resource Accounting.

(OR)

b) Explain the nature and objectives of social responsibility accounting.

Section – C (1x10 Marks = 10 Marks)

Answer the following Question:

7 a) Explain the role of technical analysis in share valuation.

(OR)

b) The balance sheet of Ganesh ltd as on 31-3-2018 was as under:

Liabilities	Rs	Assets	Rs
2000 equity shares of rs.100 each	200000	Land buildings	125000
General reserve	50000	Machinery	75000
Surplus a/c	25000	Investment at cost	45000
Creditors	45000	(Market value rs. 37500)	
Provisions for taxation	20000	Debtors	50000
Provident fund	17500	Stock	37500
		Cash at bank	25000
	357500		357500

Additional information:

1. Land& building and machinery are valued at rs.137500 and rs.55000 respectively.

2. Of the total debtors. Rs.10000 is bad.

3. Goodwill is to be taken at rs.15000.

4. The normal rate of dividend declared by such type of companies is 15% on the paid up capital.

5. The average rate of dividend declared by such type of companies is 18% on the paid up capital. Calculate the fair value of the equity shares of the company.

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CO304 - DIRECT TAXES

UNIT -I : Income Tax Act 1961: Basic Concepts, Income, Agriculture Income - Residential Status and Incidence of Tax - Incomes Exempt from Tax u/s 10.

UNIT-II : Heads of Income of Individuals; Salaries- income from house property and gain from business or profession, capital gains.

UNIT-III: Head of income from other sources, clubbing up of income set off and carry forward of losses, deductions from gross total income, computation of total income and tax liability.

UNIT- IV: Assessment of Individuals, Hindu Undivided Families, Firms, Association of Persons, Cooperative Societies and Companies.

UNIT – V: Tax Administration; Income Tax Authorities, Assessment procedure, collection and recovery of tax, refunds, penalties and procedures, appeals and revisions.

The Guidelines to be followed by the question paper setters in **CO304 - DIRECT TAXES for the third semester-end exams**

PAPER TITLE: CO304 - DIRECT TAXES

PAPER- IV   **Semester-III**   **Maximum Marks: 70**   **Duration: 3 Hours**

Weightage for the question paper

Syllabus	Section –A (Short answer questions) (with internal choice)	Section- B (Long answer questions) (with internal choice)	Section –C (Essay question) (with internal choice)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

MODEL PAPER

CO304 - DIRECT TAXES

Section - A (5 x 4 Marks = 20 Marks)

Answer the following Questions:

1. a. i.   Agriculture Income
                (OR)
    ii.   Residential Status

    b. i.   House Rent Allowance (HRA)
                (OR)
    ii.   Capital gains

    c. i.   Horse races
                (OR)
    ii.   Tax liability

    d. i.   Association of Persons
                (OR)
    ii.   Hindu Undivided Families (HUF)

    e i.   Penalties
                (OR)
    ii.   Appeals

Section – B (5 x 8 Marks = 40 Marks)

Answer the following Questions:

2. a.   Explain the basic concepts of IncomeTax.

                        (OR)

    b.   Define Residential Status. Explain how to compute Tax Liability.

3. a.   Define Salary Income. Explain various chargeable Allowances.

                        (OR)

    b.   Compute the Salary income of Mr. X for the AY 2020-21.

(i) Basic salary (per month) ` 60,000.

(ii) Dearness allowance = 50% of basic salary.

(iii) Motor car owned by employer given to employee. Entire running expenses are met by the employer and the car is used for both official and personal purpose by the employee. The engine cubic capacity is above 1.6 litres.

(iv) Provident fund contribution of both employer and employee at 15% of basic salary.

(v) Accommodation owned by the employer is given to the employee. A sum of ` 5,000 per month is deducted towards accommodation from the salary of employee.
(vi) Life insurance premium on policy taken by employee paid by the employer during the year ` 45,000.

4. a.   How to you compute the income from other sources?

(OR)

   b.   Define Total Income. Explain the deductions from gross total income.

5. a.   Explain the assessment of individuals.

(OR)

   b.   Mr. Amitabh prepared the following profit and loss account of his cloth shop for the year ended 31st March, 2020. Find out his income from business for the AY 2020-21. Profit and Loss Account (For the year ended 31st March, 2020)

Particulars	Rs.	Particulars	Rs.
Salaries and wages	33,000	Gross Profit	3,34,725
Rent, etc.	1,600	Gifts received from relatives 275	
Household expenses	82,000		
Income Tax	900		
Advertisement	800		
Postage expenses	600		
Gifts to relatives	900		
Fire Insurance Premium	400		
Life Insurance Premium	2,100		
Bad Debts Reserve	800		
Audit Fees	400		
Net profit	2,11,500		
Total	3,35,000	Total	3,35,000

6. a.   Explain the procedure of collection and recovery of tax.

(OR)

b.   Explain about the Income Tax Authorities.

Section – C (1x10 Marks = 10 Marks)

Answer the following Question:

7. a.   Explain the Incomes Exempt from Tax u/s 10.

(OR)

b.   'X' is a salaried employee in a private sector enterprise in Delhi getting Rs.4.000 per month. He was also provided with a free furnished residence which was hired by the employer at Rs. 3,000 per month. The cost of furnishing was Rs. 50,000. In addition he was allowed free the services of a watchman, a gardener and a sweeper who were paid Rs. 2,400, 2,400 and 1,800 per year respectively by the employer. He earned a capital gain (short -term) of Ks. 10,000 from sale of a plot of land, in 1985 he had incurred a short -term capital loss, out of which Ks. 6,000 was carried forward.

Find his Gross Total Income for the AY 2020-21.

CO305 - ADVANCED BANKING

UNIT – I : Central Banking Concept – Central Banking Policy in Developed and Developing Economies – Functions – Note issues – Banker to the Government; Banker to Commercial Banks – Credit Control – Techniques -Structure and Organization of RBI – Role of RBI as Central Bank.

UNIT – II: Structure and Organization of Central Bank in India, USA, UK and EU–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: Development of Commercial Banking in UK, USA and India – Study of Nature and Structure of Commercial Banking in India and Abroad – Theories of Asset Management – Commercial Banks, Recent Developments in Commercial Banking in USA, UK and India.

UNIT – IV : Economic Stabilization Policy: Objectives of Monetary Policy – Choosing Between Conflicting Objectives – Monetary and Fiscal Policies and Economic Stabilization – Interdependence of Monetary and Fiscal Policies – Debt Management Policy.

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

The Guidelines to be followed by the question paper setters in **CO305 - ADVANCED BANKING for the third semester-end exams**

PAPER TITLE: CO305 - ADVANCED BANKING

PAPER- V   **Semester-III**   **Maximum Marks: 70**   **Duration: 3 Hours**

Weightage for the question paper

Syllabus	Section –A (Short answer questions) (with internal choice)	Section- B (Long answer questions) (with internal choice)	Section –C (Essay question) (with internal choice)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

MODEL PAPER

CO305 - ADVANCED BANKING

Section - A (5 x 4 Marks = 20 Marks)

Answer the following Questions:

1. a) i. Credit control

    (OR)

    ii. Open market operation

    b) i. federal reserve bank

    (OR)

    ii. Central board.

    c) i. Commercial bank

    (OR)

    ii. Public sector bank

    d) i. Economic stability

    (OR)

    ii. Price stability.

    e) i. Home banking

    (OR)

    ii. IT Revolution

Section – B (5 x 8 Marks = 40 Marks)

Answer the following Questions:

2. a) What is meant by central bank? Explain the management of central bank in

    India.

    (OR)

    b) Techniques of credit control.

3. a) Structure and organisation of central bank of India.

(OR)

b) Objectives of central banking of India and UK.

4. a) Recent Trends in banking sector.

(OR)

b) Explain the Asset Management.

5. a) Fiscal policy types.

(OR)

b) Explain the debt management policy.

6. a) Discuss the next Generation Banking.

(OR)

b) Emerging Trends in banking sector.

Section – C (1x10 Marks = 10 Marks)

Answer the following Question:

7 a) Discuss about the commercial bank in India.

(OR)

b) Central banking policy in developed and less developed countries.

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AG&SG SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VUYYURU
PG DEPARTMENT OF COMMERCE

CO306 - INSURANCE AND RISK MANAGEMENT

Unit-I : Risk Management process – Risk Identification, Evaluation -Risk Management Techniques, Selecting and Implementing Risk Management Techniques – Types of Risks – 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 Management 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 Scenario- Functions and organisation of Insurers – Government Regulation of Insurance Sector – IRDA – Privatization of Insurance – Changes in Insurance Acts – Insurance Intermediaries – Insurance Product pricing and Claim valuation – Bank Assurance– Foreign Insurers in India.

