



KANNUR UNIVERSITY

M.Com. Programme under Credit Based Semester System in affiliated Colleges- Revised Scheme, Syllabus & Model Question Papers- Implemented with effect from 2014 admission- Orders issued.

ACADEMIC BRANCH

U.O.No.Acad/C1/6898 /2014

Dated, Civil Station. P.O. 8-7-2014

- Read : 1. U.O.No.Acad C1/11460/2013 dated 12-03-2014.  
2.Minutes of the meeting of the Board of Studies in Commerce (PG) held on 10-12-2013  
3.Minutes of the meeting of the Faculty of Commerce and Management Studies held on 28-03-2014  
4.Letter dated 3-06-2014 from the Chairman, Board of Studies in Commerce (PG)

ORDER

1. As per the paper read (1) above, the Revised Regulations for P.G. Programmes under Credit Based Semester System (CBSS) have been implemented in this University w.e.f 2014 admission.
2. The Board of Studies in Commerce PG vide paper read (2) above, finalized the Scheme Syllabus and Model Question Papers for M.Com Programme under Credit Based Semester System with effect from 2014 admission.
3. As per the paper read (3) above the meeting of Faculty of Commerce and Management Studies approved the Scheme, Syllabus and Model question papers for M.Com Programme w.e.f.2014 admission.
4. The Chairman , Board of Studies in Commerce (PG) as per letter cited (4) has forwarded the Scheme, Syllabus and Model Question Papers for M.Com Programme for implementation with effect from 2014 admission.
5. The Vice Chancellor after considering the matter in detail and in exercise of the powers of Academic Council conferred under section 11 (1) of Kannur University Act 1996 and all other enabling provisions read together with has accorded sanction to implement Scheme, Syllabus and Model Question Papers for M.Com Programmes under Credit Based Semester System(CBSS) with effect from 2014 admission subject to report Academic Council.
6. Orders are, therefore, issued accordingly.
7. The Implemented Scheme, Syllabus and Model Question Papers are appended.

Sd/-

DEPUTY REGISTRAR(Academic)  
FOR REGISTRAR

To  
The Principals of Colleges offering M.Com Programme

(PTO)


8/5/14

Copy To:

1. The Examination Branch (through PA to CE)
2. PS to VC
3. PA to Registrar
4. PA to CE
5. PA to FO
6. DR (Acad)
7. AR I (Acad)
8. Chairman, BOS in <sup>Commerce</sup> History (PG)
9. SF/DF/FC



Approved for Issue

  
Section Officer

\*For more details; log on [www.kannur.university.ac.in](http://www.kannur.university.ac.in)

# **KANNUR UNIVERSITY**

**U.O.No.Acad/C1/6898/2014 Dated, 8-07-2014**

SYLLABUS FOR THE POST GRADUATE DEGREE PROGRAMME IN COMMERCE  
(M.Com) UNDER CREDIT BASED SEMESTER SYSTEM (CBSS-PG) FOR  
AFFILIATED COLLEGES IMPLEMENTED WITH EFFECT  
FROM 2014-15 ACADEMIC YEAR

**Submitted to  
THE KANNUR UNIVERSITY**

## **PG BOARD OF STUDIES COMMERCE**

## **COURSES FOR M.COM**

Semester	Course Code	Title	Marks			Credit
			Internal	External	Total	
I	COM1C01	Business Environment & Policy	15	60	75	4
	COM1C02	Quantitative Techniques & Operation Research	15	60	75	4
	COM1C03	Management Information System	15	60	75	4
	COM1C04	Organizational Behaviour	15	60	75	4
	COM1C05	Accounting for Business Decisions	15	60	75	4
	Total		75	300	375	20
II	COM2C06	Strategic Management	15	60	75	4
	COM2C07	Research Methodology & Computer Application	15	60	75	4
	COM2C08	Costing for Management Decisions	15	60	75	4
	COM2C09	Advanced Business Accounting	15	60	75	4
	COM2C10	Financial Management	15	60	75	4
	Total		75	300	375	20
III	COM3C11	Marketing Management	15	60	75	4
	COM3C12	Corporate Accounting	15	60	75	4
	COM3C13	Income Tax Law & Practice	15	60	75	4
	COM3C14	Wealth Tax & Indirect Taxes	15	60	75	4
	COM3C15	Human Resource Management	15	60	75	4
	Total		75	300	375	20
<b>Elective A. Finance</b>	COM4E01	Security Analysis & Portfolio Management	15	60	75	4
IV	COM4E02	International Financial Management	15	60	75	4
	COM4E03	Financial Markets & Services	15	60	75	4
	COM4E04	Corporate Tax Planning & Management	15	60	75	4
	COM4Pr	Project Report/Dissertation			25	2
	COM4C16	Viva-Voce			50	2
	Total		60	240	375	20
<b>Grand Total</b>					<b>1500</b>	<b>80</b>

(Continued in Page-2)

<b>Elective B. Marketing</b>	COM4E05	Consumer Behavior	15	60	75	4
IV	COM4E06	Advertising & Sales Management	15	60	75	4
	COM4E07	Services Marketing	15	60	75	4
	COM4E08	Logistics Management	15	60	75	4

<b>Elective C. International Business</b>	COM4E09	International Business Environment	15	60	75	4
IV	COM4E10	Foreign Trade Management	15	60	75	4
	COM4E11	International Banking	15	60	75	4
	COM4E12	International Marketing	15	60	75	4

**KANNUR UNIVERSITY**

**COM1C01 BUSINESS ENVIRONMENT AND POLICY**

**90 Hours**

**Credit 04**

**Course Objectives:**

1. To give the students an exposure to environmental dynamics of contemporary business.
2. To develop the skill of decision making by analyzing the business environment and opportunities.

**Module I**

**Business Environment**

Dynamics of Business and its Environment-Structure of Business environment-Types of Environment-Internal Environment -External Environment: Micro and Macro Environment - Changing Dimensions of Business Environment -Environmental Analysis – Benefits and Limitations.

(20 hours)

**Module II**

**Economic Environment**

Significance and constituents of Economic environment -Economic Systems and Business -Industrial Policies -Current Industrial Policy -Fiscal Policy Monetary Policy –Foreign Trade Policy -Disinvestment Business Implications –Economic Reforms- Liberalization and Structural Adjustment Programmes -Foreign Direct Investment: Types, Pros & Cons and trends in FDI Government Policy.

(20 hours)

**Module III**

**Regulatory Environment**

Elements of the Regulatory Environment - Regulatory Role of the Government -Forms of Regulation -Business Government Interface -Changing Dimensions of Legal Environment in India: IDRA, MRTP Act, FEMA, FT (D&R) Act, Competition Act, and SEBI. Guidelines for Technology Transfer.

(15 hours)

**Module IV**

**Socio-Cultural Environment**

Critical elements of Socio Cultural Environment: Social Institutions and Systems- Culture and its influence- Unemployment and Man Power Planning -Emerging Rural Sector in India -Social Responsibility of Business- Social Audit –Relevance of Business Ethics and Corporate Governance

(15 hours)

**Module V**

**Global Environment**

Meaning and Nature of Globalization -Impacts –Multi National Corporations -Foreign Collaborations and Indian Business- Non-Resident Indians and Corporate Sector –Global Institutional Framework for Business- GATT/WTO: TRIMS, Agreements on Agriculture and on Textiles and Clothing.

(10 hours)

**Practice Hours**

(10 hours)

**Total Hours**

**(90 hours)**

**BOOKS FOR REFERENCE:**

1. Dr. Vivek Mittal: Business Environment; Text & Cases- Excel Books, New Delhi
2. Maheswari and Gupta, A.N. Business, Government and Society.
3. Aswathappa, K. Essentials of Business Environment, Himalaya Publishing House, Mumbai.
4. Francis Cherunilam: Business Environment and Policy.
5. Kohli, S. L and Reruthra, N.K. Business Environment
6. Misra & Puri: Business Environment
7. K. Chidambaram: Business Environment

**KANNUR UNIVERSITY**

**COM1C02 QUANTITATIVE TECHNIQUES AND OPERATION RESEARCH**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To make the students understand some of the basics of quantitative techniques
2. To equip the students to apply operation research techniques for decision making.

**COURSE INPUTS:**

**Module I.**

Probability -Meaning and definition -Basic concepts -Addition Theorem and Multiplication Theorem -Bayes' Theorem (Applications Only)

Contact Hours-15

**Module II.**

Probability Distributions -Introduction -Random variable -Uses of Expected value in decision making, Binomial Distribution -Poisson Distribution -Normal Distribution.

Contact Hours-15

**Module III.**

Testing of Hypothesis -Introduction -Concepts basic to Hypothesis testing procedure Hypothesis testing for Mean -Difference between means -Hypothesis testing for Proportion Difference between Proportions -Z test-T test -F test.

Contact Hours-10

**Module IV.**

Operation Research (OR) -Introduction -Uses -Tools in OR -Modeling in OR -Limitations of OR.

Contact Hours-10

**Module V.**

Linear Programming- Basic concepts- uses and applications- Graphic method of solution to the LPP

Contact Hours-10

**Module VI.**

Network analysis -PERT and CPM -Basic concepts -Construction of Network Diagram Calculation of Critical Path -Float -Slacks - (Avoid Crashing of activities and Resource allocation)

Contact Hours-20

**Practice Hours**

**10 Hours**

**Total Hours**

**90**



**BOOKS FOR REFERENCE:**

1. Richard I. Levin, David S. Rubin: Statistics for Management.
2. S. P. Gupta : Statistical Methods.
3. Sharma K. R : Quantitative Techniques and Operation Research.
4. Anand Sharma : Quantitative Techniques for Decision Making.
5. S. D. Sharma: Operation Research.
6. Philip Rajashekar: Operation Research.
7. Kanti Swarup, Gupta R. K. and Manmohan: Operation Research and Statistical Analysis.
8. C.R. Kothari : Quantitative Techniques
9. S. Kalavathy: Operations Research

**KANNUR UNIVERSITY**

**COM1C03 MANAGEMENT INFORMATION SYSTEM**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

To provide a basis understanding of the concept of Management Information System, its application in managerial decision making and the process of development and maintenance of information system in an organization.

**Module I.**

Introduction -Meaning and nature -Elements -Evolution -Functions -Relation with other disciplines -Information Technology and MIS. (10 hours)

**Module II.**

Concept of Information -Definition -Types -Mathematical definition -Entropy -Redundancy Data Reduction Techniques -Age, Quality and Value of Information -Application of Information concepts to MIS design. (12 hours)

**Module III.**

System concepts -Definition -Characteristics -General model of system -Types of systems Simplification -Decoupling -Control in systems -Positive and negative feedbacks -Law of requisite variety -Input, Process and Output controls -System concepts applied to MIS design. (13 hours)

**Module IV.**

Structure of MIS-Multiple approaches to the structure of MIS-Operating elements-Physical components -processing functions -output for users -MIS structure based on the level of management activity -Decision support -Organisational functions -Formal and Informal -Public and Private synthesis of MIS structure. (15 hours)

**Module V.**

Systems analysis and Design -Development and Implementation -System Development Life Cycle -Prototyping and User development approach. (15 hours)

**Module VI.**

Data Communication and Networking -Uses and types of Networks -LAN -WAN -MAN Topologies -E-mail -Teleconferencing -Internet Protocols -World Wide Web. Latest Trends in Information Technology (15 hours)

**Practice Hours**

(10 hours)

**Total Hours**

**(90 hours)**

**BOOKS FOR REFERENCE:**

1. Gordon B. Davis : Management Information System : Prentice Hall of India, Delhi.
2. Sadagopan S. : Management Information System : Prentice Hall of India, Delhi.
3. O'Brien James : Management Information System : Tata-McGraw Hill, New Delhi.
4. Murdick, Ross and Clagget : Information System for Modern Management : Prentice Hall, New Delhi.
5. Rajaraman V. : Analysis and Design of Information Systems : Prentice Hall, Delhi.
6. Simkin M.G. : Introduction to Computer Information System for Business : S. Chand & Company, New Delhi.
7. Dr. P. Mohan : Management Information System : Himalaya Publishing House, Delhi.
8. George M. Scott : Management Information System : Tata-McGraw Hill, New Delhi.
9. Effy Oz : Management Information System : Vikas Publishing House, New Delhi.
10. Sern James A : Analysis and Design of Information Systems : McGraw Hills, New York.

**KANNUR UNIVERSITY**

**COM1C04 ORGANISATIONAL BEHAVIOUR**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:** The objectives of the course are to help the students.

1. To understand the conceptual framework of management and organizational behaviour.
2. To understand the applicability of the concept.

**Module I.**

**Organizational Behaviour**

Concept and significance, relationship between management and organizational behaviour, emergence and ethical perspective, attitudes, perception -learning -personality, Learning theories- classical conditioning- operant conditioning- Cognitive- social learning- Personality theories- Type theory- Trait theory- Psycho analytical theory.

(15 hours)

**Module II.**

**Motivation**

Process of motivation -theories of motivation -Need Hierarchy theory -Theory X and Theory Y - Two Factor theory -Alderfer's theory -Mc Clelland's learned need theory -Victor Vroom's expectancy theory -Stacy Adams Equity theory.

(20 hours)

**Module III.**

**Group Dynamics and Team Development**

Group Dynamics -Definition and Importance -Types of groups -Group formation -Group Development -Group composition -Group performance factors -Principle centered approach to team development.

(20 hours)

**Module IV.**

**Organizational Conflicts**

Dynamics and Management -Sources -Patterns -Levels and Types of Conflict, Traditional and Modern approaches to conflict: Functional and Dysfunctional Organizational conflicts, Resolution conflict- Transactional analysis.

(10 hours)

**Module V.**

**Organizational Development**

Concept -Need for change -Types -Resistance to change -Theories of planned change, Organizational Diagnosis -OD intervention -Benefits and limitations of OD.

(15 hours)

**Practice Hours**

(10 hours)

**Total Hours**

**(90 hours)**

**BOOKS FOR REFERENCE:**

1. Hersey, Paul, Kenneth H and Derry E. Johnson. Management of Organizational Behaviour, Prentice Hall, New Delhi.
2. Koontz, Harold, Cyril O' Donnell and Heinz Weihich. Essentials of Management, Tata McGraw Hill, New Delhi.
3. Roffins Stephen P. Organizational Behaviour, Prentice Hall, New Delhi.
4. Sukla Madhukar. Understanding Organization Theory and Practice in India, Prentice Hall, New Delhi.
5. Banarjee M Organizational Behaviour, Allied Publishers Pvt. Ltd. Bombay.
6. Prasad L. M. Organizational Behaviour, Sultan Chand & Co. New Delhi.
7. Agarwall R. D. Organization and Management, Sultan Chand & Co. New Delhi.
8. M.N. Misra: Organizational Behaviour

**KANNUR UNIVERSITY**

**COM1C05 ACCOUNTING FOR BUSINESS DECISIONS**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVE:** To acquaint the students with the tools and techniques for business decisions.

**Module I.**

Introduction: Management Accounting : Need and Importance -Meaning -Definition - Objectives-Scope. (3 Hours)

**Module II.**

New Trends in Budgeting : Problems in Traditional Budgeting -Zero Base Budgeting (ZBB) Process -Advantages -Difference between Traditional Budgeting and Zero Base Budgeting Programme Budgeting -Performance Budgeting -Distinction between Programme Budgeting and Performance Budgeting -Participative Budgeting -Responsibility Accounting -Meaning and Definition -Responsibility Centres -Social Accounting -Government accounting and Environment accounting (Only relevant issues related to business decisions). (25 Hours)

**Module III.**

Long Term Investment Decisions: Capital Budgeting -meaning -importance -process Evaluation Techniques -Urgency -Payback -ARR -Improvement on traditional approach -Discounted Cash flow Techniques -Net Present Value -Internal Rate of Return -Terminal Value Method - Profitability Index -Capital Rationing. (20 Hours)

**Module IV.**

Risk Analysis in Capital Budgeting: Relationship between risk and returns -Techniques: Risk Adjusted Discount Rate -Certainty Equivalent Coefficient -Sensitivity Analysis -Probability Assignment -Standard Deviation -Coefficient of Variation -Decision Tree Analysis -Game Theory. (12 Hours)

**Module V**

Cost of Capital: Meaning -Definition -Assumptions -Importance -Types of cost of capital Theories of cost of capital -Factors determining cost of capital -Methods of computing cost of equity share capital -cost of preference share capital -cost of debt capital -cost of retained earnings -Weighted average cost of capital. (20 Hours)

**Hours Practice**

(10 Hours)

**Total Hours**

(90 Hours)

**BOOKS FOR REFERENCE:**

- |                                      |                                       |
|--------------------------------------|---------------------------------------|
| 1. Anthony Robert :                  | Management Accounting Principles      |
| 2. I. M. Pandey :                    | Management Accounting                 |
| 3. Sharma & Gupta :                  | Management Accounting                 |
| 4. V. K. Saxena & C.D. Vashits :     | Advanced Cost & Management Accounting |
| 5. Khan & Jain :                     | Management Accounting                 |
| 6. S. N. Maheswari :                 | Management Accounting                 |
| 7. Hingoram N.L. & Ramanathan A.R. : | Management Accounting                 |
| 8. Betty J. :                        | Management Accounting                 |
| 9. S.K. Battacharya                  | Accounting for Management             |

**KANNUR UNIVERSITY**

**COM2C06 STRATEGIC MANAGEMENT**

**90 Hours**

**Credit 04**

**Course Objectives:**

1. To give the students an awareness about the importance of strategic management in modern organizations.
2. To give the students an in-depth knowledge in Strategic management process.
3. To develop among the students the skill of managing organizations in the new age.

