

ISO 9001:2015 NAAC – ‘A’ UGC – CPE

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)

(Sponsored by : S.K.P.V.V. Hindu High Schools’ Committee) Vijayawada – 520001.

**PG DEPARTMENT OF COMMERCE
MASTER OF COMMERCE**

Course Structure and Scheme of Teaching and Examination

I SEMESTER

Paper Code	Paper Title	Teaching Hours/ week	Internal Marks	External Marks	No. of Credits
		L/T/P			
COM10117	Perspectives of Management	5	30	70	4
COM10217	Financial Accounting	5	30	70	4
COM10317	Business Economics	5	30	70	4
COM10417	Business Environment	5	30	70	4
COM10517	Information Technology for Business	5	30	70	4
COM10617	Quantitative Techniques for Business Decisions	5	30	70	4
Total		30	180	420	24

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PG DEPARTMENT OF COMMERCE
MASTER OF COMMERCE

(Sponsored by: S.K.P.V.V. Hindu High Schools Committee)
 Kothapeta, Vijayawada – 520 001.

UGC : CPE

NAAC – ‘A’ Grade

ISO 9001 : 2008

NIRF 92nd Rank (All India)

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
IM.com	I	Perspectives of Management	COM10117	2017-18

Syllabus

Total No of Hours for Teaching – Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial/Practical		CIA	SEE	
60 Hours			3 Hours			4
	4	1		30	70	

Course Objectives:

By the end of the course, students will be able to: Comprehend and apply the principal concepts of the field of management at the individual, group, and organizational levels of analysis and identify how these concepts affect organizational and individual performance. Recognize the relationship of the basic human resource functions to managerial roles and responsibilities. Manage organizational culture and conflict in organizations, and how to manage sustainability and Effectiveness of Organizations.

COURSE OUT COMES:

- To Well aware of Business Managing Abilities
- To become good businessman in the Society
- Develop the skills of Managing Business Activities
- Organizing the Business in a effective manner

SYLLABUS

Unit-I:

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

Unit-II:

Planning: Nature, Purpose, Process of Planning, Types of Plans – Premising & Forecasting, Decision Making: Concept, Process, Rationality in Decision; Decision Tree Analysis - Management By Objectives: Concepts, Process, and Preconditions.

Unit-III:

Organizing: Process - Formal and Informal Organizations - Departmentation: Methods of departmentation, Span of Control; V.A. Graicuna's Theory - Factors Determining Span of Control - Delegation: Concept, Process, Advantages and Principles of Effective Delegation; Decentralization: When to Decentralize and How to Decentralize; Line and Staff: Concept-Reasons for Conflicts between Line and Staff and Measures to Overcome; Committees, Reasons for using Committees, Conditions for Successful Operations of Committees.

Unit-IV:

Staffing: Nature and Importance of Staffing, Factors in Selecting Lower, Middle and Upper Level Managers - Executive Development Programme (EDPs). **Directing:** Meaning, Assumptions of Human Behaviour by Douglas McGregor, Edgar Shien and Elton Mayo.

Unit-V:

Motivation: Significance, Process-Theories of Maslow, Herzberg, McClelland, Porter and Lawler; Leadership: Trait Approach, Leadership Styles, Managerial Grid; Likerts Four Systems of Leadership- Communication: Importance, Process, Media, Channels, Barriers, Principles of Effective Communication. **Controlling:** Basis - Control Process, Pre-Requisites, Requirements of adequate Control - Techniques of control, PERT and CPM.

REFERENCE BOOKS:

1. Koontz, H and Wihrich.H, *Management*, 10th ed., McGraw, New York 1995.
2. Stoner, J.Etc.,*Management*, 6th ed., Pearson Education, 1995.
3. Thomas S. Bateman, Scott A. Snell, *Management*, Tata McGraw Hill.
4. MaitalSeshadri, *Innovation Management*, Sage Publications.
5. Stonner, Freeman, Gilbert, *Management*, Prentice Hall of India.
6. Stephen P. Robbins, *Management*, Pearson Publications.
7. Tripathi, Reddy, *Principles of Management*, SAGE
8. J.S Chandran, *Management: Concepts and Strategies*, Vikas Publishing Pvt. Ltd.

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

I M.Com: I Semester

COM10117: PERSPECTIVES OF MANAGEMENT

Time : Three Hours

Max Marks:70

Section: A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) Write about the Significance of Management?
(or)
b) What are the different levels of Management?

UNIT – II

2. a) What are the different types of plans? (or) b) Process of MBO

UNIT – III

3. a) Distinguish Formal and informal organisations (or) b) Conditions for Successful operation of Committees

UNIT – IV

4. a) Write a Short note on executive Development Programme
(or)
b) Why staffing is Important in Organizations?

UNIT – V

5. a) What are the various Leadership Styles (or) b) Briefly discuss the Motivation Process

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) Discuss the various Skills required by a Manager
(or)
b) Elucidate the Social responsibilities of Business.

UNIT - II

7. a) Describe the process of planning.
(or)
b) Present the rationality in Decision making.

UNIT - III

8. a) What is decentralization? When will a manager go for decentralization? How an organization is decentralized.
(or)

b) Discuss the reasons for conflict between Line and Staff. What measures will help in overcoming conflict?

UNIT - IV

9. a) What factors a manager should consider while selecting lower, middle and upper level managers?

(or)

b) Outline the assumptions of Douglas McGregor about human behaviour.

UNIT - V

10. a) Explain Maslow's need hierarchy theory.

(or)

b) Discuss Likert's four Systems of leadership.

Section: C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) What are the barriers of Communication? How to make Communication more effective?

(or)

b) Management is Art, Science and Profession. Analyze this Statement.

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM10117: PERSPECTIVES OF MANAGEMENT

SHORT QUESTIONS

1. Write about the Significance of Management?
2. What are the different levels of Management?
3. What are the different types of plans?
4. Process of MBO
5. Distinguish Formal and informal organizations?
6. Conditions for Successful operation of Committees
7. Write a Short note on executive Development Programme
8. Why staffing is Important in Organizations?
9. What are the various Leadership Styles
10. Briefly discuss the Motivation Process
11. Discuss the various Skills required by a Manager

ESSAY QUESTIONS

1. Elucidate the Social responsibilities of Business.
2. Describe the process of planning.
3. Present the rationality in Decision making
4. What is decentralization? When will a manager go for decentralization? How an organization is decentralized.
5. Discuss the reasons for conflict between Line and Staff. What measures will help in overcoming conflict?
6. What factors a manager should consider while selecting lower, middle and upper level managers?
7. Outline the assumptions of Douglas McGregor about human behaviour.
8. Explain Maslow's need hierarchy theory.
9. Discuss Likert's four Systems of leadership.
10. What are the barriers of Communication? How to make Communication more effective?
11. Management is Art, Science and Profession. Analyze this Statement.

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
I M.com	I	FINANCIAL ACCOUNTING	COM10217	2017-18

Syllabus

Total No of Hours for Teaching – Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial/Practical		CIA	SEE	
60 Hours			3 Hours			4
	4	1		30	70	

Course Objectives:

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

- Explain fundamental accounting concepts, the elements of financial statements, and basic accounting vocabulary.
- Explain and use the accounting equation in basic financial analysis and explain how the equation is related to the financial statements.
- Explain and Use the financial reporting and auditing procedures.
- Explain and use various cost management techniques.

Course Outcomes:

- Budgetary Control
- Standard costing and Variance analysis.
- Annual reports of the companies and analyzing the financial statements
- Responsibility Accounting

SYLLABUS

Unit -I:

Introduction to Accounting: Accounting - Meaning, Scope and Significance of Accounting - Accounting Principles, Concepts and Conventions - Capital and Revenue Transactions.

Unit – II:

Rules of Debit and Credit - Journal - Ledger - Subsidiary Books - Preparation of Trial Balance - Rectification of Errors - Preparation of Bank Reconciliation Statement.

Unit -III:

Preparation of Final Accounts

(i) Preparation of Financial statements of Profit Oriented organizations: P&L Account, Balance Sheet.

(ii) Preparation of Financial Statements of Non-Profit making organizations: Preparation of Receipts & Payments Account, Income & Expenditure account and Balance Sheet.

(iii) Preparation of Financial Statements from incomplete records (Single entry)

Unit - IV:

Financial Analysis : Objectives – Ratio Analysis – Funds Flow & Cash Flow Analysis.

Unit – V:

Accounting for Special Transactions - Bills of Exchange - Consignment - Joint Venture - Depreciation.

REFERENCE BOOKS:

1. S.P.Jain and K.L.Narang, Financial Accounting–II, Kalyani Publishers, 2005, 2nd Edition
2. S.N.Maheswari & S.K Maheswari, Financial Accounting, Vikas Publishing House 4th edition
3. Mukerjee and Hanif, Modern Accountancy, Tata Mcgraw Hill co, 2009, 1st Edition
4. Mukerjee, Financial Accounting, Tata Mcgraw Hill co, 2008, 1st Edition
5. S.N.Maheswari & S.K Maheswari, Advanced Accountancy Volume – I, Vikas Publishing House, 2010, 9th edition

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

I M.Com: I Semester

COM10217: FINANCIAL ACCOUNTING

Time: Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

UNIT - I

1. a) Define Accounting and explain its the significance.
Or
b) Distinguish between concepts and conventions.

UNIT - II

2. a) Discuss the Golden Rules of Accounting with examples.
Or
b) Explain the difference between Journal and Ledger?

UNIT - III

3. a) What is P&L Account? Or b) What do you mean by incomplete records?

UNIT - IV

4. a) What is financial analysis? Or b) Explain the ratio analysis in brief.

UNIT - V

5. a) Define the term depreciation and state the factors causing depreciation.
Or
b) Define the Consignment.

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) What are the objectives and functions of accounting?
(or)
b) Explain the difference between Capital & Revenue transactions.

UNIT - II

7. a) Record the following transactions in the Journal of the Frame Furniture Mart and post them into the Ledger:
Jan, 2015
01 Started business with cash Rs.1,00,000.

- 02 Deposited into bank Rs.90,000.
 03 Purchased machinery for Rs.50,000 from Jagan and gave him a cheque for the amount.
 15 Paid installation charges of machinery Rs.1,000.
 20 Purchased timber from Naveen of the list price of Rs.20,000. He allowed 10% Trade Discount.
 23 Furniture costing Rs.5,000 was used in furnishing the office.
 25 Sold furniture to Naresh of the list price of Rs.10,000 and allowed him 5% trade discount.
 28 Received a cheque from Naresh for Rs.9,300 in full settlement and sent the cheque to bank.
 29 Sent to Naveen in full settlement a cheque for Rs.17,500
 31 Paid wages Rs.3,500 and Rent Rs.2,000.

(or)

- b) What is Bank Reconciliation Statement and explain its preparation

UNIT - III

8. a) Discuss the preparation of Receipts and Payments Account in detail.

(or)

- b) What are the adjusting entries? Why are these necessary for preparing final accounts?

UNIT - IV

9. a) What are the objectives of ratio analysis? And discuss the different types of ratios.

(or)

- b) Discuss the preparation of Fund Flow and Cash Flow statement

UNIT - V

10. a) Define a bill of exchange. Give its essentials

(or)

- b) A in Bangalore enters into a joint venture with B in Mumbai to ship cotton bales to C in Japan. A sends cotton to the value of Rs.1,30,000, pays railway freight, etc., Rs.2,500 and sundry expenses Rs.1,575. B sends goods valued at Rs.1,20,750 and pays freight and insurance Rs.2,200, dock dues Rs.200, customs charges Rs.500 and other sundry expenses Rs.500. A advances to B Rs.6,000 on amount of the venture. B receives Account Sale and remittance of the net proceeds from C in Japan for the whole of the goods amounting to Rs.2,80,000. Show how joint venture transactions will be recorded in the books of A

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) Define the Trial Balance and explain the different types of errors

(or)

- b) Following is the trial balance of Krishna Co. Ltd. as at 31st March, 2013:

	Rs.	Rs.
Stock, 31 st March, 2012	75,000	
Sales		3,50,000
Purchases	2,45,000	
Wages	50,000	
Discount		5,000
Furniture & Fittings	17,000	

Salaries	7,500	
Rent	4,950	
Sundry Expenses	7,050	
Surplus Account 31 st March, 2012		15,030
Dividends Paid	9,000	
Share Capital		1,00,000
Debtors & Creditors	37,500	17,500
Plant & Machinery	29,000	
Cash & Bank	16,200	
Reserve		15,500
Patents and Trade Mark	4,830	
Total	5,03,030	5,03,030

Prepare Statement of Profit and Loss for the year ended 31st March, 2013 and Balance Sheet as at the date. Take into consideration the following adjustments:

- i) Stock on 31st March, 2013 was valued at Rs.82,000.
- ii) Depreciation on fixed assets at 10%
- iii) Make a provision for income-tax at 50%
- iv) Ignore corporate dividend tax.

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PG DEPARTMENT OF COMMERCE

QUESTION BANK COM10217: FINANCIAL ACCOUNTING

SHORT QUESTIONS

1. Define Accounting and explain its the significance.
2. Distinguish between concepts and conventions.
3. Discuss the Golden Rules of Accounting with examples
4. Explain the difference between Journal and Ledger?
5. What is P&L Account?
6. What do you mean by incomplete records?
7. What is financial analysis?
8. Explain the ratio analysis in brief.
9. Define the term depreciation and state the factors causing depreciation
10. Define the term depreciation and state the factors causing depreciation
11. Define the Consignment.

ESSAY QUESTIONS

1. What are the objectives and functions of accounting?
2. Explain the difference between Capital & Revenue transactions.
3. Record the following transactions in the Journal of the Frame Furniture Mart and post them into the Ledger:

Jan, 2015

04 Started business with cash Rs.1,00,000.

05 Deposited into bank Rs.90,000.

06 Purchased machinery for Rs.50,000 from Jagan and gave him a cheque for the amount.

15 Paid installation charges of machinery Rs.1,000.

- 20 Purchased timber from Naveen of the list price of Rs.20,000.
He allowed 10% Trade Discount.
- 23 Furniture costing Rs.5,000 was used in furnishing the office.
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5% trade discount.
- 28 Received a cheque from Naresh for Rs.9,300 in full settlement and sent
the cheque to bank.
- 29 Sent to Naveen in full settlement a cheque for Rs.17,500
- 31 Paid wages Rs.3,500 and Rent Rs.2,000.

4. What is Bank Reconciliation Statement and explain its preparation
5. Discuss the preparation of Receipts and Payments Account in detail.
6. What are the adjusting entries? Why are these necessary for preparing final accounts?
7. What are the objectives of ratio analysis? And discuss the different types of ratios.
8. Discuss the preparation of Fund Flow and Cash Flow statement.
9. Define the Trial Balance and explain the different types of errors
10. Following is the trial balance of Krishna Co. Ltd. as at 31st March, 2013:

	Rs.	Rs.
Stock, 31 st March, 2012	75,000	
Sales		3,50,000
Purchases	2,45,000	
Wages	50,000	
Discount		5,000
Furniture & Fittings	17,000	

Salaries	7,500	
Rent	4,950	
Sundry Expenses	7,050	
Surplus Account 31 st March, 2012		15,030
Dividends Paid	9,000	
Share Capital		1,00,000
Debtors & Creditors	37,500	17,500
Plant & Machinery	29,000	
Cash & Bank	16,200	
Reserve		15,500
Patents and Trade Mark	4,830	
	Total	5,03,030
		5,03,030

Prepare Statement of Profit and Loss for the year ended 31st March, 2013 and Balance Sheet as at the date. Take into consideration the following adjustments:

- i) Stock on 31st March, 2013 was valued at Rs.82,000.
- ii) Depreciation on fixed assets at 10%
- iii) Make a provision for income-tax at 50%
- iv) Ignore corporate dividend tax.

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
I M.com	I	BUSINESS ECONOMICS	COM10317	2017-18

Syllabus

Total No of Hours for Teaching – Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial /Practical		CIA	SEE	
60 Hours			3 Hours			4
	4	1		30	70	

Course Objectives:

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

- To introduce the fundamentals, tools and theories of managerial economics
- To orient on micro economic techniques as a decision making process.
- To understand macro economic analysis essential for business managers

Course Outcomes:

By the end of the course students should be able to learn:

1. Able to learn the concept of economics in general and in particular application of economic concepts.
2. They learn the cost concepts and application
3. The present trend in the trade cycles and its implications.
4. The demand analysis and its supply

SYLLABUS

UNIT I:

Managerial Economics: Definition, Nature, Scope – Functions and Responsibilities of a Managerial Economist – Law of Demand and its exceptions – Elasticity of Demand – Market Demand Equation – Types of Elasticity of Demand and their Managerial Uses – Demand Forecasting – Methods of Forecasting for Existing and New Product.

UNIT II:

Production Analysis & Firm Theory: Economic Theory of Firm – Theories of firm-Baumol's Model and Agency Theory – Production Function – Law of Variable Proportions & ISO-Quants & ISO Costs – Least Cost Factor Combination – Returns to Scale – Economies and Diseconomies of Scale.

UNIT III:

Cost, Profit & Market Structures: Cost Concepts – Short-run and Long-run Cost Curves – Determinants of Short-Term & Long Term Profits, Measurement of Profit – Profit Maximization vs. Wealth Maximization – Demand and Supply: Market Equilibrium – Market Structures – Concept of Price – Pricing and Output Determination under Perfect Competition, Monopolistic Competition and Monopoly.

UNIT IV:

Indian Economic Environment: Overview of Indian Economy – Recent changes in Indian Economy – Macro Economic Aggregates and Concepts - National Income - GDP, GNP, NNP, WPI, CPI – Types of Inflation: Demand Pull and Cost Push Inflation, Philips curve, Stagflation – Measurement of Inflation – Economics of Risk & Finance – Monetary Policy & Fiscal Policy.

UNIT V:

Trade Cycles: Phases, Theories, and Corrective Measures – Behavioral and Technical Function: Aggregative Demand and Supply, Consumption Function and Investment Function – Keynesian Theory (overview).

REFERENCE BOOKS:

1. Joel Dean, *Managerial Economics*, Prentice Hall.
2. Mote & Paul, *Managerial Economics*, Tata McGraw Hill.
3. Gupta, *Managerial Economics*, Tata McGraw Hill.
4. Gupta, *Macro Economics, Theory & Applications*, Tata McGraw Hill.
5. Mehta P.L, *Managerial Economics – Text and Cases*, S.Chand & Co.
6. Peterson & Lewin, *Managerial Economics*, Prentice Hall of India.
7. Person H. Craig, Lewis W. Ch and Jain Sudhir K, *Managerial Economics*, Pearson Education.

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

I M.Com : I Semester

COM10317 :BUSINESS ECONOMICS

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) Meaning of Business Economics(or) b) Law of Demand

UNIT – II

2. a) ISO-Quants (or) b) Returns to Scale

UNIT – III

3. a) Short-run and Long-run Cost Curves(or) b) Monopoly

UNIT – IV

4. a)National Income (or) b) Overview of Indian Economy

UNIT – V

5. a) Investment Function(or) b)Consumption Function

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) Elasticity of Demand and Types of Elasticity of Demand and their Managerial Uses
(or)

b) Demand Forecasting and Methods of Forecasting for Existing and New Product

UNIT - II

7. a) Theories of firm or Profit maximising model

(or)

b) Economies and Diseconomies of Scale

UNIT - III

8. a) Profit Maximization vs. Wealth Maximization.

(or)

b) Pricing and Output Determination under Perfect Competition

UNIT - IV

9. a) Overview of Indian Economy and Recent changes in Indian Economy

(or)

b) Explain about Monetary Policy & Fiscal Policy

UNIT - V

10. a) Behavioural and Technical Functions of Aggregative Demand and Supply

(or)

b) Keynesian Theory (overview).

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) Explain National Income under GDP, GNP, NNP, WPI, CPI
(or)
b) Law of Variable Proportions & ISO-Quants & ISO Costs.

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM10317 :BUSINESS ECONOMICS

SHORT QUESTIONS

1. Meaning of Business Economics
2. Law of Demand
3. ISO-Quants
4. Returns to Scale
5. Short-run and Long-run Cost Curves
6. Monopoly
7. National Income
8. Overview of Indian Economy
9. Investment Function
10. Elasticity of Demand and Types of Elasticity of Demand and their Managerial Uses
11. Demand Forecasting and Methods of Forecasting for Existing and New Product

ESSAY QUESTIONS

1. Theories of firm or Profit maximising model
2. Economies and Diseconomies of Scale
3. Profit Maximization vs. Wealth Maximization.
4. Pricing and Output Determination under Perfect Competition
5. Overview of Indian Economy and Recent changes in Indian Economy
6. Explain about Monetary Policy & Fiscal Policy
7. Behavioural and Technical Functions of Aggregative Demand and Supply
8. Keynesian Theory (overview).
9. Explain National Income under GDP, GNP, NNP, WPI, CPI
10. Law of Variable Proportions& ISO-Quants & ISO Costs

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
I M.com	I	BUSINESS ENVIRONMENT	COM10417	2017-18

Syllabus

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial/Practical		CIA	SEE	
60 Hours	4	1	3 Hours	30	70	4

Course Objectives:

To provide the knowledge of the environment in which business operate and to provide economic operational and financial framework. Main objective of the course is to familiarize students with the different political , legal and economic business acts and cultural and technological environment.

Course Outcomes:

- Explain the effects of government policy on the economic environment.
- Outline how an entity operates in a business environment.
- Describe how financial information is utilized in business.
- Explain the legal framework that regulates the insurance industry
- Explain the political and legal environment and their different acts.
- Explain about IMF, world bank, MNC'S and foreign collaborations.

SYLLABUS

Unit-I:

Business Environment: Components and Significance - Nature of Business Environment – Limitations – Micro and Macro factors influencing Business Decisions.

Unit-II:

Economic Environment of Business: Significance for Business – Economic Planning – Objectives and Achievements; Government policies – Industrial policy of 1991; new industrial Policy; Fiscal policy and Monetary Policy; Economic Reforms and LPG – Human Development Index.

Unit-III:

Political and Legal Environment of Business: Political Institutions – Legislature, Executive and Judiciary – Changing Dimensions of Legal Environment in India; Patents Act-1970, SICA-1985, SEZ Act-2005, Competition Act – 2002.

Unit-IV:

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

Unit -V:

International and Recent Issues in Environment: Multinational Corporations; FDI in Indian Business; International Economic Institutions: Role of WTO, World Bank, IMF. EXIM Policy.

REFERENCE BOOKS:

1. Francis Cherunilam, *Business Environment*, Himalaya Publishing House, Mumbai.
2. Fernando, A.C., *Business Environment*, Pearson.
3. Suresh Bedi, *Business Environment*, Excel Books, New Delhi,
4. Adhikary.M. *Economic Environment of Business*, Sultan Chand & Sons, New Delhi.
5. Gulshan S.S. and G K Kapoor, *Business Law Including Company Law*, NEW AGE.
6. Aswathappa.K. *Essentials of Business Environment*, Himalaya Publishing, Delhi.
7. Justin Paul, *Business Environment*, Text and Cases, Tata McGraw Hill.
8. SaleemShaik, *Business Environment*, Pearson Education, Delhi.
9. RuddarDutt& KPM Sundaram, *Indian Economy*, S. Chand & Co., Delhi.
10. R.S.N. Pillai, Bagavathi, “*Legal Aspects of Business*”, S.Chand, New Delhi.
11. H.L.Ahuja, “*Economic Environment of Business*”, S.Chand, New Delhi.

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

I M.Com : I Semester

COM10417 :BUSINESS ENVIRONMENT

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) Explain the components of business environment(or)
b) Explain the significance of business environment

UNIT – II

2. a) Explain Human Development Index (or) b) Explain Fiscal policy

UNIT – III

3. a) Explain legislature (or) b) Explain judiciary

UNIT – IV

4. a) Explain social audit (or) b) What is technology transfer?

UNIT – V

5. a) Explain FDI in India (or) b) Explain EXIM Policy

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) Explain the micro elements of business environment
(or)
b) Explain the macro elements of business environment

UNIT - II

7. a) Explain industrial policy 1991
(or)
b) Explain Monetary Policy

UNIT - III

8. a) Explain Patents Act.
(or)
b) Explain SEZ Act 2005

UNIT - IV

9. a) Explain Technology Policy
(or)
b) Explain the elements of socio cultural environment

UNIT - V

10. a) Explain WTO
(or)
b) Explain World Bank

Section : C (1 X 10 = 10 Marks)
UNIT I / II / III / IV / V

11. a) Explain LPG

(or)

b) Explain EXIM Policy and IMF.

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)
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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM10417: BUSINESS ENVIRONMENT

SHORT QUESTIONS

1. Explain the components of business environment
2. Explain the significance of business environment
3. Explain Human Development Index
4. Explain Fiscal policy
5. Explain legislature
6. Explain judiciary
7. Explain social audit
8. What is technology transfer?
9. Explain FDI in India
10. Explain EXIM Policy
11. Explain the micro elements of business environment

ESSAY QUESTIONS

1. Explain the macro elements of business environment
2. Explain industrial policy 1991
3. Explain Monetary Policy
4. Explain Patents Act.
5. Explain SEZ Act 2005
6. Explain Technology Policy
7. Explain the elements of socio cultural environment
8. Explain WTO
9. Explain World Bank
10. Explain LPG
11. Explain EXIM Policy and IMF.

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
I M.com	I	INFORMATION TECHNOLOGY FOR BUSINESS	COM10517	2017-18

Syllabus

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial/Practical		CIA	SEE	
60 Hours			3 Hours			4
	4	1		30	70	

Course Objectives:

To provide the knowledge of the computers in which business operate and to provide operating functional areas of organisation. Main objective of the course is to familiarize students with the different information system tools.

COURSE OUTCOMES:

- Understand various operating in functional areas of an organisation
- Implemented various levels information system in the organisation
- Knowing some common Information System tools

SYLLABUS

Unit-I:

Introduction: Evolution of Computers – Generations; Types of Computers – hardware and software – Types of software – Storage Devices data representation for Computers.

Unit-II:

Computer Networks: Types of Network – LAN, WAN, MAN – Network Topologies – Introduction to Internet – E-Commerce; ERP Evaluation and Growth.

Unit-III: MS Word & Excel:

MS Word: Creation of Document – Format Document – Text Editing and Saving – Organising information with table and outlines – Mail Merge – Index – Printing.

MS Excel: Creating and Editing Worksheets – Cell Formatting – Creating and using formulas and functions – use of Macros – Sorting and Querying data – Working with Graphs and Charts.

Unit-IV:

Power Point: Features of power point – Creation of Slides – use of Templates and slide designs – Slide master Animation Timings - Action Buttons

Unit-V:

Data Analysis with statistical Tools: MS Access: Create Databases, Tables, Relationships – Create forms to enter data – filter data – use of queries in data manipulation – Generating reports.

REFERENCE BOOKS:

1. V. Rajaraman, Introduction to Information Technology, Prentice Hall, India.
2. Carver: Doing Data Analysis with SPSS 16.0, 3/e Cengage, 2009
3. George: SPSS for Windows Step by Step, 6/e, Pearson Education, 2009
4. Cox et al – 2007 Microsoft office Systems step-by-step, First Edition, PHI, 2007.
5. Winston-Microsoft Office Excel 2007 Data Analysis and Business Modeling, First Edition, Prentice Hall India, 2007.
6. Anita Goel; ‘Computer Fundamentals’, Pearson
7. Sanjay Saxena& p Chopra, Computer applications in management, Vikas.
8. Alexis Leon, Mathew Leon, Fundamentals of Information Technology, Leon Vikas.
9. Saha RG and IL NarasimhaRao, Fundamentals of Information Technology, Himalaya Publications.

KAKARAPARTI BHAVANARAYANA PG COLLEGE
(AUTONOMOUS)

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

I M.Com : I Semester

COM10517 : INFORMATION TECHNOLOGY FOR BUSINESS

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

- UNIT – I**
1. a) Classification of computers(or) b) Application software
- UNIT – II**
2. a) EEPROM (or) b) LAN Architecture
- UNIT – III**
3. a) Macros (or) b) Auto Format
- UNIT – IV**
4. a) Slide design (or) b) Templates
- UNIT – V**
5. a) Filters (or) b) Table wizard

Section : B (5 X 9=45 Marks)

Answer the following questions

- UNIT - I**
6. a) Explain the generation of computers in brief
(or)
b) Explain about secondary storage devices in detail
- UNIT - II**
7. a) What is network? Explain different Network Topologies?
(or)
b) what is internet? Explain role of E-commerce in business?
- UNIT - III**
8. a) what is mail merge and explain steps to create mail merge in a document.
(or)
b) What is Header and Footer? Explain steps to insert Header and Footer in a document?
- UNIT - IV**
9. a) What are the features of PowerPoint? How do you design a template using auto content wizard?
(or)
b) How can we give animation effects for the objects in power point?
- UNIT - V**
10. a) what is a query? How do you use query in data manipulation?
(or)
b) what is a Form? What are the different types of form layouts

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) What is computer Hardware? What are its components? Explain
(or)
b) Discuss the pros and cons of E-commerce compared with traditional commerce.

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM10517 : INFORMATION TECHNOLOGY FOR BUSINESS

SHORT QUESTIONS

1. Classification of computers
2. Application software
3. EEPROM
4. LAN Architecture
5. Macros
6. Auto Format
7. Slide design
8. Templates
9. Filters
10. Table wizard
11. Explain the generation of computers in brief

ESSAY QUESTIONS

1. Explain about secondary storage devices in detail
2. What is network? Explain different Network Topologies?
3. what is internet? Explain role of E-commerce in business?
4. what is mail merge and explain steps to create mail merge in a document.
5. What is Header and Footer? Explain steps to insert Header and Footer in a document?
6. What are the features of PowerPoint? How do you design a template using auto content wizard?
7. How can we give animation effects for the objects in power point?
8. what is a query? How do you use query in data manipulation?
9. what is a Form? What are the different types of form layouts
10. What is computer Hardware? What are its components? Explain
11. Discuss the pros and cons of E-commerce compared with traditional commerce.

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
I M.com	I	QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS	COM10617	2017-18

Syllabus

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial/Practical		CIA	SEE	
60 Hours			3 Hours			4
	4	1		30	70	

SYLLABUS

Unit-I:

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

Unit- II:

Theoretical distributions: Binomial Distribution, Poisson distribution and Normal distribution – their Properties and Applications.

Unit-III:

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

Unit-IV:

Statistical Decision Theory: Techniques of decision making under uncertainty without the use of Probability and with the help of Probability, Decision tree, Game theory -Introduction to Operations research -Need of Operations Research Techniques in Business Decisions.

Unit-V:

Statistical Estimation & Testing of Hypothesis: Estimation – Characteristics of good estimator, Point Estimate and Interval Estimate - Hypothesis – Meaning - Concept – Null and Alternate Hypothesis - Types of Errors, Standard deviations and Proportions – Testing of Hypothesis - Z- test for Means, T-test, F-test for two variances and Chi-Square test for goodness of fit and independent of Attributes and their Applications - Confidence intervals (Only theory).

REFERENCE BOOKS:

1. Sharma, J.K., Fundamentals of Business Statistics, Pearson.
2. Sancheti, Dc & V.K Kapoor, Business Mathematics, Sultan Chand.
3. Arora, P. N., S. Arora Comprehensive Statistical Methods, S. Chand.
4. Sharma, J.K., Quantitative Methods- Theory & Applications, Macmillan.
5. Sharma JK., Operations Research: Theory & Applications, Mc Milan India Ltd.
6. Miller, Introduction to Operations Research, TMH.
7. Finite Mathematics, Scham Series.

MODEL QUESTION PAPER (w.e.f: 2017 – 18)

I M.Com : I Semester

COM10617 : QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) Define probability and its applications (or) b) Baye's theorem

UNIT – II

2. a) What are the properties of Binomial Distribution? (or) b) Explain the properties of Poisson distribution

UNIT – III

3. a) Define Correlation. Explain the types of Correlation (or) b) Explain multiple regression

UNIT – IV

4. a) Game Theory - Explain (or) b) Discuss - Decision tree

UNIT – V

5. a) Hypothesis (or) b) Estimation

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) A problem in Statistics is given to 2 students A, B. Their chances of solving the problem are 0.72, 0.73. What is the chance that i)The Problem will be Solved
ii)Only 'A' solves the Problem

(or)

b) There are 4 Machines Producing 10%, 20%, 30%, 40% items per day. It is found that 5%, 4%, 3%, 2% items produced by 1st, 2nd, 3rd and 4th Machines are defective. An item is selected at random from a day's production and found to be defective, What is the chance that it is came from either Second or third machines.