The Guidelines to be followed by the question paper setters in **CO306 - INSURANCE AND RISK MANAGEMENT for the third semester-end exams**

PAPER TITLE: CO306 - INSURANCE AND RISK MANAGEMENT

PAPER- VI   **Semester-III**   **Maximum Marks: 70**   **Duration: 3 Hours**

Weightage for the question paper

Syllabus	Section –A (Short answer questions) (with internal choice)	Section- B (Long answer questions) (with internal choice)	Section –C (Essay question) (with internal choice)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

AG&SG SIDDHARTHA COLLEGE OF ARTS AND SCIENCE
VUYYURU
PG DEPARTMENT OF COMMERCE

MODEL PAPER

CO306 - INSURANCE AND RISK MANAGEMENT

Section - A (5 x 4 Marks = 20 Marks)

Answer the following Questions:

1. a i.   Insurance and Risk
                    (OR)
   ii.   Types of Risk

   b i.   Commercial Liability Insurance
                    (OR)
   ii.   Business Liability Insurance

   c i.   Property Liability Insurance
                    (OR)
   ii.   Personal Liability Insurance

   d i.   Loss of Life
                    (OR)
   ii.   Loss of Health

   e i.   IRDA
                    (OR)
   ii.   Privatisation of Insurance

Section – B (5 x 8 Marks = 40 Marks)

Answer the following Questions:

2. a.   Define Risk and Risk Management. Explain the Risk Management process.

                    (OR)

   b.   Explain the Techniques of Risk Management.

3. a.   Explain the various Commercial Risk Management Applications

                    (OR)

   b.   Explain the concept of Workers compensation.

4. a.   How does the Property and liability Insurance Covered. Explain in detail.

(OR)

b.   Give a detailed note about the Risk Management for Auto Owners.

5. a.   Explain the concept of Retirement Planning.

(OR)

b.   State the Employee Benefits in detail.

6. a.   Explain the various Changes in Insurance Acts.

(OR)

b.   Give a detailed note on Foreign Insurers in India.

Section – C (1x10 Marks = 10 Marks)

Answer the following Question:

7. a.   Give a detailed note about Risk Financing.

(OR)

b.   Explain the organisation and Functions of Insurers.

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COOE301 - DISASTER MANAGEMENT

Unit-I: Disaster : Introduction, Types of Disaster – Natural and Manmade, Introduction, causes, important examples, effects, management. Blizzards – Introduction, causes, important, examples, effects, management.

Unit-II: Introduction, causes, important examples, effects, and management of famines, storms, cyclones, floods.

Unit-III: Introduction, causes, important examples, effects, and management of earthquakes, tsunamis, landslides.

Unit- IV: Introduction, causes, important examples, effects, and management of volcanic eruptions, lightning strikes, limnic eruption, wildfires/bushfires.

Unit- V: Introduction, causes, important examples, effects, and management of epidemics, mining, nuclear, chemical and biological.

The guidelines to be followed by the question paper setters in COM307 – DISASTER MANAGEMENT for the third semester - end exams.

PAPER TITLE: COOE301 - DISASTER MANAGEMENT

ELECTIVE PAPER   SEMESTER – III   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (Short answer questions)	Section- B (Long answer questions) (with internal choice)
Unit -1	2	1 (a or b)
Unit -2	2	1 (a or b)
Unit -3	2	1 (a or b)
Unit -4	2	1 (a or b)
Unit -5	2	1 (a or b)

- Each short answer question carries 2 marks in section-A.
- Each long answer question carries 10 marks in section-B.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

M.Com Degree Examination

Third Semester

Open Elective – Disaster Management

Time : 3 hours.   **Maximum Marks : 70**

SECTION – A

Answer **ALL** the questions. Each question carries 2 marks.   (10×2=20M)

1. What is a disaster? Give some examples of disaster.
2. Define various types of disasters.
3. Define Famines.
4. What are the causes of floods?
5. Give some examples for earthquakes.
6. How do landslides occur?
7. What is a limnic eruption?
8. How do volcanic eruptions occur?
9. Define epidemics.
10. What is a nuclear?

SECTION – B   (5×10=50M)

UNIT -I

11. a) What is disaster management? Write the importance of disaster management?

(or)

b) Define Blizzards. How can we survive from blizzards?

UNIT - II

12. a) Write about various types of cyclones with suitable examples?

(or)

b) What causes floods? And what precautions we should take at the time of floods?

UNIT -III

13. a) Write the causes and effects of earthquakes?

(or)

b) What are the damages/effects occur during tsunamis? And what precautions should be taken during tsunamis?

UNIT - IV

14. a) Write about various types of volcanic eruptions? And give some examples of volcanic eruptions.

(or)

b) How do wildfires/bushfires occur? And what are the effects of wildfires?

UNIT - V

15.a) What safety measures should be followed during mining by the employees and organisation?

(or)

b) What are epidemics? What precautions should be taken to survive from epidemics?

A.G& S.G.SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE

VUYYURU-521165, KRISHNA Dt., A.P.(Autonomous)

Accredited by NAAC with "A" Grade

2021-2022

DEPARTMENT OF COMMERCE (PG)

M.Com

MINUTES OF BOARD OF STUDIES

EVEN SEMESTER

24-03-2022

AG&SGS DEGREE COLLEGE OF ARTS AND SCIENCE
VJAYAWADA-10
(An Autonomous college under the jurisdiction of Krishna University)
Reaccredited at the level 'A+' by the NAAC

DEPARTMENT OF COMMERCE

Minutes of Board of Studies Meeting (Online) of Department of Commerce for M.Com held on 24/03/2022, Monday at 10.00 AM. The following members were present.

Members Present		
Name of the Member	**Role**	**Signature**
Dr. T.Venkateswara Rao HOD Department of Commerce Mobile No: 9848726150/9491737921	Chairman	
Dr. R. Padmaja, Assistant Professor in Business Management, Krishna University, Machilipatnam. Mobile: 9440532444,	University Nominee	
Dr.R. Siva Ram Prasad. Santha Kumari, Professor, Dean Department of Commerce & Business Administration Acharya Nagarjuna University, Nagarjuna Nagar, Guntur Mobile No: 9849856589	Subject Expert	
Prof. Rajesh C Jampala Dean Department of Commerce & Business Management PBS College of Arts & Science, Vijayawada. Mobile No: 9866806069	Subject Expert	
Sai Babu, Vuyyuru	Alumnus	
Sri V.V. Punna Rao Genaral Manager KCP Sugar Pvt., Ltd, Vuyyuru. Mobile No: 9704456972	Industry Expert	
Kum Mohana Krishna Department of Commerce (PG) AG&SGS Degree College of Arts & Science, Vuyyuru	Member	
Y. Swarna Latha Department of Commerce (PG) AG&SGS Degree College of Arts & Science,	Member	
G. Kiran Kumar Department of Commerce (PG) AG&SGS Degree College of Arts & Science, Vuyyuru	Member	

Agenda for Board of Studies meeting for the
Master of Commerce (M.Com)
PGDepartment of Commerce

To evaluate and recommend Programme Structure for Master of Commerce program (M.Com) under CBCS for the students admitted in the academic year 2021-2022.

1. To explore the possibility of new courses or combination of courses.

2. To assess the potential of the courses against the employment prospects.

3. To assess the compatibility of practical courses with theory courses.

4. To approve the structure of Model Question Papers with COs and for all courses of II & IV semesters of M.Com.

5. To approve the list of examiners and paper setters of all the courses.

6. To approve the course outcomes (COs) for all the courses of II & IV (EVEN) Semesters of M.Com.

7. Any other matter with the permission of the chair.

RESOLUTIONS

i. <mark>Discussed the Syllabi of II and IV Semesters of M.Com, with **Duel Specialisation** in **1. Accounting & Taxation 2. Banking, Insurance & Finance** for the approval of the BOS.</mark>

They recommended to continue the same Course Structure designed by me with **Single specialisation** as lack of required strength to adopt **Duel Specialisation** (and the syllabi of II and IV Semesters of M.Com, is nearest to the KRU Syllabus and also to avoid confusion in the students due to least strength of 13 in numbers and there is no I Year Students).

ii. Discussed and recommended to continue **MOOCs**.

iii. Discussed and recommended to conduct **Comprehensive Seminar** (Internal Assessment for 50 marks with 2 Credits).

iv. Discussed and recommended the following teaching and evaluation methods for the approval of BOS.

Teaching Methods:
Besides the conventional methods of teaching, we use modern technology i.e., using of LCD projector to display on U boards and online teaching etc., for better understanding of concept.

Evaluation of student is done by the following procedure:

i. Out of maximum 100 marks in each paper, 30 marks shall be allocated for internal assessment.

ii. Out of 30 marks, 20 marks are allocated for announced internal tests. Two announced internal tests will be conducted and average of these Two tests shall be deemed as the marks obtained by the students, out of 10 marks 5 marks are allocated to Assignments, Seminars and Online Exam and remaining 5 marks are allocated to candidate's percentage of attendance.