**Module I.**

**Concepts of Strategic Management** : Strategy and Strategic Management -Strategic Decisions Approaches to Strategic Decision Making -Hierarchy of Business Objectives -Levels of Strategies – Strategic Intent -Dimensions of Business Definition -Elements of Strategic Management Process Corporate Governance and Strategic Management.  
(10 Hours)

**Module II.**

**Strategy Formulation** : Environmental Analysis and Diagnosis -Environmental Sectors Environmental Scanning and Appraisal -ETOP -Organizational Appraisal : Methods and Techniques -SWOT Analysis -Corporate Level Strategies : Expansion, Stability, Retrenchment and Combination Strategies -Business Level Strategies. (15 Hours)

**Module III**

**Strategic Analysis and Choice** : Process of Strategic Choice -Strategic Analysis : Tools and Techniques -Corporate Portfolio Analysis -SWOT Analysis -Experience Curve Analysis -Life Cycle Analysis – Industry Analysis -Strategic Group Analysis -Competitor Analysis -Subjective Factors in Strategic Choice -Contingency Strategies -Strategies Plan.  
(20 Hours)

**Module IV.**

**Strategy Implementation** : Activating Strategies -Nature and Barriers of Implementation - Project Implementation -Procedural Implementation -Resource Allocation -Structural Implementation Structures for Business Strategies and Corporate Strategies -Behavioral Implementation Functional and Operational Implementation -Functional Plans and Policies.  
(20 Hours)

**Module V**

**Strategic Evaluation and Control** : Nature, Importance, Requirements and Barriers in Effective Evaluation -Strategic Control -Operational Control -Techniques of Strategic Evaluation and Control -Role of Organizational Systems in Evaluation. (15 Hours)

**Practice Hours**

(10 Hours)

**Total Hours**

**(90 Hours)**



**BOOKS FOR REFERENCE:**

1. Strategic Management Theory -Charles W.C. Hill and Gareth R. Jones.
2. Competitive Strategy -Michael E. Porter.
3. Business Policy -Azhar Kazmi
4. Strategic Management -Francis Cherunilam.
5. Strategic Management in Indian Companies -R.A. Sharma.
6. Corporate Strategic Management -R.M. Srivastava.
7. Strategic Management: Analysis-Implementation-Control: Nag A. (Vikas Pub.)

**KANNUR UNIVERSITY**

**COM2C07 RESEARCH METHODOLOGY & COMPUTER APPLICATION**  
**90 Hours** **Credit 04**

**COURSE OBJECTIVES:**

1. To make the students understand the steps in the process of Social Research.
2. To equip the students to apply statistical tools for hypothesis test and decision making.

**COURSE INPUTS:**

**Module I**

Introduction to Research -Meaning and Definition -Characteristics -Importance -Objectives. Different methods of social research -Historical -Case study -Survey -Experimental -Action research.  
(Contact Hours 15)

**Module II**

Research Design -Meaning and objectives -Steps -Components and characteristics -Types of research designs -Descriptive -Diagnostic -Exploratory -Experimental Designs. Identification of Research Problem -Formulating Hypothesis -Meaning and types of Hypothesis.  
(Contact Hours 20)

**Module III**

Data Source and Sampling -Sources of Data -Primary and Secondary sources -Techniques of Primary Data Collection -Questionnaire -Interview schedule -Sample selection -Methods of sampling -Probability and non probability sampling. (Contact Hours 15)

**Module IV**

Chi Square Test and Analysis of Variance -Chi Square Test -Uses. Analysis of variance One Way and Two Way Classification. Application of Statistical tools for Analysis and testing of significance -Parametric and Non parametric test -ANOVA and F test .  
(Contact Hours 10)

**Module V**

Use of Computers in Research- Practical uses and applications of Statistical Packages in Social Science (SPSS) -Applications by using computer software -MS Excel / Spread Sheet, SPSS, POWER POINT  
(Contact Hours 10)

**Module VI**

Report writing and presentation of findings -Meaning of Research report -Presentation Essential parts of report -Contents -Format -Writing style -Qualities of good research report Model form of Research Report  
(Contact Hours 10)

**Practice Hours**

(10 Hours)

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

- |                                |   |
|--------------------------------|---|
| 1. O.R. Krishnaswami           | Research Methodology in Social Sciences.      |
| 2. C.R. Kothari                | Research Methodology -Methods and Techniques. |
| 3. P. Saravanavel              | Research Methodology.                         |
| 4. S.R. Baja                   | Methods of Social Survey and Research.        |
| 5.R.N. Sharma, R.K. Sharma     | Research Methods in Social Science.           |
| 6.Dr. S. R. Bajpai             | Methods of Social Survey and Research.        |
| 7. B.N. Gosh                   | Research Methodology.                         |
| 8.Thripathi                    | Research Methodology in Social Sciences.      |
| 9. Deepak Chawla & Neena Sodhi | Research Methodology.                         |
| 10.A. Leon                     | Fundamentals of Information Technology        |

**KANNUR UNIVERSITY**

**COM2C08 COSTING FOR MANAGEMENT DECISIONS**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To understand the concept and importance of cost accounting.
2. To understand the application of cost accounting tools for generating information for managerial Decision making.

**Module I.**

Cost Accounting -Objectives, nature and scope of cost accounting -Cost accounting and managerial decision (10 Hours)

**Module II.**

Marginal costing and cost volume profit analysis -Decision making -Break even analysis Assumptions -Advantages and limitations -Break even charts -Different types of break even charts -Simple break even chart -Contribution break even chart -Cash break even chart -Control break even chart -Profit volume graphs -Marginal costing and decisions regarding product mix, make or buy decisions and dropping of products. (25 Hours)

**Module III.**

Differential Cost Analysis -Meaning -Characteristics -Difference between differential cost analysis and marginal costing -Applications and use of differential costing. (15 Hours)

**Module IV.**

Standard costing as a Control Technique -Setting of Standards and their revision -Variance Analysis -Importance -Kinds of variances and their uses -Material, labour and overhead variances Interpretation of variances -Disposal of variance -Relevance of variance analysis to budgeting and standard costing -Standard costing as a management tool -Limitations of standard costing. (20 Hours)

**Module V.**

Value Analysis and Cost Reduction -Relevant terms of value -Basic steps in value analysis - Value engineering -cost reduction and cost control -Advantages of cost reduction and cost control -Areas of cost reduction -Techniques of cost reduction. (10 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

- |   |                            |
|---|----------------------------|
| 1. Costing for Managerial Decisions         | Jain & Narang.             |
| 2. Management Accounting                    | S.P. Gupta.                |
| 3. Advanced Cost Accounting                 | Nigam & Sharma.            |
| 4. Cost Accounting, Principles and Practice | Lall B.M. & I.C. Jain.     |
| 5. Practical Costing                        | P.C. Tulsian.              |
| 6. Advanced cost and Management Accounting  | V.K. Saxena & C.D. Vashit. |

**KANNUR UNIVERSITY**

**COM2C09 ADVANCED BUSINESS ACCOUNTING**

**90 Hours**

**Credit 04**

**Course Objectives:**

1. To understand new accounting concepts.
2. Expose the students to advanced accounting issues and practices.

**Module I.**

Valuation of Shares : Valuation of Shares -Need for valuation -Methods of valuation Asset backing -Yield methods. (10 Hours)

**Module II.**

Accounting Standards : International and Indian Accounting Standards -Importance and need -Arguments for and against Standards -Steps in formulation of Accounting Standards -Accounting Standard Board -Constitution -Indian Accounting Standards. (15 Hours)

**Module III.**

Accounting for Specialised type of Business : Voyage accounts -Investment accounts Farm accounts. (15 Hours)

**Module IV.**

Accounting for Price level changes : Methods -CPP and CCA methods. (15 Hours)

**Module V.**

Human Resources Accounting : Meaning and importance -Methods -Replacement Cost -Opportunity Cost -Historical Cost. (5 Hours)

**Module VI.**

Government Accounting : General Principles -Special features -Comparison with Commercial Accounting -Public Accounts Committee (10 Hours)

**Module VII.**

Insurance Claims : Computation of Fire Claims -Loss of Stock -Consequential Loss Policy.

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

- |                                    |                                 |
|------------------------------------|---------------------------------|
| 1. Advanced Accounts. -            | M.C. Shukla and T.S. Grewal     |
| 2. Advanced Accountancy -          | S.P. Jain & K.L. Narang.        |
| 3. Advanced Accountancy -          | R.L. Gupta and M. Radhaswami    |
| 4. Advanced Accountancy -          | S.N. Mahewari                   |
| 5. Advanced Accountancy -          | Arulandam & Raman               |
| 6. Advanced Financial Accounting - | Dr. B.D. Agarwal                |
| 7. Financial Accounting -          | S.N. Maheswari & S.K. Maheswari |

**KANNUR UNIVERSITY**

**COM2C10 FINANCIAL MANAGEMENT**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

Understand the conceptual framework of Financial Management and to equip the students with knowledge about the Financing, Dividend and Liquidity areas of financial decision making in business organizations.

**Module I.**

Financial management -Meaning and nature -Scope -Traditional vs. Modern concept -Goal of Financial Management -Profit vs Wealth maximization -Finance function -Financial Planning Role of Finance Manager. (10 Hours)

**Module II.**

Operating and Financial Leverage -Effect on profits -EBIT -EPS analysis -Comparing alternative financial plans -Combined Leverage. (10 Hours)

**Module III.**

Capital structure -Factors affecting capital structure -Theories of Capital structure -Net Income Approach -Net Operating Income Approach -Traditional Theory -MM Theory. (15 Hours)

**Module IV.**

Dividend Policy -Theories of dividend policy -Walter's Model, Gordon's Model -MM Hypothesis -Aspects of dividend policy -Forms of dividend -Bonus shares -Stability of dividend. (20 Hours)

**Module V.**

Management of Working Capital -Meaning -Significance -Types -Operating cycle and other methods of estimation of working capital -Financing of working capital -Management of cash and marketable securities Receivables management and credit policy -Inventory management. (25 Hours)

**Practice Hours**

(10 Hours)

**Total Hours**

90 Hours



**BOOKS FOR REFERENCE:**

1. I.M. Pandey: Financial Management: Vikas Publishing House, New Delhi.
2. Prasanna Chandra : Financial Management: Tata Mc Graw Hills, New Delhi.
3. M.Y. Khan & P.K. Jain : Financial Management : Tata Mc Graw Hills, New Delhi.
4. Brealy and Steward : Corporate Finance : Mc Graw Hill, New York.
5. Bhattacharya : Working Capital Management, Strategies and Techniques : Prentice Hall, Delhi.
6. R.K. Sharma & S.K. Guptha : Financial Management.
7. V. K. Bhalla : Financial Management and Policy.
8. S.C. Kuchal : Financial Management.

**KANNUR UNIVERSITY**

**COM3C11 MARKETING MANAGEMENT**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To acquaint the students with the marketing principles and practice.
2. To understand the process of modern marketing.

**Module I.**

Introduction to marketing: Concept, Nature, Scope and Importance of Marketing -Marketing concepts -Recent trends in marketing -Process of Marketing management -Marketing Management tasks -Strategic Marketing Planning -Marketing Organization in control -Green Marketing, Event Marketing, Interest Marketing and Viral Marketing -Social, Environmental and Ethical issues in marketing -Segmentation, targeting and positioning -Marketing mix.

(20 Hours)

**Module II.**

Consumer Behaviour : Concept and characteristic -Buyer Behaviour -Consumer decision making process -factors influencing buying behaviour -Consumer value -Consumer satisfaction and consumer delight -Relationship marketing -Consumer protection in India.

(10 Hours)

**Module III.**

Product decisions -Concept of product -Core product and augmented Product -Product line and mix decisions -Product life cycle -New Product development process -branding and packaging -marketing Myopia.

(15 Hours)

**Module IV.**

Pricing decisions -Factors affecting pricing decisions -pricing policies and strategies Methods of pricing -Price adjustment strategies.

(10 Hours)

**Module V.**

Promotion and Distribution decisions -Marketing communication -Promotion mix-advertising advertising budget -Advertisement copy advertising media -Sales promotion tools and techniques personal selling and salesmanship -Management of Marketing channels -Wholesalers and retailers -new retail formats -Recent trends in Channel Management.

(15 Hours)

**Module VI.**

Rural Marketing: Features of rural marketing in India -Problems of rural marketing -Rural marketing strategies -Agricultural marketing in India.

(10 Hours)

**Practice Hours**

(10 Hours)

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

- |                                |                      |
|--------------------------------|----------------------|
| 1. Philip Kotler -             | Marketing Management |
| 2. Sherlekar S.A. -            | Marketing Management |
| 3. S.P. Bansal -               | Marketing Management |
| 4. Chabra -                    | Marketing Management |
| 5. Rajan Nair -                | Marketing Management |
| 6. Arun Kumar & N. Meenakshi - | Marketing Management |

**KANNUR UNIVERSITY**

**COM3C12 CORPORATE ACCOUNTING**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES :**

To familiarize the student knowledge about the Corporate Accounting System,

**Module I.**

Amalgamation, Absorption and Reconstruction of Companies -Meaning -Objectives  
Amalgamation in the nature of Purchase -Amalgamation in the nature of Merger -Inter Company  
Owings -Unrealized profit -Inter Company Holdings -Internal Reconstruction -Reduction of  
capital -Steps for reconstruction (15 Hours)

**Module II.**

Liquidation of Companies -Meaning -Methods of winding up -Statement of Affairs -Deficiency /  
Surplus Accounts – Liquidator’s Final Statement of Accounts -Receivers Statement of Accounts.  
(15 Hours)

**Module III.**

Double Account System -Meaning -Double Account System Vs Double Entry System  
Advantages and Disadvantages (15 Hours)

**Module IV.**

Holding Company -Concept and Definition -Principles of consolidation -Contingent liabilities -  
Unrealised profits -Revaluation of assets and liabilities -Issue of Bonus Shares and Dividend by  
Subsidiaries -Reciprocal Stock holding. (20 Hours)

**Module V.**

Final Accounts of Insurance Companies -Final Accounts of Life and General Insurance  
Companies in the prescribed forms -Determination of profit of Life Insurance Business.  
(15 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

- |                           |                                 |
|---------------------------|---------------------------------|
| 1. Advanced Accounts. -   | M.C. Shukla and T.S. Grewal     |
| 2. Advanced Accounting -  | Ashok Seghal & Deepak Seghal    |
| 3. Advanced Accountancy - | R.L Gupta & M. Radhaswami       |
| 4. Advanced Accountancy - | Arulandan & Raman               |
| 5. Advanced Accountancy - | S.P. Jain & K.L. Narang         |
| 6. Accountancy -          | Dr. S. Kr. Paul                 |
| 7. Corporate Accounting - | S.N. Maheswari & S.K. Maheswari |

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**KANNUR UNIVERSITY**

**COM3C13 INCOME TAX LAW AND PRACTICE**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

To provide the students an in-depth knowledge of the basic concepts of Income Tax and the provisions relating to the computation of Total income and tax liability of an individual assessee.

**Module I.**

Introduction -Basic concepts -Capital and Revenue -Residence and incidence of Tax -Exempted incomes. (10 Hours)

**Module II.**

Heads of income -Salary -Chargeability -Computation -Allowances -Perquisites -Profits in lieu of Salary -Provident Funds -Deductions (15 Hours)

**Module III.**

Income from House Property -Chargeability -Annual Value -Computation -Deductions (15 Hours)

**Module IV.**

Profits and Gains of Business or Profession -Business -Profession -Chargeability -Computation of Profits and Gains -Deductions -Amounts not deductible -Depreciation (15 Hours)

**Module V.**

Capital Gains -Chargeability -Short term and Long term -Computation -Deductions -Exemptions -Computation of Tax. (10 Hours)

**Module VI.**

Income from other Sources -Chargeability -General -Specific -Computation -Deductions (5 Hours)

**Module VII.**

Aggregation of Income -Clubbing -Set Off and carry forward of losses -Deductions from Gross Total Income -Computation of Total income and Tax liability of Individuals and HUF. (15 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Mehrotra & Goyal : Income Tax Law and Practice : Sahitya Bhavan, Agra
2. V.K. Singhaniya : Direct taxes Law and Practice : Taxman
3. B.S. Raman : Income Tax Law & Practice : United Publishers
4. Bhagvati Prasad : Direct Taxes : Viswa Prakasan
5. A.P. Philip : Direct Taxes Law ad Practices : SOBA Publications

**KANNUR UNIVERSITY**

**COM3C14 WEALTH TAX AND INDIRECT TAXES**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

To provide an overview of the indirect tax system in India and an in-depth understanding of the Wealth Tax Act, 1957.