UNIT - II

7. a) For a Binomial Distribution of 6 independent trials $P(x=4) = 3P(x=5)$. Find the value of P.

(or)

b) Fit a Poisson distribution to the following data.

x	0	1	2	3	4	5
f	76	74	29	17	3	1

UNIT - III

8. a) obtain Rank Correlation and Co-efficient of the following data

Marks in maths	:	62	74	81	58	60	71	64
Marks in Accounts	:	51	66	45	75	84	60	72

(or)

b) Obtain Karl Pearson Correlation Coefficient to the following data.

X	:	12	9	14	8	11	16	10
Y	:	9	17	12	15	10	14	7

UNIT - IV

9. a) What are the techniques of decision making with the help of Probability?

(or)

b) Define the concept of operations research, its need & techniques in business decisions

UNIT - V

10. a) Explain the concept of Hypothesis & testing of hypothesis. Explain the properties of T-test & F-test.

(or)

b) What is statistical Estimation? What are the characteristics of good Estimator also Explain Point Estimate and internal Estimate.

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) obtain the two regression lines from the following data

X	0	1	2	3	4
Y	7	11	18	24	30

Also Estimate the value of Y when X = 5

(or)

b) Obtain Karl Pearson Coefficient of correlation between X & Y for the following data.

$$n = 12, \sum x = 120, \sum y = 130, \sum (x-8)^2 = 50, \sum (y-10)^2 = 200, \sum (x-8)(y-10) = 50$$

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)
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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM10617: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

SHORT QUESTIONS

1. Define probability and its applications
2. Baye's theorem
3. What are the properties of Binomial Distribution?
4. Explain the properties of Poisson distribution
5. Define Correlation. Explain the types of Correlation
6. Explain multiple regressions
7. Game Theory – Explain
8. Discuss - Decision tree
9. Hypothesis
10. Estimation
11. A problem in Statistics is given to 2 students A, B. Their chances of solving the problem are 0.72, 0.73. What is the chance that
i)The Problem will be Solved
ii)Only 'A' solves the Problem

ESSAY QUESTIONS

1. There are 4 Machines Producing 10%, 20%, 30%, 40% items per day. It is found that 5%, 4%, 3%, 2% items produced by 1st, 2nd, 3rd and 4th Machines are defective. An item is selected at random from a day's production and found to be defective, What is the chance that it is came from either Second or third machines.
2. For a Binomial Distribution of 6 independent trials $P(x=4) = 3P(x=5)$. Find the value of P.

3. BFit a Poisson distribution to the following data.

X	0	1	2	3	4	5
f	76	74	29	17	3	1

4. Obtain Rank Correlation and Co-efficient of the following data

Marks in maths :	62	74	81	58	60	71	64
Marks in Accounts :	51	66	45	75	84	60	72

5. Obtain Karl Pearson Correlation Coefficient to the following data.

X	:	12	9	14	8	11	16	10
Y	:	9	17	12	15	10	14	7

6. What are the techniques of decision making with the help of Probability?

7. Define the concept of operations research, its need & techniques in business decisions

8. Explain the concept of Hypothesis & testing of hypothesis. Explain the properties of T-test & F-test.

9. What is statistical Estimation? What are the characteristics of good Estimator also Explain Point Estimate and internal Estimate.

10. Obtain the two regression lines from the following data

X	0	1	2	3	4
Y	7	11	18	24	30

Also Estimate the value of Y when X = 5

11. Obtain Karl Pearson Coefficient of correlation between X & Y for the following data.

$$n = 12, \sum x = 120, \sum y = 130, \sum (x-8)^2 = 50, \sum (y - 10)^2 = 200, \sum (x-8)(y-10) = 50 \square$$

ISO 9001:2015 NAAC – ‘A’ UGC – CPE

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)

(Sponsored by : S.K.P.V.V. Hindu High Schools’ Committee) Vijayawada – 520001.

**PG DEPARTMENT OF COMMERCE
MASTER OF COMMERCE**

Course Structure and Scheme of Teaching and Examination

II SEMESTER

Paper Code	Paper Title	Teaching Hours/ week	Internal Marks	External Marks	No. of Credits
		L/T/P			
COM 20117	Entrepreneurship Development	4	30	70	4
COM 20217	Advanced Accounting	5	30	70	4
COM 20317	Financial Management	4	30	70	4
COM 20417	Human Resource Management	4	30	70	4
COM 20518	Marketing Management	4	30	70	4
COM 20618	Operation Research	4	30	70	4
Generic Elective Courses(Choose anyone out of three courses)					
COM 20717	Accounting Packages – Tally	5	50	-	2
COM 20817	Functional English				
COM 20918	Human Values and Ethics				
Total		30	230	420	26
<p>At the end of the 2nd semester, every student must undergo industrial training for Six weeks and must prepare a project report and submit the same 10 days before the commencement of third semester examinations.</p>					

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
I M.com	II	Entrepreneurship Development	COM20117	2017-18

Syllabus

Total No of Hours for Teaching – Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial /Practical		CIA	SEE	
60 Hours	3	1	3 Hours	30	70	4

COURSE OUTCOMES:

- Student can become Entrepreneur
- How an entrepreneur will run the business effectively
- What are the business opportunities available in business entrepreneurship
- How entrepreneurship connects innovation in small firms & new varieties.

Course Objectives:

- The main objective of this course is to know the banking regulations in India.
- To predict the development banks working in India.
- To portray the role of Reserve Bank of India.
- To know the Central Banks throughout the world like USA, UK and UE.
- To know the emerging trends in Indian banking sector.

SYLLABUS

Unit-I:

Introduction: Entrepreneurship – Meaning, importance- Entrepreneur characteristics- Women entrepreneurs; Classification of entrepreneurs - Entrepreneur vs. Intrapreneur - Management Vs Entrepreneurship.

S

Unit-II:

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

Unit-III:

Project Formulation and Appraisal: Meaning and significance of Project Report - Content; Guidelines for Report preparation- Project Appraisal- Methods-Economic Analysis; Financial Analysis; Market Analysis; Technical Feasibility- Sources of Finance-Term loans and Short term Finance.

Unit-IV:

Institutions Supporting Small Business Enterprises: Introduction- Central level Institutions- KVIC; SIDO; NSIC Ltd; National Productivity Council (NPC); EDII -State level Institutions- DIC- SFC-SSIDC- Industry Associations- CII ; FICCI; ASSOCHAM.

Unit-V:

Government Policy and Taxation Benefits: Government Policy for SSIs- Need for tax benefits- Tax Holiday; Rehabilitation allowance ; Investment Allowance; Tax concessions for SSIs in Rural and Backward areas.

REFERENCE BOOKS:

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

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

I M.Com : II Semester

COM20117 : ENTREPRENEURSHIP DEVELOPMENT

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) Women entrepreneurs (or) b) Characteristics of Entrepreneurs

UNIT – II

2. a) Write about the importance of Ideas in entrepreneurship (or) b) What are the steps in tapping opportunity?

UNIT – III

3. a) What are the Contents of a project report? (or) b) Write a note on Economic analysis

UNIT – IV

4. a) State Financial Corporations(SFC) (or) b) NSIC

UNIT – V

5. a) Discuss the need for tax benefits to entrepreneurs. (or) b) What is Investment allowance?

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) Explain about the classification of entrepreneurs?
(or)

b) Distinguish between Management and entrepreneurship

UNIT - II

7. a) What are the various sources for ideas? What techniques can be adopted for generating new Ideas?

(or)

b) Elucidate the steps for accessing business potential of an Idea?

UNIT - III

8. a) Explain about Market Analysis of a project..

(or)

b) What are various sources of financing a project.

UNIT - IV

9. a) What is the role of National productivity Council (NPC) in support of SSIs.

(or)

b) Write in brief about the support rendered to the Small Business Enterprises by Industry associations – CII, FICCI & ASSOCHAM

UNIT - V

10. a) Describe the Government policy frame work for SSIs.

(or)

b) Present the tax concessions offered by government in promoting SSIs in rural and backward areas

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) How opportunities are recognised? What is the process involved in recognising opportunities?

(or)

b) What guidelines are to be followed while preparing a project report?

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)
(Sponsored by: S.K.P.V.V. Hindu High Schools' Committee)

PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM20117: ENTREPRENEURSHIP DEVELOPMENT

SHORT QUESTIONS

1. Women entrepreneurs
2. Characteristics of Entrepreneurs
3. Write about the importance of Ideas in entrepreneurship
4. What are the steps in tapping opportunity?
5. What are the Contents of a project report?
6. Write a note on Economic analysis
7. State Financial Corporations(SFC)
8. NSIC
9. Discuss the need for tax benefits to entrepreneurs.
10. What is Investment allowance?
11. Explain about the classification of entrepreneurs?

ESSAY QUESTIONS

1. .Distinguish between Management and entrepreneurship
2. What are the various sources for ideas? What techniques can be adopted for generating new Ideas?
3. Elucidate the steps for accessing business potential of an Idea?
4. Explain about Market Analysis of a project.
5. What are various sources of financing a project?
6. What is the role of National productivity Council (NPC) in support of SSIs.
7. Write in brief about the support rendered to the Small Business Enterprises by Industry associations – CII, FICCI & ASSOCHAM
8. Describe the Government policy frame work for SSIs.
9. Present the tax concessions offered by government in promoting SSIs in rural and backward areas

10. How opportunities are recognized? What is the process involved in recognizing opportunities?
11. What guidelines are to be followed while preparing a project report?

KAKARAPARTI BHAVANARAYANA PG COLLEGE(AUTONOMOUS)

DEPT OF COMMERCE MASTER OF COMMERCE

(Sponsored by: S.K.P.V.V. Hindu High Schools Committee)

Kothapeta, Vijayawada – 520 001.

UGC : CPE
Rank (All India)

NAAC – 'A' Grade

ISO 9001 : 2015

NIRF 92nd

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
I M.com	II	ADVANCED ACCOUNTING	COM20217	2017-18

Syllabus

Total No of Hours for Teaching – Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial /Practical		CIA	SE E	
60 Hours	4	1	3 Hours	30	70	4

Course Objectives:

- The main objective of this course is to know about accounting concepts.
- To know the accounting developments in India.
- To know the accounting packages different states of the country.
- To know the emerging trends in Accounting packages.

Course Outcomes:

1. They know how the Accounts procedures in the company.
2. They able to know the emerging trends in accountancy.
3. They able to know the capital market and Indian money market.
4. They able to know the how baking sector Accountancy work.

SYLLABUS

Unit – I:

Royalties :Definition – Minimum Rent – Short workings – Recovery of Short workings – Journal Entries in the books of Landlord and lessees – Strike period treatment

Unit - II:

Hire purchase and installment system:Hire Purchase System - Features — Accounting Treatment in the Books of Hire Purchaser and Hire Vendor - Default and Repossession- Hire purchase Trading A/c – Installment Purchase System - Difference between Hire purchase and Installment purchase systems -Accounting Treatment in the books of Purchaser and Vendor

Unit - III :

Branch and Departmental Accounts:Dependent Branches: features-Books of accounts-methods of accounting of dependent branches - Debtors System, Stock and debtors system. Departmental Accounts: need, features, Basis for Allocation of Expenses, treatment of Inter - Departmental Transfer at cost or Selling Price-Treatment of Expenses that cannot be allocated – Preparation of departmental profit and loss.

Unit IV:

Partnership Accounts:Partnership Accounts Admission, Retirement, Death, Treatment of Joint Life Policy, Dissolution of partnership firms, Amalgamation of partnership firms, Conversion of partnership firm into a company and sale of partnership firm to a company

Unit V:

Introduction to Company Accounts:Meaning and Characteristics of Company – Kinds of Companies – Incorporation of a Company – Issue of Shares – Accounting Entries - Issue at par, at Premium and at Discount -Forfeiture of Shares - Reissue of Forfeited Shares - Redemption of preference shares – Issue of Debentures - Accounting for bonus issue and right issue

REFERENCE BOOKS:

1. S.P.Jain and K.L.Narang, Financial Accounting–II, Kalyani Publishers, 2005, 2nd Edition
2. S.N.Maheswari & S.K Maheswari, Financial Accounting, Vikas Publishing House 4th edition
3. Mukerjee and Hanif, Modern Accountancy, Tata Mcgraw Hill co, 2009, 1st Edition
4. Mukerjee, Financial Accounting, Tata Mcgraw Hill co, 2008, 1st Edition
5. S.N.Maheswari & S.K Maheswari, Advanced Accountancy Volume – I, Vikas Publishing House, 2010, 9th edition

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

I M.Com : II Semester

COM20217 :ADVANCED ACCOUNTING

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

UNIT - I

1. a) Write notes on : Royalties and Minimum Rent Or b) Explain the strike period treatment.

UNIT - II

2. a) Write a note on Hire Purchase System.Or b) What is Installment Purchase System?

UNIT - III

3. a) Explain the methods of accounting of dependent branches. Or b) What is Stock and debtors system?

UNIT - IV

4. a) Explain the essential features of partnership Or b) Define partnership deed. What are its contents?

UNIT - V

5. a) What is the difference between cumulative preference shares and non-cumulative preference shares?.

Or

- b) Give the conditions under which a company can issue shares at a discount.

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) Give the journal entries in the books of Landlord and Lessee.

(or)

- b) Explain Short Workings and its recovery in detail.

UNIT - II

7. a) Discuss the different types of leases in detail

(or)

b) Mr. A purchased four trucks on 1st January 1995 cash price being Rs.1,12,000. The purchase is on hire purchase basis with Rs.30,000 being payable on signing of the contract. Thereafter, Rs.30,000 was paid annually for three years. Interest to be charged at 5 per cent p.a. and Depreciation written off at 20 per cent p.a. on written down value basis.

Pass the necessary entries in the books of A

UNIT - III

8. a) Explain the treatment of Inter-Departmental Transfer at cost or Selling Price

(or)

b) Elaborate the preparation of departmental profit and loss

UNIT - IV

9. a) Enumerate the different methods used for valuation of goodwill

(or)

b) Amar, Akbar and Anthony were carrying on a business in partnership, sharing profits and losses in the ratio of 2:1:1 respectively. They took a joint life policy for Rs.1,20,000 on 1st April, 2010. The annual premium of Rs.5,000 was payable on 1st May every year. The last premium was paid on 1st May, 2013. Akbar died on 10th June, 2013 and policy money was received on 31st July, 2013.

The surrender values of the policy as on 31st March in different years were as follows:

i) 2011 – Nil; (ii) 2012 – Rs.1,000; and (iii) 2013 – Rs.1,600.

Prepare joint life policy account for the entire period assuming that the joint life policy was maintained at its surrender value and the accounts were closed on 31st March every year.

UNIT - V

10. a) What is a Share? Discuss the types of shares which a company can issue.

Distinguish between equity and preference shares

(or)

b) What do you understand by a debenture? Describe briefly the different types of debentures

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) Explain the basis for allocation of expenses and treatment of expenses that cannot be allocated in Departmental Accounts

(or)

b) A Company invited the public to subscribe for 10,000 Equity Shares of Rs.100 each at a premium of Rs.10 per share payable on allotment. Payments were to be made as follows:

On application Rs.20; on allotment Rs.40; on first call Rs.30 and on final call Rs.20.

Applications were received for 13,000 shares; applications for 2,000 shares were rejected and allotment was made proportionately to the remaining applicants. Both the calls were made and all the moneys were received except the final call on 300 shares which are forfeited after due notice. Later all these shares were issued as fully paid at Rs.85 per share. Pass the Journal entries

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)
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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM20217: ADVANCED ACCOUNTING

SHORT QUESTIONS

1. Write notes on: Royalties and Minimum Rent
2. Explain the strike period treatment.
3. Write a note on Hire Purchase System
4. What is Installment Purchase System?
5. Explain the methods of accounting of dependent branches.
6. What is Stock and debtors system?
7. Explain the essential features of partnership
8. Define partnership deed. What are its contents?
9. What is the difference between cumulative preference shares and non-cumulative preference shares?
10. Give the conditions under which a company can issue shares at a discount.
11. Give the journal entries in the books of Landlord and Lessee.

ESSAY QUESTIONS

1. Explain Short Workings and its recovery in detail.
2. Discuss the different types of leases in detail
3. Mr. A purchased four trucks on 1st January 1995 cash price being Rs.1,12,000. The purchase is on hire purchase basis with Rs.30,000 being payable on signing of the contract. Thereafter, Rs.30,000 was paid annually for three years. Interest to be charged at 5 per cent p.a. and Depreciation written off at 20 per cent p.a. on written down value basis.
Pass the necessary entries in the books of A.
4. Explain the treatment of Inter-Departmental Transfer at cost or Selling Price
5. Elaborate the preparation of departmental profit and loss
6. Enumerate the different methods used for valuation of goodwill

7. Amar, Akbar and Anthony were carrying on a business in partnership, sharing profits and losses in the ratio of 2:1:1 respectively. They took a joint life policy for Rs.1, 20,000 on 1st April, 2010. The annual premium of Rs.5,000 was payable on 1st May every year. The last premium was paid on 1st May, 2013. Akbar died on 10th June, 2013 and policy money was received on 31st July, 2013.

The surrender values of the policy as on 31st March in different years were as follows:

- i) 2011 – Nil; (ii) 2012 – Rs.1,000; and (iii) 2013 – Rs.1,600.

Prepare joint life policy account for the entire period assuming that the joint life policy was maintained at its surrender value and the accounts were closed on 31st March every year.

8. What is a Share? Discuss the types of shares which a company can issue. Distinguish between equity and preference shares
9. What do you understand by a debenture? Describe briefly the different types of debentures
10. Explain the basis for allocation of expenses and treatment of expenses that cannot be allocated in Departmental Accounts
11. A Company invited the public to subscribe for 10,000 Equity Shares of Rs.100 each at a premium of Rs.10 per share payable on allotment. Payments were to be made as follows:

On application Rs.20; on allotment Rs.40; on first call Rs.30 and on final call Rs.20.

Applications were received for 13,000 shares; applications for 2,000 shares were rejected and allotment was made proportionately to the remaining applicants. Both the calls were made and all the moneys were received except the final call on 300 shares which are forfeited after due notice. Later all these share were issued as fully paid at Rs.85 per share. Pass the Journal entries

KAKARAPARTI BHAVANARAYANA PG COLLEGE
(AUTONOMOUS)
DEPT OF COMMERCE
MASTER OF COMMERCE

(Sponsored by: S.K.P.V.V. Hindu High Schools Committee)
 Kothapeta, Vijayawada – 520 001.

UGC : CPE
 Rank (All India)

NAAC – 'A' Grade

ISO 9001 : 2015

NIRF 92nd

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
I M.com	II	FINANCIAL MANAGEMENT	COM20317	2017-18

Syllabus

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial /Practical		CIA	SEE	
60 Hours	3	1	3 Hours	30	70	4

.Course Objectives:

- To know the difference between profit maximization and wealth maximization.
- To know the techniques of capital budgeting.
- To predict the EBIT-EPS analysis in the organization.
- To portray the working capital determinants.

Course Outcomes:

1. They able to know the difference between Net Present Value and Internal Rate of Return.
2. They able to know the how do the capital budgeting techniques implemented in an organization.
3. They able to know the calculation of working capital in an organization for financial year.
4. They know the theories of capital structure and how do they work.
5. They ability to know the how does the organization take dividend decisions.

SYLLABUS

Unit-I:

Introduction: Nature, Scope and Objectives of Financial Management: Functions of Finance - Profit Maximization vs. Wealth Maximization – Role of Financial Manager in Modern Business Organizations – Risk - Return Tradeoff.

Unit-II:

Investment decision: Capital Budgeting process – Cash Flow Estimation and measurement – Investment criterion – Methods of appraisal: Traditional Techniques and Discounted Cash Flow Methods - Capital rationing – Risk analysis in capital budgeting.

Unit-III:

Financing decisions: Concept of leverage – Types of Leverages – EBIT – EPS Analysis – Capital Structure – Determinants - Theories – Net Income approach – Net operating income approach – Traditional view – MM Hypothesis. **Cost of Capital:** Types of Cost of Capital - Weighted average Cost of capital.

Unit-IV:

Dividend decisions: Kinds of dividends, Dividend Policy types, Dividend Theories - Walter's Model - Gordon's Model - M-M Hypothesis - Retained Earnings Policies - Bonus Shares.

Unit-V:

Working capital management: Concepts of working capital – Determinants of Working capital – Optimum level of Current assets – Liquidity Vs. Profitability – Risk – Return tangle – Estimating working capital needs – Financing strategies of working capital – Inventory Management – Inventory Control Techniques - Receivables Management - Cash Management.

References

1. Brearley, Richard and Myers, Steward: Principles of Corporate Finance, New York, McGraw Hill.
 2. Soloman, Ezra, Theory of Financial Management, Columbia Press.
 3. James C. Van Horne, Financial Management and Policy, Prentice Hall of India.
 4. Weston J. Fred and Brigham, Eugene F., Managerial Finance, Dryden Press.
 5. Prasanna Chandra, Financial Management, Tata McGraw Hill.
 6. Khan, M.Y. and Jain, Financial Management, Tata McGraw Hill.
 7. Pandey, IM, Financial Management, Delhi, Vikas Publishing House.
 8. Ravi M. Kishore: Financial Management, Taxman.
 9. Sudhirbhat, Financial Management, Excel Books.
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KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)**I M.Com : II Semester****COM20317 :FINANCIAL MANAGEMENT**

Time : Three Hours

Max

Marks:70

Section :A (5 X 3 = 15 Marks)**Answer the following questions****UNIT – I**

1. a) Finance function (or) b) Scope of Financial Management

UNIT – II

2. a) Investment criterion(or) b) Capital Rationing

UNIT – III

3. a) EBIT (or) b) Weighted average Cost of capital

UNIT – IV

4. a) Bonus Shares (or) b) Gordon's dividend policy

UNIT – V

5. a) Inventory Management (or) b) Financing Strategies of working capital

Section:B (5 X 9=45 Marks)**Answer the following questions****UNIT - I**

6. a) What are the main functions of a financial manager and its role of Financial Manager in Modern Business Organizations?

(or)

- b) What are the Objectives of Financial Management and Difference between Profit Maximization Vs Wealth Maximization?

UNIT - II

7. a) Define Capital Rationing and how does a finance manager select proposals when the situation of capital rationing exists?

(or)

- b) A project needs an investment of Rs 20000.The cost of capital is 12%.The net cash flows are as follows

Year :	1	2	3	4	5
Cash inflow (Rs)	30000	40000	60000	30000	20000

Calculate IRR and suggest whether project should be accepted or not

UNIT - III

8. a) Explain concepts and types of Leverages?

(or)

- b) ABC Ltd. has the following capital structure 4,000 Equity shares of Rs. 100 each Rs. 4,00,000 10% preference shares 1,00,000 11% Debentures 5,00,000 The current

market price of the share is Rs. 102. The company is expected to declare a dividend of Rs.10 at the end of the current year, with an expected growth rate of 10%. The applicable tax rate is 50%.

i) Find out the cost of equity capital and the WACC, and

ii) Assuming that the company can raise Rs. 3,00,000 12% Debentures, find out the new WACC if

(a) Dividend rate is increased from 10 to 12%,

(b) Growth rate is reduced from 10 to 8% and

(c) Market price is reduced to Rs. 98.

UNIT - IV

9. a) Explain Kinds of dividends and policy of dividend?

(or)

b) Explain M-M Hypothesis Model in dividend decision making ?

UNIT - V

10. a) What is working capital ? What is the need to maintain optimum working capital in the Organization ?

(or)

b) Explain determinants of working capital and Financing strategies of working capital?

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) Explain determinants of capital structure and explain different theories of capital structure?

(or)

b) On 1st April, 2013 the Board of Directors of Calci Limited wishes to know the amount of working capital that will be required to meet the programme of activity they have planned for the year. The following information is available:

(i) Issued and paid-up capital 2,00,000.

(ii) 5% Debentures (secured on assets) – 50,000.

(iii) Fixed assets valued at 1,25,000 on 31-12-2012

(iv) Production during the previous year was 60,000 units; it is planned that this level of activity should be maintained during the present year.

(v) The expected ratios of cost to selling price are raw materials 60%, direct wages 10%, and overheads 20%.

(vi) Raw materials are expected to remain in stores for an average of two months before these are issued for production.

(vii) Each unit of production is expected to be in process for one month.

(viii) Finished goods will stay in warehouse for approximately three months.

(ix) Creditors allow credit for 2 months from the date of delivery of raw materials.

(x) Credit allowed to debtors is 3 months from the date of dispatch.

(xi) Selling price per unit is 5.

(xii) There is a regular production and sales cycle.

You are required to prepare:

(a) Working capital requirement forecast; and

(b) An estimated profit and loss account and balance sheet at the end of the

year.

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM20317: FINANCIAL MANAGEMENT

SHORT QUESTIONS

1. Finance function
2. Scope of Financial Management
3. Investment criterion
4. Capital Rationing
5. EBIT
6. Weighted average Cost of capital
7. Bonus Shares
8. Gordon's dividend policy
9. Inventory Management
10. Financing Strategies of working capital
11. What are the main functions of a financial manager and its role of Financial Manager in Modern Business Organizations?

ESSAY QUESTIONS

1. What are the Objectives of Financial Management and Difference between Profit Maximization Vs Wealth Maximization?
2. Define Capital Rationing and how does a finance manager select proposals when the situation of capital rationing exists?
3. A project needs an investment of Rs 20000. The cost of capital is 12%. The net cash flows are as follows

Year :	1	2	3	4	5
Cash inflow (Rs)	30000	40000	60000	30000	20000

Calculate IRR and suggest whether project should be accepted or not

4. Explain concepts and types of Leverages?

5. ABC Ltd. has the following capital structure
4,00,000 Equity shares of Rs. 100 each
Rs. 4,00,000 10% preference shares
1,00,000 11% Debentures
5,00,000
The current market price of the share is Rs. 102. The company is expected to declare a dividend of Rs. 10 at the end of the current year, with an expected growth rate of 10%. The applicable tax rate is 50%.

i) Find out the cost of equity capital and the WACC, and

ii) Assuming that the company can raise Rs. 3,00,000 12% Debentures, find out the new WACC if

(a) Dividend rate is increased from 10 to 12%,

(b) Growth rate is reduced from 10 to 8% and

(c) Market price is reduced to Rs. 98.

6. Explain Kinds of dividends and policy of dividend?

7. Explain M-M Hypothesis Model in dividend decision making?

8. What is working capital? What is the need to maintain optimum working capital in the Organization?

9. Explain determinants of working capital and Financing strategies of working capital?

10. Explain determinants of capital structure and explain different theories of capital structure?

11. On 1st April, 2013 the Board of Directors of Calci Limited wishes to know the amount of working capital that will be required to meet the programme of activity they have planned for the year. The following information is available:

(i) Issued and paid-up capital 2,00,000.

(ii) 5% Debentures (secured on assets) – 50,000.

(iii) Fixed assets valued at 1,25,000 on 31-12-2012

(iv) Production during the previous year was 60,000 units; it is planned that this level of activity should be maintained during the present year.

(v) The expected ratios of cost to selling price are raw materials 60%, direct wages 10%, and overheads 20%.

(vi) Raw materials are expected to remain in stores for an average of two months before these are issued for production.

(vii) Each unit of production is expected to be in process for one month.

(viii) Finished goods will stay in warehouse for approximately three months.

(ix) Creditors allow credit for 2 months from the date of delivery of raw materials.

(x) Credit allowed to debtors is 3 months from the date of dispatch.

(xi) Selling price per unit is 5.

(xii) There is a regular production and sales cycle.

You are required to prepare:

(a) Working capital requirement forecast; and

(b) An estimated profit and loss account and balance sheet at the end of the year.

KAKARAPARTI BHAVANARAYANA PG COLLEGE

(AUTONOMOUS)

(Sponsored by: S.K.P.V.V. Hindu High Schools Committee)

Kothapeta, Vijayawada – 520 001.

UGC : CPE
Rank (All India)

NAAC – 'A' Grade

ISO 9001 : 2015

NIRF 92nd

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
I M.com	II	HUMAN RESOURCEMANAGEMENT	COM20417	2017-18

Syllabus

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial /Practical		CIA	SEE	
60 Hours	4	-	3 Hours	30	70	4

COURSE OBJECTIVES:

The main objective of this course is to familiarize the students with hr policies procedures and practices.

- 1.Examine the role HR manager.
- 2.To understand the importance of training and development.
- 3.To know the importance of performance appraisal and its methods

COURSE OUTCOMES:

- To know different HR policies in the organisation
- To know recruitment selection, placement, training elements in the company
- Job analysis of different jobs
- To know performance appraisal in the company

SYLLABUS

Unit- I:

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

Unit-II:

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

Unit-III:

Employee Training: Significance – Identification of Training Needs – Employee Training Methods – Executive Development Methods – Evaluation of Training and Development Programs – Effectiveness of Training.

Unit-IV:

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

Unit – V:

Wage and Salary Administration: Wage Structure and Policy – Wage Differentials – Wage Payment Methods – Incentives – Fringe Benefits –Industrial Relations: Causes of Disputes and Settlement - Role of State in Industrial Relations - Collective Bargaining - Employee Participation in Management - Quality of Work Life – Specific issues for QWL – Strategies for improving QWL (Basics).

References

1. Aswathappa.K. *Human Resource and Personnel Management*, 2nd Edition, Tata McGraw Hill, New Delhi, 2001.
2. De Cenzo. & Stephen P.Robbins, *Personnel/ Human Resource Management*, Pearson Publications,
3. Edwin B.Flippo, *Personnel Management*, McGraw-Hill
4. Dessler, *Human Resource Management*, 10th Edition, Pearson Education.
5. P.SubbaRao, *Human Resource Management and Industrial Relations*, Himalaya Publishing House, New Delhi.
6. V.S.P.Rao, *Human Resources Management*, Excel Books, New Delhi.
7. David Lepak, *Human Resource Management*, Pearson Publications.
8. Kenneth M. York, *Applied Human Resource Management*, Sage Publications.
9. H. John Bernardin, *Human Resource Management*, Tata McGraw Hill.
10. T.V. Rao, “*Performance Management & Appraisal Systems*”, SAGE Publications.

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

I M.Com : II Semester

COM20417 : HUMAN RESOURCE MANAGEMENT

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) Define HRM and its need in the Organisation (or) b) Explain the nature of HRM

UNIT – II

2. a) Objectives of HRP (or) b) job analysis

UNIT – III

3. a) Effectiveness of training (or) b) Training needs

UNIT – IV

4. a)Coaching (or) b) Counseling

UNIT – V

5. a) Quality of work life (or) b) Industrial relations

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) Explain the functions of HRM and its Significance also

(or)

- b) Describe HRM Models

UNIT - II

7. a) What are the factors and sources of recruitment

(or)

- b) Explain the Selection Process

UNIT - III

8. a) Explain the Significance of training and its Methods.

(or)

- b) How can you evaluate the training & Development Programs?

UNIT - IV

9. a) What is the Scope of Performance appraisal? Explain its methods.

(or)

- b) Define mentoring. What are the advantages & disadvantages of mentoring?

UNIT - V

10. a) Define the terms Wage & Salary. Explain wage payment methods.

(or)

- b) Discuss about fringe benefits

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) What are the causes of disputes? How can you settle the disputes?
(or)
b) What are the Strategies for improving quality of work life?

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)

(Sponsored by: S.K.P.V.V. Hindu High Schools' Committee)

PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM20417 : HUMAN RESOURCE MANAGEMENT

SHORT QUESTIONS

1. Define HRM and its need in the Organization
2. Explain the nature of HRM
3. Objectives of HRP
4. job analysis
5. Effectiveness of training
6. Training needs
7. Coaching
8. Counseling
9. Quality of work life
10. Industrial relations
11. Explain the functions of HRM and its Significance also

ESSAY QUESTIONS

1. .Describe HRM Models
2. What are the factors and sources of recruitment?
3. Explain the Selection Process.
4. Explain the Significance of training and its Methods.
5. How can you evaluate the training & Development Programs?
6. What is the Scope of Performance appraisal? Explain its methods.
7. Define mentoring. What are the advantages & disadvantages of mentoring?
8. Define the terms Wage & Salary. Explain wage payment methods.
9. Discuss about fringe benefits
10. What are the causes of disputes? How can you settle the disputes?
11. What are the Strategies for improving quality of work life?