Semester-End Examinations:

    i.   The maximum marks for Semester-End Examinations shall be 70 marks and duration of the examination shall be 3 Hours.

    ii.   Semester-End Examinations shall be conducted in theory papers at the end of every Semester.

v.   Discussed and recommended for organising National seminars, Guest Lectures, Work-shops to upgrade the knowledge of students, for the approval of the BOS.

vi.   Discussed and empowered the H.O.D. to suggest the panel of paper setters and Examiners to the Controller of Examinations.

CHAIRMAN

(Dr. T. Venkateswara Rao)

M.Com:

PSOs:

PSO1: To provide an opportunity for graduates to acquire theoretical as well as practical inputs in commerce to enter a career in professional areas of commerce and finance such as taxation, consultancy and financial services.

PSO2: To develop advanced theoretical knowledge and research capabilities to able to pursue academic and research focused careers.

POs:

PO1: Business Environment and Domain Knowledge (BEDK): Economic, legal and social environment of Indian business. Graduates are able to improve their awareness and knowledge about functioning of local and global business environment and society. This helps in recognizing the functioning of businesses, identifying potential business opportunities, evolvement of business enterprises and exploring the entrepreneurial opportunities.

PO2: Critical thinking, Business Analysis, Problem Solving and Innovative Solutions (CBPI): Competencies in quantitative and qualitative techniques. Graduates are expected to develop skills on analyzing the business data, application of relevant analysis, and problem solving in other functional areas such as marketing, business strategy and human resources.

PO3: Global Exposure and Cross-Cultural Understanding (GECCU): Demonstrate a global outlook with the ability to identify aspects of the global business and Cross Cultural Understanding.

PO4: Social Responsiveness and Ethics (SRE): Developing responsiveness to contextual social issues/ problems and exploring solutions, understanding business ethics and resolving ethical dilemmas. Graduates are expected to identify the contemporary social problems, exploring the opportunities for social entrepreneurship, designing business solutions and demonstrate ethical standards in organizational decision making. Demonstrate awareness of ethical issues and can distinguish ethical and unethical behaviours.

PO5: Effective Communication (EC): Usage of various forms of business communication, supported by effective use of appropriate technology, logical reasoning, articulation of ideas. Graduates are expected to develop effective oral and written communication especially in business applications, with the use of appropriate technology (business presentations, digital communication, social network platforms and so on).

PO6: Leadership and Teamwork (LT): Understanding leadership roles at various levels of the organization and leading teams. Graduates are expected to collaborate and lead teams across organizational boundaries and demonstrate leadership qualities, maximize the usage of diverse skills of team members in the related context.

PO7: Knowledge Application (KA): Acquire knowledge in different areas of management such as finance, marketing, accounting, human resource and operations and apply quantitative techniques such as operations research, statistical methods, financial models, econometrics for making informed business decisions in organizations.

APPENDIX – I

Scheme of Instruction and Evaluation for **M.Com**. Programme for the batch of students admitted during 2021-22 and onwards.

SEMESTER – II							
CO211	Financial Accounting & Packages	4	1	1	4	30	70	3 Hrs.
CO212	Financial Management	4	1	1	4	30	70	3 Hrs.
CO213	Human Resources Management	4	1	1	4	30	70	3 Hrs.
CO214	Marketing Management	4	1	1	4	30	70	3 Hrs.
CO215	Business Research Methods	4	1	1	4	30	70	3 Hrs.
CO216	E-Commerce	4	1	1	4	30	70	3 Hrs.
Generic Elective Courses (Choose any one out of three Courses)								
GE01	Excel & Tally Practical's	1	1	1	2	50	-	-
GE02	Human Values & Ethics	1	1	1	2	50	-	-
GE03	Personality Development Lab	1	1	1	2	50	-	-

CIA = Continuous Internal Assessment;   SEE = Semester End Examinations

Note: Course Codes will be allotted by the Examination Section.

IV SEMESTER

Course Code	Title of the Course	L	T	P	Credits	CIA Marks	SEE Marks	SEE Duration
	Generic Core Courses							
411	**Project Planning and Control**	4	1	1	4	30	70	3 Hrs.
412	**International Business**	4	1	1	4	30	70	3 Hrs.
413	**MOOCS – Organisational Behaviour**	4	1	1	4	30	70	3 Hrs

FUNCTIONAL SPECIALISATIONS

From the following **three** specialization areas choose any **one** specialization area of your choice :

1. Accounting & Taxation   2. **Banking, Insurance & Finance**   3. **International Business**

Course Code	Title of the Course	L	T	P	Credits	CIA Marks	SEE Marks	SEE Duration
	Accounting & Taxation							
421	Advanced Management Accounting	4	1	1	4	30	70	3 Hrs.
422	Auditing & Assurance	4	1	1	4	30	70	3 Hrs.
423	GST & Customs	4	1	1	4	30	70	3 Hrs.
424	Corporate Tax Planning&Management	4	1	1	4	30	70	3 Hrs.
	Banking, Insurance&Finance							
431	**International Banking**	4	1	1	4	30	70	3 Hrs.
432	**Financial Services**	4	1	1	4	30	70	3 Hrs.
433	**Banking and Technology**	4	1	1	4	30	70	3 Hrs.
434	**Insurance Products and Management**	4	1	1	4	30	70	3 Hrs.
	International Business							
441	Foreign Exchange and Risk Management	4	1	1	4	30	70	3 Hrs.
442	Global Logistics & Supply Chain Mgt.	4	1	1	4	30	70	3 Hrs.
443	International Business Negotiations	4	1	1	4	30	70	3 Hrs.
444	India's Foreign Trade & Documentation	4	1	1	4	30	70	3 Hrs.
451	**Comprehensive Viva-Voce**	-	-	-	4	-	100	
452	**Comprehensive Seminar**	-	-	-	2	50		

AG&SG SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE VUYYURU

(An Autonomous college under the jurisdiction of Krishna University)
Reaccredited at the level '**A**' by the NAAC

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters			
Subject Name: Business Law	Course: M.Com.	Course Code: CO211	Department: Commerce (PG)
1. . Mrs.B.Kalpana Assistant Professor Department of Commerce & Business Administration, P.B Siddhartha College of Arts & Science Vijayawada. Mobile No. 7842669134		2. Dr. B. Sankhar Babu, Assistant Professor, Department of Commerce, P.B Siddhartha College of Arts & Science Vijayawada Mobile No.: 9346487036	

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters			
Subject Name: Financial Management	Course: M.Com	Course Code: CO212	Department:Commerce (PG)
1. Dr. P.D M. Raju Professor, Department of Commerce Prabhas College, Vijayawada. Mobile No. 9440751609		2. . Dr. B. Sankhar Babu, Assistant Professor, Department of Commerce, P.B Siddhartha College of Arts & Science Vijayawada Mobile No.: 9346487036 .	

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters			
Subject Name: Human Resources Management	Course: M.Com	Course Code: CO213	Department:Commerce (PG)
1. Mrs. A. Siva Naga Lakshmi, Assistant Professor Department of Commerce & Business Administration P.B Siddhartha College of Arts & Science Vijayawada. .		2 Mrs.G.Lalitha Madhavi Assistant Professor Department of Commerce & Business Administration P.B Siddhartha College of Arts & Science Vijayawada. Mobile No.: 7799209460 .	

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters & External Examiners			
Subject Name: Marketing Management	Course: M.Com	Course Code: CO214	Department:Commerce (PG)
1. Mrs.B.Kalpana Assistant Professor Department of Commerce & Business Administration, P.B Siddhartha College of Arts & Science Vijayawada. Mobile No. 7842669134		2. P. Padmanabam Assistant Professor Department of Commerce, SRR & CVR College, Vijayawada.	

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters & External Examiners			
Subject Name: Business analytics and Research Methods	Course: M.Com	Course Code: CO215	Department:Commerce (PG)
1. Dr.B.Jaya Prakash, Associate Professor, Deputy Head, Department of Commerce & Business Administration P.B Siddhartha College of Arts & Science Vijayawada. Mobile No. 9849813969		2 Dr. P.D M. Raju Professor, Department of Commerce Prabhas College, Vijayawada. Mobile No. 9440751609	

A.G&S.G .Siddhartha Degree College of Arts & Science-Vuyyuru- 521165			
List of Paper Setters & External Examiners			
Subject Name: E-commerce	Course: M.Com	Course Code: CO216	Department: Commerce (PG)
1. . Mrs. A. Siva Naga Lakshmi, Assistant Professor Department of Commerce & Business Administration P.B Siddhartha College of Arts & Science Vijayawada.		2. M J Rajpaul, Assistant Professor Department of Commerce, SRR & CVR College, Vijayawada. Mobile No. 9502093357 .	

