



Pithapur Rajah's Government College(Autonomous)

NAAC Accredited with 'A' (CGPA 3.17 / 4.00), an ISO 9001: 2015 certified Institution

Master of Commerce



BOARD OF STUDIES -2023-2024

**DEPARTMENT OF COMMERCE
&
MANAGEMENT STUDIES**

Commerce Department – Vision

To provide the required knowledge and skills for achieving wisdom through excellence in the field of commerce among the students, faculty and stakeholders

Commerce Department – Mission

To blend theoretical knowledge with practical skills in the commerce field so as to prepare the youth to attain holistic approach and to occupy the managerial positions in Accounting, Finance, banking and insurance besides taxation.

To prepare human resource to cater to the growing needs of teaching community in the field of commerce education and to promote quality research and consultancy in the area of Business Studies.

To develop entrepreneurial abilities among students; to develop overall knowledge of the students by making arrangements to use Swayam, MOOCs, OER and other online methods of teaching to enrich them. To develop human resource to act as think tank for the business sector.

To develop business philosophers to propagate and practice social responsibility, inclusive growth and sound value system.

IMPORTANCE OF COMMERCE EDUCATION:

The commerce discipline in higher education has witnessed a sea change over the past decades, with a range of specializations and career options emerging in recent years. Commerce education develops the required knowledge, skills and attitudes for the successful handling of trade and commerce. Increasing industrialization, changes in global economy, increase in entry of multinational companies into the country and expansion of service sector in the national economy have resulted in an increased demand for professionals with commerce education. Commerce students now have a wider range of responsibilities that span diverse job functions from finance and banking to accounts and taxation to logistics and even research. Due to continuation of liberalization, national and multinational corporate enterprises are coming out with a specific demand for accounting and allied functions for which they are looking for Masters in Commerce. Increasing job prospects in finance and banking related sectors has created a greater demand for commerce education.

P.R. GovtcollegeoffersM.Com. a postgraduate programme to create motivated, innovative and creative thinking post graduates to execute the functions of accounting, finance, logistics, banking, taxation and other such functions in various sectors of Society. In addition, student has opportunities to take up certification programmes offered by professional organizations, undergo internships and project work.

M.ComProgramOutcome:

PO 1 Domain Expertise:

- Acquire comprehensive knowledge and understanding about the domain
- Apply the knowledge in real life situations
- Understand about dynamics of the subject areas and the impact of changes

PO 2 Life-long Learning and Research:

- Learn how to learn, unlearn and relearn.
- Adapt to the dynamics of work place and life
- Develop a questioning mind and analyze for reasons.

PO 3 Modern equipment Usage

- Understand how to effectively access, retrieve and use information on the Internet.
- Use technology intelligently for communication, entertainment and for the benefit of society at large
- Develop skills for effective use of various learning sources on the Internet

PO 4 Computing Skills and Ethics

- Able to use the computer technology to complement the domain expertise
- Able prepare domain related work using the computer software packages for decision-making
- Ensure ethical practices in both on the job and off the job.

PO 5 Complex problem Investigation & Solving

- Be a rational thinker and apply the domain and common knowledge for reasoning
- Able to collect the data and interpretation and justify the conclusion.
- Able to inform the results to stakeholders and reporting

PO 6 Perform effectively as Individuals and in Teams

- Able to see the common interest and importance of teamwork
- Be an effective team member while retaining own abilities
- Cooperate, coordinate and perform effectively in diverse teams/groups.

PO 7 Efficient Communication & Life Skills

- Be an effective listener and project views with justification
- Able to use various communication media effectively
- Able to present information clearly and concisely and convincingly

PO 8 Environmental Sustainability

- Be sensitive about environmental issues
- Understand the need and ways for sustainable development
- Propagate and practice the environment protection measures

PO 9 Societal contribution

- Understand the diversity in society and serve for the common good of the society.
- Sensitized to address societal issues viz: calamities, disasters, poverty, epidemics.
- Be a patriotic citizen to uphold the constitutional values of the country

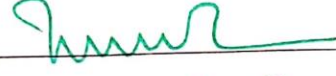
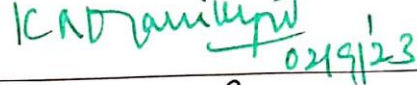

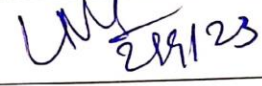

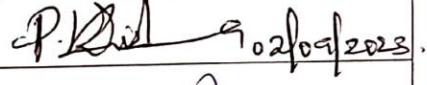
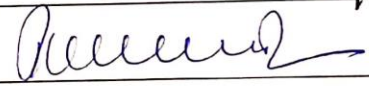
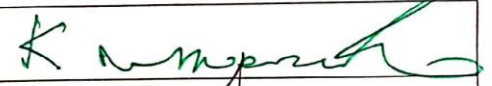
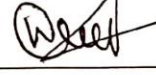
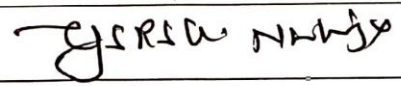
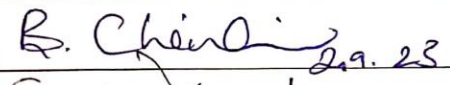
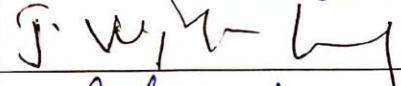
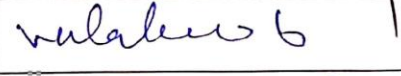
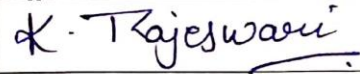
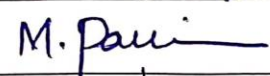
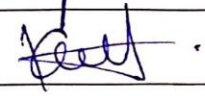
PO 10 Effective Project Management

- Able to develop goals following SMART method
- Able to plan, do, check and act for deviations
- Able to cope with uncertainties and plan changes

PROGRAM SPECIFIC OUTCOMES

1. Student will be able to demonstrate progressive learning of various tax issues and tax forms related to individuals. Student will be able to demonstrate knowledge in setting up a computerized set of accounting books.
2. Students will learn relevant financial accounting career skills applying both quantitative and qualitative knowledge to their future careers in business.
3. Student will be able to demonstrate progressive affective domain development of values of role of accounting in society and business.
4. Student will learn relevant managerial accounting career skill, applying both qualitative and quantitative knowledge to their future career in business.
5. Learners will gain through systematic and subject skill with in various disciplines of commerce, business accounting, economics, finance and auditing.
6. Learning will be able to recognize features and role of businessman entrepreneur, managers, consultant, which will help learners to process knowledge and other soft skill and to react aptly when confronted with critical decision making.
7. Learner will be able to prove proficiency with the ability to engage in competitive exams like CA, CS, ICWA and other courses.
8. Learners will acquire the skills like effective communication, decision making problem solving in day to day business affairs.
9. Learners will involve in various co-activities to demonstrate relevancy of foundational and theoretical knowledge of their academic major and to gain practical exposure.
10. Learners can also acquire practical skills to work as tax consultant, audit assistant and other financial supporting services.
11. Learners will be able to do higher education and advance in the field of commerce and finance.

PR COLLEGE (A) KAKINADA
DEPARTMENT OF COMMERCE AND MANAGEMENT STUDIES BOARD OF STUDIES
August Body for Board of Studies – 2023-24

S.No	Name of the Nominee and Designation	Signature
1	Dr K.Lakshmana Rao Chairman	
2	Dr K. Ratnamaniyam University Nominee	 02/09/23
3	Dr E. Appa Rao Subject Expert	 02/09/23.
4	Smt R.R.D. Sirisha Subject Expert	R. R D Sirisha 2/9/23
5	Sri M.Srinivasa Rao Dr. L. Madhu Kumar. Subject Expert	 2/9/23
6	Sri S. Rama Krishna Reddy Industry Expert	 02/09/23
7	Sri.P.Venkata Krishna Educationalist	 02/09/2023.
8	Sri. P.V.Krishna Rao Alumni Member	
9	Dr J.Panduranga Rao Member	
10	Dr.K.Nageswara Rao Member	
11	Sri.D.S.Madhu Prasad Member	
12	Sri.G.S.R.S.G Nooka Raju Member	
13	Smt.B.Chinnari Member	 2.9.23
14	Dr. Vijay Kumar Member	
15	Dr. Venkateshwara Rao Member	
16	Kum.K.Rajeswari Member	
17	Kum. M.Pavani Member	
18	Kum.K.Hema Surya Member	
19	B. Asha Student Member	
20	G. Prasad III BBA Student Member	
21	K. Lakshmi Sirisha Student Member	
22	D. Venkatesh Student Member	

Pithapur Rajah's Government College (Autonomous) Kakinada
DEPARTMENT OF COMMERCE
PG BOARD OF STUDIES
ACADEMIC YEAR: 2023-24

The meeting of Board of Studies for PG Program is proposed to be held on **02.09.2023** at the Department of Commerce under the Chairmanship of Dr. K. Lakshmana Rao, Lecturer In-charge. The agenda as follows:

AGENDA AND RESOLUTIONS

1. Adopt the Course Syllabi for M.Com Admitted Batches 2023-24 as per the Adikavi Nannaya university pattern.
2. Finalization of Accounting and Taxation Specialization in the Program
3. Methodologies of Teaching – Learning to be adopted. Internal and external evaluation pattern.
4. Finalization of list of Examiners and paper setters.
5. Utilizing Virtual Classes & Digital Classes for the enhancement of curriculum development.
6. Encouraging students to do online courses through MOOCS to supplement the learning
7. Action Plan of the Department for 2023-24, including organizing seminars/ workshops / training programs etc
8. Proposals for Internship for completion of project
9. Any other proposal with the permission of the Chair.

RESOLUTIONS

AGENDA 1.

Approved of Adopt the Course Syllabi for M.Com Admitted Batches 2023-24 as per the Adikavi Nannaya university pattern.

AGENDA 2.

Approved of Finalization of Accounting and Taxation Specialization in the Program

AGENDA 3.

Approved of Methodologies of Teaching – Learning to be adopted. Internal and external evaluation pattern.

AGENDA 4.

Approved of Finalization of list of Examiners and paper setters.

AGENDA 5.

Approved of Utilizing Virtual Classes & Digital Classes for the enhancement of curriculum development.

AGENDA 6.

Approved of Encouraging students to do online courses through MOOCS to supplement the learning

AGENDA 7.

Approved of Action Plan of the Department for 2023-24, including organizing seminars/ workshops / training programs etc.,

AGENDA 8.