KAKARAPARTI BHAVANARAYANA PG COLLEGE

(AUTONOMOUS)

DEPT OF COMMERCE

MASTER OF COMMERCE

(Sponsored by: S.K.P.V.V. Hindu High Schools Committee)

Kothapeta, Vijayawada – 520 001.

UGC : CPE
Rank (All India)

NAAC – 'A' Grade

ISO 9001 : 2015

NIRF 92nd

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
I M.com	II	MARKETING MANAGEMENT	COM20518	2018-19

Syllabus

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial /Practical		CIA	SEE	
60 Hours	3	1	3 Hours	30	70	4

COURSE OBJECTIVES:

- The main objective is to know about different marketing concepts in the present scenario.
- To know about the different marketing trends in the market
- To know about the consumer behavior

COURSE OUTCOMES:

- To understand different markets in the society
- To understand various types of marketing environments
- Marketing mix of different markets
- Student will come to know product development of market
- Effective channel managements in the market

SYLLABUS

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

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

Unit-III: Marketing Mix: Product Mix – Product Line – New Product Development - Product Life Cycle – Branding - Packaging – Goods vs Service.

Unit-IV: Pricing and Distribution: Pricing - Objectives – Methods and Strategies of Pricing – Channels of Distribution – Channel Selection and Management –Physical Distribution Concept.

Unit-V: Promotion: Integrated Marketing Communications - Promotion mix - Personal Selling -Advertising - Sales Promotion, Publicity and Public Relations – Direct Marketing, .

References

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

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)

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MODEL QUESTION PAPER (w.e.f: 2018– 19)

I M.Com : II Semester

COM20518 : MARKETING MANAGEMENT

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

- UNIT – I**
1. a) Explain marketing (or) b) What is marketing environment?
- UNIT – II**
2. a) Explain Segmentation (or) b) Explain targeting
- UNIT – III**
3. a) What is product planning? (or) b) Explain packaging
- UNIT – IV**
4. a) Explain the objectives of pricing (or) b) Who are the members of physical distribution process?
- UNIT – V**
5. a) What is direct marketing? (or) b) What is web marketing?

Section : B (5 X 9=45 Marks)

Answer the following questions

- UNIT - I**
6. a) Explain various approaches to study marketing
(or)
b) What are the functions of marketing
- UNIT - II**
7. a) What are the factors that affect consumer behaviour
(or)
b) Explain MIS
- UNIT - III**
8. a) What is new product development
(or)
b) Explain the stages of product life cycle
- UNIT - IV**
9. a) Explain various methods and strategies involved in pricing
(or)
b) What is channel selection and management
- UNIT - V**
10. a) What are promotional strategies?
(or)
b) Explain sales promotion

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) Explain marketing research
(or)
b) Explain promotion mix.

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM20517 : MARKETING MANAGEMENT

SHORT QUESTIONS

1. Explain marketing
2. What is marketing environment?
3. Explain Segmentation
4. Explain targeting
5. What is product planning?
6. Explain packaging
7. Explain the objectives of pricing
8. Who are the members of physical distribution process?
9. What is direct marketing?
10. What is web marketing?
11. Explain various approaches to study marketing

ESSAY QUESTIONS

1. What are the functions of marketing
2. What are the factors that affect consumer behavior
3. Explain MIS
4. What is new product development
5. Explain the stages of product life cycle
6. Explain various methods and strategies involved in pricing
7. What is channel selection and management
8. What are promotional strategies?
9. Explain sales promotion
10. Explain marketing research
11. Explain promotion mix.

KAKARAPARTI BHAVANARAYANA PG COLLEGE

(AUTONOMOUS)

DEPT OF COMMERCE

MASTER OF COMMERCE

(Sponsored by: S.K.P.V.V. Hindu High Schools Committee)

Kothapeta, Vijayawada – 520 001.

UGC : CPE
92nd Rank (All India)

NAAC – 'A' Grade

ISO 9001 : 2015

NIRF

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
I M.com	II	OPERATIONS RESEARCH	COM20618	2018-19

Syllabus

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial /Practical		CIA	SE E	
60 Hours	3	1	3 Hours	30	70	4

Course Objectives:

The primary objective of this course is to develop a research orientation among the scholars and to acquaint them with fundamentals of research methods. Specifically, the course aims at introducing them to the basic concepts used in research and to scientific social research methods and their approach. It includes discussions on sampling techniques, research designs and techniques of analysis.

Course Outcomes:

1. To develop understanding of the basic framework of research process.
2. To develop an understanding of various research designs and techniques.
3. To know simplex method and its applications..
4. To develop an understanding of the ethical dimensions of applied research.
5. Appreciate the decision making theory

SYLLABUS

Unit – I:

Uses, Scope and applications of operational research in managerial decision making, Operation research models, Formulation of models, using models for problem solving, technical for operation research.

Unit – II:

Linear programming, mathematical formulation of LPP models for product mix problems. Graphical method and simplex method and its applications.

Unit – III:

Transportation problems- Introduction ,Methods for finding initial solution, Optimal solution, MODI method

Unit– IV:

Introduction , Mathematical Formulation of the problem, Solution of assignment problem, Special cases in assignment problem.

Unit – V:

Game theory--- Introduction, two person Zero sum game , Pure mixed Strategies ,Dominance Principle graphical method, Decision making theory and its applications.

References

- 1. S.D.Sarma: Operation Research -----Meerut Publication**
- 2. Dr.K.Gupta: Operation Research, Krishna Prakashan Media(P) Ltd**
- 3. Hadly : Linear Programming, Addison-Welsely**

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)

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MODEL QUESTION PAPER (w.e.f: 2018 – 19)

I M.Com : II Semester

COM20618 : OPERATIONS RESEARCH

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) Explain the nature and scope of Research (or) b) What is Research Design

UNIT – II

2. a) What is Primary Data and Explain its importance (or) b) Explain the sample design

UNIT – III

3. a) What is Tabulation (or) b) Discuss the univariate & Bivariate data

UNIT – IV

4. a) What is multivariate analysis (or) b) Explain the Factor analysis

UNIT – V

5. a) Explain the significance of Report Writing (or) b) Write a note on Bibliography

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) What are the types of Research? Explain
(or)
b) Discuss the significance of Research in Commerce and management

UNIT - II

7. a) Explain the methods of data collection
(or)
b) Elaborate the Attitude Management Technique

UNIT - III

8. a) Discuss the process of Testing Hypothesis in detail
(or)
b) Explain the parametric and non-parametric tests.

UNIT - IV

9. a) What is ANOVA? Discuss.
(or)
b) Explain the discriminate analysis and clustering techniques

UNIT - V

10. a) Explain the objectives and types of Research Report
(or)

b) Discuss the precautions to be taken in interpretation

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) Discuss the questionnaire method of data collection in detail

(or)

b) Explain different steps involved in writing research report and format and content of the report.

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)
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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM20618: OPERATIONS RESEARCH

SHORT QUESTIONS

1. Explain the nature and scope of Research
2. What is Research Design
3. What is Primary Data and Explain its importance
4. Explain the sample design
5. What is Tabulation
6. Discuss the univariate & Bivariate data
7. What is multivariate analysis
8. Explain the Factor analysis
9. Explain the significance of Report Writing
10. Write a note on Bibliography
11. What are the types of Research? Explain

ESSAY QUESTIONS

1. Discuss the significance of Research in Commerce and management
2. Explain the methods of data collection
3. Elaborate the Attitude Management Technique
4. Discuss the process of Testing Hypothesis in detail
5. Explain the parametric and non-parametric tests.
6. What is ANOVA? Discuss.
7. Explain the discriminate analysis and clustering techniques
8. Explain the objectives and types of Research Report
9. Discuss the precautions to be taken in interpretation
10. Discuss the questionnaire method of data collection in detail
11. Explain different steps involved in writing research report and format and content of the report.

KAKARAPARTI BHAVANARAYANA PG COLLEGE

(AUTONOMOUS)

DEPT OF COMMERCE

MASTER OF COMMERCE

(Sponsored by: S.K.P.V.V. Hindu High Schools Committee)

Kothapeta, Vijayawada – 520 001.

UGC : CPE
92nd Rank (All India)

NAAC – 'A' Grade

ISO 9001 : 2008

NIRF

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
I M.com	II	ACCOUNTING PACKAGE &TALLY	COM20717	2017-18

Syllabus

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial /Practical		CIA	SEE	
60 Hours	3	1	3 Hours	50	-	2

COURSE OBJECTIVE:

The main objective of this course is to familiarize the students about accounting packages.

Course Outcomes:

- 1.To know about theTally Groups and sub Groups.Managing Groups in Multiple Companies - Ledgers – Creation, Alter and Delete Ledgers - Errors in Grouping and Account Classification.
- 2.To understand Managing Groups in Multiple Companies.
- 3.To know the importance of Ledgers – Creation & Account Classification.

Generic elective
SYLLABUS

Unit I: Introduction to Computerized Accounting

Introduction to Computerized Accounting – Meaning and Scope – Features of Computerized Accounting - Advantages and Limitations of Computerized Accounting – Computerized Accounting VS Manual Accounting – Accounting Software – Types of Accounting Software.

Unit II: Accounting Software Tally

Features of Tally – Tally Configuration and INI setup - Tally Screen Components – Company Creation, Alter and Delete – Company features – Configuration – Group Company – Creating and Altering a Group Company – Processing Transactions in Tally – Tally Groups and sub Groups – Group Creation, Alter and Delete — Managing Groups in Multiple Companies - Ledgers – Creation, Alter and Delete Ledgers - Errors in Grouping and Account Classification.

Unit III: Accounting Vouchers

Recording of Transactions – Voucher Types – Payment Voucher – Receipt Voucher – Contra Voucher – Sales Voucher – Purchase Voucher – Journal Voucher – Creation, Alteration and Deletion of Vouchers – New Voucher Types – Display Vouchers – Create, Alter and Delete Foreign Currencies – Voucher entry using foreign currencies.

Unit IV: Accounts with Inventory

Introduction to inventory – Inventory Methods – Units of Measurement Creation, Alter and Delete – Stock Groups – Creation, Display, Alter and Deletion of Stock Groups – Stock Items – Create, Alter, Display and Deletion of Stock Items – Stock Valuation methods – FIFO, LIFO, Average stock level, Minimum Level and Maximum Level – Creation of Sales order and Purchases Order – Rejection In and Rejection Out – Creation of Cost Centers – Creation of Godown.

Unit V: Taxes and Report Generation

Enabling TDS/TCS and GST - Financial Reports in Tally – Trial Balance - Trading and Profit and Loss Account – Balance Sheet – Bank Reconciliation Statement - Stock Summary Report – Ratio Analysis – Funds Flow Statement – Godown summary Report – Statutory Reports – GST, TDS Reports.

REFERENCE BOOKS:

1. Tally, C.NellaiKannan, Nels Publications, 2009, 2nd Edition, New Delhi.
2. Asok K. Nadhani, Tally.ERP 9, BPB Publications, 2010, 1st Edition, New Delhi.,
3. Tally 9, Dr.K.Kiran Kumar, Sri Laasya Publications, 2009, 2nd Edition, New Delhi.
4. Comdex Tally 9 Course Kit - NamrataAgrawal, Sanjay Kumar – wiley, 2009 1st Edition, New Delhi.
5. Tally 9 In Simple Steps - [Kogent Learning Solutions Inc.](#) - Dreamtech Press, 2009, 6th Edition, New Delhi.
6. [Vikas Gupta](#), Computer and Financial Accounting with Tally 9.0, BPB Publications, 2007, 2nd Edition, New Delhi.,



KAKARAPARTI BHAVANARAYANA PG COLLEGE

(AUTONOMOUS)

DEPT OF COMMERCE

MASTER OF COMMERCE

(Sponsored by: S.K.P.V.V. Hindu High Schools Committee)

Kothapeta, Vijayawada – 520 001.

UGC : CPE
92nd Rank (All India)

NAAC – 'A' Grade

ISO 9001 : 2008

NIRF

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
I M.com	II	FUNCTIONAL ENGLISH	COM20817	2017-18

Syllabus

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial /Practical		CIA	SEE	
60 Hours	3	1	3 Hours			2
				50	-	

COURSE OBJECTIVE:

Letters and Sounds; Consonant and Vowel Sounds of English; Word Stress & Intonation.

COURSE OUTCOMES:

Types of Listening; Purpose of Listening: Identify key words in speech; identify specific information .

Generic elective
SYLLABUS

Unit I: Pronunciation & Listening Skills

- (a) Letters and Sounds; Consonant and Vowel Sounds of English; Word Stress & Intonation; Rhythm (Weak forms) in Connected Speech.
- (b) Types of Listening; Purpose of Listening: Identify key words in speech; identify specific information in normal speech; take notes while listening.

Unit-II: Language Varieties

- (a) Varieties of English- Legal English, Scientific English, Business English, Language of the Press and Advertisements.
- (b) Language and Communication: Sign Language & Body Language, Types of Communication.

Unit-III: Reading and Vocabulary

Vocabulary in use: Word formation, Idioms & Phrases, Denotative & Connotative meaning, synonyms & Antonyms, One-word Substitutes, Spelling, Using words as different Parts of Speech, Contextual meaning, Reading comprehension, Use of Dictionary, Skimming, Scanning.

Unit-IV: Functional Grammar

Basic Sentence structures, Articles, Tenses, Prepositions, Concord, Number, Transformation of sentences.

Unit-V: Language Functions

- (a) Language Functions: Greeting, apologizing, requesting, offering help, inviting, agreeing/disagreeing etc.
- (b) Group discussions, Debates, Interviews, Speaking Extempore, The art of Public Speaking, and Telephone Etiquette.

References

1. HariMohana Prasad and Uma Rani (2008): Objective English; New Delhi, Tata McGrawHill Pub.
2. Krishna Mohan and N.P. Singh (1995) Speaking English Effectively, New Delhi, Macmillan.
3. Communication Skills: A Multi-Skill Course (2008): Bharathiar University, Chennai, Macmillan Publishers.
4. R. Quirk & H. Widdowson: English in the World: Teaching and Learning the Language and Literatures, Cambridge University Press, 1985.
5. Alan Barker (2007): Improve Your Communication Skills, New Delhi, Kogan Page India Ltd.
6. John Sealey (1987): The Oxford Guide to Effective Writing and Speaking, London, Oxford Press.
7. Krishna Mohan and MeeraBenerji (1990): Developing Communication Skills, New Delhi, Macmillan.

8. Hutchinson, English for Specific Purposes. Cambridge University Press.
9. David Crystal & Derek Davy. 1969. Investigating English Style, Longmans.



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DEPT OF COMMERCE
MASTER OF COMMERCE

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 Kothapeta, Vijayawada – 520 001.

UGC : CPE
 Rank (All India)

NAAC – ‘A’ Grade

ISO 9001 : 2015

NIRF 92nd

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
I M.com	II	HUMAN VALUES FOR ETHICS	COM20918	2018-19

Syllabus

Total No of Hours for Teaching - Learning	Instructional Hours for Week		Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial /Practical		CIA	SEE	
60 Hours			3 Hours			2
	3	1		50	-	

COURSE OBJECTIVE: Understanding the need , basic guidelines, content and process for value Education

COURSE OUTCOME: Self-Exploration ‘Natural Acceptance’ and Experiential Validation – as the mechanism for self-explanation

Generic elective

SYLLABUS

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

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

Unit – II: Human Rights

1. History of Human Resources, Human Rights – Constitutional Rights ,Ethical Rights
2. Understanding Happiness and prosperity correctly – A critical appraisal of the current scenario
3. Method to fulfill the above human aspirations; understanding and living in harmony at various levels

Unit – III: Understanding Harmony in the Human Being

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

Unit –IV: Harmony in Myself

1. Understanding the characteristics and activities of ‘I’ and harmony in ‘I’
2. Understanding the harmony of I with the Body: Sanyam and Swasthya: correct appraisal of Physical needs, meaning of Prosperity in detail
3. Programs to ensure Sanyam and Swasthya – practice exercises and Case Studies will be taken up in Practice Sessions

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

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

Text Books

R R Gaur, R,Sangal, G.P Bagaria, 2009, A Foundation Course in value Education(English)

Pradeep Kumar Ramancharla, 2013, A foundation course in value education (Telugu)

R R Gaur, R Sangal G P Bagaria, 2009, Teacher’s Manual (English)

Pradeep Kumar Ramancharla, 2013, Teacher’s Manual (Telugu)

Reference Books

1. Ivan Illich, 1974, Energy & Equity, The Trinity Press, Worcester, and Harper Collins, USA
2. E.F. Schumacher, 1973, small is Beautiful; a study of economics as if people mattered, Blond & Briggs, Britain
3. A. Nagraj, 1998, Jeevanvidya to Na Prayanam, Hyderabad
4. R. Pradeep Kumar, 2013, Jeevan Vidya to Na Prayanam, Hyderabad
5. Susan George, 1976, How the other half Dies, Penguin Press, Reprinted 1986, 1991
6. P.L. Dhar, R.R. Gaur, 1990, Science and Humanism, Commonwealth Publishers
7. A.N. Tripathy, 2003, Human values, New Age International Publishers
8. Subhas Palekar, 2000, How to practice natural Farming, Pracheen (Vaidik) Krishitantrashodh, Amravati
9. Donella H. Meadows, Dennis L. Meadows, Jorgen Randers, William W. Behrens III, 1972, Limits to Growth – Club of Rome's report, Universe Books
10. E.G. Seebauer & Robert, L. BERRY, 2000, Foundations of Ethics for Scientists & Engineers, Oxford University Press
11. M. Govindrajran, S. Natrajan & V.S. Senthikumar, Engineering Ethics (including human values), Eastern Economy Edition, Prentice Hall of India Ltd
12. B.P. Banerjee, 2005, Foundations of Ethics and Management, Excel Books
13. B.L. Bajpai, 2004, Indian Ethos and Modern Management, New Royal Book Co; Lucknow, Reprinted 2008

Relevant CDs, Movies, Documentaries & Other Literature

1. Value Education Website, <http://www.uptu.ac.in>
2. Story of Stuff, <http://www.storyofstuff.com>
3. Al Gore, An Inconvenient Truth, Paramount Classics, USA
4. Charlie Chaplin, Modern Times, United Artists, USA
5. IIT Delhi, Modern Technology – the untold Story

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ISO 9001 : 2008

NIRF

ACCOUNTING PACKAGES – TALLY	COM20717	w.e.f : 2017 - 2018	I M.Com	II Semester
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Subject : Accounting Packages – Tally I M.Com – II Semester

Generic Elective papers to be evaluated internally for 50 marks with continuous evaluation

The Composition of Internal Assessment

Two Mid Examinations 30 Marks

(I Mid Theory for 15 Marks and II Mid Practical for 15 Marks)

Record 15 Marks

Attendance 5 Marks

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**PG DEPARTMENT OF COMMERCE
MASTER OF COMMERCE****Course Structure and Scheme of Teaching and Examination****PG DEPARTMENT OF COMMERCE: MASTER OF COMMERCE****III SEMESTER****Course Structure and Scheme of Teaching and Examination**

Paper Code	Paper Title	Core / Elective	Internal Marks	External Marks	Total	No of Hours	No. of Credits
Core Subjects							
COM30117	Accounting for Public Utility & Emerging Areas	Core	30	70	100	5	4
Specializations in Accounting & Taxation							
COM302A17	Corporate Accounting	Elective	30	70	100	5	4
COM303A17	Cost & Management Accounting	Elective	30	70	100	5	4
COM304A17	Direct Taxes	Elective	30	70	100	5	4
COM305A17	Management and Cost Audit	Elective	30	70	100	5	4
Specializations in Finance							
COM302F17	Strategic Financial Management	Elective	30	70	100	5	4
COM303F17	Financial Institutions and Markets	Elective	30	70	100	5	4
COM304F17	Foreign Exchange & Risk Management	Elective	30	70	100	5	4
COM305F17	Security Analysis and Portfolio Management	Elective	30	70	100	5	4
Specializations in Banking & Insurance							
COM302B17	E-Banking	Elective	30	70	100	5	4
COM303B17	Bank Financial Management	Elective	30	70	100	5	4
COM304B17	Banking Law & Practice	Elective	30	70	100	5	4
COM305B17	Insurance Products and Management	Elective	30	70	100	5	4
Specializations in International Business							
COM302G17	International Business Environment	Elective	30	70	100	5	4
COM303G17	International Marketing Management	Elective	30	70	100	5	4
COM304G17	International HR Management	Elective	30	70	100	5	4
COM305G17	India’s Foreign Trade Management	Elective	30	70	100	5	4
COM30617	Project work / Viva	-	-	100	100	6	6
Generic Elective Courses							
COM30717	Business Communication	Elective	50	-	50	5	2
COM30817	Personality Development	Elective	50	-	50	5	2
COM30917	Emotional Intelligence and Managerial Effectiveness	Elective	50	-	50	5	2

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM III		ACCOUNTING FOR PUBLIC UTILITY AND EMERGING AREAS	COM30117	2017-18

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CI A	SEE	
60 Hours				3 Hours			4
	3	1	1		30	70	

Course Objectives: By the end of the course, students will be able to: Comprehend and apply the concepts of the field of accountancy at the individual, group, and organizational levels of analysis and identify how these concepts affect organizational and individual performance. Recognize the relationship of the basic accounting concepts and other emerging areas.

Course Outcomes:

1. To know the accounting concepts in the organisation
2. How the accounting functions working in an organization.
3. Students may be knowing the emerging areas in accounting.
4. How to apply accounting concepts in emerging areas of public utility

Syllabus

COM30117:ACCOUNTING FORPUBLIC UTILITY AND EMERGING AREAS

Unit – I : ACCOUNTING FOR PROFESSIONAL ORGANISATIONS

Accounting books and documents to be maintained by professional men like Doctor, Lawyers, Engineers, and Accountants as per the provisions of income tax Act. Precautions to be taken in maintaining accounts -Relation between accounts of professional persons and their household accounts - preparation of final accounts (including problems)

Unit-II:ACCOUNTING FOR HOTELS, HOSPITALS AND EDUCATIONAL INSTITUTIONS

Hotels: Accounting for cash- Accounting for sales- Allowances to guestsPreparation of Final accounts, special adjustments and features- special ratios relating to hotel business.

Hospitals: Types of hospitals- Items of income and expenditurepreparation of financial statements- profit and loss account and balance sheet.

Educational Institutions: Introduction- Books of accounts- Annual statement of accounts- Receipts and payments account, income and expenditure account and balance sheet. (Including problems)

Unit – III : FARM ACCOUNTING: Objectives of farm accounting – peculiar features of farm accounting – Books of accounts- Recording of farm transactions- Preparation of final accounts- single entry method and double entry method.

GOVERNMENT ACCOUNTING:General Principles- Indian Audit and accounting Department- Comptroller and auditor general of India- Financial Administration- Procedure for preparation of Government Accounts – Compilation of Accounts. (Only Theory)

Unit – IV: ACCOUNTS OF ELECTRICITY CONCERN: Accounts of Electricity Companies. - Brand Accounting – Lean Accounting: Introduction, Meaning, Limitations of Traditional accounting, Objectives, Steps, Principles, Practices and Tools.

Unit- V: INFLATION ACCOUNTING: Meaning – Features – Limitations of Conventional Financial Statements – Methods of Accounting – CPP, CCA and Hybrid

FORENSIC ACCOUNTING: Introduction – Meaning – Role – Requisites - Growth. International Accounting – Introduction, Meaning, Harmonization of Financial Reporting Standards - Green Accounting –Responsibility Accounting.

REFERENCE BOOKS

1. G. Prasad & V. Chandra SekharaRao, **Accounting for Managers**, Jai BharatPublications,
2. Meigs&Meigs, **Accounting the Basis for Business Decisions**, Tata McGraw Hill, New Delhi.
3. Pankaj Gupta, **Management Accounting**, Excel Books, New Delhi,2006.
4. Bhattacharya S.K. &Dearoon.J., **Accounting for Management – Text and Cases**, New Delhi,Vikas,
5. NarayanaSwamy, **Financial Accounting:AManagerialPerspective**, Prentice Hall of India.
6. Ashish k., Bhattacharya, **CostAccounting for Business managers**,Elsevier
7. Bhattacharya, **Financial Accounting for Business Managers – Perspective**, Prentice Hall ofIndia.
8. MC Shukla, TS Grewal, **Cost Accounting**, S.Chand
9. I.M. Pandey: **Management Accounting**, Vikas PublishingHouse.
10. Chakraborty&Hrishikesh – **Management Accountancy**, Oxford UniversityPress.
11. Khan and Jain, **Management Accounting**, Tata McGraw Hill,Delhi.
12. Rajsekharan, **Financial Accounting**,Pearson
13. J.C. Varshney: **Financial and Management Accounting**, Wisdom Publication.
14. Tulsian, P.C., **“Cost Accounting”**,S.Chand
15. Paresh Shah, **Management Accounting**, Oxford UniversityPress
16. Sahaf, M.A., **Management Accounting**, Vikas PublishingHouse.

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)**II M.Com : III Semester****COM30117 :Accounting for Public Utility & Emerging Areas**

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)**Answer the following questions****UNIT – I**

1.a) Incidental Trading Activities(or)b) Hypothetical Balance Sheet for Lawyers

UNIT – II

2.a) Purpose of Accounting in Hotels (or) b) Format of Receipt & Payments A/c

UNIT – III

3.a) Need for Government Accounting(or) b) Salient features of Farm Accounting

UNIT – IV

4.a)Lean Accounting (or) b) Double Entry Concept

UNIT – V

5.a) Inflation Accounting(or) b)Role of Forensic Accounting

Section : B (5 X 9=45 Marks)**Answer the following questions****UNIT - I**6.a) What are the different types of books and documents to be maintained by engineers
(or)

b) Discuss the relationship between professional personal accounts and their household accounts

UNIT - II

7.a) How do you prepare Balance Sheet of an Educational Institutions? Discuss various items in it

(or)

b) Calculate the amount debited to Income & Expenditure a/c in respect of salaries

Salaries paid during 2012	23,000
Salaries unpaid on 31 st Dec 2011	1400
Salaries prepaid on 31 st Dec 2011	400
Salaries unpaid on 31 st Dec 2012	1800
Salaries prepaid on 31 st Dec 2012	600

UNIT - III

8.a) Discuss the role of CAG

(or)

b) Briefly explain the process of preparation of Government accounts and their compilation

UNIT - IV

9.a) Explain preparation of final accounts of electricity companies with hypothetical information

(or)

b) Discuss the need for Double Entry system. How it is superior to Single entry.

UNIT - V

10.a) Explain various methods of Inflation Accounting

(or)
b) Explain Green Accounting and Responsibility Accounting

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11.a) Differentiate Receipts and Payments a/c and Income and Expenditure a/c of Service organisations

(or)

b) Discuss the preparation of Balance Sheet for a Hotel. What kind of Special adjustments are required

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM30117: ACCOUNTING FOR PUBLIC UTILITY & EMERGING AREAS

SHORT QUESTIONS

1. Incidental Trading Activities
2. Hypothetical Balance Sheet for Lawyers
3. Purpose of Accounting in Hotels
4. Format of Receipt & Payments A/c
5. Need for Government Accounting
6. Salient features of Farm Accounting
7. Lean Accounting
8. Double Entry Concept
9. Inflation Accounting
10. Role of Forensic Accounting

ESSAY QUESTIONS

1. What are the different types of books and documents to be maintained by engineers
2. Discuss the relationship between professional personal accounts and their household accounts
3. How do you prepare Balance Sheet of an Educational Institutions? Discuss various items in it
4. Calculate the amount debited to Income & Expenditure a/c in respect of salaries

a. Salaries paid during 2012	23,000
b. Salaries unpaid on 31 st Dec 2011	1400
c. Salaries prepaid on 31 st Dec 2011	400
d. Salaries unpaid on 31 st Dec 2012	1800
e. Salaries prepaid on 31 st Dec 2012	600
5. Discuss the role of CAG

6. Briefly explain the process of preparation of Government accounts and their compilation
7. Explain preparation of final accounts of electricity companies with hypothetical information
8. Discuss the need for Double Entry system. How it is superior to Single entry.
9. Explain various methods of Inflation Accounting
10. Explain Green Accounting and Responsibility Accounting
11. Differentiate Receipts and Payments a/c and Income and Expenditure a/c of Service organisations
12. Discuss the preparation of Balance Sheet for a Hotel. What kind of Special adjustments are required

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	III	CORPORATE ACCOUNTING	COM302A17	2017-2018

Total No of Hours for Teaching – Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
65 Hours	3	1	1	3 Hours	30	70	4

Course Objectives: By the end of the course, student s will be able to: Comprehend and apply the concepts of the corporate accounting at the the organization. how these corporate accounting concepts affect organizational and individual performance.

Course Outcomes:

1. To know the corporate accounting concepts in the organisation
2. How the accounting functions working in an organization.
3. Students may be knowing how the corporate accounting concepts applied in the organisation.
4. How to apply corporate accounts in different areas in the organization.

Syllabus

COM302A17- CORPORATE ACCOUNTING

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

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

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

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

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

REFERENCE BOOKS

1. Advanced Accounting – Corporate Accounting Vol. 2 – Ashok Sehgal & Deepak Sehgal, Taxmann Allied Services Pvt Ltd, New Delhi.
2. Advanced Accounting–Volume–2; R.L. Gupta & Radhaswami S. Chand & Co. Delhi.
3. Financial Accounting: A Managerial Perspective, R. Narayana Swamy, Prentice Hall of India.
4. Financial Accounting for Business Managers: Asish K. Bhattacharyya, Prentice Hall of India.
5. Human Resource Accounting – D. Prabhakara Rao.
6. Modern Accountancy Vol.2 – A. Mukharjee and M. Hanieff – Tata McGraw hill publishing Company. New Delhi.
7. Financial Accounting – A Managerial Perspective – R. Narayana Swami – Prentice Hall of India, New Delhi.
8. Corporate Accounting – S.N. Maheswari & S.K. Maheswari, Vikas Publishing House, New Delhi.

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

II M.Com : III Semester

COM302A17 :CORPORATE ACCOUNTING

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT - I

1. a) Nature and scope of Corporate Accounting (or) b) Role of Corporate Accountants

UNIT - II

2. a) Meaning of fair value of share (or) b) Meaning of Inflation Accounting

UNIT - III

3. a) Value added statement (or) b) Financial Reporting

UNIT - IV

4. a) Define Holding Company (or) b) Human Resources accounting

UNIT - V

5. a) Social responsibility accounting (or) b) Buy Back of equity shares

Section – B (5x9=45 Marks)

Answer the following questions

6. a) What are the methods of Inflation Accounting? (or) b) From the following particulars prepare company Income statement

Particulars 2005 2006 (Rs) (Rs)
Net sales 100000 1200000
Cost of sales 550000 605000
Selling Exp 60000 80000
Interest paid 40000 50000
Income tax 50000 80000

7. a) What are the needs of valuation of shares (or) b) Methods of valuation of shares

8. a) What are the objectives of Financial Reporting (or) b) What are the Difficulties in Corporate Reporting

9. a) Need for consolidated financial statement (or) b) H Ltd. acquires all the shares of S Ltd on 1-1-2015 from the Balance sheet gives below prepare consolidated balance sheet.
- | | | |
|-------------------------------|--------|---------|
| Liabilities | H Ltd | S Ltd |
| Assets | L Ltd | S Ltd |
| Share capital (per share 10%) | 800000 | 300000 |
| Land | 400000 | 270000 |
| Creditors | 350000 | 160000 |
| Machinery | 200000 | 100000 |
| Bills payable | 40000 | 20000 |
| Furniture | 5000 | 20000 |
| Reserve (1.4.09) | 210000 | 40000 |
| Shares in S Ltd | 500000 | - |
| Profit & Loss | 50000 | 30000 |
| Stock | 150000 | 80000 |
| Debtors | 100000 | 60000 |
| Bank | 50000 | 20000 |
| | | _____ |
| | | _____ |
| | | _____ |
| | | _____ |
| | | 1450000 |
| | | 550000 |
| | | 1450000 |
| | | 550000 |

10. a) What is meant by financial statements analysis. Explain its usefulness to different parties
(or) b) Discuss the importance and problems in social Accounting.