**Module I**

Wealth Tax Act 1957 -Chargeability -Deemed wealth -exemptions -Valuation of assets  
Computation of net wealth and tax. (20 Hours)

**Module II**

Customs Act 1962 -Definitions -Notified goods -Specified goods -Levy of duty -Warehousing,  
clearance and transport of goods -Drawback of duties -Adjudication and appeal before customs  
authorities and Tribunal. (15 Hours)

**Module III**

Excise Duty -Central Excise and Salt Act of 1944 -Nature and Scope of levy -excisable goods  
manufacture -Valuation of excisable goods -Types of duties -Payment of excise duty -Removal  
of goods -CENVAT -Exemption -Recovery and refund of duties -Appeals. (15 Hours)

**Module IV**

Service Tax- Basics Concepts-Point of taxation-place of provision of service- Abatements and  
Exemptions-main provision of service tax- Computation of Service Tax- Assessment procedure-  
Appeals, Refund and Penalties. (10 Hours)

**Module V**

Value added Tax -Features -Taxable and exempt supply -Input and output -Basic VAT rates  
Goods outside VAT -Calculation of VAT -Manufacturer's stage and Retailer's stage -Merits and  
Demerits of VAT -Incidence and Levy -input Tax credit -Turn over -Registration and permit  
Security -Suspension of Registration. (20 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**



**BOOKS FOR REFERENCE:**

1. V.S. Datey : Indirect Taxes -Law and Practice
2. R.K. Jain : Central Excise Law Manual and Central Excise
3. Taxman's : CENVAT Law and Procedure
4. Dinkar Pagare : Business Taxation
5. H.C. Mehrotra and Goyal : Direct and Indirect Taxes
6. Vinod K. Singhania : Direct Taxes Law and Practice

**KANNUR UNIVERSITY**

**COM3C15 HUMAN RESOURCE MANAGEMENT**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To familiarize the students with the human resource management processes.
2. To sensitize them to the training process and techniques, and
3. To provide them with appropriate knowledge and skills required for selecting, developing and managing human resources.

**Module I**

Human Resource Management (HRM) : Functions of HRM. Role and status of HR Manager in an organization. HR policies: HR planning process; Recruitment: Selection; Training and Development; Performance appraisal: methods of techniques of performance appraisal; promotion and Demotions; Transfer, Separations: resignation; discharge; dismissal; suspension; retrenchment: lay off; Industrial relations. Emerging issues in HRM.

(30 Hours)

**Module II**

HRD: Concept of HRD: Training and development: Training process: an overview: role, responsibilities and challenges to training managers and employees; Organisation and management of training function; training needs assessment and action research; instructional objectives and lesson planning; learning process.

(15 Hours)

**Module III**

Training climate and pedagogy: developing training modules; training methods and techniques; facilities and training aids. Technical training: training for TQM: attitudinal training, training for management change; training for productivity; training for creativity and problem solving; training for leadership and training for trainers.

(15 Hours)

**Module IV**

Grievance handling: Grievance -meaning and causes of grievance -importance and procedure of grievance handling; Hot Stove rule; code of discipline. Suggestion scheme; Importance of suggestion scheme; implementation of suggestion scheme.

(10 Hours)

**Module V**

- (a) HR outsourcing: legal requirements; contractor's liabilities; liabilities of the company towards contractor's labourers.
- (b) HR records: objectives of HR record : absenteeism:
- (c) HR appraisal and audit: concept, scope, methods and importance of HR audit
- (d) Group dynamics.

(10 Hours)

**Practice Hours**

(10 Hours)

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Aswathappa K. : Human Resource and Personnel Management;  
Tata McGraw Hill, New Delhi 1997.
2. Hollway J. ed: Performance Measurement and Evaluation: Sage Publications;  
New Delhi 1995.
3. Gupta. C.B: Human Resource Management;
4. Heneman and Schwal: Human Resource Management.
5. Prasad L.M.: Human Resource Management.
6. P.G. Aquinas Human Resource Management-Principles and Practice

**KANNUR UNIVERSITY**

**ELECTIVE -FINANCE**

**COM4E01 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To acquire knowledge of securities markets and its theoretical foundations
2. To help the students to equip the trading of securities.

**Module I :**

**INVESTMENT:** Meaning and Objectives-Financial Market and its Functions-Classification-Investment Avenues –Financial Assets: Non marketable and Marketable-Money Market Instruments, Fixed Income Securities, Equities and Mutual Fund Schemes. Investment Attributes- Risk Return Trade off-Investment v/s Speculation- Hedging- Portfolio Management Process.

Contact Hours – 10

**Module II :**

**SECURITIES MARKET:** Participants in the Securities Market and their Roles- Structure of Securities Market- Primary Market and Secondary Market Operations- Trading Mechanism- Stock Market Quotations- Stock Market Indices – BSE, NSE, OTCEI- Role of SEBI. Government Securities Market- Corporate Debt Market.

Contact Hours -20

**Module III :**

**SECURITY ANALYSIS:** Debt Instruments and their Valuation- Bond Characteristics- Bond Prices- Bond Yields- Rating of Bonds- Equity Instruments and their Valuation- Fundamental Analysis: Economy, Industry and Company Analysis- Technical Analysis: Charting Tools- Dow Theory- Elliot Wave Theory- Market Indicators- Derivatives and their Valuation.

Contact Hours -20

**Module IV :**

**PORTFOLIO THEORY:** Portfolio Return and Risk- Capital Market Pricing Model- Efficient Market Theory- Random Walk theory- Markowitz Model- Arbitrage Pricing Theory- Prospect Theory. Portfolio Management Frame work-: Objectives and Constraints, Asset Mix, Selection of Securities and Portfolio Execution.

Contact Hours -15

**Module V :**

**PORTFOLIO PERFORMANCE EVALUATION-** Rate of Return- Risk- Performance Measure- Treynor's Measure- Sharpe's Measure- Jensen's Measure- Problems of Portfolio Management- Active and Passive Portfolio Strategies- Rebalancing Portfolios- Portfolio Management Plans- Formula Plans- Cost Averaging Plan- Constant Value Plan- Constant Ratio Plan- Variable Ratio Plan- Portfolio Revision.

Contact Hours -15

**Practice Hours**

(10 Hours )

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. **Prasanna Chandra:** Security Analysis and Portfolio Management-Tata McGraw Hill Publishing Co. Ltd.
2. **Punithavathy Pandyan:** Security Analysis and Portfolio Management- Vikas Publishing House Pvt Ltd.
3. **M. Ranganathan & R. Madhumathi:** Security Analysis and Portfolio Management-Dorling Kindersley Pvt. Ltd.
4. **Donald E. Fischer & Ronald j. Jordan:** Security Analysis and Portfolio Management-Prentice Hall Inc.
5. **Bhalla, V. K.:** Investment Management- S. Chand & Co.
6. **Avadhani, V. A. :** Security Analysis and Portfolio Management- Himalaya Publishing House
7. **Hull, J:** Options, Futures and Derivatives- Prentice Hall Inc, New Delhi
8. **Preethi singh:** Investment Management - Himalaya Publishing House, Mumbai
9. **Dr. Kevin, S.:** Portfolio Management

**KANNUR UNIVERSITY**

**ELECTIVE A -FINANCE**

**COM4E02 INTERNATIONAL FINANCIAL MANAGEMENT**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To introduce the basic concepts and tools of International Financial Management.
2. To provide them appropriate knowledge about foreign investment and financing decisions.

**Module I**

International Financial Management: Meaning; importance; scope; Problems; recent changes in International Financial Markets; foreign exchange markets; exchange rate definitions; spot and forward rates; alternative exchange rate regimes. (15 Hours)

**Module II**

Exchange rate determination; theories of foreign exchange rate; purchasing power parity theory; International fisher effect; portfolio balance model; balance of payment theory; exchange rate of rupee; recent trends; convertibility of Indian rupee. (20 Hours)

**Module III**

International monetary system: features, present exchange rate system; reforms of International monetary system; European monetary system; International debt; ABD; IBRD and IMF; functions; special schemes of lending; conditionalities of IMF lending; International liquidity and IMF; SRDs; International markets and instruments. (20 Hours)

**Module IV**

Balance of payment: meaning; accounting principles; valuation and timing; components; deficit and surplus; macro-economic factors affecting exchange rates; some open economy identities; open economy multipliers; SWIFT and interbank clearing among banks in different countries. (15 Hours)

**Module V**

Foreign investment and financing decisions: FII, FDI-types, motives and Effects -current issues in FDI -India's foreign investment policy. (10 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Henuing Charles -International Financial Management (Tata McGraw Hill)
2. Shapin Alan C -International Financial Management (Prentice Hall of India)
3. Aple. P.G. -International Financial Management (Tata McGraw Hill)
4. Alan C. Shapiro -Multi National Financial Management (Prentice Hall of India)

**KANNUR UNIVERSITY**

**ELECTIVE A -FINANCE  
COM4E03 FINANCIAL MARKETS AND SERVICES**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:** The objective of the course is help the student:

1. To understand the structure, organization and working of financial markets and institution in India.
2. To understand the various financial services available.

**Module I**

**Financial Markets**

Money and capital markets – money market – meaning – constituents – functions of money market – money market instruments – call money – treasury bills – certificates of deposits – commercial bills, trade bills etc – recent trends in Indian money market – Capital Market - depository systems – government securities market – recent developments in financial markets  
(20 hours)

**Module II**

**Derivative Trading**

Derivative trading – futures and options – forward markets – options – put options – call options – swaps – interest rate swaps – currency swaps.  
(10 hours)

**Module III**

**Development Banks**

Concept – objectives and functions of development banks – operational and promotional activities of development banks – IFCT – ICICI – IDBI – IRBI – SIDBI – state development banks – state financial corporations.  
(10 hours)

**Module IV**

**Non-Banking Financial Institutions**

LIC and GIC – insurance regulatory and development authority – role and functions – objectives and functions of UTI – role of UTI in industrial finance – concept and role of non-banking financial institutions – sources of finance – functions – investment policies of non – banking financial institutions in India – venture capital institutions. (15 hours)

**Module V**

**Mutual Funds and Merchant Banking**

Concept – performance appraisal and regulation of mutual funds (with special reference to SEBI Guidelines) – designing and marketing of mutual funds schemes – latest mutual fund schemes in India – concept of merchant banking – functions and growth – government policy – SEBI guidelines – future of merchant banking in India – role of merchant bankers in fund raising.  
(15 hours)

**Module VI**

**Factoring**

Concept – forms of factoring – legal aspects – factoring services in India.  
Credit rating – concept – types of rating agencies Credit cards – concept – billing and payment – settlement procedure – corporate credit cards – business cards – users of credit cards – current developments.  
(10 hours)

**Practice Hours**

**(10 hours)**

**Total Hours**

**90 hours**



**BOOKS FOR REFERENCE:**

1. Avadhani. Investment and Securities Markets in India, Himalaya publishing House, New Delhi.
2. Bhole, L.M. Financial Markets and Institutions, Tata Mc Graw Hills, New Delhi.
3. Bhalla, V.K. Investment Management.
4. Ghosh, D. Banking Policy in India, Allied Publications, New Delhi.
5. Giddy, I.H. Global Financial Markets, A.I.T.B.S. New Delhi.
6. Khan, M.Y. Indian Financial System, Tata Mc Graw Hills, New Delhi.
7. Varshney, P.N. Indian Financial System, Sultan Chand and Sons New Delhi.
8. Averbach, Robert, D. Money Banking and Financial Institutions, Himalaya Publishing House, Mumbai.
9. Machiraju, H.R. Merchant Banking: Principles and Practice.

**KANNUR UNIVERSITY**

**ELECTIVE A -FINANCE**

**COM4E04 CORPORATE TAX PLANNING AND MANAGEMENT**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

To acquaint the students with the method of computing total income and tax liability of different types of persons (excluding individuals and HUFs), to understand the concepts of tax planning and management; and the tax implications of various managerial decisions.

**Module I**

Assessment of Firms -Association of Persons -Trusts -Companies -Co-operative Societies. (20 Hours)

**Module II**

Income Tax Authorities -Assessment procedure -Collection -Advance Tax -TDS Recovery and Refund -Offences -Penalties and Prosecutions -Appeals and Revision. (10 Hours)

**Module III**

Introduction to Tax Management -Tax planning, Tax avoidance and Tax evasion -Tax planning for new business -Setting up -Location -Form of Organisation -Nature of business. (15 Hours)

**Module IV**

Tax planning and managerial decisions -Employee remuneration -Capital structure Dividend policy -Make or Buy decisions. (20 Hours)

**Module V**

Tax planning and business restructuring -Amalgamation -Merger -Shut down or continue (15 Hours)

**Practice Hours**

(10 Hours)

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Vinod K. Singhanian: Direct Taxes Law and Practice : Taxman's, Delhi.
2. Vinod K. Singhanian: Direct Tax Planning and Management: Taxman's, Delhi.
3. R.N. Lakhota: Corporate Tax Planning : Vision Publications, Delhi.
4. Ahuja and Ravi Gupta : Systematic approach to Income Tax and Central sales Tax: Bharath Law House, Delhi.
5. Mahrotra and Goyal : Corporate Tax Planning and Management: Sahitya Bhavan, Agra.

**KANNUR UNIVERSITY**

**ELECTIVE B -MARKETING**

**COM4E05 CONSUMER BEHAVIOUR**

**90 Hours**

**Credit 04**

**Course Objectives:**

1. To understand the buying influences and behaviour of consumer and
2. To understand the models of consumer decision making.

**Module I**

Introduction to consumer behaviour -Need of the study of consumer behaviour in modern marketing Meaning and definition -nature, scope and application -consumer behaviour and consumer education -problems in studying consumer behaviour. The role of consumer research -limitations of the study of consumer behaviour. (15 Hours)

**Module II**

Marketing environment -Micro and Macro Environment -changing pattern of consumer expenditure -income and savings -levels of personal income -consumer adoption -social influence on consumers -demographic influence on consumer behaviour. (15 Hours)

**Module III**

Consumer needs and Motivation -Consumer needs and birth of buying idea-buying motives - positive and negative motivation -rational VS emotional motives -models of consumer decision making -economics models -psychological models -Sociological model -Howard Sheth model - recent trends in modeling consumer behaviour. (20 Hours)

**Module IV**

Consumer buying process -An overview of decision process -problem recognition and information search -information processing -Alternative evaluation -Purchase process and post purchase behaviour. (15 Hours)

**Module V**

Group dynamics and consumer behaviour -Meaning and types of groups -reference groups and group dynamics -family as a group -family buying influences and buying roles -culture and subculture influence and their influence on buying behaviour. (15 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Consumer Behaviour - Leon G Schiffman & Leslie Lazer Kanuk.
2. Consumer Behaviour in Marketing Strategy - John A Howard.
3. Consumer Behaviour : Concepts and Applications - Laudsan Della.
4. Consumer Behaviour in India - Anitha Ghatak.
5. Problems of Consumer Behaviour in India - A Sarkar.

**KANNUR UNIVERSITY**  
**ELECTIVE B -MARKETING**

**COM4E06**

**ADVERTISING AND SALES MANAGEMENT**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To make the students understand the issues related with advertisement salesmanship.
2. To help the students to equip the various tools in salesman shipment and selling practices.

**COURSE INPUTS:**

**Module I**

New developments in the selling practice -Telemarketing -relationship marketing -Retail selling and business to business selling -Electronic media -Emerging trends.

Contact Hours -15

**Module II**

Sales promotion and advertising -Evolution of Advertisement -Functions -Purpose Criticism of advertising -Causes of failure of advertising -Advertisement media and selection .

Contact Hours -15

**Module III**

Media Advertisement -Press -Magazines -Direct advertising -Cinema -Radio -TV etc.

Contact Hours -10

**Module IV**

Salesmanship and Sales Management -Salesmanship Definition -Importance of personal selling -Salesmanship whether productive or not -salesman authority -Knowing the sales field -Allocation of territory -Quota selling -techniques of sales forecasting.

Contact Hours -25

**Module V**

Sales manager -qualities -duties -sales force management -Recruiting -selecting Training -Compensation plans -Motivation -Evaluation.

Contact Hours -15

**Practice Hours**

Contact Hours – 10

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Paylee J. F. : Marketing Principles
2. Manomoria & Joshi : Principles and Practices of Marketing India.
3. Dr. N. Rajan Nair : Marketing.
4. R. L. Joshi : Principles and Practices of marketing in India.
5. Prasher Ajay : Marketing practices & Marketing Strategy.
6. Chunnawalla & Sethia : Foundation of Advertising theory & practices.

**KANNUR UNIVERSITY**

**ELECTIVE -MARKETING**

**COM4E07 SERVICES MARKETING**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

To understand the present day markets of services including Banking, Insurance, Tourism, Hospital and consultancy services.