Approved of Proposals for Internship for completion of project

Pithapur Rajah's Government College (Autonomous) Kakinada

Department of Commerce

Departmental Activities for the Year 2023-24

Sl. No.	Month	Name of the Activity
1	August 2023	Guest /Extension Lectures
2	September 2023	Symposium on New Income Tax Portal I Mid Internal Examination
3	October 2023	Group Discussion on Tax Evasion Practices
4	November, 2023	II Mid Internal Examination Taxation Quiz Student Seminar on Recent Trends in Accounting
5	December 2023	Semester End Examinations Induction of I Year students
6	January, 2024	National Seminar on Accounting Invited Talk
7	February, 2024	Guest /Extension Lectures Conducting Management Meet Practical Training on GST with Tally
8	March 2024	Semester End Examinations

List of Examiners and Paper Setters

Sl.No.	Name of the Examiner	Designation	College	Place
1	Prof. B Rama Chandra Reddy	Professor	S.V. University	Tirupathi
2	Prof. K. Sambasiva Rao	Professor	Andhra University	Visakhapatnam
3	Prof. A. Narasimha Rao	Professor	Andhra University	Visakhapatnam
4	Dr. N. Udaya Bhaskar	Associate. Professor	AdikaviNannaya University	Rajahmundry
5	Dr. P. Umamaheswari Devi	Associate. Professor	AdikaviNannaya University	Rajahmundry
6	Dr. K. Ratna Manikyam	Principal	GDC, Chinthoor	Chinthoor
7	Dr. G. Appala Narasimham	Lecturer	GDC, Kovvur	Kovvur
8	Dr. P. Shanmukha Rao	Lecturer	Govt College (A)	Rajahmundry
9	Dr. B.P. Narasa Reddy	Lecturer	Govt College (A)	Rajahmundry
10	Dr. A. A. Annapurna	Lecturer	Govt College (A)	Rajahmundry
11	Dr. M. Shayam Babu	Lecturer	SRR & CVR Govt. College	Vijayawada
12	Dr. K. Sudhakara Rao	Lecturer	SRR & CVR Govt. College	Vijayawada
13	Smt. RRD Sirisha	Lecturer	ASD Women's College	Kakinada
15	Smt. RRD Sirisha	Lecturer	ASD Women's College	Kakinada

COURSE STRUCTURE & ALLOCATION OF CREDITS FOR M.Com – 2018-19

(With effect from 2018-19)

M. COM- COURSE STRUCTURE								
				Intrl	Extrl	Total	Perio ds/ Week	Credi ts
SEMESTER-I								
1	DCP	101	Principles of Management	25	75	100	6	4
2	DCP	102	Business Environment	25	75	100	6	4
3	DCP	103	Business Economics	25	75	100	6	4
4	DCP	104	Business Communication & Soft skills	25	75	100	6	4
5	DCP	105	Advanced Management Accounting	25	75	100	6	4
SEMESTER-II								
1	DCP	201	Financial Management	25	75	100	6	4
2	DCP	202	Human Resource Management	25	75	100	6	4
3	DCP	203	Marketing Management	25	75	100	6	4
4	DCP	204	Research Methodology & Quantitative Techniques	25	75	100	6	4
5	DCP	205	Computer Application in Business	25	75	100	6	4
SEMESTER-III								
1	DCP	301	Micro Finance	25	75	100	6	4
2	DCP	302	Entrepreneurship & Development	25	75	100	6	4
3	DAT	303	Corporate Accounting	25	75	100	6	4
4	DAT	304	Strategic Cost Management	25	75	100	6	4
5	DAT	305	Management Control Systems	25	75	100	6	4
6	DFB	303	Security Analysis and Portfolio Management	25	75	100	6	4
7	DFB	304	International Financial Management	25	75	100	6	4
8	DFB	305	Financial Derivatives	25	75	100	6	4
SEMESTER - IV								
1	DCP	401	Financial Markets and Services	25	75	100	6	4
2	DCP	402	Insurance & Product Management	25	75	100	6	4
3	DAT	403	Direct Taxes	25	75	100	6	4
4	DAT	404	Indirect Taxes	25	75	100	6	4
5	DAT	405	Tax Planning and Management	25	75	100	6	4
6	DFB	403	Advanced Banking	25	75	100	6	4
7	DFB	404	Rural Banking	25	75	100	6	4
8	DFB	405	Financial Institutions	25	75	100	6	4
			Project Report			50		4
			Comprehensive Viva Voce			50		4
			GRAND TOTAL			2100		

Pithapur Rajah's Government College (A), Kakinada

Department of Commerce M. Com

COURSE STRUCTURE & ALLOCATION OF CREDITS FOR M.Com

(With effect from 2018-19)

M. COM III SEMESTER

ACCOUNTING & TAXATION SPECIALIZATION

303 DAT1	Corporate Accounting
304 DAT2	Strategic Cost Management
305 DAT3	Management Control Systems

FINANCE & BANKING

303 DFB1	Security Analysis & Portfolio Management
304 DFB 2	International Financial Managemen
305DFB3	Financial Derivatives

M. COM IV SEMESTER

ACCOUNTING & TAXATION SPECIALIZATION

403DAT1	Direct Taxes
404DAT2	Indirect Taxes
405DAT3	Tax Planning &Management

FINANCE & BANKING

403 DFB1	Advanced Banking
404DFB2	Rural Banking
405DFB3	Financial Institutions

Pithapur Rajah's Government College (A), Kakinada

Department of Commerce M. Com

COURSE SYLLABI

BLUE PRINT

MODEL QUESTION PAPER

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM – SEMESTER - I SYLLABUS

(From the Admitted Batch 2018-19)

CCP – 101: PRINCIPLES OF MANAGEMENT

Course Objective: to familiarize the students with basic management concepts and the process of organization.

Unit – I: Introduction: Concept of Management: Definition, Nature, Purpose, Scope and Significance – Evolution of Management Thought – Approaches to Management – Process of Management – External Environment , Functions of Management.

Unit – II: Planning: Types of Plans – Objectives, Management by Objectives, Planning Premises Decision Making: Decision Making Process – Decision Tree Analysis.

Unit – III: Organization: Principles of Organization: Formal and Informal Organization – Span of Control – Delegation of Authority – Centralization and Decentralization – Line and Staff Conflict and Cooperation. Staffing Process: Nature and purpose of staffing – Executive Development Programme (EDPs).

Unit – IV: Directing: Elements of Directing - Motivation – Leadership – Concept, Styles, Theories – Managerial Grid: Likerts Four Systems of Leadership.

Unit – V: Process of Control, Techniques of control, PERT and CPM.

Additional Input: Other Motivational and Leadership Theories,

Suggested Books:

1. James A. F. Stoner, R. Edward Freeman and Daniel R. Gilbirth Jr. – Management, Prentice Hall of India.
2. Heinz Weihrich and Harold Koontz, Essentials of Management – Tata McGraw Hill International.
3. Stephen Robbins and Mary Coulter, Management, Prentice Hall of India

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

M. COM – SEMESTER - I SYLLABUS

(From the Admitted Batch 2018-19)

CCP – 101: PRINCIPLES OF MANAGEMENT

<u>BLUE PRINT</u>			
UNIT	Name of the Topic	<i>Theory</i>	
		<i>Essay 10 M</i>	<i>Short 5 M</i>
I	Introduction	2	2
II	Planning	2	2
III	Organization	2	1
IV	Directing	2	1
V	Process of Control, Techniques of Control, PERT and CPM.	2	2

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

M. COM - SEMESTER I

(From the Admitted Batch2018-19)

MODEL QUESTION PAPER

Paper: CCP - 101: PRINCIPLES OF MANAGEMENT

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any FIVE of the following

5X5=25M

- a. Concept of Management
- b. Schedule
- c. Line and Staff
- d. Managerial Grid
- e. Span of Control
- f. CPM
- g. Decision Tree Analysis
- h. Management functions

SECTION – B

Answer thefollowing

10X5=50M

- 2 (a) Define Management. Explain the nature, scope and significance of Management.
(OR)
- (b) Explain Henry Fayol's Principles of Management.
- 3 (a) What is meant by Planning? Explain objectives and characteristics of planning.
(OR)
- (b) Define Decision Making. Explain its process.
- 4 (a) Distinguish between formal and informal organizations.(OR)
- (b) What do you mean by Decentralization of Authority? Describe in brief its advantages and limitations.
- 5 (a) Define Motivation. Compare and contrast of Maslow's Need Priority Theory and Herzberg TwoFactorsTheory. (OR)
- (b) What is leadership? Discuss Trait Theory and Situational Theory of Leadership.
- 6 (a) Discuss the essential features and principles of control.(OR)
- (b) What do you mean by PERT? Explain briefly the uses PERT

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER I SYLLABUS

(From the Admitted Batch 2018-19)

CCP – 102: BUSINESS ENVIRONMENT

Objective: To familiarize the students with the business environment prevailing in India and international and understand its implications to business.

Unit-I: Business Environment: Nature and scope - Significance – Cultural, Political, Technological and External Factors Influencing Business Environment – Dimensions of International Business Environment – Challenges.

Unit-II: Structure of Indian Economy: Economic systems- Economic planning with special reference to last three plans, public, private joint and cooperative sectors - Industrial Policy of the Government - Policy Resolutions of 1956, 1991 Industrial Policy and Economic Policy - Subsequent policy Statements.

Unit-III: Indian Companies -Competitiveness, Changes and Challenges, Sustainable Development, Social Responsibilities, Ethics in Business- Competition Act 2002 - Emerging Trends in Indian Business Environment.

Unit – IV: International Trade Theories, Balance of Payments – Concepts, Disequilibrium in BOP Structural, Cyclical and Monetary Disequilibrium, Methods, Trade Barriers and Trade Strategy - Free Trade vs. Protection- Foreign Exchange Market.

Unit – V: Globalization: International Economic Integration, Country Evaluation and Selection, Foreign Market Entry Methods, International Trade Stocks – Objectives; WTO Origin, Objectives, Organization Structure and Functioning – WTO and India.

Additional inputs:

Legal Environment – Political Philosophies Natural Environment –Nature of Physics Environment.

Suggested Books:

1. K.V.Sivayya and VBM Das: Indian Industrial Economy, Sultan Chand Publishers, Delhi.
2. Suresh Bedi: Business Environment, Excel, New Delhi.
3. Francis Cherunilam: Business Environment - Text & Cases.
4. M. Adhikari, Economic Environment of Business

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade) (From the

Admitted Batch2018-19)

CCP – 102: BUSINESS ENVIRONMENT

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 10M	Short 5 M
I	Business Environment	2	2
II	Structure of Indian Economy	2	2
III	Indian Companies –Competitiveness	2	1
IV	International Trade Theories, Balance of Payments	2	1
V	Globalization	2	2

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER I

(From the Admitted Batch 2018-19)

MODEL QUESTION PAPER

Paper: CCP – 102: BUSINESS ENVIRONMENT

Time:3 hrs

Max Marks: 75

SECTION - A

1 Answer any FIVE of the following

5X5=25 M

- (a) Internal Business Environment
- (b) Economic Policy
- (c) Social Responsibilities
- (d) Trade Barriers
- (e) International Trade
- (f) Globalization
- (g) WTO
- (h) Public sector

SECTION – B

Answer the following

5X10=50 M

2 (a) Define Business Environment. What factors influencing business environment?

(OR)

(b) Describe the components and significance of business environment.

3 (a) What do you mean by Economic Planning? Explain brief view of Five-Year Plans.

(OR)

(b) Define Industrial Policy. What are the objectives of Industrial policy 1991.

4 (a) What are the importance and regulations of New Economic Policy?

(OR)

(b) Explain emerging trends in Indian Business environment.

5 (a) Define BOP. Explain its concepts, advantages and limitations of BOP.

(OR)

(b) Explain Foreign Exchange Market Mechanism.

6 (a) Define International Trade Stocks. Explain its objectives and functions.

(OR)

(c) What are the Objectives, Functions and Organization Structure of WTO?

P.R.GOVERNMENT COLLEGE (AUTONOMOUS),KAKINADA
(NAAC with 'A' Grade)

M. COM - SEMESTER I SYLLABUS

(From the Admitted Batch 2018-19)

CCP – 103: BUSINESSECONOMICS

Objective: To enable the students to understand economic concepts and theories and their application in management decision-making.

Unit - I: Introduction: Nature and Scope of Business Economics; Objectives of the Firm – Traditional Theory, Sales and Revenue Maximizing Theories, Managerial Theories and Behavioral Theories; Profit Maximization Vs. Wealth Maximization; Demand Forecasting – Methods of forecasting demand for Existing and New Products, Criteria for Good Forecasting Method.

Unit - II: Production Analysis and Cost Analysis: Production Function – Law of Variable Proportions, Iso-quant and Iso-cost Curves, Least Cost Combination, and Returns to Scale; Economies of Large Scale; Cobb-Douglas Production Function and C.E.S. Production Function; Cost-Output Relationships – Short and Long Run; Cost Oriented Pricing Methods – Full Cost Pricing, Marginal Cost and Differential Cost Pricing.

Unit - III: Market Analysis: Price and Output Determination under Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly and Duopoly.

Unit - IV: Profit Analysis: Meaning of Profit, Limiting Factors of Profit, Criteria for Standard Profit: Theories of Profit; Business Forecasting – Nature and Scope of Forecasting and Different Methods of Business Forecasting and their Advantages and Disadvantages.

Unit - V: Macro Economic Concepts: National Income, Trade Cycles, Inflation, Monetary and Fiscal Policies.

Additional Input: Demand- determinants of demand- factors influencing the demand- types of demand- concept of supply.