Course structure and scheme of Teaching and Examination
Master of Commerce

I SEMESTER

Paper Code	Paper Title	Teaching Hours/ week		Core / Elective	Internal Marks	External Marks	No. of Credits
		Lecture	Tutorial/ Practical				
CO111	Management theory and practice	5	1	Core	30	70	5
CO112	Business Economics	5	1	Core	30	70	5
CO113	Business Environment	5	1	Core	30	70	5
CO114	Entrepreneurship Development	5	1	Core	30	70	5
CO115	Information Technology for Business	5	1	Core	30	70	5
CO116	Quantitative Techniques for Business decisions	5	1	Core	30	70	5

II SEMESTER

Paper Code	Paper Title	Teaching Hours/ week		Core / Elective	Internal Marks	External Marks	No. of Credits
		Lecture	Tutorial/ Practical				
CO211	Business Law	5	1	Core	30	70	5
COM212	Financial Management	5	1	Core	30	70	5
COM213	Human Resources Management	5	1	Core	30	70	5
COM214	Marketing Management	5	1	Core	30	70	5
COM215	Business analytics and Research Methods	5	1	Core	30	70	5
COM216	E-commerce	5	1	Core	30	70	5
GE02	CBCS Paper -1	3	1	Elective	50	--	3

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Business Laws

Subject Code :	**CO201**	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

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

CO-1 To provide knowledge and understanding nature of the company and how to conduct the board meetings , appointment of the directors

CO-2 To know about how to prevent the money laundering in the business

CO-3 To provide expert knowledge on how to protect consumers and also provide the knowledge about to Right to Information Act

CO-4 To provide expert knowledge on Information Technology Act

CO-5 To know about the powers and freedom of corporate and business ethics

Unit –I
Companies Act 2013: Definition and Nature of Company - Incorporation of company – Prospectus - Shares and Debentures - Acceptance of Deposits - Appointment and Qualification of Directors - Meetings of Boards and its powers - Inspection and investigation - Compromises, arrangements and amalgamations - Prevention of oppression and Mismanagement - SEBI Act, 1992

Unit- II
Depositories Act, 1996 – Prevention of Money Laundering Act, 2002.

Unit- III
Consumer Protection Act, 1986 – Competition Act, 2002 – Environment Protection Act – Right to Information Act, 2005

Unit –IV
Foreign Exchange Management Act, 1999- Cyber laws-Information Technology Act, 2000.

Unit – V
Corporate Governance and Business Ethics – Ethical practices and guidelines: Internal to the Organization –Power and freedom: External to the organization.

References

1. Bulchandani RR : Business Law, Himalaya Publishing House.
2. SC Kuchal: Business Law, Vikas publishing House.
3. Agarwal UK : Consumer Protection in India (Deep & Deep)
4. Gulshan SS : Business Law (Excel)
5. Bare Acts

The Guidelines to be followed by the question paper setters in BUSINESS LAW for the second semester-end exams

PAPER TITLE: BUSINESS LAWS

PAPER-I   Semester-II   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

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MODEL QUESTION PAPER

M.COM. (REGULAR) DEGREE EXAMINATION

Second Semester

BUSINESS LAWS

(2017-2018 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

Answer the Following Questions   **5×4=20 Marks**

1. a. (i) Compromises.

(OR)

   (ii) Debentures.

  b. (i) Objectives of Deposition Act,1926

(OR)

   (ii) Scope of prevention of money laundering act 2002.

  c. (i) complaints

(OR)

   (ii) Information exchange.

 d. (i) Fintech

(OR)

   (ii) Foreign policy

 e. (i) Corporate governance.

(OR)

   (ii) Code of conduct

SECTION – B

Answer All Questions   **5×8=40Marks**

2. a) Discuss the prevention of the companies act 1950. Is regard to removal of directors by the Central Government?

(Or)

b) Define a manager and distinguish between a manager, managing director and a whole-time direction.

3. a) What is money laundering? Discuss how money laundering takes place?

(Or)

b) Explain how is a depository similar to a bank?

4. a) Explain the objectives and main provisions of Competition Act 2002.

(Or)

b) Explain the Right to Information Act 2005 in detail.

5. a) discuss the applicability and overall structure of FEMA Act 1999.

(Or)

b) State and explain the digital signatures, digital certificates and R.S.A algorithm

6. a) what do you understand by the term "Corporate Governance" ? Why is it important?

(Or)

b) Explain in detail the ethical practices by business in India.

SECTION C

Answer the following question.   **(1 x 10=10 marks)**

7. a) Explain briefly important clauses of Memorandum of Associations of a Company?

(Or)

b) Explain Information Technology Act, 2000.

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FINANCIAL MANAGEMENT

Subject Code :	**CO202**	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

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

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

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

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

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

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

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

The Guidelines to be followed by the question paper setters in FINANCIAL MANAGEMENT for the second semester-end exams

PAPER TITLE: FINANCIAL MANAGEMNT

PAPER-II   Semester-II   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

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

Duration: 3 hours   **Maximum Marks: 70**
SECTION- A
Answer Any Five of the Following Questions   **5×4=20Marks**
1. **Write short notes on:**
   a. (i) Financing function.
                                    (OR)
   (ii) NPV method

   b. (i) Operating leverage
                                    (OR)
   (ii) Cost of equity

   c. (i) WACC
                                    (OR)
   (ii) Operating cycle

   d. (i) Gross VS Net working capital
                                    (OR)
   (ii) Kinds of dividends

   e. (i) Objectives of Financial Management
                                    (OR)
   (ii) Significance of Working Capital Management.

SECTION – B

 Answer All Questions **5×8=40Marks**
2. **a)** Discuss in detail, the scope of Financial Management.
                                    (OR)
   b) Do you support the concept of Profit Maximization or Wealth Maximization? Give Reasons.

3. **a)** What is Capital Budgeting? Explain briefly about techniques of Capital Budgeting?
                                    (OR)
   b) A company is considering and investment proposal to install new machine at a cost of Rs.50, 000/-. The machine will last for 5 years and has no salvage value. The estimated cash flows after taxes are:

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

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

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

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

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

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

b) What is the substance of Miller and Modigliani 'dividend irrelevance' theorem?

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

(OR)

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

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

The following is the additional information available:

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

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

SECTION C

Answer the following question. **(1 x 10=10 marks)**
7. a) A company is considering an investment proposal to install new machine at a cost of Rs.50, 000. The machine will last for 5 years and has no salvage value. The estimated cash flows after taxes are:

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

Compute the following:

   a) Payback period
   b) Average rate of return
   c) Internal rate of return
   d) Net present value at 10%

(OR)

b)Explain about various dividend theories.

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HUMAN RESOURCE MANAGEMENT

Subject Code :	**CO203**	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

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

CO-1   To cover the basic concepts of Human Resource management.

CO-2   To contribute the development of human resource planning, implementation, and evaluation of employee recruitment, selection, and retention plans and processes)

CO-3   To develop, implement, and evaluate employee orientation, training, and development programs

CO-4   To administer and contribute to the design and evaluation of the performance management program

CO-5   To develop the students' ability to learn concepts like compensation, employee welfare, and industrial relation issues

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

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

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

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

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

References:

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

The Guidelines to be followed by the question paper setters in HUMAN RESOURCE MANAGEMNT for the second semester-end exams

PAPER TITLE: HUMAN RESOURCE MANAGEMNT

PAPER-III   Semester-II   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	Any unit
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

MODEL QUESTION PAPER

M.COM. (REGULAR) DEGREE EXAMINATION

Second Semester

HUMAN RESOURCE MANAGEMENT

(2017-2018 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

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

1. Write Short Notes on:

a. (i) Role of HRM

(OR)

(ii) Human Resource planning.

b. (i) Vestibule Training.

(OR)

(ii) Career planning.

c. (i) Quality of Work Life.

(OR)

(ii) Fringe benefits.

d. (i) E-Recruitment

(OR)

(ii) HRM Model.

e. (i) Sources of Recruitment.

(OR)

(ii) Wage Payment Methods.

Answer All Questions   **5×8=40Marks**

2. a) Define Human Resource Management and discuss the objectives and functions of HRM.

(Or)

b) Explain the role of HRM in the changing environment.

3. a) What is human resource planning? Analyze various steps in the process of human resource Planning.

(Or)

b) Explain the Sources Recruitment with relevant merits and limitations

4. a) Identify the employee training methods.

(Or)

b) Show the Importance of training and Distinguish between employee training and executive development.

5. a) Discuss the methods of performance appraisal.

(Or)

b) Examine the Significance and limitations of Performance appraisal.

6.a) Define the concept wage and salary administration. Explain the wage payment methods.

