

**ST. THOMAS' COLLEGE (AUTONOMOUS)  
THRISSUR, KERALA – 680001**

**Affiliated to University of Calicut  
Nationally reaccredited with 'A' Grade**



**CURRICULUM AND SYLLABUS  
FOR  
POSTGRADUATE PROGRAMME IN COMMERCE**

**UNDER CHOICE BASED CREDIT AND SEMESTER SYSTEM  
(w.e.f. 2020 Admission onwards)**

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# ST. THOMAS COLLEGE (AUTONOMOUS), THRISSUR

## OUTCOME BASED EDUCATION POST GRADUATE PROGRAM OUTCOMES

At the end of Post Graduate Program at St. Thomas College (Autonomous), a student would have:

<b>PO1:</b>	Attained profound <b>Expertise in Discipline.</b>
<b>PO2:</b>	Acquired <b>Ability to function in multidisciplinary Domains.</b>
<b>PO3:</b>	Attained ability to exercise <b>Research Intelligence</b> in investigations and Innovations.
<b>PO4:</b>	Learnt Ethical Principles and be committed to <b>Professional Ethics.</b>
<b>PO5:</b>	Incorporated <b>Self-directed and Life-long Learning.</b>
<b>PO6:</b>	Obtained Ability to maneuver in diverse contexts with <b>Global Perspective.</b>
<b>PO7:</b>	Attained <b>Maturity to respond to one's calling.</b>

## **Masters in Commerce (M.Com) Program Specific Outcomes**

PSO 1	Develop an ability to apply knowledge acquired in problemsolving.
PSO 2	Ability to work in teams with enhanced communication and inter-personal skills.
PSO 3	Capable of employment in functional areas like Accounting, Taxation, Banking, Insurance and CorporateLaw.
PSO 4	Ability to start entrepreneurialactivities.
PSO 5	Inculcate ethical values, team work, leadership and managerialskills.
PSO 6	Pursue professional courses such as CA/ CS/ CMA/CFAetc.

**ST. THOMAS' COLLEGE (AUTONOMOUS), THRISSUR**

**REGULATIONS FOR CHOICE BASED CREDIT SEMESTER SYSTEM (CBCSS)  
FOR  
MASTER OF COMMERCE  
WITH EFFECT FROM 2020-21 ACADEMIC YEAR**

**1.0 Title of the Programme**

This DEGREE shall be called **MASTER OF COMMERCE (M.Com.)**.

**2.0 Eligibility for admission**

Any candidate who has passed B. Com or BBA (earlier BBS) degree of University of Calicut or B.Com, BBA or BBS degree of any other University or institutes in any state recognised by UGC or AICTE and approved by University of Calicut with minimum of 45% marks or equivalent grade is eligible for admission. OBC and SC/ST students are eligible for mark/grade relaxation as per the University rules. In the case of B. Com (Honours) and B. Com (Professional) students, the minimum eligibility for admission is 50% for all categories of students.

**Admission Procedure**

Admission procedure stipulated by University from time to time shall be strictly followed.

**3.0 Duration of the Programme**

The duration of the M. Com programme of study is two years divided into four semesters.

**4.0 Medium of Instruction**

The medium of instruction and examination shall be English.

**Scheme of Instruction and Examination****Semester One**

<b>Course Code</b>	<b>Course Title</b>	<b>Internal Credit</b>	<b>External Credit</b>	<b>Total Credit</b>	<b>Teaching Hours</b>	<b>Type</b>
MCM1C01	Business Environment & Policy	0.8	3.2	4	5	Core
MCM1C02	Corporate Governance & Business Ethics	0.8	3.2	4	5	Core
MCM1C03	Quantitative Techniques for Business Decisions	0.8	3.2	4	5	Core
MCM1C04	Management Theory and Organizational Behaviour	0.8	3.2	4	5	Core
MCM1C05	Advanced Management Accounting	0.8	3.2	4	5	Core
	<b>Total in Semester One</b>	<b>4.0</b>	<b>16.0</b>	<b>20</b>	<b>25</b>	

**Semester 5.1.1: Ability Enhancement Course (AEC)\***

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Type
MCM1A01	Internship cum Organisation Study	0.8	3.2	4	Audit
MCM1A02	Case Study Preparation	0.8	3.2	4	Audit
MCM1A03	Communication/Mental Ability/Numerical Skill	0.8	3.2	4	Audit
MCM1A04	NET Coaching	0.8	3.2	4	Audit
MCM1A05	Designing with Block Chain Workshop/ Future Casting Workshop	0.8	3.2	4	Audit
MCM1A06	Model Project Preparation	0.8	3.2	4	Audit
MCM1A07	Soft Skill Development	0.8	3.2	4	Audit
MCM1A08	Presentation/Publication of research papers/Book Review	0.8	3.2	4	Audit

\*The institution can choose any one of the above courses. This course will not be counted for calculation of SGPA/CGPA

	<b>Grand Total in Semester One</b>	<b>4.8</b>	<b>19.2</b>	<b>24</b>	
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**Semester Two**

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Teaching Hours	Type
MCM2C06	Advanced Corporate Accounting	3.2	0.8	4	5	Core
MCM2C07	Advanced Strategic Management	3.2	0.8	4	5	Core
MCM2C08	Advanced Strategic Cost Accounting	3.2	0.8	4	5	Core
MCM2C09	International Business	3.2	0.8	4	5	Core
MCM2C10	Management Science	3.2	0.8	4	5	Core
	<b>Total in Semester Two</b>	<b>16.0</b>	<b>4.0</b>	<b>20</b>	<b>25</b>	

**Semester 5.2.1: Professional Competency Course (PCC)\***

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Type
MCM2A01	Business Analytics using R	3.2	0.8	4	Audit
MCM2A02	Big Data Analysis	3.2	0.8	4	Audit
MCM2A03	Live Project with Statistical Packages	3.2	0.8	4	Audit
MCM2A04	Spread Sheet Application	3.2	0.8	4	Audit
MCM2A05	Accounting Package Skill	3.2	0.8	4	Audit
MCM2A06	Computer Programming Skill	3.2	0.8	4	Audit
MCM2A07	Innovation/Entrepreneurship/Idea Pitching	3.2	0.8	4	Audit

\*The institution can choose any one of the above courses. This course will not be counted for calculation of SGPA/CGPA

	<b>Grand Total in Semester Two</b>	<b>4.8</b>	<b>19.2</b>	<b>24</b>	
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**Semester Three**

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Teaching Hours	Type
MCM3C11	Financial Management	0.8	3.2	4	5	Core
MCM3C12	Income Tax Law, Practice and Tax Planning I	0.8	3.2	4	5	Core
MCM3C13	Research Methodology	0.8	3.2	4	5	Core
MCM3E01	Elective I	0.8	3.2	4	5	Elective
MCM3E02	Elective II	0.8	3.2	4	5	Elective
	<b>Total in Semester Three</b>	<b>4.0</b>	<b>16.0</b>	<b>20</b>	<b>25</b>	

**Semester Four**

Course Code	Course Title	Internal Credit	External Credit	Total Credit	Teaching Hours	Type
MCM4C14	Financial Derivatives & Risk Management	0.8	3.2	4	5	Core
MCM4C15	Income Tax Law, Practice and Tax Planning II	0.8	3.2	4	5	Core
MCM4E03	Elective III	0.8	3.2	4	5	Elective
MCM4E04	Elective IV	0.8	3.2	4	5	Elective
MCM4PV01	Project Work & Comprehensive Viva Voce	0.8	3.2	4	5	<b>Dissertation &amp; Viva</b>
	<b>Total in Semester Four</b>	<b>4.0</b>	<b>16.0</b>	<b>20</b>	<b>25</b>	
	<b>Grand Total (5.1+5.1.1+5.2+5.2.1+5.3+5.4)</b>	<b>17.6</b>	<b>70.4</b>	<b>88</b>		

**Specialization****Electives****5.1.1 Finance**

MCM3EF01	Investment Management	3.2	0.8	4
MCM3EF02	Financial Markets & Institutions	3.2	0.8	4
MCM4EF03	International Finance	3.2	0.8	4
MCM4EF04	Advanced Strategic Financial Management	3.2	0.8	4

All the above courses shall be handled by Commerce Faculty.

5.6. Each student shall undergo any one course in respective semesters mentioned in clause 5.1 with course code MCM1A01 to MCM1A07 during the first semester and any one course mentioned in clause

5.2 with course code MCM2A01 to MCM2A07 during the second semester as Audit Courses (Ability Enhancement Course & Professional Competency Course) with 4 credits each. The credits will not be counted for evaluating the overall SGPA & CGPA. The colleges shall conduct examination for these courses and have to intimate /upload the results of the same to the controller of exam on the stipulated date during the III Semester. Students have to obtain only minimum pass requirements in the Audit Courses.

5.7 There shall be an Industrial Visit/Study Tour/Field visit in the third semester and report shall be submitted to the Head of the department within two weeks of the visit

## 6.0 Attendance

A student shall attend at least 75 percent of the total number of classes held during each semester. The students having less than prescribed percentage of attendance shall not be allowed to appear for the University examination. Condonation of shortage of attendance for a maximum of 9 days (10% of the working days in a semester) in the case of single condonation and 18 days (20% of the working days in a semester) in the case of double condonation in a semester subject to a maximum of two times (for single condonation only) during the whole period of programme is granted. In the case of double condonation, only one condonation shall be allowed during the entire programme.

## 7.0 Duration of the semester

Each semester shall have a duration of 18 weeks. Teaching and learning shall have a minimum duration of 16 weeks and for the conduct of semester end examination shall be completed within a period of 2 weeks. Instruction and examinations in each course in a semester shall be completed within 90 days in a semester.

## 8.0 Internal Assessment

All courses shall have internal assessment.

### Internal Assessment Marks

As per common regulations for CBCSS for PG

### Internal assessment components

As per common regulation for CBCSS for PG

### Transparency about internal Assessment

Each faculty shall maintain record of performance and attendance of each student in his or her class course-wise

Each faculty shall submit internal assessment marks of the students to the Head of the department or institution on conclusion of lecture class in each semester.

Such internal assessment mark lists shall show all the components separately and the total of internal assessment marks awarded to each student.

### Format for Internal Assessment Mark list

Reg No:	Name	Test:1	Test:2	Test:3	Sum of Best 2 Tests	Seminar Paper 10%	Presentation of Seminar 10%	Attendance 20%	Assignment 20%	Total 100%
					40%					

The Department shall publish the list of internal assessment marks of all the students shall be published in the notice board within 5 days before the commencement of external examination. The faculty shall make available details of the internal assessment marks, with explanations wherever required, to the Head of the Department in case of grievance regarding internal marks.

## 9.0 External Examination: As per common regulations for CBCSS for PG

### 10.0 Project Work

**10.1.** During the fourth semesters each student shall do a project work under the guidance of a faculty member preferably in their area of specialisation.

The project should be done individually on a topic based on a business organisation or a social or economic problem relating to the discipline to be decided by the student under supervising teacher.

The candidate shall prepare at least two copies of the report: one copy for submission to the Department and one copy for the student which he/she has to bring with him/her at the time of viva voce. More copies may be prepared if the organization or the guide or both ask for one copy each.

The report shall be printed (or neatly typed) and bound (preferably spiral bound) with not less than 50 A4 size, 1.5 spaced, pages, Times New Roman Font, Font Size 13pt. References format shall be insisted on APA style.

The project report should be submitted to the Head, Department of Commerce of the College at least 10 days before the last working day of the fourth semester duly certified by the guide.

## **10.2 Structure of the report**

Title page

Certificate from the organization (if the project work is done in an organisation). Plagiarism certificate shall be mandatory for project submission for all category of students Certificate from the supervising teacher. Declaration of student.

Acknowledgements Contents

Chapter I: Introduction (Significance of the study, Research problem, objectives of the study, Research methodology etc.)

Chapter II: Review of literature

Chapter III: Organization Profile/Conceptual Framework Chapter IV: Data Analysis and Interpretation

Chapter V: Summary, Findings and Recommendations.

Appendix: Questionnaire, specimen copies of forms, other exhibits etc.

Bibliography: Books, journal articles etc. used for the project work.

**Project work shall have the following stages**

***Selection of Organisation***

***Problem Identification***

***Project draft proposal presentation and discussion Finalisation of the proposal***

***Data collection and analysis of data***

***Report writing***

***Final Project Presentation***

***Report submission.***

**Evaluation of project report: As per common regulations for CBCSS for PG.**

### **11.0. Viva Voce**

11.1 At the end of fourth semester, each candidate shall attend a comprehensive viva voce along with the project evaluation. The viva voce shall include all the courses of the M.Com programme, including project report.

11.2 The viva board shall have two external examiners and one internal member. The internal examiner shall be the Head, Department of Commerce of the College or a faculty member nominated by him or her from the Department of Commerce.

### **11.3 Guideline for evaluation of Project Evaluation and conduct of Viva-voce**

(a)	The Head of the Department shall arrange the internal evaluation of the Project work and upload the mark to the University website.
(b)	The internal credit of 20% shall be distributed based on the following criteria: (1) Report Preparation as per the clause 11.3(d) (2) Comprehensive Viva-Voce as per clause 11.3(d)
(c)	The external marks shall be awarded by conducting Project Evaluation and Comprehensive Viva-Voce by the Board consisting of External and Internal examiners constituted for this purpose.

(d) The External evaluation by the final semester Board of Examiners for the project report and for comprehensive viva voce in the final semester. While evaluating the project report and comprehensive viva-voce weightage may be distributed in the following order.

Sl No	Criteria of Evaluation	Weightage External 3.2 Credit	Weightage Internal 0.8 Credit
1	<b>Problem Formulation and Methodology Adopted-</b> Relevance of the topic, statement of the problem, Setting SMART objectives, Research Design, Sampling Design, Tool Designing, Pilot Study Identification of Variables, Setting Hypothesis and Designing a Conceptual Map	08	<b>02</b>
2	<b>Analysis of Data and Findings:</b> - Quality of analysis, Synchronization with SMART objectives and Hypothesis Testing	08	<b>02</b>
3	<b>Report Writings</b>	08	<b>02</b>
4	<b>Comprehensive Viva Voce</b>	16	<b>04</b>
	<b>Total</b>	<b>40</b>	<b>10</b>

## 12. Minimum Credit for the Project Report and Viva Voce

The student should get a minimum of P grade for the project report for a pass. If the student fails to get P grade for any project report, he or she shall resubmit the project report after modifying it on the basis of the recommendation of the examiners. This can be done immediately after publication of results. The student should get P grade for a pass in viva-voce.

## 13. Choosing Optional for specialization

Each candidate shall choose an area as given in clause 5.1.1 to 5.1.4 above and the choice shall be final. This choice should be clearly mentioned in the application filled up for registration of the first semester examinations.

### Changing option after completing the course

Option change will be allowed after the completion of the M. Com programme, that is after applying for or appearing for all the four semester examinations, only on cancellation of the previous choice of the optional area.

In that case, marks of the previous option will not be retained. Original mark lists of the previous optional papers shall be submitted to the Controller of Examinations along with the application for registration for examinations under the new option.

After applying for or appearing for such examinations under the new option, new mark lists shall be issued with the marks scored in the examinations in the courses under the new option or if the student fails to appear for examinations under the new option, his or her absence will be mentioned in the mark list.

**Option change after applying for degree certificate**

Option available in the college shall not be changed after admission to M. Com of the year is completed.

**14. Application of the common regulation for CBCSS PG**

In all other matters where this regulation is silent the provisions of the common regulation for PG Program under CSS modified from time to time will be applicable.

<b>ST. THOMAS' COLLEGE (AUTONOMOUS)</b> <b>Master of Commerce (CBCSS) Semester I</b> <b>MCM1C01: BUSINESS ENVIRONMENT AND POLICY</b>	
<b>80Hours Credit:4</b>	
<b>Course outcome:</b> 1. Understand the nature and components of BusinessEnvironment. 2. Identify the issues related with environment and its impact onbusiness. 3. Summarise Environment Protection Act, Consumer ProtectionAct, Competition Act and Information TechnologyAct. 4. Compare and contrast economic systems, planning commission and NITI Ayog. 5. Analyse the Changing dimensions of businessenvironment. 6. Analyse the recent Economic and Tax reforms inIndia.	
<b>Module I:</b> Business Environment: Meaning & Elements -Components and significance– Scope–political,Economic,Social,Technological,Legal,CulturalandLabourEnvironment –TradeUnions–QualityCircles–ExternalFactorsInfluencingBusinessEnvironment– Dimensions of International BusinessEnvironment–Challenges <b>15 Hours</b>	
<b>ModuleII:</b> StructureofIndianEconomy:EconomicSystems-EconomicPlanning–Planning Commission and NITI Ayog – Public Sector – Changing Role– Relevance – Public Sector Reforms – Public Private Participation – Privatization and Disinvestments – Fiscal Policy – Monetary Policy – Structure of Union and State Budgets – Sources of Revenue – Management of Public Debt. – GST- History andDevelopmentinIndia <b>20 hours</b>	
<b>Module III:</b> Profile of Indian Economy: New Economic and Industrial Policy–Recent Economic & Tax Reforms in India – GST-Land Reforms – Liberalization – Problems of Growth – Unemployment – Poverty – Regional Imbalances – SEZ – Social Injustices – Inflation – Black Money – Lack of Technical Knowledge and Information – Globalization Various Aspects – Consequences. <b>15hours</b>	
<b>Module IV: Foreign</b> Direct Investment and Institutional Investment: Forms–Policy - FDI in Retail Trade – Problems and Consequences – FEMA – Multinational Corporations Role and Recent Trends – Problems and Consequences – Competition Law-Import& Export Policies- Start-ups- Digital economy- CRYPTO currency, Fintech <b>10 hours</b>	
<b>Module V:</b> Environment management-Degradation of Natural Environment-Air pollution, Water Pollution, Land Pollution, National Wet land Policy-MadhavGadgil Committee Report-KasturiRangan Report-Global warming-causes &Effects, Climate Change, KYOTO Protocol, Green Financing, Carbon Credit, Environment Protection Act 1986(Basics)- National Green Tribunal Act (Basics) -Consumer Protection Act,1986 (Basics) –RTI 2005(Basics) Salient features of InformationTechnologyAct:2000. <b>20hours</b>	
<b>References:</b> 1. M. Adhikari: Economic Environment of Business, Sultan Chand and Sons,NewDelhi. 2. Ian Worthington, Chris Britton: Business Environment. 3. Francis Cherunilam: Business Environment, Himalaya PublishingHouse,Mumbai. 4. Claire Capon: Understanding theBusinessEnvironment. 5. K.V.Sivayya and VBM Das: Indian Industrial Economy, Sultan Chand Publications,Delhi. 6. David Baron: Business andItsEnvironment. 7. Panday G.N: Environmental Management,VikasPublishingHouse. 8. Raj Agarwal: Business Environment, Excel Publications,NewDelhi.	

<b>Master of Commerce (CBCSS) Semester I</b>	
<b>MCM1C02 CORPORATE GOVERNANCE AND BUSINESS ETHICS</b>	
<b>80Hours</b>	<b>Credit:4</b>
Course outcome:	
<ol style="list-style-type: none"> <li>1. Recognize the concept, theories and models of corporate governance and scandals in an international and domestic perspective.</li> <li>2. Explain the accountability of corporations towards its stakeholders and society and to create an integrated value framework for sustainable development of corporations.</li> <li>3. Understand recommendations given by international and national governance committees on corporate governance and analyze the path of organizational governance.</li> <li>4. Identify the significance of building professional boards contributing to the strengthening of organizational performance.</li> <li>5. Evaluate the corporate governance strategies adopted by Kerala based listed companies.</li> <li>6. Evaluate ethical issues, conflicts of interest and insider trading and create a system that has strong internal control to prevent corporate frauds.</li> </ol>	
<b>Module-I</b>	
Meaning and Definition of Corporate Governance- Evolution of Corporate Governance- Major Stakeholders of a Corporate Body and their goals- Communication mechanism of corporate organisation with stake holders- Objectives Corporate Governance- Principles of Corporate Governance.	
<b>15 Hours</b>	
<b>Module-II</b>	
Theories and Models of Corporate Governance- Conceptual Framework of Corporate Governance- Legal framework of Corporate and administrative framework- regulatory framework of corporate governance in India- SEBI guidelines and clause 49- Reforms in the Companies Act- Secretarial Audit- Class action- NCLT- Insider trading- rating agencies- green governance- shareholders' activism- corporate governance in PSUs and banks- Legislative framework of corporate governance- an international perspective ( UK, USA, Australia, China, Russia, South Africa)	
<b>20 Hours</b>	
<b>Module-III</b>	
Various Committees on Corporate Governance- International- Blue riband Committee- Cadbury Committee- Greensbury Committee- Kings Committee- Securities and Exchange Commission Report- Indian; Birla Committee, Narayanamurthy Committee- JJ Irani Committee, Naresh Committee Report. Uday Kodak Committee Report Corporate Reporting Framework- Reporting of Remuneration- Service Contract of Directors- Financial Reporting of the activities of the company as per clause 49 of the Companies and SEBI Act. IFRS- Need- Importance- Significance- Use.	
<b>15 Hours</b>	
<b>Module-IV</b>	
Elements of Corporate Governance- Board of Directors- Executive Directors- Independent Directors- Appointment, Remuneration- Powers, Duties and Responsibilities- Audit Committee- Composition Power and Responsibilities- Statutory Officers- Duties, Board	

Committees- Responsibilities and Powers- Board meetings- Whistleblowing and Corporate Governance- The Concept of Whistleblowing-Types of whistle blowers- Whistle blower policy- the Whistle Blower Legislation across countries- Developments in India.

**20 Hours**

### **Module-V**

**Business Ethics-** Meaning-scope-Importance-Dimensions-Role of ethics in business-Law &ethics- Ethics and values-Important ethical principles in business-The new management philosophy-Ethics in business functional areas-integrity-Sales-HRM-Management of quality.Corporate excellence-corporate culture- Styles &values of management-managing cultural diversity in organisation- Building corporate image-knowledge workers &knowledgemgt.