Suggested Books:

1. Mukherjee Sampat: Business and Managerial Economics (In the GlobalContext), ThirdEdition, New Central Book Agency (P) Ltd., Kolkatta, 1996.
2. Dwivedi, D.N.: Managerial Economics, Vikas Publishing House Pvt. Ltd.,2003.
3. Dhingra, I.C., Essentials of Managerial Economics; Theory, Applications andCases, Sultan Chand, New Delhi,2003.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
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M. COM - SEMESTER I SYLLABUS

(From the Admitted Batch 2018-19)

CCP – 103: BUSINESSECONOMICS

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay	Short
		8 M	4 M
I	Introduction	2	2
II	Production Analysis and Cost Analysis	2	2
III	Market Analysis	2	1
IV	Profit Analysis	2	1
V	Macro Economic Concepts	2	2

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A'Grade)

M. COM - SEMESTER I

(From the Admitted Batch 2018-19)

MODEL QUESTION PAPER

Paper: CCP – 103: BUSINESS ECONOMICS

Time:3hrs

Max Marks:75

SECTION - A

1. Answer any FIVE of the following

5X5=25M

- (a) Nature and Scope of Business Economics
- (b) Criteria for Good Forecasting Method
- (c) Cobb-Douglas Production Function
- (d) CES Production Function
- (e) Monopolistic Competition
- (f) Criteria for Standard Profit
- (g) Trade Cycles
- (h) Inflation

SECTION – B

Answer the following

5X10=50M

2. (a) Write about the alternative objectives of the Firm.(OR)

(b) Explain the concept of demand forecasting and write about different methods of forecasting.

3. (a) Describe the concept of production function. Explain the production function with the help of Iso-quant and Iso-cost curves (OR)

- (b) Examine the cost oriented pricing methods.
4. (a) Explain the price and output determination under Perfect Competition.(OR)
(b) Write an essay on Monopoly.
5. (a) Describe the different concepts in National Income Measurement.(OR)
(b) Distinguish between Monetary and Fiscal Policies.
6. (a) Explain the concepts of theories of Profit.(OR)
(b) Write advantages and disadvantages of Business Forecasting.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

M. COM - SEMESTER I SYLLABUS

(From the Admitted Batch 2018-19)

CCP – 104: BUSINESS COMMUNICATION & SOFT SKILLS

Objective: To equip the students with the necessary techniques and skills of communication to inform others, inspire them enlist their activity and willing cooperation in the performance of their jobs.

Unit – I: Importance of Communication in Business Organizations – Communication Objectives

–Types of Communication - Communication Barriers – Communication Gateways – Developing Listening Skills – Influence of Culture on Communication – Media of Communication: Written, Oral, Visual – Audio Visual Communication- Use of Electronic Media in Business Communication.

Unit – II: Interpersonal Communication – Intrapersonal Communication – Communication Models: Exchange Theory – Johari Window – Transactional Analysis, Communication Styles – Completing Job Application forms with required details – Effective techniques of making and accepting offers – Efficient written offer making and accepting.

Unit – III: Business Correspondence – Meaning, Scope and Significance – Formal, Informal and Semiformal introductions – Understanding and writing letters –Planning effective initial business letters and responses – email writing skills, call taking skills.

Report Writing – Meaning and Significance; Structure of Reports – Formal Reports – Informal Reports.

Unit – IV: Meetings and Oral Presentations – Presentations of oral instructions – effective presentation of written instructions - Basic presentation techniques – Use of information in presenting product features – Oral and written conventions for expressing numerical information in English.

Unit – V: Feedback and Evaluation – Giving feedback to others – Use of questions in self- assessment elicitation – Functional language of agreement and opinion giving – Use of tone and intonation in good/bad feedback – Use of emphatic structures in English- Use of conditionals to discuss future possibilities – Discourage strategies for effective relationship – Team building skills

Additional Inputs:

Choosing the organization-goal setting time management –leadership traits-Team work. Communicating across teams-designing carrier and life planning.

Suggested Books:

1. Jerry C. Wofford, Edwin A. Gerloff and Robert C. Cummins, Organisational Communication – The Key stone of Managerial Effectiveness.
2. McGrath, Basic Managerial Skills for All, 5thed., Prentice Hall of India.

3. Urmila Rai & S.M. Rai, Business Communication, Himalaya Publishers, Mumbai.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

**M. COM - SEMESTER I SYLLABUS (From
the Admitted Batch 2018-19)**

CCP – 104: BUSINESS COMMUNICATION & SOFT SKILLS

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 8 M	Short 4 M
I	Importance of Communication in Business Organizations	2	2
II	Interpersonal & Intrapersonal Communication	2	2
III	Business Correspondence	2	1
IV	Meetings and Oral Presentations	2	1
V	Feedback and Evaluation	2	2

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

**M. COM - SEMESTER I (From the
Admitted Batch2018-19)**

MODEL QUESTION PAPER

Paper: CCP – 104: BUSINESS COMMUNICATION AND SOFTSKILLS

Time:3 hrs

Max Marks:75

SECTION - A

1 Answer any FIVE of the following

5X5=25M

- (a) Audio Visual Communication
- (b) Listening Skills
- (c) Exchange Theory
- (d) Communication Styles
- (e) E-mail writing skills
- (f) Meetings
- (g) Formal Vs Informal Reports
- (h) Team building skills

SECTION – B

Answer the following

5X10=50M

2. (a) Define Communication. Explain its objectives and importance in business Organizations. (OR)
- (b) Explain the barriers of communication and gateways to effective communication.
- 3 (a) Explain the advantages and limitations of Interpersonal Communication.
(OR)
- (b) Draft an application for the post of a Lecturer in Commerce.
4. (a) What is meant by Business Correspondence? Explain the scope and significance of Business Correspondence. (OR)
- (b) Define Report Writing. Explain its significance in Business Organizations.
5. (a) Describe the structure of the Effective Presentation.
(OR)

(b) Explain the oral and written conventions for expressing numerical information in English.

6. (a) What do you mean by Feedback and Evaluation? Discuss the importance of feedback and evaluation in Business Communication.

(OR)

(b) Describe the use of tone and intonation in good/bad feedback

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

M. COM - SEMESTER I SYLLABUS

(From the Admitted Batch 2018-19)

CCP 105: ADVANCED MANAGEMENT ACCOUNTING

Objective: To develop an insight of postulates, principles and techniques of accounting and utilization of financial and accounting information for planning, decision-making and control.

Unit – I: Management Accounting – Nature and Scope – Management Accounting Vs Financial Accounting and Cost Accounting – Role of Management Accountant in a Modern Organization.

Unit – II: Cost Concepts for Decision Making - Cost – Volume – Profit Analysis – Behaviour of Variable Cost – Behaviour of Fixed Cost – Relationships among Cost and Profits at Various Levels of Activity – Break-Even Point – Margin of Safety.

Unit – III: Cost Analysis for Pricing Decisions – Evaluating the cost Effects of Price – Quantity Relationships Price Elasticity of Demand and Optimal Pricing Decisions – Cost Analysis for Pricing during Recession Conditions – Flexible Cost Data for Pricing Decisions – Special Order Pricing – Impact of Special Order Pricing on Regular Sales and Overall Profits – Make or Buy Decisions.

Unit – IV: Cost Analysis for Product Decisions – Breakeven Analysis of Multi-Product Firms – Differential Costs for Product – Mix Alterations Decisions – Product Addition Decision – Adding New Products Combining Pricing Decisions with Product Addition Decision and Selecting Profitable Product-Price Strategies – Produce Deletion – Sell or Process further Decision of Joint and By-Products.

Unit – V: Budgeting – Types of Budgets – Financial Budgets – Operating Budgets – Cash Budget – Production Budget – Flexible Budget – Concepts of Performance Budgeting and Zero Based Budgeting.

Additional Input: Knowledge on selected financial statement analysis techniques; cost relevant for decision making.

Suggested Books:

1. I.M. Pandey: Management Accounting, Vikas PublishingHouse.
2. N.M. Singhvi, Management Accounting: Text and Cases, Prentice Hall ofIndia.
3. T.P. Ghosh: Fundamentals of Management Accounting, ExcelPublications.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

M. COM - SEMESTER I SYLLABUS

(From the Admitted Batch 2018-19)

CCP 105: ADVANCED MANAGEMENT ACCOUNTING

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay	Short	Essay	Short
		10 M	5M	10M	5M
1	Management Accounting	1	-	1	2
2	Cost Concepts for Decision Making	1	1	1	1
3	Cost Analysis for Pricing Decisions	1	-	1	1
4	Cost Analysis for Product Decisions	1	-	1	1
5	Budgeting	1	-	1	2

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER I SYLLABUS

(From the Admitted Batch 2018-19)

Model question paper

CCP 105: ADVANCED MANAGEMENT ACCOUNTING

Time:3hrs

MaxMarks:75

SECTION - A

- 1 Answer any FIVE of the following 5X5=25M
- (a) Management Accounting
 - (b) Calculate BEP
Fixed cost rs.120,000/- selling price Rs.20/-; variable cost Rs.12/-
 - (c) Optimal Pricing Decisions
 - (d) Special Order
 - (e) Joint Products
 - (f) Zero based budgeting
 - (g) Cash budget
 - (h) Cost Analysis

SECTION – B

Answer the following 5X10=50M

- 2 (a) Explain the nature and scope of management accounting.
(OR)
- (b) Distinguish between Management Accounting Vs Financial Accounting and Cost Accounting.
- 3 (a) What is meant by CVP Analysis? Explain its advantages and limitations.
(OR)
- (b) Given : Jan. 2015 – Sales Rs. 15000 Profit 800 Feb. 2015 - Sales Rs. 18000 Profit 1400 Calculate : (i) The P/V ratio (b) BEP (c) Profit when sales are Rs.12000
(ii) Sales required earning a profit of Rs. 2000. (iii) Explain the impact of special order pricing on regular sales and overall profits.

(OR)

(b) Monk Company manufactures calculators. Watson Company has approached

Monk with a proposal to sell the company a component use in its calculators at a price of \$12,000 for 4,000 units. Monk is currently making these components in its own factory. The following costs are associated annually with this part of the process when 4,000 units are produced:

Direct material	\$4,000
Direct labor	2,000
Manufacturing overhead (fixed & variable)	<u>6,800</u>
Total	<u>\$12,800</u>

All but \$3,000 of the manufacturing overhead costs will continue if Monk discontinues making the components. Monk will be able to eliminate machine rental of \$1,800 per year if the components are no longer manufactured.

4 (a) Explain the cost analysis for product decisions.

(OR)

(b) XYZ Ltd. is manufacturing three products, A, B and C. All the products use the same raw material which is available to the extent of 61000 kg only. The following information is available from the books and records of the company.

Particulars	Product A	Product B	Product C
Selling price per unit	Rs.10 0	Rs.140	Rs.90
Variable cost per unit	Rs.75	Rs.110	Rs.65
Raw material requirement per unit [kg]	5	8	6
Market demand-units	5000	300 0	4000

Advise the company about the most profitable product mix and also compute the amount of profit resulting from such product mix if the fixed costs are Rs.1, 50,000.

5 (a) Define budgeting. Explain types of budgets.(OR)

(b) A factory engaged in manufacturing plastic toys is working at 40% capacity and produces 10, 000 toys per month. The present cost break up for one toy is as under.

Material	: Rs.10
Labour	: Rs.3
Overheads	: Rs.5 [60%fixed]

The selling price is Rs.20 per toy. If it is decided to work the factory at 50% capacity, the selling price falls by 3%. At 90% capacity, the selling price falls by 5% accompanied by a similar fall in the price of material. You are required to prepare a statement showing the profits/losses at 40%, 50% and 90% capacity utilizations.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

M.COM. - SEMESTER II SYLLABUS

(From the Admitted Batch 2018-19)

CCP – 201: FINANCIAL MANAGEMENT

Course Objective: to develop an understanding of the Finance functions and relevant techniques of financial administration.

Unit – I: INTRODUCTION: Nature, Scope and Objectives of Financial Management: Finance Function – Profit Goal vs. Wealth Goal Maximization; Techniques of Financial Analysis: Funds Flow Analysis and Ratio Analysis Role of Financial Manager in Modern Environment.