(Or)

b) Evaluate the Methods of Employee participation in management.

SECTION C

Answer the following question.   **(1 x 10=10marks)**

7. a) what is meant by the term Industrial Disputes? Discuss its causes and settlement mechanism.

(Or)

b) Define   HRM. Explain the nature, scope& significance of HRM.

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MARKETING MANAGEMENT

Subject Code :	**CO204**	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

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

CO-1   Understand the concepts of marketing and to know the changing context of marketing environment.

CO-2   Appreciating the knowledge of consumer behaviour in implementing the marketing strategies to satisfy target customer and also distinguish between Marketing Information System and Market Research.

CO-3   Conceptual understanding of product management and issues relating with marketing of services.

CO-4   Understand different price strategies and the dynamics of channel management.

CO-5   Be able to know the elements of promotion mix and the importance of integrated marketing communications.

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

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

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

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

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

References

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

The Guidelines to be followed by the question paper setters in

MARKETING MANAGEMENT for the second semester-end exams

PAPER TITLE: MARKETING MANAGEMNT

PAPER-IV   Semester-II   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	Any unit
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

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MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Second Semester
MARKETING MANAGEMENT-CO204
(2017-2018 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

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

1. Write short notes on:

    (a)   (i) Product vs Service.

                           (OR)

        (ii) Targeting

    (b)   (i) Marketing Information System

                           (OR)

        (ii) Channel Conflict

    (c)   (i) Integrated Marketing Communication

                           (OR)

        (ii) Psychological Pricing

    (d)   (i) Global Marketing

                           (OR)

        (ii) Positioning.

    (e)   (i) Functions of Marketing.

                           (OR)

        (ii) Pricing Objectives.

SECTION – B

Answer All Questions   **5×8=40Marks**

2. a) Differentiate between sales and marketing. What are the core concepts of marketing?
                      (Or)
    b) What are the elements of marketing environment? Explain their influence on marketing.

3. a) Define Marketing Research. Explain various steps involved in Marketing Research.
                      (Or)
    b) Define Market Segmentation. What are the types of Market Segmentation? Explain them briefly.

4. a) What is meant by Product Life Cycle? Explain the stages of Product Life Cycle with Suitable illustration.

(Or)

   b) Define Brand. What are the various Brand strategies?

5. a) Explain the objectives of Pricing. What are the various price adjustment strategies?

(Or)

   b) What factors are to be considered in the selection of Channel Members? Explain the Channel selection criteria.

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

(Or)

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

SECTION - C

Answer the following question.   **(1 x 10=10 marks)**

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

(Or)

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

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BUSINESS ANALYTICS AND RESEARCH METHODS

Subject Code :	**CO205**	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

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

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

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

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

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

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

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

Reference Books:

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

The Guidelines to be followed by the question paper setters in BUSINESS ANALYTICS AND RESEARCH METHODS for the second semester-end exams

PAPER TITLE: BUSINESS ANALYTICS AND RESEARCH METHODS

PAPER-V   Semester-II   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

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

Time: Three hours   Maximum Marks: 70
SECTION- A

Answer Any Five of the Following Questions   (5X4 = 20 Marks)

1. **Write short notes on:**

   a) (i) Importance of Research

                                (OR)

       (ii) Simple Random Sampling

   b) (i) Research Problem

                                (OR)

       (ii) Primary Vs Secondary data

   c) (i) Procedure for Testing of Hypothesis

                                (OR)

       (ii) Bar and Pie charts

   d) (i) Layout of report

                                (OR)

       (ii) Types of Tabulation

   e) (i) ANOVA

                                (OR)

       (ii) Research Design.

SECTION- B

Answer All Questions.   (5X8 = 40 Marks)

2. a) What is Research? Explain the research process in details.
                                (OR)
    b) Explain different types of research.

3. a) What is Research Design ? Distinguish between diagnostic and Exploratory Research designs.
                                (OR)
    b) Briefly explain various techniques of data collection in business research.

4. a) Explain Principal steps in a Sample Survey?
                                (OR)
    b) Distinguish between Systematic and Stratified Sampling.

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

(OR)

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

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

(OR)

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

SECTION- C

Answer the following question.   **(1 x 10=10 marks)**

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

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

(OR)

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

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E-COMMERCE

Subject Code :	**CO206**	I A Marks	30
No. of Lecture Hours / Week	05	End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03

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

CO-1　To remember and understand the basic concepts of E-commerce, E-business Internet and World Wide Web.

CO-2　To understand how different technologies are implemented in e-commerce.

CO-3　To analyse the role of e-marketing and advertisements in e- commerce.

CO-4　To analyse the impact of CRM and SCM on e-commerce.

CO-5　To learn about different types of electronic payment system, protocols, security schemes　and cash less economy.

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

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

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

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

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

References

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

The Guidelines to be followed by the question paper setters in E-COMMERCE for the second semester-end exams

PAPER TITLE: E-COMMERCE

PAPER-VI   Semester-II   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (short answer questions) (**with internal choice**)	Section- B (Long answer questions) (**with internal choice**)	Section –C (essay question) (**with internal choice**)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

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

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

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

1. **Write short notes on:**

    a) (i) B2C

                        (OR)

        (ii) World Wide Web

    b) (i) Software Agent

                        (OR)

        (ii) XML

    c) (i) Intelligent Agents

                        (OR)

        (ii) Supply Chain Management

    d) (i) Electronic Fund Transfer

                        (OR)

        (ii) Online Marketing

    e) (i) E-Cash

                        (OR)

        (ii) Website Goals

SECTION – B

Answer All Questions   **5×8=40Marks**

2. (a) Explain Business models of E-commerce.
                    (Or)
    (b) What are the advantages and Disadvantages of E-commerce? s

3. (a) Explain Internet Client-Server Applications.
                    (Or)
    (b) Explain Website goals, Objectives and Strategies.

4. (a) What is e-marketing? Distinguish E-marketing and Traditional Marketing
                    (Or)
    (b) What are the strategies and advantages of advertisements in e-commerce?

5. (a) Explain Old ways of managing supply and information flow-new way of Managing supply chain and Supply chain Architecture.

(Or)

(b) Explain CRM Technology, CRM toolkit and CRM customer life cycle.

6. (a)Explain various security schemes in Electronic Payment System.

(Or)

(b) Explain Different protocols used in Electronic Payment system.

SECTION - C

Answer the following question.   **(1 x 10=10 marks)**

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

(Or)

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

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HUMAN VALUES AND ETHICS (1L + 1T + 1P)

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

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

CO 1   To provide the basic understanding about importance of Value Education, Self-Exploration, and Human aspirations.

CO 2   To understand the importance of Process for Value Education

CO 3   To gain knowledge on Understanding Harmony in the Human Being

CO 4   To understand the concept of Harmony in Myself

CO 5   Understanding Harmony in the Family and Society – harmony in Human - Human Relationship

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

1. Understanding the need , basic guidelines, content and process for value Education

2. Self-Exploration – What is it? – its content and process: 'Natural Acceptance' and Experiential Validation – as the mechanism for self-explanation

3. Continuous Happiness and Prosperity – A look at basic Human Aspirations

Unit – II: Process for Value Education

1. Right Understanding, Relationship and Physical Facilities – basic requirements for fulfillment of aspirations of every human being with their correct priority

2. Understanding Happiness and prosperity correctly – A critical appraisal of the current Scenario 17

3. Method to fulfill the above human aspirations; understanding and living in harmony at various levels

Unit – III: Understanding Harmony in the Human Being

1. Understanding human being as a co-existence of the sentient 'I' and the material 'Body'

2. Understanding the needs of Self ('I') and 'Body'

3. Understanding the Body as an instrument of 'I' (I being the doer, seer and enjoyer)

Unit –IV: Harmony in Myself

1. Understanding the characteristics and activities of 'I' and harmony in 'I'

2. Understanding the harmony of I with the Body - correct appraisal of Physical needs, meaning of Prosperity in detail

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

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

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

Text Books

R R Gaur, R,Sangal, G.P Bagaria, 2009, A Foundation Course in value Education(English)

Pradeep Kumar Ramancharla, 2013, A foundation course in value education (Telugu)

R R Gaur, R Sangal G P Bagaria, 2009, Teacher's Manual (English)

Pradeep Kumar Ramancharla, 2013, Teacher's Manual (Telugu)