**10**

### **Hours**

Suggested Readings :

#### **Books**

1. Mallin, Christine A., Corporate Governance (Indian Edition), Oxford University Press, NewDelhi.
2. Blowfield, Michael, and Alan Murray, Corporate Responsibility, Oxford UniversityPress.
3. Francesco Perrini, Stefano and Antonio Tencati, Developing CorporateSocial Responsibility- A European Perspective, EdwardElgar.
4. Sharma. J.P., Corporate Governance and Social Responsibility of Business.,Ane Books Pvt Ltd,NewDelhi
5. JawaharLal Corporate Financial Reporting Theory andPractice-Taxman
6. Singh S: Corporate Governance-Global Concepts and Practices-ExcelBooks
7. Robert A.G Monks & Nell Minow: CorporateGovernance:Wiley
8. Bob Tricker: Corporate Governance: Principles, Policies and Practices- Oxford UniversityPress.
9. Fernando.AC: Corporate Governance: Principles, Policies andPractices: PearsonEducation
10. Indian Institute of Corporate Affairs- CorporateGovernance:Taxman
11. IndrajitDube: Corporate Governance-LexisNexis
12. Satheesh Kumar. T.N: Corporate Governance: Principles and Practices:Oxford UniversityPress
13. Ghosh.B.N. Business Ethics and Corporate Governance- McGrawHillEducation
14. Robert Cobbaut et al: Corporate Governance: An Institutional approach- KluwerLaw International.

Note: Latest edition of the readings may be used.

#### **Cases-International**

1. Bank of Credit and Commerce International –UK
2. Maxwell Communication Corporation and Mirror GroupNewspapers(UK)
3. Enron(USA)
4. Andersonworldwide(USA)
5. Vivendi (France), Lehman Brothers(USA)Cases-Indian

1. Satyam Computer ServicesLtd

2. Sahara

3. KingfisherLtd

(Common governance problems noticed in various corporate failures; policy actions including major codes and standards

Master of Commerce (CBCSS) Semester I	
MCM1C03: QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS	
80Hours	Credit:4
<b>Course outcome;</b> <ol style="list-style-type: none"> <li>Understand and apply scientifically valid techniques -both quantitative and qualitative for analysing the data relating to a particular phenomenon.</li> <li>Estimate the probability for the value associated with a particular phenomenon within an expected string of values.</li> <li>Develop a hypothesis and apply appropriate techniques to decide upon the validity of the hypothesis.</li> <li>Categorize distributions according to the number of variables involved and apply appropriate analysis of variance.</li> <li>Classify a particular distribution into parametric and non-parametric and assess the reliability of their analytical results.</li> <li>Understand and apply the techniques of correlation and regression analysis.</li> </ol> Apply MS Excel and SPSS for descriptive statistics and inferential analysis.	
<b>Module 1:</b> Quantitative Techniques: Introduction to quantitative techniques- Qualitative and quantitative approaches- role in decision making – Significance of quantitative decisions – Probability distributions- Discrete & Continuous- Binomial, Poisson, Uniform, Exponential, Normal distributions- Inferential analysis for management – statistical estimation – point estimation – interval estimation – Properties of a good estimator. Confidence intervals for means (a) when $\sigma$ is known, and (b) when $\sigma$ is not known. Sample size determination for a mean. Confidence intervals for proportions.	<b>20hours</b>
<b>Module 2: Hypothesis Testing: One and Two-sample Tests:</b> General methodology of hypothesis testing. One and two-tailed tests. Type I and type II Errors. <i>One Sample Tests:</i> Hypothesis testing of means when the population standard deviation is known and when it is not known. Hypothesis tests concerning proportions. <i>Two-sample Tests:</i> Tests for difference between means – when population standard deviations are known, and when they are not known. Inferences about difference between two means for matched samples. Testing of difference between two proportions.	<b>15hours</b>
<b>Module 3 Analysis of variance &amp; Non parametric tests:</b> F-test of equality of variances. One-factor ANOVA (Completely Randomised Model) and Two-factor ANOVA without replication (Randomised Block Model). Chi-square test for independence & Goodness of fit. Sign test, one sample runs test and rank correlation test	<b>20hour</b>
<b>Module 4: Correlation and Regression analysis:</b> Simple, partial & Multiple correlation, Simple & multiple linear regressions, Co-efficient of Determination	<b>10Hours</b>
<b>Module 5:</b> Use of Excel and SPSS for quantitative methods (Application level)- Analysis tools - Descriptive statistics and inferential analysis <b>(Theory 30% Problem 70%) References:</b> <ol style="list-style-type: none"> <li>Levin &amp; Rubin, Quantitative Approaches for Management, Pearson</li> <li>Anderson, Quantitative Methods for Business Decisions, Thomson</li> <li>Barry Render, Quantitative Analysis for Management, Prentice Hall of India</li> <li>D.V.D. Vohra, Quantitative Techniques for Management</li> <li>Anand Sharma, Quantitative Techniques for decision making, Himalya Publishing House</li> <li>Gupta &amp; Khanna, Quantitative Techniques for decision making, Prentice Hall of India.</li> <li>Gupta SP, Statistical Methods, S. Chand &amp; Sons.</li> </ol>	

<b>Master of Commerce (CBCSS) Semester I</b> <b>MCM1C04: MANAGEMENT THEORY AND ORGANISATIONAL BEHAVIOR</b>	
<b>80Hours</b>	<b>Credit:4</b>
<b>Course outcome:</b> <ol style="list-style-type: none"> <li>1. Understand the theoretical development of management concepts</li> <li>2. Recognise the theoretical developments of organisational behaviour and its influence in managing workforce.</li> <li>3. Describe the basic psychological process in managing and controlling the behavioural aspects in an organisation.</li> <li>4. Recognise the theories of personalities and analyse mental and health problems in an organisation.</li> <li>5. Understand the concepts of group dynamics and its application in an organisation and society.</li> <li>6. Identify organisational culture and apply organisational development techniques for managing organisational relationships.</li> </ol>	
<b>Module I:</b> Introduction to management –management concept-Historical evolution schools of management thought –Major contributors to management thought- Principles of management-modern techniques in management- Japanese Management System-Korean Management system - Leadership and Management-Theories of Management, Theories of Leadership, Quality circle- TQM- Six sigma- Kaizen- Benchmarking –Core competence-Bottom of pyramid approach-MDP-steps in MDP—Need for the knowledge of OB–Need for a contingency approach to the study of OB – Emerging challenges and opportunities for OB – the organization as a system – System – System approach to organizational behaviour – Managerial functions – The organization and people.	<b>20 Hours</b>
<b>Module II:</b> Basic psychological process-Perception-Factors influencing perception - Attribution theory–Specific applications in organizations–Learning-Theories of learning – Using learning concepts for self-management – implications for performance and satisfaction – Remembering – Basic motivational concepts – Theories of motivation. HRM approach to managing and controlling performance.Behavioural aspects of Control	<b>15 hours</b>
<b>Module III:</b> Personality–Determinants of personality–Theories of personality–Major personality attributes influencing organization behaviour-Building and maintaining the self-values, attitudes and job satisfaction – Ethical issues in organizational behaviour – Mental and health problems in organizations – role of counselling. Building, leading and managing teams	<b>20hours</b>
<b>Module IV:</b> Group dynamic and inter group relationships–Characteristics of workgroup – Basic forces of group behaviour – Quality of Work Life-Work Life Balance-Dynamics of effective operating groups – Work group behaviour and productivity - Team management – Styles and skills in leadership and communication – Power and politics in organization – Managing differences and conflicts–managing change–Organization and society.	<b>15hours</b>
<b>Module:</b> Organisational Culture, Organizational development–Techniques of organizational development Interventions – Grid management – Transactional analysis – Sensitivity training – Process consultancy -Case discussions and analysis. Techniques for managing organisational relationships.	<b>10hours</b>
<b>References:</b> <ol style="list-style-type: none"> <li>1. Fred Luthans: Organisational behaviour</li> <li>2. Danial C. Fieldman and Hugh Arnold: Managing individual and group behavior in organization.</li> <li>3. Henry Mint berg: The structure of organization</li> <li>4. Edwin Gerlog: Organization theory and design</li> </ol>	

<b>Master of Commerce (CBCSS) Semester I</b> <b>MCM1C05: ADVANCED MANAGEMENT ACCOUNTING</b>	
<b>80Hours</b>	<b>Credit:4</b>
<b>Course outcome:</b> <ol style="list-style-type: none"> <li>1. Inculcate analytical skills in interpreting and diagnosing business problems.</li> <li>2. Understand the meaning, significance and tools of Management Accounting.</li> <li>3. Describe and apply the financial and non- financial measurement of performance of business.</li> <li>4. Recognize the risk management techniques for decision making.</li> <li>5. Understand and apply Standard Costing and Variance Analysis in business.</li> <li>6. Understand and apply Marginal Costing and Cost Volume Profit Analysis</li> </ol>	
<b>Module 1: Introduction to Management Accounting</b> Meaning and importance of Management Accounting- Tools of Management Accounting (Descriptive, Analytical, Diagnostic, Predictive) – Skills required for Management Accountants- Strategic Role of Management Accountants- Functions of Management Accountants.	
<b>10Hours</b>	
<b>Module 2: Performance Measurement</b> Financial and non-financial measurement of performance- ROI – Residual Income–KPI-Economic Value Added(EVA)–concept and measurement-Balanced Score Card- concepts and objectives- Multiple Score Card measures- New horizons in management control- Responsibility Accounting- Performance Budgeting- ZBB and ABB–Social Cost-benefit Analysis- Modern production Management techniques originating from Japan– Flexible Manufacturing Systems(FMS)-TQM.	
<b>15 Hours</b>	
<b>Module 3: Decision making under Risk and Uncertainty:</b> Nature and Types of risk- Techniques for decision making under risk and uncertainty-Optimistic and Pessimistic estimates-Risk adjusted Discount Rate- Certainty Equivalent Co-Efficient Method- Sensitivity technique- Probability technique-Standard Deviation method-Co-efficient of Variation method- Simulation Technique-Decision Tree Analysis.	
<b>15 Hours</b>	
<b>Module 4: Standard Costing and Variance Analysis</b> Types of Standards – setting standards- Variance Analysis- Importance- Material, Labour, Overhead, Sales and Profit Variance – Interpretation of variance - Control and Efficiency Ratios- Investigation of Variance – Techniques of interpretation of variance.	
<b>20Hours</b>	
<b>Module 5: Marginal Costing and its Application</b> CVP analysis and decision making – Managerial applications of CVP analysis- make or buy decision- Alternative methods of production- Buy or Lease Decision-Shutdown or continue-Repair or replace–Accepting bulk orders for Idle capacity utilization- pricing under different situations- suitable product mix and Key Factor.	
<b>20Hours</b>	
<b>(Theory 30% and Problems 70%)</b>	

**References:**

1. Cost and Management Accounting- Jain and Narang, Kalyani Publishers
  2. Management Accounting and Financial Control-S N Maheshwari, Sultan Chand & Sons
  3. Management Accounting N.K Kulshrestha, Taxman Publications
  4. Management Accounting – Paresh Shah, Oxford Publishers
  5. Advanced Management Accounting – Ravi. M. Kishore, Taxman
  6. Management and Cost accounting – Colin Drury, Cengage Learning
  7. Management Accounting – Dr. S.P Gupta, Sahitya Bhavan Publishers
  8. Catherine Stenzel & Joe Stenzel, Essential of Cost Management, John Wiley and sons, Latest Edition.
  9. Roman I wiel & Michael W mahr Hand book of Cost Management, John Wiley and Sons, Latest Edition.
  10. Lianabel Oliver, The cost management tool box. AMA Publication, Latest Edition.
  11. John K. Shank & Vijay Govindarajan, Strategic Cost management: The new tool for competitive advantage, The free press, Latest Edition.
  12. K.P. Gupta, Cost Management: Measuring, monitoring and motivating performance, Global India Publications, Latest Edition.
- Publications, Latest Edition. **Journals/News papers** Management Accountant Chartered Financial Analyst

<b>Master of Commerce (CBCSS)</b> <b>Ability Enhancement Course Semester: 1</b>	
<b>MCM1A01: INTERNSHIP CUM ORGANISATION STUDY</b>	
<b>Time:80hours</b>	<b>Credit:4</b>
<b>Objectives:</b> To attain real world experience in trade commerce and industry To promote earn while learn culture among post graduate students Colleges shall take initiative to build up collaboration with small and big organisations invite them to the campus and select the student for internship in organisations. Internship can be done on full time basis or part-time basis without affecting regular teaching and learning process in the college. The student can do it during vacation or on holidays. The progress and evaluation shall be monitored by the placement officer and the concerned head of the department.	

Sl No	Criteria of Evaluation	Weightage External
1	Literature review	6
2	Profile of the company	6
3	Presentation of the report	18
4	Total	30

<p align="center"><b>Master of Commerce (CBCSS)</b>  <b>Ability Enhancement Course Semester: 1</b>  <b>MCM1A02: CASE STUDY PREPARATION</b></p>	
<b>Time:80</b>	
<p><b>Objectives:</b>          To attain real world experience in trade commerce and industry or a burning societal problem which have social/ economical and commercial importance.          To promote ability of the student to develop sensitivity and entrepreneurship          Student shall voluntarily or the institutions involvement can take up a case study either individually or a group of students not more than 4 members can take up. The cases shall have either social, economic or commercial importance.          The students shall present case proposal before teachers and students. If it is interdisciplinary nature the HOD/Principal shall invite other teachers from other department for proposal presentation. The student shall present the case study at the end of the semester and shall award mark based on the following.</p>	

Sl No	Criteria of Evaluation	Weightage
1	Originality of the problem	9
2	PPT presentation	9
3	Outcome/Implication of the case study	6
4	Communication/Style of Writing	6
5	Total	30

<b>Master of Commerce (CBCSS)</b> <b>Ability Enhancement Course Semester: 1</b> <b>MCM1A03: COMMUNICATION SKILL/MENTAL ABILITY/NUMERICAL SKILL</b>	
<b>Time:80hours</b>	<b>Credit:4</b>
<b>Objectives:</b> To attain skill required for various competitive examinations both for public sector and private sector To generate interest among students to face competitions with confidence	
<b>Section-A</b> <b>English language skill/ grammar/ fill in the blank/ match/ synonym/ antonym</b>	
<b>Section-B</b> <b>Mental ability test for various competitive examinations Numerical Skill</b>	
<b>Section-C</b> <b>Mathematical and statistical skills for various competitive examination</b>	
<b>Section-D</b> <b>General knowledge Skill</b>	

Sl No	Criteria of Evaluation	Weightage
1	Communication Skill	7
2	Mental Ability	7
3	Numerical skill	7
4	General knowledge	9
5	Total	30

<b>Master of Commerce (CBCSS)</b> <b>Ability Enhancement Course Semester: 1</b> <b>MCM1A04: NET COACHING</b>	
<b>Time:80hours</b>	<b>Credit:4</b>
<b>Objectives:</b> To generate awareness among students about various competitive examinations To motivate students to take part in NET examination.	
<b>Section-A</b> <b>Foundation course on development of multiple-choicequestions</b>	
<b>Section-B</b> <b>Foundation on UGC examination Numerical Skill</b>	
<b>Section-C</b> <b>Group Discussion Skills/CV draftingskills</b>	
<b>Section-D</b> <b>Interview Skills</b>	

Sl No	Criteria of Evaluation	Weightage
1	Foundation course on development of multiple-choice questions	9
2	Foundation on UGC examination	9
3	Group Discussion Skills/CV drafting skills	6
4	Interview Skills	6
5	Total	30

<b>Master of Commerce (CBCSS)</b> <b>Ability Enhancement Course Semester: 1</b> <b>MCM1A05: Designing with Block Chain Workshop/Future Casting Workshop</b>	
<b>Time:80hours</b>	<b>Credit:4</b>
<b>Objectives:</b> To attain skills required for finding solutions to burning societal problems which has social/ economical and commercial importance. To promote creativity among the student to develop and entrepreneurship among them	

Sl No	Criteria of Evaluation	Weightage
1	Block Chain Technology-Introduction and Application Or Introduction of Future Casting	9
2	Identification of Problem	6
3	Designing with Block Chain Or Designing for solution	9
4	Presentation	6
5	Total	30

<b>Master of Commerce (CBCSS)</b> <b>Ability Enhancement Course Semester: 1</b> <b>MCM1A06: MODEL PROJECT PREPARATION</b>	
<b>Time:80hours</b>	<b>Credit:4</b>
<b>Objectives:</b> To attain real world experience in trade commerce and industry To promote ability of the student to develop creativity and entrepreneurship	

Sl No	Criteria of Evaluation	Weightage
1	<b>Development of Original Business Idea</b>	9
2	Collection of Data, Feasibility Study	9
3	Analysis of Data	6
4	Model Report Presentation and Submission	6
5	Total	30

<b>Master of Commerce (CBCSS)</b> <b>Ability Enhancement Course Semester: 1</b> <b>MCM1A07: Soft Skill Development</b>	
<b>Time:80hours</b>	<b>Credit:4</b>
<b>Objectives:</b> To attain necessary skill required for personal and professional success. To promote employability of the students pursuing the M. Com programme	

Sl No	Criteria of Evaluation	Weightage
1	Communication Skill	9
2	Personality Development	6
3	Drafting Skills	9
4	Interview Skills	6
5	Total	30

<b>Master of Commerce (CBCSS)</b> <b>Ability Enhancement Course Semester: 1</b> <b>MCM1A08: PRESENTATION/PUBLICATION OF RESEARCH PAPERS/BOOK REVIEW</b>	
<b>Time:80hours</b>	<b>Credit:4</b>
<b>Objectives:</b> To attain necessary skill required for personal and professional success. To promote employability of the students pursuing the M. Com programme	

Sl No	Criteria of Evaluation	Weightage
1	Identification of Research Problem Or Identification of Book	9
2	Review/ Development of variable/ Designing Methodology Or Comprehend the Book	6
3	Data Collection/Data Analysis Or Preparation of a Comprehended report	9
4	Paper Preparation/Presentation/Publication Or Presentation of the Comprehended Report	6
5	Total	30

<b>Master of Commerce (CBCSS) Semester SEMESTER II</b> <b>MCM2C06: ADVANCED CORPORATE ACCOUNTING</b>	
<b>80Hours</b>	<b>Credit:4</b>
<b>Course outcome:</b> 1. Understand the theory and practice of corporate financial accounting. 2. Understand the important accounting standards of IFRS/Ind AS. 3. Understand the Group accounts and group structures in Group Financial Statements. 4. Understand the Accounting for Corporate Restructuring and preparation of final statement of account 5. Understand the provisions regarding the Accounting for Revenue and Leases and identify the major changes in the lease accounting 6. Understand the modern concepts in Accounting as regards Human Resource, Forensic, Social Responsibility Environmental, Investment, Proactive, and Inflation.	
<b>Module 1: Group Financial Statements</b> Group accounts and group structures – consolidation procedures (IFRS 10 /Ind AS 110)- Non-Controlling Interest (NCI)- Goodwill valuation (IFRS 3/Ind AS 103)- Goodwill arising on consolidation – Intra-group transactions and mutual owing – Treatment of unrealised profit- revaluation of assets and liabilities- Treatment of dividend and bonus shares. <b>20 Hours</b>	
<b>Module 2: Accounting for Corporate Restructuring</b> Accounting for Mergers, Acquisition and Reconstruction (internal and external)- Accounting for liquidation of companies- preparation of Statement of Affairs– Deficiency /Surplus Account- Liquidator's final statement of account- Receiver's statement of accounts <b>.20Hours</b>	
<b>Module 3: Accounting for Taxation</b> Current Tax Expense – calculation and accounting entries- Deferred Tax – Temporary Difference- TTD and DTD – Deferred Tax Assets and Deferred Tax Liabilities – Deferred Tax Expense and Deferred Tax Income (Deferred Tax Reversal)- Recognition, Measurement, Presentation and Disclosure of Deferred Tax <b>15Hours</b>	
<b>Module 4: Accounting for Revenue and Leases</b> Revenue from contract with customers ( IFRS 15 / Ind AS 115)– Revenue Recognition model – Variable Consideration- Long term contracts – Revenue recognition from construction contracts Accounting for Leases (IAS 17/Ind AS 17)– Classification of lease – Operating Lease – recognition, measurement, presentation and disclosure in the books of Lesser and Lessee– Financial Lease- recognition, measurement, presentation and disclosure in the books of Lesser and Lessee- New standard on lease (IFRS 16/Ind AS 116)- major changes in the lease accounting (especially in the books of lessee). <b>20Hours</b>	
<b>Module 5: Modern Concepts in Accounting</b> Human Resource Accounting- Forensic Accounting – Social Responsibility Accounting – Environmental Accounting- Investment Accounting – Proactive Accounting – Inflation Accounting <b>( 30% Theory and 70% Problems)</b> <b>5Hours</b>	

References:

1. Shukla and Grewal: advanced Accounts. (S. Chand & Co Ltd.NewDelhi)
2. Jain and Narang: Advanced Accounts(KalyaniPublishers,Ludhiana)
3. Sr. K. Paul: Accountancy, Volume-I and II (New Central BookAgency,Kolkata)
4. R.K., Lele and Jawaharlal; Accounting Theory(HimalayaPublishers)
5. Dr. L.S. Porwal; Accounting Theory (TataMcGrawHill)
6. Robert Anthony, D.F. Hawkins & K.A. Merchant: Accounting Text & Cases. (Tata McGraw Hill).
7. Dr.S.N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Ltd. NewDelhi)
8. Dr.AshokSehgal&Dr.DeepakSehgal;AdvancedAccounting(Taxman,NewDelhi).
9. RL Gupta &RadhaSwamy Advanced Accountancy. (Sultan ChandandCo.
10. Anthony, RN & Reece, JS: Accounting Principles, RichardIrwin,Inc.
11. Barker, P &O'hOgartaigh, C: Group Accounts – Theory and Practice, Oaktree Press 1<sup>st</sup>Edn.
12. Narayanswamy, R: Financial Accounting - A Managerial Perspective, PHI, NewDelhi,
13. Hani & Mukherjee: Corporate Accounting, TMG,NewDelhi.
14. Xavier, g Francis: Fundamentals of Advanced Accounts, Vol-III, TMG,NewDelhi.
15. Financial Reporting Vol. 1 by The Institute of Chartered AccountantsofIndia.
16. Advanced Accountancy MC Shukla. T.S. Grewal.&S.C.Gupta.
17. IFRSRedBook(OfficialPublicationofIASB)
18. ICAIstudymaterialforFinancialReporting
19. IndianAccountingStandards,ChintenPatel&BhupendraMantri(Taxman Publication)
20. IllustratedGuide to Ind AS,TPGhosh(TaxmanPublication)

<b>Master of Commerce (Master of Commerce(CBCSS))</b> <b>SEMESTER II</b> <b>MCM2C07: ADVANCED STRATEGIC MANAGEMENT</b>	
<b>80Hours</b>	<b>Credit:4</b>
<b>Course outcome:</b> 1. Understand the concepts and models of Strategy and Strategic Management concepts and models. 2. Identify the strategic implications of social and ethical issues. 3. Recognise the emerging trends in strategic management and organisational redesign. 4. Evaluate the strategic choice and external growth strategies with business cases. 5. Understand the process of strategic implementation and control 6. Determine and describe the strategic evaluation and control techniques.	
<b>Module 1:</b> Introduction: Basic concepts of strategy and strategic management – level of strategy – Strategic Management Process – Models of strategic management – Approaches to strategic decision making – vision – mission – objectives – goals – strategic implications of social and ethical issues.	<b>15 hours</b>
<b>Module 2:</b> Environmental Analysis – SWOC – Strategy and Competitive Advantage – Emerging trends in strategic management – New modes of leadership – Organisational Redesign	<b>15 hours</b>
<b>Module 3:</b> Strategic Choice: Generating strategic alternatives – Strategic options at corporate level – Stability, Growth and Defensive Strategies – Strategic Alliance – SBUs – Portfolio models – BCG matrix – Michael Porter's competitive strategies – Mintzberg's five Ps Strategy, KPI, KSF – External growth strategies – Competitive Advantage, Porter's Value Chain Merger, acquisition, joint venture and strategic alliance (with business cases)	<b>20 hours</b>
<b>Module 4:</b> Strategy implementation: Various approaches to implementation of strategy – Planning and allocating resources – Strategic Control.	<b>15 hours</b>
<b>Module 5:</b> Strategy evaluation and control: Tools and techniques of evaluation – control techniques and process – DuPont Control model, Balanced score card – etc	<b>15 Hours</b>
<b>At least one relevant case shall be discussed in each module and assignments shall be encouraged to be in the form of case studies</b>	
<b>References:</b> 1. Krishna Kumar: Cases in Strategic Management – Managerial Experiences, Global Business Press (1996). 2. RM Srivastava: Corporate Strategic Management, Pragati Prakashan. 3. Azhar Kazmi: Strategic Management and Business Policy, Tata McGraw-Hill Publishers (2010). 4. Stephen Hains: Strategic Thinking, Jaico Publishing House (2008) 5. RM Srivastava and Divya Nigan: Corporate Strategic Management, Pragati Prakashan (2000). 6. Frank T Paine and Carl R Anderson: Strategic Management, The Dryden Press.	