Unit – II: INVESTMENT DECISION: Techniques of Appraisal; Process of Capital Budgeting – Risk Vs. Return Traditional and Modern Techniques. (Including problems).

Unit – III: FINANCING DECISIONS: Capital Structure – Determinants; Leverages – Financial, Operating and Combined: Cost of Capital. (Including problems)

Unit – IV: DIVIDEND AND RETAINED EARNINGS: Dividend Policy Decisions; Parameters, Dividend Models; Policies Regarding Retained Earnings. (including problems).

Unit – V: WORKING CAPITAL MANAGEMENT: Concept, Need and Determinants of Working Capital - Working Capital Cycle – Working Capital Policy. . (including problems).

Additional Input: Fixed and Circulating Working Capital, other techniques of Financial Statement Analysis like Comparative Statement Analysis, Common-size statement Analysis etc.

Suggested Books:

1. Brearley, Richard and Myers, Steward: Principles of Corporate Finance, NewYork, McGrawHill.
2. Soloman, Ezra, Theory of Financial Management, ColumbiaPress.
3. James C. Van Horne, Financial Management and Policy, Prentice Hall ofIndia.
4. Weston J. Fred and Brigham, Eugne F., Managerial Finance, DrydenPress.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

M.COM. - SEMESTER II SYLLABUS

(From the Admitted Batch 2018-19)

CCP – 201: FINANCIAL MANAGEMENT

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 10 M	Short 5 M	Essay 10M	Short 5 M
1	INTRODUCTION	1	-	1	1
2	INVESTMENT DECISION	1	-	1	2
3	FINANCING DECISIONS	1	-	1	2
4	DIVIDEND AND RETAINED EARNINGS	1	-	1	1
5	WORKING CAPITAL MANAGEMENT	1	-	1	2

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M.COM. - SEMESTER II SYLLABUS

(From the Admitted Batch 2018-19)

CCP – 201: FINANCIAL MANAGEMENT

MODEL QUESTION PAPER

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any FIVE of the following questions

5X5=25M

- a. Risk Vs Return
- b. IRR
- c. Functions of Financial Management
- d. Role of Financial Manager in modern environment
- e. Determinants of Capital Structure
- f. Gordon's Model
- g. Working Capital Cycle
- h. Gross Working Capital

SECTION – B

Answer the following questions

5X10=50M

2 (a) Explain various financial analysis techniques.

(OR)

(b) XYZ Ltd has made plans for the next year. It is estimated that the company will employ total assets of Rs. 10,00,000, 50% of the assets being financed by borrowed capital at an interest rate of 18% per year. The direct costs for the year are estimated at Rs. 4,50,000 and all other operating expenses are estimated at Rs.90,000. The goods will be sold to customers at 150% of the direct costs. Income tax rate is assumed to be 50%. You are required to calculate (a) Net Profit Margin (b) Return on Assets (c) Assets Turnover, and (4) Return on Owner's equity.

3 (a) What is meant by Capital Budgeting? Describe the process of Capital Budgeting.

(OR)

(b) M/S Ramesh & Co want to replace its old machine with a new automatic machine. Two models X and Y are available at the same cost of Rs. 5 lakhs each.

Salvage value of the old machine is Rs.1lakh. The utilities of the existing machine can be used if the company purchases

- X. Additional costs of utilities to be purchased in that case are Rs. 1 lakh. If the company purchases Y then all the existing utilities will have to be replaced with new utilities costing Rs. 2 lakhs. The salvage value of the old utilities will be Rs.0.20 lakhs. The earnings after taxation are expected to be:

Year	Cash inflows of		PV factors @15%
	X	Y	
1	1,00,00 0	2,00,00 0	0.87
2	1,50,00 0	2,10,00 0	0.76
3	1,80,00 0	1,80,00 0	0.66
4	2,00,00 0	1,70,00 0	0.57
5	1,70,00 0	1,40,00 0	0.50

Salvage value

At the end of 5year 50,000 60,000

The targeted return on capital is 15%. You are required to

- (i) Compute for the two machines separately, net present value, discounted payback period and desirability factor and
- (ii) Advise which of the machine is to be selected.

4 (a) What is the relationship between leverage and cost of capital as per the net income approach?

(OR)

(b) The following information cost of capital of Santosh Metals:

Net operating income	Rs. 40,00,000
Interest on Debt	Rs. 10,00,000
Cost of equity	18 percent
Cost of debt	12 percent

- (i) What is average cost of capital of Santhosh?
- (ii) What happens to the average cost of capital of Santhosh, if it employs Rs. 1Crore of debt to finance a project which earn an operating income of Rs.20,00,000? Assume that the Net Operating Income (NOI) method applies and there is no tax.

5 (a) What is the substance of Modigliani Miller "Dividend Irrelevance" Theorem?

(OR)

(b) The following information is available in respect of a firm.

Capitalization Rate = 10% EPS=Rs.50

Assumed Rate of Return on

Investments a)12% b)8% c)10%

Show the effect of dividend policy on Market Price of shares applying Walter's formula when Dividend Pay Out Ratio is a)0% b)20% c)40% d)80% and e)100%.

6 (a) What are the important characteristics of 'Current Assets'?

What are their implications for Working Capital Management?

(OR)

(b) From the following data compute the duration of Operating Cycle for each of the two years

and comment on the increase or decrease.

	Year 1 Rs.	Year 2 Rs.
Stock:		
Raw Materials	20,000	27,000
Work-In-Progress	14,000	18,000
Finished Goods	21,000	24,000
Purchases	96,000	1,25,000
Cost of Goods Sold	1,40,000	1,80,000
Sales	1,60,000	2,00,000
Debtors	32,000	40,000
Creditors	16,000	18,000

Assume 360 days per annum for computational purpose.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M.COM. - SEMESTER IISYLLABUS

(From the Admitted Batch2018-19)

CCP – 202: HUMAN RESOURCE MANAGEMENT

Objective: to enable the students to familiarize with the main aspects of Human Resource Management at the organization level and apply the same in management of Human Resources.

Unit – I: Human Resources Management: Concept, Significance and Evolution; Functions of HR Manager, Place of HR Department in Organization.

Unit – II: Human Resource Planning: Significance – Methods and Techniques - Job Analysis Recruitment and Selection Processes - Induction – Placement – Promotion and Transfers

Unit – III: Training and Development: Significance – Identification of Training Needs – Employee Training Methods – Executive Development Methods – Evaluation of Training and Development Programmes.

Unit – IV: Wage and Salary Administration: Wage Concepts; Job Evaluation – Methods & Techniques Wage Structure & Policy – Wage Differentials – Wage Payment Methods – Incentives – Fringe Benefits – Performance Appraisal: Scope & Significance – Methods of Appraisal - Limitations of Appraisal.

Unit – V: Industrial Relations: Significance, Causes of Disputes and Settlement - Collective Bargaining - Employee Participation in Management.

Additional Input: Job description - Job specification- Employee orientation program- Organizational development- Industrial Safety.

Suggested Books:

1. P. SubbaRao, Essential of Human Resource Management, HimalayaPublishers, Mumbai
2. VenkatRatnam C.S., and Srivastava B.K., Personnel / HumanResource Management, Tata McGraw Hill.
3. Cynthia D. Fisher & Lyle F. Schoenfeldt, Human Resource Management, Wiley India, New Delhi

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M.COM. - SEMESTER IISYLLABUS

(From the Admitted Batch2018-19)

CCP – 202: HUMAN RESOURCE MANAGEMENT

BLUE PRINT

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 10 M	Short 5M
I	Human Resources Management	2	2
II	Human Resource Planning	2	2
III	Training and Development	2	1
IV	Wage and Salary Administration	2	1
V	Industrial Relations	2	2

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade) M.COM. -

SEMESTER IISYLLABUS

(From the Admitted Batch2018-19)

CCP – 202: HUMAN RESOURCE MANAGEMENT

MODEL QUESTION PAPER

Time:3hrs

MaxMarks:75

SECTION - A

- 1 Answer any FIVE of the following 5X5=25M
- (a) Management Development
 - (b) Promotion
 - (c) Counseling
 - (d) Minimum wage
 - (e) Fringe benefits
 - (f) Collective Bargaining
 - (g) Induction
 - (h) Social security

SECTION – B

- Answer the following 5X10=50M
- 2 (a) Define Human Resource Management. Explain the functions of HRM.(OR)
(b) Explain the qualities and qualifications necessary for a HR manager and also discuss the role of HR Manager in an organization.
- 3 (a) What is Human Resource Planning? Explain the importance of HRP in a business organization.(OR)
(b) Explain the process of recruitment and selection.
- 4 (a) What is meant by Training and Development? Explain its methods.(OR)
(b) Explain the evaluation of training and development programmes.
(a) Discuss the methods and techniques of job evaluation. (OR)
(b) What is performance appraisal? Explain the methods of performance appraisal.
- 6 (a) Define Industrial relations. Explain the functions of good industrial relations.

(OR) (b) Discuss the employee participation in management.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M.Com. - SEMESTER II SYLLABUS

(From the Admitted Batch 2018-19)

CCP – 203: MARKETING MANAGEMENT

Objective: to develop an understanding of the concepts, strategies and issues involved in marketing and management.

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

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

Unit – III: Marketing Mix: Product Planning – New Product Development – Product Life Cycle– Branding Packaging – Product Mix Management

Unit – IV: Pricing: Objectives – Methods and Strategies – Distribution – Channel Selection and Management Retail Management.

Unit – V: Promotion: Integrated Marketing Communications: Personal Selling – Advertising – Sales Promotion, Publicity and Public Relations – Direct Marketing: Evaluation of Communication Effort.

Additional Input: Nature and characteristics of Marketing; Distinction between market and marketing and Selling;

Suggested Books:

1. Philip Kotler and Kevin Lane Keller: Marketing Management, Prentice Hall of India/ Pearson Education, NewDelhi.
2. William J Stanton & Futrell: Fundamentals of Marketing.
3. V. J. Ramaswami and S. Namakumari: Marketing Management, Macmillan Business Books, Delhi.
4. S. Jayachandran: Marketing Management, Text and Cases, Excel Publications.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M.Com. - SEMESTER II SYLLABUS

(From the Admitted Batch 2018-19)

CCP – 203: MARKETING MANAGEMENT

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 10M	Short 5 M
I	Importance of Marketing	2	2
II	Consumer Behaviour	2	2
III	Marketing Mix	2	1
IV	Pricing	2	1
V	Promotion	2	2

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

M.Com. - SEMESTER II SYLLABUS

(From the Admitted Batch 2018-19)

CCP – 203: MARKETING MANAGEMENT

MODEL QUESTION PAPER

Time:3hrs

Max Marks:75

SECTION – A

1 Answer any FIVE of the following

5X5=25M

- (a) Marketing Mix
- (b) Online Marketing
- (c) Product Development
- (d) Idea Generation
- (e) Publicity Vs Advertising
- (f) Personal Selling
- (g) Supply Chain Process
- (h) Promotion Mix

SECTION – B

Answer the following

5X10=50M

- 2 (a) Explain various approaches to the study of Marketing?(OR)
 - (d) What do you mean by marketing environment? Explain its importance in the process of marketing development.
- 3 (a) What is market segmentation? Explain various bases by which marketers can segment international markets.(OR)
 - (e) Define consumer behavior. What factors influencing consumer behavior?
- 4 (a) Explain the major steps in the new product development process. Explain the problems involved in it. (OR)
 - (f) Describe various stages in the product life cycle? Suggest measures and strategies at various stages.
- 5 (a) Explain the basic distinction between skimming and penetration pricing strategies while launching a new product which type of pricing is preferable? Why?(OR)
 - (g) Explain a logical process for channel relation. Discuss various types of conflicts that may arise in the channel of distribution.
- 6 (a) Define sales promotion. Explain its objectives.(OR)

(b) What are various major forms of direct marketing? Benefits to buyers & sellers

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

M.COM. - SEMESTER IISYLLABUS

(From the Admitted Batch2018-19)

CCP – 204: RESEARCH METHODOLOGY & QUANTITATIVE TECHNIQUES

Objective: To equip the students with the basic understanding of research methodology and to provide insight into the application of modern analytical tools and techniques for the purpose of management decision making.