**Module I**

Introduction -Nature and Types -Distinction between Services and Good marketing Environment for Services marketing -segmentation -targeting and positioning -service marketing mix -pricing, promotion and distribution of services. (15 Hours)

**Module II**

Bank marketing -Concept -Users -Products -Bank marketing in the Indian Environment. (12 Hours)

**Module III**

Insurance Marketing -Concepts -Users -Products -Insurance marketing in the Indian Environment. (12 Hours)

**Module IV**

Tourism and Hotel Marketing -Concept -Users -Products -Tourism marketing in the Indian perspective -Hotel markets -Concepts -Users -Products -Hotel marketing in the Indian Environment. (15 Hours)

**Module V**

Consultancy Marketing -Concept -Users -Products -Consultancy marketing in the Indian Environment. (13 Hours)

**Module VI**

Hospital Marketing -Concepts -Users -Products -Hospital marketing in the Indian Environment. (13 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**



**BOOKS FOR REFERENCE:**

1. S.M. Jha : Services Marketing. Himalaya Publishing House.
2. Payana Adrim : An Essence of Services Marketing. Prentice Hall.
3. Christopher H. Lovelock: Services Marketing : Prentice Hall.

**KANNUR UNIVERSITY**

**ELECTIVE -MARKETING COM4E08**

**LOGISTICS MANAGEMENT**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To enable the student to understand the fundamentals of logistics and the process involved storing, packing and distributing goods and the costs involved in these processes.
2. To enable the student to understand modern trends in logistical operations.

**Module I**

Introduction to Logistics -Management: meaning, features, scope, and importance, competitive advantage and logistics -supply chain and competitive performance -marketing and logistics interface -the work of logistics -integrated logistics, objectives, barriers to integration -logistics information -application of information technology. (20 Hours)

**Module II**

Inventory planning: concept, characteristics, types -conceptual frame work -inventory categorization -cost associated with inventory -inventory management techniques -EQQ, ABC Analysis, modern techniques, inventory management policies -inventory handling. (20 Hours)

**Module III**

- (a) Transportation -principles, participants in transportations decisions, modes of transport cost -factors.
- (b) Warehousing-need for warehousing management -role of logistical system-warehouse design, strategies, functions.
- (c) Storehouse operation and control -objectives -activities of store -organizing the store store location and layout -storage system -classification and codification -modern techniques-store keeping -verification. (20 Hours)

**Module IV**

Logistics costing -Total logistics cost -logistic performance evaluation -Activity based costing -logistical measurement -logistical organization. (10 Hours)

**Module V –**

Containers and Packages Management Packing techniques and materials -Techniques for mass distribution of consumer goods importance of packaging in cost reduction and sales promotion. (10 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Lamber D. et al - Strategic Logistics Management (Tata McGraw Hill)
2. Donald T. Boverox, David J Close, Omar K, Helferich -Logistical management (Mac Million Publishing Company)
3. Bowersox and Closs - Logistics Management
4. Krishnaveni Muthiah - Logistics Management and World Sea Home Trade (Himalaya Publishing Company).

**KANNUR UNIVERSITY ELECTIVE C -**

**INTERNATIONAL BUSINESS**

**COM4E09 INTERNATIONAL BUSINESS ENVIRONMENT**

**90 Hours**

**Credit 04**

**Course Objectives:**

1. To give the students an in-depth understanding about the global market in the changing world.
2. To provide to the students knowledge about the functional areas of the subject.

**Module I**

Dimensions of the International Environment : Global Economy and Globalisation Process  
Forces -Meaning, dimensions and stages in Globalisation -Kenchi Ohmae Model  
Internationalization v/s Globalization : the role of FDI -Transactional or Multinational  
Corporations -TNCs as drivers of the Global Economy -Trends in Globalisation Process -  
Globalisation of the firm -Organizational Debate. (15 Hours)

**Module II**

The Cultural & Social Environment: Cultural Diversity and Environment -Culture Defined  
Relation to business -National Cultures -Languages -Religion -Western values v/s Asian values  
Multicultural Societies -Culture Theories -Organization Culture -Culture Change -Cultural  
Globalization : Myth and Realty -Types of Society -Development of Modern Industrial Society  
Stratification in Societies -Changing Population -Urbanization -Labour Relations -Gender and  
Work -Families. (15 Hours)

**Module III**

Political Environment : The Political Sphere and Society -Nation states and Political Framework-  
Sources of Authority in the State -Democracy v/s Authoritarianism -Democratic Government  
Unitary and Federal Systems -Systems of Government : Presidential, Parliamentary and Hybrid  
Systems -Transitional Democracies -Global Politics. (10 Hours)

**Module IV**

The International Legal Environment of Business : Interface between Legal System and  
Business -National Legal System -Legal Framework of the European Union -International  
Business Transactions -Resolution of Disputes in International Business -Crime Corruption and  
the Law -The growing impact of International Law on Business -Human Rights. (15 Hours)

**Module V**

World Trade and International Competitive Environment : International Trade Theories -Trade  
Policy and National Priorities -Tools of Governmental Trade Policy -International Regulation of  
Trade -Trade Liberalization: The Doha Round -Regionalism -Developing Countries and World  
trade -Globalization and the World Trading system. (15 Hours)

**Module VI**

Technology and Innovation: Concepts and Process -Technological Innovation Theories -National  
Innovation Systems -Patents and Innovation -Technology Transfer -Information and  
Communication Technology (ICT) -Biotechnology -Globalization and Technological Innovation.  
(10 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. International Business Environment, The Text and Cases, Sundaram & Black, Prentice Hall of India.
2. The Essence of International Business, Taggart and McDermott, Prentice Hall of India.
3. International Business, J. V. Prabhakara Rao and A.V. Ranganadhachary.
4. Janet Morrison, The International Business Environment Palgrave Macmillan, New York, 2007.
5. Bhall, V.K. and S. Shivaramu, International Business Environment and Business, New Delhi, Anmod, 1995.
6. Bhall, V.K. International Economy, Liberalisation Process, New Delhi, Anmol, 1993.
7. Daniel, John D and Rdebanh, Lee H. International Business, 5th ed., New York, Addison Wesley, 1989.
8. Eiterman, D. K. and Stopnehill, Al. Multinational Business Fianance, New York, Addison Wesley, 1986.

**KANNUR UNIVERSITY ELECTIVE C -**

**INTERNATIONAL BUSINESS**

**COM4E10 FOREIGN TRADE MANAGEMENT**

**90 Hours**

**Credit 04**

**Course Objectives:**

1. To give the students an understanding about the dimensions of foreign trade.
2. To familiarize them with the risks in foreign trade and the tools of managing them.
3. To acquaint them with the institutions and agencies that monitor the foreign trade.

**Module I**

Dynamics of Foreign Trade: International Business -Distinction between foreign trade and domestic trade. Need and Significance of Foreign Trade, Free Trade vs. Protection Balance of Payment : Concept, Disequilibrium in BOP -Structural, Cyclic and Monetary Disequilibrium -Methods of correction -Trade barriers and Trade Strategy -International Trade Theories and their Business Implications -Process of Globalization (20 Hours)

**Module II**

Mechanics of Foreign Trade : Export Trade and Import Trade -Gains from Trade and Terms of Trade -Classical, Neo Classical and Modern Approach -Measurement of Gains from International Trade -Terms of Trade -Concepts -Tariffs and Quotas -Concepts of Optimum Tariff -Quotas: Meaning, Types and Effects. (20 Hours)

**Module III**

Problems of International Payments: Exchange Rates: Theories of Exchange Rate Determination -Spot and Forward Exchange Rates -Foreign Exchange Market -Methods of International Payments -International Liquidity -International Monetary Fund -Special Drawing Rights -Exchange Rate of Policy -Euro -Dollar Market. (15 Hours)

**Module IV**

Foreign Exchange Risk Management: Exchange Rate Movements -External and Internal Techniques of Risk Exposure Management -Management of Economic, Transaction and Translation Exposure – Hedging Operations. (10 Hours)

**Module V**

Legal and Institutional Framework for Foreign Trade: Special Economic Zones Regional Trading Blocks -European Economic Community -EU, NAFTA, SAARC -Bilateral and Multilateral Trade Laws -General Agreement on Trade and Tariffs (GATT) -World Trade Organization (WTO) -Seattle and Doha round of Talks -Dispute settlement mechanism under WTO -GATS -IPRs. (15 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Jeevanandam C., "Foreign Exchange: Practices, Concepts and Control", Sultan Chand,
2. The Essence of International Business, Taggart and McDermott, Prentice Hall of India.
3. International Business -Francis Cherunilam.
4. International Business -Rao and Rangachari.
5. Black and Sundaram : International Business Environment, Prentice Hall of India, New Delhi.
6. Gosh, Biswanath : Economic Environment of Business, South Asia Book, New Delhi.
7. Aswathappa : International Business, Tata McGraw Hill Publications, New Delhi.
8. Schmothoff C.R. : Export Trade -The Law and Practice of International Trade.
9. WTO and International Trade – M.B. Rao

**KANNUR UNIVERSITY ELECTIVE C -**

**INTERNATIONAL BUSINESS**

**COM4E11 INTERNATIONAL BANKING**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To enable the students to familiarise the banking activities in modern era.
2. To study the banking activities in the International Market.

**Module I**

Nature and Background of International Banks -Major National Financial Markets and their integration -International Finance and Investment -International Financial Institutions -IMF, World Bank, BIS, IIF -lending services -Documentation -Foreign Exchange Service -Investment Banking Services -Convertibility -Country Risk -Exchange Control Regulations -Features of the Liberalised Exchange Rate Management System (LERMS) -Role of RBI -Effect of Financial, Political and Economic events on the exchange rate. (15 Hours)

**Module II**

International Banking Market -Innovations -Added Sophistication regarding Derivatives, Futures and Options -Basel I & II Agreements -Financial Investments and Techniques -Currency and Interest Rates -Swaps, Commercial Papers -Their Variance -Syndication of Loans -Pricing and Marketing of Syndicated Loans -Rating of Banking and Non-banking Financial Institutions - Criteria for Ranking and Rating Agencies. (15 Hours)

**Module III**

Sources of Funds -Consideration for the bank as a borrower -Retail and Wholesale Customer and Inter -Bank Deposits -Certificates of Deposit and Bearer Deposit Notes -Bankers acceptances Commercial Papers -Private Placement -Subordinated Debit Issues (Fixed and Floating rate) raised by banks on the Domestic and the International Capital Markets -Banking Supervision RBI requirements -Internal Control -Risks Management -Exchange Control Regulation of Euro Market. (10 Hours)

**Module IV**

International Cash Management -Management of Accounts and Cash Positions -Reconciliations Liquidity -Central Bank Requirements -Switching of Funds -Targeting -Yield Objectives. (10 Hours)

**Module V**

Foreign Exchange -Loan Deposit and Security Transactions in Foreign Currencies -Foreign Exchange Regulations -Interests Accruals, Commission and Fees -Margin Requirements -Funding of Branch -Inter-Bank Agency Arrangements -Correspondent Bank and Inter-group of relationships. (10 Hours)

**Module VI**

Foreign Exchange Rates -Measuring Rate Movements -Factors affecting foreign exchange rates Forecasting Exchange Rates -International Party Relationship -Interest Rate Parity, Purchasing Power Parity and Fischer affects -Transaction Exposure -Hedging against Foreign Exchange Exposure. (10 Hours)

**Module VII**

Forward Market -Future Market -Options Market -Currency Swaps -Cross Currency Swaps Interests Rate Swap -International Financial Instruments (10 Hours)

**Practice Hours**

**(10 Hours)**

**Total Hours**

**90 Hours**



**BOOKS FOR REFERENCE:**

1. Richard M. evich - International Financial Markets -Tata McGraw Hill,  
New Delhi.
2. Adrian Buckley - Multinational Finance, Prentice Hall of India, New Delhi.
3. Vyuptakesh Shran - International Financial Management, Prentice Hall of India,  
New Delhi.
4. V. Sharma - International Financial Management.
5. P.G. Apte - International Finance -A Business Perspective.
6. V. K. Bhalla - International Finance Management.

**KANNUR UNIVERSITY ELECTIVE C -**

**INTERNATIONAL BUSINESS**

**COM4E12 INTERNATIONAL MARKETING**

**90 Hours**

**Credit 04**

**COURSE OBJECTIVES:**

1. To provide the students a theoretical framework regarding International Market.
2. To give an in depth understanding about the institutional infrastructure relating to International Market.

**Module I**

International Marketing -Definition -Scope -Concepts -Reasons and Motivations -Global Vs Domestic Marketing -Concepts of Export -International Marketing Management -World Trade and India's Foreign Trade; an overview -Institutional Framework for Exports in India.

(10 Hours)

**Module II**

Global Marketing Environment -Cultural, Political, Legal and Economic Environment -PEST Analysis -Strategic Planning and Growth Strategies in International Marketing.

(10 Hours)

**Module III**

International Market Selection -International Marketing Research -Methods of conducting International Marketing Research -Development and management of International Marketing research.

(10 Hours)

**Module IV**

Forms of International Market Entry -Export and Import activities -Market Entry Methods requiring low capital Investment (licensing and franchising) -Capital Intensive Entrance into Foreign Markets Factors influence decisions about the entry options.

(10 Hours)

**Module V**

Segmentation of International Markets -Segmentation Strategies -Criteria for the Segmenting of the Consumer Goods Markets -Selection of Target Markets -Positioning in the International Environment .

(10 Hours)

**Module VI**

International Product Policy -Adaptation of the International Product Policy -International Product Policy -International Product Mix -Phase in the Product Life Cycle -International Brand Policy New Trends -Strategies in Brand Management.

(10 Hours)

**Module VII**

International Pricing Policy -Factors in Selection of Pricing Policy -Policies through out the Product life cycle -Process of creating prices -International Distribution Policy -Trends in International Distribution Policy -Influence of Internet on International Distribution.

(10 Hours)

**Module VIII**

International Communication Policy -Communication Strategies in the International Environment Instrument of the International Communication Mix -International Advertisement and Sales Promotion -Personal Selling and other forms Direct Marketing.

(10 Hours)

**Practice Hours**

(10 Hours)

**Total Hours**

**90 Hours**

**BOOKS FOR REFERENCE:**

1. Varshney and Bhattacharya - International Marketing Management.  
An Indian Perspective. Sultan Chand and Sons,  
New Delhi.
2. Keegen - Global Marketing Management, Prentice Hall of  
India, New Delhi
3. Philip Cateora & John Graham - International Marketing. Tata McGraw Hill, New  
Delhi.
4. D.C. Kapoor - Export Management. Vikas Publishing House, New  
Delhi.
5. Francis Cherunilam International Trade & Export Management
6. Mishra M. V. International Marketing Management
7. M.L. Varma Foreign Trade Management in India
8. Kripalani V. H. International Marketing.
9. Rajagopal International Marketing.

Annexure V  
Model Question Paper M.COM. (Pattern)  
(Questions should be asked from all modules following a uniform distribution.)

Time : 3 Hrs.

Max. Marks: 60

Section –A  
(Answer any FOUR .....)

1 mark for part a)

3 marks for part b)

5 marks for part c)

1. a) Direct type question (to test knowledge acquired)  
b) Understanding type  
c) Problem type ( Ability to synthesize knowledge or critical evaluation of knowledge)
2. a).....  
b).....  
c).....
3. a).....  
b).....  
c).....
- 4 a).....  
b).....  
c).....
- 5 a).....  
b).....  
c).....
- 6 a).....  
b).....  
c).....

(4 x 9 =36 Marks)

Section B

7. a) Essay question from one or more modules (Don't repeat the same module)  
or  
b) Essay question from one or more modules (Don't repeat the same module )
8. a) Essay question from one or more modules (Don't repeat the same module)  
or  
b) Essay question from one or more modules (Don't repeat the same module )  
(2 x 12 =24 Marks)

# **KANNUR UNIVERSITY**

## **MODEL QUESTION PAPERS (M.COM.)**

FOR THE POST GRADUATE DEGREE PROGRAMME IN  
COMMERCE (M.Com) UNDER CREDIT BASED SEMESTER SYSTEM (CBSS-PG)  
FOR AFFILIATED COLLEGES IMPLEMENTED WITH EFFECT  
FROM 2014-15 ACADEMIC YEAR

**Submitted to**

**THE KANNUR UNIVERSITY**

**PG BOARD OF STUDIES COMMERCE**

Reg. No.....

*Model Question Paper*

Name.....

## First Semester M. Com. Degree Examinations, November 2014

### COM1C01 – BUSINESS ENVIRONMENT AND POLICY

Time: 3 Hours

Max. 60 Marks

#### Section A

Answer any *four* questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

1.
  - a) Define the term 'business environment'.
  - b) List the major components of the internal and external environment of business.
  - c) "Firms which systematically analyze and diagnose the environment are more effective than those which don't." Elucidate.
  
2.
  - a) What do you understand by 'Multi - National Corporations'?
  - b) Write any six characteristics of globalizations?
  - c) What are different modes of Foreign Direct Investment in India?
  
3.
  - a) What are Scheduled Industries?
  - b) What are the functions of the Central Advisory Council for industries in India?
  - c) Examine the powers of the Government of India to control and regulate industrial operations in the country.
  