<b>Master of Commerce (CBCSS) Semester II</b> <b>MCM 2C08 : Advanced Strategic Cost Accounting</b>	
80Hours	<b>credit4</b>
<b>Course outcome:</b> <ol style="list-style-type: none"> <li>1. Understand the basic concepts of Cost Accounting.</li> <li>2. Compare and contrast Cost accounting with other accounting principles.</li> <li>3. Apply Cost Accounting concepts, tools and techniques in managerial decision making process.</li> <li>4. Analyse the cost based on behaviour and create cost consciousness.</li> <li>5. Understand the performance measurement in Cost Accounting, Cost Management, control techniques and apply these for managing business profitably.</li> <li>6. Apply the Cost Accounting principles in Managerial Decision making.</li> <li>7. Infer the emerging trends in Costing Approaches.</li> </ol>	
<b>Module I-</b> Overview of Cost Accounting- Cost, Costing, Cost Accounting, Cost Accountancy, Scope of Cost Accounting, Objectives of Cost Accounting, Limitations of Cost Accounting, Art, Science and Practice. Cost Accounting System- Importance of Cost Accounting to Management, Workers, creditors, investors, government, general public, Advantages of Cost Accounting System, Essentials of a good Cost Accounting System, Reports provided by Cost Accounting Dept., Practical difficulty in installation of Costing System, suggestions to overcome practical difficulties. Comparison of Cost Accounting with other subjects- Cost Accounting and Financial Accounting, Cost Accounting and Management Accounting.	<b>10 hours</b>
<b>Module II-</b> Performance Measurement in Cost Accounting- Cost Unit, Composite Cost Unit, Cost object, Cost Centre, Profit Centre, Investment Centre. Costing Systems- Historical Costing, Absorption Costing, Direct Costing, Marginal Costing, Standard Costing, Uniform Costing. Cost Classification by Nature of Production Process- Batch Cost, Process Cost, Operation Cost, Operating Cost, Contract Cost, Joint Cost. Classification of Cost based on Behaviour- Variable Cost, fixed cost, semi-variable or semi- fixed cost, stepped costs, specific and common fixed cost, committed fixed cost, discretionary fixed cost, Engineered cost, managed cost, capacity cost, programmed cost. Importance of Behaviour wise cost classification, cost control, decision making, marginal costing, flexible budgets, CVP analysis, direct costing.	<b>10 hours</b>
<b>Module III-</b> Process Costing- Features, Applications, Difference between Job Costing and Process Costing, Normal loss, abnormal loss, abnormal gain, interprocess profits, equivalent production- FIFO, average method, weighted average method. Joint and By-Products- Difference between Joint products and co-products, features of Joint Products, accounting for joint costs- split-off point, joint costs. Accounting treatment- physical quantity method, average unit cost method, weighted average method, selling price method. Meaning of by-products, accounting treatment- Non-cost methods, cost methods, difference between Main product and Joint & By products, value, manufacturing objective.	<b>20 hours</b>

Module IV- Decision Making Tools-Absorption Costing-limitations of Absorption Costing, Marginal Costing-meaning, features, advantages/merits of Marginal Costing-limitations of marginal costing (Theory only), Throughput Accounting-concepts, throughput accounting and contribution approach, comparison of throughput costing and absorption costing, steps to be followed to increase throughput, problems faced in throughput accounting (theory and problems), Activity based costing-limitations of traditional costing system, definition, objectives, steps in ABC, limitations of ABC, Activity Based Budgeting, Activity Based Management, Difference between Activity Based Costing and Activity Based Management (problems in ABC). Transfer Pricing- Introduction, meaning, objectives of Inter Company Transfer Pricing, Methods of Transfer Pricing (Problems). Treatment of special expenses in Cost Accounts- Research and Development Expenses, Preliminary Expenses, Rectification Cost, Obsolescence, Waste, Scrap, Spoilage –normal & abnormal spoilage, conceptual difference of waste, scrap & spoilage, accounting and control of defectives.

**20 hours**

**Module V-** Emerging Costing Approaches: Productivity Management-meaning, measurement of productivity, misconceptions in measuring Productivity, ratios in measuring productivity index and total productivity index, distinction between productivity and profitability, productivity and value added, Productivity and quality, productivity and cost effectiveness, higher productivity and reduced cost, importance of human factor in productivity drive, productivity objectives, Plan, audit, advantages, causes of Low productivity, criticism, Total Productivity Management (TPM), Pareto analysis and Theory of Constraints- meaning, usefulness, practical application of Pareto Analysis, meaning of TOC, steps, key measures, methodology of implementation of TOC, TOC and Cost Accounting Procedures. JIT or Lean Manufacturing, steps, implementation, features, merits and demerits, role of JIT in elimination of waste, increasing profitability, Project Life Cycle Costing, meaning, benefits, cost management in LCC, Value Chain Analysis- concept, definition, meaning, steps, Porter's Value Chain, Kaizen- concept, procedure for implementation, benefits, Target Costing- meaning, need, types, methods of establishment of target costs, backflush accounting.

**20 hours**

**References:**

1. Catherine Stenzel & Joe Stenzel, Essential of Cost Management, John Wiley and sons, Latest Edition.
2. Roman I wiel & Michael W mahr Hand book of Cost Management, John Wiley and Sons, Latest Edition.
3. Lianabel Oliver, The cost management tool box. AMA Publication, Latest Edition.
4. John K. Shank & Vijay Govindarajan, Strategic Cost management: The new tool for competitive advantage, The free press, Latest Edition.
5. K.P. Gupta, Cost Management: Measuring, monitoring and motivating performance, Global India Publications, Latest Edition.
6. Strategic Cost Management- Ravi M. Kishore, Taxman Publications

Further reading

[http://icmai.in/upload/Students/Syllabus-2012/Study\\_Material\\_New/Inter-Paper8-Revised.pdf](http://icmai.in/upload/Students/Syllabus-2012/Study_Material_New/Inter-Paper8-Revised.pdf)

<b>MASTER OF COMMERCE</b> <b>SEMESTER-II</b> <b>MCM2C09: INTERNATIONAL BUSINESS</b>	
<b>Time:80hrs</b>	<b>4credit</b>
<b>Course outcome:</b> <ol style="list-style-type: none"> <li>1. Understand the nature and scope of International Business Environment and its functional strategies.</li> <li>2. Identify and compare International Economic Institutions and its Integrations.</li> <li>3. Compare and Contrast National, International, Transnational and Multinational Companies</li> <li>4. Analyse strategic development in International Business.</li> <li>5. Analyse the impact of International Business on Indian Economy.</li> <li>6. Evaluate recent trends in International Business.</li> </ol>	
<b>Module I</b> Meaning and Scope—Theories of International trade: classical and modern theories – protectionism vs. free trade—Trade barriers-Tariff and Non-tariff barriers—Terms of trade—Balance of payment— Components of BOP: Current account, Capital account and Official reserve account-disequilibrium and corrective measures International business-Local, regional, national, international and global business—management orientation of overseas business-ethno centric, poly centric, region centric and geocentric orientation--reasons for internationalization of business-factors restricting internationalization of business—major global companies in the world.-Export—Import policy of India—Regulation and Promotion of foreign trade in India <b>20 Hours</b>	
<b>Module II</b> International business environment: Cultural, social, political and legal, technological, economic and trade environment—natural and demographic environment. Opportunities and threats of Indian companies in international market. – Modes of Entry - exporting – Licensing – franchising – contract manufacturing – Management contracts, turnkey projects – Foreign Direct Investments- Theories of FDI-Cost & Benefits to Home & Host countries- Recent trends. Problems and prospects of foreign companies in Indian market. <b>18 Hours</b>	
<b>Module III</b> Strategy development in international business—the firm as a value chain—global expansion plan-: International business locations- factors influencing locations-factors restricting location. Value chain analysis, risk analysis, cost benefit analysis. Business entry strategy-exporting, licensing, investment, joint ventures, green field investment, strategic alliance, global strategic partnerships. <b>15 Hours</b>	
<b>Module IV</b> International economic institutions and integrations: Types of Trade Agreements-WTO-GATT- TRIPS-TRIMS-Regional economic integration-Levels of economic integrations – Arguments surrounding economic integration-E. U-NAFTA -ASEAN-SAARC-International Monetary Fund— International liquidity and SDRs- World Bank. <b>10 Hours</b>	
<b>Module V</b> International business functional strategies: International production strategy—international financing strategy—international human resources strategy and international marketing strategy. Stages of Internationalisation: International, Multinational, Global and Transnational corporations—strategic orientations—Growth of MNCs-contributing factors – merits and demerits of MNC – transfer of technology – regulation of MNCs-MNCs in India-Contribution of MNCs to India. <b>17 Hours</b>	

**References:**

1. Francis Cherunilam, *International Business: Text and Cases*, PHI, New Delhi.
2. Shyam Shukla, *International Business*, Excel Books, New Delhi
3. Rakesh Mohan Joshi, *International Business*, Oxford University Press, New Delhi.
4. P. Subba Rao, *International Business*, Himalaya Publishing House, Mumbai.
5. Manab Adhikary, *Global Business Management in an International Economic Environment*, Macmillan, New Delhi.
6. Charles W L Hill, *International Business*, McGraw Hill, New York.
7. Michael Czinkota, *International Business*, Wiley, New York.
8. Justin Paul, *International Business*, PHI, New Delhi.
9. Anant Kumar Sundaram and J. Stewart Black, *The International Business Environment: Text and Cases*, PHI, New Delhi.
10. John Daniels, Lee Radebaugh, Daniel Sullivan *International Business*, Pearson Education, New York.
11. Friedmann & J. Kim: Political risk and international Business

<b>Master of Commerce (CBCSS) SEMESTER II</b> <b>MCM2C10: MANAGEMENT SCIENCE</b>	
<b>80Hours</b>	<b>Marks:80</b>
<b>Course outcome:</b>	
1. After the course, the students will be familiar with the various scientific methods that can be applied in decision making. They will be able to scientifically build models to analyse and solve decision situations.	
2. Besides from being capable of making decisions in business fields, they can apply the methods of decision methods in non business fields as well.	
3. Enabling the students to minimise the costs incurred in the firm by way of deciding the most optimum choices of production, schedule of distribution of goods and assignment of resources optimally.	
4. Enabling to decide whether the facilities provided in the firm should be upgraded or not.	
5. Enabling them to schedule the production process most optimally, without hampering the preceding or succeeding activities and with the most optimum time schedule.	
6. Enabling them to analyze the market share of the firms and status of receivables.	
<b>Module1:</b> <b>Introduction to Management Science-</b> Types of decisions; Steps in decision making; Quantitative analysis and decision making; Different types of models and their uses; Model building steps. <b>10 hours</b>	
<b>Module 2</b> <b>Linear Programming:</b> Basic concepts; mathematical formulation and applications; Solution of LP problem using graphic and simplex method; – Application in Business. Transportation and Assignment: Formulation; Solving transportation (NWC method – Least Cost method– Vogel's approximations method – stepping stone method – Modified Distribution method) and assignment problems (Hungarian Method). <b>25hours</b>	
<b>Module3</b> <b>Inventory and Queuing Management:</b> Concepts of <i>inventory management</i> ; Inventory models – classical EOQ, planned shortage model- deciding optimum safety stock and reorder level. <i>Queuing models</i> : Elements of a queuing system; Models with Poisson arrival and Exponential services rates- single server and infinite and finite population. <b>17 hours</b>	
<b>Module 4</b> <b>Project Scheduling:</b> Concepts of PERT & CPM techniques and their applications; Network analysis- scheduling activities, determining critical path, calculation of floats; Time-cost trade-off; Resource allocation and resource levelling. <b>17 hours</b>	
<b>Module 5</b> <b>Markov Chains and Theory of Games:</b> Markov Chains- decision processes; Market share analysis; Account receivable analysis. Game Theory- Pure strategy games; Mixed strategy games; Value of the game; Rules of Dominance. <b>10 hours</b>	
<b>Theory 30% Problems</b>	

Reference:

1. Science – Quantitative Technique for Decision making Thomson.
2. Operations Research – Kautiswarup, P.K. Gupta, Manmohan – Sultan Chand & Sons.
3. Operations Research SD Sharma, Kadar Notes, Ramnath & G. Meerut.
4. OR Techniques for management – VK Kapoor & Sumant Kapoor – Sultan Chand & Sons.
5. Quantitative Techniques in Management, Vohra N.D., The McGraw Hill companies
6. Anderson: Introduction to Management Science – Quantitative Technique for Decision making Thomson.
7. Operations Research – Kautiswarup, P.K. Gupta, Manmohan – Sultan Chand & Sons.
8. Operations Research SD Sharma, Kadar Notes, Ramnath & G. Meerut.
9. OR Techniques for management – VK Kapoor & Sumant Kapoor – Sultan Chand & Sons.

<b>Master of Commerce (CBCSS)</b> <b>Professional Competency Course (PCC) SEMESTER II</b> <b>MCM2A01: Business Analytics using R</b>	
<b>Time:80hours</b>	<b>Credit:4</b>
<b>Objectives:</b> 1. To gain an understanding of how managers use business analytics to formulate and solve business problems and to support managerial decision making. 2. To become familiar with the processes needed to develop, report, and analyse business data.	
<b>Module-1</b> Introduction to R and Python	
<b>Module-2</b> Predictive Analytics-Financial Analytics, Retail Analytics	
<b>Module-3</b> Prescriptive Analytics-Portfolio Analytics, Retail Analytics	
<b>Module-4</b> Implementation Analytics-Content Analytics	
<b>Module-5</b> Implementation Analytics-Supply Chain Analytics	

<p align="center"><b>Master of Commerce (CBCSS)</b>  <b>Professional Competency Course (PCC) SEMESTER II</b>  <b>MCM2A02: Big Data Analysis</b></p>	
<p><b>Time: 80 hours</b>  <b>Credit: 4</b></p>	
<p><b>Objectives:</b></p> <ol style="list-style-type: none"> <li>1. To gain an understanding of how managers use big data analysis to formulate and solve business problems and to support managerial decision making.</li> <li>2. To become familiar with the processes needed to develop, report, and analyse business</li> </ol>	
<p><b>Module-1</b>  Data Mining: A) Introduction: Theory, Knowledge discovery from databases, scalability issues. Cloud Computing</p>	
<p><b>Module-2</b>  Data Warehousing: – Theory, General principles, modelling, design, implementation and optimization.</p>	
<p><b>Module-3</b>  Data Preparation: Pre-processing, sub-sampling, feature selection.</p>	
<p><b>Module-4</b>  Classification and Prediction: Bayes learning, decision trees, CART, neural learning, support vector machines, associations, dependence analysis, rule generation.</p>	
<p><b>Module-5</b>  Cluster Analysis and Deviation Detection: Partitioning algorithms, Density based algorithm, Grid based algorithm, Graph theoretic clustering.</p>	
<p><b>Reference:</b></p> <ol style="list-style-type: none"> <li>1. Data Mining Techniques: A. K. Pujari, Sangam Books Ltd., 2001</li> <li>2. Mastering Data Mining: M. Berry and G. Layoff, John Wiley &amp; Sons., 2000</li> </ol>	

<b>Master of Commerce (CBCSS)</b> <b>Professional Competency Course (PCC) SEMESTER II</b> <b>MCM2A03: Live Project with Statistical Packages</b>	
<b>Time:80hours</b>	<b>Credit:4</b>
<b>Objectives:</b> <ol style="list-style-type: none"> <li>1. To gain an understanding of how managers use CMIE/ERP/R/SPSS to formulate and solve business problems and to support managerial decision making.</li> <li>2. To become familiar with the processes needed to develop, report, and analyse business</li> </ol>	
<b>Module 1</b> Introduction-Baby steps	
<b>Module-2</b> Practical application of CMIE Database Or Practical Application of SAP Or Practical Application of R Or Practical Application of SPSS/R/CMIE Prowess/SAP	
<b>Module-3</b> Practical Workshops	
<b>Module-4</b> Advanced Applications of SPSS/R/CMIE Prowess/SAP	
<b>Module-5</b> SEM-Cluster Analysis, Factor Analysis, Multivariate Analysis	

<b>Master of Commerce (CBCSS)</b> <b>Professional Competency Course (PCC) SEMESTER II</b> <b>MCM2A04: Spread Sheet Application</b>	
<b>Time:80hours</b>	<b>Credit:4</b>
<b>Objectives:</b> <ol style="list-style-type: none"> <li>1. To gain an understanding of how managers use spread sheet analysis to formulate and solve business problems and to support managerial decision making.</li> <li>2. To become familiar with the processes needed to develop, report, and analyse business</li> </ol>	
<b>Introduction to Excel</b> About Excel & Microsoft, Uses of Excel, Excel software, Spreadsheet window pane, Title Bar, Menu Bar, Standard Toolbar, Formatting Toolbar, the Ribbon, File Tab and Backstage View, Formula Bar, Workbook Window, Status Bar, Task Pane, Workbook & sheets Columns & Rows Selecting Columns & Rows, Changing Column Width & Row Height, Autofitting Columns & Rows, Hiding/Unhiding Columns & Rows, Inserting & Deleting Columns & Rows, Cell, Address of a cell, Components of a cell – Format, value, formula, use of paste and paste special. Functionality Using Ranges-Using Ranges, Selecting Ranges, Entering Information into a Range, Using AutoFill	
<b>Creating Formulas</b> Using Formulas, Formula Functions – Sum, Average, if, Count, max, min, Proper, Upper, Lower, Using AutoSum, Advance Formulas-Concatenate, Vlookup, Hlookup, Match, Countif, Text, Trim	
<b>Spreadsheet Charts</b> Creating Charts, Different types of chart, Formatting Chart Objects, Changing the Chart Type, Showing and Hiding the Legend, Showing and Hiding the Data Table	
<b>Data Analysis</b> Sorting, Filter, Text to Column, Data Validation. PivotTables -Creating PivotTables, manipulating a PivotTable, Using the PivotTable Toolbar, Changing Data Field, Properties, displaying a PivotChart, Setting PivotTable Options, Adding Subtotals to PivotTables	
<b>Spreadsheet Tools</b> Moving between Spreadsheets, Selecting Multiple Spreadsheets, Inserting and Deleting Spreadsheets Renaming Spreadsheets, Splitting the Screen, Freezing Panes, Copying and Pasting Data between Spreadsheets, Hiding, protecting worksheets Making Macros Recording Macros, Running Macros, Deleting Macros	

<b>Master of Commerce (CBCSS)</b> <b>Professional Competency Course (PCC) SEMESTER II</b> <b>MCM2A05: Accounting Package Skill</b>	
<b>Time:80hours</b>	<b>Credit:4</b>
<b>Objectives:</b> <ol style="list-style-type: none"> <li>1. To gain an understanding of how managers use a to formulate and solve accounting packages in real world business problems and to support managerial decisionmaking.</li> <li>2. To become familiar with the processes needed to develop, report, and analyse business</li> </ol>	
<b>Module 1</b> Masters – Ledgers, Groups, Bill wise Debtors and Creditors Ledger, Payment Voucher, Day Book, Pre- Allocation of Bills, Receipt Voucher, Contra and Journal Voucher, Cheque Printing.	
<b>Module 2</b> Masters: Inventory, Goods and Services Tax (GST), Purchase Voucher with GST, Sales Voucher with GST, GST Returns and Payment, Billing Features, Purchase Order Processing.	
<b>Module 3</b> Sales Order Processing, Debit and Credit Notes, Bank Reconciliation, Price List in Tally, Credit Limit, Stock Transfers, Manufacturing Vouchers, Batch Wise Details-Order Level, Interest Calculations (Auto Mode), Voucher Types and Class, Point of Sales, Scenarios and Optional Vouchers	
<b>Module 4</b> Budgets and Controls, Cost Centres and Cost Categories, Party Ledger Analysis, Purchase and Sales Reporting, Stock Analysis and Reports, Cash and Bank Reports, Search, Filter and Sorting, Financial Reports, Multi Language, Export, Import, Backup and Restore.	
<b>Module 5</b> Tax Deducted at Source (TDS), Payroll Accounting, Finalisation Entries, Data Security, Audit, Data Synchronisation, Multi-Currency, Printing Reports, Miscellaneous, Shortcut Keys	