Unit – I: Meaning and Importance of Research – Research Process – Types of Research – Defining Research Problem – Formulation of Hypothesis – Testing of Hypothesis.

Unit – II: Research Design – Exploratory Research – Descriptive Research – Casual Research – Sampling and Sampling Design – Sampling Methods – Simple Random Sampling – Stratified Sampling – Systematic Sampling – Cluster Sampling – Multistage Sampling, Non-Probability Sampling – Convenience Sampling – Judgment Sampling – Quota Sampling.

Unit – III: Data Collection – Primary and Secondary Data – Designing of Questionnaire – Measurement and Scaling – Nominal Scale – Ordinal Scale – Interval Scale – Ratio Scale – Guttman Scale – Likert Scale – Schematic Differential Scale.

Unit – IV: Quantitative Techniques – Meaning – Nature and Scope – Importance in Research.

Unit – V: Measures of Central Tendency – Measures of Dispersion – Simple Correlation and Regression Analysis.

Additional Inputs:

Research Strategy – Legislative materials including subordinate legislation – Notification and policy statements.

Suggested Books:

1. Mark Saunders, Philip Lewis, Adrian Thornbill, Research Methods for Business Students, Pearson, ND
2. Churchill, Iacobucci & Israel, Marketing Research: A South Asian Perspective, Cengage, New Delhi
3. C.R. Kothari, Research Methodology, New Age International.
4. Carver & Nash, Data Analysis with SPSS, Cengage, New Delhi

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

M.COM. - SEMESTER II SYLLABUS

(From the Admitted Batch 2018-19)

CCP – 204: RESEARCH METHODOLOGY & QUANTITATIVE TECHNIQUES

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay	Short	Essay	Short
		10M	5M	10 M	5 M
1	Meaning and Importance of Research	-	-	2	2
2	Research Design	-	-	2	2
3	Data Collection	-	-	2	1
4	Quantitative Techniques	-	-	2	1
5	Measures of Central Tendency	1	-	1	2

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. Com- SEMESTER II

(From the Admitted Batch2018-19)

MODEL QUESTION PAPER

Paper: CCP -204: RESEARCH METHODOLOGY AND QUANTITATIVE TECHNIQUES

Time:3 hrs

Max Marks:75

SECTION - A

- 1** Answer any FIVE of the following 5X5=25M
- (a) Research Process
 - (b) Null Hypothesis
 - (c) Descriptive Research
 - (d) Quota Sampling
 - (e) Schedules
 - (f) Ratio Scale
 - (g) Regression Analysis
 - (h) Arithmetic Mean

SECTION – B

Answer the following 5X10=50M

- 2** (a) What is meant by research? Explain the various types of research.(OR)
(b) What do mean by Hypothesis? State the general procedure for testing the Hypothesis.
- 3** (a) Define Sampling, Sampling Design and explain various methods of sampling.
(OR)
(b) Briefly explain the research design.
- 4** (a) Writes short note on
(i) LikertScale (ii) Ordinal Scale (iii) Schematic Differential Scale
(OR)
(b) Define data collection. Explain different methods of data collection and distinguish between primary and secondary data .
- 5** (a) Discuss the advantages and limitations of Quantitative techniques.(OR)
(b) Briefly explain importance of research in Quantitative Techniques.
- 6** (a) Explain clearly the meaning and significance of multiple regression and correlation..
(b) Calculate the Mean, Median and Mode from the following information:

10-20	20-30	30-40	40-50	50-60	60-70	70-80
6	13	20	25	20	11	5

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M.Com. - SEMESTER II SYLLABUS

(From the Admitted Batch 2018-19)

CCP 205: COMPUTER APPLICATION IN BUSINESS

Objective: The objective of this course is to provide an insight into basic features of Computer Systems and their Applications in Business Decision Making.

Unit-I: Introduction to Computer Concepts – Elements of computer – Characteristics of a Computer – Classification of Computers – Basic Computer Architecture – Input-output Devices.

Unit-II Software Concepts: Types of software – Software: its nature and qualities — Windows Operating System Functions.

Unit-III: MS Office- Applications of MS Word in Business Correspondence: letters, tables, mail merge, labels.

Computer Networks - Overview of a Network – Communication processors – Communications Media – Types of Network – Network Topologies.

Unit-IV: E-commerce - Meaning, Advantages and Disadvantages of E-Commerce – Conducting Business On-line – Issues in implementing in E-Commerce – Comparison between Traditional Commerce and E-Commerce – Incentives for engaging E-commerce.

Unit-V: Electronic Data Interchange (EDI) – Concept – History of EDI – Phases of EDI – Business Models – Major types of E- Commerce models.

Additional Inputs:

Presentation software – Creating a presentation – editing –sorting-layout –setup row – line type bar mathematical – internet protocol -usage of internet to society.

Suggested Books:

1. Sanjay Saxena and Prathpreet Chopra, Computer Applications in Management, Vikas, NewDelhi
2. Aksoy, Introduction to Information Technology, Cengage, ND

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

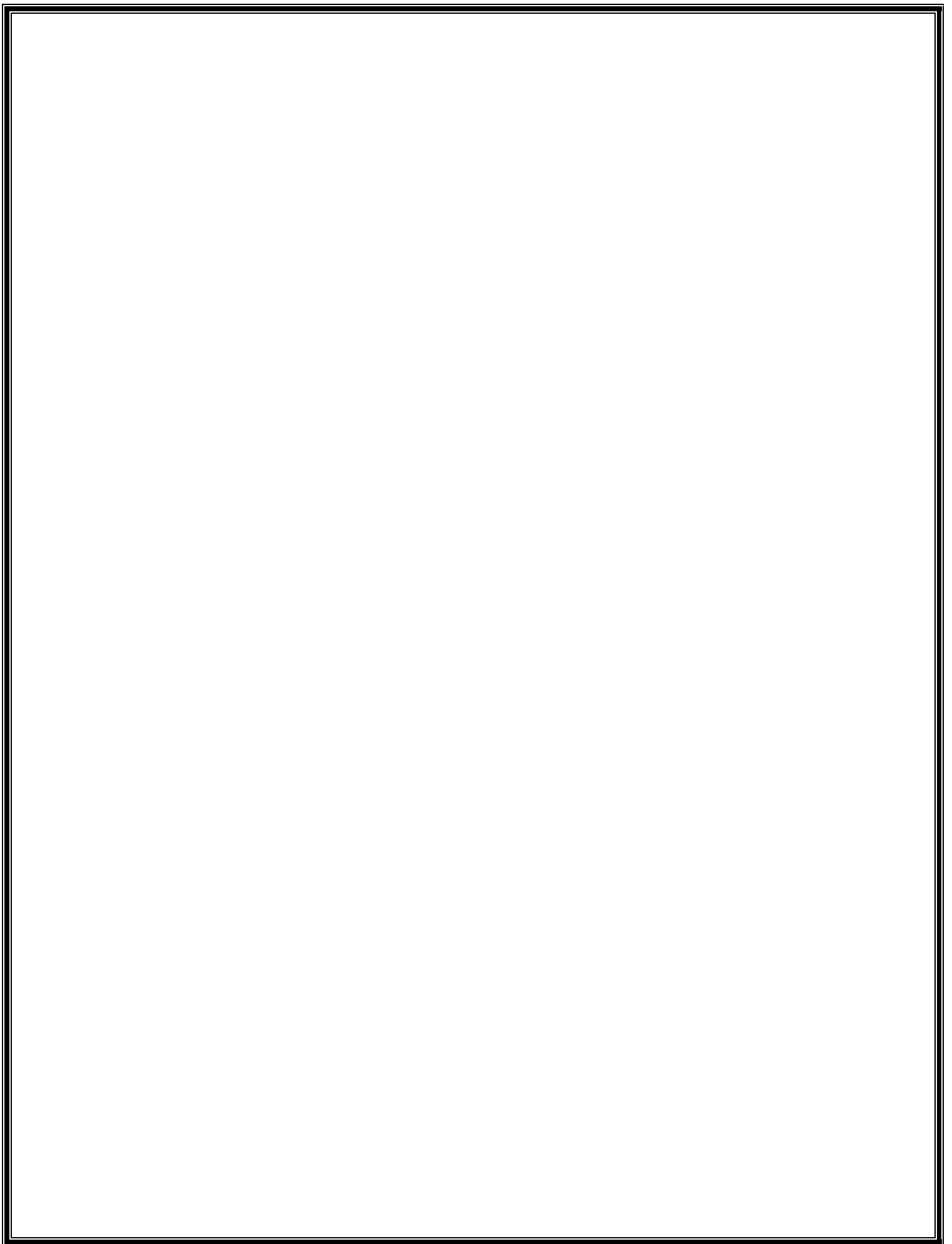
(NAAC with 'A' Grade)

M.Com. - SEMESTER IISYLLABUS

(From the Admitted Batch2018-19)

CCP 205: COMPUTER APPLICATION IN BUSINESS

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 10 M	Short 5M
I	Introduction to Computer Concepts	2	2
II	Software Concepts	2	2
III	MS Office	2	1
IV	E-commerce	2	1
V	Electronic Data Interchange (EDI)	2	2



P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M.Com. - SEMESTER II SYLLABUS

(From the Admitted Batch 2018-19)

CCP 205: COMPUTER APPLICATION IN BUSINESS

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any FIVE of the following

5X5=25M

- (a) Computer Architecture
- (b) Elements of Computers
- (c) Software
- (d) Computer Network
- (e) Traditional Commerce vs E-commerce
- (f) Network Topology
- (g) Business Model
- (h) Mail Merge

SECTION – B

Answer the following

5X10=50M

- 2. (a) Define computer. Explain merits and demerits of a computer. (OR)
(b) Explain different Input and Output Devices.
- 3. (a) Explain the concept of software and various types of software. (OR)
(b) What are the basic functions of an operating system?
Distinguish between Windows Operating System and MS DOS.
- 3.(a) Explain the various components involved in the preparation of document using MS-Word. (OR)
(b) Define a computer network. Discuss the different types of networks.
- 4.(a) What is E-Commerce? Explain the advantages and disadvantages of E-commerce.
(OR)
(b) Discuss the issues in implementing E-Commerce.
- 5.(a) What is EDI? Explain the different phases of EDI. (OR)
Briefly explain the E-commerce Models.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER III SYLLABUS

(From the Admitted Batch 2018-19)

CCP 301: MICRO FINANCE

Unit I: Overview of Microfinance: Indian rural financial system, introduction to microfinance, concepts, products (savings, credit, insurance, pension, equity, leasing, hire purchase service. Micro finance in kind, Micro-remittances. Micro-securitization, franchising etc.). Micro finance models (Generic models viz., SHG, Grameen and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen model, NMDFC model.

Unit II: Catalyst Role of NGOs: Educating and formation of SHGs, Linkages with Banks & Markets, Liaoning with Government Dept. Capacity building of SHGs members about value additions, record keeping etc.

Pricing of Micro Finance Products: Purpose base, Activity base, Economic class base open bidding etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting adding to corpus.

Unit III: Micro enterprise: Characteristics, merits and demerits.

Gender Issues in Micro finance and Conflict Resolution in Microfinance – Client impact studies measuring impact of microfinance and microenterprises.

Unit IV: Commercial Microfinance Credit Rating of MFIs: MFIs: Evaluating MFIs – Social and Performance Metrics, Fund structure, Value added Services. The rise of commercial Microfinance – Transforming NGOs, Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer. Need and basic criteria/indicators for rating MFIs-Credit rating agencies in India and abroad-CAMEL – ACCION rating tools: An introduction.

Unit V: Micro insurance: Products, eligibility, insurance premium and claim administration systems, regulatory guidelines, relevant cases. Micro-securitization. Financial inclusion and micro-finance. Role of NABARD in Microfinance promotion.

Additional Input:

Microfinance and sustainable development-Building and financing microfinance institutions – financial products – micro entrepreneur and micro finance.