4.
  - a) Define the term 'Corporate Governance'.
  - b) Explain Clause 49 of the Securities Exchange Board of India Act.
  - c) "Ethics and profits, though contradictory to each other, can go together." Do you agree?  
Substantiate your answer.
  
5.
  - a) State the meaning of the term 'mixed economy'?
  - b) Discuss the constituents of the economic environment of business.
  - c) Explain the economic policy regime influencing business in India.
  
6.
  - a) What do you understand by 'LERMS'?
  - b) Discuss the powers and functions of DGFT in India.
  - c) Examine the highlights of the Foreign Trade Policy 2009-14 of the GOI.

[4x9= 36 marks]

Page-2

**Section B**

Answer the two questions in this Section.

Each question carries 12 marks.

7. a) "By social responsibility we mean the intelligent and objective concern for the welfare of the society". Comment

OR

- b) Examine the rationale for industrial policy in developing economies in the background of the current industrial policy of India.

8. a) Explore the major provisions of the FEMA 1999 by examining the need for the replacement of the FERA 1973 with it.

OR

- b) Briefly discuss the Rules of WTO and analyze the sector-wise impact of these rules on the Indian economy.

**[2x12=24**

**marks]**

Reg. No.....

*Model Question Paper*

Name.....

## First Semester M. Com. Degree Examinations, November 2014

### COM1C02 – QUANTITATIVE TECHNIQUES & OPERATION RESEARCH

Time: 3 Hours

Max. 60 Marks

#### Section A

Answer any *four* questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

1. a) Define probability.  
 b) What are mutually exclusive events?  
 c) One card is drawn from a standard pack of playing cards. What is the probability that it is neither a king nor a queen?
2. a) What is a random variable?  
 b) What do you mean expectations?  
 c) A petrol pump proprietor sells on an average Rs.800000 worth of petrol on rainy days and an average Rs.1000000 on clear days. The statistics from the meteorological dept. shows that the probability for clear weather is 0.86 and for a rainy weather is 0.14 for the coming Monday. Find the expected value of petrol sale on this day.
3. a) Define Binomial distribution.  
 b) What are the properties of Normal distribution?  
 c) The mean of Binomial distribution is 20 and the standard deviation is 4. Calculate n, p



- and q.
4. a) Define Hypothesis.  
b) State the features of a good hypothesis.  
c) Explain Type I & Type II errors.
  5. a) What is linear programming?  
b) How is LPP applied in transportation problem?  
c) List down the advantages of network techniques.
  6. a) Define operation research?  
c) Compare Iconic and analogue operation research model.  
d) Which are the prominent tools in O.R?

[4x9= 36 marks]

### Section B

Answer the *two* questions in this Section.

Each question carries 12 marks.

7. a) The life time of electric bulbs for a random sample of 10, from a large consignment gave the following data.

Item:	1	2	3	4	5	6	7	8	9	10
Life in '000 hours:	4.2	4.6	3.9	4.1	5.2	3.8	3.9	4.3	4.4	5.6

Can we accept the hypothesis that the average life of bulb is 4000 hours?

**Or**

b) In a bolt factory, machines  $M_1$ ,  $M_2$ ,  $M_3$  manufacture respectively 25, 35 and 40 percent of the total output. Of their output 5, 4 and 2 percent respectively, are defective bolts. One bolt is drawn at random from the product and is found to be defective. What is the probability that it is manufactured in the machine  $M_2$ ?

8. a) A firm proposes to purchase some fans and sewing machines. It has only Rs.5760 to invest and

a space for at most 20 items. A fan costs Rs.360 and a sewing machine Rs. 240. Profit expected from a fan is Rs.22 and from a sewing machine is Rs. 18. Using graphic method of solution determine the number of fans and sewing machines, he should purchase to maximize his profit. Also, ascertain the maximum possible profit he can earn.

**Or**

b) A small maintenance project consists of the following jobs whose precedence relationships are given below:

Job	1-2	1-3	2-3	2-5	3-4	3-6	4-5	4-6	5-6	6-7
Duration: (days)	15	15	3	5	8	12	1	14	3	14

- i) Construct a network diagram.
- ii) Find the total float for each activity.
- iii) Find the critical path and the total project duration.

**[2x12=24 marks]**

**COM1C02**

Reg. No.....

*Model Question Paper*

Name.....

**First Semester M. Com. Degree Examinations, November 2014****COMIC03 –MANAGEMENT INFORMATION SYSTEM****Time: 3 Hours****[Max. 60 Marks]****Section A**Answer any *four* questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

1.
  - a) What is M.I.S?
  - b) Define MIS?
  - c) What are the characteristics of MIS?
  
2.
  - a) What is office automation?
  - b) What are the different areas of office automation?
  - c) What are the potential risks of information system?
  
3.
  - a) What is data?
  - b) Differentiate between Data and Information.
  - c) Explain the Mathematical definition of information.
  
4.
  - a) What is a system?
  - b) What is system analysis? Why is it initiated?
  - c) Explain the components of Structured System Analysis
  
5.
  - a) What is system implementation?

- b) What are the physical components of MIS?
- c) Explain the steps involved in system implementation?
6. a) What is data communication and networking?
- b) What are the different kinds of networking?
- c) What is WWW? Explain how it works.

[4x9= 36 marks]

### Section B

Answer the two questions in this Section.

Each question carries 12 marks.

7. a) What is Business Data Processing? Explain the steps in Data Processing
- OR
- b) Define MIS, identify its components and describe its characteristics.
8. a) Explain data and information. What is data reduction? What are the methods of data reduction?
- OR
- b) Explain the latest trends in information technology

[2x12=24 marks]

Reg. No.....

*Model Question Paper*

Name.....

## First Semester M. Com. Degree Examinations, November 2014

### COMIC04 – ORGANIZATIONAL BEHAVIOUR

Time: 3 Hours

[Max. 60 Marks]

### Section A

Answer any *four* questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

1. Define Organisation Behaviour. State the significance of OB. What are the challenges and opportunities for OB.
2. What is motivation? Describe the process of motivation. How does the Mc Gregor's theory influence management decision making process in an organisation?
3. Explain organisational change. State the factors affecting change. Resistance to change is often viewed negatively, discuss some possible benefits of resistance to change in an organisation.
4. What is a group? Describe the types of group. Assume that you are to be placed in charge of a student group in the class, outline the key action steps you will take to make sure that the group develops into a real team.
5. What are ulterior transactions? Describe some of the major sources of inter-personal conflict? Which do you think is most relevant in today's organisation?
6. What is personality? What are its determinants? In your view which personality theory has greatest practical application. Why?

**[4x9= 36 marks]**

### Section B

Answer the two questions in this Section.

Each question carries 12 marks.

7. a) Compare and contrast Maslow's need hierarchy theory of motivation with Herzberg's two factors theory of motivation.

OR

- b) State the meaning of OD. Give an account of OD interventions.

8. a) What is perception? Describe the factors influencing perceptual mechanism.

OR

- b) What is conflict? Explain the various forms of conflicts that occur within an organisation.

**[2x12=24 marks]**

Reg. No.....

*Model Question Paper*

Name.....

**First Semester M. Com. Degree Examinations, November 2014**

**COMIC05 – ACCOUNTING FOR BUSINESS DECISIONS**

Time: 3 Hours

[Max. 60 Marks]

**Section A**Answer any *four* questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

1. a) What is responsibility centre?  
 b) Explain i) programme budgeting and ii) participative budgeting.  
 c) The following data relate to a company which had a profit plan approved for selling 5000 units per month at an average selling price of Rs.10 per unit. The budgeted variable cost of production was Rs. 4 per unit and fixed cost were budgeted at Rs.20000, planned income being Rs. 10000 per month. Because of shortage of raw material, the plant could produce only 4000 units and the cost of production was increased by 0.50 per unit. Consequently the selling price was raised by Re. 1 per unit. To modify production processes in order to meet material shortage, the company incurred an expenditure of Rs1000 in research and development. Set out a performance budget and a summary report.
  
2. a) Define capital rationing.  
 b) Describe the steps in capital budgeting.  
 c) A company is considering an investment proposal to purchase a machine costing Rs. 2,50,000. The machine has a life expectancy of 5 years and no salvage value. The company tax rate is 40%. The firm uses straight line method of providing depreciation. The estimated cash flows before tax after depreciation from the machine are as follows.

Year	Cash flow(Rs.)
1	60,000
2	70,000
3	90,000
4	1,00,000
5	1,50,000

Calculate (a) Pay back period (b) ARR (c) Net Present Value and (d) Profitability Index at 10% discount rate.

Note:

Year	1	2	3	4	5
P V Factor at 10%	0.909	0.826	0.751	0.683	0.621

3. a) Define cost of capital

b) State the importance of cost of capital.

c) Calculate cost of capital in the following cases.

i) X Ltd issues 12% debentures of the face value Rs.100 each and realizes Rs.95 per debenture. The debentures are redeemable after 10 years at a premium of 10%.

ii) Y Ltd issues preference shares of face value Rs. 100 each carrying 14% dividend and he realizes Rs. 92 per share. The shares are repayable after 12 years at par.

Note: both companies are paying income tax at 50%.

4. a) What is decision tree analysis?

b) Write brief notes on 'risk ' and 'return'.

c) The Globe Manufacturing Company Ltd is considering an investment in one of the two mutually exclusive proposals - Project X and Y, which requires cash outlays of Rs. 3,40,000 and Rs.3,30,000 respectively. The Certainty Equivalent Approach is used in incorporating risk in capital budgeting decisions. The current yield on Government bonds is 8% and this be used as the risk less rate. The expected net cash flows and their certainty equivalents (CE) are as follows.

Year – end	Project X		Project Y	
	Cash inflow	C E	Cash inflow	CE
1	180000	0.8	180000	0.9
2	200000	0.7	180000	0.8
3	200000	0.5	200000	0.7

Present value factors of Re.1 discounted at 8% at the end of year 1, 2 and 3 are .926, .857 and .794 respectively.

Required

(a) Which project should be accepted?

(b) If risk adjusted discount rate method is used, which project would be analysed with a higher rate?

5. a) Define management accounting.

b) Explain the objectives of management accounting.

c) Evaluate how management accounting is useful to the decision makers.

6. a) What is responsibility accounting?

b) Explain the use of social and government accounting in business decision.

d) Critically examine the new trends in accounting.

**[4x9= 36 marks]**

COM1C05

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**Section B**

Answer the two questions in this Section.

Each question carries 12 marks.

7.a) A company is considering an investment proposal to purchase a machine costing Rs. 2,50,000. The machine has a life expectancy of 5 years and no salvage value. The company tax rate is 40%. The firm uses straight line method of providing depreciation. The estimated cash flows before tax after depreciation from the machine are as follows.

Year	Cash flow(Rs.)
1	60,000
2	70,000
3	90,000
4	1,00,000
5	1,50,000

Calculate (a) Pay back period (b) ARR (c) Net Present Value and (d) Profitability Index at 10% discount rate.

Note:

Year	1	2	3	4	5
P V Factor at 10%	0.909	0.826	0.751	0.683	0.621

**OR**

b) The following information has been extracted from the balance sheet of Fashions Ltd as on 31-3-2013. (Rs.in lakhs)

Equity	400
12% debentures	400
Term Loan (18%)	<u>1200</u>
Total	<u>2000</u>

- Determine the weighted average cost of capital of the company. It has been paying dividend at a consistent rate of 20% pa.
- What difference will it make if the current price of the Rs.100 share is Rs.160?
- Determine the effect of income tax on the cost of capital under both premises (Assume Tax 50%)

8. a) Explain Zero base budgeting. State the process and advantages. Also explain how it differs from traditional budgeting.

**OR**

b) A company is considering two mutually exclusive projects X and Y. project X costs Rs.30000 and Project Y costs Rs. 36000. Given below is the Net Present Value profitability distribution for each project.

Project X

Project Y



NPV Estimate	Profitability	NPV Estimate	Profitability
3000	0.1	3000	0.2
6000	0.4	6000	0.3
12000	0.4	12000	0.3
15000	0.1	15000	0.2

- i) Compute the expected net present value of Project X and Y.
- ii) Compute the risk attached to each project, ie, standard deviation of each profitability distribution.
- iii) which project do you consider more risky and why?

[2x12=24 marks]

**COM1C05**

Reg. No.....

*Model Question Paper*

Name.....

## Second Semester M. Com. Degree Examinations, April 2015

### COM2C06 – STRATEGIC MANAGEMENT

**Time: 3 Hours**

**[Max. 60 Marks]**

### Section A

Answer any *four* questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

2.
  - a) What do you understand by 'mission'?
  - b) Differentiate between conventional decision making and strategic decision making.
  - c) Discuss the various levels at which strategy operate.
3.
  - a) What is SWOT Analysis?
  - b) Compare and contrast between General Environment and Relevant Environment.
  - c) What is ETOP? How is a summary ETOP prepared? Illustrate.
4.
  - a) What are business level strategies?
  - b) Interpret the interface between business level strategies and corporate level strategies.
  - c) Discuss Michael Porter's approach to defining generic competitive strategies.

5.
  - a) What is the use of Gap Analysis?
  - b) List the contents of a typical Strategic Plan.
  - c) Discuss the strategic implications of each of the following types of business in a corporate portfolio: (i) Stars, (ii) Question Marks, (iii) Cash Cows, and (iv) Dogs.
  
6.
  - a) Why is leadership implementation relevant in strategic management?
  - b) Discuss the approaches to create a strategy supportive culture in business organizations.
  - c) Suggest some practical steps that strategists can take to make strategic use of politics and power mechanism in organizations.

**[4x9= 36 marks]**

**Page-2**

### **Section B**

Answer the *two* questions in this Section.

Each question carries 12 marks.

7.
  - a) Describe the scheme of grand strategies operating at the corporate level as proposed by William F. Glueck.

OR

  - b) Discuss the nature and importance of strategic evaluation and control. What are four major types of strategic control typically adopted by organizations?
  
8.
  - a) Strategy formulation is not entirely an analytical process, but it takes into account the non-analytical or subjective factors too." Discuss.

OR

  - b) Define strategic management. Schematically discuss the different phases of strategic management process.

**[2x12=24 marks]**

COM2C06

Reg. No.....

*Model Question Paper*

Name.....

**Second Semester M. Com. Degree Examinations, April 2015**

**COM2C07 – RESEARCH METHODOLOGY AND COMPUTER APPLICATION**

**Time: 3 Hours**

**[Max. 60 Marks]**

**Section A**

Answer any *four* questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

1. a) Define Research.

- b) What is Social research? State its objectives.
- c) Differentiate between Induction and Deduction methods of research.
2.
    - a) What is meant by Research Problem?
    - b) State the requisites of a good research problem.
    - c) Distinguish between pure and applied research.
  3.
    - a) What is Research Design.
    - b) Explain the importance of Research design.
    - c) What are exploratory research designs? Explain the methods used for such designs.
  4.
    - a) What is a research report?
    - b) How are computers used as a tool in research?
    - c) Describe the qualities of a good research report.
  5.
    - a) What are non-parametric test?
    - b) State the advantages of non-parametric test.
    - c) Explain one tailed and two tailed test.
  6.
    - a) What do you mean by Analysis of Variance?
    - b) State the various assumptions of Analysis of Variance?
    - c) What are the uses of Chi-square test?

[4x9= 36 marks]

**Page-2**

**Section B**

Answer the *two* questions in this Section.

Each question carries 12 marks.

7. a) The following figures relate to production in kilogram of three varieties of wheat sown in 12 plots

A:	14	16	18		
B:	14	13	15	22	
C:	18	16	16	19	20

Is there any significant difference in the production of the three varieties?

**OR**

b) Eight coins were tossed 256 times. The results obtained are given below. Test whether the coins are unbiased.

No. of Heads:	0	1	2	3	4	5	6	7	8
Frequency:	2	10	25	50	75	58	21	9	6

8. a) In a certain a district A, 450 persons were considered regular consumers of tea out of a sample of 1000 persons. In another district B, 400 were regular consumers of tea out of a sample of 800 persons. Do these figures reveal a significant difference between the two districts as far as tea drinking habit is concerned?

**OR**

b) Define Research. Explain the various steps in Research Process.

**[2x12=24 marks]**

**COM2C07**

Reg. No.....

*Model Question Paper*

Name.....

## **Second Semester M. Com. Degree Examinations, April 2015**

### **COM2C08 – COSTING FOR MANAGEMENT DECISIONS**

**Time: 3 Hours**

**[Max. 60 Marks]**

#### **Section A**

Answer any *four* questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

1. a) What is Differential Costing?
- b) Distinguish between Differential Costing and Marginal Costing.
- c) State the areas of application of Differential Costing.