<b>Master of Commerce (CBCSS)</b> <b>Professional Competency Course (PCC) SEMESTER II</b> <b>MCM2A06: Computer Programming Skill</b>	
<b>Time:80hours</b>	<b>Credit:4</b>
<b>Objectives:</b> 1. To gain an understanding of how to programme by using computer languages 2. To find solutions to problems faced by business managers	
1. Python. Or 2. Java. Or 3. C Language. Or 4. PHP. Or 5. Swift. Or 6. Ruby. College can teach any one of this language	

<b>Master of Commerce (CBCSS)</b> <b>Professional Competency Course (PCC) Semester: 2</b> <b>MCM2A07: Innovation/Entrepreneurship/Idea Pitching</b>	
<b>Time:80hours</b>	<b>Credit:4</b>
<b>Objectives:</b> 1. To promote innovation and entrepreneurship among students 2. To provide opportunity for creative mind and creativity in campuses	
Stages Stage-1 Idea Generation Stage-2 Idea Presentation Stage-3 Mentoring Stage-4 Idea Pitching inter collegiate level, or University Level or State level or national level or international level Stage-5 Prototype generation	

<b>Master of Commerce (CBCSS) Semester: III</b> <b>MCM3C11 FINANCIAL MANAGEMENT</b>	
<b>80Hours</b>	<b>Credit:4</b>
<b>Course outcome:</b> 1. Understand the foundations of financial management. 2. Determine the conventional and innovative sources of finance 3. Computation of cost of capital. 4. Understand the concept of leverage and analyse. 5. Prepare optimum capital structure 6. Estimate working capital requirements.	
<b>Module 1: Foundation of Finance:</b> Goals and functions of finance–Legal–Operating and Tax environment for financial decisions –Financial manager-Agency problem in financial management-Time value of money-compounding and discounting-An overview of capital investment decisions <b>25 hours</b>	
<b>Module II: Sources of long-term finance and Cost of Capital:</b> Conventional and innovative sources- leasing-factoring-securitisation- financial engineering-cost of capital-Concept–significance Computation of cost of Debt, Preference capital, Equity capital and Retained Earnings – Opportunity cost of capital –Marginal cost of capital – WACC – Capital Asset Pricing Model. <b>10hours</b>	
<b>Module III: Working Capital Management:</b> Working Capital–meaning–concept and cycle – Working capital management strategy – Estimation of working capital– Mathematical and simulation models of working capital decisions–Management of cash and marketable securities – Cash management techniques – Lock box system, Concentration banking – Methods of Inventories – Techniques of inventory management – Management of receivables – Techniques of receivable management-working capital financing for Indian industry <b>25hour</b>	
<b>Module IV:</b> Financial leverage and Capital Structure: Definition of capital structure- Leverage Analysis– Operating, Financial & Combined leverage – EBIT – EPS Analysis – Financial Breakeven – Indifference Point – Capital Structure Theories – Optimum capital Structure – NI approach, NOI approach, Traditional approach & Modigliani Miller approach – Arbitrage process– Determinants of Capital Structure- over capitalisation, under capitalisation and fair capitalisation <b>10 hours</b>	
<b>Module V :</b> Mechanics and practices of dividend payment–factors affecting dividend policy – legal framework of payment of dividend – dividend theories – determinants of dividend policy and some case studies. <b>10 hours</b>	
<b>(Theory 40%, Problems 60%)</b>	

**References:**

1. Soloman, Ezra, Theory of Financial Management, Columbia Press(LatestEdition)
2. James C Van Horne. Financial Management and Policy Prentice Hall of India (LatestEdition)
3. Weston, J. Fred and Brigham, Eugene F. Managerial Finance, DrydenPress (LatestEdition)
4. Prasanna Chandra. Financial Management, Tata McGraw Hill(LatestEdition)
5. Khan, M.Y. and P.K. Jain. Financial Manager, Tata McGraw Hill(LatestEdition).
6. Pandey, I.M. Financial Management, Tata McGraw Hill (LatestEdition)
7. Ravi M. Kishore. Financial Management, Taxmann(LatestEdition)
8. Brigham, Ehrhavadt. Financial Management, Cengage Learning India PrivateLtd. New Delhi – 110082 (LatestEdition)
9. Ross S.A., R.W. Westerfield and J. Jaffe, Corporate Finance, McGrawHill (LatestEdition)
10. Anderson, Sweeney and Williams. An Introduction to ManagementScience, Cengage Learning India Private Ltd. New Deli – 110092(LatestEdition)
11. Brigham and Houston. Fundamentals of Financial Management, CengageLearning India Private Ltd., New Delhi – 110091(LatestEdition)
12. Brealey R.A. and S.C. Myers. Principles of Corporate Finance, McGraw Hill, (LatestEdition)
13. Sudhirbhat. Financial Management. Excel Book(LatestEdition)
14. Damodaran, A. "Corporate Finance: Theory and Practice". John Wiley & Sons (LatestEdition)

<b>Master of Commerce (CBCSS) Semester III</b> <b>MCM3C12: INCOME TAX: LAW, PRACTICE AND TAX PLANNING I</b>	
<b>80Hours</b>	<b>Credit:4</b>
<b>Course outcome:</b> <ol style="list-style-type: none"> <li>1. Understand the basic concepts of income tax in india</li> <li>2. Determine and develop tax plans relating to residential status and incidence of tax</li> <li>3. Compute and develop tax plans relating to income under five heads applicable to individuals</li> <li>4. Understand the concept of clubbing and aggregation of income, set-off and carry forward of losses and deductions in computing total income</li> <li>5. Develop tax plans relating to clubbing and aggregation of income, set-off and carry forward of losses</li> <li>6. Determine the taxable income of individuals and HUF</li> <li>7. Identify the provisions of advance payment of tax, TDS, tax recovery, powers and functions of tax authorities and computer applications in tax management</li> <li>8. Determine the procedure for assessment of income tax</li> </ol>	
<b>Module 1: Basic Concepts</b> -Direct and indirect taxes- Capital & revenue- Tax planning, tax evasion, tax management, tax avoidance - residence and incidence of tax- exempted income- Tax planning relating to residence & incidence of tax	
<b>10 hours</b>	
<b>Module 2 Computation of Taxable Income under different heads</b> -income from salary- house property-income from business/profession- capital gains-other sources- Tax planning relating to different heads of income	
<b>20hours</b>	
<b>Module 3 Assessment</b> -Clubbing of incomes and aggregation of income – Set off and carry forward of losses – Incomes exempt from taxes – Deductions in computing total income – Rebates and reliefs of tax- Assessment of agricultural Income – Computation of Agricultural Income – Calculation of tax on integration. Assessment of individuals- AMT- Assessment of HUF -Tax planning related to clubbing and aggregation of income, set off and carry forward of losses Agricultural income, Individual Assessment- Tax planning- Assessment of HUF- Tax planning	
<b>20 hours</b>	
<b>Module 4: Income Tax Authorities:</b> Powers and functions- Provisions of advance payment of tax – Tax payment – Deduction and collection of tax at source – Recovery of tax – Computer applications in tax management.	
<b>15 hours</b>	
<b>Module 5 : Procedure for assessment of Income Tax:</b> Filing of return of Income- Voluntary return of income – Statutory obligations for filing of return – Time and documents for filing of returns – Return of loss – Belated returns – Revised returns – Defective returns- PAN- Different types of assessment- Self assessment- Assessment on the basis of return- Best judgment assessment- Regular assessment- Reassessment – Protective assessment.	
<b>15 hours</b>	
<b>(30% theory and 70% problems)</b>	

**References:**

1. BB Lal, Income Tax, Pearson (Dorling Kindersley (India) Publication, Latest Edition,
- 2 Dr. H C. Mehrotra and Dr.SP .Goyal, Income Tax including Tax Planningand Management, SahityaBhavan Publications, Agra–latest
3. Ahuja GK & Gupta Ravi, Systematic Approach to Income Tax, Bharat LawHouse, LatestEdition.
4. BB Lal, Income Tax, Pearson (Dorling Kindersley (India)Publication, LatestEdition.
5. AC SampatAyengar, Law of Income Tax, Bharat Law House,LatestEdition.

<b>Master of Commerce (CBCSS) Semester III</b> <b>MCM3C13: RESEARCH METHODOLOGY</b>	
<b>80Hours</b>	<b>Credit:4</b>
<b>Course outcome:</b> 1. Describe the meaning, significance and process of research in social sciences . 1. Formulate the research problem and understanding the major research designs. 2. Identify data sources and learn the art of designing a questionnaire. 3. Understand sampling techniques and develop understanding of data collection and fieldwork. 4. Understand the measurement and scaling techniques. 5. Understand the summarization of data 6. Analyse data using various techniques and to communicate the results and followup.	
<b>Module I</b> <b>Research: Basic concepts</b> - Business research philosophies; Scope of business research; Terminology of business research; Organization of business research: Outsourcing and in-house research; <b>Process of research</b> – Formulating problem – Literature Survey – Hypothesis – Research Design – Types – Exploratory, Descriptive, Diagnostic, Experimental.	
<b>10 hours</b>	
<b>Module II</b> <b>Population Survey and Sample Study:</b> Population & Sample–Sampling theories - Techniques of sampling – Random and Non-random techniques – Sample Size – Determination of sample size–Sampling Errors–Nonsampling Errors–Factors influencing sample size – Optimum sample size – Case Study – Pilot Survey.	
<b>Data collection:</b> collection of Primary Data–Methods of Data Collection – Observation – Field Survey–Questionnaire–Interview Schedule–Preparation of Questionnaire–Process of Interviewing – Collection of secondary data – Sources of secondary data.	
<b>15 hours</b>	
<b>Module III</b> <b>Measurement and Scaling:</b> Variables–Attributes – Process of measurement – Attitude Measurement – Scaling Scaling Techniques – Graphic Rating – Likert – Thurstone – Semantic Differential – Stapel–Dichotomous – Scales – Types of Scales – Scale Values – Validity and Reliability of Scales – Errors in measurement.	
<b>15 hours</b>	
<b>Module IV</b> <b>Data Processing and Presentation :</b> Field Work–Editing–Classification – Coding – Tabulation – Summarization – Analysis of data- Descriptive Analysis – Inferential analysis – One way ANOVA - Univariate, Bivariate - Multi variable methods (Theory Only) - Tools of Analysis — Interpretation.	
<b>20 Hours</b>	
<b>Module V</b> Presentation–Report Writing–Types of Reports–Contents of Reports–Format of Reports – Documentation Styles- Ethics in business research, Plagiarism – Ethics in Business Research- Application of Relevant software for Data Analysis.	
<b>20Hours</b>	

(Theory 70%                      Problem 30%)	
<b>References:</b>	
1. Tandon BC, Research Methodology in Social Sciences, Chaitanya Publishing House	
2. Whitney FL, Elements of Research, Prentice Hall India	
3. Ferber R, Research Methods in Economics and Business, Macmillan	
4. Deming W Edwards, Sample Design in Business Research, John Wiley	
5. Bailey Kenneth D, Method of Social Research, Macmillan	
6. Krishna Swamy, Methodology of Research in Social Science Prentice Hall India.	
7. Achalapathi KC, Readings in Research Methodology in Commerce and Business Management, Himalaya Publishing House.	

<b>Master of Commerce (CBCSS)</b> <b>Elective: Finance</b> <b>Semester: III</b> <b>MCM3EF01: INVESTMENT MANAGEMENT</b>	
<b>80Hours</b>	<b>Credit:4</b>
<b>Course outcome:</b> <ol style="list-style-type: none"> <li>1. Recognise the concept and environment of investment</li> <li>2. Understand the objectives, strategies and the concept of risk and return of investments.</li> <li>3. Determine the value of bonds and also the yield and risk of bond investment.</li> <li>4. Determine the value of equity shares using different approaches and models of equity valuation.</li> <li>5. Analyze and measurement of portfolios using portfolio risk- return analysis and associated models.</li> <li>6. Evaluate portfolios using portfolio evaluation models and portfolio revision.</li> </ol>	
<b>Module I:</b> Investments: Meaning and concept – Investment objectives – various asset classes – factors in investment decisions – Investment process – concept of risk and return – sources of risk – Measurement of risk and return – Diversification and hedging – ethical investing. <b>10 hours</b>	
<b>Module II:</b> Bond Investment analysis: Types of bonds – International bonds – Bond yields – Yield to Maturity (YTM) – risk analysis in bonds – Bond value theorem – Bond immunization strategies. <b>10 hours</b>	
<b>Module III:</b> Equity Analysis: Approaches to equity analysis – Fundamental analysis – Economy, Industry and Company (EIC) analysis – Equity valuation models – Dividend Discount Models (DDM) and Price Earnings Ratio (PER) models – Technical analysis – Dow theory – Chart and Chart Patterns – Market and Mathematical Indicators (Problems) – Efficient Market Hypothesis (EMH) and Random Walk theory – Tests of market efficiency – Critique of Investor rationality – Behavioural Finance. <b>20 hours</b>	
<b>Module IV:</b> Portfolio analysis and selection: Risk return analysis of investment portfolio – Individual and Interactive risks – measurement of portfolio risks – Risks tolerance and asset allocation – optimal portfolio – portfolio selection models – Markowitz model – Sharpe single index model – Capital Asset Pricing Model (CAPM) – Capital Market Line (CML) and Security Market Line (SML) – Market anomalies : calendar effect, size effect and market overreaction – Arbitrage Pricing Theory (APT) – Multifactor asset pricing Models – Behavioural finance – Behavioural finance theories . <b>25 hours</b>	
<b>Module V:</b> Portfolio Management: Active and Passive investment strategies – Value and growth investing, contrarian strategies – index investing and tracking efficiency, Portfolio evaluation – Sharpe, Treynor and Jensen measures, Fama's Decomposition Index – Portfolio revision – Investment accounting <b>15 hours</b>	
<b>(Theory 40 % Problems 60 %)</b>	

**References:**

1. Bodie, Zvi, Kane Alex and Alan, J. Marcus, *Investments*, McGrawHill.
2. Bhalla, V.K. *Investment Management*, S. Chand&CompanyLtd.
3. Chandra, P. *Security Analysis and Portfolio Management*, Tata McGrawHill.
4. Elton, E. and Gurber, M. *Modern Portfolio Theory and Investment Analysis*, John Wiley and Sons
5. Fischer, Donald E. and Ronald J. Jordan, *Security Analysis and Portfolio Management*, PHILearning.
6. Preeti Singh, *Investment Management*, Himalaya Publishers.
7. Sharpe William, F. and Bailey Jeffery V. Alexander Gordon, J. *Investments*, PHI Learning.
8. Skein, *Security Analysis and Portfolio Management*, PHILearning
9. Stephen Ross and R. Westerfield, *Corporate Finance*, McGraw-Hill.
10. Vishwanath, R and Krishna Murthi, C., *Investment Management*, Springer.
11. V.A. Avadhani, *Security Analysis and Portfolio Management*, Himalaya Publishers.

<b>Master of Commerce (CBCSS) Semester III</b> <b>Elective: Finance</b> <b>MCM3EF 02: FINANCIAL MARKETS AND INSTITUTIONS</b>	
<b>80Hours</b>	<b>Credit:4</b>
<b>Course outcome</b> 1. Understand the inter-linkages and regulatory framework with in which the Financial markets and systems operates inIndia 2. Understand the basic concepts of money market and capital market inIndia 3. Understand the different theories of interest rates and analyse therelationship between the term to maturity, risk, and interestrates. 4. Develop the knowledge about different types of international commoditymarket and commodity markets inIndia. 5. Understand the mechanism of debt market in India 6. Develop the knowledge about the issue of financial instruments andvarious innovative financialinstruments 7. Evaluate the different types of developmental financial Institutions, mutualfunds, pension funds and Insurance companies. etc. 8. Understand the law governing Foreign Direct Investment inIndia.	
<b>Module I:</b> Anoverviewoffinancialmarkets:Financialmarkets–Nature–Functions–moneymarket –Capitalmarkets–Marketsfor derivatives–WorkingofstockexchangeinIndia–NSE and BSE, – Role of SEBI - Major internationalstock markets. <b>15hours</b>	
<b>Module II:</b> Commodity markets: MCX, NCDEX, and ICEX–Functions, administration, regulations and general mechanism – International commodity markets – Debt market – Types, functions, instruments – Operational mechanism –Hindrances for the development of debt market. <b>15 hours</b>	
<b>Module III</b> Financial Instruments- issue of financial instruments-Primary issue, Book building process, private placement, offer for sale, buy back of shares –various innovative financial instruments, bitcoin, crypto currency etc. <b>15 Hours</b>	
<b>Module IV:</b> Developmentfinancialinstitutions:AMFI,IFCI,NABARD,SFCs,UTI,SIDBI– MutualFund,SEBI guidelines on mutual fund – Provident Fund – Pension Funds – PFRDA – Insurance Companies –IRDA-role of NBFCs with special reference to KSFE - listed NBFCs in Kerala . <b>20hours</b>	
<b>Module V:</b> Foreign capital flows: forms of foreign capital–FDI and FPI–FIIs – International financial instruments – ADR, GDR. IDR and Euro bonds – Role of foreign capital in Indian financial system <b>15 hours</b>	

**References:**

1. LM Bhole and JitendraMahakud: Financial Institutions and markets, Tata McGraw-Hill Publishers,(2009).
2. Shashi K Gupta: NishaAgarwal and Neeti Gupta, Financial Marketsand Institutions, KalyaniPublishers,(2013)
3. S Sachdeva: Indian Financial System, EducationalPublishers,(2005).
4. MY Khan: Financial Services, Tata McGraw-Hill publishers (2004) 5.Keith Pilbeam: Finance and Financial Markets, PalgraveMacmillan(2005).
6. Gordon and Nataraj: Financial Markets and Services, HimalayaPublishingHouse.
7. Bharati V Pathak: The Indian Financial System: Markets, Institutions andServices, Dorling Kindersley India (pvt)ltd(2009).
8. Clifford Gomez: Financial Markets, Institutions and Financial services, Prentice-Hall of India(2008).

15 hour

<b>Master of Commerce (CBCSS) Semester IV</b> <b>MCM4C14: FINANCIAL DERIVATIVES AND RISK MANAGEMENT</b>	
<b>80Hours</b>	<b>Credit:4</b>
<b>Course outcome:</b> 1. Understand the concept of financial derivatives and riskmanagement 2. Recognize the concept of futurecontracts 3. Computation of value and price of futurecontracts 4. Create trading strategies involving futurecontracts 5. Understand the concept of options contracts 6. Create trading strategies involving optioncontracts 7. Estimate the priceof optionscontracts 8. Understand the concept of swaps and computation of value and price ofswaps	
<b>Module I:</b> Introduction to risk management–Meaning and need–importance–Types of market risk – Risk management issues in business – Financial derivatives– Meaning – Need – GrowthoffinancialderivativesmarketsinIndia–Derivativemarkets–Exchangetraded financial derivatives for risk management in India – Participants – Functions – Types of risk management instruments – Forwards – Futures – Options – Swaps – Theregulatory framework of derivative trading inIndia.	
<b>16 hours</b>	
<b>Module II:</b> Future's growth and development - Difference between forwards and futures - financial future - Future trading – currency futures – Interest rate futures Pricing and valuation of future contacts – Value at risk-	
Hedgingrisk–Hedgingwithstockindexfuture–types ofmembers and marginsysteminIndia-Future trading in stock exchange for risk management.	
<b>20hours</b>	
<b>ModuleIII:</b> Options–meaning–needs and importance-options and futures-fundamental option strategies-type of option-put-call-Valuationofoptions-tradingstrategiesofriskinstruments-positionsinoptions-stock indices-options in Indian stock market.	
<b>16hours</b>	
<b>ModuleIV:</b> Riskpricingofoptions-intrinsicvalueandtimevalue-pricingattheexpiryofcontact-factors affecting option pricing-put-call-parity pricing-models of pricing-binomialoption-pricingmodels-BlackSchole's pricingmethods.	
<b>16hours</b>	
<b>ModuleV:</b> Swaps-meaninganddefinition-development-structureofswapdealingforriskmanagement-interestrateswaps-forwardswapsandswapoptioncontracts-cancellableandextendableswaps-nogenericswaps transactions.Currencyswaps-Valuationandpricingofswaps-riskmanagementfunctionofswaptransaction. Recenttrendsinderivatives–Taxation on derivatives	
<b>12hours</b>	

**References: (80% Theory 20% Problems)**

1. Kevin Dowd-Measuring Market risk, second edition.
2. John C Hull-Options futures and other derivatives, seventh edition.
3. Jayanth Rama Varma, Derivatives and Risk Management, TMH, Latest Edition.
4. Mishra, Financial Derivatives, Excel publishers, Latest Edition.
5. SL. Gupta, Financial Derivatives: Theory, concepts and problems, Prentice Hall of India,
7. SS Kumar, Financial Derivatives, Prentice Hall of India, Latest Edition.