Field visits and field surveys are recommended suggested Books

1. S. Teki and R.K. Mishra, "Microfinance & Financial Inclusion", Academic foundation, New Delhi, 2012.
2. Beatriz Armendariz and Jonathan Morduch, "The Economics of Microfinance", Prentice Hall of India Pvt. Ltd., Delhi, 2005.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER III SYLLABUS

(From the Admitted Batch 2018-19)

CCP 301: MICRO FINANCE

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 10M	Short 5M
I	Overview of Microfinance	2	2
II	Catalyst Role of NGOs	2	2
III	Micro enterprise	2	1
IV	Commercial Microfinance Credit Rating of MFIs	2	2
V	Micro insurance	2	1

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER III SYLLABUS

(From the Admitted Batch 2018-19)

CCP 301: MICRO FINANCE

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any **FIVE** of the following

5X5=25 M

- (a) Hire purchase
- (b) Franchising
- (c) Capacity building
- (d) Pricing saving products
- (e) Microenterprises
- (f) MFI
- (g) Micro insurance
- (h) Micro finance

SECTION – B

Answer the following

5X10=50 M

2 (a) Explain the concept and various models of micro finance..(OR)

(b) Discuss the Indian rural financial system

3 (a) Explain the catalyst role of NGOs in Micro finance. (OR)

(b) Explain the pricing of microfinance products.

4 (a) Discuss the gender issues in micro finance and conflict resolution in micro finance.
(OR)

(b) What are the characteristics, merits and demerits of micro enterprise?

5 (a) Explain the structure of micro finance industry and constraints on MFI growth(.or)

(b) Discuss the credit rating agencies in India and Abroad.

6 (a) Explain the role of NABARD in Micro finance promotion. (OR)

(b) Elaborate the micro insurance products and claim administration system.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

M. COM - SEMESTER III SYLLABUS

(From the Admitted Batch 2018-19)

CCP 302: ENTREPRENEURSHIP

Objective:

- ❖ The objective of this course is to expose the students to the subject of entrepreneurship and small business management, so as to prepare them to establish and a new enterprise and effectively manage the same.
- ❖ Demonstrates the importance of Entrepreneurship as the foundation of industrial and business growth.
- ❖ Bring out several insights based on real life case examples and practical applications of theory in multi disciplinary approach.

Unit – I: INTRODUCTION:

Entrepreneurship: Definition, Importance, Characteristics and; Role of Entrepreneurship, Types of Entrepreneurship. Entrepreneurial: Definition, Qualities of Entrepreneurial, Ethics and Social Responsibilities, Self Discovery and Self Evaluation of Entrepreneurial.

Unit – II: SOURCES AND METHODS OF IDEATION AND PROTOTYPES:

Importance and Methodology of Developing Ideas, Prototypes to Establish Workable Propositions, Testing, Validation and Commercialization.

Unit – III: TECHNOLOGY AND ENTREPRENEURSHIP :

Technology for Successful Start-up and Sustainable Growth with examples.

Unit – IV: FINANCIAL RESOURCES:

.Access to Funds – Policy Frameworks – Institutional Supports - IDBI, NIESBUD, SISI, DIC, MSME, Commercial Banks, Venture Capital

Unit – V: CASE STUDIES:

Ventures which have grown in combination with established businesses – Start-ups were founded based on core competencies of founders to deliver potentially disruptive products and services – Socially oriented off beat ventures in educational, social and health care sectors essentially based on networking and peopleskills.

Additional Input:

Globalized business-expanding business-global markets-mobile commerce-small business owners- business consults –business reporters.

Suggested Books:

1. NVR Naidu and T. Krishna Rao, Management and Entrepreneurship, IK IntPub House, NewDelhi
2. S Anil Kumar, Small Business and Entrepreneurship, IK Int Pub House, NewDelhi

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(NAAC with 'A' Grade)

M. COM - SEMESTER III SYLLABUS

(From the Admitted Batch 2018-19)

CCP 302: ENTREPRENEURSHIP

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 10M	Short 5M
I	INTRODUCTION:	2	2
II	SOURCES AND METHODS OF IDEATION AND PROTOTYPES	2	2
III	TECHNOLOGY AND ENTREPRENEURSHIP	2	1
IV	FINANCIAL RESOURCES	2	2
V	CASE STUDIES	2	1

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER III SYLLABUS

(From the Admitted Batch 2018-19)

CCP 302: ENTREPRENEURSHIP

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any **FIVE** of the following

5X5=25 M

- (a) Entrepreneurship
- (b) Qualities of Entrepreneur
- (c) Prototype
- (d) Commercialization
- (e) Start up
- (f) IDBI
- (g) Venture Capital
- (h) Case Study

SECTION – B

Answer the following

5X10=50 M

2 (a) Explain the characteristics and importance of Entrepreneurship.

(OR)

(b) Explain the process of self discovery and self evaluation of Entrepreneurship.

3 (a) Explain the Methodology of Developing Ideas.

(OR)

(b) Explain the testing process of a prototype..

4 (a) Explain the role of technology for a successful startups growth. (OR)

(b) Differentiate between Start-up and Entrepreneurship.

5 (a) Write a note on MSME and highlight its support for Entrepreneurship.

(OR)

(b) Explain the role of Commercial banks w.r.t Start-up/
Entrepreneurship.

6 (a) Case study

(OR)

(b) Case study

.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

M. COM - SEMESTER III SYLLABUS

(From the Admitted Batch 2018-19)

303 – CAT: CORPORATE ACCOUNTING

Objective: The Objective of this course is to expose students to advanced accounting issues and practices such as maintenance of company accounts, valuation of goodwill and shares, and handling accounting adjustments.

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

Unit - II: Valuation of Shares: Need for Valuation of Shares – Factors Effecting Value of Shares

- Methods of Valuation – Impact of Earnings on Share Valuation – Role of Fundamental Analysis and Technical Analysis in Share Valuation – Fair Value of a Share – Buy Back of EquityShares.

Unit - III: Consolidated Financial Statements: Definition of Parent or Holding and its Subsidiary

- Need for Consolidated Financial Statement – Preparation of Consolidated Balance Sheet of a Holding Company with one Subsidiary – Consolidation of Profit and Loss Account – Consolidated Statement of Changes in Financial Position.

Unit - IV: Accounting Standards: Objectives – Advantages and Disadvantages of Accounting Standards – Accounting Standards Board (ASB) – International Accounting Standards and Linkage with Indian Accounting Standards –Accounting Standards under US GAAP and Indian GAAP.

Additional Inputs:

Issue of Debentures and its classification – different terms of issue of debentures - redemption of debentures.

Suggested Books:

1. Advanced Accounting – Corporate Accounting Vol. 2 – Ashok Sehgal& Deepak Sehgal, Taxmann Allied Services Pvt Ltd, NewDelhi.
2. Advanced Accounting – Volume – 2; R.L. Gupta &Radhaswami S. Chand & Co.Delhi.
3. Financial Accounting: A Managerial Perspective, R. NarayanaSwamy, Prentice Hallof India.
4. Financial Accounting for Business Managers: Asish K. Bhattacharyya, Prentice Hallof India.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

**M. COM - SEMESTER III SYLLABUS (From
the Admitted Batch 2018-19)**

303 – CAT: CORPORATE ACCOUNTING

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any **FIVE** of the following

5X5=25 M

- (a) Financial Statement Analysis
- (b) Corporate Accounting
- (c) Scope of Financial Statements.
- (d) Valuation of Shares
- (e) Subsidiary company
- (f) Accounting standards
- (g) Financial reporting
- (h) Value added statements

SECTION – B

Answer the following

5X10=50 M

2 (a) What are the objectives of corporate financial accounting?

(OR)

(b) Explain the advantages and limitations of financial statement analysis.

3 (a) Explain the methods of valuation of shares

(OR)

(b) From the following Balance Sheet of Sweetex Ltd. You are asked to ascertain the value of each Equity Share of the company:

<i>Liabilities</i>	<i>Rs.</i>	<i>Assets</i>	<i>Rs.</i>
20,000 Equity Shares of Rs. 10 each, fully paid	2,00,000	Goodwill	30,000
1,000, 6% Preference Shares of Rs. 100 each, fully paid	1,00,000	Land and Building	1,00,000
Reserves	60,000	Plant and Machinery	1,20,000
Sundry Creditors	40,000	Investments (at cost)	60,000
Provision for Taxation	20,000	Stock	50,000
Other Liabilities	10,000	Debtors	40,000
		Cash at Bank	24,000
		Preliminary Expenses	6,000

For the purpose of valuing the shares of the company, the assets were revalued as: Goodwill Rs. 50,000; Land and Building at cost plus 50%, Plant and Machinery Rs. 1, 00,000; Investments at book values; Stock Rs. 80,000 and Debtors at book value, less 10%.

4 (a) Explain the advantages and limitations of Holding company.

(OR)

(b) The following is the Balance sheet of S Ltd. As on 31st March, 2015.

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Share capital Equity shares of Rs. 10 each	2,70,000	Fixed Assets	2,90,000
General Reserve and Profit & Loss Account	3,60,000	Investment	2,75,000
Current Liabilities	85,000	Current Assets	1,30,000
		Preliminary Expenses	20,000
	7,15,000		7,15,000

H Ltd. Acquired 25,000 shares in S Ltd. On 31st March, 2010 at a cost of Rs. 2,75,000. Fixed assets were revalued at Rs. 3,28,000. Find minority interest. Prepare consolidated balance sheet.

5 (a) Explain the objectives, advantages and limitations of accounting standards.

(OR)

(b) Explain applicability of Indian Accounting Standards to companies.

6 (a) What are the objectives and purpose of financial reporting?

(OR)

(b) Explain the difficulties in Segment Reporting and Interim Reporting.

M. COM - SEMESTER III SYLLABUS

(From the Admitted Batch 2018-19)

304 CAT: STRATEGIC COST MANAGEMENT

Objectives: The course aims at to impart and inculcate the knowledge of controlling and effective management of cost among the students.

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

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

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

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

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

Additional Input:

Decision making techniques-Standard costing in profit planning-Activity based cost management –Cost of quality and total quality management.

Suggested Books:

1. 'Cost Management' – Strategies for Business Decisions HILTON, MAHER and SELT, Tata McGraw Hill, II ed.2002.
2. 'Cost Accounting' – Principles and Practice, B. M.Lall Nigam, Prentice Hall of India.
3. Cost Accounting: Theory and Practice, Bhabatosh Benarjee, Prentice Hall of India.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER III SYLLABUS

(From the Admitted Batch 2018-19)

304 CAT: STRATEGIC COST MANAGEMENT

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 10 M	Short 5M	Essay 10 M	Short 5 M
I	Cost Management – Nature and Scope	-	-	2	1
II	Activity Based Costing System	-	-	2	3
III	Quality Cost Systems	1	-	1	1
IV	Cost Estimation	-	-	2	2
V	Cost Control and Cost Reduction	1	-	1	1

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER III SYLLABUS

(From the Admitted Batch 2018-19)

304 CAT: STRATEGIC COST MANAGEMENT

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any **FIVE** of the following

5X4=25 M

- (a) JOBCOSTING
- (b) Strategic Cost Management
- (c) Benchmark costing
- (d) Kaizen costing
- (e) Variance analysis
- (f) Cost control
- (g) Life cycle costing
- (h) Target costing
- (i) Activity based management

SECTION -B

Answer the following

5X10=50 M

2 (a) Explain the nature and scope of strategic cost management.(OR)

(b) Explain the design issues in product costing.

3 (a) Distinguished between traditional costing and activity based costing.

(OR)

(b) A company manufactures two products, X and Y. The product X is a low volume and its sales are only Rs.5,000 p.a. Product Y is high volume and labor intensive, its sales are 25,000 units pa. Product X takes 6 labor hours to make one unit but Y requires 8 hours per unit. Details of costs for materials and labor for each product are as follows.

Particulars	Product X	Product Y
Direct Materials – Rs.	200	100
Direct Labor -@ Rs.10 per hour	60	80
Total	260	180

The company works 1,00,000 direct labor hours p.a. Total manufacturing overhead costs are Rs.17,50,000 p.a.

You are required to compute per unit cost of each product using,

- I. Direct labor hour rate method for absorption of overhead costs and
- II. Activity Based Costing technique for absorption of overhead costs

4 (a) Explain the meaning and application of quality cost system.

(OR)

(b) Elaborate learning curve analysis.