2. a) What is Value Analysis?  
 b) Distinguish Value Analysis and Value organizing.  
 c) What are the advantages of Value Analysis?
3. a) Define Cost of Capital.  
 b) Explain the importance of the concept of Cost of Capital in Financial Management.  
 c) Explain the methods of calculation of Cost of Retained Earnings.
4. a) Define Margin of Safety.  
 b) What are the uses of margin of safety in decision making?  
 c) The following particulars relate to a Company for two periods:

<u>Period</u>	<u>Sales</u>	<u>Profit</u>
I	Rs.1,20,000	Rs.9,000
II	Rs.1,40,000	Rs.13,000

Assuming that the cost structure and Selling prices remain the same in the two periods, find

out: a) P.V. Ratio b) BEP Sales and c) Margin of Safety in two periods \_\_\_\_\_

5. a) What is weighted average cost of capital?  
 b) What are the different basis to calculate the weighted average?  
 c) Calculate the cost of equity capital in the following case:

A company issues equity shares of Rs.10/- each for public subscription at a premium of 20% . The company pays @ 5% as under writing commission on issue price. Expected rate of dividend by equity shares is 25%

6. a) What is meant by break-even analysis ?  
 b) What are the assumptions of Break-even analysis?  
 c) From the following information , find out the Break Even Point in units and sales value:

Budgeted output - 75,0000 Units  
 Fixed Expenses - Rs.5,00,000  
 Variable Expenses per unit – Rs.10  
 Selling price per unit - Rs.20

[4x9= 36 marks]

## Section B

Answer the two questions in this Section.

Each question carries 12 marks.

- 7 .a) What is reporting? Discuss the various functions of reporting. What are the contents of a good report?

**OR**

- b) What is cost reduction? What are the areas of cost reduction? What are the techniques of cost reduction?

- 8.. a) In a Factory the budgeted and actual figures of the cost of material and direct labour

Incurred in the production during the month of January are the following:

	<u>Actual</u>	<u>Budgeted</u>
Units of finished goods produced	90,000 Units	1,00,000 Units
Material Units	1,82,000 Units	2,00,000 Units
Cost of Material per unit	Re.0.52	Re.0.50
Total Cost of materials	Rs.94,640	Rs.1,00,000
Direct Labour Hours	47,000	50,000
Wage Rate	Rs.2.10p/hr	Rs.2.00p/hr
Total direct Labour cost	Rs.98,700	Rs.1,00,000

You are required to make an analysis of material and labour variance and verify these with total cost variances.

**OR**

- b) A Company's Flexible Budget at various levels of production reveals the following :

<u>Output in</u> <u>000 Units</u>	<u>Selling price</u> <u>per unit</u>	<u>Total Semi.</u> <u>Fixed cost</u>	<u>Total Variable</u> <u>Cost in 000</u>	<u>Total Fixed</u> <u>in 000</u>
30	24	150	418	142
60	22	150	818	142
90	20	170	1278	142
120	18	170	1579	142
150	16	200	1778	142
180	14	200	1902	142

You are required to :

- Prepare a schedule of total differential cost and increment in revenue.
- At what interest level should the company set its level of production?
- What selling price is recommended by you, in order to maximize the products

**[2x12=24 marks]**

**COM2C08**

Name.....

## Second Semester M. Com. Degree Examinations, April 2015

### COM2C09 – ADVANCED BUSINESS ACCOUNTING

Time: 3 Hours

[Max. 60 Marks]

#### Section A

Answer any *four* questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

1. a) What is Asset backing method ?
- b) What are the needs for valuation of Shares?
- c) On 31<sup>st</sup> December 2012 the Balance Sheet of a limited company disclosed the following position.

Liabilities	Rs.	Assets	Rs.
Issued Capital in Rs.10 share	400000	Goodwill	40000
Reserves	90000	Fixed Assets	500000
Profit & Loss Account	20000	Current Assets	200000
5% Debentures	100000		
Current Liabilities	<u>130000</u>		
	<u>740000</u>		<u>740000</u>

On 31<sup>st</sup> December 2012 the Fixed Assets were valued at Rs.550000 and Goodwill at Rs.50000. Compute the value of Shares by Asset backing method.

2. a) What is GAAP ?
- b) State the need for Accounting Standards.
- c) Explain Accounting Standard Board .
3. a) What is cum-interest.?
- b) Distinguish between cum- interest and ex- interest transaction.
- c) On 1<sup>st</sup> July 2012 , Madhura Investment Ltd. held Rs. 100000,6% Debentures of Gerald Ltd. which appeared in the books at Rs.96500. Interest is payable on 31<sup>st</sup> July and 31<sup>st</sup> January. On October 1, 2012 a further Rs.50000 Debentures in Gerald Ltd. were bought at Rs.98 cum interest and on January, 1, 2013,a further Rs.30000 Debentures were bought at Rs.97 ex- interest. On 31<sup>st</sup> March 2013, Rs.80000 Debentures were sold at Rs.101 cum interest and on 1<sup>st</sup> June Rs. 60000 Debentures were sold at Rs.102 ex interest. Show investment Account for the period ending 30<sup>th</sup> June 2013.
4. a) What is COSA?
- b) Explain the features of CCA Method.
- c) The Balance Sheet of J Ltd. disclosed the following:



	January 1, 2012	December 31, 2012
	Rs.	Rs.
Trade Debtors	200000	260000
Advances to Suppliers	60000	80000
Trade Creditors	150000	160000
Index Number	100	120
Average for the year	110	

Calculate Monetary Working Capital Adjustment.

**Page-2**

5. a) Define Human Resource Accounting.  
 b) State the limitations of Human Resources Accounting.  
 c) Explain the different methods of evaluating Human Assets..
- 6.a) What is Public Account?  
 b) What are the objectives of Government Accounting?  
 c) Distinguish between Government Accounting and Commercial Accounting.

**[4x9= 36 marks]**

**Section B**

Answer the *two* questions in this Section.

Each question carries 12 marks.

7. a) The premises of a Company was destroyed by fire which took place on 1<sup>st</sup> March,2012,and as a result of which the business was disorganized from 1<sup>st</sup> March to 31<sup>st</sup> July ,2012. Accounts are closed on 31<sup>st</sup> December every year. The company is insured under a loss of profit policy for Rs.750000. The period of indemnity specified in the policy is 6 months. From the following information, you are required to compute the amount of claim under the loss of profit policy.

	Rs.
Turnover for the year 2011	40 00000
Net profit for the year 2011	240000
Insured standing charges	480000
Uninsured standing charges	80000

Turnover during the period of dislocation (from 1-3-2012 to 31-7-2012) 800000

Standard turnover for the corresponding period in the preceding year

ie. from 1-3-2011 to 31-7-2011 20,00000

Annual turnover for the year immediately preceding the fire (ie from

1-3-2011 to 28-2-2012 44.00000

Increased cost of working 150000

Savings in insured standing charges 30000

Reduction in turnover avoided through increased working cost 400000

Owing to reason acceptable to the insurer, the special circumstance clause stipulates for:

- i) Increase of turnover (standard and annual) by 10% (ii) Increase of rate of Gross profit by 2%.

**OR**

b) On 31<sup>st</sup> December 2012, the Balance Sheet of a limited company reveals the following position.

<b>Liabilities</b>	Rs.	<b>Assets</b>	Rs.
Share capital in shares of Rs.10 each	400000	Goodwill	40000
General Reserve	190000	Fixed Assets (Tangible)	500000
Profit & Loss Account	120000	Current Assets	400000
14% Debentures	100000		
Current Liabilities	<u>130000</u>		
	<u>940000</u>		<u>940000</u>

**COM2C09**

**Page-3**

On the above mentioned date, the tangible Fixed Assets were independently valued at Rs.350000 and Goodwill at Rs.50000. The net profits for the three years were : 2009- Rs.103200 ; 2010- Rs.104000; and 2011- Rs. 103300 of which 20% was placed to General Reserve , this proportion being considered reasonable in the industry in which the company is engaged and were a fair return on investment may be taken at 18%. Compute the value of Shares by (i) yield value method and (ii) earning capacity method.

8. a) The income statement for the year ended 31<sup>st</sup> December ,2012 and the Balance Sheet of R Ltd. as on 1<sup>st</sup> January 2012 are as follows:

Income Statement for the year ended 31<sup>st</sup> December 2012

	Rs.	Rs.
Sales		150000
Cost of Goods Sold:		

Opening Stock (FIFO)	30000	
Purchases	<u>60000</u>	
Cost of Goods available for Sale	90000	
Less: Closing Stock (FIFO)	<u>10000</u>	<u>80000</u>
Gross Profit on Sales		70000
Operating Expenses	20000	
Depreciation	10000	
Interest on Loan	<u>5000</u>	<u>35000</u>
Retained Earnings		<u>35000</u>

Balance Sheet as on 1<sup>st</sup> January 2012

Liabilities	Rs.	Assets	Rs.
Share Capital	100000	Plant & Machinery	100000
Bank Loan	25000	Stock	30000
Creditors	35000	Debtors	18000
		Cash	<u>12000</u>
	<u>160000</u>		<u>160000</u>

Debtors and Creditors balances remained constant throughout the year. General price indices were as given below: On 1<sup>st</sup> January 2012: 200; Average for the year: 240; On 31<sup>st</sup> December 2012: 300. You are required to prepare the Final Accounts for the year 2012 after adjusting price level changes under CPP Method.

**OR**

b). S.S.Himalaya set out on a voyage from Kolkatta to Mumbai. On December 31<sup>st</sup>, on which date the accounts are to be closed, the return voyage had not been completed. The details of the entire voyage to Mumbai and back to Kolkatta completed after 31<sup>st</sup> December were:

Freight Rs.400000: Coal consumption Rs. 70000: Stores Consumed Rs. 30000: Port charges Rs. 15000: Salaries of the Crew Rs. 40000: Insurance (ship) Rs. 20000: Insurance (freight) Rs. 8000: Primage 10%: Address commission 5%: Only Rs. 150000 freight was available on the return journey. Prepare the Voyage Account up to 31<sup>st</sup> December.

**[2x12=24 marks]**

**COM2C09**

Reg. No.....

*Model Question Paper*

Name.....

## Second Semester M. Com. Degree Examinations, April 2015

### COM2C10 – FINANCIAL MANAGEMENT

Time: 3 Hours

[Max. 60 Marks]

#### Section A

Answer any *four* questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

1.a) Define Financial Management

b) “Wealth Maximisation is superior criteria than profit Maximisation” Explain.

c) X needs Rs.10,00,000 for expansion. The expansion is expected to yield an annual EBIT of Rs.1,60,000. In choosing a financial plan, X Ltd’, has an objective of maximising EPS. It is considering the possibility of issuing Equity shares and raising Debt of Rs.1,00,000 or Rs.4,00,000 or Rs.6,00,000, The current market price per share is Rs.25 and is expected to drop to Rs.20 if the funds borrowed in excess of Rs.5,00,000. Funds can be borrowed at the rates indicated below:

a) Up to Rs.1,00,000 @ 8%

b) Over Rs.1,00,000 – Rs.5,00,000 @ 12%

c) Over Rs.5,00,000 @ 18%

Assume a tax rate of 50%. Determine the EPS for the three financing alternatives.

2. a)What is Combined Leverage ?

b) Distinguish between operating Leverage & Financial Leverage.

c) A Company has sales of Rs.50,000. Variable costs are 40% of sales. Whereas, the fixed operating costs are Rs.15000. The amount of interest payable on long term debt is Rs.5,000. Find out the combined leverage and illustrate its impact of the company’s taxable income if sales increas by 5%

3. a) What is optimum capital structure?

b) Explain NOI Theory of capital structure.

c) The expected EBIT of a company is Rs.2,75,000. The rate of equity capitalisation ( $K_e$ ) is 20%. The Company has bonds of Rs.5,00,000 carrying 15% annual rate of interest. On the basis of the above data compute :-

1) The existing total market value (V) and the overall cost of capital ( $K_o$ ) of the Company.

2) The impact on V on  $K_o$ , if the management takes a decision to increase debt by

Rs.2,00,000

3) The impact on V and  $K_o$  in case the management decides to reduce its debt by

Rs.2,00,000

4. a) What is Stable Dividend Policy?

b) What is “Arbitrage Process”? Explain.

c) What are the factors influencing Dividend Policy? Explain.

5. a) Define working capital.

b) What are the drawbacks of redundant working capital?

c) The Hindustan Chemicals belong to a risk class for which the appropriate capitalisation rate is 10%. It currently has 1,00,000 shares selling at Rs.100 each. The firm is intending the declaration of Rs.5 as dividend at the end of the current financial year, which has just begun. What will be the price of the share at the end of the year if a dividend is not declared? What it will be if one is getting dividend? Answer these on the basis of M-M Model and assume no taxes.

6. a) What do you mean by “operating cycle”?

b) What are the costs associated with investment in Sundry Debtors?

c) A firm’s current credit sales are Rs.12,00,000 p.a. The firm is considering of lowering its credit standard (liberalising the credit policy) which will result in slowing the ACP from 1 month to 2 months. This relaxation is expected to increase sales by 20% The firm’s RRR is 15%. At the existing level of sales the producing and selling cost is 90% of sales while the variable selling cost of incremental sales will be 70% of sales. Should the firm relax its credit policy?

[4x9= 36 marks]

## Section B

Answer the two questions in this Section.

Each question carries 12 marks.

7. a) Calculate the degree of operating Leverage, Financial Leverage and combined Leverage for the following firms and interpret the results

	P	Q	R
Out put in Units	3,00,000	75,000	5,00,000
	Rs.	Rs.	Rs.
Fixed Cost	3,50,000	7,00,000	75,000
Unit Variable Cost	1.5	7.5	0.10
Interest Expenses	25,000	40,000	-
Unit Selling Price	3.00	25.00	0.50

**OR**

b) Explain the Theories of Capital Structure.

8. a) The following information is available in respect of a firm:

$$K_e = 10\%; \text{EPS} = \text{Rs.}50$$

Assumed rate of return on investments:-

- 1) 12%    2) 8%    3) 10%

Show the effect of dividend policy on market price of shares applying Waters' Formula, when, Dividend payout ratio is 0%, 20%, 40%, 80% and 100%

**OR**

b). The following data have been extracted from the books of ABC Ltd.

	<u>Rs. Per. Unit</u>
Cost of raw materials	500
Cost of direct labour	160
Cost of over heads	<u>320</u>
Total Cost	980
Profit	<u>220</u>
Selling Price	<u>1200</u>

The following additional information is also given:

- 1) The average storage period for raw material is 1 month.
  - 2) The average period for work-in-progress in production department is  $\frac{1}{2}$  month.
  - 3) The average storage period for finished goods is 1 month.
  - 4) The Co., is given 1 month credit facility by its suppliers for its purchases, whereas the Co., sells goods on 2 months credit to its customers
  - 5) The time lag for payment of wages is  $1\frac{1}{2}$  weeks and overhead is 1 month.
  - 6) 20% of total output is sold in cash basis.
  - 7) The average level of cash in business is expected to remain at Rs.1,50,000.
- Assuming 1 month = 4 weeks prepare an estimate of total working capital requirements for the Company for a volume of 13,000 Units of production, taking debtors at cost price.

**[2x12=24 marks]****COM2C10**

Reg. No.....

*Model Question Paper*

Name.....

**Third Semester M. Com. Degree Examinations, November 2015****COM3C11 – MARKETING MANAGEMENT****Time: 3 Hours****[Max. 60 Marks]****Section A**Answer any *four* questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

1. (a) Explain the concept of marketing.  
(b) What do you mean by social marketing?  
(c) Discuss the various bases of market segmentation.
  
2. (a) Define the concept of Buying Behaviour.  
(b) Why buying behaviour is desirable to study in marketing?  
(c) When an individual is member of several peer groups, are his consuming activities likely to be affected by all groups? Explain.
  
3. (a) What is a product?  
(b) What do you understand by product planning? Explain its significance.  
(c) Elucidate the various phases of PLC.
  
4. (a) What is meant by skimming the cream price policy?  
(b) Discuss the factors affecting pricing decisions.  
(c) Describe the three bases on which firms usually set their pricing in practice. Illustrate them.
  
5. (a) Define market segmentation.  
(b) "Target market follows market segmentation." Discuss.  
(c) Discuss the significance of market segmentation in India.
  
6. (a) Define salesmanship.  
(b) What are the essentials of effective selling.  
(c) "Salesmen are born and not made." Discuss.

[4x9= 36 marks]

**Section B**

Answer the *two* questions in this Section.

Each question carries 12 marks.

7. a) Define the concept of promotion mix. What are its elements? What are the determinants of promotion mix?

*OR*

b) "Concentration, equalization, and dispersion are the soul of marketing." Discuss.

8. a) Discuss the key challenges that a marketer faces while entering into Indian rural markets.

*OR*

b) Elucidate the factors that are to be considered in the selection of media for advertising.

[2x12=24 marks]

COM3C11

Reg. No.....

*Model Question Paper*

Name.....

**Third Semester M. Com. Degree Examinations, November 2015**

**COM3C12 – CORPORATE ACCOUNTING**

**Time: 3 Hours**

**[Max. 60 Marks]**

**Section A**

Answer any *four* questions in this Section.



Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

1. a) What is amalgamation?

b) State the conditions to be satisfied to constitute “amalgamation in the nature of merger”

c) On 1<sup>st</sup> April 2012, A Ltd. and B Ltd. were amalgamated into C Ltd. on the basis of the following Balance sheets and other information:

(Rs. in lakhs )					
Liabilities	A Ltd.	B Ltd.	Assets	A Ltd.	B Ltd.
Equity shares of Rs.100 each	800	750	Land& Building	550	400
12% Pref. Shares of Rs.100each	300	200	Plant& Machinery	350	250
General reserve	300	250	Investments	150	50
Investment Allowance Reserve	70	50	Stock in Trade	350	250
Profit& Loss Account	50	30	Debtors	250	300
10% Debentures of Rs.100 each	60	30	Bills Receivables	50	50
Creditors	270	120	Cash & Bank	300	200
Bills Payable	<u>150</u>	<u>70</u>			
	<u>2000</u>	<u>1500</u>		<u>2000</u>	<u>1500</u>

Additional information :- 1) 10% Debentures of A Ltd. & B Ltd. were discharged by C Ltd. issuing such number of its 15% Debentures of Rs. 100 each so as to maintain the same amount of interest. (2) Pre. Share holders of the two companies are issued equivalent number of 15% Pre. Shares of C Ltd. at a price of Rs.150 per share (face value Rs.100) (3) C Ltd. will issue 5 equity shares for each equity share of A Ltd. and 4 equity shares for each equity share of B Ltd. The shares are to be issued @Rs. 30 each, having a face value of Rs. 10 per share. (4) Investment allowance Reserve is to be maintained for 4 more years. Prepare Balance Sheet of C Ltd. after the amalgamation has been carried out.

2. a) What is Liquidation ?

b) What are the grounds for compulsory winding up?

c) LT Ltd. went into liquidation with the following Liabilities.

Secured Creditors      Rs. 40000      (securities realized Rs. 50000)

Pref. Creditors – Rs. 1200, Unsecured Creditors –Rs. 61000, Liquidation Expenses – Rs.500.

The Liquidator is entitled to a remuneration of 3% on the amounts realized (including securities in the hands of secured creditors) and 1.5% on the amount distributed to the unsecured creditors. The various assets (excluding the securities in the hands of the secured creditors) realized Rs.52000. Prepare Liquidators Final Statement of Account.

3. a) What is Double Account System ?

b) State the criticisms against Double Account system.

c) From the following particulars draw up Capital Account and General Balance Sheet as on 31<sup>st</sup> March 2013 on Double Account system .

Share Capital Rs.2600000; 11% Debentures Rs. 400000; Trade creditors Rs.160000; Reserves Rs.150000; Debtors Rs.380000; Cash in Hand & at Bank Rs.350000; Investments Rs.150000; Stock Rs. 240000;

Expenditure to 31<sup>st</sup> March 2012: Land Rs. 120000; Machinery Rs.1350000; Building Rs. 530000. The expenditure during the year ended 31<sup>st</sup> March 2013 was Land Rs.250000; Machinery Rs.250000; Building Rs. 100000. Renewal Fund Rs.250000 has been created. Balance of Net Revenue Account Rs.160000.

4. a) Define Holding Company.

b) How do you ascertain the amount of minority interest?

c) H Ltd. acquires  $\frac{3}{4}$  of the share capital of S Ltd. on 31<sup>st</sup> December 2013 . The Balance Sheet of the two companies are as under

Liabilities	H Ltd.	S Ltd.	Assets	H Ltd.	S Ltd.
	RS.	Rs.		Rs.	Rs.
Share capital ( in Rs.10 share)	200000	100000	Fixed Assets	200000	100000
General Reserve	50000	30000	Current Assets	130000	120000
Profit& Loss Account	30000	20000	Shares in S Ltd.	100000	--
10% Debentures	100000	50000			
Creditors	<u>50000</u>	<u>20000</u>			
	<u>430000</u>	<u>220000</u>		<u>430000</u>	<u>220000</u>

You are required to prepare the consolidated Balance Sheet as on 31<sup>st</sup> December 2013.

5. a) What is Life Assurance Fund?

b) How does Valuation Balance Sheet differ from Normal Balance Sheet?

c) The Life Fund of a Life Assurance Company was Rs.8648000 on 1<sup>st</sup> December 2012. The interim bonus paid during the inter valuation period was Rs.148000. The periodical Actuarial Valuation determined the net liability at Rs. 7425000.Surplus brought forward from the previous valuation was Rs.850000. The Director of the company proposed to carry forward Rs.931000 & to divide the balance between the share holders and the policy holders in the ratio of 1:10.Show the Valuation Balance Sheet, Net profit for the valuation period& distribution of surplus.

6. a) What is Internal Reconstruction ?

b) Explain the procedure for reducing Share Capital.

c) The following was the Balance Sheet of Continental Construction Ltd. as on 31-12- 2012

Liabilites	Rs.	Assets	Rs.
------------	-----	--------	-----

Authorized Capital		Goodwill	10000
20000 equity shares of Rs.10 each	<u>200000</u>	Land& Building	20500
Issued & paid up capital		Machinery	50850
12000 shares of Rs.10 each	120000	Stock	10275
Less: calls in arrear	<u>9000</u>	Cash at bank	1500
(Rs.3 per share on 3000 shares )	111000	Debtors	15000
Creditors	15425	Preliminary Expenses	1500
Provision for tax	4000	Profit& Loss A\C	
		Balance as per last	
		Balance sheet	22900
		Less; profit for the year	<u>2100</u>
			<u>20800</u>
	<u>130425</u>		<u>130425</u>

The directors found that the Machinery was overvalued by Rs.10000. It is proposed to write down its asset to its true value & to extinguish the deficiency in Profit & loss account and to write off Goodwill & preliminary expenses by adopting the following scheme. (i) Forfeit the shares on which call is outstanding. (ii) Reduce the paid capital by Rs.3 per share (iii) Reissue the forfeited shares at Rs. 5 per share. (iv) Utilize the provision for tax, if necessary. You are required to draft journal entries.

**[4x9= 36 marks]**

### Section B

Answer the two questions in this Section.

Each question carries 12 marks.

7. a) On 31<sup>st</sup> March 2012 the following was the Balance sheet of Moon Ltd.

Liabilities	Rs.	Assets	Rs.
120000, equity shares of Rs. 10 each	1200000	Plant&Machinery	900000
Capital reserve	20000	Furniture & Fittings	150000
Loan	360000	Stock	400000
Sundry Creditors	300000	Sundry Debtors	220000
		Cash at Bank	100000
		Profit&Loss A\C	<u>110000</u>
	<u>1880000</u>		<u>1880000</u>

A new company Suraj Ltd. was incorporated which took over the Fixed assets & Stock of Moon Ltd. for Rs.1260000 payable as to Rs.900000 in the form of equity shares of Rs.5 each and 360000 in the form of 3600 ,12% mortgage Debentures of Rs.100 each . Loan creditors accepted the Debentures in Suraj Ltd.on discharging of the loan. Sundry debtors realized Rs.205000. Expenses of liquidation amounted to Rs.8000 and were met by Moon Ltd. The available cash was distributed among sundry creditors in full satisfaction of

their claims. Pass journal entries in the books of Suraj Ltd. and show important ledger accounts in the books of Moon Ltd. to close the books . Also show the initial Balance Sheet of Suraj Ltd.

**OR**

b) A Ltd. holds 80% of the share capital of B Ltd. & 70% of the share capital of C Ltd. At the date of acquisition of the shares ,the share holders funds of each of the two companies were as follows.

	B Ltd.	C Ltd.
Paid up capital	300000	160000
Reserves	70000	20000
Profit& Loss Account	50000	30000

Extracts from the Balance sheet of all the companies as at 31-3-2012 were as under

	A Ltd.	B Ltd.	C Ltd.		A Ltd.	B Ltd.	C Ltd.
Paid up capital	400000	300000	160000	Stock	120000	95000	30000
Reserves	150000	70000	20000	Debtors	100000	70000	50000
P\L A\C (balance)	90000	20000	14000	P& M	280000	260000	220000
Profit for the year	120000	35000	26000	Debentures	20000	-	-
Ended 30-6-2012				in C Ltd.at par			
Debenrtures	200000	-	50000	Shares in B Ltd.	400000	-	-
Creditors	80000	30000	20000	Shares in C Ltd.	140000	-	-
advances 30000	-	10000	Intercompany advances				Intercompany
				A Ltd.	-	30000	-
				C Ltd.	10000	-	-
	<u>1070000</u>	<u>455000</u>	<u>300000</u>		<u>1070000</u>	<u>455000</u>	<u>300000</u>

Additional information :- (i) included in the stock in trade at 31<sup>st</sup> March 2012 were goods acquired from associated company on which profits have been made by the respective companies as under :A Ltd. Goods from B Ltd. at Rs.6000 above cost ; B Ltd. – Goods from C Ltd. at Rs 4000 above cost ; C Ltd. – Goods from A Ltd. at Rs. 2000 above cost

(ii) A Ltd. purchased an item of Plant from B Ltd. on 30<sup>th</sup> September 2011 for Rs. 24000 on which the latter company had made a profit of Rs. 2400. Depreciation had been charged in the accounts of the purchaser at 10% per annum. (iii) Dividends were paid during the year as follows. : A Ltd. – at the rate of 10% per annum. , C Ltd. : at the rate of 10% per annum. out of the pre acquisition profits. : B Ltd. – at the rate of 10% per annum out of the pre acquisition profits. (iv) A Ltd. has included all dividends received during the year in its Profit & Loss account. You are required to prepare a consolidated Balance sheet of A Ltd. and its subsidiaries as at 31st March 2012.

8. (a) Following are the details regarding Unfortunate Ltd. which went into voluntary liquidation as on 31-12-2012.

	Rs.
3000 equity shares of Rs. 100 each, Rs.80 called up & paid up	240000
6%,1000 Pre. Shares of Rs. 100 each fully paid up	100000
Less calls in arrears (expected to realize in full)	<u>5000</u> 95000

55 Debentures having a floating charge on the assets	100000
(Interest paid up to 30 <sup>th</sup> June 2012)	
Mortgage on Land & Building	80000
Trade Creditors	265500
Wages outstanding	20000
Secretary's Salary (@Rs.500 per month) outstanding	3000
Managing Director's salary (@Rs.1500 per month) outstanding	6000

Assets	Book value	Expected to produce
	Rs.	Rs.
Land & Building	120000	130000
Plant & Machinery	200000	130000
Tools	20000	4000
Patent	50000	30000
Stock	87000	74000
Accounts receivables	90000	60000
Investment (pledged with bank	180000	170000
for an outstanding of Rs.190000)		

On 31<sup>st</sup> December 2007, the Balance sheet of the company showed a General reserve of Rs. 40000 accompanied by a debit balance of Rs.25000 in Profit & loss account. In 2008, the company made a profit of Rs.40000 and declared a dividend of 10% on equity shares. The company suffered a total loss of Rs.109000 besides a loss of stock due to fire of Rs.40000 during 2009, 2010 & 2011. In 2012, loss of Rs.128800 was made. Prepare liquidators' statement of accounts & deficiency account.

### OR

(b) From the following particulars you are required to prepare Fire Revenue account for the year ended on 31<sup>st</sup> March 2013.

	Rs.		Rs.
Claims paid	480000000	Additional Reserve for unexpired risk	20000000
Claims Outstanding on	40000000	Reinsurance recoveries of claims	8000000
15 <sup>th</sup> April 2012		Sundry expenses regarding claims	5000000
Claims intimated but not		Loss on sale of Motor car	5000000
accepted on 31-3-2013	10000000	Bad debts	3000000
Claims intimated & accepted		Refund of Double Taxation	5000000
but not paid on 31-3-2013	60000000	Interest & dividend	6000000
Premium received	1212000000	Income Tax deducted there from	1000000

Reinsurance premium paid	120000000	Legal expenses regarding claims	30000000
Commission	200000000	Profit on sale of investments	2000000
Commission on reinsurance	100000000	Depreciation on Furniture	6000000
		Rent of staff quarters deducted	
Commission on reinsurance	5000000	from salaries	2000000
accepted			
Expenses of management	317000000		
Reserve for unexpired risk on 1-4-2012	400000000		

You are required to provide for additional reserve for unexpired risk at 1% of the net premium in addition to the opening balance.

**[2x12=24 marks]**

**COM3C12**

Reg. No.....

*Model Question Paper*

Name.....

## COM3C13- INCOME TAX LAW AND PRACTICE

Time: 3 Hours

Max. 60 Marks

## Section A

Answer any *four* questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

- 1 a** What do you mean by Gross Total Income?
- b** Distinguish between capital expenditure and revenue expenditure for income tax purpose.
- c** Mr. John, a foreign national came to India for the first time on June 15, 2007. During the financial years 2007-08, 2008-09, 2009-10, 2010-11, 2011-12, and 2012-13, he stays in India for 120 days, 115 days, 15 days, 191 days, 124 days and 80 days respectively. Determine his residential status for the assessment year 2013-14.
- 2 a** What is perquisite?
- b** State provisions of the Income Tax Act 1961, relating to the taxability of House Rent Allowance.
- c** Mr. A has retired from a private company on 30<sup>th</sup> November, 2012. He was working since 1<sup>st</sup> March, 1986. He received Rs. 2,00,000 as gratuity. His salary grade was 5,000-100-8,000-200-15000, since 1<sup>st</sup> March, 2001. He was also getting D.A. @ 25% of Basic Salary. Calculate his exempted gratuity (a) if comes under Gratuity Act, (b) if he doesn't under Gratuity Act.
- 3 a** What do you mean by Block of Assets?
- b** Explain the provisions relating to the additional depreciation on plant and machinery.
- c** Sri. Shyam Lal is the owner of three houses. Compute his income from house property for the assessment year 2013-14:
- First House- Self-occupied for residence. Municipal value Rs.60000; Municipal tax Rs.12000 and interest on loan taken to purchase it on 1.5.2012 Rs.75000.
- Second House- Municipal value Rs.6500, let out at Rs.500 p.m. Local taxes Rs.500; Repairs Rs.100; Ground rent Rs.100 and collection charges Rs.600.
- Third house- Municipal value Rs.3000; used in his own business.
- All the above expenses have been paid.
- 4 a** What is Clubbing of Income?
- b** Distinguish between Short term Capital Gain and Long term Capital Gain.
- c** 'K' is the owner of a house property which he purchased in June, 1987for Rs.90000. He sold it for Rs.725000 on 15<sup>th</sup> May, 2012 and incurred an expenditure of Rs.10000 as brokerage. He bought a residential house on 15<sup>th</sup> January, 2013 for a sum of Rs.250000 and sold this house on 15<sup>th</sup> March, 2013 for a sum of Rs.300000 and paid a sum of Rs. 3000 as commission.

Compute the Capital gains chargeable for the Assessment Year 2013-14. Cost Inflation Index for 1987-88 is 150 and for 2012-13 is 852.

- 5 a** What is Bond washing transaction?
- b** State the circumstances in which the income of the wife of an assessee is included in his total income.
- c** Sri Anand has the following investments for the previous year ended 31.3.2013:
- i) 10% Rs.30000 tax-free Govt. securities.
  - ii) 10% Rs.40000 Karnataka Govt. loan.
  - iii) 10% Rs.36000 tax-free debentures (listed) of a company.
  - iv) 10% Rs.20000 debentures (listed) of a tea company.
  - v) Rs.7200 received as interest on debentures of a company (unlisted).
- He paid commission to his bank Rs.500 for collecting the above amounts.

Find out his taxable 'Income from interest on securities' for the assessment year 2013-14.

- 6 a** What is Agricultural income?
- b** Explain the procedure for the assessment of income.
- c** Calculate the amount of deduction u/s 80G: Rs.
- |  |        |
|--|--------|
| i) Gross Total Income                          | 300000 |
| ii) Deduction u/s 80C to 80U (except 80G)      | 50000  |
| iii) Donations by cheques:                     |        |
| a) P.M. National Relief Fund                   | 30000  |
| b) Allahabad University – National eminence    | 20000  |
| c) Technology Development and Application Fund | 10000  |
| d) P. M. Drought Relief Fund                   | 10000  |
| e) Charitable Society                          | 10000  |
| f) Family Planning                             | 15000  |
| g) Sports Association                          | 20000  |

**[4x9= 36 marks]**



**Section B**

Answer the *two* questions in this Section.

Each question carries 12 marks.

7. How residence of an assessee is determined for income tax purposes? Explain the incidence of tax on the basis residence.

**OR**

Sri. Pramod is employed in a firm at Mumbai. He is in the grade of Rs.4400-110-5400. 1<sup>st</sup> January, 2009. He gets Rs.5000 per month as dearness allowance and Rs.15000 as medical allowance. He has been provided with a furnished accommodation by the employer owned by it, of the estimated rental value of Rs.2000 p.m. Furniture costing Rs.13000 has also been provided by the employer. He has been given a small car, which is used by him for his purpose also. The driver's remuneration and all the expenses relating to the car are borne by the employer. He has been provided with the facility of a gardener, a watchman and a servant who are paid by the employer @ Rs. 200 p.m., Rs.1000 p.m., and Rs.600 p.m. respectively.