<b>Master of Commerce (CBCSS) Semester IV</b> <b>MCM3C15: INCOME TAX: LAW, PRACTICE AND TAX PLANNING II</b>	
<b>80Hours</b>	<b>Credit:4</b>
<b>Course outcome;</b> 1. Determine the taxable income of firms (including llps) and aop/boi 2. Develop tax plan to derive maximum possible tax benefits for firms, aop/boi during assessment of tax 3. Determine the taxable income of cooperative societies and trusts 4. Create tax plans relating to assessment of cooperative societies and trusts 5. Compute taxable income and tax liabilities of companies 6. Understand the concept of corporate tax planning 7. Develop corporate tax plans during managerial decision making 8. Creation of tax plans relating to setting up of business in sez, epz, eous and infrastructure sector	
<b>Module 1:</b> Assessment of firms- (including limited liability partnership) –Computation of book profit- Remuneration to partners –Computation of taxable income and tax liability-AMT-Tax planning regarding Assessment of AOP/BOI- Computation of taxable income and tax liability-AMT-Tax planning regarding Assessment of AOP/BOI <b>20 hours</b>	
<b>Module 2:</b> Assessment of Co-operative societies and trusts-Deductions under 80 P-Tax Planning-Trusts- Definition-creation-types-tax exemptions-Assessment of trusts-Tax planning <b>15 hours</b>	
<b>Module 3:</b> Assessment of Companies: Residential status and incidence of tax-Special Provisions applicable to assessment of total income of companies-Deductions available to corporate assesses – Computation of taxable income of companies and determination of corporate tax liability–Minimum Alternate Tax-Tax on distributed profit of domestic companies- Tax on income distributed to unit holders-Security Transaction Tax – Tonnage Tax. <b>20 hours</b>	
<b>Module 4:</b> Corporate tax planning and managerial decisions: Tax planning in respect of make or buy, own or lease, repair or replace, export or domestic sales, shut down or continue, expand or contract, amalgamate or demerger, invest or disinvest-Financial Management decisions, Capital Structure, dividend policy and bonus shares. <b>15 hours</b>	
<b>Module 5:</b> Tax planning under various circumstances: Tax planning while setting up of a business-with reference to location, nature and form of organizations-Tax planning related to Special Economic Zones (SEZ), Export Processing Zones (EPZ) and Export Oriented Units (EOUs)–Infrastructure sector and background areas–Tax incentives for exporters. <b>10 hours</b>	
<b>(30% Theory and 70% problems)</b>	

**References:**

1. VK Singhanian, Direct Tax's Planning and Management, Taxman, Latest Edition.
2. VS Sundaram, Commentaries on the Law of Income Tax in India, Pearson Law Publishers, Latest Edition.
3. AC Sampat Ayengar, Law of Income Tax, Bharat Law House, Latest Edition.
4. . Bhagmati Prasad, Direct Taxes Laws Practice, WishwaPrakashan, Latest Edition.
5. Kaushal Kumar Agarwal, Direct Tax Planning and Management, Atlantic Publishers, Latest Edition.
6. Dr. H. C Mehrotra and Dr. S.P. Goyal, Income tax including tax planning and Management, Sahitya Bhavan Publications, Latest edition
12. Fabozzi, Frank, J. *Investment Management*, PHI learning.

<b>Master of Commerce (CBCSS) Elective: Finance</b> <b>Semester: IV</b> <b>MCM4EF03 INTERNATIONAL FINANCE</b>	
<b>80Hours</b>	<b>4Credit</b>
<b>Course outcome:</b> <ol style="list-style-type: none"> <li>1. Understand the International Money and capital Markets and risks associated with international finance.</li> <li>2. Recognise the International Monetary system and Multilateral financial institutions.</li> <li>3. Understand the factors affecting exchange rates and the inter linkages among them.</li> <li>4. Understand the mechanism of Exchange rate determination- theories and models of exchange rate</li> <li>5. Understand the management of Foreign Exchange exposure and risk.</li> <li>6. Evaluate the concept and problems of International capital budgeting</li> <li>7. Examine the International Monetary and Financial Environment</li> </ol>	
<b>Module I</b> International Finance: Meaning, Importance- International financial environment-Risk associated with international finance- International Financial Markets- International Money Markets – Money Market Instruments – International Capital Markets – Comparison of New York, and Indian Money Market – International Bond Market - Recent changes in global financial markets.-International Monetary system-Multilateral financial institutions International Institutions– Brettonwood and International Monetary Fund(IMF)-Objectives-Role of IMF in International Liquidity-Conditionality’ of IMF lending- World Bank - International Development Association (IDA)-Objectives- International Financial Corporation (IFC)- Objectives- Asian Development Bank (ADB)- Objectives- International trade Centre.	
<b>20 hours</b>	
<b>Module II:</b> International financial markets-foreign exchange market-foreign exchange trading-Cash and spot exchange rates-foreign exchange rate and quotation forward markets-Exchange rate behaviour-cross rates-foreign exchange market participants-SWIFT Mechanism-Forecasting exchange rate-measuring exchange rate movements-Exchange rate equilibrium-factors affecting foreign exchange forecasting- international parity relationship-interest rate parity, purchasing power parity and Fisher effects	
<b>20 hours</b>	
<b>Module III:</b> Exchange rate definition- Spot and forward exchange- Exchange rate determination-Theories and models of exchange rate, Purchasing power parity theory, Asset market model, Portfolio balancing model-Exchange rate of rupee-recent trends in exchange rate -convertibility of Indian rupee. Foreign Exchange exposure: Management of transaction exposure-Management of translation exposure- Management of economic exposure-Management of political exposure-Management of interest rate exposure-Foreign exchange risk management-Hedging against foreign exchange exposure-Forward Market-Futures market-options market-swap market-Hedging through currency of invoicing-Hedging through selection of supplying country-Country risk analysis.	
<b>20 hours</b>	

**Module IV**

International capital budgeting-concept, problems associated, evaluation of a project factors affecting risk evaluation, impact on value-Long term asset and liability management-foreign direct investment-foreign portfolio management. **10 Hours**

**Module V**

Short term asset and liability management: Working capital management- international cash management- receivables and inventory management- management of short-term overseas financing resources- international banking and money market International Monetary and Financial Environment- International Monetary Investments – International Investments-Types of foreign investment- Significance of foreign investments- Factors affecting international investment

**10 hours****(Theory 75% Problems 25 %)**

## Reference:

1. A.K Seth, international financial management, Galgotia
2. V.K. Bhalla, international financial management, Anmol publications, 2000
3. V. Sharon, International financial management, Prentice hall
4. Jeff Madura, international financial management, Asia books
5. Eun & Resnick, international financial management, Tata McGraw Hill Publishing co.
6. John Holland, International financial management, Blackwell publishers, Oxford
7. Keith Pilbeam "International Finance" Palgrave, New York
8. Apte P G. "International Financial Management" Prentice Hall of India New Delhi
9. Alan C. Shapiro "Multinational Financial Management" Prentice Hall of India New Delhi
10. Soderstrom B O "International Economics" Macmillan London.
11. Cheol S Eun and Bruce G Resnick "International Financial Management" Irwin McGraw Hill, New York
12. Arthur Stonehill et al "International Finance" Pearson Education Asia, Delhi
13. Maurice D Levi "International Finance" Tata McGraw Hill, New Delhi.

<b>Master of Commerce (CBCSS) Elective: Finance</b> <b>Semester: IV</b> <b>MCM4 EF04 ADVANCED STRATEGIC FINANCIAL MANAGEMENT</b>	
<b>80Hours</b>	<b>Credit:4</b>
<b>Course outcome</b> 1. Understand the intricacies of financial goals and strategies 2. Examine shareholder value creation and application in managerial decisions.. 3. Understand the Leasing concept, Lease Financial strategy and Financial evaluation of leasing. 4. Evaluate approaches of lease financing; 5. Examine mergers and takeover in the corporate sector.. 6. Examine various corporate restructuring and its various forms	
<b>Module I:</b> Financial goals and strategy : Shareholder value creation (SCV)– Economic Value Added (EVA) - Market Value Added (MVA) – Market – to – Book Value (MBV) — managerial implication of shareholder value creation–Growth ratios–Internal Growth Rate (IGR) – Sustainable Growth Rate (SGR) <div style="text-align: right;"><b>12hours</b></div>	
<b>Module II:</b> Financial strategy for capital structure: Leverage effect and shareholders risk – Capital structure planning and policy – Financial options and the value of the firm – Dividend policy and the value of the firm. <div style="text-align: right;"><b>20 hours</b></div>	
<b>Module III:</b> Lease Financial strategy: Leasing concept–Types–Cash flow consequences of lease – Financial evaluation of leasing - Lessee's point of view – leasing versus buying – NPV method – Equivalent loan method – Evaluation from lesser's point of view – NPV and IRR methods. <div style="text-align: right;"><b>16 hours</b></div>	
<b>Module IV:</b> Merger strategy: Theories of Merger–Horizontal, vertical and conglomerate mergers – Merger procedure – Valuation of firm – Financial impact of merger – Merger and dilution effect on EPS – Merger and dilution effect on business control. <div style="text-align: right;"><b>16 hours</b></div>	
<b>Module V:</b> Take over strategy: Types of takeovers–Negotiated and hostile bids–Take over procedures–Takeover defences–Takeover regulation of SEBI–Distress restructuring strategy–Selloffs–Spinoffs–Leveraged buyouts <div style="text-align: right;">16 hours</div> <div style="text-align: right;"><b>(Theory 60% problem 40%)</b></div>	

**References**

1. Vanhorne, James C: Financial Management and policy, Pearson, New Delhi, (Latest edition)
2. Brigham and Ehrhardt: Financial Management, Thomson India, (Latest edition)
3. Chandra, Prasanna: Financial Management, Tata McGraw Hill, New Delhi, (Latest edition)
4. Khan, MY and James PK: Financial Management, Tata McGraw Hill New Delhi, (Latest edition)
5. Pandey IM: Financial Management, Vikas Publishing House, New Delhi, (Latest edition)
6. Gitman, LJ: Principles of Managerial Finance, Harper and Row (Latest edition)
7. Hampton: Financial decision making, Concepts, problems and cases, Prentice Hall of India, New Delhi (Latest edition)
8. Brealey and Meyers: Principles of Corporate Finance, Tata McGraw Hill, New Delhi (Latest edition)

SL.NO	MODEL QUESTION PAPERS AND BLUE PRINTS
1	<b>MCM1C01-</b> Business Environment& Policy
2	<b>MCM1C02-</b> Corporate Governance And Business Ethics
3	<b>MCM1C03-</b> Quantitative Techniques For Business Decisions
4	<b>MC M1C04-</b> Management Theory And Organisational Behaviour
5	<b>MCM1C05-</b> Advanced Management Accounting
6	<b>MCM2C06-</b> Advanced Corporate Accounting
7	<b>MC M2C07-</b> Advanced Strategic Management
8	<b>MCM2C08-</b> Advanced Strategic Cost Accounting
9	<b>MC M2C09-</b> International Business
10	<b>MC M2C10-</b> Management Science
11	<b>MCM3C11-</b> Financial Management
12	<b>MCM3C12-</b> Income Tax: Law Practice And Tax Planning I
13	<b>MCM3C13-</b> Research Methodology
14	<b>MCM3EF02-</b> Financial Markets And Institutions
15	<b>MCM3EF01-</b> Investment Management
16	<b>MCM4C14-</b> Financial Derivatives And Risk Management
17	<b>MCM4C15-</b> Income Tax: Law Practice And Tax Planning II
18	<b>MCM4EF03-</b> International Finance
19	<b>MCM4EF04-</b> Advanced Strategic Financial Management

**ST THOMAS COLLEGE (AUTONOMOUS), THRISSUR**  
**FIRST SEMESTER M.COM DEGREE EXAMINATIONS**  
**M.COM**

**MCM1C01– BUSINESS ENVIRONMENT& POLICY**

**Time:3Hours**

**MaximumWeightage:30**

**Section-A**

(Answer **any four** questions. Each question carries **2** weightage)

1. Explain the impact of environmental issues on business?
2. What are the steps to prevent Global Warming?
3. Examine the role of FDI in the development of a country.
4. Define Quality Circle. Explain its Operations.
5. What is National Green Tribunal?
6. State the measures adopted to solve the problem of unemployment in India.
7. Briefly explain the objectives of Foreign Trade Policy.

**(4x2=8 Weights)**

**Section-B**

(Answer **any four** questions. Each question carries **3** weightage)

8. Distinguish the role played by the planning commission of India and NITI Aayog.
9. Explain the role of PSE in stabilizing the progress of Indian economy.
10. How does Cultural Environment influence business operations?
11. Explain PPP models in India.
12. How far MNCs have been beneficial for the economic growth of India.
13. Evaluate the present policy of government related with Industrial Licensing.
14. What are the features of Carbon credit?

**(4x3=12 Weights)**

**Section-C**

(Answer **any two** questions. Each question carries **5** Weightage)

15. Compare Madhav Gadgil Committee Report and Kasturirangan Committee on the Western Ghats. Explain the criticism against these Committee report.
16. "Assessment of performance of PSE's is a difficult task because of multiple and conflicting objectives". Explain.
17. Examine the impact of economic reforms on Business.
18. How does Business Environment influence the business policy of an organisation?

Blue print For Question Paper setting  
PG Programme  
Course and Course Code:MC M1C01– BUSINESS ENVIRONMENT& POLICY  
Total Weightage:30

QuestionPaper		Syllabus					
Sections	Weightage	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5
A	2	Hours	15 Hrs	20Hrs	15Hrs	10Hrs	20 Hrs
		Module wise Weight	10 Weight	14 Weight	10 Weight	7 Weight	14 Weight
		1					2
		2					2
		3				2	
		4	2				
		5					2
		6			2		
		7				2	
B	3	8		3			
		9		3			
		10	3				
		11		3			
		12				3	
		13			3		
		14					3
C	5	15					5
		16		5			
		17			5		
		18	5				
			10	14	10	7	14

**ST. THOMAS' COLLEGE (AUTONOMOUS), THRISSUR**  
**FIRST SEMESTER M.COM DEGREE EXAMINATIONS**  
**M.COM**

**MCM1C02 CORPORATE GOVERNANCE AND BUSINESS ETHICS**

**Time:3Hours**

**Maximum Weightage:30**

**Section-A**

(Answer any **four** questions. Each question carries **2** weightage)

1. What are the benefits of stewardship theory?
2. Write a short note on Affiliate Management Style.
3. State the characteristics of corporate governance.
4. Write a note on Prohibition of Insider Trading Regulations-2015.
5. What are the factors influencing business ethics?
6. What do you mean by Cadbury Code of Best Practices?
7. What are the advantages of investor activism?

**(4x2=8 Weights)**

**Section-B**

(Answer any **four** questions. Each question carries **3** weightage)

8. What are the requirements for conducting a valid board meeting?
9. What are the principles of quality management?
10. What are the conditions prescribed for the appointment of company directors?
11. Explain the role of shareholder in corporate governance.
12. Describe Japanese model of corporate governance.
13. What are the functions of Audit Committee?
14. Explain the mandatory and non-mandatory recommendations of Narayana Murthy Committee.

**(4x3=12 Weights)**

**Section-C**

(Answer any **two** questions. Each question carries **5** Weightage)

15. Describe the concept and types of whistle blowing. What are its advantages and disadvantages?
16. Explain the major functions of NCLT.
17. Define corporate governance. Explain its principles.
18. What is IFRS? Describe the need, significance and importance of IFRS.

Blue print For Question Paper setting PG Programme

Course and Course Code: MC M1C02-CORPORATE GOVERNANCE AND BUSINESS ETHICS

Total Weightage:30

QuestionPaper

Syllabus

Sections	Weightage	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5
A	2	Hours	15 Hrs	20 Hrs	15 Hrs	20 Hrs	10 Hrs
		Module wise Weight	10 Weight	14 Weight	10 Weight	14 Weight	7 Weight
		1		2			
		2					2
		3	2				
		4		2			
		5					2
		6			2		
B	3	7		2			
		8				3	
		9					3
		10				3	
		11	3				
		12		3			
		13				3	
C	5	14			3		
		15				5	
		16		5			
		17	5				
		18			5		
	Total		10	14	10	14	7

**ST THOMAS COLLEGE (AUTONOMOUS), THRISSUR**  
**FIRST SEMESTER M.COM DEGREE EXAMINATIONS, OCTOBER 2020**  
**MCM1C03– QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS**

**Time:3Hours**

**Maximum Weightage:30**

**Section-A**

(Answer any **four** questions. Each question carries **2** weightage)

1. What are the assumptions of a Binomial distribution?
2. What is coefficient of determination?
3. Write a note on syntax editor.
4. Explain the term errors in hypothesis testing.
5. Explain Chi Square test of Goodness of Fit.
6. What is point estimate?
7. What are the benefits of SPSS compared to other packages?

**(4x2=8 Weights)**

**Section-B**

(Answer any **four** questions. Each question carries **3** weightage)

8. Write a note of SPSS packages.
9. What are the steps involved in hypothesis testing?
10. Consider families with 4 children each. What percentage of families would you expect to have:
  - (a) Two boys and two girls
  - (b) At least one boy
  - (c) No girls
  - (d) At the most two girls
11. Data on value of imports of selected agricultural production inputs from Germany by India (in million USD) during recent 12 years are given below. Is this sequence random?  
  
5.2, 5.5, 3.8, 2.5, 8.3, 2.1, 1.7, 10.0, 10.0, 6.9, 7.5, 10.6
12. The average monthly electricity consumption for a sample of 100 families is 1250 units. Assuming the standard deviation of electric consumption of all families is 150 units, construct a 95 per cent confidence interval estimate of the actual mean electric consumption.

13. Following table gives the yields on 15 sample plots under three varieties of seeds. Test the hypothesis that the difference in the mean values of varieties of seeds is insignificant

A	B	C
20	18	25
21	20	28
23	17	22
16	15	28
20	25	32

14. Assuming that weekly wages of 1000 workers are normally distributed with mean Rs.70 and Standard deviation of Rs.5 estimate the number of workers weekly wages will be between Rs. 60 and 72.

**(4x3=12 Weights)**

### Section-C

(Answer any **two** questions. Each question carries **5** Weightage)

15. Define Quantitative Techniques. Explain the application of quantitative techniques in business.
16. Some years ago The University of Calicut decided to require all entrants to B Com course in a particular college to study a non - Commerce subject for one year. In the first year all of the scheme entrants were given the choice of studying Special communicative English or Hindi or Maths or Statistics. The numbers of students of each sex choosing each choice are shown in the following table:

Sex	English	Maths	Hindi	Statistics
Male	2	8	15	10
Female	10	17	21	37

Use a  $\chi^2$  test at the 5% significance level to test whether choice of subject is independent of sex. In applying the test you should combine English with another subject. Explain why this is necessary and the reasons for your choice of subject

17. Find the rank correlation coefficient between poverty and overcrowding from the information given below:

Town:	A	B	C	D	E	F	G	H	I	J
Poverty:	17	13	15	16	6	11	14	9	7	12
Over crowding	36	46	35	24	12	18	27	22	2	8

18. The mean weight of a sample of 80 boys of class X was found to be 65 kg with a S.D. of 7Kg. Another sample of 85 boys of class X shows a mean weight of 69 Kg. with a S.D. of 5 Kg. Can the two samples be considered as drawn from the same population whose S.D. is 6 Kg. Carry out a significance test at 5% level of significance.

**(2x5=10 Weights)**

**Blue Print for Question Paper Setting**

**PG Programme**

**Course and Course Code: MC M1C03– Quantitative Techniques for Business Decisions**

**Total Weightage: 30**

Details of question paper			Module 1 (20hrs)	Module 2 (15 hrs)	Module 3 (20 hrs)	Module 4 (10 hrs)	Module 5 (15 hrs)
Sections	Weights	Question Number	Module Weight				
			13	12	16	7	7
A	2	1	2				
		2				2	
		3					2
		4		2			
		5			2		
		6		2			
		7					2
B	3	8					3
		9		3			
		10	3				
		11			3		
		12	3				
		13			3		
		14			3		
C	5	15	5				
		16			5		
		17				5	
		18		5			
	Total		13	12	16	7	7

**ST THOMAS COLLEGE (AUTONOMOUS), THRISSUR**  
**FIRST SEMESTER M.COM DEGREE EXAMINATIONS, OCTOBER 2019**  
**M.COM**

**MC M1C04– Management Theory and Organisational Behaviour**

**Time:3Hours**

**Maximum Weightage:30**

**Section-A**

(Answer any **four** questions. Each question carries **2** weightage)

1. Define work group. Explain the types of workgroups
2. Write a note on Hawthorne study.
3. Define counselling. What are the different types of counseling?
4. Explain the principles of Six Sigma.
5. State the bases of power in organization.
6. Discuss the objectives of organizational development.
7. Explain various levels of psychological process.

**(4x2=8 Weight)**

**Section-B**

(Answer any **four** questions. Each question carries **3** weightage)

8. "The management must adopt suitable programmes to avoid conflicts". Suggest suitable measures to reduce conflict in organizations?
9. State the major personality attributes influencing organizational behavior.
10. Compare and contrast Maslow's and Herzberg's theories of motivation.
11. Define organization behaviour. Discuss a brief account of the historical evolution of organization behaviour.
12. What is Transactional analysis? Enumerate the different types of transactions.
13. "Organisation is a set of inter connected elements". Comment.
14. 'Companies' should invest in the mental health of workers'. Do you agree? Why?

**(4x3=12 Weights)**

**Section-C**

(Answer any **two** questions. Each question carries **5** Weightage)

15. Can personality be tested? Discuss the determinants of personality.
16. Define learning. Discuss the major theories of learning.
17. What do you mean by scientific management? Discuss the principles of Scientific Management
18. Define culture. Enumerate the ways of transmitting culture in organizations.

**(2x5=10 Weights)**

### Blue Print for Question Paper Setting

PG Programme: M.Com							
Course:Management Theory and Organisational Behaviour							
Course code: MCM1C04							
Total Mark: 30 Weightage							
Question Paper			Syllabus				
Section	Weightage	Qn.No.	MODULE 1	MODULE 2	MODULE 3	MODULE 4	MODULE 5
			Hrs: 20	Hrs 15	Hrs 20	Hrs 15	Hrs 10
			Weightage 13	Weightage 12	Weightage 13	Weightage 12	Weightage 5
I	2	1				2	
		2		2			
		3			2		
		4	2				
		5				2	
		6					2
		7		2			
II	3	8				3	
		9			3		
		10		3			
		11	3				
		12					3
		13	3				
		14			3		
III	5	15			5		
		16		5			
		17	5				
		18				5	
Actual Weightage			13	12	13	12	5

**ST.THOMAS COLLEGE (AUTONOMOUS) THRISSUR**  
**FIRST SEMESTER M.COM EXAMINATION OCTOBER 2019**  
**M.Com**  
**MCM1C05 ADVANCED MANAGEMENT ACCOUNTING**

**Time 3 hrs**

**weightage: 30**

**Section A**

**(Answer any four questions. Each question carries 2 weightage)**

1. What do you mean by management accounting?
2. What do you mean by Economic value added?
3. What is ROI?
4. What is Risk and uncertainty?
5. What is revised standard costing?
6. What do you mean by variance analysis?
7. What is labour cost Variance?