Reference Books

1. Ivan IIIich, 1974, Energy& Equity, The Trinity Press, Worcester, and harper Collins, USA
2. E.F. Schumacher, 1973, small is Beautiful; a study of economics as if people mattered, Blond & Briggs, Bratain
3. A Nagraj, 1998, Jeevanvidya to Na Prayanam, Hyderabad
4. R.Pradeep Kumar, 2013, JeevanVidya to Na Prayanam, Hyderabad
5. Sussan George, 1076, How the other half Dies, Penguin Press, Peprinted 1986, 1991
6. PL Dhar, RR Gaur, 1990, Science and Humanism, common wealth publishers
18
7. A.N. Tripathy, 2003, Human values, New Age International Publishers
8. SubhasPalekar, 2000, How to practice natural Farming, Pracheen (Vaidik) Krishitantrashodh, Amravati
9. Donella H. Meadows, Dennis L. Meadows,Jorgen Randers, William W. Behrens III,1972, Limits to Growth – club of Rome's report, universe Books
10. E.G. Seebauer& Robert, L BERRY, 2000, Foundationals of Ethics for Scientists & Engineers, Oxford University Press
11. M. Govindrajran, S Natrajan& V.S. Senthi Kumar, Engineering Ethics (including human Values), Eastern Economy Edition, Prentice hall of India Ltd
12. B P Banerjee, 2005, Foundations of Ethics and Management, Excel books
13. B.L. Bajpai, 2004, Indian Ethos and Modern Management , New Royal book Co; Lucknow, Reprinted 2008

Relevant CDs, Movies, Documentaries & Other Literature

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

TITLE OF THE PAPER: PROJECT PLANNING AND CONTROL
Semester: IV

CO402 PROJECT PLANNING AND CONTROL (4L + 1T + 1P)

Course Code	CO402	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03
Year of Introduction:	Year of Offering: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II M.Com		

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

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

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

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

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

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

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

References:

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

The Guidelines to be followed by the question paper setters in **CO402- PROJECT PLANNING AND CONTROL** for the fourth semester-end exams

PAPER TITLE: **CO402- PROJECT PLANNING AND CONTROL**

PAPER- II   Semester-IV   Maximum Marks: 70   Duration: 3 Hours
Weightage for the question paper

Syllabus	Section –A (short answer questions) (with internal choice)	Section- B (Long answer questions) (with internal choice)	Section –C (essay question) (with internal choice)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

CO 1   Each short answer question carries 4 marks in section-A.
CO 2   Each long answer question carries 8 marks in section-B.
CO 3   Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

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MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Fourth Semester
CO402 –PROJECT PLANNING AND CONTROL
(2021-2022 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

Answer All Questions   5×4=20 Marks

1. **Write short notes on**
    i.   a) Environmental scanning.OR

         b) Project Rating Index.

    ii. a) Product mix. OR

         b)Primarydata..

    iii. a) Paybackperiod..OR

         b) Cost of project

    iv. a) Shadow Prices. .OR

         b) Social cost benefit

    v.   a) Total and free floats. .OR

         b) Critical path

SECTION – B

Answer All Questions   5×8=40Marks

2. a) Explain the process of generating and screening of project ideas.
                                    OR
    b) Explain porter model for profit potential of industries

3. a) What is plant location? Explain the factors influencing plant location.
                                    OR
    b) Explain different sources of primary and secondary information.

4. a) What are the components of cost of project? Discuss them in brief.
                                    OR
    b) Discuss briefly the various means of financing a project.

5. a) What is social cost benefit analysis and explain UNIDO approach.

OR

b) Explain social cost benefit analysis in India.

6. a) What is network analysis? Explain the rules for construction of network diagrams.

OR

b) Discuss the project implementation practices in India.

SECTION C - (1 x 10 =10 marks)
Case study (Compulsory)

7. Explain environmental scanning and opportunity analysis.

OR

What is demand forecasting? Explainqualitative and time series projection methods. .

TITLE OF THE PAPER: INTERNATIONAL BUSINESS

Semester: IV

CO403 INTERNATIONAL BUSINESS (4L + 1T + 1P)

Course Code	CO403	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03
Year of Introduction:	Year of Offering: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II M.Com		

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

- CO 1   To familiarize the students with international trade theories
- CO 2   To enable the students to understand the international trade regulatory framework.
- CO 3   To equip the students with the basic conceptof international financial framework
- CO 4   To impart knowledge on international economic institutions
- CO 5   To understand how to organise international business.

UNIT–I: International Business: Concept of international business – Stages of internationalization of business – Impact of globalization - International economic, political, legal, competitive, social demographic and cultural frame work - International trade theories.

UNIT –II: International trade regulatory frame work -Trade barriers – Export promotion and import substitution - Role of World Trade Organization (WTO) - Integrity pact.

UNIT –III: International financial frame work - Balance of payments – Foreign exchange market mechanism, export financing, and incentives – Role of MNCs in International Business.

UNIT –IV: International Economic Institutions Agencies and Agreements: Regional Trading agreements – The European Union and NAFTA – Debate on Trade Policy i.e. Free Trade Vs Protectionism.

UNIT –V: Organizing for international business – Designing global organization structure – Developing global competitiveness - EOUs, EPZs - Role of State and Centre to promote international trade

References
1. Francis Cherunilam, International Business, PHI.
2. Bhattacharya, International Business, Excel Books, New Delhi.
3. John D.Daniels & Lee H. Radebaugh., International Business, Pearson Education.
4. P. Subba Rao, International Business, Himalaya Publishing House.
5. R. Chandran, International Business, Jaico Publishing House
6. Vyuptakesh Sharam, International Business, Pearson education, 2006.
7. K.Aswathappa, International Business, Tata McGraw-Hill, 2006.
8. Bhalla Madhava. V.K., International Business, New Delhi.
9. Shukla, International Business, Excel Books, New Delhi.
10. Sundarmos Black; International Business Environment, Prentice Hall of India.
11. Ramesh Mohan Joshi, International Business, Oxford University Press
12. Pradip Kumar Sinha, Sanchari Sinha, International Business Management, Excel Book

The Guidelines to be followed by the question paper setters in **CO403-INTERNATIONAL BUSINESS** for the fourth semester-end exams

PAPER TITLE:**CO403- INTERNATIONAL BUSINESS**
PAPER- III   Semester-IV   Maximum Marks: 70   Duration: 3 Hours
Weight age for the question paper

Syllabus	Section –A (Short answer questions) (with internal choice)	Section- B (Long answer questions) (with internal choice)	Section –C (Essay question) (with internal choice)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

CO 1   Each short answer question carries 4 marks in section-A.
CO 2   Each long answer question carries 8 marks in section-B.
CO 3   Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

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MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Fourth Semester
CO403 – INTERNATIONAL BUSINESS
(2021-2022 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**
SECTION- A
Answer All Questions   **5×4=20 Marks**

1. **Write short notes on**
   i.   a) International Business. OR
        b) Globalisation.
   ii. a) WTO. OR
        b) Trade barriers.
   iii. a) Balance of Payments. OR
        b) MNCs
   iv. a) Regional Trading Agreements. OR
        b) Trade Policy.
   v.   a) EOUs. OR
        b) EPZs

SECTION – B
Answer All Questions   **5×8=40Marks**

2. a) Explain the concept of international business.
                            OR
   b) Explain the stages of internationalisation of business.

3. a) Explain the concept of export promotion and import substitution.
                            OR
   b) Explain the role of World Trade Organisation in international business.

4. a) Explain the Foreign exchange market mechanism.
                            OR
   b) Discuss the role of MNCs in international business.

5. a) Explain the concept of free trade Vs protectionism.
                            OR
   b) Explain the European Union NAFTA.

6. a) What is the role of state and centre for promote international trade?
                            OR
   b) Discuss the designing of global organisation structure.

SECTION C - (1 x 10 =10 marks)
Case study (Compulsory)
7. a)Explain the international social, political and economic framework.

                            OR

   b) Explain the barriers in international trade.

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NAAC reaccredited at 'A' level
Autonomous -ISO 9001 – 2015 Certified

TITLE OF THE PAPER: MOOCS – Organisational Behaviour

Semester: IV

CO401: MOOCS - Organizational Behaviour

Course Code	CO401	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03
Year of Introduction:	Year of Offering: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II M.Com		

Course Objectives: The course is to make student aware of the concept to provide opportunity for learner to interact directly with world class teachers who are offering courses on MOOCs platform.

Course Outcomes:

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

contemporary subjects.

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

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

the course completion.

CO-4 To provide opportunity for learner to interact directly with world class

teachers who are offering courses on MOOCs platform.

CO-5 To expose the learners with peer learning facility

Unit-I: Organizational Behaviour: Meaning, concept, importance and fields of study, roles & skills of managers, Organizational Behaviour challenges, field of OB : individual, groups & systems as building blocks, OB models.

Unit-II: Evolution of Organizational Behaviour, Research of OB, International OB, Perception, Personality, Learning: concept & theories,facilit

Unit-III: Attitude : meaning, concept, formation and change, Motivation : process theories, job satisfaction, emotions and emotional intelligence, formation of groups, types of groups.

Unit- IV: Team dynamics, group decision making, interpersonal relations, Communication : nature, types and barriers, Leadership : nature, importance, styles, theories of leadership, power & politics, conflicts, foundations of organization structure.