He contributes 15% of his pay and dearness allowance to the recognised Provident Fund towards which the employer contributes Rs.1200 p.m. Interest amounting to Rs.1980 has been credited on the balance of Rs.22000 standing to the credit of his Provident Fund Account.

Assuming that the salary becomes due on the first day of next month. Determine his salary income for the assessment year 2013-14.

8. Discuss the provisions regarding set-off and carry forward of losses under the Income Tax Act, 1961.

**OR**

From the following, compute the business income of Sri. Vinod for the year 2012-13:

Income Statement			
To Bad debts	7,000	By Gross Profit	2,66,100
„ Bad debts provision	1,500	„ Interest from debtors	3,000
„ Audit fees	3,500	„ Discount from creditors	2,500
„ Employees welfare expenses	4,200	„ Interest on loan to Ashok	5,000
„ Entertainment of customers	3,400	„ Bad debts recovered	8,000
„ Social welfare expenses	3,000	„ Enhanced compensation	25,000
„ Excise duty	20,000		
„ Income tax	14,000		
„ Establishment	50,000		
„ Depreciation	38,000		

„ Interest paid to Bank	13,000	
„ Car expenses	72,000	
„ Net Profit	<u>80,000</u>	_____
	<u>3,09,600</u>	<u>3,09,600</u>

Additional information:

- a) Rs. 50,000 was given as loan to Ashok.
- b) During the year Rs. 5,000 interest was received.
- c) Bad debts recovered were earlier disallowed.
- d) Enhanced compensation is related to acquisition of Land.
- e) Bad debts include Rs. 4,000 to his brother.
- f) Excise duty was paid on 24.11.2013.
- g) Establishment includes Rs. 10,000 paid to personal servant of Sri. Vinod.
- h) Car is used 1/3<sup>rd</sup> for business and 2/3<sup>rd</sup> for Sri. Vinod.
- i) Depreciation admissible as per Income Tax Act Rs. 41,500.

**[2x12=24 marks]**

COM3C13

Reg. No.....

*Model Question Paper*

Name.....



not received till 30-9-2014.

ii) Amount of Rs.50,000 was received as an advance from STEPCO Ltd. On 1-9-2014 to whom services were to be provided in January 2014.

You are required to compute taxable value of services and the amount of service tax payable. The bills are exclusive of service tax.

5. a) List the three common methods for computation of VAT.  
 b) Describe the merits of VAT.  
 c) Input worth Rs.1,00,000 is purchased and sales are worth Rs.2,00,000 in a month, input tax rate and output tax rate are 4% and 12.5% respectively.

Calculate VAT and input tax credit/set-off.

6. a) Define Notified goods.  
 b) Who are eligible to avail for CENVAT? State the conditions for availing credit under CENVAT?  
 c) Briefly explain the mechanism of operation of VAT with the help of an illustration.

[4x9= 36 marks]

### Section B

Answer the *two* questions in this Section.

Each question carries 12 marks..

- 7 a) From the following particulars **compute the net wealth** of the resident Indian citizen.

	(Rs. In lakh)
(1) acquired property	Self 4.00
(2) house (whole year) residential property	Let out 5.00
(3) house (eight months) residential property self-occupied 4 months	Let out 5.00
(4) hand	Cash in 1.70
(5) for personal use	Jewellery 40.00
(6) Delhi used as business office	Flat in 10.00
(7) companies	Shares in 4.00
(8) for personal use	Motor car 1.80
(9) deposit in the name of minor son	Fixed 2.00
(10) Urban land in Chennai acquired in 1-6-2013 held for industrial purpose	10.00
(11) Flat in London	10.00

(12) Loan for purchase of jewellery 10.00

**OR**

**b)** Amit is a Chartered Accountant. His receipts from various professional services for the

Quarter ending 30.9.2014 are as under:

	<b>Rs.</b>
(1) consultancy fees	Taxation 4,26,250
(2) for Accountant services	Remuneration 1,12,960
(3) Fees	Statutory Audit 2,65,700
(4) Fees	Certification 1,45,600
(5) as Internal Auditor in public Ltd. Company	Remuneration 1,58,300
(6) appearing in appeals	Fees for 1,47,400
(7) teaches at a coaching centre as a visiting faculty	Amit also 1,43,200

Amit also got re-imbursed out of pocket expenses on actual basis from his clients Rs.85,900.

He has also incurred Rs.3,15,000 as establishment expenses of his office during the period.

**Calculate the value of Taxable Service and Service Tax.** Amit charges service tax separately in the bills raised and hence the above receipts are not inclusive of service tax.

**8. a)** Briefly explain the mechanism of operation of VAT with the help of an illustration.

**OR**

**b)** Explain how the valuation of excisable goods are done.

**[2x12=24marks]**

Reg. No.....

*Model Question Paper*

Name.....

### Third Semester M. Com. Degree Examinations, November 2014

#### COM3C15- HUMAN RESOURCE MANAGEMENT

**Time: 3 Hours****Max. 60 Marks**

#### Section A

Answer any **four** questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

1. a) Define HRM.  
b) Explain the operative functions of HRM.  
c) What are the duties and responsibilities of HR manager in modern organization?
2. a) What do you mean by HRD?  
b) What are the merits of Training to employees?  
c) Is training a necessity? Explain.
3. a) What is code of discipline?  
b) Briefly explain the Hot Stove rule.  
c) What are the essentials of a good grievance procedure?
4. a) What is meant by HR record?  
  
b) What are the objective of HR record?  
  
c) Explain the meaning, scope and importance of HR audit.
5. a) Define recruitment.  
  
b) Distinguish between recruitment and selection.  
  
c) Briefly explain the employee selection procedure.

- 6. a) What do you mean by HR planning?
- b) What are the objective of HR Planning?
- c) Briefly explain HR Planning process?

[4x9= 36 marks]

**Section B**

Answer the following questions. Each question carries 12 marks.

- 7. a) What is performance appraisal? Explain any four methods of performance appraisal. What are the limitations of performance appraisal?

**Or**

- b) Explain the various methods and techniques of training.
- 8. a) Explain the various steps involved in training process.

**Or**

- b) What is grievance? Explain the grievance redressal mechanism of an organization with examples.

[2x12=24marks]

**COM3C15**

Reg. No.....

*Model Question Paper*

Name.....

**Fourth Semester M. Com. Degree Examinations, March 2016**

**COM4E01 - SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT**

**Time: 3 Hours**

**Max. 60 Marks**

**Section B**

Answer any *four* questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

2. a) What is stock index?  
 b) Compare and contrast between SENSEX and NIFTY.  
 c) For the basic index of 100, the following volume and price details are given. Compute current stock index using (i) Price Weighted Index Method, (ii) Equal Weighted Index Method, and (iii) Market Valued Index method. Assume nil dividends and no change in constituent stock options.

Stock	Outstanding Shares	Basic Price (₹)	Current Price (₹)
A1	2,00,000	70	150
A2	1,00,000	110	200
A3	3,00,000	150	450

3. a) What is Net Asset Value? How is it computed?  
 b) Explain the different types of mutual fund schemes based on asset mix.  
 c) Discuss SEBI regulations for secondary market in India.
4. a) What is book building?  
 b) Discuss the basic assumptions of fundamental analysis.  
 c) What are the quantitative models of equity valuation? Discuss their limitations.
5. a) Define convexity.  
 b) What are the various risks that an investor should foresee while investing in bonds?  
 c) Discuss the various ways in which the return from bonds are measured and expressed?
6. a) Define Relative Strength Index.  
 b) Explain Dow Theory. How does it contrast with Random Walk Theory?  
 c) Explain how technical analysis is useful to investors? How is different chart patterns interpreted in the context of security analysis?

[4x9= 36 marks]

### Section A

Answer the two questions in this Section.

Each question carries 12 marks.

7. a) Decompose the security market in India into its constituents. Explain the role and importance of each of them in the functioning of the securities market.

OR

- b) Define investment. Examine the different investment avenues available in India, highlighting the risks and advantages of each.



8. a) Explain the features of efficient market hypothesis and state its assumptions. What are the tools available for testing the hypothesis?

OR

- b) What are portfolio management plans? Explain. What criterion is used to manage investment portfolios under different market conditions?

**[2x12=24 marks]**

**COM4E01**

Reg. No.....

Model Question Paper

Name.....

## Fourth Semester M. Com. Degree Examinations, March 2016

### COM4E04 - CORPORATE TAX PLANNING AND MANAGEMENT

Time: 3 Hours

Max. 60 Marks

#### Section A

Answer any *four* questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

1. (a) What do you mean by MAT?  
 (b) Explain the provisions of the ITA 1961, regarding Corporate Dividend Tax.  
 (c) A (a women aged 70), B (aged 45) and C (aged 35) are members of an Association of Persons sharing in the ratio of 1:2:3. During the financial year 2010-11, the taxable income of the AOP was Rs. 9,00,000 while the personal incomes of A, B and C were Rs. 90,000, Rs. 1,00,000 and Rs. 1,50,000 respectively. Compute the tax liability of the AOP and the members A, B and C for the A.Y 2011-12.
2. (a) What is urban consumer's Co-operative Society?  
 (b) Explain the deductions available to a co-operative society U/S 80P.  
 (c) The following are the incomes of Ahsas Co-operative Society for the previous year ended on 31<sup>st</sup> March 2012:

Particulars	Rs.
i) Interest on Securities (gross)	6,000
ii) Income from credit facilities to members	15,000
iii) Income from purchase and sale of agricultural implements and seeds to its members	25,000
iv) Income from marketing of agricultural produce of its members	25,000
v) Profit from other businesses	60,000
vi) Interest and dividends (gross) from other co-operative societies	10,000
vii) Income from cottage industry	20,000
viii) Rent received from house property	12,000

Compute total income and gross tax liability of the society for the AY 2012-13.

- 3 (a) What do you mean by HUF for tax purposes?  
 (b) How does the partition of the HUF affect the assessment of income?  
 (c) From the following particulars furnished by the Karta of a Hindu undivided family Compute the total income of the family for the assessment year 2011-12.

Particulars	Rs.
1. Profit from business	50,000
2. Salary received by a member of the family employed in a Govt Dept	40,000
3. Director's fees received by Karta (Individual capacity)	5,000

4. Municipal value of the property let out (rent receivable Rs. 10,000)	8,000
5. Dividends from a Co-operative society	4,000
6. Dividends from an Indian company	5,000
7. Donations to Rajiv Gandhi Foundation	5,000

During the year the family sold some shares for Rs. 60,000 which were purchased on 1.3.1987 for Rs. 10,000.

The cost inflation indices for the financial years 1986-87 and 2010-11 are 140 and 711 respectively.

4. (a) What is TDS?  
(b) Explain the provisions relating to advance payment of tax?  
(c) Which are the modes of recovery of tax?
5. (a) Who is a NRI?  
(b) What advice would you give to a person having income in India and abroad and who stays in India and outside India for different time periods regarding residence?  
(c) A company requires you to suggest a scheme for remuneration to employees from tax point of view. Outline the various considerations that you will include in your report.
6. (a) Is there any benefit in holding a financial assets for more than 12 months before it is sold?  
(b) What the measures would you suggest with regard to management decision of 'shut down or continue' a loss making business.  
(c) "The loan capital contributes to tax saving resulting in a higher rate of return on owner's equity". Do you agree? Illustrate your answer with suitable examples.

[4x9= 36 marks]

### Section A

Answer the two questions in this Section.

Each question carries 12 marks.

7. What are the various authorities envisaged in the Indian Income Tax Law and what are their functions.

**OR**

X and Y are equal partners in a firm. From the following Profit and Loss Account compute the total income of the firm for the AY 2012-13.

Particulars	Rs.	Particulars	Rs.
Interest on capital@12%		Business Profits	4,30,000
X	9,000	Income from house property	10,100
Y	15,000	Capital gains:	
Remuneration to working Partners:		Long term	20,000
X	1,60,000	Short term	10,000
Y	1,30,000		
Approved charitable donations	10,000		
Profit:			
X	73,050		
Y	73,050		
	<u>4,70,100</u>		<u>4,70,100</u>

The remuneration and interest on capital are as per partnership deed. Other informations are:

1. X paid interest to the firm on drawings for household expenses Rs. 2,000, which is included in business profits.
2. Y paid interest Rs. 10,000 on money borrowed to contribute capital in the firm.
3. X purchased a car for Rs. 1,80,000 in June, 2011. The expenses on running and maintaining the car for the year are Rs. 20,000. He says that car has been used for the firm and other personal purposes. The use of the car for personal purposes may be taken as 50%. The proper amount has been charged to P&L A/c.
8. Explain the term 'tax planning', 'tax avoidance' and 'tax evasion' and distinguish between tax management and tax planning.

**OR**

Compute the taxable income of Prabhakar Ltd. for the PY 2012-13 from the following Profit and Loss Account and additional information:

Particulars	Rs.	Particulars	Rs.
To Salaries and bonus	1,00,000	By Gross profit	5,00,000
To Office rent	10,000	By Interest	10,000
To War risk insurance	10,000	By Short term capital gains	15,000
To Postage & Stationery	10,000		
To General charges	20,000		
To Reserve for Dep.	25,000		
To Income tax 2010-11	50,000		
To Provision for income tax 2011-12	2,00,000		
To Net profit	1,00,000		
	5,25,000		5,25,000

Additional information:

- (a) The general charges include Rs. 5,000 for advertising; Rs. 1,000 for charitable donation; Rs. 3,000 paid to a Motor car company for exchanging the old car for a new one; Rs. 1,000 for charity and Rs. 5,000 for miscellaneous repairs.
- (b) The amount of depreciation admissible under the Income Tax Act is Rs. 15,000 only.
- (c) The amount of interest is from Govt. securities.

**[2x12=24 marks]**

**COM4E04**

Reg. No.....

*Model Question Paper*

Name.....

**Fourth Semester M. Com. Degree Examinations, March 2016**

**COM4E01 - CONSUMER BEHAVIOUR**

Time: 3 Hours

Max. 60 Marks

### Section A

Answer any *four* questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

1. (a) What do you understand by consumer behaviour?  
(b) What is customer relationship management?  
(c) Distinguish between consumer and buyer.
  
2. (a) What do you mean by buying motives?  
(b) What are the characteristics of consumer behaviour?  
(c) Explain the importance of studying consumer behaviour in marketing.
  
3. (a) What are the different types of markets in India?  
(b) What are the defects of Indian market?  
(c) "Marketing environment offers both opportunities and threats". Discuss
  
4. (a) What do mean by business markets?  
(b) How do business buyers make their buying decisions?  
(c) Describe the Howard-Sheth model of consumer behaviour.
  
5. (a) Define consumer satisfaction.  
(b) State the personal factors influencing consumer.  
(c) Give a brief account of emotional and rational motives.
  
6. (a) What are the psychological factors that influence in consumer decision maker?  
(b) Point out the different steps in the buyer decision process.  
(c) Discuss the similarities and differences between business market and consumer market.

[4x9= 36 marks]

### Section B

Answer the *two* questions in this Section.

Each question carries 12 marks.

7. (a) What are buying motives? What are the different types of buying motives?

**OR**

(b) What are the different types of factors which influence the marketing environment?

8. (a) Discuss the cultural, social, personal and psychological factors that affect consumer behaviour.

**OR**

(b) Elucidate the different stages through which the business buyers make their buying decisions.

**[2x12=24 marks]**

**COM4E01**

Reg. No.....

*Model Question Paper*

Name.....

**Fourth Semester M. Com. Degree Examinations, March 2016**

**COM4E02 - ADVERTISING AND SALES MANAGEMENT**

**Time: 3 Hours**

**Max. 60 Marks**

**Section A**

Answer any *four* questions in this Section.

Each question carries 1 mark for Part (a), 3marks for Part (b), and 5marks for Part (c)

1. (a) What is direct marketing?

(b) Differentiate telemarketing from teleshopping.

(c) What are the different forms of direct marketing programmes?

2. (a) Define promotion.

(b) What is meant by the concept of the promotional blend?

(c) What are the basic types of promotion strategy.

3. (a) What is advertising?

(b) How is advertising effectiveness tested?

(c) "The success of the advertisement campaign depends on proper selection of the media for advertisement." Discuss.

4. (a) Define salesmanship.  
(b) What are the essentials of effective selling?  
(c) "Salesmen are born and not made." Discuss
5. (a) What is sales promotion?  
(b) What is the significance of sales promotion in marketing industrial products?  
(c) Distinguish between marketing and selling.
6. (a) What do you mean by sales organisation?  
(b) What are the important functions of sales management?  
(c) What are the qualities of an effective sales manager?

[4x9= 36 marks]

### **Section B**

Answer the *two* questions in this Section.

Each question carries 12 marks.

7. (a) Do you think that advertising is an investment? Discuss.

**OR**

(b) What are the various kinds of tests commonly used in the selection of salesmen? What are the advantages of using tests? Are there any dangers?

8. (a) Personal selling is a two-way communication best suited to a company marketing consumer products with a poor brand loyalty. Discuss.

**OR**

(b) What is advertising? Discuss its objectives and point out the problems of advertising in India.

[2x12=24 marks]

**COM4E01**