(4X2 = 8 Weightage)

**Section B**

**(Answer any four questions. Each question carries 3 weightage)**

8. What do you mean by control and efficiency ratios?
9. You are a house flipper. You purchased a house at the courthouse auction for Rs. 75,000 and spent Rs. 35,000 in renovations. After sales, expenses, and commission, you netted Rs. 160,000 on the sale of the renovated house. Evaluate and analyse the ROI?
10. Arun Limited is considering a new project. Two alternative proposals are available they are X and Y each costing Rs. 500,000. Cash inflows are expected to be as follows

Cash inflows	X	Y
First year	180,000	250,000
second year	150,000	180,000
3rd year	120,000	150,000
4th year	100,000	140,000

The company has a target on capital of 10%. Risk premium rates are 2% and 8% respectively for the projects X and Y. State which project is better

11. From the following particulars, analysis (a) Material Cost Variances, (b) Material Price Variances and (c) Material Usage Variance:  
Quantity of material purchased = 3,000 units  
Value of material purchased = 9,000  
Standard quantity of material required per tonne of output = 30 units  
Standard rate of material = 2.50 per unit  
Opening stock of materials = Nil  
Closing stock of material = 500 units  
Output during the period = 80 tons
12. From the following data calculate: a) PV ratio, b) profit when sales are Rs. 30,000 and c) new BP if the selling price is reduced by 20 percentage. The fixed expenses rupees 6,000 and BEP is 15,000
13. Explain the advantages and disadvantages of BEP Chart
14. What are the various applications of PV Ratio.

(4X3 = 12 Weightage)

**Section C**

**(Answer any two questions. Each question carries 5 weightage)**

15. Describe the emerging costing approaches?

16. From the following information, evaluate and analysis best project?

Year	Cash inflows	Certainty equivalent coefficient	Cash inflows	Certainty equivalent coefficient
1	6,000	.9	6,000	.8
2	6,000	.8	7,000	.7
3	2,000	.6	3,000	.5
4	2,000	.5	2,000	.4

Each project requires a cash outlay of Rs. 10,000. Riskless discount rate is 10% for both project discounting factors at 10% is given below:

Year	Pv factor
1	.909
2	.826
3	.751
4	.683

17. Explain the fixed and variable overhead variances.

18. A company started its operation in 1 April 2017, its sales was Rs. 50,000 (5000 units) in April, in the next month sales was 60,000, next month sales was 70,000 like that in every month sales was increased by 10,000. Variable cost per unit is Rs.4, the fixed cost is 50,000. Find out in which year and month the company will be able to produce at least Rs. 10,000 as its profit. Explain and analysis with BEP Chart.

(2X5 = 10 Weightage)

Blue print For Question Paper setting  
PG Programme  
Course and Course Code:MCM1C05 ADVANCED MANAGEMENT ACCOUNTING  
Total Weightage:30

QuestionPaper			Syllabus				
Sections	Weightage	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5
A	2	Hours	10 Hrs	15 Hrs	15 Hrs	20 Hrs	20 Hrs
		Module wise Weight	7 Weight	10 Weight	10 Weight	14 Weight	14 Weight
		1	2				
		2		2			
		3		2			
		4			2		
		5				2	
		6				2	
		7				2	
B	3	8		3			
		9		3			
		10			3		
		11				3	
		12					3
		13					3
		14					3
C	5	15	5				
		16			5		
		17				5	
		18					5
	Total		7	10	10	14	14

**ST. THOMAS COLLEGE (AUTONOMOUS) THRISSUR**  
**SECOND SEMESTER M.COM EXAMINATION**  
**M.Com**  
**MCM2C06 ADVANCED CORPORATE ACCOUNTING**

**Time 3 hrs**

**weightage: 30**

**Section A**

**(Answer any four questions. Each question carries 2 weightage)**

1. How would you ascertain the amount of non - controlling interest?
2. Define a holding company. How does it come to existence?
3. Explain the treatment of issue of bonus share by subsidiary company with example.
4. Pass journal entries for conversion of 2 lakh fully paid equity shares of Rs 10 each into stock of RS 1,00,000 and balance as 12% fully convertible debentures.
5. What is B list of contributory?
6. Explain operating lease
7. What is lease financing?

(4X2 = 8 Weightage)

**Section B**

**(Answer any four questions. Each question carries 3 weightage) What do you mean by control and efficiency ratios?**

8. When H Ltd purchased 24000 equity shares in S Ltd on 1-1-2017, S Ltd had Rs 22,500 in general reserve and Rs 37,500 (Dr) in surplus account. Form their liabilities and assets on 31-3-2018 as below prepare a consolidated balance sheet.

<b>Liabilities</b>	<b>H Ltd (Rs.)</b>	<b>S Ltd (Rs.)</b>	<b>Assets</b>	<b>H Ltd (Rs.)</b>	<b>S Ltd (Rs.)</b>
Equity share capital (Rs.10)	750000	300000	Fixed Assets	675000	150000
General reserve	90000	7500	Current Assets	120000	121500
Surplus A/C	60000	----	Investment in S Ltd	210000	----
Creditors	105000	31500	Surplus Account (negative balance)	———	67500
	<b>1005000</b>	<b>339000</b>		<b>1005000</b>	<b>339000</b>

Fixed assets standing in the books of S Ltd at Rs 90,000 was considered worth Rs 75,000 on the date of purchase of the control for the purpose of determining the value of shares ; 20% depreciation has been written off since acquisition. Stock of H Ltd includes Rs 30,000 on which S Ltd made Rs 7,500 profit.

9. Give in brief various provisions of Ind As 115

10. Annual lease rent = Rs 14,000

Lease period = 5 years

Guaranteed residual value = Rs 14,000

Fair value at inception of lease = Rs 1,50,000

Interest rate implicit on lease is 12.6%. The present value factors at 12.6 % are 0.89 , 0.79 , 0.7, 0.622 ,0.552 at the end of first , second , third , forth and fifth year respectively. Show the journal entry to record the asset taken on financial lease in the book of the lessee.

11. From the following details calculate lev and Schwartz (1971) model , the value of human resources of skilled employees.

- I. Annual average earnings of an employee = Rs1,00,000
- II. Age of retirement = 65years
- III. Discount rate =15%
- IV. No of employees in the group =20
- V. Average year = 62years

12. Bekar ltd went into voluntary liquidation. The details regarding liquidation are as follow.  
Share capital:

- I. 2000, 8% preference shares of Rs 100 each (fully paid up)
- II. Class - A - 2000 equity shares of RS 100 each (Rs 75 paidup)
- III. Class - B - 1600 equity shares of RS 100 each (Rs 60 paidup)
- IV. Class - C - 1400 equity shares of RS 100 each (Rs 50 paidup)

Assets including machinery realised Rs 4,20,000. Liquidation expenses amount to RS 15,000

Bekar ltd has borrowed a loan of Rs 50,000 from Patel brothers against the mortgage of machinery (which realised Rs 80,500) . In the books of the company salaries of four clerks for four months at a rate of Rs 200 per month and salaries of four peons for three months at a rate of Rs 150 per month are outstanding. In addition to this , the company's book show the creditors worth Rs 88,200 and income tax deducted at course by the company Rs 800. Prepare liquidators statement of receipts and payments.

13. The trail balance of complex ltd as at 31st march 2019 shows the following items:

	Dr	Cr
Advanced payment of income tax	2,20,000	-
Provision for income tax for the year ended 31-3-2018	-	1,20,000

Additional information is given below

- I. Advance payment of income tax includes Rs 1,40,000 for 2017-18
- II. Actual tax liability for 2017 -18 amounts to Rs 1,52,000 and no effect for the same has so far been given
- III. Provision for income tax has to be made for income tax account, advanced payment of income tax account and liabilities for taxation account and also show how relevant items will appear in balance sheet of the company

14. Discuss the reasons for Human resources accounting.

(4X3 = 12 Weightage)

### Section C

**(Answer any two questions. Each question carries 5 weightage) Describe the emerging costing approaches?**

15. A Ltd. company acquired 1600 ordinary shares of B Ltd. of Rs 100 each on 31<sup>st</sup> march 2019. Balance Sheet of A Ltd. and B Ltd. as on that date were as follows:

	HLtd.	SLtd.
<b>I. Equity and Liabilities</b>		
1. Shareholders' Funds		
a) Share Capital		
Equity shares of Rs.100 each	5,00,000	2,00,000
b) Reserves and Surplus:		
Capital Reserves	-	1,20,000
General Reserves	2,40,000	-
Surplus Account	57,200	36,000
2. Current Liabilities		
Creditors	47,100	9,000
Bill payable (including Rs.4,000 to A Ltd.)	-	8,400
Bank Overdraft	80,000	-
<b>Total Equity and Liabilities</b>	<b>9,24,300</b>	<b>3,73,400</b>
<b>II. Assets</b>		
1. Non-current Assets		
a) Fixed Assets		
Land and Building	1,50,000	1,80,000
Plant and Machinery	2,40,000	1,09,400
b) Investments in B Ltd. at Cost	3,40,000	
2. Current Assets		
Stocks	1,20,000	36,000

Sundry Debtors	44,000	40,000
Bill Receivables (including Rs 3000 from B Ltd.)	15,800	-
Cash and Bank Balances	14,500	8,000
<b>Total Assets</b>	<b>9,24,300</b>	<b>3,73,400</b>

You are supplied the following information:

1. B Ltd. has made a bonus issue on 31<sup>st</sup> March 2019 of one equity share for every two shares held by its shareholders. Effect has yet to be given in the accounts for this issue.
2. The directors are advised that Land and Buildings of B Ltd. are undervalued by Rs. 20000 and Plant and Machinery of B Ltd. overvalued by Rs. 10000. These assets have to be adjusted accordingly.
3. Sundry creditors of A Ltd. include Rs. 12000 due to B Ltd.

You are required to prepare the Consolidated Balance Sheet as at 31<sup>st</sup> March, 2019 together with the adjustment work sheet.

16. Following is the Balance Sheet of ABC Company Ltd. on 31<sup>st</sup> March 2019:

#### **I. Equity and Liabilities**

##### **1. Shareholders' Funds**

##### **a) Share Capital**

20000 Shares of Rs10 each	2,00,000
---------------------------	----------

##### **b) Reserves and Surplus:**

Reserve Fund	25,000
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Dividend Equalisation Fund	10,000
----------------------------	--------

Workmen's Compensation Fund	10,000
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Surplus Account	5,100
-----------------	-------

##### **2. Non-current Liabilities**

Debentures	1,00,000
------------	----------

##### **2. Current Liabilities**

Creditors	30,000
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**Total 3,80,100**

## II. Assets

### 1. Non-current Assets

Land and Building	1,20,000	
Less: Depreciation Provision	20,000	
		1,00,000
Plant and Machinery		1,50,000
Furniture & Fittings		2,500

### 2. Current Assets

Stocks		60,000
Work-in-Progress		30,000
Debtors		25,000
Cash and Cash Equivalents:	Cash at Bank	12,500
	Cash in Hand	100

Total **3,80,100**

The Company is amalgamated by XYZ Company Ltd. on the above date. The consideration for amalgamating the company is taking over the debentures, the trade liability and a payment of Rs. 7 in cash and one share of the face value of Rs. 5 in XYZ Company Ltd. (market value Rs. 8 per share) in exchange for one share in ABC Company Ltd. The cost of liquidation, Rs. 500 is to be met by the purchasing company.

Pass the journal entries in the books of both the companies and show how the purchase consideration is arrived at.

17. Following are the balances taken from the books of Confidence Builders Ltd. As at 30<sup>th</sup> Sept 2018:

Credit Balances		Debit balances	
Share Capital:		Land and Building	120000
Issued: 11% Pref. Shares of Rs. 10 each	100000	Sundry Current Assets	395000
10,000 Equity Shares of Rs. 10 each, fully paid up	100000	Surplus Account (negative balance)	38500

5,000 Equity Shares of Rs.10 each, Rs. 7.50 paid up	37500	Debenture Issue Expenses not written off	2000
13% Debentures	150000		
Mortgage Loan	80000		
Bank Overdraft	30000		
Creditors for Trade	32000		
Income Tax Arrears: (assessments concluded in July 2018)			
Assessment Year 2016-17			
21,000			
Assessment Year 2017-18			
5,000	26000		
<b>Total</b>	<b>555500</b>	<b>Total</b>	<b>555500</b>

Mortgage loan was secured against land and buildings. Debentures were secured by a floating charge on all other assets. The company was unable to meet the payments and therefore the Debentureholders appointed a Receiver and this was followed by a resolution for members voluntary winding up. The Receiver for the Debentureholders brought the land and buildings to auction and realized Rs. 1,50,000. He also took charge of sundry assets of the value of 2,40,000 and realized 2,00,000. The Liquidator realised Rs. 1,00,000 on the sale of the balance of sundry current assets. The bank overdraft was secured by a personal guarantee of two of the Directors of the company and on the Bank raising a demand, the Directors paid off the dues from their personal resources. Costs incurred by the receiver were Rs. 2,000 and by the liquidator Rs. 2,800. The Receiver was not entitled to any remuneration but the liquidator was to receive 3% fee on the value of assets realised by him. Preference shareholders had not been paid dividend for period after 30<sup>th</sup> September, 2016 and interest for the last half year was due to the debentureholders.

Prepare the accounts to be submitted by the Receiver and the Liquidator.

18. What is leasing? Explain the procedure for accounting for leases.

(2X5 =10 Weightage)

	Blue print For Question Paper setting							
	PG Programme							
Course and Course Code:MCM2C06: ADVANCED CORPORATE ACCOUNTING								
	Total Weightage:30							
	Question Paper			Syllabus				
	Sections	Weightage	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5
	A	2	Hours	20 Hrs	20 Hrs	15 Hrs	20 Hrs	5 Hrs
			Module wise Weight	14 Weight	10 Weight	13Weight	15 Weight	3Weight
			1	2				
			2	2				
			3	2				
			4		2			
			5			2		
			6				2	
			7				2	
	B	3	8	3				
			9		3			
			10			3		
			11			3		
			12				3	
			13				3	
			14					3
	C	5	15	5				
			16		5			
			17			5		
			18				5	
		Total		14	10	13	15	3

**ST THOMAS COLLEGE (AUTONOMOUS), THRISSUR**  
**SECOND SEMESTER M.COM DEGREE EXAMINATIONS, MARCH/APRIL 2019**  
**M.COM**

**MC M2C07– Advanced Strategic Management**

**Time:3Hours**

**Maximum Weightage: 30**

**Section-A**

(Answer any **four** questions. Each question carries **2** weightage)

1. Explain the approaches to strategic decisionmaking.
2. Explain the reasons that force the manager to go in for retrenchmentstrategy.
3. Explain the features of merger.
4. Discuss the relationship between strategy formulation and implementation.
5. What is '7-S' model?
6. Explain the techniques of operational control.
7. Explain the importance of SWOT analysis.

**(4x2=8 Weight)**

**Section-B**

(Answer any **four** questions. Each question carries **3** weightage)

8. "In spite of better techniques of resources allocation, it has its own problems".  
Comment.
9. What is integration? Discuss the concepts of forward and backward integration.
10. How environmental diagnosis is conducted?
11. Highlight the need for strategic evaluation.
12. Discuss the concept of strategic programming and explain its limitations.
13. State the process of strategic management.
14. What do you mean by strategic choice? Explain the factors of strategic choice.

**(4x3=12 Weight)**

**Section-C**

(Answer any **two** questions. Each question carries **5** Weightage)

15. Define strategic formulation. Discuss the possible approaches to strategy formulation.
16. Discuss the emerging trends in strategic management.
17. What is meant by social responsibility? Highlight the ways to impart social responsibility.
18. Discuss the techniques of strategic control. How to overcome the barriers to strategic control?

**(2x5=10 Weights)**

### Blue Print for Question Paper Setting/ Scrutiny (QP-A)

PG Programme: M.Com							
Course : Advanced Strategic Management							
Course code: MCM2C07							
Total Mark: 30 Weightage							
Question Paper			Syllabus				
Section	Weightage	Qn.No.	MODULE 1	MODULE 2	MODULE 3	MODULE 4	MODULE 5
			Hrs: 15	Hrs 15	Hrs 20	Hrs 15	Hrs 15
			Weightage 10	Weightage 10	Weightage 15	Weightage 10	Weightage 10
I	2	1	2				
		2			2		
		3			2		
		4				2	
		5				2	
		6					2
		7		2			
II	3	8				3	
		9			3		
		10		3			
		11					
		12				3	3
		13	3				
		14			3		
III	5	15			5		
		16		5			
		17	5				
		18					
Actual Weightage			10	10	15	10	5

**St. Thomas' College (Autonomous), Thrissur**  
**Second Semester M. Com Degree Examination December**  
**2019 MCM2C08: Advanced Strategic Cost Accounting**

**Time:3Hours**

**Weights:30**

**Section-A**

**(Answer any four questions. Each question carries 2 weightage)**

1. List out major differences between Cost Accounting and Financial Accounting.
2. Define Absorption Costing?
3. Define Normal Loss, Abnormal Loss and Abnormal Gain under Process Costing
4. Define Activity Based Costing.
5. What is Marginal Costing? Write down the features of Marginal Costing.
6. Explain Pareto Analysis and its applications.
7. What is 'Porter's Value Chain'?

**(4X2= 6 weights)**

**Part B**

**Answer any four of the following. Each question carries 3 weights**

**8. Bhima Limited has decided to analyse the profitability of its 5 new customers. It buys bottled water at Rs90 per case and sells to retail customers at a list price of Rs. 108 per case. The data for 5 customers are:**

Cases sold	4680	19688	136800	71550	8775
List selling price	Rs. 108	Rs. 108	Rs. 108	Rs. 108	Rs. 108
Actual Selling Price	Rs. 108	106.20	99	104.40	97.20
No: of purchase orders	15	25	30	25	30
No: of customers visit	2	3	6	2	3
No of deliveries	10	30	60	40	20
Km travelled per delivery	20	6	5	10	30
No of expedited deliveries	0	0	0	0	1

Its 5 activities and cost drivers

Order taking	750 per purchase order
Customer visits	600 per customer visit
deliveries	5.75 per delivery km travelled
Product handling	3.75 per case sold
Expedited deliveries	2250 per expedited delivery

1. Compute the customer level operating income of each of the 5 retail customers and comment on the results.
2. What factors should Bhima limited consider in deciding whether to drop one or more of five customers?

9. Briefly explain various Costing system.

10. A company manufactures a chemical product by a series of operations in three processes. Raw material is fed into Process I and the finished chemical that comes as output of Process III is transferred to finished goods store. The following particulars relating to operations for April 2019 are as given below.

	Process I	Process II	Process III
Raw materials issued 80000 Kgs	960000	-	-
Direct wages	125600	172000	142500
Overhead costs	168000	177280	124690
Normal processing loss (% in input)	3%	2%	1%
Output Transferred to next process	74000 kgs	69400 kgs	69000kgs
Work in Process (cb), (Processed material awaiting to transfer to next process)	3000	2400	-

Prepare the accounts of Process I, II, and III and also abnormal loss and abnormal gain accounts.

11. What do you mean by JIT? What are the advantages and disadvantages of JIT?

12es. A Ltd produces P by its two divisions, X, and Y. P is first processed in X and then in Y. X and Y are treated as centres. The cost volume profit structure is as given below:

Output	X	Y	Profit
Units	Costs	Net Revenue	
100	900	4000	3100
1100	1000	4300	3300
1200	1120	4540	3420
1300	1250	4730	3480
1400	1400	4900	3500
1500	1580	5030	3450
1600	1800	5110	3310

Net Revenue for Y means the sale proceeds minus cost incurred in Y. these cost do not include the price of transferred material chargeable by X.

Discuss, Fix and explain the optimum transfer price for A ltd. 4 module

13. Define Kaizen Costing & What are its advantages? How ERP helps in present business scenario? 5

14. Briefly explain the various classifications of Cost.

(4x3= 12 Weights)

### Part C

**Answer any two of the following. Each question carries five weights**

15. M Ltd produces 3 products X, Y and Z with standard costs and quantities per unit areas follows

Products	X	Y	Z
Quantity produced	20000	40000	60000
Direct Material per unit (Rs.)	100	80	60
Direct Wages per unit (Rs.)	60	80	100
Labour hours required per unit	6	8	10
Machine hours required per unit	8	8	14
No of Purchase requisitions	2400	3600	4000
No of set ups	480	520	600

Production overhead split by department

- Department A - Rs.22 Lacs, Department B – Rs.30 Lacs

Department A is labour intensive while Department B is machine intensive.

Total Labour hours in Department A - 3,66,666

Total Labour hours in Department B - 10,00,000 Production  
overhead split up by activity

Receiving/Inspecting	Rs.28,00,000
Production scheduling / Machine set up	Rs.24,00,000
Total	Rs.52,00,000

No of batches received / inspected: 10000

No of batches for scheduling and set up: 1600

You are required to:

1. Prepare product cost statement under Traditional Absorption Costing and Activity Based Costing method
2. Compare the results under two methods

16. A product passes through three process. During March 2019, 1000 finished units were produced with the following expenditure:

	Process A	Process B	Process C
Direct Materials	1500	2600	2000
Direct Labour	5000	4000	3000

Overhead expenses amounted in all to Rs 6000. They are to be apportioned on the basis of direct wages. Main raw materials issued to Process A (besides above) were worth Rs 6000. Ignoring the question of stock prepare the process accounts concerned.

17. A product passes through 3 processes A, B and C. The normal wastage of each process is as follows

A- 3%, B- 5 % C- 8 %

Wastage of process A was sold at 25 paise per unit, that of process B at 50 paise per unit and that of process C at Re.1 per unit. 10000 units were issued to process A in the beginning of the year at a cost of Re.1 per unit. The other expenses are as follows

Process A	Process B	Process C	
Sundry Materials	Rs.1000	Rs.1500	Rs.500
Labour	Rs.5000	Rs.8000	Rs.6500
Direct Expenses	Rs.1050	Rs.1188	Rs.2009

Actual Output was:

Process A - 9500 units

Process B - 9100 units

Process C - 8100 units

Prepare the Process Accounts, assuming that there was no opening or closing stocks. Also give the Normal Wastage, Abnormal Wastage and Abnormal Effectiveness (Gain) Accounts.