5 (a) What is meant by costing engineering? Explain the methods of cost estimation.

(OR)

- (b) The standard material cost to produce a ton of chemical X is given below:
- 300 kg of material A @ Rs.10 per kg
 - 400 kg of material B @ Rs.5 per kg
 - 500 kg of material C @ Rs.6 per kg

During a particular period, 100 tons of mixture X was produced from the usage of 35 tons of material A @ Rs.9,000 per ton

42 tons of material B @ Rs.6,000 per ton
53 tons of material C @ Rs.7,000 per ton

Calculate material cost, price, and usage and mix variances.

6 (a) Explain the role and challenges of Cost Accountant.

(OR)

- (b) Distinguish between cost control and cost reduction.

PR.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

M. COM - SEMESTER III SYLLABUS

(From the Admitted Batch 2018-19)

305 - CAT: MANAGEMENT CONTROL SYSTEMS

Objective: The course aims at to impart and inculcate the knowledge of controlling and effective strategic systems of management among the students.

Unit -I: Management Control: Objectives- Basic Concepts- The Formula Control Systems, Characteristics of Management Control Systems- Inter Relationship Among Strategic Planning, Management Control and Operational Control – Designing and Introduction of Management Control System – Management Control System and Responsibility Accounting -Informal Management Controls.

Unit -II: Structure of Management Control : Need for Delegation- Responsibility Centers – Expense Centers -Revenue Centers – Profit Centers- Investment Centers, Research and Development Centers – Administrative and Support Centers – Performance of Expense Centers – Revenue Centers – Profit Centers – Investment centers – Organizational Structure of Responsibility Centers – Transfer Pricing – Objectives – Methods – Pricing Corporate Services and Administration of Transfer Prices.

Unit -III: Management Control Process: Strategic Planning – Nature, Analysis of New Programmes – Ongoing Programmed – Strategic Planning Process – Programming and Budgeting – Budget Preparation Process; Performance Evaluation – Performance Evaluation Systems Interactive Control – Analyzing and Reporting – Types of Reports. **Unit -IV:** Special Applications: Controls for Differentiated Strategies – Corporate

Strategy – Strategic Business Unit Concept – Top Management Style – Management Control in Service Organizations; Professional Services – Financial Services – Healthcare Service Organizations – Management Control in Non-profit Organizations – Characteristics – Measuring Output – Pricing Management Structure.

Unit -V: Management Control in Multinational and Multi project Corporations (MNCs): Objectives, Characteristics, Performance Measurement of Subsidiaries Reporting System – Need for MIS between Parent and Subsidiary Companies – Structure of Multi Project Organization – Characteristics, Project Planning and Control Techniques, Control Indicators in Multi Project Organizations.

Additional Input:

Management compensation and characteristics of incentives – compensation plans-incentives for corporate officers – business unit managers.

Suggested Books:

1. Management control Systems – Robert Anthony and Vijay Govindarajan Tata – McGrawhill publishing Company, NewDelhi.
2. Management Control Systems, N. Ghosh, Prentice Hall ofIndia.
3. Management information and control systems – Dr. SushilaMadan. TaxmannAllied Services Pvt. Ltd., NewDelhi.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

**M. COM - SEMESTER III SYLLABUS (From the
Admitted Batch 2018-19)**

305 - CAT: MANAGEMENT CONTROL SYSTEMS

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 10 M	Short 5 M
I	Management Control	2	2
II	Structure of Management Control	2	2
III	Management Control Process	2	1
IV	Special Applications	2	1
V	Management Control in Multinational and Multi project Corporations (MNCs)	2	2

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

**M. COM - SEMESTER III SYLLABUS (From the
Admitted Batch 2018-19)**

305 - CAT: MANAGEMENT CONTROL SYSTEMS

Time: 3hrs

Max Marks:75

SECTION - A

1 Answer any FIVE of the following

5X5=25M

- a) Operational Control
- b) Responsibility Accounting
- c) Profit Centers
- d) Responsibility Centers
- e) Strategic Planning
- f) Corporate Strategy
- g) Reporting System
- h) Financial Services

SECTION – B

Answer the following

5X10=50 M

2 (a) What is meant by Management Control System? Explain its characteristics and objectives of Management Control System.

(OR)

(b) Distinguish between Management Control and Operational Control.

3 (a) Briefly explain the structure of Management Control.

(OR)

(b) Explain the objectives and methods of transfer pricing.

4 (a) Briefly explain the strategic planning process.

(OR)

(b) What is meant by reporting? Explain various types of reports.

5 (a) Explain the management control in service organizations.

(OR)

(b) Discuss the characteristics and objectives of management control in non-profit organizations.

6 (a) Explain the structure of multi project organizations.

(OR)

(c) What are the basic objectives and significance of Multi ProjectCorporations?

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER III SYLLABUS

(From the Admitted Batch 2018-19)

303 CFB: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Objective: to enlighten the students with the Concepts and Practical applications of Security Analysis and Portfolio Management

Unit – I: Concept of Investment, Investment Vs Speculation, and Security Investment Vs Non- security Forms of Investment. Investment Process; Sources of Investment Information. Security Markets – Primary and Secondary.

Unit – II: Return and Risk – Meaning and Measurement of Security Returns. Meaning and Types of Security Risks, Systematic Vs Non-systematic Risk. Measurement of total risk.

Unit – III: Fundamental Analysis – Economy, Industry and Company Analysis, Intrinsic Value Approach to Valuation of Bonds and Equity Shares.

Unit – IV: Technical Analysis – Concept and Tools of Techniques Analysis – Technical Analysis Vs Fundamental Analysis. Efficient Market Hypothesis; Concept and Forms of Market Efficiency.

Unit – V: Elements of Portfolio Management, Portfolio Models – Markowitz Model, Sharpe Single Index Model and Capital Asset Pricing Model. Efficient Frontier and Selection of Optimal Portfolio. Performance Evaluation of Portfolios; Sharpe Model, Treynor's Model, Jensen's Model for Portfolio Evaluation.

Additional inputs:

Organization and functioning securities –markets-primary and secondary markets-types of markets- types of orders-company SWOT analysis- financial statements-stock valuations.

Suggested Books:

1. Donald E. Fischer, Ronald J. Jordan, Security Analysis and Portfolio Management; Prentice Hall ofIndia.
2. Prasanna Chandra, Investment Analysis and Portfolio Management, Tata McGrawHill.
3. S. Kevin, Security Analysis and Portfolio Management, Prentice Hall ofIndia.
4. S. Kevin, Portfolio Management, Prentice Hall ofIndia.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

**M. COM - SEMESTER III SYLLABUS (From the
Admitted Batch 2018-19)**

303 CFB: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay	Short	Essay	Short
		10 M	5 M	10M	5M
I	Concept of Investment	-	-	2	2
II	Return and Risk	-	-	2	1
III	Fundamental Analysis	1	-	1	3
IV	Technical Analysis	-	-	2	1
V	Elements of Portfolio Management	1	-	1	1

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER III SYLLABUS

(From the Admitted Batch 2018-19)

303 CFB: SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

MODEL QUESTION PAPER

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any **FIVE** of the following

5X4=25 M

- (a) Primary market
- (b) Secondary Market
- (c) Systematic Risk
- (d) Industry Analysis
- (e) Equity Shares
- (f) Fundamental Analysis
- (g) Performance Evaluation
- (h) CAPM

SECTION – B

Answer the following

5X10=50 M

2 (a) Define investment. What are the characteristics of investment?

(OR)

(b) Describe the characteristics of the security market.

3 (a) Define risk and distinguish between systematic and unsystematic risk.

(OR)

(b) A stock costing Rs. 100 pays no dividends. The possible prices that the stock might sell for at year-end and the probability of each are:

Year-end Price (Rs.)	Probability
90	0.1
95	0.2
100	0.4
110	0.2
115	0.1

- a. What is the expected return on the stock?
- b. What is the standard deviation of the expected return?

4 (a) Why industry analysis is important in security valuation?
Bring out the important considerations in industry analysis.

(OR)

(b) What are the significant factors to be considered for Company Analysis?

5 (a) Technical analysts believe that one can use past price changes to predict future price changes. How do they justify this belief?

(OR)

(b) What sequence of events might bring about an 'efficient market'?

6 (a) Use the Sharpe Index Model to select the best combination of securities for a portfolio. The risk free rate is 5% and market standard deviation is 20%.

Security	S1	S2	S3	S4	S5
Risk (Beta)	1.5	1.2	1.3	1.4	0.85
Return	12%	15%	10%	16%	8%
Error	20%	15%	12%	24%	22%

(OR)

(b) State the modern approach in the construction of the portfolio.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER III SYLLABUS

(From the Admitted Batch 2018-19)

304 CFB: INTERNATIONAL FINANCIAL MANAGEMENT

Objective: to enlighten the students with the Concepts and Practical applications of International Financial Management.

Unit I: International Monetary and Financial System: Evolution; Breton Woods Conference and Other Exchange Rate Regimes; European Monetary System, South East Asia Crisis and Subprime crisis-2008.

Unit II: Foreign Exchange Risk: Transaction Exposure; Accounting Exposure and Operating Exposure – Management of Exposures – Internal Techniques, Management of Risk in Foreign Exchange Markets.

Unit III: Features of Different International Markets: Euro Loans, CPs, Floating Rate Instruments, Loan Syndication, Euro Deposits, International Bonds, Euro Bonds and Process of Issue of GDRs and ADRs.

Unit IV: Foreign Investment Decisions: Corporate Strategy and Foreign Direct Investment; Multinational Capital Budgeting; International Acquisition and Valuation, Adjusting for Risk in Foreign Investment.

Unit V: International Accounting and Reporting; Foreign Currency Transactions, Multinational Transfer Pricing and Performance Measurement; Consolidated Financial Reporting.

Additional inputs:

Foreign portfolio investment – international bond and equity market – International financial instruments-markets international banking services –international money .

Suggested Books:

1. Buckley Adrin, Multinational Finance, 3rd Edition, Engle Wood Cliffs, Prentice Hall of India.
2. S.P.Srinivasan, B.Janakiram, International Financial Management, Wiley India, New Delhi.
3. Clark, International Financial Management, Cengage, ND

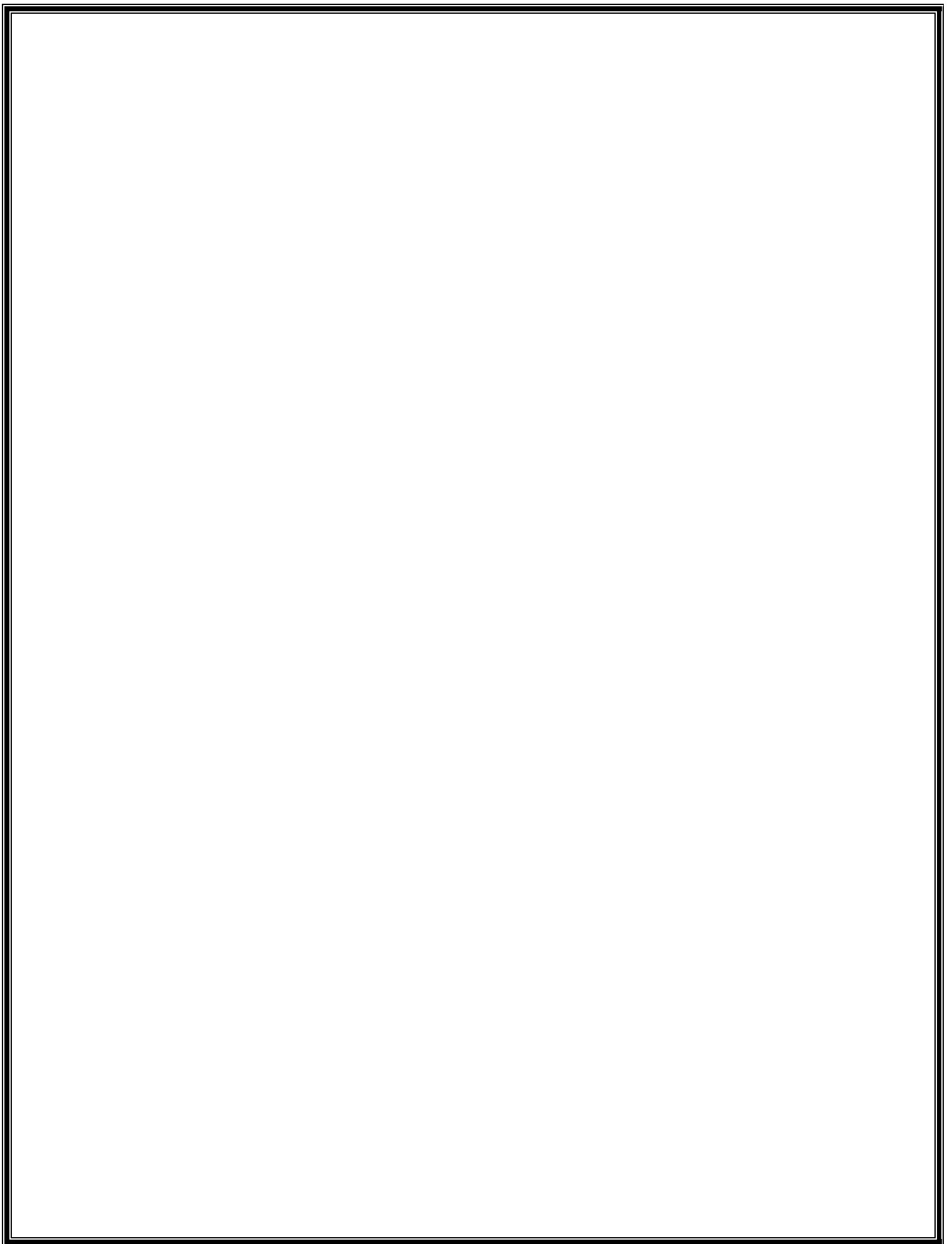
P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