Unit- V: Organizational design, diversity and it's management, stress among employees, work life balance, Organizational change & development, Organizational culture, employee empowerment, learning organization, ethical behavior in organization

Reference :

1. Stephen P. Robbins, Organizational Behaviour Concepts, Prentice hall, India.
2. L. M. Prasad, Management Process and Organizational, Sultan Chand & Sons.
3. Aswathappa. K, Organizational Behaviour , Himalaya Publishing House.
4. Nair, S. R, Organizational Behaviour (text & cases) Himalaya Publishing House.

The Guidelines to be followed by the question paper setters in **CO401- MOOCS: ORGANIZATIONAL BEHAVIOUR for the fourth semester-end exams**

PAPER TITLE: CO401 - MOOCS : ORGANIZATIONAL BEHAVIOUR
PAPER- I   Semester-IV   Maximum Marks: 70   Duration: 3 Hours

Weightage for the question paper

Syllabus	Section –A (Short answer questions) (with internal choice)	Section- B (Long answer questions) (with internal choice)	Section –C (Essay question) (with internal choice)
Unit -1	1 (a or b)	1 (a or b)	**Any unit**
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

- Each short answer question carries 4 marks in section-A.
- Each long answer question carries 8 marks in section-B.
- Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Fourth Semester
CO401 –MOOCS- Organisational Behaviour
(2021-2022 Regulation Onwards)

Section - A

Answer any **FIVE** of the following: **(5 x 4 = 20M)**

1. a i.   Organizational Behaviour   or
    ii.   Skills of managers
    b i.   Perception   or
    ii.   Learning
    c i.   Job satisfaction   or
    ii.   Emotional intelligence
    d i.   Leadership   or
    ii.   Communication
    e i.   Organizational design   or
    ii.   Employee empowerment

Section – B

Answer any **FIVE** of the following: **(5 x 8 = 40M)**

2. a. Discuss the concept and importance of Organizational Behaviour.
                    or
    b. Discuss the various models of Organizational Behaviour.

3. a. Explain various stages in personality development.
                    or
    b. Discuss various steps in perceptual process.

4. a. Elucidate the concept of motivation and motives. Why motivation is needed?
                    or
    b. What do you understand by group? Explain the various stages of group formation.

5. a. Define leadership and explain various styles of leadership.
                    or
    b. State the process and importance of communication with examples.

6. a. Discuss the importance of organizational culture.
                    or
    b. Identify the factors causing stress and suggest suitable stress management techniques.

Section – C (1x10 Marks = 10 Marks)

7. a. Discuss the importance of group dynamics in modern organizations.
                    or
    b. Explicate the concept of behaviour modification. Highlight various behaviour modification techniques.

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TITLE OF THE PAPER: INTERNATIONAL BANKING

Semester: IV

CO404 INTERNATIONAL BANKING (4L + 1T + 1P)

Course Code	CO404	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03
Year of Introduction:	Year of Offering: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II M.Com		

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

CO 1   Understand the global trends and developments in international banking

CO 2   Get familiar with the international financial centres

CO 3   Able to identify banking system in UK, USA etc.

CO 4   Able to understand the functioning of international financial institutions

CO 5   Able to develop knowledge about regulatory framework in india.

UNIT – I :
Introduction- Global trends and developments in International BankingWholesale banking- Retail banking- private banking- inter-bank business

UNIT – II :
International Financial Centres - Offshore Banking units - SEZs- Asset Liability Management- Profitability of International Banking Operations

UNIT – III :
Investment Banking: Wholesale Banking - Unit Banking – Federal Banking System – Investment Banking - Correspondent Banking – Banking System in UK, USA, Germany and Japan - Global trends and developments in International Banking.

UNIT – IV :
International Financial Institutions; IMF , IBRD, BIS, IFC, ADB, WTO, Treasury and Risk Mitigation

UNIT – V :
Regulatory Framework in India and FEMA, Letter of Credit mechanism and UCPDC URC / URR Buyers' / Sellers' credit- Bilateral trade- counter trade- high seas sales.

References

1. International Banking Operations, Libf, Macmillan Publishers India Limited, 2007.2. Domestic and International Banking, M.K. Lewis & K.T. Davis, The MIT Press, 1987.
3. Hand Book of International Banking, A. W. Mullineux & Victor Murinde, Edward Elgar Publishing, 2003.
4. International Banking, Nicholas L. Deak & JoAnne Celusak, New York Institute of Finance, 1984.
5. International Banking and Finance, francis A. Lees, Macmillan Press, 1980.
6. Multinational and International Banking, Geoffery Jones, E.Elgar, 1984.

The Guidelines to be followed by the question paper setters in **CO404-INTERNATIONAL BANKING** for the fourth semester-end exams

PAPER TITLE: **CO404- INTERNATIONAL BANKING**
PAPER- IV   Semester-IV   Maximum Marks: 70   Duration: 3 Hours
Weightage for the question paper

Syllabus	Section –A (short answer questions) (with internal choice)	Section- B (Long answer questions) (with internal choice)	Section –C (essay question) (with internal choice)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

CO 4   Each short answer question carries 4 marks in Section-A.
CO 5   Each long answer question carries 8 marks in Section-B.
CO 6   Each essay answer question carries 10 marks in Section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

A. G & S.G. SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE
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MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Fourth Semester
CO404 – INTERNATIONAL BANKING
(2021-2022 Regulation Onwards)

Section - A

Answer any FIVE of the following: **(5 x 4 = 20M)**

1. a i. Private Banks.   (or)
       ii.Nature of international banking.
    b i. Special Economic zones.   (or)
       ii.Asset Management.
    c i. Unit banking.   (or)
       ii. Banking system in UK.
    d i.BIS.   (or)
       ii.ADB.
    e i.URC Buyers.   (or)
       ii. Unilateral trade.

Section – B

Answer any FIVE of the following: **(5 x 8 = 40)**

2. a. Explain the nature and objectives of retail banking.
                (or)
    b. Write about recent developments in international banking?

3. a. What are the various privileges available to SEZs? Explain.
                (or)
    b. Explain about profitability of international banking operations.

4. a. Write about banking system in Germany?
                (or)
    b. Give an overview on federal banking systems.

5. a. State the functions of world bank.
                (or)
    b.List out the objectives of WTO.

6. a. Discuss about foreign exchange mechanism in India.
                (or)
    b. What are the features of bilateral trade agreements?

Section – C (1x10 Marks = 10 Marks)

7. a. Explain about risk mitigation in international financial institutions.
                (or)
    b. Give an overview on inter-bank business.

TITLE OF THE PAPER: FINANCIAL SERVICES

Semester: IV

CO405: FINANCIAL SERVICES
(4L + 1T + 1P)

Course Code	CO405	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03
Year of Introduction:	Year of Offering: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II M.Com		

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

CO 1   To create awareness among the students about the significance of investment particularly strategic investment and finance decision-making.

CO 2   The objective of the course is to provide students with the knowledge of merchant banking services along with guidelines of SEBI.

CO 3   To understand Mutual Funds and the origin of venture capital.

CO 4   To understand the types of lease agreements and factoring services in India.

CO 5   To examine the emerging trends in financial services.

UNIT – I
Financial Services – Range of services – Characteristics – Institutions offering different services – Characteristics of financial services market – Problems and challenges in financial services marketing.

UNIT – II
Merchant Banking – Nature and scope of merchant banking services – Management of public issues and support services – Depository services – Marketing of services – SEBI guidelines.

UNIT – III
Mutual Funds – Meaning, Origin, Types/Classification of Funds, Importance, Mutual Funds Industry in India – **Venture Capital**: Meaning, Origin, Importance, Methods, India Scenario.

UNIT – IV
Leasing – Concept, Types, Lease Agreements – Potentiality of Leasing as a means of financing – Advantages, and Disadvantages – Lease Financing in India – **Factoring** – Meaning, Modus operandi, types, and functions – Factoring services in India.

UNIT V
Trends in Financial Services – Financial technology firms (Fintech Firms), Data-Driven Product Development, Digital Transformation, AI (artificial intelligence)& Block Chain, Big Data, Cyber Security, Mobile Banking, OMNI-Channel, Investor Education.

Reference Books:

1. David and Zenoff, **Marketing of Financial services**, Ballinger publishing.
2. Avadhani, V.A., **Marketing of Financial Services**, Himalaya Publishing House,Mumbai.
3. J.C. Verma, **Merchant Banking**, Tata McGraw- Hill.
4. Bhalla. V.K. **Management of Financial Services**, Anmol Publications, New Delhi.
5. ChinmaoySahu, **Management of Financial Services**, Excel Books, New Delhi.