18. "While Financial Accounting is external, Cost accounting is internal to the business." Explain.  
(2x5=10 weights)

Blue print For Question Paper setting  
PG Programme  
Course and Course Code:MCM2C08: Advanced Strategic Cost Accounting  
Total Weightage:30

QuestionPaper		Syllabus						
Sections	Weightage	Question Number	Module 1 10Hrs	Module 2 10 Hrs	Module 3 20 Hrs	Module 4 20 Hrs	Module 5 20 Hrs	
A	2		Module wise Weight					
			7 weights	6 weights	15 weights	17 weights	10 weights	
		1	2					
		2				2		
		3			2			
		4				2		
		5				2		
		6					2	
7					2			
B	3	8				3		
		9		3				
		10			3			
		11					3	
		12				3		
		13					3	
		14		3				
C	5	15				5		
		16			5			
		17			5			
		18	5					
			7	6	15	17	10	

**ST THOMAS COLLEGE (AUTONOMOUS), THRISSUR**  
**SECOND SEMESTER M.COM DEGREE EXAMINATIONS**  
**M.COM**

**MC M2C09– INTERNATIONAL BUSINESS**

**Time:3Hours**

**Maximum Weightage: 30**

**Section-A**

(Answer any **four** questions. Each question carries **2** weightage)

1. Explain the functions of NAFTA.
2. Write a note on International Pricing.
3. What are the benefits of Strategic Alliance?
4. Explain the prospects of foreign companies in India.
5. What are the principles of WTO?
6. Distinguish between Multinational and Transactional corporation
7. What are the strategies for managing International Political Risk?

**(4x2=8 Weights)**

**Section-B**

(Answer any **four** questions. Each question carries **3** weightage)

8. Explain the role of IMF in promoting International Trade.
9. What are the barriers to International Trade?
10. Is Foreign Investment in India necessary? Explain.
11. Explain the arguments against Protectionism
12. Explain the growth of MNCs in India.
13. Compare and contrast International and Domestic Business Strategy?
14. Explain the factors influencing Location Selection of global firms.

**(4x3=12 Weights)**

**Section-C**

(Answer any **two** questions. Each question carries **5** Weightage)

15. Examine the Business Entry Strategies followed by global firms.
16. Explain the difference in the International Economic Environment of business between nations and their implications for International Business.
17. Why NTBs are regarded more harmful than tariff barriers to trade? Give a brief account of the types of NTBs.
18. Explain how the International Business Environment affects product strategies.

**(2x5=10 Weights)**

PG Programme  
Course and Course Code:MC M2C09– INTERNATIONAL BUSINESS  
Total Weightage:30

QuestionPaper		Syllabus						
Sections	Weightage	Question Number	Module 1 20 Hrs	Module 2 18 Hrs	Module 3 15Hrs	Module 4 10Hrs	Module 5 17 Hrs	
A	2		Module wise Weight					
			14 Weight	12 Weight	10 Weight	7 Weight	12 Weight	
			1				2	
		2					2	
		3			2			
		4		2				
		5				2		
		6					2	
B	3	7		2				
		8				3		
		9						
		10	3	3				
		11						
		12	3				3	
		13						
C	5	14	3		3			
		15			5			
		16		5				
		17						
		18	5				5	
			14	12	10	7	12	

**ST THOMAS COLLEGE (AUTONOMOUS), THRISSUR**  
**SECOND SEMESTER M.COM DEGREE EXAMINATIONS, OCTOBER 2019**  
**M.COM**  
**MC M2C10– MANAGEMENT SCIENCE**

**Time:3Hours**

**Maximum Weightage: 30**

**Section-A**

(Answer any **four** questions. Each question carries **2** weightage)

1. Define Operations Research.
2. Give two applications Assignment Models.
3. What are the steps to find out optimal solution for a transportation problem?
4. Define Linear Programming.
5. What is a Basic Feasible Solution?
6. What is the principle of dominance?
7. What is saddlepoint?

**(4x2=8 Weights)**

**Section-B**

(Answer any **four** questions. Each question carries **3** weightage)

8. Distinguish between PERT and CPM.
9. What are the factors affecting Inventory control policy?
10. Find the initial feasible solution to following transportation problem by North West Corner method

Origins	D <sub>1</sub>	D <sub>2</sub>	D <sub>3</sub>	Supply
O <sub>1</sub>	2	7	4	5
O <sub>2</sub>	3	3	1	8
O <sub>3</sub>	5	4	7	7
Q <sub>4</sub>	1	6	2	14
Demand	7	9	18	

11. Solve the following problem graphically:

$$\text{Max: } Z = 60x_1 + 40x_2$$

$$2x_1 + x_2 \leq 60$$

$$x_1 \leq 25$$

$$x_2 \leq 35$$

$$x_1 \geq 0, x_2 \geq 0$$

12. Annual consumption: 20000units

Ordering and receiving of material cost: Rs. 20 per order

Annual carrying cost or storage cost: 10 per cent of inventory value.

Cost of material per unit: Rs. 50

Find EOQ in (i) units and (ii) Rupees

13. Solve the following game using maximin minimax principle

	M1	M2
N1	1	0
N2	-4	3

14. A project consists of the following activity and different time estimates.

	( $t_0$ )	( $t_p$ )	( $t_m$ )
1 – 2	3	15	6
1 – 3	2	14	5
1 – 4	6	30	12
2 – 5	2	8	5
2 – 6	5	17	11
3 – 6	3	15	6
4 – 7	3	27	9
5 – 7	1	7	4
6 – 7	2	8	5

Draw a network diagram.

**(4x3=12 Weights)**

### Section-C

(Answer any **two** questions. Each question carries **5** Weightage)

15. Define Operations Research. What are the features of Management Science and Operations Research?

16. A firm can produce three types of cloths say A, B and C. Three kind of wool were required for it, say red wool; green wool and blue wool. One-unit length of type B cloth needs 2 yards of red wool and 3 yards of red wool, 2 yards green and 2-yard blue wool, and one unit of type C need 5 yards of green wool and 4 yards of blue wool. The firm has only 8 yards of red wool, 10 yards of green wool and 15 yards of blue wool. It is assumed that the income obtained from one-unit length of type A cloth RS 3.00, of type B cloth is RS 5.00 and of type C cloth is RS 4.00. Formulate LPP and solve it graphically.

17. A project schedule has following characteristics

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

1. Construct network diagram
  2. Find EST, LST, EFT, and LFT values of all activities
  3. Find critical path and project duration.
  4. Find total of each activity
18. Find optimum solution to the following assignment problem showing the cost (Rs.) for assigning workers to jobs.

		Job		
		X	y	z
Workers	A	18	17	16
	B	15	13	14
	C	19	20	21

**(2x5=10 Weights)**

**Blue print For Question Papersetting**

**PGProgramme**

**Course and Course Code:MC M2C010–ManagementScience**

**TotalWeightage:30**

Details of question paper			Module 1 (10hrs)	Module 2 (25 hrs)	Module 3 (17 hrs)	Module 4 (18 hrs)	Module 5 (10 hrs)
Sections	Weights	Question Number	Module Weight				
			7	17	13	11	7
A	2	1	2				
		2		2			
		3			2		
		4		2			
		5		2			
		6					2
		7					2
B	3	8				3	
		9			3		
		10		3			
		11		3			
		12			3		
		13					3
		14				3	
C	5	15	5				
		16		5			
		17				5	
		18			5		
	Total		7	17	13	11	7

**ST THOMAS COLLEGE (AUTONOMOUS), THRISSUR**  
**THIRD SEMESTER M.COM DEGREE EXAMINATIONS**  
**M.COM**

**MCM3C11 FINANCIAL MANAGEMENT**

**Time: 3 Hours**

**Maximum Weightage: 30**

**Section-A**

(Answer any **four** questions. Each question carries **2** weightage)

1. Explain the features financial management.
2. Write a note on trading onequity.
3. What are the benefits of wealth maximization?
4. Explain various kinds dividends.
5. Explain the scope of financial management
6. Calculate the financial leverage from the following information:

Interest	Rs. 20,000
Sales(1000units)	20,000
Variable costs	Rs. 1,00,000
Fixed costs	Rs. 60,000
7. A company has issued debentures having coupon rate 14%. Floatation cost 15% and face value Rs. 100. The company is in the tax bracket of 35%. The debentures would be redeemed after 5 years at a discount of 5%. Find the cost of debt.

**(4x2=8 Weights)**

**Section-B**

(Answer any **four** questions. Each question carries **3** weightage)

8. Explain the taxation environment influencing financing decisions.
9. Discuss the differences between ADRs and GDRs.
10. Explain the various techniques of cash management.
11. "Length of operating cycle is the major determinant of working capital needs of a business firm". Explain.
12. Calculate EOQ and number of orders to be placed in a year from the following information:

Annual consumption: 10000 Kg.
Cost of placing an order: Rs. 50
Cost per Kg. of material: Rs. 2
Storage cost: 8% on average inventory
13. The market price of a share is Rs. 90 and the growth rate of dividend is 12%. The EPS is Rs. 18. Calculate the cost of retained earnings.
14. Sales revenue for the year 2016 is 25% higher than the amount of Rs. 65000 million achieved in 2015. The cost of sale is Rs. 7740 million at 65000 million sales. The operating cycle period of the company is 65 days and number of operating cycle for the

year is 9. The company maintains a minimum cash balance of Rs. 400 million.  
Calculate the total working capital requirement.

**(4x3=12 Weights)**

### Section-C

(Answer any **two** questions. Each question carries **5** Weightage)

15. "MM theory of dividend is out dated and unsuited for present situations". Do you agree? Justify.
16. "Financial leverage acts as a lever to magnify the influence of fluctuations of operating income on EPS". Comment on this statement with suitable example.
17. Using the following data, calculate the working capital requirement of ABC Ltd.

*Rs. in thousands*

Credit sales	5000
Total cost of sales	4000
Cost of production	3000
Purchases	3500
Total raw material consumed	600
Average raw material cost	80
Average work in progress	85
Average finished goods stock	180
Average creditors	700
Average debtors	350

18. From the following capital structure of a company, calculate the overall cost of capital using book value weights and market value weights

Source	Book value	Market value
Equity share capital (Rs. 10/shares)	Rs. 45000	Rs. 90000
Retained earnings	Rs. 15000	
Preference share capital	Rs. 10000	Rs. 10000
Debentures	Rs. 30000	Rs. 30000

The after tax cost of different sources of finance is as follows:

Equity share capital: 14%, Retained earnings: 13%, Preference share capital: 10%,  
Debentures: 5%.

**(2x5=10 Weights)**

Blue print For Question Paper setting  
PG Programme  
Course and Course Code: MCM3C11 FINANCIAL MANAGEMENT  
Total Weightage:30

QuestionPaper		Syllabus					
Sections	Weightage	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5
A	2	Hours	25 Hrs	10Hrs	25Hrs	10Hrs	10 Hrs
		Module wise Weight	15 Weight	9 Weight	15 Weight	8 Weight	8 Weight
		1	2				
		2			2		
		3	2				
		4		2			
		5			2		
		6		2			
		7		2			
B	3	8				3	
		9					3
		10		3			
		11	3				
		12			3		
		13	3				
		14			3		
C	5	15			5		
		16				5	
		17	5				
		18					5

**Third Semester M.com Degree Examination**

**MCM3C12: INCOME TAX: LAW PRACTICE AND TAX PLANNING I**

**Time: 3 Hours**

**Weightage:30**

**Section- A**

**(Answer any four questions. Each question carries 2 weightage)**

1. What is meant by 'Transferred Balance'?
2. How do you differentiate tax avoidance from tax evasion?
3. What do you mean by short-term capital asset and long-term capital asset?
4. Differentiate best judgement assessment from reassessment.
5. What is the meaning of tax deduction at source?
6. How do you define 'Assessment Year' and 'Previous year' under the Income Tax Act, 1961?
7. Write a short note on documents needed for the filing of return.

**(4x2=8 weightage)**

**Section- B**

**(Answer any four questions. Each question carries 3 weightage)**

8. A HUF has estimated the following taxable incomes for the financial year 2019-20

Income from House Property	Rs. 70,000
Income from Business	Rs. 6,02,500
Income from Fixed Deposit	Rs. 10,000

A member of the family is disabled. The family has spent Rs. 12,000 on his training and deposited Rs. 35,000 for his maintenance in an approved scheme of LIC of India.

Determine the amount payable as advance tax on prescribed dates during the financial year 2019-20.

9. 'A' a citizen of India left India on 6.6.2015 for employment abroad. Prior to this date, he was always in India. During the previous years 2016-17 and 2017-18 he visited India for 145 days and 165 days respectively. In the previous year 2018-19 he came to India on 7.4.2018 and left on 30.11.2018. Determine his residential status for the assessment year 2019-2020.

10. The following are the particulars of income of an assessee for the last four accounting years:

(Amount in Rupees)

Particulars	2015-16	2016-17	2017-18	2018-19
Profit or loss before charging depreciation	40,000 (Loss)	45,000 (Profit)	37,000 (Profit)	60,000 (Profit)
Depreciation for the year	7,000	15,000	15,000	18,000

Work out the amount to be set-off or carried forward in each of the above four years, appending explanatory notes.

11. Explain the different types of assessment.

12. The Karta of an HUF furnishes the following particulars of the income of the HUF for the assessment year 2019-20

1) Interest on securities (gross) (Not listed in a recognized stock exchange)	Rs. 2,000
2) Interest on FD from bank	Rs. 7,000
3) Income from house property (computed)	Rs. 18,000
4) Profit from business	Rs. 12,54,000
5) Long term capital gains	Rs. 30,000
	<u>Rs. 13,11,000</u>
	=====

The family paid Rs. 12,000 by way of insurance premium on the policies of its members and donated Rs. 6,000 by cheque for charitable purpose. Compute the tax liability of the HUF.

13. Kwaliti Electronics Ltd. is a domestic company in which public are substantially interested. The following are the particulars of income in respect of the previous year 2018-19:

i) Interest on Govt. securities	Rs. 20,000
ii) Income from business	Rs. 5,00,000
iii) Short term capital gain	Rs. 15,000
iv) Long term capital gain	Rs. 33,000
v) Dividend from Indian Co. (gross)	Rs. 10,000
vi) Dividend from Foreign Co.	Rs. 10,000
vii) Book profits u/s 115-JB	Rs. 9,00,000

Compute company's total income and its tax liability.

14. Mr. Vivek's G.T.I. for the previous year 2018-19 was Rs. 5,00,000. He made the following donations by cheques:

- (a) Maharashtra Chief Minister's Earthquake Relief fund- Rs. 10,000
- (b) National Foundations for Communal Harmony- Rs. 15,000
- (c) Rs. 10,000 to an Educational Institution of National Eminence.
- (d) Rs. 5,000 to National Children's Fund
- (e) To Municipal Corporation for promotion of family planning- Rs. 40,000
- (f) To minority Community Corporation (Notified)- Rs. 25,000

Compute his total income for the assessment year 2019-20

**(4x3=12 weightage)**

### Section- C

**(Answer any two questions. Each question carries 5 weightage)**

15. In the following cases, calculate the tax liability of an individual resident in India for the assessment year 2019-20

(a) Total Income Rs. 1,80,000, Agricultural Income Rs.50,000

(b) Total Income Rs. 3,30,000, Agricultural Income Rs.4,000

(c) Total Income Rs. 11,00,000, Agricultural Income Rs.15,000

Unabsorbed Agricultural loss Rs.5,000 brought forward from the Assessment year 2018-19

16. On the basis of the following information, compute the taxable income of 'X' under the head 'Salaries' for the Assessment year 2019-20

Basic Salary	Rs. 40,000 p.m.
Dearness allowance	Rs. 600 p.m.
Entertainment allowance	Rs. 300 p.m.
Hill area compensatory allowance	Rs. 450 p.m.
Tribal area allowance	Rs. 350 p.m.
His own contribution towards SPF	Rs. 3,000 p.m.
Employer's contribution	Rs. 3,000 p.m.
House rental allowance	Rs. 4,000 p.m.
Interest credited to provident fund	Rs. 16,500

'X' is an officer of the forest department of Tamil Nadu. He is employed at a place at a height of 1,100 meter above the sea level. He is paying Rs. 6,000 p.m. as house rent.

17. Mr. C.K Tata is an employee of XY Co Ltd., a company having its head office at Kanpur and branches at Mumbai and Kolkata. For the financial year 2019-20, he submitted the following information:

(i) Salary @ Rs.1,00,000 p.m.	Rs. 12,00,000
(ii) D.A.	Rs. 3,50,000
	<hr/>
	Rs. 15,50,000

Less: (a) Entertainment expenditure incurred on the customers Rs.12,000

(b) Donation to Gandhi National Memorial Fund	Rs.10,000	
	<hr/>	Rs. 22,000
		<hr/>
		Rs.15,28,000
		=====

The following particulars are available on record:

- (i) Mr. Tata has kept in his occupation free of rent half portion of company's premises at Kanpur. F.R.V. of the building is Rs. 3,50,000
- (ii) He will contribute Rs. 1,00,000 to a recognized Provident Fund and has paid premiums amounting to Rs. 1,20,000 on a policy of Rs. 10,00,000 taken after 1.4.2012

Find out the amount of tax deductible at source from salary.

18. The following is the Receipts and Payments Account of Mr. Nagaraja Rao, a practicing Chartered Accountant for the year ended 31.03.2019:

Receipts	
Audit fees	Rs. 19,210
Consultation	Rs. 10,000
Appellate tribunal appearance	Rs. 15,000
Miscellaneous	Rs. 20,000
Interest on Govt. securities	Rs. 10,000
Rent received	Rs. 10,000
Presents from clients	Rs. 10,000
Payments	
Office expenses	Rs. 11,300
Office rent	Rs. 5,000
Salaries and Wages	Rs. 12,050
Printing and stationery	Rs. 1,000
Subscription to C.A. Institute	Rs. 3,000
Travelling expenses	Rs. 5,800
Interest to Bank Loan	Rs. 3,000
Donation to National Defense Fund	Rs. 5,000

Loan from bank was taken for the construction of house in which he lives. Municipal value of this house is Rs. 8,000 and the local taxes Rs. 800 p.a. 1/4<sup>th</sup> of the travelling expenses are not allowable.

Compute his income from profession and house property for the Previous Year 2018-19

**(2x5=10 weightage)**

Blue Print for Question paper setting							
PG Programme : Commerce							
Course and Course Code: MCM3C12: INCOME TAX: LAW PRACTICE AND TAX PLANNING I							
Total Mark : 30 weightage							
Question paper			Syllabus				
Sections	Weight age	Qn Num ber	Mod 1	Mod 2	Mod 3	Mod 4	Mod 5
			10 hrs	20 hrs	20 hrs	15 hrs	15 hrs
			7 weight age	14 weight age	14 weight age	10 weight age	10 weight age
A	2	1		2			
		2	2				
		3		2			
		4					2
		5				2	
		6	2				
		7					2
B	3	8				3	
		9	3				
		10			3		
		11					3
		12			3		
		13					3
		14			3		
C	5	15			5		
		16		5			
		17				5	
		18		5			

Theory	17 weightage
Problems	38 weightage
Total	55 weightage

**St. Thomas' College (Autonomous), Thrissur**

**Third Semester M.Com Degree Examination**

**MC3C13- Research Methodology**

Time: 3 Hours

Maximum: 30 Weightage

**Section A**

**(Answer any four questions. Each question carries 2 weightage)**

1. What are parametric test?
2. What is secondary data?
3. What is factor analysis?
4. Mention different qualitative analysis.
5. Define sampling.
6. What is the cluster analysis?
7. What is MANOVA?

(4X2 = 8 Weightage)

**Section B**

**(Answer any four questions. Each question carries 3 weightage)**

8. What are the different types of graph?
9. Explain the random number method?
10. Explain the different types of sampling errors?
11. What is meant by review of literature?
12. What are the different types of rating scale?
13. Give a brief note on different computer packages used in research?
14. A company markets car tyres. Their lives are normally distributed with mean of 40000 km/ and standard deviation of 3000 km/. A change in the production process is believed to result a better product. A test sample of 64 new tyres has a mean life of 41200 km/. Can you conclude that the new product is significantly better than the current one?

(4X3 = 12 Weightage)

**Section C**

**(Answer any two questions. Each question carries 5 weightage)**

15. What are the important statistical tools used for analysis of data?
16. In an experiment on the immunizations of cows from anthrax, the following results were obtained.

	Died of Anthrax	Survived
Inoculated with vaccines	4	20
Not Inoculated	12	12

17. Explain different steps for the construction of Likert Scale?
18. Explain the steps involved in case study?

Blue print For Question Paper setting  
PG Programme  
Course and Course Code:MCM3C13: RESEARCH METHODOLOGY  
Total Weightage:30

QuestionPaper			Syllabus				
Sections	Weightage	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5
A	2	Hours	15 Hrs	20Hrs	10Hrs	20Hrs	15Hrs
		Module wise Weight	10 Weight	14 Weight	7 Weight	14 Weight	10 Weight
		1				2	
		2			2		
		3				2	
		4	2				
		5		2			
		6				2	
		7					2
B	3	8		3			
		9		3			
		10		3			
		11		3			
		12				3	
		13	3				
		14					3
C	5	15			5		
		16					5
		17				5	
		18	5				
	Total		10	14	7	14	10

**ST THOMAS COLLEGE (AUTONOMOUS), THRISSUR**  
**THIRD SEMESTER M.COM DEGREE EXAMINATIONS, OCTOBER 2019**  
**M.COM**

**MCM3EF 02: FINANCIAL MARKETS AND INSTITUTIONS**

**Time:3Hours**

**Maximum Weightage:30**

**Section-A**

(Answer any **four** questions. Each question carries **2** weightage)

1. What is MCXComdex?
2. What is buy back of shares?
3. Explain book building process.
4. Write the main objectives of IRDA.
5. What is FDI?
6. What are Eurobonds?
7. What is Global Deposit Receipt?

**(4x2=8 Weights)**

**Section-B**

(Answer any **four** questions. Each question carries **3** weightage)

8. What are the functions of Financial Market?
9. What are the major international stock markets in the world?
10. What are the main challenges faced by corporate as well as government debt market?
11. What are the various innovative financial instruments?
12. Explain the ways in which financial instruments are issued.
13. What are the types of Open-End Mutual Funds?
14. Is Foreign Investment in India necessary? Explain.