Section – C (1x10=10 Marks)

Answer the following question

1. a) State the objectives and assumptions of Human resources accounting.

(or)

b) On 31-3-2016 the balance sheet of a limited company disclosed the following position.
Liabilities Rs. Assets Rs. Share capital Rs. 10/- 400000 Fixed assets 500000 Reserve fund
90000 Current Assets 200000 Profit & loss A/c 20000 Good will 40000 5% Debenture 100000
Current liabilities 130000 _____ _____ 740000 740000 On 31st March, the fixed
assets were independently valued at 350000 and the

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM302A17 : CORPORATE ACCOUNTING

SHORT QUESTIONS

1. Nature and scope of Corporate Accounting
2. Role of Corporate Accountants
3. Meaning of fair value of share
4. Meaning of Inflation Accounting
5. Value added statement
6. Financial Reporting
7. Define Holding Company
8. Human Resources accounting
9. Social responsibility accounting
10. Buy Back of equity shares

ESSAY QUESTIONS

1. What are the methods of Inflation Accounting?
2. From the following particulars prepare company Income statement Particulars 2005 2006
(Rs) (Rs) Net sales 100000 1200000 Cost of sales 550000 605000 Selling Exp 60000
80000 Interest paid 40000 50000 Income tax 50000 80000
3. What are the needs of valuation of shares
4. Methods of valuation of shares
5. What are the objectives of Financial Reporting
6. What are the Difficulties in Corporate Reporting
7. Need for consolidated financial statement
8. H Ltd. acquires all the shares of S Ltd on 1-1-2015 from the Balance sheet gives below
prepare consolidated balance sheet. Liabilities H Ltd S Ltd Assets L Ltd S Ltd Share capital
(per share 10%) 800000 300000 Land 400000 270000 Creditors 350000 160000
Machinery 200000 100000 Bills payable 40000 20000 Furniture 5000 20000 Reserve
(1.4.09) 210000 40000 Shares in S Ltd 500000 - Profit & Loss 50000 30000 Stock 150000
80000 Debtors 100000 60000 Bank 50000 20000 _____
1450000 550000 1450000 550000
9. What is meant by financial statements analysis. Explain its usefulness to different parties
10. Discuss the importance and problems in social Accounting.

11. State the objectives and assumptions of Human resources accounting.
12. On 31-3-2016 the balance sheet of a limited company disclosed the following position.
- | | | | | | | | | | | | | | | | | | | | | | | |
|-----------------|------------|-------------------|------|--------|--------------|--------|--------------|-------|----------------|--------|-------------------|-------|-----------|-------|--------------|--------|---------------------|--------|-------|-------|--------|--------|
| Liabilities Rs. | Assets Rs. | Share capital Rs. | 10/- | 400000 | Fixed assets | 500000 | Reserve fund | 90000 | Current Assets | 200000 | Profit & loss A/c | 20000 | Good will | 40000 | 5% Debenture | 100000 | Current liabilities | 130000 | _____ | _____ | 740000 | 740000 |
|-----------------|------------|-------------------|------|--------|--------------|--------|--------------|-------|----------------|--------|-------------------|-------|-----------|-------|--------------|--------|---------------------|--------|-------|-------|--------|--------|
- On 31st March, the fixed assets were independently valued at 350000

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	III	COST AND MANAGEMENT ACCOUNTING	COM 303A17	2017-2018

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
65 Hours	3	1	1	3 Hours	30	70	4

Course Objectives: By the end of the course, student s will be able to learn concepts of cost and management accounting at the the organization. how these cost and management accounting metods applied in the organization.they also find the relationship between traditional and modern cost accounting methods.

Course Outcomes:

1. To know the cost and management accounting
2. How the cost and management accounts applied in the organisation
3. Students may be knowing traditional and modern cost accounting methods
4. .How to apply different types of modern accounts in different areas in the organization.

Syllabus

COM303A17COST AND MANAGEMENT ACCOUNTING

UNIT-I

Cost Management – Nature and Scope – Management of Value Chain – Tools of Cost Management - Product Costing Systems – Concepts and Design Issues.

UNIT-II

Activity Based Costing System – Meaning and Scope – Limitations of Traditional Costing Allocation Methods – Application of ABC System – Activity – Based Management – Concept and Scope – Target Costing – Benchmark Costing.

UNIT-III

Quality Cost Systems – Meaning and Application – Conflict Between Quality and Cost – Trade-off Between Quality and Price – Value Analysis – Life Cycle Costing – Learning Curve Analysis – JIT.

UNIT-IV

Cost Estimation – Methods – Costing Engineering – Using Regression Analysis – Evaluating Performance – Variance Analysis – Kaizen Costing.

UNIT-V

Cost Control and Cost Reduction – Managerial and Technical Aspects – Meeting the Cost Reduction Challenges Role of Cost Accountant.

REFERENCE BOOKS

1. 'Cost Management' – Strategies for Business Decisions HILTON, MAHER and SELT, Tata McGraw Hill, II ed. 2002.
2. 'Cost Accounting' – Principles and Practice, B.M.Lall Nigam, Prentice Hall of India.
3. Cost Accounting: Theory and Practice, Bhabatosh Benarjee, Prentice Hall of India.
4. 'Principles of Quality Costs' Principles, Implementation and Use Jack Companella, Prentice Hall of India Pvt. Ltd. 2000 (3rd Ed.)
5. 'Cost Accounting' – Jain and Narang.
6. 'Cost Accounting' – A Managerial Emphasis' Charles Tn Horngren.
7. 'Cost Accounting' – B. Benerjee, World Press, Calcutta.

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

II M.Com : III Semester

COM303A17 – COST AND MANAGEMENT ACCOUNTING

Time : Three Hours

Max Marks:70

Section: A

Answer the following questions

(5 x 3 = 15 Marks)

UNIT – I

1. a) Write about tools of Cost Management
(or)

b) What are the methods of product costing systems?

UNIT - II

2. a) Rina & Bose Ltd., has made a contract with Mehata & Das Ltd. To supply 5,000 Radio Sets per annum.

It is estimated that the carrying cost per Radio per annum will be Rs.10 and that the set-up cost per batch is Rs.500. Find out:

- EBQ
- Time interval between two consecutive optimum runs.
- The minimum inventory holding cost.

(or)

b) Write difference between Traditional Costing and Activity Based Costing?

UNIT - III

3. a) Write Conflict Between Quality and Cost?
(or)

b) What do you mean Just-In-Time (JIT)?

UNIT - IV

4. a) What do you mean by Kaizen Costing?
(or)

b) Write Cost Estimation Methods?

UNIT - V

5. a) What is the role of Cost Accountant in modern business organization?
(or)

b) What is Cost Reduction?

Section: B

(5 x 9 = 45 Marks)

Answer the following questions

UNIT – I

6. a) What do you mean by Value Chain Management? Briefly explain Value Chain Management Activities?

(or)

b) From the following particulars prepare a statement of showing the cost & profit?

Direct material	-	1,00,000
Direct wages	-	50,000
Direct Expenses	-	20,000
Foreman wages	-	5,000
Electrical power	-	1,000
<u>Lighting</u>		
Factory	-	2,000
Office	-	1,000
Store Keeper wages	-	700
Oil & Water	-	500
<u>Rent</u>		
Factory	-	4,000
Office	-	1,500
<u>Repairs</u>		
Factory plants	-	2,000
Office premises	-	700
<u>Depreciation</u>		
Factory plants	-	500
Office premises	-	1,250
Consumable stores	-	2,500
Manager's salary	-	5,000
Director's fee	-	1,000
Office stationery	-	800
Telephone charges	-	125
Postage & Telegram	-	120
Salesman salary	-	1,200
Travelling Exp.	-	500
Advertisements	-	1,000
Warehousing charges	-	200
Sales	-	2,50,000
Carriage outwards	-	600
Income tax	-	10,000
Dividends	-	1,500
Transfer to reserve	-	1,000
Goodwill written off	-	3,000
Preliminary exp. written off	-	2,000
Underwriting comm.	-	3,500
Debenture Int.	-	500

UNIT – II

7. a) What do you mean by Activity Based Costing? Write about Nature and Scope of ABC?
(or)

b) ABC manufacturing company sells its product at Rs.2,500 per unit. Due to competition, its competitors are likely to reduce price by 10%. ABC wants to respond aggressively by cutting price by 15% and expects that the present volume of 1,00,000 units p.a. will increase to 1,50,000. ABC wants to earn a 10% target profit on sales.

Based on

	Existing (Rs.)	Target (Rs.)

Direct material cost per unit	500	400
Direct manufacturing labour per unit	60	50
Direct machinery cost per unit	<u>55</u>	<u>50</u>
Direct manufacturing cost per unit	<u>615</u>	<u>500</u>
<u>Manufacturing Overheads</u>		
No. of orders (Rs.85 per order)	23,400	21,250
Testing hours (Rs.5 per hour)	50,00,000	45,00,000
Units reworked (Rs.100 per unit)	15,000	13,000

Manufacturing overheads are allocated using relevant cost drivers. Other operating costs per unit for the expected volume are estimated as follows:

Research and Design	-	Rs. 60
Marketing & Customer service	-	<u>Rs.140</u>
		<u>Rs.200</u>

Required:

- Calculate Target cost per unit and target cost for the proposed volume showing break up of different elements.
- Prepare target costing profitability statement.

UNIT – III

- What do you mean by Cost of Quality? Write application of Cost of Quality?
(or)
 - Write short on
 - * Life Cycle Costing
 - * Learning Curve Analysis

UNIT – IV

- What is Cost Estimation? Explain Cost Estimation Methods?
(or)
 - What is Variance Analysis? Briefly explain different types of Variances?

UNIT – V

- What do you mean by Cost Control and Cost Reduction? Explain?
(or)
 - What are the managerial and technical aspects of Cost Reduction?

Section: C (1 x 10 = Marks) UNIT I / II / III / IV / V

- What do you mean by Activity Based Management? Explain process of ABM?
(or)
 - What is Benchmark Costing? Elucidate process of Benchmark Costing

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM303A17 – COST AND MANAGEMENT ACCOUNTING

SHORT QUESTIONS

1. Write about tools of Cost Management
2. What are the methods of product costing systems?
3. Rina & Bose Ltd., has made a contract with Mehata & Das Ltd. To supply 5,000 Radio Sets
4. per annum.
5. It is estimated that the carrying cost per Radio per annum will be Rs.10 and that the set-up cost per batch is Rs.500. Find out:
6. EBQ
7. Time interval between two consecutive optimum runs.
8. The minimum inventory holding cost.
9. Write difference between Traditional Costing and Activity Based Costing?
10. Write Conflict Between Quality and Cost?
11. What do you mean Just-In-Time (JIT)?
12. What do you mean by Kaizen Costing?
13. Write Cost Estimation Methods?
14. What is the role of Cost Accountant in modern business organization?
15. What is Cost Reduction?
16. What do you mean by Value Chain Management? Briefly explain Value Chain
17. Management Activities?

ESSAY QUESTIONS

1. From the following particulars prepare a statement of showing the cost & profit?

Direct material	-	1,00,000
Direct wages	-	50,000
Direct Expenses	-	20,000
Foreman wages	-	5,000
Electrical power	-	1,000
<u>Lighting</u>		
Factory	-	2,000
Office	-	1,000
Store Keeper wages	-	700
Oil & Water	-	500
<u>Rent</u>		
Factory	-	4,000
Office	-	1,500
<u>Repairs</u>		
Factory plants	-	2,000
Office premises	-	700
<u>Depreciation</u>		
Factory plants	-	500
Office premises	-	1,250
Consumable stores	-	2,500
Manager's salary	-	5,000
Director's fee	-	1,000
Office stationery	-	800
Telephone charges	-	125
Postage & Telegram	-	120
Salesman salary	-	1,200
Travelling Exp.	-	500
Advertisements	-	1,000
Warehousing charges	-	200
Sales	-	2,50,000
Carriage outwards	-	600
Income tax	-	10,000
Dividends	-	1,500
Transfer to reserve	-	1,000
Goodwill written off	-	3,000
<u>Preliminary exp.</u>		
written off	-	2,000
Underwriting comm.	-	3,500
Debenture Int.	-	500

2. What do you mean by Activity Based Costing? Write about Nature and Scope of ABC?
3. ABC manufacturing company sells its product at Rs.2,500 per unit. Due to competition, its competitors are likely to reduce price by 10%. ABC wants to respond aggressively by

cutting price by 15% and expects that the present volume of 1,00,000 units p.a. will increase to 1,50,000. ABC wants to earn a 10% target profit on sales. Based on

	Existing (Rs.)	Target (Rs.)
Direct material cost per unit	500	400
Direct manufacturing labour per unit	60	50
Direct machinery cost per unit	<u>55</u>	<u>50</u>
Direct manufacturing cost per unit	<u>615</u>	<u>500</u>
<u>Manufacturing Overheads</u>		
No. of orders (Rs.85 per order)	23,400	21,250
Testing hours (Rs.5 per hour)	50,00,000	45,00,000
Units reworked (Rs.100 per unit)	15,000	13,000

Manufacturing overheads are allocated using relevant cost drivers. Other operating costs per unit for the expected volume are estimated as follows:

Research and Design	-	Rs. 60
Marketing & Customer service	-	<u>Rs.140</u>
		<u>Rs.200</u>

Required:

- c. Calculate Target cost per unit and target cost for the proposed volume showing break up of different elements.
 - d. Prepare target costing profitability statement.
4. What do you mean by Cost of Quality? Write application of Cost of Quality?
 5. Write short on

* Life Cycle Costing

* Learning Curve Analysis

6. What is Cost Estimation? Explain Cost Estimation Methods?
7. What is Variance Analysis? Briefly explain different types of Variances?
8. What do you mean by Cost Control and Cost Reduction? Explain?
9. What are the managerial and technical aspects of Cost Reduction?
10. What do you mean by Activity Based Management? Explain process of ABM?
11. What is Benchmark Costing? Elucidate process of Benchmark Costing

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	III	DIRECT TAXES	COM 304A17	2017-2018

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
65 Hours	3	1	1	3 Hours	30	70	4

Course Objectives: By the end of the course, student s will be able to learn direct taxes. To know different taxes applied in the organisation .they also find the relationship between direct taxes and indirect taxes in the country.

Course Outcomes:

1. To know the direct tax and its elements
2. How the direct taxes applied in the public
3. Students may be knowing direct taxes and indirect procedures in the country
4. .How direct taxes impact the products and services in the country.

Syllabus

COM304A17 - DIRECT TAXES

UNIT-I: Income Tax Act 1961: Basic Concepts, Income, Agriculture Income - Residential Status and Incidence of Tax - Incomes Exempt from Tax u/s10.

UNIT-II: Heads of Income of Individuals; Salaries- income from house property and gain from business or profession, capital gains, income from other sources, clubbing up of income set off and carry forward of losses, deductions from gross total income, computation of total income and tax liability.

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

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

UNIT - V : Wealth Tax Act, 1957 – Chargeability – Incidence of Tax – Assets – Deemed Assets - Assets Exempt from Wealth Tax - Return of Wealth and Assessment – Rates of Tax - Computation of Net Wealth.

REFERENCE BOOKS

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

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MODEL QUESTION PAPER (w.e.f: 2017-2018)

II m.com : III Semester

COM304A17 : DIRECT TAXES

Time : Three Hours

Max Marks: 70

Section : A(5X3 = 15 Marks)

Answer the following questions

1. a) Define income under Income tax act 1961?
(or)
b) Define assessee?

UNIT-II

- 2.a) What is meant by assessment year?
(or)
b) What is incidence of tax?

UNIT -III

- 3.a) What is advance tax?
(or)
b) What is TDS?

UNIT-IV

4. a) What is meant by deemed assessee?
(or)
b) What is meant by wealth tax?

UNIT-V

5. a) Define hindu undivided family under income tax act 1961 ?
(or)
b) Discuss about carry forward and setoff & losses in case of companies?

Section: B (5x9 = 45 Marks)

Answer the following questions

UNIT –I

- 6.a) What is residential status? Explain it and incidence of tax ?
(or)
b) Explain any 10 incomes exempt from tax ? under section-10

UNIT-II

- 7.a) What is capital assets? Which assets are excluded from capital assets?
(or)
b) Explain set off and carry forward of losses?

UNIT- III

- 8.a) What is meant by Assessment? Explain its procedure and types of assessment?
(or)

b) What is company? Explain computation of income of company?

UNIT-IV

9.a) Explain about tax authorities?

(or)

b) Explain appeals and revisions under income tax act 1961 ?

UNIT –V

10.a) Explain assets exempt from wealth tax?

(or)

b) Explain procedure for computation of net wealth?

Section : C (1x15 = 15 Marks)

11.a) What is income from other sources and explain different incomes and exceptions from income from other sources ?

(or)

b) What is gross total income? Explain procedure for computation of gross total income?

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM304A17: DIRECT TAXES

SHORT QUESTIONS

1. Define income under Income tax act 1961?
2. Define assessee?
3. What is meant by assessment year?
4. What is incidence of tax?
5. What is advance tax?
6. What is TDS?
7. What is meant by deemed assessee?
8. What is meant by wealth tax?
9. Define Hindu undivided family under income tax act 1961 ?
10. Discuss about carry forward and setoff & losses in case of companies?
11. What is residential status? Explain it and incidence of tax?

ESSAY QUESTIONS

1. Explain any 10 incomes exempt from tax under section-10
2. What is capital assets? Which assets are excluded from capital assets?
3. Explain set off and carry forward of losses?
4. What is meant by Assessment? Explain its procedure and types of assessment?
5. What is company? Explain computation of income of company?
6. Explain about tax authorities?
7. Explain appeals and revisions under income tax act 1961 ?
8. Explain assets exempt from wealth tax?
9. Explain procedure for computation of net wealth?

10. What is income from other sources and explain different incomes and exceptions from income from other sources ?

11. What is gross total income? Explain procedure for computation of gross total income?

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	III	MANAGEMENT AND COST AUDIT	COM 305A17	2017- 2018

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
60Hours	3	1	1	3 Hours	30	70	4

Course Objectives: By the end of the course, student s will be able to learn concepts of management and cost audit at the the organization. how these management and cost audit metods applied in the organization.they also come to know the management and cost audit procedure in the organisation.

Course Outcomes:

1. To know the management and cost audit concepts
2. How the management and cost audit elements in the organisation
3. Students may be knowing management and cost audit functions in the organisation
4. .How to apply different types management and cost audit in different areas in the organization..

Syllabus

COM305A17 MANAGEMENT AND COST AUDIT

UNIT-1 Introduction to Cost Audit

Meaning, Nature and Scope of Cost Audit- Purpose and Objectives of Cost Audit-Concepts of Efficiency Audit-Value For Money (VFM) Audit-Performance Audit, Social Audit, Management Audit-Distinction between Financial Audit and Cost Audit-Appointment under the Companies Act, Qualification and disqualification of Cost Auditor-Relationship between cost audit and annual statutory auditor-Rights and Powers, Responsibilities and Duties, Qualification and Disqualification, Resignation and Removal.

UNIT-2 Legislation Relevant to Cost Audit

Companies Act, 1994-Cost Audit (Report) Rules, 1997-Order of the Government for Cost Audit- CMA Ordinance, 1977 (Ordinance No. LIII of 1977), CMA Regulations, 1980 (and subsequent amendments)-Duties and liabilities of Cost Auditors-Code of Conduct and Ethics- Professional misconduct, Liability of a cost auditors-Cost Audit Notes and Records Meaning of Cost Audit Notes and Records Cost Audit Notes and Working Papers Cost Audit Report Rules, 2011-Form for filling Cost Audit Report and Other Documents.

Unit -3 Audit Planning Control & Reporting

Familiarization with the industry-the organization, the production process systems and procedures-list of records and reposts- preparation of the audit program-Verification of records and reports – Utilization of statistical sampling methods – verification of performance and statements maintained under the cost Accounting (Records) Rules-Evaluation of Internal Control Systems - Budgetary Control Capacity utilization: inventory control , purchase and payables sales and receivables , management information system- assessment of the adequacy of the internal audit function-Risk Assessment, Preparation Cost audit report, placement of the report before the Board of directors and Finalization.

Unit-4 Introduction of Management Audit

Meaning, nature and scope, organizational needs for Management Audit and its coverage over and above other audit procedures-Areas of Management Audit-Specific areas of management and operational audit involving review of internal control-purchasing operations, manufacturing operations, selling and distribution, personnel policies, systems and procedures-Aspects relating to concurrent audit-Auditing Process and Systems-Audit of the Management Processes and Functions, such as Planning, Organization, Staffing, Co-ordination, Communication, Direction and Control.

Unit -5 Auditing of MIS

Evaluation of Management Information and Control Systems with special emphasis on Corporate Image and Behavioral Problems-Auditing e-business, e-cash, e-payment, e-transactions-Environmental Audit-Auditing CSR & Corporate Governance-Corporate Development and Management Audit, including operational and propriety aspects-Audit of Social responsibility of management-Corporate governance and Board Audit Committee Functions.

REFERENCE BOOKS

1. Cost and Management Audit, Ramanathan A R, 2nd edition, Tata McGraw-Hill, 199
2. **Cost and Management Audit, Shri Mohammad sthaf anathan, Book Corporation Publishers, 2016.**
3. Cost and Management Audit, T. Padma and K. P. C. Rao, 2nd Edition , Bharat Law House Pvt. Ltd.-2014.
4. Cost Accounting Records & Cost Audit Under Companies (Cost Records And Audit) Rules 2014, Kunal Banerjee, 2nd Edition, Taxmann Publications Pvt. Ltd., 2015.

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MCOM – III SEMESTER

COM305A17 - MANAGEMENT AND COST AUDIT

MODEL QUESTION PAPER (w.e.f: 2017 – 18)

Time : Three Hours

Max

Marks:70

Section : A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1.a) What are the objectives of cost audit?

(or)

b) What is value for money?

UNIT – II

2.a) What is professional misconduct?

(or)

b) Describe the cost audit notes.

UNIT – III

3.a) What is evaluation of internal control system?

(or)

b) How to assess the adequacy of internal audit function?

UNIT – IV

4.a) What is need for management audit?

(or)

b) Explain the concurrent audit.

UNIT – V

5.a) What is environmental audit? (or) b) Describe the CSR and its audit.

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6.a) Distinguish between financial and cost audit.

(or)

b) Present the responsibilities and duties of cost auditor.

UNIT - II

7.a) Discuss the various Acts relevant to cost audit in detail.

(or)

b) Explain the Form and other documents for filling cost audit report

UNIT - III

8.a) How to prepare the audit program?

(or)

b) Elucidate the budgetary control capacity utilisation?

UNIT - IV

9.a) How operational audit involving the review of internal control?

(or)

b) Discuss the various aspects relating to concurrent audit.

UNIT - V

10..a) Explain the various areas of e-commerce to audit?

(or)

b) Present the functions of audit committee?

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11.a) Present the procedure for appointment of cost auditor under Companies Act.

(or)

b) Discuss the auditing of management processes and functions in detail

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM305A17 - MANAGEMENT AND COST AUDIT

SHORT QUESTIONS

1. What are the objectives of cost audit?
2. What is value for money?
3. What is professional misconduct?
4. Describe the cost audit notes.
5. What is evaluation of internal control system?
6. How to assess the adequacy of internal audit function?
7. What is need for management audit?
8. Explain the concurrent audit.
9. What is environmental audit?
10. Describe the CSR and its audit.

ESSAY QUESTIONS

1. Distinguish between financial and cost audit.
2. Present the responsibilities and duties of cost auditor.
3. Discuss the various Acts relevant to cost audit in detail.
4. Explain the Form and other documents for filling cost audit report
5. How to prepare the audit program?
6. Elucidate the budgetary control capacity utilisation?
7. How operational audit involving the review of internal control?
8. Discuss the various aspects relating to concurrent audit.
9. Explain the various areas of e-commerce to audit?
10. Present the functions of audit committee?
11. Present the procedure for appointment of cost auditor under Companies Act.
12. Discuss the auditing of management processes and functions in detail

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	III	FINANCIAL INSTITUTIONS & MARKETS	COM 303F17	2017-2018

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
60 Hours	3	1	1	3 Hours	30	70	4

Course Objectives: By the end of the course, student s will be able to learn financial institutions &markets. how the financial institutions and markets play an important role in the public.they also come to know the financial institutions and markets procedures applied in the public.

Course Outcomes:

1. To know the financial institutions and markets in the country
2. To know different financial institutions and markets in the financial market.
3. Students will come to know how financial markets play in the role of financial industry
4. .How financial institutions and markets procedure in the stock market in the india..

Syllabus

COM303F17FINANCIAL INSTITUTIONS & MARKETS

UNIT-I Financial Institutions – Banks & Non-banking Financial Institutions – Genesis and Development– New Financial Institutions like the Discount Finance House of India, stock Holding Corporation of India Limited, Industrial Leasing and Financial Services Limited etc., – Indian Banking System: An Overview, Recent Developments, Role of Reserve Bank of India, Finance Ministry and Control Mechanism.

UNIT-II Development Banks: Objectives and Scope of Development Banks – Industrial Development Bank of India, Industrial Finance Corporation of India, Industrial Credit Investment Corporation of India, National Bank for Agricultural and Rural Development, Export and Import Bank, Small Industrial Development Bank of India, Industrial Reconstruction Bank of India, State Financial Corporations and State Industrial Development Corporation; Investment institutions: LIC. GIC, UTI, Mutual Funds and Pension Funds.

UNIT-III International Financing Institutions: Objectives of International Financial Institutions. Source of Funds, Priority Areas – IBRD, International Finance Corporation, International Development Agency, Asian Development Bank and International Monetary Fund.

UNIT-IV Financial Markets: Government Economic Philosophy and financial market, structure of financial market in India – Capital market: Capital Market Theory, Critical Evaluation of the Development, Future Trends – Primary Market System and Regulations in India – Primary Market Intermediaries: Commercial Banks, Development Banks, Merchant Bankers, Rating Agencies – Secondary Market System and Regulations in India: Stock Exchanges, Stock Exchange Regulations – Regulations and Regulatory Agencies (Primarily SEBI): for Primary Markets and Secondary Markets

UNIT-V Bond Markets: Government Bond Market and its Interface with Capital Market – Debt Market in India and its Interface with Stock Markets, Primary and Secondary Markets, Capital and Money Market – Mutual Fund: Concept, Mechanism Role, etc.

Case Study (Not Exceeding 300 words)

Practical Component:

- Students are asked to examine the financial system in any two product and service oriented companies and present brief report on the same in seminar periods.

- The class will be divided into small groups (consisting of 6 students). The groups are to discuss and present their views on variety of financial instruments used in corporate sector.
- Students are asked to identify any three financial markets and financial intermediaries in their region/locality; compare and contrast the role of and functions of organized financial markets and financial intermediaries.

REFERENCE BOOKS

1. L.M.Bhole – Financial Market and Institutions
2. M.Y.Khan – Indian Financial System
3. Vasant Desai – Development Banking–Issues and Options, Himalaya Pub.
4. M.Y.Khan – Industrial Finance, Tata Mc Graw Hill Publishers.
5. L.C.Gupta – The Changing Structure of Industrial Finance in India, Oxford University Press
6. Avadhani – Marketing of Financial Services, Himalaya Publishing House.

Model Question Paper

Class: II M.COM

Semester: III

Paper: Financial Institutions and Markets

Code: COM 303F17)

Time: 3 Hrs

Max. Marks: 70

SECTION A

(5 x 3 : 15 marks)

Answer any FIVE of the following.

1. (a) Financial Markets

(b) NABARD

© Write short note on role of Finance Ministry

(d) ECB

(e) BRICs Development Bank

(f) Secondary Market

(g) RBI

(h) Derivatives Market

SECTION B

(5 x 9 :45 marks)

Answer ALL questions.

1. (A) What is financial system? What are the various factors impacting the dynamics of financial system?

Or

(B) Explain the role and functions of participants in the financial markets.

2. (A) Explain about Indian Banking system. What are the recent developments in Indian Banking system?

Or

(B) Discuss about non-banking institutions. What is the role of NBFCs in economic development?

3. (A) Discuss the role of International Bank for Reconstruction and Development (IBRD)

Or

(B) Describe about Global Financial Institutions.

4. (A) What is capital market? What are the components of capital market?

Or

(B) Discuss the role of SEBI in primary market.

5. (A) What is the money market? Explain the importance and characteristics of a money market.

Or

(B) Discuss about foreign exchange market and also explain about its structure and operations.

SECTION C

CASE STUDY (Compulsory)(1 x 10 = 10 marks)

6. Case study - Compulsory:

Calculate the pay-back periods of the following projects each requiring a cash outlay of Rs.1,00,000. Suggest which project is acceptable of the standard pay-back period is 5 years.

Cash inflows

Year	Project – M	Project – R	Project – K
2011	30,000	30,000	10,000
2012	30,000	40,000	20,000
2013	30,000	20,000	30,000
2014	30,000	10,000	40,000
2015	30,000	5,000	-

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM 303F17 - FINANCIAL INSTITUTIONS AND MARKETS

SHORT QUESTIONS

1. Financial Markets
2. NABARD
3. Write short note on role of Finance Ministry
4. ECB
5. BRICs Development Bank
6. Secondary Market
7. RBI
8. Derivatives Market

ESSAY QUESTIONS

1. What is financial system? What are the various factors impacting the dynamics of financial system?
2. Explain the role and functions of participants in the financial markets.
3. Explain about Indian Banking system. What are the recent developments in Indian Banking system?
4. Discuss about non-banking institutions. What is the role of NBFCs in economic development?
5. Discuss the role of International Bank for Reconstruction and Development (IBRD)

6. Describe about Global Financial Institutions.
7. What is capital market? What are the components of capital market?
8. Discuss the role of SEBI in primary market.
9. What is the money market? Explain the importance and characteristics of a money market.
10. Discuss about foreign exchange market and also explain about its structure and operations.
11. Case study - Compulsory:

Calculate the pay-back periods of the following projects each requiring a cash outlay of Rs.1,00,000. Suggest which project is acceptable of the standard pay-back period is 5 years.

Cash inflows

Year	Project – M	Project – R	Project – K
2011	30,000	30,000	10,000
2012	30,000	40,000	20,000
2013	30,000	20,000	30,000
2014	30,000	10,000	40,000
2015	30,000	5,000	-

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	III	SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT	COM305F17	2017-2018

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
60 Hours	3	1	1	3 Hours	30	70	4

Course Objectives: By the end of semester security analysis and portfolio management concepts in financial markets.SAPM occupies financial markets positions in the stock market.students should know SAPM IN THE FINANCIAL MARKET.

Course Outcomes:

1. To know the SAPM in the financial markets.
2. To know different SAPMS in the financial markets in the country.
3. Students must know SAPM markets measures in stock markets.
4. .How SAPM markets play an key role in the financial ma

Syllabus

COM305F17 : SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

UNIT-I

Investment: Meaning, Characteristics, Objectives of Investment, Investment Vs. Speculation and Gambling, Types of Investors – Investment Avenues: Traditional and Modern – Risk: Meaning, Elements of risk, Systematic and Unsystematic Risk – Capital Allocation Between Risky & Risk Free Assets – Utility Analysis – Measurement of Risk: S.D, Variance, Correlation, Regression and Beta coefficients – Risk Returns Trade-off.

UNIT-II

Valuation of Shares and Bonds: Concept of Present Value, Share Valuation Model, Constant Growth Model, Multiple Growth Model, Discount Rate, Multiplier Approach to Share Valuation, and Regression Analysis – Bond Valuation: Bond Returns, Bond Prices, Bond Pricing Theorems, Bond Risks and Bond Duration.

UNIT-III

Fundamental Analysis & Technical Analysis of Equity Stock: Economic, Industry and Company Analysis Framework, Economic Forecasting Techniques – Technical Analysis (Case Study: Coca Cola): Basic Principles and Assumption of Technical Analysis, Chart Patterns, and Technical Indicators – Dow Theory, Elliot Wave theory, Confidence Index, RSI, Moving Average Analysis, and Japanese Candlesticks.

UNIT-IV

Portfolio and Management: Random walk Theory, Efficient Market Hypothesis and Forms of Market Efficiency – Portfolio Management: Process of Portfolio Management, Portfolio Analysis, Portfolio Risk and Return Calculation – Diversification of Risk – Portfolio Selection – Feasible Set of Portfolio – Efficient Frontier – Security Market Line – CML – Selection of Optimal portfolio using Markowitz and Sharpe Single Index model.