The Guidelines to be followed by the question paper setters in **CO405- FINANCIAL SERVICES** for the fourth semester-end exams

PAPER TITLE:**CO405- FINANCIAL SERVICES**
PAPER- V   Semester-IV   Maximum Marks: 70   Duration: 3 Hours
Weight age for the question paper

Syllabus	Section –A (Short answer questions) (with internal choice)	Section- B (Long answer questions) (with internal choice)	Section –C (Essay question) (with internal choice)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

CO 1   Each short answer question carries 4 marks in section-A.
CO 2   Each long answer question carries 8 marks in section-B.
CO 3   Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

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MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Fourth Semester
CO405 – FINANCIAL SERVICES
(2021-2022 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

Answer All Questions   **5×4=20 Marks**

1. **Write Short Notes on:**

    i. a) characteristics of financial services market OR
        b) challenges of a financial services market
    ii. a) Merchant banking OR
        b) Depository services
    iii. a) Classification of funds OR
        b) Venture Capital
    iv. a) Leasing OR
        b) Factoring
    v. a) Digital Transformation OR
        b) Investor Education.

SECTION – B

Answer All Questions   **5×8=40 Marks**

2. a) Explain different services offered by financial institutions.

   OR

   b) Explain the problems in financial services marketing

3. a) Explain the nature and scope of merchant banking services.

   OR

   b) Explain marketing of services – SEBI guidelines.

4. a) Explain the importance and mutual funds industry in india.

   OR

   b) Discuss the methods of venture capital.

5. a) Explain the lease agreements.

   OR

   b) Discuss factoring services in India.

6. a) Discuss the Data-Driven Product Development.

   OR

   b) Explain the advantages of Artificial Intelligence.

SECTION C - (1 x 10=10 marks)

Answer the following question.

7. a) Explain the management of public issues and support services in merchant banking.

   OR

   b) Discuss the types and functions of factoring.

TITLE OF THE PAPER: BANKING AND TECHNOLOGY

Semester: IV

CO406: BANKING AND TECHNOLOGY (4L + 1T + 1P)

Course Code	CO406	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03
Year of Introduction:	Year of Offering: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	II M.Com		

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

CO-1   To explain the role of information technology in Indian Banking Industry.

CO-2   To explain the role of electronic banking and electronic fund management.

CO-3   Toexplain how integrated communication networks works in banks and the role of CRM.

CO-4   Toexplain how to manage disaster management and computer security. The role of computer audit and security control aspects.

CO-5   Toexplain the importance of data warehousing and data mining techniques and its advantages.

UNIT – I

IT in Banking – Information Technology and its implications – Information Technology – Indian Banking Scenario – Initiatives and Trends.

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 – Data Warehousing and Data Mining – Designing and Implementing Computerization in Banking Sector

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

The Guidelines to be followed by the question paper setters in **CO406- BANKING AND TECHNOLOGY** for the fourth semester-end exams

PAPER TITLE:**CO406- BANKING AND TECHNOLOGY**
PAPER- VI   Semester-IV   Maximum Marks: 70   Duration: 3 Hours
Weightage for the question paper

Syllabus	Section –A (short answer questions) (with internal choice)	Section- B (Long answer questions) (with internal choice)	Section –C (essay question) (with internal choice)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

CO 1   Each short answer question carries 4 marks in section-A.
CO 2   Each long answer question carries 8 marks in section-B.
CO 3   Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

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MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Fourth Semester
CO406 – BANKING AND TECHNOLOGY
(2021-2022 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A
Answer All Questions   **5×4=20 Marks**

1. **Write Short Notes on:**

    i. a) Information technology. OR
       b) Banking trends.
    ii. a) Electronic Banking. OR
       b) Computer based information system
    iii. a) Relationship Management. OR
       b) Integrated communication network
    iv. a) Computer Security. OR
       b) Computer Audit.
    v. a) Data Mining. OR
       b) Data Warehousing

SECTION – B
Answer All Questions   **5×8=40 Marks**

2. a) Explain the role technology in Indian banking.
   <div align="center">OR</div>
   b) Discuss the initiatives and new trends in Indian banking.

3. a) Discuss the role of computer based information system.
   <div align="center">OR</div>
   b) Explain electronic fund management.

4. a) Explain Customer Relationship Management.
   <div align="center">OR</div>
   b) Discuss integrated communication networks in banks.

5. a) Explain disaster management techniques.
   <div align="center">OR</div>
   b) Discuss security control aspects in banking industry.

6. a) Discuss Data ware housing techniques.
   <div align="center">OR</div>
   b) Explain the advantages of data mining.

SECTION C - (1 x 10=10 marks)
Answer the following question.
7. a) Explain how technology is playing a vital role in customer service.
   <div align="center">OR</div>
   b) Discuss the future of Indian banking industry with latest technological developments.

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TITLE OF THE PAPER: INSURANCE PRODUCTS AND MANAGEMENT

Semester: IV

CO407: INSURANCE PRODUCTS AND MANAGEMENT (4L + 1T + 1P)

Course Code	CO407	Course Delivery Method	Class Room / Blended Mode - Both
Credits	4	CIA Marks	30
No. of Lecture Hours / Week	5	Semester End Exam Marks	70
Total Number of Lecture Hours	75	Total Marks	100
Practical Component	01 Hour/Week	Exam Hours	03
Year of Introduction:	Year of Offering: 2021 - 22	Year of Revision: ----	Percentage of Revision: 0%
CLASS:	1I M.Com		

Course Outcomes:

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

CO 1 To develop and understand what life insurance and variation of whole life insurance
CO 2 To familiarize students with life insurance contractual provisions
CO 3 To discuss the matter related to health insurance coverage
CO 4 To make the students understand employee benefits and retirement plans
CO 5 To make them understand the concept of reinsurance.

UNIT – I :

Life Insurance Concept – Basic Principles of Life Insurance Utmost Blood Faith – Insurance Interest – Types of Insurance – Variations of Whole Life Insurance – Other typesof 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
6. Prof. N. Vijaya Ratnam & Prof. B. Mohan, Finaincial Services – Banking & Insurance, Telugu Academy, Hyderabad.

The Guidelines to be followed by the question paper setters in **CO407- INSURANCE PRODUCTS AND MANAGEMENT** for the fourth semester-end exams

PAPER TITLE:**CO407- INSURANCE PRODUCTS AND MANAGEMENT**

PAPER- VII   Semester-IV   Maximum Marks: 70   Duration: 3 Hours

Weight age for the question paper

Syllabus	Section –A (short answer questions) (with internal choice)	Section- B (Long answer questions) (with internal choice)	Section –C (essay question) (with internal choice)
Unit -1	1 (a or b)	1 (a or b)	Any unit
Unit -2	1 (a or b)	1 (a or b)	
Unit -3	1 (a or b)	1 (a or b)	
Unit -4	1 (a or b)	1 (a or b)	
Unit -5	1 (a or b)	1 (a or b)	

CO 1   Each short answer question carries 4 marks in section-A.
CO 2   Each long answer question carries 8 marks in section-B.
CO 3   Each essay answer question carries 10 marks in section-C.

The Question Paper Setters are requested to cover all the topics in the syllabus stipulated as per the weightage given by us.

A. G & S.G. SIDDHARTHA DEGREE COLLEGE OF ARTS & SCIENCE
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MODEL QUESTION PAPER
M.COM. (REGULAR) DEGREE EXAMINATION
Fourth Semester
CO407 – INSURANCE PRODUCTS AND MANAGEMENT
(2021-2022 Regulation Onwards)

Duration: 3 hours   **Maximum Marks: 70**

SECTION- A

Answer All Questions   **5×4=20 Marks**

1.   **Write Short Notes on:**
   - i.   a) Define Life Insurance.OR
           b) Insurance Interest
   - ii.   a) Dividend Options.OR
           b) Insurance Pricing
   - iii. a) Explain types individual health insurance coverage OR
           b) What is group insurance?
   - iv.   a) What is retirement benefit? OR
           b) Explain the types of qualified retirement plans.
   - v.   a) Explain the types of reinsurance.OR
           b) Explain the self retirement plans for employed.

SECTION – B

Answer All Questions   **5×8=40 Marks**

2. a) Explain the variations of whole life insurance.

OR

   b) Explain the basic principles of life insurance.

3. a) Discuss the additional life insurance benefits.

OR

   b) What is group insurance? Explain the various group insurance plans.

4. a) Explain the fundamentals of private retirement plans.

OR

   b) Discuss the profit sharing plans.

5. a) Discuss the reasons for reinsurance.

OR

   b) Explain the functions of reinsurance.

6. a) Discuss the objectives of rate making in life insurance.

OR

   b) Explain the alternatives to traditional reinsurance.

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

7. a) Discuss the other types of life insurance.

OR

   b) Explain the dividend, non- forfeiture and settlement options in life insurance.