**(4x3=12 Weights)**

**Section-C**

(Answer any **two** questions. Each question carries **5** Weightage)

15. Explain the recent trends occurring in Indian money market.
16. What are the important International commodity markets?
17. Explain about Pension funds in India.
18. Foreign capital has major role and source for every national economy, in spite of its level of development, Explain?

**(2x5=10 Weights)**

Blue print For Question Paper setting  
PG Programme  
Course and Course Code:MCM3EF 02: FINANCIAL MARKETS AND INSTITUTIONS  
Total Weightage:30

QuestionPaper			Syllabus				
Sections	Weightage	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5
A	2	Hours	15 Hrs	15 Hrs	15Hrs	15 Hrs	20 Hrs
		Module wise Weight	11 Weight	10 Weight	10 Weight	10 Weight	14 Weight
		1		2			
		2			2		
		3			2		
		4				2	
		5					2
		6					2
		7					2
B	3	8	3				
		9	3				
		10		3			
		11			3		
		12			3		
		13				3	
		14					3
C	5	15	5				
		16		5			
		17				5	
		18					5
	Total		11	10	10	10	14

**ST THOMAS COLLEGE (AUTONOMOUS), THRISSUR**  
**THIRD SEMESTER M.COM DEGREE EXAMINATIONS**  
**M.COM**  
**MCM3EF01– INVESTMENT MANAGEMENT**

**Time:3Hours**

**Maximum Weightage: 30**

**Section-A**

(Answer any **four** questions. Each question carries **2** weightage)

1. What is meant by an investment?
2. What is YTM?
3. What is PER?
4. What is EIC analysis?
5. What is behavioral finance?
6. What is hedging?
7. What is portfolio revision?

(4x2=8 Weights)

**Section-B**

(Answer any **four** questions. Each question carries **3** weightage)

8. Explain CAPM.
9. What is meant by efficient market hypothesis?
10. Explain the concept of risk and return.
11. Explain Value and growth investing.
- 12.. The details of three fund A, B and C is given in the table below:-

Fund	Return	Beta
A	18	1.2
B	15	0.8
C	21	1.5
Market Index	16	1.0

Market beta = 1.0

Risk free return = 10%

Evaluate which fund performs better.

13. A portfolio consists of four securities with the following features.

Security	Weight	Alpha	Beta	Residual Variance
A	0.4	1	1.2	320
B	0.2	2	0.8	450
C	0.1	0.8	1.6	270
D	0.3	1.6	1.3	180

Calculate the return and risk of the portfolio under single index model if the return on market is 18% and the standard deviation of the return on market index is 12%.

14. Stocks Reliance Ltd and Bajaj Ltd have the following parameters.

Particulars	Reliance Ltd	Bajaj Ltd
Expected return	25	40
Expected variance	20	30
Co-variance	20	

Is there any advantage of holding a combination of Reliance Ltd and Bajaj Ltd?

**(4x3=12 Weights)**

### Section-C

(Answer any **two** questions. Each question carries **5** Weightage)

15. Discuss the major equity valuation models.
16. The details of three funds are given in the table below.

Fund	Alpha	Beta
M	1.25	1.5
N	1.07	1.15
O	1.15	0.85



Rank them in order of performance under Jensen's Index.

17. A bond bearing Rs.100 face value which has a coupon rate of 4% matures after 10 years. The expected yield to maturity is 6%. The present market price is Rs.95. Can the investor buy it?
18. The rate of return and its probabilities of occurrence of two stocks A and B are given in the table below.

Year	Return on Stock X	Return on Stock Y
2014	14	12
2015	16	18
2016	18	15

- A) Find out the expected rate of return on portfolio made up of 40% of X and 60% of Y
- B) What is the SD of the stock?
- C) Determine the coefficient of correlation of stock X and Y.
- D) What is the portfolio risk if the proportion is changed to 60% of X and 40% of Y?

**(2x5=10 Weights)**

Blue print For Question Paper setting							
PG Programme							
Course and Course Code: MCM3EF01– Investment Management							
Total Weightage:30							
Question Paper		Syllabus					
Sections	Weightage	Modules	Module 1	Module 2	Module 3	Module 4	Module 5
A	2	Hours 	10 Hrs	10 Hrs	20 Hrs	25 Hrs	15 Hrs
		Module wise Weight 	7	7	14	17	10
		Question Number	Weightage Allocations				
		1	2				
		2		2			
		3			2		
		4			2		
		5			2		
		6	2				
		7					2
B	3	8				3	
		9			3		
		10	3				
		11					3
		12				3	
		13				3	
		14				3	
C	5	15			5		
		16					5
		17		5			
		18				5	
	Total		7	7	14	17	10

**ST THOMAS COLLEGE (AUTONOMOUS), THRISSUR**  
**FOURTH SEMESTER M.COM DEGREE EXAMINATIONS**  
**M.COM**

**MCM4C14 FINANCIAL DERIVATIVES AND RISK MANAGEMENT**

**Time:3Hours**

**Maximum Weightage:30**

**Section-A**

(Answer any **four** questions. Each question carries **2** weightage)

1. Explain the features of derivatives.
2. Write a note on Swaptions.
3. What are the benefits of futures?
4. Explain the process of MTM.
5. What is Option Greeks?
6. Distinguish between futures and forwards.
7. What are the economic functions of swap transactions?

**(4x2=8 Weights)**

**Section-B**

(Answer any **four** questions. Each question carries **3** weightage)

8. Explain the principles of call option pricing.
9. Discuss the process of hedging with stock index futures.
10. Explain briefly the major players in derivative markets.
11. "Long call and short put are strategies for bullish market". Discuss.
12. Explain straddle with the help of an example.
13. Elaborate the evolution of swap dealings.
14. Explain various types of financial futures.

**(4x3=12 Weights)**

**Section-C**

(Answer any **two** questions. Each question carries **5** Weightage)

15. "Call writers and put buyers show bearish sentiment". Do you agree? Justify.
16. Compare and contrast Black Scholes and Binomial option pricing models.
17. "Derivatives are financial products for management of exchange rate risks". Do you agree? Give reasons.
18. Discuss how financial futures are priced. Explain cost of carry model of future pricing.

**(2x5=10 Weights)**

Blue print For Question Paper setting  
PG Programme  
Course and Course Code: MCM4C14 FINANCIAL DERIVATIVES AND RISK MANAGEMENT  
Total Weightage:30

QuestionPaper			Syllabus				
Sections	Weightage	Question Number	Module 1	Module 2	Module 3	Module 4	Module 5
<b>A</b>	<b>2</b>	<b>Hours</b>	<b>16 Hrs</b>	<b>20 Hrs</b>	<b>16 Hrs</b>	<b>16 Hrs</b>	<b>12 Hrs</b>
		<b>Module wise Weight</b>	<b>10 Weight</b>	<b>15weight</b>	<b>12weight</b>	<b>10weight</b>	<b>8weight</b>
		<b>1</b>					<b>2</b>
		<b>2</b>		<b>2</b>			
		<b>3</b>	<b>2</b>				
		<b>4</b>		<b>2</b>			
		<b>5</b>			<b>2</b>		
		<b>6</b>			<b>2</b>		
		<b>7</b>				<b>2</b>	
<b>B</b>	<b>3</b>	<b>8</b>			<b>3</b>		
		<b>9</b>		<b>3</b>			
		<b>10</b>				<b>3</b>	
		<b>11</b>	<b>3</b>				
		<b>12</b>					<b>3</b>
		<b>13</b>					<b>3</b>
		<b>14</b>		<b>3</b>			
<b>C</b>	<b>5</b>	<b>15</b>			<b>5</b>		
		<b>16</b>		<b>5</b>			
		<b>17</b>	<b>5</b>				
		<b>18</b>				<b>5</b>	

**St. Thomas' College (Autonomous), Thrissur**

**Fourth Semester M.com Degree Examination**

**MCM4C15: INCOME TAX: LAW PRACTICE AND TAX PLANNINGII**

**Time:3Hours**

**Weightage:30**

**Section- A**

**(Answer any four questions. Each question carries 2 weightage)**

1. How do you differentiate Limited liability partnership from Unlimited liability partnership?
2. Discuss how tax planning assist while setting up a new business.
3. What do you mean by 'Book Profit'?
4. Explain how tax planning helps in 'Make or buy decisions' and 'Own or leased decisions'.
5. Give a note on the different types of trusts.
6. How tax planning related to Special Economic Zone (SEZ), Export Processing Zone (EPZ) and Export Oriented Units (EOU)?
7. Write a short note on 'Role of tax planning in taking financial decisions'.

**(4x2=8 weightage)**

**Section- B**

**(Answer any four questions. Each question carries 3 weightage)**

8. From the following information, compute the total income of a charitable trust and its tax liability from the A.Y.2019-20

(Rs. In lakh)

(i) Income of the trust	10
(ii) Donations- corpus	5
(iii) Other Voluntary donations	4
(iv) Anonymous donations	5
(v) Spent for charitable purposes in India	8

9. Teerath Ltd. is a widely held company. It is currently considering a major expansion of its production facilities and the following alternatives are available:

Particulars	Alt-1	Alt-2	Alt-3
Share capital	10,00,000	20,00,000	50,00,000
14% Debentures	15,00,000	20,00,000	
18% Loan from Bank	25,00,000	10,00,000	

Expected rate of return before tax is 30%. Rate of dividend of the company since 2000 has not been less than 22% and date of dividend declaration is 30th June every year. Corporate tax rate is 30%. Which alternative should the company opt with reference to tax planning?

10. From the following information compute the tax payable by a tonnage tax company for the Assessment year 2019-20

1. The company has two qualifying ships. The net tonnage of ship I is 27,749 ton 400 kg. and ship II is 16,750 ton 500kg.
2. Ship I runs for 365 days during the previous year and ship II for 150 days during the previous year.
3. Turnover of core activities Rs. 20 crore
4. Profit from incidental activities Rs. 5.5 lakh

11. Write a brief note on the circumstances under tax planning is useful in taking managerial decisions.

12. From the following information, compute the tax payable by X Ltd. For the Assessment Year 2019-20

- |   |               |
|---|---------------|
| 1. Business income from the sale of securities                            | Rs. 8,50,000  |
| 2. Other business income  | Rs. 10,00,000 |
| 3. Long term capital gains  | Rs. 4,00,000  |
| 4. Securities transaction tax paid<br>(Not deducted from business income) | Rs. 1,50,000  |

13. Specify the reasons for whether the following acts can be considered as an act of Tax Management, Tax Planning or Tax evasion

- i. B Ltd. Maintains register of tax deduction effected by it to enable timely compliance
- ii. C deposits Rs. 70,000 in P.P.F. account so as to reduce tax payable
- iii. R Ltd. Issues a credit note for Rs. 60,000 for brokerage payable to Rishi who is the son of Mr. R, managing director of the company. The purpose is to increase his income from Rs. 20,000 to Rs. 80,000 and reduce its income correspondingly.

14. Kwalify Electronics Ltd. Is a domestic company in which public are substantially interested. The following are the particulars of income in respect of the previous year 2018-19.

- |  |              |
|--|--------------|
| i. Interest on Govt. securities        | Rs. 20,000   |
| ii. Income from business               | Rs. 5,00,000 |
| iii. Short term capital gain           | Rs. 15,000   |
| iv. Long term capital gain             | Rs. 33,000   |
| v. Dividend from an Indian Co. (Gross) | Rs. 10,000   |
| vi. Dividend from a Foreign Co.        | Rs. 10,000   |
| vii. Book profits u/s 115-JB           | Rs. 9,00,000 |

Compute the company's total income and its tax liability

**(4x3=12 weightage)**

### Section- C

**(Answer any two questions. Each question carries 5 weightage)**

15. Profit and Loss Account of ABC & Co (a firm of chartered accountants) for the year ended 31<sup>st</sup> March, 2019 is as follows:

Particulars	Rupees	Particulars	Rupees
Expenses	82,000	Receipts from clients and audit fees	1,80,000
Depreciation	20,000	Dividend from companies (Gross)	15,000
Remuneration to partners	60,000	Net loss	2,000
Interest to partners	35,000		
	1,97,000		1,97,000

Other information:

- i. Out of the expenses of Rs. 82,000, Rs. 17,400 is not deductible by virtue of sections 36 and 37
- ii. Depreciation as per section 32 is Rs.17,500
- iii. Interest to partners is fully deductible under section 40(b)
- iv. A and B share profit equally

Find out the amount of net income and tax liability of the firm for the Assessment Year 2019-20.  
The firm fulfils the conditions of Section 184

16. X company Ltd., an Indian company furnished the following particulars of its income for the previous year ended 31<sup>st</sup> March, 2019. Compute its total income for the Assessment Year 2019-20

- |   |              |
|---|--------------|
| i. Business income                      | Rs. 4,20,000 |
| ii. Dividends from : A Domestic company | Rs. 20,000   |
| A Foreign company                       | Rs. 15,000   |
| iii. Capital Gains: Short-term          | Rs. 25,000   |
| Long-term                               | Rs. 70,000   |

Additional Information:

The following amounts have been deducted to arrive at the business income:

- a. Rs. 5,000 revenue expenditure and Rs. 20,000 capital expenditure for family planning program among employees
- b. Donation to B.R. Ambedkar University, Agra Rs. 30,000 by cheque; Ved Mata Gayatri Trust, Santi Kunj, Haridwar (an approved trust u/s 80 G) Rs. 70,000 by cheque and Rajiv Gandhi Foundation Rs. 5,000 by cheque

17. X, Y and Z are equal partners of a firm. Z has joined the firm as a trustee of a private trust for the benefit of C and D. During the year, the net profit of the business of the firm was Rs. 1,50,000 after charging the following:

- a. Salary to Mrs. X Rs. 30,000, who joined the firm before her marriage and the salary is not attributable to the application of her professional knowledge. But the amount is reasonable.
- b. Interest on loan to A Rs. 5,000, minor child of Y Rs. 6,000 and Mrs. Y Rs. 17,000
- c. Salary to B Rs. 24,000 and X a working partner Rs. 60,000
- d. Salary to Mrs. Y Rs. 60,000. The amount is reasonable and attributable to the application of her professional skill
- e. Other incomes of X, Y and Z are Rs. 1,40,000, Rs. 50,000 and Rs. 1,60,000 respectively

Compute the total income of the firm and its partners for the Assessment Year 2019-20. The firm fulfils the conditions of section 184

18. A.R.G College co-operative society Davanagere had the following income during the year ended 31.3.2019

- a. Income from college canteen Rs.20,000
- b. Income from merchandise business Rs.55,000
- c. Income from credit facilities given to members Rs.9,000
- d. Interest on Govt. securities Rs.25,000
- e. Interest on debentures (gross) Rs.10,000
- f. Taxable income from House property Rs.12,000
- g. Dividend (gross) on shares held in another co-operative society Rs.5,000

Determine the gross total income and the total income of the society for the Assessment Year 2019-20

**(2x5=10 weightage)**

Blue Print for Question paper setting							
PG Programme : Commerce							
Course and Course Code: MCM3C15: INCOME TAX: LAW PRACTICE AND TAX PLANNING II							
Total Mark : 30 weightage							
Question paper			Syllabus				
Sections	Weightage	Qn Number	Mod 1	Mod 2	Mod 3	Mod 4	Mod 5
			20 hrs	15 hrs	20 hrs	15 hrs	10 hrs
			14 weightage	10weightage	14 weightage	10 weightage	7 weightage
A	2	1	2				
		2					2
		3	2				
		4				2	
		5		2			
		6					2
		7				2	
B	3	8		3			
		9					3
		10			3		
		11				3	
		12			3		
		13				3	
		14			3		
C	5	15	5				
		16			5		
		17	5				
		18		5			
			14	10	14	10	7

<b>Theory</b>	17 weightage
<b>Problems</b>	38 weightage
<b>Total</b>	55 weightage

**ST.THOMAS COLLEGE (AUTONOMOUS) THRISSUR**  
**FOURTH SEMESTER M.COM EXAMINATION**  
**M.Com**

**MCM4EF03: INTERNATIONAL FINANCE**

**Time 3 Hrs**

**weightage: 30**

**Section A**

**(Answer any four questions. Each question carries 2 weightage)**

1. What do you mean by international financial environment?
2. What do you mean by international money market?
3. What are the objectives of IFC?
4. What is purchasing power parity?
5. What do you mean by forward market?
6. Define Exchange rate.
7. What is international cash management?

(4X2 = 8 Weightage)

**Section B**

**(Answer any four questions. Each question carries 3 weightage)**

8. Briefly explain ADB and its objectives.
9. What are the factors affecting foreign exchange rate forecasting?
10. Explain SWIFT mechanism.
11. What are the foreign exchange exposures?
12. Explain the theories and models of exchange rate.
13. A cosmetic company is considering to introduce a new lotion. The manufacturing equipment will cost Rs. 5,60,000 and its expected life is 8 years. The company is thinking of selling the lotion in a single standard pack of 50gms at Rs. 12 each pack. It is estimated that variable cost per pack is Rs. 6 and annual fixed cost is Rs. 4,50,000. Fixed costs include depreciation (straight line) of Rs. 70,000 and allocated overheads of Rs. 30,000. The company expects to sell 1,00,000 packs of the lotion each year. Assume the tax rate of 45% and straight line depreciation is allowed for tax purpose, calculate the cash flow.
14. What is the importance of foreign investments?

(4X3 = 12 Weightage)

**Section C**

**(Answer any two questions. Each question carries 5 weightage)**

15. Explain IMF and its objectives. Also explain its role in international liquidity.
16. Explain foreign exchange market participants and their importance.
17. How to manage foreign exchange risk and explain various types of hedging.
18. A firm whose cost of capital is 10% is considering two mutually exclusive projects X and Y, the details of which are:

	Year	Project X	Project Y
Cost		Rs. 70000	Rs. 70000
Cash inflows	1	10000	50000

2	20000	40000
3	30000	20000
4	45000	10000
5	60000	10000

Compute the Net Present Value at 10%, Profitability Index and Internal rate of return of the two projects.

(2X5 =10 Weightage)

		Blue print For Question Paper setting							
			PG Programme						
	Course and Course Code:MCM4EF03 : International Finance								
		Total Weightage:30							
		Question Paper			Syllabus				
		Section s	Weightage	Questio n Number	Modul e 1	Modul e 2	Module 3	Modul e 4	Modul e 5
		A	2	Hours	20 Hrs	20 Hrs	20 Hrs	10 Hrs	10 Hrs
				Module wise Weight	14 Weight	13 Weight	15 Weight	3 Weight	10 Weight
				1	2				
				2	2				
				3	2				
				4		2			
				5			2		
				6			2		
				7					2
		B	3	8	3				
				9		3			
				10		3			
				11			3		
				12			3		
				13				3	
				14					3
		C	5	15	5				
				16		5			
				17			5		
				18					5
			Total		14	13	15	3	10

**ST THOMAS COLLEGE (AUTONOMOUS), THRISSUR**  
**FOURTH SEMESTER M.COM DEGREE EXAMINATIONS**  
**M.COM**

**MCM4EF04 Advanced Strategic Financial Management**

**Time: 3 Hours**

**Maximum Weightage: 30**

**Section-A**

(Answer any **four** questions. Each question carries **2** weightage)

1. What is meant by SVC?
2. What is leasing?
3. What is NPV?
4. What is lease financial strategy?
5. What are the types of takeovers?
6. What is a hostile bid?
7. What is meant by spinoff?

**(4x2=8 Weights)**

**Section-B**

(Answer any **four** questions. Each question carries **3** weightage)

8. Explain EVA.
9. What is meant by IGR?
10. Explain how leasing can be evaluated?
11. Compare leasing with buying.
12. Demonstrate the leverage effect on shareholders risk.
13. Illustrate the financial impact of merger.
14. Elucidate with an example the dilution effect of merger on EPS.

**(4x3=12 Weights)**

**Section-C**

(Answer any **two** questions. Each question carries **5** Weightage)

15. The following data about the equipment is available.

Cost of equipment: Rs 3170 Lakhs

Cost of debt: 10% loan repayable in four equated installments at the end of each year.

Annual maintenance cost: Rs. 250 Lakhs

Salvage value at the end of 4<sup>th</sup> year: Rs. 170 lakhs

Tax rate: 40% Depreciation is provided on straight line basis.

Calculate the present value of net cash outflows after tax under debt financing.

Present values		
Year	6%	10%
1	0.94	0.91
2	0.89	0.83
3	0.84	0.75
4	0.79	0.68

**16. A limited company is interested in acquiring the use of an asset costing Rs.5,00,000. It has two options:**

- (i) To borrow the amount at 18% p.a. repayable in 5 equal installments or
- (ii) To take on lease the asset for a period of 5 years at the year end rentals of Rs.1,20,000.

The corporate tax is 50% and the depreciation is allowed on w.d.v. at 20%. The asset will have a salvage of Rs. 1,80,000 at the end of the 5th year. You are required to advise the company about lease or buy decision. Will decision change if the firm is allowed to claim investment allowance at 25%?

17. Elucidate the takeover procedures.

18. X Ltd. wants to acquire A Ltd. by exchanging 1.6 shares for every share of A Ltd. X Ltd anticipates to maintain the existing P/E ratio subsequent to the merger also. The relevant financial data are given below.

Particulars	X Ltd(Rs.)	A Ltd(Rs.)
Total No. of Equity Shares	3,00,000	75,000
EAT	15,00,000	4,50,000
MPS	35	40

- a. What is the exchange ratio based on market price?
- b. What is the pre-merger EPS and P/E ratio for each company?
- c. What is the EPS of X Ltd after the acquisition?
- d. What is the expected MPS of the merged company?

**(2x5=10 Weights)**

Blue print For Question Paper setting							
PG Programme							
Course and Course Code: MCM4EF04 Advanced Strategic Financial Management							
Total Weightage:30							
Question Paper		Syllabus					
Sections	Weightage	Modules	Module 1	Module 2	Module 3	Module 4	Module 5
A	2	Hours $\Rightarrow$	12 Hrs	20 Hrs	16 Hrs	16 Hrs	16 Hrs
		Module wise Weight $\Rightarrow$	8	14	11	11	11
		Question Number	Weightage Allocations				
		1	2				
		2			2		
		3			2		
		4			2		
		5					2
		6					2
		7					2
B	3	8	3				
		9	3				
		10		3			
		11		3			
		12		3			
		13				3	
		14				3	
C	5	15		5			
		16			5		
		17					5
		18				5	
	Total		8	14	11	11	11