UNIT-V

Capital Market Theory: CAPM-Arbitrage Pricing Theory – Methods of Portfolio Performance Evaluation: Sharpe, Traynor, and Jensen – Measures Portfolio Revision: Need for Revision, Constraints in Revision, Revision Strategies, Formula Plans, and Portfolio Management in India.

Case Study/Problem (From 2, 4 & 5 Units Only)

REFERENCE BOOKS:

1. Reilly and Brown, *Investment Analysis & Portfolio Mgmt*, Thomson Learning.
2. Fisher and Jordan, *Security Analysis & Portfolio Management*, Pearson, PHI.
3. David G. Luenberger, *Investment science*, Oxford.
4. Alexander, Sharpe, Bailey, *Fundamentals of Investment* – Pearson / PHI.
5. Barua, Verma and Raghunathan, *Portfolio Management*, TMH.
6. S. Kevin, *Portfolio Management*, Prentice Hall India.
7. Ranganathan & Madhumathi, *Investment Analysis & Portfolio Management*, PHI.
8. V A Avadhani., *Securities Analysis & Portfolio Mgmt.*, HPH.

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)
II M.Com : III SEMESTER

COM305F17F:SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Time:Three hours

Maximum

Marks: 70

Section-A

5x3=15M

Answerany FIVEofthefollowing

Unit - 1

1. a)What are the characteristics of Investment
or

b)Speculation vsGambling

Unit - II

- c) What is meant by Bond Return and Bond Duration?
or

d) Present Value

Unit - III

e) Assumptions of Technical Analysis

or

f)Japanese Candlestick

Unit – IV

g)What are the elements of risk?

or

h) Security Market Line

Unit - V

i) What is meant by Portfolio Revision?

or

j) Calculate coupon rate, current yield, Spot interest Rate, Yield to Maturity from the following

Face value of a 5 year bond is 1000 and annual interest is 150 calculate, Current Market price is 900

Section-B

5x9=45M

Answerallquestions

1. a)Explain various investment Avenues .

(OR)

b) What is meant by Risk? Explain various tools available to measure risk..

2. a) Mr. Praveen is considering the purchase of a bond currently selling at Rs.878.50. The bond has four years to maturity, face value is Rs.1000 and with a coupon rate of 8%. The next annual interest payment is due after one year from today. The required rate of return is 10%. Calculate the intrinsic value of the bond. Should Mr. Praveen buy the bond?
- b) Explain various Bond Pricing theorems.
3. a) Explain various tools used for Fundamental analysis of Stock.
- b) Explain various tools used for Technical analysis of Stock.
4. a) What is meant by Portfolio Management? Explain its process, Selection and risk and return calculation

(OR)

- b) Probability distribution of rate of return on ABC stocks and XYZ stocks are given below

State of the Economy	Probability	Rate of Return (%)	
		ABC Ltd	XYZ Ltd
Boom	0.30	16	40
Normal	0.50	11	10
Recession	0.20	6	-20

Calculate expected return and risk. Suggest which stock is better.

5. a) Explain various methods of Portfolio performance evaluation.
- b) Calculate β and α from the following.

Month	1	2	3	4	5	6	7	8	9	10	11	12
HPCL	10.27	9.31	6.73	-5.68	2.60	2.86	2.78	3.84	-6.51	-23.42	0.00	6.6
NSE	11	3.6 9	4.2 0	- 4.93	3.05	5.88	3.74	2.63	-2.10	- 21.35	-4.55	2.8

SECTION – C

CASE STUDY (Compulsory) 1x10=10M

7ABC Ltd's earnings and dividends have been growing at a rate of 18% per annum. This growth rate is expected to continue for 4 years. After that the growth will fall to 12% for the next 4 years. There after the growth rate is expected to be 6% forever. If the last dividend per share was Rs.2 and the investor's required rate of return on ABC is 15%, what is the intrinsic value of the share?

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM305F17F:SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

SHORT QUESTIONS

1. What are the characteristics of Investment
2. Speculation vs Gambling
3. What is meant by Bond Return and Bond Duration?
4. Present Value
5. Assumptions of Technical Analysis
6. Japanese Candlestick
7. What are the elements of risk?
8. Security Market Line
9. What is meant by Portfolio Revision?

ESSAY QUESTIONS

1. Calculate coupon rate, current yield, Spot interest Rate, Yield to Maturity from the following
Face value of a 5 year bond is 1000 and annual interest is 150 calculate, Current Market price is 900
2. Explain various investment Avenues
3. What is meant by Risk? Explain various tools available to measure risk..
4. Mr. Praveen is considering the purchase of a bond currently selling at Rs.878.50. The bond has four years to maturity, face value is Rs.1000 and with a coupon rate of 8%. The

next annual interest payment is due after one year from today. The required rate of return is 10%. Calculate the intrinsic value of the bond. Should Mr.Praveen buy the bond?

5. Explain various Bond Pricing theorems.
6. Explain various tools used for Fundamental analysis of Stock.
7. Explain various tools used for Technical analysis of Stock.
8. What is meant by Portfolio Management? Explain its process, Selection and risk and return calculation
9. Probability distribution of rate of return on ABC stocks and XYZ stocks are given below

State of the Economy	Probability		Rate of Return (%)	
	ABC Ltd	XYZ Ltd		
Boom	0.30	16		40
Normal	0.50	11		10
Recession	0.20	6		-20

Calculate expected return and risk. Suggest which stock is better.

10. Explain various methods of Portfolio performance evaluation.
11. Calculate β and α from the following.

Month	1	2	3	4	5	6	7	8	9	10	11	12
HPCL	10.2	9.3	6.7	-	2.6	2.8	2.7	3.8	-	-	0.00	6.6
	7	1	3	5.68	0	6	8	4	6.51	23.42		4
NSE	11	3.6	4.2	-	3.0	5.8	3.7	2.6	-	-	-	2.8
		9	0	4.93	5	8	4	3	2.10	21.35	4.55	0

12. ABC Ltd's earnings and dividends have been growing at a rate of 18% per annum. This growth rate is expected to continue for 4 years. After that the growth will fall to 12% for the next 4 years. There after the growth rate is expected to be 6% forever. If the last

dividend per share was Rs.2 and the investor's required rate of return on ABC is 15%,
what is the intrinsic value of the share?

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	III	E-BANKING	COM 302B17	2017-2018

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
60 Hours	3	1	1	3 Hours	30	70	4

Course Objectives: By the end of semester E-BANKING an important part of banking .students should learn e- banking elements in the banking industry. Different e-banking prospects in banking industry. Every student should learn e-banking concepts in the banking industry.

Course Outcomes:

1. To know what is E-banking in the banking sector.
2. To know different e-banking concepts in the banking sector
3. Students will get different banking technologies in the banking industry..
4. .How E- banking works in the banking industry.

Syllabus

COM302B17 :E-BANKING

UNIT-I : IT InBanking

InformationTechnology anditsimplications–
InformationTechnology– IndianBankingScenario–
Initiativesand Trends.

UNIT-II : ApplicationsinBanking

Computerbasedinformation
SystemforBankingandElectronicBanking,
ElectronicFundManagement.

UNIT-III : EnablingTechnologiesofModernBanking

ElectronicCommerceandBanking–
CustomerRelationshipManagement–
IntegratedCommunicationNetworksforBanks

UNIT-IV : SecurityandControlSystems

ComputerSecurityand Disaster ManagementSystem–
Audit andComputer
Crime–Securityand
ControlAspectsofEmergingBankingTechnologies.

UNIT-V : PlanningandImplementationof InformationSystem

Security andControl
AspectsofEmergingBankingTechnologies–Data
Warehousing andDataMining–
DesigningandImplementing
ComputerizationinBankingSector.

REFERENCE BOOKS

1. Hawtrey, *TheartofCentralBanking*, AugustusMKelleyPublishers, 1970, NewYork.
2. VasantDesai, *IndianBanking–Natureand Problems*, HimalayaPublishingHouse, Mumbai.
3. KhanM. Y–*IndianFinancialSystem*, TataMc.Graw

HillPublishingCompanyLimited,New
Delhi, 2004

4. R.G.MurdickJ.E.Rossand
J.RClagget,*InformationSystemsforModernManagement*,PHI
5. Charlie Kaurman, Radha Periman and Mike Dpeciner, *Network
Security*, PrivateCommunicationaPublicWorld,Pearson/PHI.
6. SteveHedley,StatutesonIT&E-Commerce,OxfordUniversityPre

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II MCOM-III SEMESTER

MODEL QUESTION PAPER (w.e.f: 2017 – 18)

E-BANKING

Time : Three Hours

Max

Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) What is IT?

(or)

b) Describe the concept of E-Banking.

UNIT – II

2. a) What is CBS?

(or)

b) What is electronic fund management?

UNIT – III

3. a) Describe the concept of CRM.

(or)

b) What is meant for integrated communication network?

UNIT – IV

4. a) Describe the cyber crime.

(or)

b) Explain the disaster management system.

UNIT – V

5. a) Describe the datawarehousing. (or) b) Explain data mining.

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) Discuss the recent trends and initiatives in IT.

(or)

b) Present the IT in Indian banking scenario.

UNIT - II

7. a) Outline the picture of computer based system for banking.

(or)

b) Explain the importance of electronic banking and fundmanagement.

UNIT - III

8. a) How does the IT helps in building strong CRM base for a banking company?

(or)

b) Elucidate the role of integrated communication network in Banking.

UNIT - IV

9. a) Discuss the disaster management system.
(or)
b) What is computer crime and how to prevent it?

UNIT - V

10. a) Present the issues of security and control measures of banking technology.
(or)
b) Discuss the concept of data warehousing and its benefits.

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) Present the changes in corporate governance issues as per new Companies Act 2013.
(or)
b) Discuss the designing and implementing computerisation in banking sector.

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	III	BANK FINANCIAL MANAGEMENT	COM 303B17	2017-2018

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
60 Hours	3	1	1	3 Hours	30	70	4

Course Objectives: By the end the of the semester bank financial management elements helps to the students for knowing banking industry. every student should come to the banking sector by knowing the bank financial management.

Course Outcomes:

1. To know what is bank financial management in the banking sector.
2. To know differen bank financial mangement concepts in the banking sector
3. Students will come to know bank financial management process in the banking industry..
4. .How bank financial management elements works in the banking industry.

Syllabus

COM303B17 BANK FINANCIAL MANAGEMENT

UNIT-I

Nature of Banking Business: official regulation and control over banks in India: Banking Regulation Act, 1949, Reserve Bank of India Act, 1934, Banking Companies Act, 1970

UNIT-II

Forms of Banking: Branch Banking, Unit Banking, Group Banking, Chain Banking, Business, Correspondent Banking. Process of Bank Management; Branch location policies and decisions, organizational Structure of Commercial Banks in India

UNIT-III

Bank Balance Sheet: Management of Assets and Liabilities in banks – Profit, Profitability and Productivity in banks – Management of large sized branches and rural branches. Internal control and performance budgeting system. Capital Budgeting – Traditional Techniques – Modern Techniques – NPV, IRR, ARR, PI and PP.

UNIT-IV

Leverages in Banks – Financial Leverage - Operating Leverage – Cost of Equity – Capital Structure – Net Income Approach – Net Operating Approach and M – M Hypothesis. Working Capital Management.

UNIT-V

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

REFERENCE BOOKS

- 1) Hawtrey, The art of Central Banking, Sugustus M Kelley Publishers, 1970, New York.
- 2) Narendra Kumar, Bank Nationalism of India – A Symposium, Lalvani Publishing House, 1969, Mumbai.
- 3) Pal Panadlkar & N.C.Mehra, Rural Banking, National Institute of Bank Management, Mumbai.
- 4) Vasant Desai, Indian Banking – Nature and Problems, Himalaya Publishing House, Mumbai.
- 5) Benjamin H Bankhurt, Money Banking System, Times of India Press, Mumbai. Charless L Prather, Money & Banking, Richard Inc., Illinois.

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

II M.Com : III Semester

COM303B17 – BANK FINANCIAL MANAGEMENT

Section: A

Answer the following questions(5 x 3 = 15 Marks)

UNIT – I

1. a) Banking Regulation Act, 1949.
(or)

b) Reserve Bank of India Act, 1934.

UNIT - II

2. Unit Banking
(or)

b) What are the branch location policies

UNIT - III

3. a) Write about bank balance sheet, assets and liabilities.
(or)

b) What are the capital budgeting techniques.

UNIT - IV

4. a) M – M Hypothesis in banking sector.
(or)

b) Working Capital Management.

UNIT - V

5. a) Traditional Vs. E-Banking.
(or)

b) Risk Management.

Section: B

Answer the following questions (5 x 9 = 45 Marks)

UNIT – I

6. a) What do you mean by bank? Explain nature of banking business?
(or)

b) Briefly explain Banking companies Act, 1970 and Banking Regulation Act, 1949.

UNIT – II

7. a) Explain Branch Banking and Unit Banking.
(or)

b) Explain organizational structure of commercial banks in India.

UNIT – III

8. a) Briefly explain internal control and performance budgeting system.
(or)

b) Explain difference between NPV and IRR?

UNIT – IV

9. a) What is working capital management? Explain importance and nature.
(or)

b) What is leverage? Explain types of leverages.

UNIT – V

10. What is E-Banking? Write about aspects of E-Banking.

(or)

b) Explain difference between Traditional Vs. E-Banking.

Section: C (1 x 10 = Marks) UNIT I / II / III / IV / V

11. a) What do you mean by Bank? Explain regulations of banking sector.

(or)

b) Briefly explain Risk management and outsourcing E-Banking?

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	III	BANKING LAW & PRACTICE	COM 304B17	2017-2018

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
65 Hours	3	1	1	3 Hours	30	70	4

Course Objectives: By the end the of the semester banking law and practice explains the customer relationship in the banking industry. It gives information about banking concepts like cheques and NRI deposits etc.it also mention the banking ombudsman and other elements in the banking sector.

Course Outcomes:

1. To know different banking elements n the banking sector.
2. To know bank concepts like cheques and drafts etc.
3. Students will come to know the CRM in the the banking industry..
4. .How bank elements works in the banking industry

Syllabus

COM304B17 - BANKING LAW & PRACTICE

UNIT-1 Banker – Customer Relationship definition and meaning of Banker & Customer, permitted activities of Commercial Banks in India – General & Special features of their relationship – Rights & Duties.

UNIT-2 Deposit Accounts – Opening operations and closure of fixed deposit accounts, recurring account, Savings Account, Current and Deposit Schemes for N.R.I's.

UNIT-3 Banking Investments – Negotiable instruments (NI) – Types parties to NI's – Crossing, Endorsements, Payments and Collection of Cheques, Bouncing of Cheques – Implications, various laws affecting bankers.

UNIT-4 Banking Services – Safe custody, MICR clearing, ATM's, Credit Cards, Debit Cards, Travelling Cheques, Ombudsman and Customer services, Fraud Detection and control.

UNIT-5 Emerging Trends and Issues – International banking, Euro Banks and Offshore Banking, overview of Banking risks, Corporate governance, Credit Risk Management in Banks – Liquidity Risk Management – Asset Liability Management.

REFERENCE BOOKS

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

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

II M.Com :III Semester

COM304B17 :Banking Law & Practice

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

UNIT - I

1.a.i) Define a Customer.

Or

ii) Bankers obligation to honour cheque.

UNIT - II

b.i) Fixed Deposit Receipt.

Or

ii) Give the meaning of NRI Account

UNIT - III

c.i) Conditional Endorsement Or ii) Dishonour of cheque

UNIT - IV

d.i) Credit Card Or ii) Safe Deposit Locker

UNIT - V

e.i) Offshore banking or ii) Liquidity

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

2.a) Explain the relationship between Banker and Customer

(or)

b) Give a detailed note on Rights and Duties of a Banker.

UNIT - II

3.a) What is the procedure for opening a Bank a/c

(or)

b) What is Saving Deposit Account? Explain briefly

UNIT - III

4.a) Define Cheque. Explain the procedure for payment

(or)

b) Elaborate various laws that affect Bankers

UNIT - IV

5.a) Give a brief note on Credit and Debit Cards.

(or)

b) Define Ombudsman. What is the role played by them

UNIT - V

6.a) What are International Banks? What are their functions? Name few of them

(or)

b) How do banks manage risk on credit

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

7.a) What is crossing of a cheque? Explain various types of crossing

(or)

b) What are the various trends in Banking Sector

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM304B17: BANKING LAW & PRACTICE

SHORT QUESTIONS

1. Define a Customer.
2. Bankers obligation to honour cheque.
3. Fixed Deposit Receipt.
4. Give the meaning of NRI Account
5. Conditional Endorsement
6. Dishonour of cheque
7. Credit Card
8. Safe Deposit Locker
9. Offshore banking
10. Liquidity
11. Explain the relationship between Banker and Customer

ESSAY QUESTIONS

12. Give a detailed note on Rights and Duties of a Banker.
13. What is the procedure for opening a Bank a/c
14. What is Saving Deposit Account? Explain briefly
15. Define Cheque. Explain the procedure for payment
16. Elaborate various laws that affect Bankers
17. Give a brief note on Credit and Debit Cards.
18. Define Ombudsman. What is the role played by them
19. What are International Banks? What are their functions? Name few of them
20. How do banks manage risk on credit

21. What is crossing of a cheque? Explain various types of crossing

22. What are the various trends in Banking Sector

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	III	INSURANCE PRODUCTS AND MANAGEMENT	COM 305B17	2017-2018

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
60 Hours	3	1	1	3 Hours	30	70	4

Course Objectives: By the end the of the semester students comes to know insurance and product management in the Indian market.to make awareness about different insurance products and management policies in the market.

Course Outcomes:

1. To know insurance policies in the insurance market..
2. To create awareness about insurance products in the insurance market
3. Students will come to the benefits of insurance plans in the insurance maket.
4. .How insurance helps to give more satisfaction to the customer in the insurance market.

Syllabus

COM305B17 INSURANCE PRODUCTS AND MANAGEMENT

Unit - I: Life Insurance Concept – Basic Principles of Life Insurance Utmost Blood Faith – Insurance Interest – Types of Insurance – Types of Insurance – Variations of Whole Life Insurance – Other types of Life Insurance

Unit - II: Life insurance Contractual Provisions – Dividend Options – Non Forfeiture Options – Settlement Options - Additional Life Insurance Benefits – Insurance Pricing – Rate Making in Life Insurance

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

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

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

REFERENCE BOOKS

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

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

II M.Com : III Semester

COM305B17 : INSURANCE PRODUCTS AND MANAGEMENT

Time : Three Hours

Max Marks:70

Section : A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) Write about the principles of life insurance
(or)

b) What is whole life insurance?

UNIT – II

2. a) What is insurance pricing?
(or)

b) What is insurance rate making?

UNIT – III

3. a) What is individual health insurance?
(or)

b) What is disability insurance?

UNIT – IV

4. a) What is a retirement plan?
(or)

b) Explain the concept of employee benefits

UNIT – V

5. a) What is re-insurance?
(or)

b) Explain the advantages of re-insurance

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) Discuss the various types of life insurance?
(or)

b) Explain the types of whole life insurance.

UNIT - II

7. a) Explain various life insurance contractual provisions
(or)

b) What dividend options are available in life insurance?

UNIT - III

8. a) Explain group medical expense insurance.
(or)

b) Explain group insurance plans

UNIT - IV

9. a) Explain various provisions of retirement plans.
(or)

b) Explain simplified retirement pension.

UNIT - V

10. a) Explain the alternatives to re-insurance.

(or)

b) Discuss the functions and principles of re-insurance

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) Explain the types of qualified retirement plans

(or)

b) Explain types of individual health insurance coverages.

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)
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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM305B17: INSURANCE PRODUCTS AND MANAGEMENT

SHORT QUESTIONS

12. Write about the principles of life insurance
13. What is whole life insurance?
14. What is insurance pricing?
15. What is insurance rate making?
16. What is individual health insurance?
17. What is disability insurance?
18. What is a retirement plan?
19. Explain the concept of employee benefits
20. What is re-insurance?
21. Explain the advantages of re-insurance
22. Discuss the various types of life insurance?

ESSAY QUESTIONS

1. Explain the types of whole life insurance.
2. Explain various life insurance contractual provisions
3. What dividend options are available in life insurance?
4. Explain group medical expense insurance.
5. Explain various provisions of retirement plans.
6. Explain simplified retirement pension.
7. Explain the alternatives to re-insurance.

8. Discuss the functions and principles of re-insurance
9. Explain the types of qualified retirement plans
10. Explain types of individual health insurance coverage's.

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	III	INTERNATIONAL BUSINESS ENVIRONMENT	COM302G17	2017-2018

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
60 Hours	3	1	1	3 Hours	30	70	4

Course Objectives: By the end the of the semester students comes to know international business environment in the business market. To create awareness about how environment influence the business in the country.

Course Outcomes:

1. To know what is international business environment..
2. To create what are the factors involved in the international business environment.
3. Students will get benefitted by different issues involed in the international business environment.
4. .How international business environment in the international business standards.

Syllabus

COM302G17 INTERNATIONAL BUSINESS ENVIRONMENT

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

UNIT – II Theories and Institutions: Trade and Investment – Government Influence on Trade Investment; Regional Blocks; International production; Internationalisation of Service Firms; Operation Management in International Firms;

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

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

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

REFERENCE BOOKS

1. Alworth, Julian S. The Finance, Investment and Taxation Decisions of Multinationals. London, Basil Blackwell, 1988.
2. Bhalla, VK and S. Shivaramu. International Business Environment and Business. New Delhi, Anmol, 1995
3. Bhalla, VK. International Economy; Liberalisation Process. New Delhi, Anmol, 1993
4. Daniel, John D and Radebangh, Lee H International Business. 5th ed., New York, Addison Wesley, 1989.
5. Eiteman, D K and Stopnehill, Al. Multinational Business Finance. New York, Addison Wesley, 1986.
6. Johnston, R B. The Economics of the Euromarket. History, Theory and Practice. New York, Macmillan, 1983.
7. Parks, Yoon and Zwick, Jack. International Banking in Theory and Practice. New York, Addison – Wesley, 19

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

II M.Com : III Semester

COM302G17 - INTERNATIONAL BUSINESS ENVIRONMENT

Time : Three Hours

Max Marks:70

Section : A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1.a) Explain international business environment
(or)

b) What is foreign investment?

UNIT – II

2.a) Write a short note on international production
(or)

b) What is internationalisation of service firms?

UNIT – III

3.a) Write short note on currency markets
(or)

b) What are international banks?

UNIT – IV

4.a) Write a short world economic growth
(or)

b) What are joint ventures?

UNIT – V

5.a) What are multilateral agreements?
(or)

b) Briefly discuss various negotiations in international business

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) Discuss the various external environmental factors influencing international business environment
(or)

b) Explain balance of payments accounts

UNIT - II

7. a) How government influences trade investment?
(or)

b) Explain in detail operation management in international firms

UNIT - III

8. a) Explain foreign exchange market ?
(or)

b) What are offshore financial centers?

UNIT - IV

9. a) Explain globalisation with human resource development in international business environment

(or)

b) Explain globalisation with social responsibility in international business environment

UNIT - V

10. a) Explain the issues in asset protection.

(or)

b) Discuss consortium approaches in international business.

Section : C (1 X 10 = 10 Marks) UNIT I / II / III / IV / V

11. a) How to negotiate an international business?

(or)

b) Explain in detail regional blocks

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM III		INTERNATIONAL MARKETING MANAGEMENT	COM 303G17	2017- 2018

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
60 Hours				3 Hours			4
	3	1	1		30	70	

Course Objectives: The objective of this course is to introduce students to the concepts, analyses, and activities that comprise marketing management, and to provide practice in assessing and solving marketing problems. The course is also a foundation for advanced electives in marketing as well as other business/social science disciplines

Course Outcomes:

1. To know the international marketing and types of marketing.
2. To know different concept like product price place promotion.
3. To know the product life cycle the marketing.
4. To know the different international marketing channels.
5. To know the consumer rights in the international marketing.

Syllabus

COM303G17 INTERNATIONAL MARKETING MANAGEMENT

UNIT-I

International Marketing : Meaning, Importance and Challenges - Evolution from Exporting to Global Marketing - Concept of Trans National Corporations – participation in the Global Supply Chains - Interconnections between Domestic and International Marketing Strategies.

UNIT-II

International Market Selection Decisions: Screening and Evaluation of markets - Selection and Prioritization - International Market Entry: Modes of Entry into Foreign Markets - Selecting the Appropriate Entry Mode - Entry Modes of SMEs, corporate manufacturing and service organizations: The Indian Experience

UNIT-III

International Product Strategy: Global Standardization Versus Localization - Differences in standards, consumer preferences and environmental factors – Globalization - Building International Brands – Global Branding

UNIT-IV

Pricing Decisions for International Markets: Methods of Export Pricing - Role of Non – Price Factors in International Marketing - Pricing Issues for Developing Countries - Strategies for Managing Competitive Export Pricing ; - International Distribution Decisions: Structure of International Distribution System - Determinants of Distribution Channel - International Retailing - Developing an International Distribution Strategy

UNIT-V

International Communication Decisions: Integrated Marketing Communications for International Marketing - Methods of International Promotion - Trade Fair selection and Participation - Role of technology in International Promotion; - Designing and Implementing International Marketing Plan

REFERENCE BOOKS

1. Jeannet, Jean Pierre and Hennessey, Hubert D. (2001), Global Marketing Strategies, Jaico publishing, Mumbai.
2. Keegan, Warren J., Global Marketing Management. New Delhi: Prentice Hall of India Pvt. Ltd.
3. B. Bhattacharyya, Going International, Response Strategies of the Indian Corporate Sector, Wheeler Publishing, India.
4. Bhattacharyya, B. Export Marketing Strategies for Success, New Delhi: Global Business Press.
5. Dana – Nicoleta Lascu, International Marketing – Managing Worldwide Operational in a Changing International Environment, Biztantra.

6. Business India, Business Today
7. Economic Times, Business Line
8. International Business Week
9. International Market Review
10. Journal of International Business Studies
11. Journal of International Marketing

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

II M.Com : III Semester

COM303G17 - INTERNATIONAL MARKETING MANAGEMENT

Time : Three Hours

Max

Marks:70

Section: A

Answer the following questions (5 x 3 = 15 Marks)

UNIT – I

1. a) What International Marketing Management.
(or)

b) What are the challenges of IMM?

UNIT - II

2. a) What are entry modes of IMM?
(or)

b) What is the process of International Market Selection Decision.

UNIT - III

3. a) International product Standardization Vs. Localization.
(or)

b) What is Global Branding.

UNIT - IV

4. a) What are the methods of Export pricing.
(or)

b) International Retailing.

UNIT - V

5. a) International Communication Decision.
(or)

b) Methods of International Promotion.

Section: B

Answer the following questions (5 x 9 = 45 Marks)

UNIT – I

6. a) What do you mean by IMM? Explain Importance and Challenges.
(or)

b) What is Trans National Corporations and Explain?

UNIT – II

7. a) What are the International Market Entry Modes and explain?
(or)

b) What do you mean by Corporate manufacturing and service organizations and explain.

UNIT – III

8. a) what is International Product Strategy and explain.
(or)

b) Explain Consumer preferences and environmental factors?

UNIT – IV

9. a) What are pricing decisions for international marketing and explain?

(or)

b) Elucidate pricing issues for developing countries.

UNIT – V

10. a) Briefly explain international communication decisions?

(or)

b) Explain methods of international promotion?

Section: C (1 x 10 = Marks) UNIT I / II / III / IV / V

11. a) Briefly explain designing and implementing international marketing plan.

(or)

b) What is International Retailing and explain developing an international distribution strategy

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	III	INTERNATIONAL HUMAN RESOURCES MANAGEMENT	COM 304G17	2017- 2018

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
60 Hours	3	1	1	3 Hours	30	70	4

Course Objectives:

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

- To develop a meaningful understanding of HRM theory, functions and practices;
- To apply HRM concepts and skills across various types of organizations.

Course Outcomes:

- Resource Planning, Objectives, Importance in the intl. HRM
- Role of Personnel Manager and INTL HR manager
- Promotion and Reward Management in INTL HRM

Syllabus

COM304G17 INTERNATIONAL HUMAN RESOURCE MANAGEMENT

UNIT-I

Basics of IHRM: Definition, Nature, Importance, Objectives & Problems of IHRM, Difference between IHRM and Domestic HRM - Growing interest in IHRM -Three Dimensions of IHRM activities-Cultural issues in IHRM.

UNIT-II

Recruitment, Selection, Staffing and Training in International context: Issues in International Selections, International Staffing Policies, Advantages & Disadvantages of Staffing Policies, Expatriate Selection-Expatriate Failures & Reasons – Need & Importance of Expatriate Training, Cultural Awareness Programs, Current scenario in international training and development.

UNIT-III

International Compensation, Performance Management & Labour Relations: Objectives and Key components of an International compensation program, Approaches to International compensation, Performance Management of Expatriates- International Labour Relations, Key issues in International Labour Relations.

UNIT-IV

IHRM Practices in Selected Countries: HRM practices in different countries- Japan, America, Britain, Germany, China and India.

UNIT-V

Special Issues in IHRM: Information Technology and International HRM, Human Resource Out- Sourcing, Women Expatriates and their problems, Ethics in IHRM, Future challenges in IHRM.

Case Study (Not Exceeding 300 words)

Practical Components:

- Write an essay on the challenges faced by Indian multinational

companies in deploying employees from one country to another.

- Give a MNC recruitment case and ask the students to design and present a recruitment strategy.
- Debate on the challenges involved in measuring performance of employees in multinational context.
- Give a case and role play it, to negotiate the compensation of a software engineer to be posted from Bangalore to Seattle.
- Debate the Visa policy of India for hiring foreign workers.

REFERENCE BOOKS

1. K Aswathappa, Sadhna Dash-- International Human Resource Management Text and Cases -Tata McGraw Hill Publishing Company Ltd.
2. S.P.S. Bedi , Minakshi Kishore- - Global Human Resource –Wisdom Publications, Delhi.
3. V.Badi & S.G. Hundekar - International Human Resource Management – Vrinda Publications, Delhi.
4. P. Subba Rao - International Human Resource Management Himalaya Publishing House
5. Peter J. Dowling - International Human Resource Management Denise E. Welch 4th Edition, Thomson Learning USA.
6. Dr. Nilanjam Sengupta- International Human Resource Management Excel Books,
7. Sujata Mangalai - Globalization and Human Resource Management Excel Books.

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

II M.Com : III Semester

COM304G17 - INTERNATIONAL HUMAN RESOURCE MANAGEMENT

Time : Three Hours

Max Marks:70

Section : A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) Define IHRM. explain nature of IHRM
(or)

b) What are the objectives of IHRM?

UNIT – II

2. a) Write a short note on expatriates & repatriates.
(or)

b) Define T&D in IHRM?

UNIT – III

3. a) Define international compensations system & its objectives
(or)

b) Define performance management in IHRM?

UNIT – IV

4. a) Write a short note on hr practices in IHRM
(or)

b) IHRM practices in India?

UNIT – V

5. a) What are the ethics in IHRM?
(or)

b) Briefly explain sourcing in IHRM

Section : B (5 X 9 = 45 Marks)

Answer the following questions

UNIT - I

6. a) Discuss the three dimensions of IHRM
(or)

b) Define IHRM. explain the difference between IHRM & domestic HRM

UNIT - II

7. a) Explain the recruitment & selection process in IHRM?
(or)

b) Define intl. staffing policies? explain advantages & disadvantages of staffing policies.

UNIT - III

8. a) Define intl. Compensation? explain the objectives & key components of intl. Compensation programme.

(or)

b) What is the performance management? explain performance management of expatriates.

UNIT - IV

9. a) What is IHRM? Explain the hrm practices in china &India

(or)

b)What are the different hrm practices in the world.

UNIT - V

10. a) define women expatriates ?explain the problems of women expatriates.

(or)

b) Discuss the future challenges in IHRM.

Section : C (1 X 10 = 10 Marks) UNIT I / II / III / IV / V

11. a) Define intl. Hrm compensation & approaches to intl.compensation system??

(or)

b) Define IHRM. Explain different problems faced by IHRM.

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	III	INDIA'S FOREIGN TRADE MANGEMENT	COM 305G17	2017-2018

Total No of Hours for Teaching – Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
60 Hours	3	1	1	3 Hours	30	70	4

Course Objectives:

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

- To develop a meaningful understanding of foreign trade theory, functions and practices;
- To apply foreign trade concepts across various types of nations.

Course Outcomes:

- Policies and procedures in india's foreign trade
- Different types of foreign trade policies in intl. m

Syllabus

COM305G17 INDIA'S FOREIGN TRADE MANAGEMENT

UNIT-I: GLOBAL TRADE AND ITS GROWTH- INDIA'S RELATIVE POSITION IN WORLD TRADE-TRENDS IN INDIA'S FOREIGN TRADE: DIRECTION AND COMPOSITION OF INDIA'S FOREIGN TRADE; INDIA'S BALANCE, BALANCE OF PAYMENTS- EXPORT-IMPORT POLICY; EXPORT PROMOTION AND INSTITUTIONAL SET-UP; DEEMED EXPORTS; RUPEE CONVERTIBILITY AND IMPACT ON FOREIGN TRADE.

UNIT-II: INSTRUMENTS

OF EXPORT PROMOTION: EXPORT ASSISTANCE AND PROMOTION MEASURES; EPCG SCHEME; IMPORT FACILITIES; DUTY EXEMPTION SCHEMES; DUTY DRAWBACK; TAX CONCESSIONS; MARKETING ASSISTANCE; ROLE OF EXPORT HOUSES, TRADING HOUSES AND STATE TRADING ORGANIZATIONS;

UNIT-III: EXPORT-IMPORT

PROCEDURE AND DOCUMENTATION: BASIC DOCUMENTS USED IN INTERNATIONAL TRADE- EXPORT LETTER OF CREDIT- PROCESSING OF AN EXPORT ORDER- EXCISED DUTY AND SALE TAX PROCEDURE- PRE-SHIPMENT DOCUMENTATION- STANDARDIZATION PROCEDURE FOR EXPORT BY SEA, INLAND CONTAINER DEPOTS, CONTAINER FREIGHT STATIONS, EXPORT BY AIR, COURIER SERVICE, LAND AND DRIVER, EXPORT BY POST, COLLECTION, NEGOTIATION OF EXPORT DOCUMENTS- REGISTRATION, FORMALITIES WITH EXPORT PROMOTION COUNCILS, FIEO, EXPORT PROMOTION SCHEMES, REGISTRATION FORMALITIES- OPENING OF LETTER OF CREDIT FOR IMPORT. RETIREMENT OF IMPORT DOCUMENTS, CUSTOMS PROCEDURE FOR CLEARING OF IMPORTED GOODS

UNIT-IV: EXPORT-IMPORT FINANCE: EXPORT FINANCE AND PAYMENTS- EXPORT CREDIT - ADVANCES AGAINST COLLECTIONS- DISCOUNTING TRADE ACCEPTANCE- INSTITUTIONAL SUPPORT FOR EXPORT FINANCE IN INDIA - RBI GUIDELINES- ECGC GUIDELINES- FEDAI GUIDELINES- INTERNATIONAL CHAMBER OF COMMERCE. STAGES OF EXPORT FINANCE- TYPES OF PRE-SHIPMENT AND POST-SHIPMENT FINANCE. DIFFERENT STAGES OF POST-SHIPMENT FINANCE- NEW SCHEMES OF EXPORT FINANCING- REDISCOUNTING OF EXPORT BILLS- OPTIONS FOR THE EXPORTERS - FORFEITING AND FACTORING- FINANCE FOR SOFTWARE EXPORTS- IMPORT FINANCE- IMPORT LETTER OF CREDIT- EXCHANGE CONTROL REQUIREMENTS- RBI GUIDELINES- FEDAI & UCPDC PROVISIONS.

UNIT-V: SHIPPING, INSURANCE AND PACKAGING: SHIPPING & MARINE INSURANCE - GENERAL INFORMATION ON SHIPPING - TYPES OF CONTAINERS AND SHIPS - CONTAINERIZATION - MARINE INSURANCE - AIR TRANSPORTATION - BILLOFLADING / AIRWAYBILL / SEAWAYBILL - MARITIME FRAUD - PACKAGING INTRODUCTION - MECHANICAL TESTS - CLIMATIC TESTS - STRETCH WRAPPING - CUSHIONING MATERIALS - SHRINK PACKAGING - PACKAGING COST - LAB TESTING - INTERNATIONAL CARE LABELING CODE ETC

REFERENCE BOOKS

1. GUPTA, R.K.: ANTI-DUMPING AND COUNTERVAILING MEASURES, SAGE PUBLICATIONS, NEW DELHI.
2. NABHI'S EXPORTER'S MANUAL AND DOCUMENTATION, NABHI PUBLICATION, NEW DELHI.
3. SODERSTEN M.B.O: INTERNATIONAL ECONOMICS, MCMILLAN, LONDON.
4. VARSHENYR, L. AND B. BHATTACHARYA: INTERNATIONAL MARKETING MANAGEMENT, SULTAN CHAND & SONS, NEW DELHI
5. VERMA, M.L: INTERNATIONAL TRADE, COMMONWEALTH PUBLISHERS, DELHI.

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)

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MODEL QUESTION PAPER (w.e.f: 2017 – 19)

II M.Com : III Semester

COM305G17 :INDIA'S FOREIGN TRADE MANAGEMENT

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) Write about the Global trade and its growth?
(or)

- b) What are the Trends in India's Foreign Trade?

UNIT – II

2. a) What are the different types of EPCG scheme? (or) b) Role of export houses

UNIT – III

3. a)What are Basic documents used in international trade (or) b)export letter of credit

UNIT – IV

4. a)Write a Short note on Export finance and payments
(or)

- b) Why FEDAI & UCPDC provisions?

UNIT – V

5. a) What are the various Types of Containers and Ships(or) b)Briefly discuss International Care labeling code

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) Discuss the Export–Importpolicy
(or)
b) Elucidate the RupeeconvertibilityandimpactonforeignTrade.

UNIT - II

7. a) Describe theExportassistanceandpromotionmeasures.
(or)

- b) Present theRoleofexporthouses.

UNIT - III

8. a)What is Customsprocedureforclearingofimportedgoods.
(or)

- b)Discuss the exportpromotion schemes?

UNIT - IV

9. a)What are Stagesofexportfinance?
(or)

b) Outline the FEDAI guidelines.

UNIT - V

10. a) Explain Shipping & Marine Insurance.

(or)

b) Discuss Shrink packaging-packaging cost.

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) What are the barriers of Export and import financing?

(or)

b) briefly explain export promotion schemes.

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	III	Business communication	COM 30617	2017-2018

Total No of Hours for Teaching – Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
40 Hours	3	1	1	11/2 Hours	50		2

Course Objectives:

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

- To know what is communication is the business scenario.
- To know various concepts of . business communication in the business scenario.

Course Outcomes:

- Student able to write properly in business letters.
- Student communication knowledge improved in the all formats of business communication.

Syllabus

COM30617 - BUSINESS COMMUNICATION

Unit-I: Business Correspondence: Significance - Formal, informal and semiformal correspondence – Describing company activities and structures – Describing job responsibilities

– Written Correspondence - Differences between formal and informal writings – Use of formal vocabulary and functional language in business letter writing – Planning effective business letters and responses – e-mail writing skills, call taking etiquette/skills.

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

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

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

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

ISO 9001:2015 NAAC – ‘A’ UGC – CPE
KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)
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**PG DEPARTMENT OF COMMERCE
MASTER OF COMMERCE**

Course Structure and Scheme of Teaching and Examination

**IV SEMESTER
Course Structure and Scheme of Teaching and Examination
(with effect from 2018-19 Batch)**

Paper Code	Paper Title	Core / Elective	Internal Marks	External Marks	Total	No of Hours	No. of Credits
Core Subjects							
COM40117	Corporate Governance & Business Ethics	Core	30	70	100	5	4
Choose any Six courses out of four specializations							
Specializations in Accounting & Taxation							
COM402A17	Financial Reporting	Elective	30	70	100	5	4
COM403A17	Advanced Auditing	Elective	30	70	100	5	4
COM404A17	Goods & Services Tax	Elective	30	70	100	5	4
COM405A17	Corporate Tax Laws & Practice	Elective	30	70	100	5	4
Specializations in Finance							
COM402F17	Indian Financial System	Elective	30	70	100	5	4
COM403F17	Financial Derivatives	Elective	30	70	100	5	4
COM404F17	Treasury Management	Elective	30	70	100	5	4
COM405F17	International Financial Management	Elective	30	70	100	5	4
Specializations in Banking & Insurance							
COM402B17	Advanced Banking	Elective	30	70	100	5	4
COM403B17	International Banking	Elective	30	70	100	5	4
COM404B17	Central Banking	Elective	30	70	100	5	4
COM405B17	Insurance & Risk Management	Elective	30	70	100	5	4
Specializations in International Business							
COM402G17	International Accounting	Elective	30	70	100	5	4
COM403G17	International Business Laws and Practice	Elective	30	70	100	5	4
COM404G17	IB Negotiations	Elective	30	70	100	5	4
COM405G17	Global Logistics & Supply Chain Management	Elective	30	70	100	5	4
COM40617	Comprehensive Viva	-	-	100	100	-	3
Generic Elective Courses – Chose any one out of the three courses)							
COM40717	Soft & Employability Skills	Elective	50	-	50	5	2
COM40817	Disaster Management	Elective					
COM40917	Elements of Event Management	Elective					

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	IV	CORPORATE GOVERNANCE & BUSINESS ETHICS	COM 40117	2017-2018

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
75 Hours	3	1	1	3 Hours	30	70	4

Course Objectives:

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

- To know what is corporate governance and business ethics.
- To know various concepts of . corporate governance and business ethics.

Course Outcomes:

- Student able to know what is corporate governance and business ethics.
- Student come to know different ethics in the business in the country
- Students comes know different ethical issues in the business world.

Syllabus

COM40117 CORPORATE GOVERNANCE & BUSINESS ETHICS

UNIT-1

Conceptual Framework Of Corporate Governance: Concept of corporate governance – importance - Evolution of corporate governance - Corporate governance and agency theory. Benefits of good corporate governance - developments in India; regulatory framework of corporate governance in India-Reforming Board of Directors, Birla committee, Naresh Chandra Committee, Narayana Murthy committee, Corporate Governance code future scenario-Changes in corporate governance issues as per new Companies Act 2013.

UNIT- 2

Ethics in Business: Definition of business ethics – A model of ethics; ethical performance in business; managerial values and attitudes; ethical congruence; managerial philosophy; types of ethics ; code of ethics; importance of ethics in business.

UNIT- 3

Ethical Theories and Corporate social responsibility: Cognitivism and non-cognitivism; consequentialism versus non-consequentialism- Utilitarianism; Religion and ethics; Kantianism versus Utilitarianism; Business and Religion; Ethics and Social responsibility: Corporate social responsibility; changing expectations; diagnostics model of social responsiveness; four faces of social responsibility- ethical climate in companies.

UNIT – 4

Ethics in Marketing: Ethical dilemmas in marketing- unethical marketing practices ethical and social issues in advertising- common deceptive marketing practices-role of consumerism; Ethics in Finance: Unethical financial practices – creative accounting- hostile takeover tax evasion- corporate crimes; Ethics in Human Resources Management: Human resource system-psychological expectancy model- Human resource management practices and ethical implications-Individualism versus collectivism in human resource management practices.

UNIT – 5

Ethics and Information Technology: Ethical issues relating to computer applications; security threats – computer crime- computer viruses- software piracy- hacking –computer crime prevention – ethical dilemmas and considerations.

REFERENCE BOOKS

1. Theophane A. Mathias: Corporate Ethics, (Ed) Allied. Publishers.
2. BehramKack N: Essays on Ethics in Business and the Professions, Prentice Hall.
3. Beauchamp Tom L: Ethical Theory and Business, Prentice Hall.
4. Blanchard, Kenneth : The Power of Ethical Management, EM of Co.
5. Borchert, Donald M: Exploring Ethics, Macmillan Pub. Co
6. Bowie, Norman E: Business Ethics, Prentice Hall.

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)

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II M.COM- IV SEMESTER

MODEL QUESTION PAPER (w.e.f: 2017 – 18)

CORPORATE GOVERNANCE AND BUSINESS ETHICS

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) Describe the concept of corporate governance?
(or)

b) What is agency theory?

UNIT – II

2. a) Define the business ethics?
(or)

b) What is ethical congruence?

UNIT – III

3. a) Distinguish the cognitivism and non-cognitivism.
(or)

b) What are the four faces of social responsibility?

UNIT – IV

4. a) Describe the ethical dilemmas in marketing.
(or)

b) Explain the hostile takeover evasion.

UNIT – V

5. a) What is security threat? (or) b) Explain the software privacy.

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) Discuss the importance and evolution of corporate governance.
(or)

b) Elaborate the regulatory framework of corporate governance in India.

UNIT - II

7. a) Discuss the various models of ethics.
(or)

b) Explain the importance of ethics in business.

UNIT - III

8. a) Distinguish between consequentialism versus non-consequentialism.
(or)

b) Elucidate the relationship between business and CSR.

UNIT - IV

9. a) Discuss the unethical marketing practices.

(or)

b) Discuss the unethical financial practices.

UNIT - V

10. a) Explain the various ethical issues relating to computer applications.

(or)

b) What is computer crime and how to prevent it?

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) Present the changes in corporate governance issues as per new Companies Act 2013.

(or)

b) Discuss the Individualism versus collectivism in human resource management practices

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

CORPORATE GOVERNANCE AND BUSINESS ETHICS

SHORT QUESTIONS

1. Describe the concept of corporate governance?
2. What is agency theory?
3. Define the business ethics?
 1. What is ethical congruence?
 2. Distinguish the cognitivism and non-cognitivism.
 3. What are the four faces of social responsibility?
 4. Describe the ethical dilemmas in marketing.
 5. Explain the hostile takeover evasion.
 6. What is security threat?
 7. Explain the software privacy.

ESSAY QUESTIONS

1. Discuss the importance and evolution of corporate governance.
2. Elaborate the regulatory framework of corporate governance in India.
3. Discuss the various models of ethics.
4. Explain the importance of ethics in business.
5. Distinguish between consequentialism versus non-consequentialism.
6. Elucidate the relationship between business and CSR.
7. Discuss the unethical marketing practices.
8. Discuss the unethical financial practices.
9. Explain the various ethical issues relating to computer applications.
10. What is computer crime and how to prevent it?
11. Present the changes in corporate governance issues as per new Companies Act 2013.
12. Discuss the Individualism versus collectivism in human resource management practices

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	IV	FINANCIAL REPORTING	COM402A17	2018-2019

Total No of Hours for Teaching – Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
65 Hours	3	1	1	3 Hours	30	70	4

Course Objectives:

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

- To know what is financial reporting and its elements.
- To know various concepts of financial reporting in the business.

Course Outcomes:

- Student able to know corporate restructuring in the company.
- Student come to know minorities, interests and other elements in the financial reporting.
- Students comes know subsidies and corporate issues in the business.

Syllabus

COM402A17 - FINANCIAL REPORTING

UNIT-I: Financial Reporting– concept, objectives ,uses ,purpose of financial reporting & specific purpose of report- difficulties in corporate reporting – issues and problems with special reference to published financial statements

UNIT-II: Corporate Restructuring– scope and modes of restructuring competitive advantage – various types corporate restructuring strategy

UNIT-III: Consolidated Financial Statements of holding & subsidiary Companies- purposes Of consolidated financial statements, Consolidation procedures– minority interests, Goodwill, Treatment of pre-acquisition and post-acquisition profit- balance sheet .

UNIT -IV : Valuation Of Shares : need for valuation of shares , factors effecting value of shares- methods of valuation of shares : **valuation of goodwill** : need and methods – normal profit method , super profit method , capitalization method

UNIT-V: Corporate Financial Accounting: objectives scope role of corporate accountant , analysis & interpretation of financial statements , Accounting standards. **New trend in accounting:** human resources accounting , environmental accounting, social responsibility accounting

REFERENCE BOOKS

- 1) RSN Pillai, Bagarathi & s. uma, Fundamentals of Advanced Accounting, Vol 1, S Chand, New Delhi.
- 2) Nehru J. Financial Reporting by diversified companies vision Books, New Delhi.
- 3) Hawkins David Financial Statements corporations Dow Jones-Irwin Homewood 1973.
- 4) S.P JAIN & K.L NARANG , Corporate accounting Kalyani publishers.
- 5) S.P JAIN & K.L NARANG , Advanced corporate accounting , kalyani publishe

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

II M.Com : IV Semester

COM402A17 : FINANCIAL REPORTING

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) Horizontal Analysis
(or)
b) Corporate Financial Reporting

UNIT – II

2. a) Corporate Restructuring (or) b) Holding Company

UNIT – III

3. a) Goodwill (or) b) Minority Interest

UNIT – IV

4. a) Capital Account
(or)
b) Foreign Subsidiary

UNIT – V

5. a) Financial Instruments(or) b) Consolidated Profit & Loss Account

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) Discuss the Scope and Objectives of Financial Accounting
(or)
b) Issues and problems with reference to published financial statements

UNIT - II

7. a) Describe the process of planning.
(or)
b) Present the rationality in Decision making.

UNIT - III

8. a) Treatment of pre-acquisition and post-acquisition profit.
(or)

b) Accounting Procedure for Consolidated Financial Statements of Group Companies

UNIT - IV

9. a) Proforma of Consolidated profit and loss account, balance sheet
(or)

b) From the Balance Sheet of Z Ltd as on 1.1.2009 and 31.12.2009 prepare cash flow statement

Liabilities	H Ltd	S Ltd	Assets	H Ltd	S Ltd
Shares Capital	1,25,000	1,53,000	Machinery	80000	55000
Bank Loan	40000	50000	Land	40000	50000
Loan from other financial institutions	25000	---	Buildings	35000	60000

Creditors	40,000	44,000	Goodwill	1,00,000	80,000
P & L A/c	1,00,000	1,20,000	Debtors	30,000	50,000
			Cash at Bank	10,000	47,000
			Stock	35,000	25,000
	11,10,000	3,75,000		11,10,000	3,75,000

Other Information:

i.Dividend paid Rs.15,000 during the year,ii.Rs.20,000 worth of machinery sold for book value

UNIT - V

10. a) Measurement of Financial instruments.

(or)

b) Recognition and Derecognition of Financial Statements.

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) Proforma of Cash flow statement

(or)

b) The following is the Balance Sheet of H Ltd and the Subsidiary S Ltd as on 31.3.2010

Liabilities	H Ltd	S Ltd	Assets	H Ltd	S Ltd
Equity Shares of Rs.10 each	6,00,000	2,00,000	Machinery	3,90,000	1,35,000
General Reserve	3,40,000	80,000	Furniture	80,000	40,000
P & L A/c	1,00,000	60,000	80% shares in S Ltd	3,40,000	---
Creditors	70,000	35,000	Stock	1,80,000	1,20,000
			Debtors	50,000	30,000
			Cash at Bank	70,000	50,000
	11,10,000	3,75,000		11,10,000	3,75,000

Additional Information:

i.Profit and loss a/cof S Ltd. stood at Rs. 30,000 on 1.4.2009 where as general reserve remained unchanged since that date.

ii.H Ltd. acquired 80% of shares in S Ltd. on 1.10.2009 for Rs. 3,40,000 as mentioned above.

iii.Debtors of S Ltd. included a sum of Rs. 10,000 due from H Ltd. for goods sold at a profit of 25% on cost. Till 31.3.2010 only one half of the goods were buying in the godown of H. Ltd as on that date.

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM402A17 :FINANCIAL REPORTING

SHORT QUESTIONS

1. Horizontal Analysis
2. Corporate Financial Reporting
3. Corporate Restructuring
4. Holding Company
5. Goodwill
6. Minority Interest
7. Capital Account
8. Foreign Subsidiary
9. Financial Instruments
10. Consolidated Profit & Loss Account

ESSAY QUESTIONS

11. Discuss the Scope and Objectives of Financial Accounting
12. Issues and problems with reference to published financial statements
13. Describe the process of planning.
14. Present the rationality in Decision making.
15. Treatment of pre-acquisition and post-acquisition profit.
16. Accounting Procedure for Consolidated Financial Statements of Group Companies
17. Proforma of Consolidated profit and loss account, balance sheet
18. From the Balance Sheet of Z Ltd as on 1.1.2009 and 31.12.2009 prepare cash flow statement

Liabilities	H Ltd	S Ltd	Assets	H Ltd	S Ltd
Shares Capital	1,25,000	1,53,000	Machinery	80000	55000
Bank Loan	40000	50000	Land	40000	50000
Loan from other financial institutions	25000	---	Buildings	35000	60000
Creditors	40,000	44,000	Goodwill	1,00,000	80,000
P & L A/c	1,00,000	1,20,000	Debtors	30,000	50,000
			Cash at Bank	10,000	47,000
			Stock	35000	25000
	11,10,000	3,75,000		11,10,000	3,75,000

Other Information:

i. Dividend paid Rs.15,000 during the year, ii. Rs.20,000 worth of machinery sold for book value

19. Measurement of Financial instruments.
20. Recognition and Derecognition of Financial Statements.
21. Proforma of Cash flow statement
22. The following is the Balance Sheet of H Ltd and the Subsidiary S Ltd as on 31.3.2010

Liabilities	H Ltd	S Ltd	Assets	H Ltd	S Ltd
Equity Shares of Rs.10 each	6,00,000	2,00,000	Machinery	3,90,000	1,35,000

General Reserve	3,40,000	80,000	Furniture	80,000	40,000
P & L A/c	1,00,000	60,000	80% shares in S Ltd	3,40,000	---
Creditors	70,000	35,000	Stock	1,80,000	1,20,000
			Debtors	50,000	30,000
			Cash at Bank	70,000	50,000
	11,10,000	3,75,000		11,10,000	3,75,000

Additional Information:

i. Profit and loss a/c of S Ltd. stood at Rs. 30,000 on 1.4.2009 where as general reserve remained unchanged since that date.

ii. H Ltd. acquired 80% of shares in S Ltd. on 1.10.2009 for Rs. 3,40,000 as mentioned above.

iii. Debtors of S Ltd. included a sum of Rs. 10,000 due from H Ltd. for goods sold at a profit of 25% on cost. Till 31.3.2010 only one half of the goods were buying in the godown of H. Ltd as on that date.

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	IV	AUDITING PRINCIPLES & PRACTICES	COM 403A17	2018-2019

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
65 Hours	4		1	3 Hours	30	70	4

Course Objectives:

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

- To know what is advanced auditing and taxation
- To know various concepts of . advanced auditing like verification ,valuation processetc.

Course Outcomes:

- Student able to know advanced auditing an its process..
- Student come to know different concepts like advanced auditing , verification and valuation.
- Students comes know how internal auditing and external auditing process etc.

Syllabus

COM403A17 AUDITING PRINCIPLES & PRACTICES

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

UNIT – II : VERIFICATION AND VALUATION OF ASSETS: Meaning and Objectives of Verification; Process of Verification – Auditor’s position as regards valuation of Assets.

UNIT – III : INTERNAL CONTROL, INTERNAL CHECK AND INTERNAL AUDIT:

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

UNIT – IV: AUDIT OF LIMITED COMPANIES: Preliminaries to the Audit of a Limited Company, Audit of Pre-incorporation profit, Share Capital, Debentures, Audit of Divisible Profits and Dividends, Special requirements of company audit.

UNIT –V: AUDIT OF SPECIAL ENTITIES: Special Audits like, Audit of Banks, Insurance Companies, Educational Institutions, Stock and Commodity Exchanges, Financial Institutions, Mutual Funds and Co-operative Societies.

REFERENCE BOOKS:

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

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	IV	GOODS&SERVICE TAX	COM 404A17	2018-2019

Syllabus

Total No of Hours for Teaching – Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
65 Hours	3	1	1	3 Hours	30	70	4

Course Objectives:

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

- To know what is goods and service tax
- To know various concepts of goods and service tax in the country.

Course Outcomes:

- Student able to know how goods and service tax implemented in India.
- Student come to know different concepts goods and service tax in the tax procedure.
- Students comes to know how GST calculated in the various fields.

COM 404A17-GOODS&SERVICETAX

Unit I: Introduction of GST: Limitations of VAT – Need for Tax Reforms – Model of GST – Structure of GST in India – Transactions covered under GST – Registration of Assesses Under GST – Procedure for registration – Deemed registration – GST Rate Structure.. Indirect taxes – meaning – advantages – disadvantages – problems in indirect taxes – GST council composition – role of GST

Unit-II: Taxes and Duties: Subsumed under GST – Taxes and Duties outside the purview of GST: Tax on items containing Alcohol, Petroleum products, Tobacco products – Taxation of Services

Unit-III: Inter-State Goods and Services Tax: Major advantages of I GST Model – Transactions within a State under GST – Interstate Transactions under GST – Illustrations.

Unit-IV: Time of Supply of Goods & Services: Value of Supply – Input Tax Credit – Distribution of Credit – Matching of Input Tax Credit – Availability of credit in special circumstances – Cross utilization of ITC between the Central GST and the State GST.

Unit-V: Administration and Assessment: Officers under GST Act: Powers of officers – Self-assessment – Provisional assessment – Assessment of Non-filers of returns – Unregistered persons – Levy and Exemption of Tax: Chargeability – Collection at Source – Tax under Central GST and State GST – Taxation of Services – Remission of Tax – Adjustment and Refund of GST.

References:

1. Goods and Services Tax in India – Notifications on different dates.
2. ST Bill 2012.
3. Background Material on Model GST Law, Sahitya Bhawan Publications, Hospital Road, Agra-282003.
4. The Central Goods and Services Tax Act, 2017, NO. 12 OF 2017 Published by Authority, Ministry of Law and Justice, New Delhi, the 12th April, 2017.

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

II M.Com : IV Semester

COM404A17 :GOODS AND SERVICE TAX

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

- 1.a) What is meant by GST (or) b) what is meant by IGST

UNIT – II

- 2.a) GST TYPES. (or) b) HISTORY OF GST BILL.

UNIT – III

- 3.a) International gst (or) b) Internal Audit

UNIT – IV

- 4.a)what is meant by composite tax (or) b) write about gst returns.

UNIT – V

- 5.a) GST OF ANY ONE COUNTRY (or) b)GST WITH DIFFERENT NORMS

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

- 6.a) Explain the Nature, Scope of GST
(or)

b) Explain the procedure of GST.

UNIT - II

- 7.a) Explain the difference between IGST&SGST
(or)

b) What are the different slabs in GST

UNIT - III

- 8.a) Differentiate GST&OTHER PREVIOUS TAXES
(or)

b) What is input tax

UNIT - IV

- 9.a) Explain the procedure forregistration of GST
(or)

b) What are the problems involved in GST?

UNIT - V

- 10.a) Explain the Impact of GST on business people
(or)

b) Explain the impact of GST on hr policies.

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

- 11.a) Explain the law of GST

(or)

b) Evaluate the history of GST BILL..

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM404A17 :GOODS AND SERVICE TAX

SHORT QUESTIONS

1. What is meant by GST
2. what is meant by IGST
3. GST TYPES.
4. HISTORY OF GST BILL.
5. International gst
6. Internal Audit
7. what is meant by composite tax
8. write about gst returns.
9. GST OF ANY ONE COUNTRY
10. GST WITH DIFFERENT NORMS

ESSAY QUESTIONS

1. Explain the Nature, Scope of GST
2. Explain the procedure of GST.
3. Explain the difference between IGST&SGST
4. What are the different slabs in GST
5. Differentiate GST&OTHER PREVIOUS TAXES
6. What is input tax
7. Explain the procedure for registration of GST
8. What are the problems involved in GST?
9. Explain the Impact of GST on business people
10. Explain the impact of GST on hr policies.
11. Explain the law of GST
12. Evaluate the history of GST BILL..

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	IV	CORPORATETAX LAWS&PRACTICE	COM 405A17	2017-2018

Total No of Hours for Teaching – Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
65 Hours	4		1	3 Hours	30	70	4

Course Objectives:

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

- To know what is corporate tax laws and practice
- To know various concepts of corporate tax laws and practice.

Course Outcomes:

- Student able to know what is corporate tax.
- To know different laws and practice of corporate tax
- Students comes know how corporate tax is calculated in the commerce.

Syllabus

COM405A17 CORPORATE TAX LAWS & PRACTICES

Unit I:

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

Unit II:

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

Unit III:

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

Unit IV:

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

Unit V:

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

References

1. Corporate Tax Planning & Business tax Procedures – Dr. Vinod K Singhania, D. monica Singhania, Taxman Publication, New Delhi
2. Direct taxes – Dr. H.C. Mehrotra and Dr. S.P. Goyal Sahitya Bhavan New Delhi.
3. Direct Taxes law and practice – Bhagavathi Prasad, Vishva Prakashana, New Delhi.
4. Direct Taxes Aggarwal P.K 'Tax Planning for Companies' Hind Law Publishers, New Delhi.
5. Corporate Tax Planning and management, Lakhotia, Vision Publishers.
6. Taxman's direct Tax Laws and Practice, Dr. Vinod K. Singhania and Kapil Singania Taxman's Publications (p) Ltd., New Delhi.

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

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MODEL QUESTION PAPER (w.e.f: 2017 - 18)

II M.Com : IV Semester

COM 405A17 : Corporate Tax Laws & Practice

Time : Three Hours

Max Marks:70

.Section : A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) What is meant by Tax Planning? (or) b) What are the various types of Companies?

UNIT – II

2. a) What is meant by Tax avoidance? (or) b) What is meant by Tax Evasion?

UNIT – III

3. a)What is meant by Advance Tax (or) b)What is meant by Tax Return?

UNIT – IV

4. a)What is meant by Tax Administration?

(or)

- b) Tax Administration with reference to Employee Remuneration?

UNIT – V

5. a) What is meant by minimum Alternative Tax?

(or)

- b)What are the various provision considered in calculating House Property income of Companies.

Section : B (5 X 9 = 45 Marks)

Answer the following questions

UNIT - I

6. a) Explain the Need and Significance of Tax Management

(or)

- b) What are various problems in Tax Management?

UNIT - II

7. a) Explain Tax Planning with reference to Dividend and Bonus Shares..

(or)

- b) Explain Tax Planning with reference to Managerial Decisions..

UNIT - III

8. a)Explain the procedure for Tax refunds, appeals and Revisions

(or)

- b) What is TDS? Explain when and how tax is deducted at source

UNIT - IV

9. a)Explain Tax Administration with reference to Setting up of a new business.

(or)

- b) Explain Tax Administration with reference to Capital Structure and Employee Remuneration.

UNIT - V

10. a) Explain the deductions allowed from Gross Total income.

(or)

- b) Explain various provisions related to carry forward and set off of losses in case of companies

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

1. a) X Ltd is a widely held company. It is currently considering a major expansion of its production facilities and the following alternatives are available.

	Alternative 1	Alternative 2	Alternative 3
Share Capital	5,00,00,000	2,00,00,000	1,00,00,000
Debentures (14 %)	-	2,00,00,000	1,50,00,000
Loan from financial institutions (@18%)	-	1,00,00,000	2,50,00,000

Expected rate of return before Tax is 25%. The rate of dividend of the company since 1990 is not less than 20 % and the date of dividend declaration is June 30 every year. Suggest which alternative is more opt for the company.

(or)

- b) Explain various provisions regarding calculation of taxable income in case of Companies

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM 405A17 : Corporate Tax Laws & Practice

SHORT QUESTIONS

1. What is meant by Tax Planning?
2. What are the various types of Companies?
3. What is meant by Tax avoidance?
4. What is meant by Tax Evasion?
5. What is meant by Advance Tax
6. What is meant by Tax Return?
7. What is meant by Tax Administration?
8. Tax Administration with reference to Employee Remuneration?
9. What is meant by minimum Alternative Tax?
10. What are the various provision considered in calculating House Property income of Companies.

ESSAY QUESTIONS

1. Explain the Need and Significance of Tax Management
2. What are various problems in Tax Management?
3. Explain Tax Planning with reference to Dividend and Bonus Shares..
4. Explain Tax Planning with reference to Managerial Decisions..
5. Explain the procedure for Tax refunds, appeals and Revisions
6. What is TDS? Explain when and how tax is deducted at source
7. Explain Tax Administration with reference to Setting up of a new business.
8. Explain Tax Administration with reference to Capital Structure and Employee Remuneration.
9. Explain the deductions allowed from Gross Total income.
10. Explain various provisions related to carry forward and set off of losses in case of companies
11. X Ltd is a widely held company. It is currently considering a major expansion of its production facilities and the following alternatives are available.

	Alternative 1	Alternative 2	Alternative 3
Share Capital	5,00,00,000	2,00,00,000	1,00,00,000
Debentures (14 %)	-	2,00,00,000	1,50,00,000
Loan from financial institutions (@18%)	-	1,00,00,000	2,50,00,000

Expected rate of return before Tax is 25%. The rate of dividend of the company since 1990 is not less than 20 % and the date of dividend declaration is June 30 every year. Suggest which alternative is more opt for the company.

(or)

12. Explain various provisions regarding calculation of taxable income in case of Companies

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	IV	INDIAN FINANCIAL SYSTEM	COM 402F17	2017-2018

Total No of Hours for Teaching – Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
65 Hours	4		1	3 Hours	30	70	4

Course Objectives:

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

- To know what is Indian financial system in india
- To know various concepts of Indian financial system in Indian industry.
- To know how Indian financial system makes more effective in the Indian industry.

Course Outcomes:

- Student able to know about primary market and secondary market
- Student come to know different concepts like RBI,SEBI,FERM etc.
- Students comes know how credit ratings given to companies
- Students come to know CRISIL, ICRA agencies in India.

Syllabus

COM402F17-INDIAN FINANCIAL SYSTEM

Unit-I:

Introduction –Role of Financial System in Economic Development-
Financial Markets and Financial Instruments- Capital Markets- Money Markets-
Primary Market Operations- Role of SEBI- Secondary Market Operations- Regulation-
Functions of Stock Exchanges- Listing- Formalities-
Financial Services Sector Problems and Reforms.

Unit-II:

Financial Services: Concept, Nature and Scope of Financial Services- Regulatory
Framework of Financial Services- Growth of Financial Services in India- Merchant Banking-
Meaning- Types- Responsibilities of Merchant Bankers-
Role of Merchant Bankers in Issue Management –Regulation of Merchant Banking in India.

Unit-III:

Venture Capital –Growth of Venture Capital in India –Financing Pattern Under Venture
Capital- Legal Aspects and Guidelines for Venture Capital. Leasing- Types of Leases-
Evaluation of Leasing- Lease Vs. Borrowing.

Unit-IV:

Credit Rating- Meaning, Functions-
Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting-
Types of Factoring- Arrangements- Factoring in Indian Context.

Unit-V:

Mutual Funds- Concept and Objectives, Functions and Portfolio Classification, Organization
and Management, Guidelines for Mutual Funds, Working of Public and Private Mutual
Funds in India. Debt Securitization- Concept and Application- De-mat Services- need and
Operations- role of NSDL and CSDL.

References

1. I. M. Bhole, Financial Institutions and Market, Tata McGraw Hill.
2. V. A. Avadhani, Marketing of Financial Services, Himalayas Publishers, Mumbai.
3. Vasant Desai, Indian financial system, Himalaya Publisher.
4. Benton E. G., Financial Intermediaries An introduction.
5. Edminister R. D, Financial Institution, Markets and Management.
6. Verma J. C A manual of Merchant Banking.
7. West Lake. M, Factoring.
8. N. Vinaykan, A Profile of Indian Capital Market.

KAKARAPARTI BHAVANARAYANA PG COLLEGE (AUTONOMOUS)

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II MCOM-IV SEMESTER

MODEL QUESTION PAPER (w.e.f: 2017 – 18)

COM402 F17- INDIAN FINANCIAL SYSTEM

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1...a) What is financial markets?

(or)

b) Describe the financial instruments.

UNIT – II

2...a) What is financial service?

(or)

b) What is merchant banking?

UNIT – III

3..a) Describe the concept of. Venture capital

(or)

b) What is meant by lease

UNIT – IV

4.a) Describe the factoring concept

(or)

b) Explain the credit rating system

UNIT – V

5.a) Describe mutual funds (or) b) describe NSDL.

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6.a) Discuss the different financial markets

(or)

b) Present the factoring system in india

UNIT - II

7.a) Outline the picture of different financial services in india

(or)

b) Explain the importance of merchant banking

UNIT - III

8a) How does the credit rating agencies helps to the companies.

(or)

b) Elucidate the role of CRISIL AND ICRA in Indian credit rating agency.

UNIT - IV

9.a) Discuss the concept of venture capital.

(or)

b) differentiate concept between lease and borrowing?

UNIT - V

10.a) discuss different types mutual funds

(or)

b) Discuss the concept NSDL and its functions

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11.a) explain the issues of mutual funds in the present market.

(or)

b) Discuss the different credit rating agencies and its functions.

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM402 F17- INDIAN FINANCIAL SYSTEM

SHORT QUESTIONS

1. What is financial markets?
2. Describe the financial instruments.
3. What is financial service?
4. What is merchant banking?
5. Describe the concept of Venture capital
6. What is meant by lease
7. Describe the factoring concept
8. Explain the credit rating system
9. Describe mutual funds
10. describe NSDL.

ESSAY QUESTIONS

1. Discuss the different financial markets
2. Present the factoring system in india
3. Outline the picture of different financial services in india
4. Explain the importance of merchant banking
5. How does the credit rating agencies helps to the companies.
6. Elucidate the role of CRISIL AND ICRA in Indian credit rating agency.
7. Discuss the concept of venture capital.
8. differentiate concept between lease and borrowing?
9. discuss different types mutual funds
10. Discuss the concept NSDL and its functions
11. explain the issues of mutual funds in the present market.
12. Discuss the different credit rating agencies and its functions.

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	IV	FINANCIAL DERIVATIVES	COM 403F17	2018-2019

Total No of Hours for Teaching – Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
65 Hours	4		1	3 Hours	30	70	4

Course Objectives:

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

- To know what is Indian stock market
- To know various concepts of Indian stock market in Indian industry.
- To know how Indian trade market works in stock market.

Course Outcomes:

- Student able to know about primary market and secondary market
- Student come to know different concepts like RBI,SEBI,FERM etc.
- Students comes know call option & buy option
- Students come to know mutual funds & derivatives etc.

Syllabus

KAKARAPARTI BHAVANARAYANA COLLEGE (Autonomous) PG Department of Commerce

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.Com	IV	FINANCIAL DERIVATIVES	COM403F17	2018-19

Syllabus

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Theory	Tutorial	Practical		CIA	SEE	
65 Hours	3	1	1	3 Hours	30	70	4

UNIT-1

Introduction: Financial Derivatives Meaning – Types of Derivatives - Products and Participants in Derivative Markets – Forward Contracts – Forward Contracts Vs. Future Contracts – Types of Futures – Other Financial Derivatives - Derivatives Trading in India - Hedging & speculation in Futures - Index futures.

UNIT-2

Options Contracts: Meaning of Options – Options terminology - Types of Options – Call and Put Options – Determinants of Option Price – Stock and Index Option Properties and Mechanics – Options Trading in India – Warrants and Convertible Securities.

UNIT-3

Option Trading Strategies: Basics of Option Positions – Strategies involving Options – Bullish, Bearish and Neutral strategies.

UNIT-4

Options Valuation: Binomial Options Pricing Model – The Black-Scholes Options Pricing Model – Volatility – Causes of Volatility.

UNIT-5

Financial Swaps: Currency Swaps – The Structure of Swaps – Interest Rate Swaps – Equity Swap – Valuation of Financial Swaps – Credit Derivatives – Caps and Floors.

REFERENCE BOOKS

1. Bhalla, V.K. Financial Derivatives, Sultan Chand, NewDelhi.
2. SSS Kumar, Financial Derivatives, PHI, New Delhi
3. BishnuPriya Mishra, Financial Derivatives, Excel Books, NewDelhi.
4. Don M. Chance & Robert Brooks, Derivatives and Risk Management Basics, Cengage, NewDelhi.
5. John C, Hull: Options, Futures and Other Derivatives Pearson, NewDelhi.
6. Franklin Edwards and Cindy Ma: Futures and Options, Tata McGraw Hill,New Delhi.
7. Gupta S. L., Financial Derivatives: Theory, Concepts and Problems, PrenticeHall of India, Delhi.
8. SundaramJanakiramanan, Derivatives and Risk Management, Pearson,New Delhi.
9. Redhead: Financial Derivatives: An Introduction to Futures, Forwards, Options, Prentice Hall of India, NewDelhi.
10. Rene M. Stulz., Risk Management & Derivatives, Cengage, NewDelhi.
11. SatyanarayanaChary T., Financial Derivatives, Excel Books, NewDelhi.
12. SiddaiahThumuluriSiddaish International Financial Management, Pearson,New Delhi.

Model Question Paper

Class: II M.com
Paper: Financial Derivatives
Time: 3 Hrs

Semester: IV
Code: COM 403F17
Max. Marks: 70

Section: A

(5 x 3 = 15 Marks)

Answer the following questions

UNIT – I

1.a) Derivatives Trading in India.
(or)

b) Types of Futures

UNIT - II

2.a) Call and Put options
(or)

b) Warrants and Convertible Securities

UNIT – III

3.a) Covered Call
(or)

b) Protective Put and Spread

UNIT - IV

4.a) Causes of Volatility
(or)

b) Log-normal Property of Stock Prices

UNIT - V

5.a) Currency Swaps
(or)

b) Caps and Floors

Section: B

(5 x 9 = 45 Marks)

Answer the following questions

UNIT – I

6.a) Differentiate between Forward Contracts Vs. Future Contracts?
(or)

b) What do you mean by Financial Derivatives? Write about products and participants in Derivative Markets?

UNIT – II

7.a) Elucidate Determinants of Option Price and Stock and Index Option Properties?

(or)

b) What do you mean by Options? Explain Options Trading in India?

UNIT – III

8.a) What is Option Trading Strategies? What are the strategies involved in options explain?

(or)

b) Briefly explain what are the combinations involved in Options?

UNIT – IV

9.a) Briefly explain Binomial Options Pricing Model?

(or)

b) Explain The Black-Scholes Options Pricing Model?

UNIT – V

10.a) What is Swaps? Draw the structure of Swaps and explain?

(or)

b) Explain Values of Financial Swaps?

Section: C

(1 x 10 = Marks)

UNIT I / II / III / IV / V

11.a) Write short note on

- Equity Swap
- Caps and Floors
- Credit Derivatives

(or)

1. What do you mean by Futures? Explain other Financial Derivatives?

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM 403F17-Financial Derivatives

SHORT QUESTIONS

1. Derivatives Trading in India.
2. Types of Futures
3. Call and Put options
4. Warrants and Convertible Securities
5. Covered Call
6. Protective Put and Spread
7. Causes of Volatility
8. Log-normal Property of Stock Prices
9. Currency Swaps
10. Caps and Floors

ESSAY QUESTIONS

1. Differentiate between Forward Contracts Vs. Future Contracts?
2. What do you mean by Financial Derivatives? Write about products and participants in Derivative Markets?
3. Elucidate Determinants of Option Price and Stock and Index Option Properties?
4. What do you mean by Options? Explain Options Trading in India?
5. What is Option Trading Strategies? What are the strategies involved in options explain?
6. Briefly explain what are the combinations involved in Options?
7. Briefly explain Binomial Options Pricing Model?
8. Explain The Black-Scholes Options Pricing Model?
9. What is Swaps? Draw the structure of Swaps and explain?
10. Explain Values of Financial Swaps?
11. Write short note on
 - Equity Swap
 - Caps and Floors
 - Credit Derivatives
12. What do you mean by Futures? Explain other Financial Derivatives?

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	IV	TREASURY MANAGEMENT	COM404F17	2018-2019

Total No of Hours for Teaching – Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
65 Hours	4		1	3 Hours	30	70	4

Course Objectives:

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

- To know what is treasury management in the india
- To know various concept treasury management in the business.

Course Outcomes:

- Student able to know money market and capital market.
- Student come to know working capital process in the business.
- Students comes know treasury risk management and treasury reporting

Syllabus

COM404F17 TREASURY MANAGEMENT

Unit- 1

Introduction to Corporate Treasury Management - Overview of Corporate Treasury Management, need and benefits, functions and Treasury exposures. Organisation structure of treasury.

Unit 2

Financial Markets: The Money Market - money market, types of financial markets (the other is capital market). Money market instruments and regulation of the market. Financial Markets – Capital Market - type of financial markets viz. capital market. Stock market (both equity and preference) and debt market. Regulation of capital market, commodity markets.

Unit-3

Treasury Products - Treasury products for foreign exchange (forex) markets and forex derivatives. Commodity market instruments

Unit -4

Working Capital Management –Introduction, need for working capital, cash cycle, management strategies for working capital, perspective of the Treasury function.-types of treasury accounts

Unit-5

Treasury Risk Management - Treasury risks, function the market risks role of asset-liability management. Integrated Treasury – Introduction, responsibilities of Treasury. Accounting risks associated with financial reporting and disclosure of treasury exposures in the balance sheet.

REFERENCE BOOKS

- 1.TREASURY MANAGEMENT-STEVEN M. BRAGG
- 2.TREASURY RISK MANAGEMENT-S.K.BAGCHI.
- 3.TREASURY FUNDAMENTALS-ANTONIO MORELLI
- 4.TREASURY MANAGEMENT AND FINANCE SERIES-WILLIAM VAN ALPHEN .

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

IIM.Com : IV Semester

Time : Three Hours

COM404F17 - TREASURY MANAGEMENT

Max Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) What is treasury management?(or) b) Benefits of TM

UNIT – II

2. a) What is money market? (or) b) Define commodity market.

UNIT – III

3. a) What is Derivatives?(or) b) What are market instruments?

UNIT – IV

4. a)Working capital. (or) b) cash cycle.

UNIT – V

5. a) Define integrated treasury. (or) b)Treasury risks.

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) Explain overview of corporate treasury management?

(or)

- b) Explain main functions of treasury management?

UNIT - II

7. a) Distinguish between capital market and money market?

(or)

- b) Types of money markets?

UNIT - III

8. a)What are treasury products for foreign exchange and foreign derivatives?

(or)

b) Explain commodity market instruments?

UNIT - IV

9. a) perspective of treasury function?

(or)

b) Explain management strategies for working capital?

UNIT - V

10. a) Function market risks, role of assets-liability management?

(or)

b) Explain responsibilities of treasury and treasury risks?

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) Organization structure of treasury?

(or)

b) Explain accounting risks associated with financial reporting and disclosure of treasury exposures in balance sheet?

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

TREASURY MANAGEMENT

SHORT QUESTIONS

1. What is treasury management?
2. Benefits of TM
3. What is money market?
4. Define commodity market.
5. What is Derivatives?
6. What are market instruments?
7. Working capital.
8. cash cycle.
9. Define integrated treasury.
10. Treasury risks.

ESSAY QUESTIONS

1. Explain overview of corporate treasury management?
2. Explain main functions of treasury management?
3. Distinguish between capital market and money market?
4. Types of money markets?
5. What are treasury products for foreign exchange and foreign derivatives?
6. Explain commodity market instruments?
7. perspective of treasury function?
8. Explain management strategies for working capital?
9. Function market risks, role of assets-liability management?
10. Explain responsibilities of treasury and treasury risks?
11. Organization structure of treasury?
12. Explain accounting risks associated with financial reporting and disclosure of treasury exposures in balance sheet?

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	IV	INTERNATIONAL FINANCIAL MANAGEMENT	COM 405F17	2017-2018

Total No of Hours for Teaching – Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
65 Hours	4		1	3 Hours	30	70	4

Course Objectives:

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

- To know what is international financial management
- To know various concepts of .IFM
- To know foreign exchange market in india .

Course Outcomes:

- Student able to know IFM and its importance in the india
- Student come to know various elements of IFM and its process in financial market..
- To know how IFM implemented in the financial market.

Syllabus

COM405F17

INTERNATIONAL FINANCIAL MANAGEMENT

UNIT-I

Multinational Corporations: Features of MNCs, Motives for Going Global, Factors Inhibiting MNCs to Maximize Profits, Complexities and Issues in Financial Decisions of a Multinational Firm – Financial Management Versus International Financial Management – IFM: Features, Objectives, and Importance of IFM.

UNIT-II

International Monetary System: Gold Standard, Interwar Period, Bretton Woods System, Fixed and Floating Exchange Rate System – Foreign Exchange Market: Features and Functions – Exchange Rate: Determination of Exchange Rate – Spot and Forward Rates – International Parity Conditions: Purchasing Power Parity, Forward Rate Parity and Interest Rate Parity – Fisher Open Condition – Exchange Rate Movement and Decision to Invest – Global Financial Markets: International Banks, Euro Currency Market, Euro Bond Market, International Stock Market, and Global Equity Market.

UNIT-III

Management of Exposure: Economic, Transaction, Translation, and Real Operating Exposure – Exposure Management Contractual and Natural Hedging – Interest Rate Risk Assessment and Management – International Capital Budgeting: Multinational Considerations and Calculation of Cash Flows, and Adjusted Present Value Approach.

UNIT-IV

International Portfolio Management: Decision to Invest in Portfolio, International CAPM, and Identification of Optimum Portfolio – International Project Financing: Concepts, Types, Techniques, Page 134 of 162 and Key Elements – Cost of Capital and Capital Structure of Multinational Firms – Long term Financing Sources of MNCs.

UNIT-V

International Working Capital Management: Cash Management, Receivables and Inventory Management – Short-term Financing – International Accounting: Foreign Currency Translation, Multinational Transfer Pricing and Performance Measurement – Consolidated Financial Reporting International Accounting Standards and Practices – International Taxation: Key elements and Issues, International Tax Environment, Bilateral Treaties

Practical Component

- Students should study the documentation in international finance (For example, How the forward contracts are entered into), prepare a report and submit it to concerned faculty).

- Students should take any multinational company and study its cash / credit / loan / working capital management system and give a Public Presentation.
- Students should take up one country such as India and look up its BOPs, Foreign Exchange Rates, Theories of Exchange Rate Determination, Management of Foreign Exchange Exposure, and Exchange Rate Forecasting.

REFERENCE BOOKS

1. S.P.Srinivasan, B.Janakiram, International Financial Management, Wiley India.
2. V.Sharan, International Financial Management, 3rd Edition, Prentice Hall of India.
3. A.K.Seth, International Financial Management, Galgotia Publishing Company.
4. P.G.Apte, International Financial Management, Tata McGraw Hill, 3rd Edition.
5. Bhalla, V.K., International Financial Management, 2nd Edition, New Delhi, Anmol.
6. V.A.Avadhani, International Financial Management, Himalaya Publishing House.
7. Bhalla, V.K., Managing International Investment and Finance, New Delhi, Anmol.
8. Buckley Adrin, Multinational Finance, 3rd Edition, Engle Wood Cliffs, Prentice Hall of India
9. Jain, International Financial Management, MacMillan.
10. Thomas J.O' Brien, International Financial Economics, Oxford.
11. Alan C, Shapiro, Multinational Business Financial Management, Wiley India.
12. Jeff Madura, International Corporate Finance, Cengage.

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II M.COM-IV SEM

MODEL QUESTION PAPER (w.e.f: 2017 – 18)

COM405F17- INTERNATIONAL FINANCIAL SYSTEM (COM405F17)

Time : Three Hours

Max

Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) What is Financial Instrument?
(or)

b) Describe the Primary Market Operations.

UNIT – II

2. a) Define the financial services?
(or)

b) Describe the merchant banking.

UNIT – III

3. a) What is venture capital?
(or)

b) Mention the types of lease.

UNIT – IV

4. a) Describe the rating system.
(or)

b) Explain the various types of factoring.

UNIT – V

5. a) What is portfolio? (or) b) Explain the De-mat.

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) Discuss the role of financial system in economic development.
(or)

b) Outline the functions of stock exchanges.

UNIT - II

7. a) Present the regulatory framework of financial services.
(or)

b) Discuss the regulation of merchant banking in India.

UNIT - III

8. a) Narrate the financing pattern under venture capital.
(or)

b) Expound the leasing Vs barrowing.

UNIT - IV

9. a) Explicate the credit rating system and its functions.
(or)
b) Elaborate the factoring in Indian context.

UNIT - V

10. a) Present the guidelines for mutual fund.
(or)
b) Discuss the role of NSDL and CSDL.

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) Discuss the legal aspects and guidelines for venture capital.
(or)
b) Present the concept of debt securitization and its applications.

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

INTERNATIONAL FINANCIAL SYSTEM (COM405F17)

SHORT QUESTIONS

1. What is Financial Instrument?
2. Describe the Primary Market Operations.
3. Define the financial services?
4. Describe the merchant banking.
5. What is venture capital?
6. Mention the types of lease.
7. Describe the rating system.
8. Explain the various types of factoring.
9. What is portfolio?
10. Explain the De-mat.

ESSAY QUESTIONS

1. Discuss the role of financial system in economic development.
2. Outline the functions of stock exchanges.
3. Present the regulatory framework of financial services.
4. Discuss the regulation of merchant banking in India.
5. Narrate the financing pattern under venture capital.
6. Expound the leasing Vs barrowing.
7. Explicate the credit rating system and its functions.
8. Elaborate the factoring in Indian context.
9. Present the guidelines for mutual fund.
10. Discuss the role of NSDL and CSDL.
11. Discuss the legal aspects and guidelines for venture capital.
12. Present the concept of debt securitization and its applications.

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	IV	ADVANCE BANKING	COM 402B17	2017-2018

Total No of Hours for Teaching – Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
65 Hours	4		1	3 Hours	30	70	4

Course Objectives:

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

- To know advance banking in banking industry.
- To know various elements in the advance banking.
- To know central banking and other banking facilities in the banking industry.

Course Outcomes:

- Students able to know banking industry in India
- Student come to know various elements in the banking industry
- To know how banking runs different elements in banking industry.

Syllabus

COM402B17 ADVANCED BANKING

UNIT-I

Central Banking Concept – Central Banking Policy in Developed and Developing Economies – functions – Note issues – Banker to the Government; Banker to Commercial banks – Credit Control – Techniques – Structure and Organization of RBI – Role of RBI as Central bank.

UNIT-II

Structure and Organization of Central bank in India, USA, UK and EU – Central banking Policy in Developed and Less Developed Countries – Banking Sector Reforms – Narasimham Committee.

UNIT-III

Study of Nature and Structure of Commercial Banking in India – Theories of Asset Management – Commercial Banks, Indian Money Market – Capital Money Market – Primary market, Secondary Market.

UNIT-IV

Economic Stabilization Policy: Objectives of Monetary Policy – Choosing Between Conflicting Objectives – Development Banks: ICICI – IFC – IDBI and SFC's.

UNIT-V

Bond Markets: Government Bond Market and its Interface with Capital Market – Debt Market in India and its Interface with Stock Markets, Primary and Secondary Markets, Capital and Money Market – Mutual Fund: Concept, Mechanism Role, etc.

REFERENCE BOOKS

1. Hawtrey, *The Art of Central Banking*, Sugustus M Kelley Publishers, 1970, New York.
2. Narendra Kumar, *Bank Nationalism of India – A Symposium*, Lalvani Publishing House, 1969, Mumbai.
3. Pal Panadlkar & N.C. Mehra, *Rural banking*, National Institute of Bank Management, Mumbai.
4. Vasant Desai, *Indian Banking – Nature and Problems*, Himalaya Publishing House, Mumbai.
5. Benjamin H Bankhurt, *Money banking System*, Times of India Press, Mumbai.
6. Charless L Prather, *Money & Banking*, Richard Inc., Illinois

KAKARAPARTI BHAVANARAYANA COLLEGE (AUTONOMOUS)

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

II M.Com : IV Semester

COM402B17 – ADVANCED BANKING

Time : Three Hours

Max Marks:70

Section: A

Answer the following questions

(5 x 3 = 15 Marks)

UNIT – I

1.a) Write about the concept of banking?
(or)

b) Draw the structure of RBI?

UNIT - II

2.a) Draw the structure of Central Bank in UE?
(or)

b) Write about Narasimham Committee?

UNIT - III

3.a) Write about the Theories of Asset Management?
(or)

b) Write about the Indian Money Market?

UNIT – IV

4.a) Write about choosing between conflicting objectives?
(or)

b) Draw the structure of Development Banks in India?

UNIT - V

5.a) What are emerging trends in banking sector in India?
(or)

b) Write short note on next generation banking?

Section: B

Answer the following questions

(5 x 9 = 45 Marks)

UNIT – I

6.a) What do you mean by Banking? Explain Central Banking Policy in Developed and Developing Economies?
(or)

b) What is Credit Control? Explain techniques of credit control?

UNIT – II

7.a) Briefly explain banking sector reforms in India?
(or)

b) Draw the structure of Central Bank in India, US and UK?

UNIT – III

8.a) Draw the structure of Commercial banking in India and explain them?
(or)

b) Briefly explain Indian Money Market and how they work?

UNIT – IV

9.a) Write short note on ICICI, IFC and IDBI?

(or)

b) Explain about economic stabilization policy?

UNIT – V

10.a) Elucidate challenges and issues in banking sector?

(or)

b) What are Emerging Trends involved in banking sector and explain them?

Section: C (1 x 10 = Marks)

UNIT I / II / III / IV / V

11.a) Briefly explain technological advancement in banking sector?

(or)

b) Explain Central Banking Policy in Developed and Less Developed Countries?

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM402B17 – ADVANCED BANKING

SHORT QUESTIONS

1. Write about the concept of banking?
2. Draw the structure of RBI?
3. Draw the structure of Central Bank in UE?
4. Write about Narasimham Committee?
5. Write about the Theories of Asset Management?
6. Write about the Indian Money Market?
7. Write about choosing between conflicting objectives?
8. Draw the structure of Development Banks in India?
9. What are emerging trends in banking sector in India?
10. Write short note on next generation banking?

ESSAY QUESTIONS

1. What do you mean by Banking? Explain Central Banking Policy in Developed and Developing Economies?
2. What is Credit Control? Explain techniques of credit control?
3. Briefly explain banking sector reforms in India?
4. Draw the structure of Central Bank in India, US and UK?
5. Draw the structure of Commercial banking in India and explain them?
6. Briefly explain Indian Money Market and how they work?
7. Write short note on ICICI, IFC and IDBI?
8. Explain about economic stabilization policy?
9. Elucidate challenges and issues in banking sector?

10. What are Emerging Trends involved in banking sector and explain them?
11. Briefly explain technological advancement in banking sector?
- 12.** Explain Central Banking Policy in Developed and Less Developed Countries?

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	IV	INTERNATIONAL BANKING	COM 403B17	2017-2018

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
60 Hours	4		1	3 Hours	30	70	4

Course Objectives:

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

- To know what is international banking
- To know various concept of international banking
- To know different procedures in the international banking.

Course Outcomes:

- Student able to know international banking in the banking setor.
- Student come to know various elements of international banking in the international banking industry..
- To know different procedures of international banking.

Syllabus

COM403B17-INTERNATIONAL BANKING

- UNIT-I** : Introduction-
Global trends and developments in International Banking-
Wholesale banking-Retail banking-private banking-inter-
bank business
- UNIT-II** : International Financial Centres-Offshore Banking units-SEZs-
Asset
Liability Management-
Profitability of International Banking Operations
- UNIT-III** : Investment Banking: Wholesale Banking-Unit Banking-
Federal Banking System-Investment Banking-
Correspondent Banking-Banking System in UK, USA,
Germany and Japan-
Global trends and developments in International Banking.
- UNIT-IV** :
International Financial Institutions; IMF, IBRD, BIS, IFC, ADB
, WTO, Treasury and Risk Mitigation
- UNIT-V** : Regulatory Framework in India and FEMA,
Letter of Credit mechanism and
UCPDC/URC/URR Buyers'/ Sellers' credit-Bilateral trade-
counter trade-high seas sales.

References

1. International Banking Operations, Libf, Macmillan Publishers India Limited, 2007.
2. Domestic and International Banking, M.K. Lewis & K.T. Davis, The MIT Press, 1987.
3. Hand Book of International Banking, A.W. Mullineux & Victor Murinde, Edward Elgar Publishing, 2003.
4. International Banking, Nicholas L. Deak & Jo Anne Celusak, New York Institute of Finance, 1984.
5. International Banking and Finance, Francis A. Lees, Macmillan Press, 1980.
6. Multinational and International Banking, Geoffrey Jones, E. Elgar, 1984.

Model Question Paper

Class: II M.com
Paper: International Banking
Time: 3 Hrs

Semester: IV
Code: COM 403B17
Max. Marks: 70

Section: A

(5 x 3 = 15 Marks)

Answer the following questions

UNIT – I

1.a) What is Retail Banking?

(or)

b) What is Private Banking?

UNIT - II

2.a) What do you mean by Asset Liability Management?

(or)

b) Write about International Banking Operations?

UNIT - III

3.a) What is Wholesale Banking?

(or)

b) What do you mean by Investment Banking?

UNIT - IV

4.a) Write short note on IMF

(or)

b) Write short note on WTO

UNIT - V

5.a) Write short note on regulatory framework in India?

(or)

b) What do you mean by Seller's Credit?

Section: B

(5 x 9 = 45 Marks)

Answer the following questions

UNIT – I

6.a) What is international banking? Explain developments in international banking?

(or)

b) Write short note on

- Wholesale Banking
- Inter-bank business

UNIT – II

7.a) Briefly explain Offshore Banking units?

(or)

b) What is Asset Liability Management and explain theories of Asset Liability Management?

UNIT – III

8.a) Write about banking system in UK and USA?

(or)

b) Briefly explain global trends and developments in international banking?

UNIT – IV

9.a) What are international financial institutions? Write short note on ADB?

(or)

b) Write short note on

- IBRD
- IFC

UNIT – V

10a) What do you mean by letter of credit mechanism and explain?

(or)

b) Write short note on

- CPDC
- URC

- URR Buyers'

Section: C

(1 x 10 = Marks)

UNIT I / II / III / IV / V

11.a) What is banking system? Explain about Federal Banking system in USA?

(or)

12. Write about Banking system in Germany and Japan?

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM 403B17 International Banking

SHORT QUESTIONS

1. What is Retail Banking?
2. What is Private Banking?
3. What do you mean by Asset Liability Management?
4. Write about International Banking Operations?
5. What is Wholesale Banking?
6. What do you mean by Investment Banking?
7. Write short note on IMF
8. Write short note on WTO
9. Write short note on regulatory framework in India?
10. What do you mean by Seller's Credit?

ESSAY QUESTIONS

1. What is international banking? Explain developments in international banking?
2. Write short note on
3. Wholesale Banking
4. Inter-bank business
5. Briefly explain Offshore Banking units?
6. What is Asset Liability Management and explain theories of Asset Liability Management?
7. Write about banking system in UK and USA?
8. Briefly explain global trends and developments in international banking?
9. What are international financial institutions? Write short note on ADB?
10. Write short note on
IBRD
IFC

What do you mean by letter of credit mechanism and explain?

11. Write short note on

CPDC

URC

URR Buyers'

12. What is banking system? Explain about Federal Banking system in USA?

13. Write about Banking system in Germany and Japan?

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	IV	CENTRAL BANKING	COM 404B17	2017-2018

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
60Hours	4		1	3 Hours	30	70	4

Course Objectives:

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

- To know what is international financial management
- To know various concepts of .IFM
- To know foreign exchange market in india .

Course Outcomes:

- Student able to know IFM and its importance in the india
- Student come to know various elements of IFM and its process in financial market..
- To know how IFM implemented in the financial market.

Syllabus

COM404B17 CENTRAL BANKING

UNIT-I

Introduction – Reserve Bank Of India – Nature and scope, Role of RBI as Central Bank , Central Banking policy in developing and developed countries, Structure of Central Bank – Structure of Reserve Bank Of India, Objectives of Central Banking and Reserve Bank Of India.

UNIT-II

Organization of the RBI Internal organisation - Management - Offices and branches - Banking departments - Public accounts dept. - Public debt dept. - Deposit accounts dept. - Securities dept Issue dept. - Administration dept. -Research and Economic intelligence dept. - Economic dept. - Statistics dept. - RB I financial statements. - Reports - Publications.

UNIT-III

RBI as currency authority - Currency chest - Seasonal variations in currency circulation - banker: government - agreement with central government - Agreements with state Governments – Administrative arrangements - Issue of new loans and treasury bill& - Advisor .to Govt. - Supervision of banks — Deposit insurance — Licensing of banks — Branch licensing policy — Narasimahan Committee Report — Inspection banks — Credit information service — Education and training of banking personnel.

UNIT-IV

RB and credit granting — RBI & Rural credit — Gadgil Committee Report — Agricultural finance Non-agricultural finance — Agricultural refinance corporation — Industrial finance — Refinance — Direct assistance to industry — direct finance for exports — Rediscount assistance — Credit guarantee scheme Commercial paper.

UNIT-V

Exchange management and control — Exchange rates — Exchange control objectives — regulation — authorized dealers — Rupees convertibility — basket rates — Payment for imports — Other payment Export control — bullion — Jewellery — Currency notes and coins — Foreign investment.

REFERENCE BOOKS

- 1) Deock M.H. Central Banking. London — Granada Publishers, 1974.
- 2) Asishkumar Roy. The Structure of interest rates in India, Calcutta: World Press Private I 1975.
- 3) RBI. The Reserve Bank of India—Functions and Working Bombay, RBI. 1990.
- 4) Vaswani T.A, Indian BankingSystem. Bombay: Lalvani Publishing House. 1970.

Model Question Paper

Class: II M.com

Paper: Central banking

Time: 3 Hrs

Semester: IV

Code: COM 404 B17

Max. Marks: 70

Section: A

(5 x 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) Draw the structure of Central bank.

(or)

b) Role of Reserve Bank of India.

UNIT - II

2. Organization of the RBI

(or)

b) Offices and branches of Central Banking.

UNIT - III

3. a) Functions of Central Banking.

(or)

b) Narasimhan Committee.

UNIT - IV

4. a) Gadgil Committee Report.

(or)

b) Credit guarantee scheme of commercial paper.

UNIT - V

5. a) Exchange management and control.

(or)

b) Foreign investment.

Section: B

(5 x 9 = 45 Marks)

Answer the following questions

UNIT – I

6. a) What is Central Banking? Briefly explain Nature and Scope of Central Banking?

(or)

b) What do you mean by RBI? Explain objectives and functions?

UNIT – II

7. a) Explain organization of the RBI internal organization and management?

(or)

b) Write short note on

i. Deposit account dept.

ii. Securities dept.

iii. Issue dept.

UNIT – III

8. a) Briefly explain bankers to the bank of Central Bank?

(or)

b) Write short note on

i. Credit information service

ii. Education and training of banking personnel.

iii. Licensing of banks

UNIT – IV

9. a) Briefly explain about agricultural finance, Non-agricultural finance and agricultural refinance corporation?

(or)

b) What do you mean by commercial paper? Explain credit guarantee scheme of commercial paper.

UNIT – V

10. What is exchange management and control? Explain what are the exchange rates?

(or)

b) Write short note on

- i. Bullion
- ii. Jewellery
- iii. Currency note and coins

Section: C

(1 x 10 = Marks)

UNIT I / II / III / IV / V

11. What do you mean by Foreign Investment and explain role of RBI while Foreign Investment?

(or)

. What is Demonetization and explain with examples?

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM 404 B CENTRAL BANKING

SHORT QUESTIONS

1. Draw the structure of Central bank.
2. Role of Reserve Bank of India.
3. Organization of the RBI
4. Offices and branches of Central Banking.
5. Functions of Central Banking.
6. Narasimhan Committee.
7. Gadgil Committee Report.
8. Credit guarantee scheme of commercial paper.
9. Exchange management and control.
10. Foreign investment.

ESSAY QUESTIONS

1. What is Central Banking? Briefly explain Nature and Scope of Central Banking?
2. What do you mean by RBI? Explain objectives and functions?
3. Explain organization of the RBI internal organization and management?
4. Write short note on
 - iv. Deposit account dept.
 - v. Securities dept.
 - vi. Issue dept.
5. Briefly explain bankers to the bank of Central Bank?
6. Write short note on
 - iv. Credit information service
 - v. Education and training of banking personnel.
 - vi. Licensing of banks

7. Briefly explain about agricultural finance, Non-agricultural finance and agricultural refinance corporation?
8. What do you mean by commercial paper? Explain credit guarantee scheme of commercial paper.
9. What is exchange management and control? Explain what are the exchange rates?
10. Write short note on
 - iv. Bullion
 - v. Jewellery
 - vi. Currency note and coins
11. What do you mean by Foreign Investment and explain role of RBI while Foreign Investment?
12. What is Demonetization and explain with examples?

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	IV	INSURANCE AND RISK MANAGEMENT	COM 405B17	2018- 2019

Total No of Hours for Teaching - Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
60 Hours	4		1	3 Hours	30	70	4

Course Objectives:

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

- d. To know about insurance risk management.
- e. To know various concepts of insurance risk management
- f. To know how insurance exist in the present market scenario.
- g. To know what are the risk involved in insurance mangment.

Course Outcomes:

- Student able to know Insurance and its importance in the present market scenario.
- Student come to know various elements of insurance risk management in the market...
- To know how insurance helps in the citizens of the the market.
- To know how risks are overcome by the investors in the present market.

Syllabus

COM405B17- INSURANCE AND RISK MANAGEMENT

UNIT-I

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

UNIT-II

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

UNIT-III

Property and liability Insurance Coverage – Personal Risk Management Applications–Property – Liability – Risk Management for Auto Owners – Risk Management for Home Owners.-Fire Insurance, Marine insurance other Non-life insurances

UNIT-IV

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

UNIT-V

Risk Management Scenario- Functions and organisation of Insurers – Government Regulation of Insurance Sector – IRDA – Privatization of Insurance – Changes in Insurance Acts – Insurance Intermediaries – Insurance Product pricing and Claim valuation – Bank Assurance – Foreign Insurers in India.

REFERENCE BOOKS

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

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MODEL QUESTION PAPER (w.e.f: 2018 – 19)

II M.Com : IV Semester

COM405B17 :INSURANCE &RISK MANAGEMENT

Time : Three Hours

Max Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1.a) What is meant by insurance (or) b) risk in insurance

UNIT – II

2.a) workers compensation (or) b) risk financing

UNIT – III

3.a) types of risks (or) b) Internal risk in insurance

UNIT – IV

4.a)insurance policy for an employee explain (or) b) insurance liabilities

UNIT – V

5.a) benefits of insurance (or) b)what is insurance premium

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6.a) Explain the Nature, Scope and Advantages of insurance
(or)

b) Explain the different insurance policies.

UNIT - II

7.a) Explain the objectives of insurance.

(or)

b)types risks are involved in insurance.

UNIT - III

8.a) Differentiate general insurance and life insurance.

(or)

b) risk management for auto owners.

UNIT - IV

9.a) Explain the risk management for home owners.

(or)

b) What are the Premiums involved in insurance

UNIT - V

10.a) Explain the Procedure of risk management in insurance.

(or)

b) Explain the bank assurance.

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11.a) define IRDA.explain responsibilities of IRDA

(or)

b)Explain different foreign insurances in india.

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM405B17 :INSURANCE &RISK MANAGEMENT

SHORT QUESTIONS

1. What is meant by insurance
2. risk in insurance
3. workers compensatiion
4. risk financing
5. types of risks
6. Internal risk in insurance
7. insurance policy for an employee explain
8. insurance liabilities
9. benefits of insurance
10. what is insurance premium

ESSAY QUESTIONS

1. Explain the Nature, Scope and Advantages of insurance
2. Explain the different insurance policies.
3. Explain the objectives of insurance.
4. types risks are invoved in insurance.
5. Differentiate general insurance and life insurance.
6. risk management for auto owners.
7. Explain the risk management for home owners.
8. What are the Premiums involved in insurance
9. Explain the Procedure of risk management in insurance.
10. Explain the bank assurance.
11. define IRDA.explain responsibilities of IRDA
12. Explain different foreign insurances in india.

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	IV	INTERNATIONAL ACCOUNTING	COM 402G17	2017-2018

Total No of Hours for Teaching – Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
65 Hours	4		1	3 Hours	30	70	4

Course Objectives:

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

- h. To know what is international accounting
- i. To know various concepts of international accounting
- j. To know international accounting its procedures in the marketing..

Course Outcomes:

- Student able to know International accounting its importance
- Student come to know various elements of international accounting
- To know how international accounts are implemented in the different issues..

Syllabus

COM402G17 INTERNATIONAL ACCOUNTING

UNIT – 1: INTERNATIONAL ACCOUNTING: AN OVERVIEW:

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

UNIT - 2 : FOREIGN CURRENCY TRANSACTION AND TRANSLATION:

Definition of Foreign Currency transaction and Translation, Need for and issues involved in Foreign Currency Translation, Process of recording foreign (international) Transactions, Accounting Treatment of Forward Currency Translations, Techniques of Foreign Currency Translations, Treatment of Translation Gains and Losses. CONSOLIDATION OF FINANCIAL STATEMENTS: Need for Consolidation- Consolidation Techniques- IAS 27 and Consolidation- Indian Accounting Standard (AS 21) and Consolidation

UNIT – 3: ACCOUNTING FOR PRICE LEVEL CHANGES:

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

UNIT- 4: TRANSFER PRICING:

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

UNIT- 5: SEGMENT REPORTING:

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

REFERENCE BOOKS

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

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II M.COM-IV SEMESTER

MODEL QUESTION PAPER (w.e.f: 2017 – 18)

COM402G17--INTERNATIONAL ACCOUNTING

Time : Three Hours

Max

Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) What is the scope of international accounting?
(or)

b) What is GAAP?

UNIT – II

2. a) Define foreign currency transactions.
(or)

b) Explain the need for consolidation of financial statements.

UNIT – III

3. a) Describe the concept of price level changes.
(or)

b) What is harmonization process of accounting?

UNIT – IV

4. a) What is transfer pricing?
(or)

b) What is horizontal and vertical analysis?

UNIT – V

5. a) What is corporate disclosure? (or) b) Write about interim reporting.

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) Discuss the difficulties involved in international accounting.
(or)

b) Explain the IAS and its adoption in India.

UNIT - II

7. a) Explore the issues involved in foreign currency transactions and translation.
(or)

b) Discuss the techniques of foreign currency translations.

UNIT - III

8. a) What are the factors causing distortions to accounting profit?
(or)

b) Describe the types of price level changes and techniques of its adjustments.

UNIT - IV

9. a) Discuss the various methods of transfer pricing.
(or)
b) Present the modern techniques used in financial statement analysis.

UNIT - V

10. a) Elucidate the Indian GAAP on segment reporting.
(or)
b) Discuss the SEBI guidelines on interim reporting and disclosures.

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) Discuss the consolidation of financial statements.
(or)
b) Present the harmonization of accounting practices in detail.

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

INTERNATIONAL ACCOUNTING

SHORT QUESTIONS

1. What is the scope of international accounting?
2. What is GAAP?
3. Define foreign currency transactions.
4. Explain the need for consolidation of financial statements.
5. Describe the concept of price level changes.
6. What is harmonization process of accounting?
7. What is transfer pricing?
8. What is horizontal and vertical analysis?
9. What is corporate disclosure?
10. Write about interim reporting.

ESSAY QUESTIONS

11. Discuss the difficulties involved in international accounting.
12. Explain the IAS and its adoption in India.
13. Explore the issues involved in foreign currency transactions and translation.
14. Discuss the techniques of foreign currency translations.
15. What are the factors causing distortions to accounting profit?
16. Describe the types of price level changes and techniques of its adjustments.
17. Discuss the various methods of transfer pricing.
18. Present the modern techniques used in financial statement analysis.
19. Elucidate the Indian GAAP on segment reporting.
20. Discuss the SEBI guidelines on interim reporting and disclosures.
21. Discuss the consolidation of financial statements.
22. Present the harmonization of accounting practices in detail.

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	IV	INTERNATIONAL BUSINESS LAW AND PRACTICE	COM 403G17	2017- 2018

Total No of Hours for Teaching – Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
60 Hours	3	1	1	3 Hours	30	70	4

Course Objectives:

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

- k. To know what is international business law and practice
- l. To know various concepts of international business law and practice.
- m. To know various international institutions in the business world.

Course Outcomes:

- Student able to know different institutitons in the international business.
- Student come to know about WTO and its role in the india.
- To know dumping and anti dumping duties in the organistaions.

Syllabus

COM403G17 INTERNATIONAL BUSINESS LAW AND PRACTICE

UNIT I : Legal Environment of International business: International Law and the world's legal system – International sales, credits and commercial transaction: sales contracts and excuses for non performance - the documentary sale and terms of trade — Bank collections, trade finance and letters of credit – UN convention on contracts for international sale of goods.

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

UNIT III : Regulations of the international market place : international marketing law – sales representatives, advertising and ethical issues – licensing agreement and the protection of Intellectual property rights – host country regulation :Corporate law, taxation and currency risk – Nationalization – Labour and employment discrimination law – Environmental law

UNIT IV : Anti-Dumping Duties – WTO Provisions on Anti-Dumping-, Anti-Dumping Duties, Procedure and Developments – Regulatory Framework for Anti Dumping in India – Recent Anti Dumping Cases in India

UNIT V : Foreign Collaborations and Joint Ventures – Foreign Direct Investment Policy, Industrial Policy – Kinds of Collaboration and Joint Ventures – Drafting of Agreement – Restrictive Clauses in the Foreign Collaboration/Joint Venture Agreements – International Commercial Arbitration

REFERENCE BOOKS

1. International Business Law and Environment, Schaffer, Agusti and Earle (South – Western, Cengage Learning, 7th Edition)
2. International business law: A transactional Approach “, Larry Dimatto, Lucien. J. Dhooge.
3. International Business Law 5th Edition , Ray .A.August, Don Mayer, Michael Bixby,
4. International Business Law and Environment, Richard Schaffer, Filiberto August, Lucien. J. Dhooge, Beverley Earle, 7th Edition, South Western Cengage Learning, 200
5. International Trade and Export Management by Francis Cherunilam , Himalaya publishing House
6. International Business by K Awasthappa, McGraw Hill
7. Foreign Trade Policy and Handbook of Procedures by R.K.Jain (17th Edition 2012)

8. Anti Dumping Law and Procedures by R.K.Gupta (4th Edition 2013)
9. International Business – Justin Paul, PHI Publications –
10. A Guide to Export-Import Consultancy & Registration Services
V.K.Pamecha, Paper Bac
11. Export Management, P.K.Khurana, Paper Back

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MCOM

MODEL QUESTION PAPER (w.e.f: 2017 – 18)

COM 403G17- INTERNATIONAL BUSINESS LAW AND PRACTICE

Time : Three Hours

Max

Marks:70

Section :A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) What is letter of credit?
(or)

- b) Describe the concept of sale of contract..

UNIT – II

2. a) What is tariiff?
(or)

- b) What is non-tariff?

UNIT – III

3. a) Describe the concept of IPR
(or)

- b) What is meant for environmental law ?

UNIT – IV

4. a) Describe the dmping concept
(or)

- b) Explain the anti dumping process

UNIT – V

5. a) Describe the joint venture. (or) b) Explain the arbitration.

Section : B (5 X 9=45 Marks)

Answer the following questions

UNIT - I

6. a) Discuss the recent trends in letter of credit
(or)

- b) Present sale agreement procedure

UNIT - II

7. a) .explain tariff and non-tariff
(or)

- b) Explain the different payment systems in intl. business.

UNIT - III

8. a) How does the sale agreements helps the business people
(or)

b) Elucidate the role of IPR in the present business.

UNIT - IV

9. a) Discuss the duping and anti dumping

(or)

b) What is environment law its importnace

UNIT - V

10. a) Present the issues of. Joint venture

(or)

b) Discuss the difference between joint venture and franchising

Section : C (1 X 10 = 10 Marks)

UNIT I / II / III / IV / V

11. a) Present the changes OF JOINT VENTURE 2013.

(or)

b) Discuss the deals of different ventures in intenational business.

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM 403G- INTERNATIONAL BUSINESS LAW AND PRACTICE

SHORT QUESTIONS

1. What is letter of credit?
2. Describe the concept of sale of contract..
3. What is tariiff?
4. What is non-tariff?
5. Describe the concept of IPR
6. What is meant for environmental law ?
7. Describe the dmping concept
8. Explain the anti dumping process
9. Describe the joint venture.
10. Explain the arbitration.

ESSAY QUESTIONS

1. Discuss the recent trends in letter of credit
2. Present sale agreement procedure
3. explain tariff and non-tariff
4. Explain the different payment systems in intl. business.
5. How does the sale agreements helps the business people
6. Elucidate the role of IPR in the present business.
7. Discuss the duping and anti dumping
8. What is environment law its importnace
9. Present the issues of. Joint venture
10. Discuss the difference between joint venture and franchising
11. Present the changes OF JOINT VENTURE 2013.
12. Discuss the deals of different ventures in intenational business.

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM	IV	INTERNATIONAL BUSINESS NEGOTIATIONS.	COM404G17	2017-2018

Total No of Hours for Teaching – Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
60Hours	4		1	3 Hours	30	70	4

Course Objectives:

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

- n. To know what is international business negotiations.
- o. To know various concepts in international negotiations
- p. To know ethics in the international business negotiations..

Course Outcomes:

- Student able to know negotiations and its process.
- Student come to know various elements of negotiations in the international scenarios
- To know how negotiations implemented between different countries.

Syllabus

COM404G17 -INTERNATIONALBUSINESS NEGOTIATIONS

UNIT I: Nature of International Business Negotiations: Framework for international business negotiations- Background factors- Impact of national culture, organizational culture and personality on buyer-seller interaction- a model of the negotiation process with different strategies and planning- Distributive bargain and integrative negotiations.

UNIT II: Cultural aspects of International Business negotiation- Hofstede's dimension of culture and their influence on International Business negotiation- cross culture communication: Issues and Implications- The role of time in International Business negotiation - The role of atmosphere in negotiations.

UNIT III: Negotiating sales, export transaction and agency agreements- negotiating licensing agreements- Negotiating international joint venture- project negotiations - Cooperative negotiation for mergers and acquisitions.

UNIT IV: Investment negotiations- Negotiating with Europe, China and other East Asian countries- Business Negotiations between Japanese and Americans- General Guidelines for negotiating international business.

UNIT V: Ethics in negotiations- Communication in negotiations- Negotiation power and relationships in negotiations- Best practices in negotiations- Business Etiquette- Assertive skills - Personality and negotiation skills.

References

1. International Business Negotiations, Second Edition- Pervez.N.Ghauri(Editor), Jean-Claude Usunier(Editor), Pergamon, 2003.
2. Global Business Negotiations: A Practical Guide- Subhash Jain(Author) Claude Cellich, South-Western Educational Publishing.

Model Question Paper

Class: II M.com
Paper: International Business Negotiations
Time: 3 Hrs

Semester: IV
Code: COM 404G17
Max. Marks: 70

Section: A

(5 x 3 = 15 Marks)

Answer the following questions

UNIT – I

1.a) What is International Business Negotiations?
(or)

b) What is Organizational Culture?

UNIT - II

2.a) What do you mean by Hofstede's dimension of culture?
(or)

b) The role of atmosphere in negotiations?

UNIT - III

3.a) What export transaction?
(or)

b) What do you mean by project negotiations?

UNIT - IV

4.a) Write about negotiating with Europe?
(or)

b) General guidelines of negotiating international business.

UNIT - V

5.a) Write about ethics in negotiations?
(or)

b) What personality?

Section: B

(5 x 9 = 45 Marks)

Answer the following questions

UNIT – I

6.a) What do you mean by international business negotiations and its nature?
(or)

b) Explain a model of the negotiation process with different strategies and planning?

UNIT – II

7.a) Write about cross culture and communication in negotiations?
(or)

b) Explain the role of time in international business negotiation?

UNIT – III

8.a) Write about export transaction and agency agreements in international negotiation?
(or)

b) Briefly explain cooperative negotiation for mergers and acquisitions?

UNIT – IV

9.a) What is negotiation? Explain negotiating with China and other East Asian countries?
(or)

b) Elucidate business negotiations between Japanese and Americans?

UNIT – V

10 a) Briefly explain communication in negotiation?
(or)

b) Explain the relationship between negotiation power and negotiations?

Section: C

(1 x 10 = Marks)

UNIT I / II / III / IV / V

11.a) What do you mean by organizational culture and personality on buyer – seller interaction?
(or)

1. Briefly explain Hofstede’s dimension of culture and their influence on International Business negotiation?

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM 404G17 International Business Negotiations

SHORT QUESTIONS

1. What is International Business Negotiations?
2. What is Organizational Culture?
3. What do you mean by Hofstede's dimension of culture?
4. The role of atmosphere in negotiations?
5. What export transaction?
6. What do you mean by project negotiations?
7. Write about negotiating with Europe?
8. General guidelines of negotiating international business.
9. Write about ethics in negotiations?
10. What personality?

ESSAY QUESTIONS

1. What do you mean by international business negotiations and its nature?
2. Explain a model of the negotiation process with different strategies and planning?
3. Write about cross culture and communication in negotiations?
4. Explain the role of time in international business negotiation?
5. Write about export transaction and agency agreements in international negotiation?
6. Briefly explain cooperative negotiation for mergers and acquisitions?
7. What is negotiation? Explain negotiating with China and other East Asian countries?

8. Elucidate business negotiations between Japanese and Americans?
9. Briefly explain communication in negotiation?
10. Explain the relationship between negotiation power and negotiations?
11. What do you mean by organizational culture and personality on buyer – seller interaction?
12. Briefly explain Hofstede's dimension of culture and their influence on International Business negotiation?

Class:	Semester:	Title of The Paper:	Paper Code:	W.E.F
II M.COM IV		GLOBAL LOGISTICS AND SUPPLY CHAIN MANAGEMENT	COM 405G17	2017- 2018

Total No of Hours for Teaching – Learning	Instructional Hours for Week			Duration of Semester End Examination in Hours	Max Marks		Credits
	Lecture	Tutorial	Practical		CIA	SEE	
65 Hours	4		1	3 Hours	30	70	4

Course Objectives:

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

- To know global logistics
- To know supply chain management in the international business
- To know various concepts of global logistics and supply chain management.
- To know different issues in the global logistics..

Course Outcomes:

- Student able to know what are the opportunities available in logistics management
- Student come to know various elements of global supply chain management.
- To know how supply chain management play an important role in the global business.

Syllabus

COM405G17-GLOBALLOGISTICSANDSUPPLYCHAINMANAGEMENT

UNIT-I:Introduction:ScopeofSCM–SCMintheGlobalEnvironment–Consequence of SCM:CreatingValue,Satisfaction,andDifferentialAdvantages-RoleofMarketinginSCM-Role oftheSalesFunctioninSCM-R&DinSCM

UNIT-II:SupplyChainSalesForecasting:Forecastinginthesupplychain-Evolution and growthofSCM-SupplyChainProduction–StandardMethodsofProduction

UNIT-III:Purchasinginasupplychain:Roleoflogisticsinthesupplychain-Evolution andGrowthofinformationsystems inSCM-FinancialissuesinSCM-Customerserviceina SCM

UNIT-IV:InterFunctionalCoordinationinSCM:Inter-CorporateCorporationinSCM- MeasuringPerformanceintheSupplyChain

UNIT-V:ManagingtheSupplyChain:ManagerialandResearchImplications,Reverselogistics

REFERENCE BOOKS

- 1.JohnT.Mentzer, SupplychainManagement–sagepublicationsNewDelhi, 2008.
- 2.Rahulv.altekar-Prentice/hallofIndia -Newdelhi-110001,2005
- 3.Sunilchopra/petermeindl,Prentice/hallofIndiaprivatelimited,Newdelhi-110001,2007.
4. S.SMishra,Taxmann’sPublicationonPvt,Ltd,NewDelhi,2009.
- 5.Donaldjbowersox,Davijcloss, MbixbycooperTataMcGrawhillpublishingcompanylimited NewDelhi,2008-SupplyChainLogisticsManagement.

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MODEL QUESTION PAPER (w.e.f: 2017 – 18)

II M.Com : IV Semester

COM405G17 – GLOBAL LOGISTICS & SUPPLY CHAIN MANAGEMENT

Time : Three Hours

Max Marks:70

Section : A (5 X 3 = 15 Marks)

Answer the following questions

UNIT – I

1. a) Define SCM. Explain the scope of SCM.
(or)

b) What are the consequences of SCM.

UNIT – II

2. a) Write a short note on forecasting in SCM.
(or)

b) Define supply chain production?

UNIT – III

3. a) Define customer services in SCM
(or)

b) what are the financial issues in SCM?

UNIT – IV

4. a) Write a short note inter corporate in SCM
(or)

b) how to measure performance in SCM?

UNIT – V

5. a) How do you define managerial research implication in SCM?
(or)

b) Define reverse logistics.

Section : B (5 X 9 = 45 Marks)

Answer the following questions

UNIT - I

6. a) Define the role of marketing in SCM
(or)

b) Define Research & Development in SCM

UNIT - II

7. a) How to forecast supply chain management.
(or)

b) Explain standard methods of production.

UNIT - III

8. a) Evolution & growth of information system in SCM
(or)

b) Define customer service in SCM.

UNIT - IV

9. a) What Is inter functional coordination in SCM.
(or)
b) Measuring performance in SCM

UNIT - V

10. a) define managerial & research implication.
(or)
b) explain reverse logistics process.

Section : C (1 X 10 = 10 Marks) UNIT I / II / III / IV / V

11. a) Define SCM in global environment??
(or)
b) explain the role of logistics in the supply chain management.

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PG DEPARTMENT OF COMMERCE

QUESTION BANK

COM405G17 – GLOBAL LOGISTICS & SUPPLY CHAIN MANAGEMENT

SHORT QUESTIONS

1. Define SCM. Explain the scope of SCM.
2. What are the consequences of SCM.
3. Write a short note on forecasting in SCM.
4. Define supply chain production?
5. Define customer services in SCM
6. what are the financial issues in SCM?
7. Write a short note inter corporate in SCM
8. how to measure performance in SCM?
9. How do you define managerial research implication in SCM?
10. Define reverse logistics.

ESSAY QUESTIONS

1. Define the role of marketing in SCM
2. Define Research & Development in SCM
3. How to forecast supply chain management.
4. Explain standard methods of production.
5. Evolution & growth of information system in SCM
6. Define customer service in SCM.
7. What Is inter functional coordination in SCM.
8. Measuring performance in SCM
9. define managerial & research implication.
10. explain reverse logistics process.
11. Define SCM in global environment??
12. explain the role of logistics in the supply chain management.

IV SEMESTER (Generic Elective)
(Choose one paper out of three subjects)

COM40717) - Soft and Employability Skills

Unit-I: Soft skills: Meaning of Soft skills, global competition, hard skills (technical skills) versus soft skills, interpersonal skills, leadership skills, decision making, negotiation skills, problem solving skills, conflict management, stress management, crisis management, teamwork.

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

Unit-III

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

Unit-IV

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

Unit-V

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

REFERENCE BOOKS

1. Bovee, Thill, Schatzman, (2005), Business communication Today, Pearson Education
2. Meenakshi Raman Prakash Singh, Business communication, Oxford University Press.
3. E.H. McGrath, S.J., Basic Managerial Skills, PHI Pvt. Limited
4. Chaturvedi & Chaturvedi, (2006), Business communication, Pearson Education
5. Namarta Palta, The art of Effective communication, Lotus Press, New Delhi, 2007.
6. S.K. Mandal, Effective Communication and Public Speaking, Jaico Publishing
7. Priyadarshini Patnaik, Group Discussion and Interview Skills, Cambridge University Press Pvt. Ltd.
8. Krishna Mohan and Neers Banarge (1996), Developing Communication Skills, Macmillan India Ltd.
9. Day (1995), How to write and publish a scientific paper, Cambridge Low priced Edition.
10. Bernice Hurst (1996), Handbook of communication skill, 2nd Edition, Kogan page.
11. Strunk W (Jr.) and White E.B., The elements of style, Latest edition, Macmillan Publishing Company, New York
12. University of Chicago Press, Manual of Style, Publ. University of Chicago Pre

Unit-1

Disaster: Introduction, Types of Disaster-Natural and Manmade, Introduction, causes, important Examples, effects, Management Blizzards- Introduction, causes, important examples, effects, management.

Unit-II

Introduction, causes, important examples, effects and management of famines storms, cyclones, floods.

Unit-III

Introduction, causes, important examples, effects and management of earthquakes, tsunamis, landslides

Unit-IV

Introduction, causes, important examples, effects and management of, volcanic eruptions, lightning strikes, limnic eruption, wildfires/bushfires

Unit-V

Introduction, causes, important examples, effects and management of epidemics, mining nuclear, chemical and biological

REFERENCE BOOKS

1. Harsh K.Gupta, Disaster Management, Universities Press,2003.
- 2.VinodK.Sharma, Disaster Management, Jain Book Agency, 2nd edition,2013.
- 3.N. C. Asthana, Disaster Management, Jain BookAgency,2014.
- 4.Thomas D. Schneid& Larry Collins, Disaster Management and Preparedness, CRC Press,2000.
- 5.JackPinkowski, Disaster Management Handbook, CRC Press,2008.
- 6.RajibShaw& R.R Krishnamurthy, Disaster Management, Universities Press,2009.
- 7.Dr. I. Sundar& Mr. J. Tezhiyan, Disaster Management, Sarup& Sons, New Delhi, 2007

COM40917 Elements of Event Management

Unit – I

Introduction to Event Management: Design, Size and Types of Events – Event Team – Code of Ethics. *Concept and Design:* Analyzing the Concept – Logistics of the Concept. *Feasibility:* Keys to Success – SWOT Analysis.

Unit – II

Marketing: Nature and Process of Event Marketing – Marketing Mix – Sponsorship. *Promotion:* Image / Branding – Advertising – Publicity – Public Relations. *Financial Management:* Budget Preparation – Cash Flow Analysis – Income and Expenditure Statement – Balance Sheet – Financial Control Systems – Panic Planning. *Risk Management:* Process of Risk Management– Incident Reporting – Emergency Response Plans – Standards for Risk Management.

Unit – III

Planning: Developing a Mission Statement – Establish the Aim and Objectives – Prepare Event Proposal – Planning Tools. *Protocol:* Titles - Dress for Formal Occasions – Protocol for Speakers – Religious and Cultural Protocol – Protocol for Sporting Ceremonies – Preparing for Dignitaries – Rules of Flag Flying. *Staging:* Selection of Event Site – Developing the Theme – Conducting Rehearsals – Providing Services: Catering, Accommodation – Managing the Environment.

Unit – IV

Staffing: Developing Organizational charts–Job Description–Recruitment and Selection – Drawing Up Rosters–Training–Managing Legal Requirements–Developing Recognition Strategies – Managing Volunteers. *Leadership:* Developing Leadership Skills – Managing Temporary and Diverse Teams – Group Development – Improving Communication – Time Management – Managing Meetings. *Operations and Logistics:* Logistics – Policies – Procedures – Performance Standards – Functional Areas – Staff Motivation.

Unit – V

Safety and Security: Security – Occupational Safety and Health – Incident Reporting, *Crowd Management and Evacuation:* Crowd Management Plan – Major Risks Management – Emergency Planning–Implementing Emergency Procedures. *Monitoring, Control and Evaluation:* Monitoring and Control Systems–Operational Monitoring and Control–Evaluation– Broader Impact of Events.

REFERENCE BOOKS

1. Event Management: For Tourism, Cultural, Business and Sporting Events, Lynn Van Der Wagen, Pearson, 2005.
2. Event Marketing & Management - Sanjaya Singh Gaur & Sanjay V. Saggere, Vikas Publication House, 2003.
3. Successful Event Management - Anton Shone: Thomson, 2004.
4. Bhatia A.K. (2001), Event Management, Sterling Publishers, New Delhi.
5. David C. Watt (1998), Event Management in Leisure and Tourism, Pearson, UK.
6. Joe Gold Blatt (1997), Special Events - Best Practices in Modern Event Management, John Wiley and Sons, New York.
7. Arvich Barry (1994), Event and Entertainment Marketing, Vikas Publishers, New Delhi.
8. Panwar J.S. (1998), Marketing in the New Era, Sage Publications, New Delhi

REFERENCE BOOKS

1. K. Srinivasa Krishna & B. Kuberudu: Business Communication and soft skills, excel, Hyderabad, 2008.
2. Seghal, M.K. Business Communication, Excel Books, New Delhi.
3. Mary Ellen Guffey, Business English.
4. Marie M. Stewart, Business & Communication
5. G.L. Handesson, P.R. Voiles, Business English & Communication.
6. Robert E. Barry, Pat Taylor Ellison, Business English for 21st Century.