**M. COM - SEMESTER III (From the Admitted Batch 2018-19)
MODEL QUESTION PAPER**

Paper: 304 CFB: INTERNATIONAL FINANCIAL MANAGEMENT

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 10 M	Short 5 M
I	International Monetary and Financial System	2	1
II	Foreign Exchange Risk	2	2
III	Features of Different International Markets	2	2
IV	Foreign Investment Decisions	2	2
V	International Accounting and Reporting	2	1



P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER III

(From the Admitted Batch 2018-19)

MODEL QUESTION PAPER

Paper: 304 CFB: INTERNATIONAL FINANCIAL MANAGEMENT

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any **FIVE** of the following

5X4=25M

- (a) Foreign Exchange Risk
- (b) European Monetary System
- (c) Euro Bonds
- (d) Corporate Strategy
- (e) Financial Reporting
- (f) Floating Rate Instruments
- (g) Foreign Exchange Markets
- (h) International Acquisition

SECTION – B

Answer the following

5X10=50 M

- 2 (a) Discuss the nature and scope of international financial management by a multinational firm. (OR)
- (b) Describe in detail the evolution of international monetary and financial systems?
- 3 (a) Explain various types of Foreign Exchange Exposure.(OR)
- (b) Discuss the foreign exchange risk management strategies.
- 4 (a) Explain the process of issuing ADR and Distinguish between GDR and ADR.
(OR)
- (b) Describe in detail the features of different international markets.
- 5 (a) Discuss the diversification principle in the context of foreign investment vis-à-vis domestic investment?
(OR)
- (b) What is the intuition behind the NPV capital budgeting framework?
- 6 (a) Briefly explain the international accounting and reporting.
(OR)
- (b) Elaborate the multinational transfer pricing and performance measurement

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAACwith 'A' Grade)

M. COM - SEMESTER III SYLLABUS

(From the Admitted Batch 2018-19)

305 CFB: FINANCIAL DERIVATIVES

Objective: to enlighten the students with the concepts and practical applications of derivatives in the security markets.

Unit - I: Introduction to Financial Derivatives – Meaning and Need – Growth of Financial Derivatives in India – Derivative Markets – Participants- Functions – Types of Derivatives – Forwards – Futures – Options-Swaps – The Regulatory Framework of Derivatives Trading in India.

Unit - II: Features of Futures –Differences Between Forwards and Futures – Financial Futures – Trading – Currency Futures – Interest Rate Futures – Pricing of Future Contracts- Value at Risk (VaR)-Hedging Strategies – Hedging with Stock Index Futures – Types of Members and Margining System in India – Futures Trading on BSE & NSE.

Unit - III: Options Market – Meaning &Need – Options Vs Futures -Types of Options Contracts – Call Options – Put Options- Trading Strategies Involving Options – Basic Option Positions – Margins – Options on Stock Indices – Option Markets in India on NSE and BSE.

Unit - IV: Option Pricing – Intrinsic Value and Time Value- Pricing at Expiration – Factors Affecting Options pricing- Put-Call Parity Pricing Relationship- Pricing Models - Introduction to Binominal Option Pricing Model – Black Scholes Option Pricing Model.

Unit – V: Swaps – Meaning – Overview – The Structure of Swaps – Interest Rate Swaps – Currency Swaps – Commodity Swaps – Swap Variant – Swap Dealer Role – Equity Swaps – Economic Functions of Swap Transactions - FRAs andSwaps.

Additional inputs:

Hedging-models-long and short hedges –cross –hedging-risk hedging –price risk – hedging effectiveness –devising hedging strategy.

SuggestedBooks:

1. Hull C. John, “Options, Futures and Other Derivatives”, Pearson EducationsPublishers,
2. David Thomas. W &Dubofsky Miller. Jr., Derivatives valuation andRisk Management, Oxford University, IndianEdition.
3. ND Vohra& BR Baghi, Futures and Options, Tata McGraw-Hill PublishingCompany Ltd.
4. Red Head: Financial Derivatives: An Introduction to Futures, Forward,Options” Prentice Hall ofIndia.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

M. COM - SEMESTER III SYLLABUS (From the
Admitted Batch 2018-19)

305 CFB: FINANCIAL DERIVATIVES

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 10 M	Short 5 M
I	Introduction to Financial Derivatives	2	1
II	Features of Futures	2	1
III	Options Market	2	1
IV	Option Pricing	2	3
V	Swaps	2	2

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER III

(From the Admitted Batch 2018-19)

MODEL QUESTION PAPER

Paper: 305 CFB : FINANCIAL DERIVATIVES

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any **FIVE** of the following

5X5=25 M

- (a) Financial Futures
- (b) Put options
- (c) Black Scholes Option Pricing Model
- (d) Swap Variant
- (e) Option pricing
- (f) Pricing models
- (g) Hedging strategies
- (h) FRAs

SECTION – B

Answer the following

5X10=50 M

2 (a) Define forward contract and explains its characteristics.

(OR)

(b) What is meant by Financial Derivatives? Explain the growth of Financial Derivatives in India.

3 (a) What is future contract? Distinguish between forwards and futurecontracts.

(OR)

(b) Briefly explain the futures trading on NSE and BSE.

4 (a) What is options market? Explain the various types of options.

(OR)

(b) Discuss the option markets in India on NSE and BSE.

5 (a) What factors affecting options pricing.

(OR)

(b) Briefly explain the pricing models.

6 (a) What is a swap? Explain the structure of Swaps.(OR)

(b) Briefly explain the economic functions of swap transactions.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

M. COM - SEMESTER IV SYLLABUS

(From the Admitted Batch 2018-19)

CCP 401: FINANCIAL MARKETS AND SERVICES

Objective: To enlighten the students with the concepts and practical dynamics of financial markets and financial services.

Unit - I: Structure of Financial System – Role of Financial System in Economic Development- Financial Markets and Financial Instruments- Capital Markets – Money Markets –Primary Market Operations- Role of SEBI – Secondary Market Operations - Regulation – Functions of Stock Exchanges – Listing - Formalities -Financial Services Sector Problems and Reforms.

Unit - II:Financial Services: Concept, Nature and Scope of Financial Services – Regulatory Frame Work of Financial Services – Growth of Financial Services in India – Merchant Banking
– Meaning –Types – Responsibilities of Merchant Bankers – Role of Merchant Bankers in Issue Management – Regulation of Merchant Banking in India.

Unit - III: Venture Capital – Growth of Venture Capital in India – Financing Pattern Under Venture Capital – Legal Aspects and Guidelines for Venture Capital. Leasing – Types of Leases Evaluation of Leasing Option. Vs. Borrowing.

Unit - IV: Credit Rating – Meaning, Functions - Debt Rating System of CRISIL, ICRA and CARE. Factoring, Forfeiting and Bill Discounting –Types of Factoring Arrangements- Factoring in the Indian Context.

Unit - V: Mutual Funds – Concept and Objectives, Functions and types, Working of Public and Private Mutual Funds in India. Debt Securitization - Concept and Application - De-mat Services need and Operations-role of NSDL and CSDL.

Additional inputs:

Fee based financial services- –stock bricking –custodial services –loan syndication – securitization – allied financial services –venture capital –growth of venture capital.

Suggested Books:

1. I.M. Bhole, Financial Institutions and market, Tata McGrawHill.
2. V.A. Avadhani, Marketing of Financial Services, Himalayas Publishers,Mumbai.
3. Vasant Desai, Indian financial system, HimalayaPublisher.
4. Benton E.G., Financial Intermediaries Anintroduction.

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M. COM - SEMESTER IV SYLLABUS

(From the Admitted Batch 2018-19)

CCP 401: FINANCIAL MARKETS AND SERVICES

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any **FIVE** of the following

5x4=25M

- a. Capital Market
- b. Concept of Financial Services
- c. Merchant Banker
- d. Bill Discounting
- e. CRISIL
- f. Factoring
- g. NSDL
- h. De-mat Services

SECTION – B

Answer the following

5X10=50M

- 2 (a) What is meant by financial system? Examine its role in economic development.
(OR)
(b) What is meant by Stock Exchange? Explain the functions of Stock Exchange.
- 3 (a) Briefly write about regulatory framework of financial service in India.(OR)
(b) Explain the responsibilities of merchant bankers in India.
- 4 (a) What is venture capital? Evaluate the growth of venture capital in India.
(OR)
(b) What do you mean by leasing? Explain various types of leases.
- 5 (a) What are the types of Factoring Arrangements?(OR)
(b) Outline the functions of Credit Rating.
- 6 (a) Define mutual fund. Explain the objectives and functions of mutual funds.
(OR)
(b) Explain the role and functions of CSDL.

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M. COM - SEMESTER IV SYLLABUS

(From the Admitted Batch 2018-19)

CCP 402: INSURANCE PRODUCTS & MANAGEMENT

Objective: To Enlighten the Students with the Concepts and Practical Dynamics of Insurance Products and Management.

Unit – I Risk and Insurance : Concept of Risk – Types of risk – Risk management – Objectives – Importance – Tools of risk management – Concept of insurance – fundamental principles – Indian insurance sector –Insurance Regulatory and Development Authority (IRDA) – Challenges and recent developments in insurance sector in India. (Theory only)

Unit – II Types of Insurance: Life insurance – Essentials of life insurance contract – Insurance pricing – Classification of life insurance policies – Re-insurance – Double insurance – Assignments – Surrender value – Computation of premium – Settlement of Claims – Progress of life insurance business in India – Role of LIC (Theory only)

Unit – III Non-Life Insurance: Marine insurance – Marine losses – Types of marine insurance – Settlement of claims – Progress of marine insurance – Fire insurance – Objectives – Types and uses – Settlement of claims – Progress of fire insurance. (Theoryonly)

Unit – IV Miscellaneous Insurance: Health insurance – objectives – Importance – Types of health insurance policies – Settlement of claims – Employee benefits – Retirement plans – Crop insurance – salient features – Importance – Problems of crop insurance (Theoryonly)

Unit – V Investment of funds: Investment of funds – Principles –Types of investment – Factors influencing investment decisions – Legal restrictions on investments by LIC and GIC – Prospects of insurance business in India (Theory only)

Additional inputs:

Travel and transportation – different types of documents –dealing with customers – products to customers – promoting customer loyalty-post insurance services.

Suggested books:

1. George E.Rejda, Principles of Risk management and Insurance (Ninth Ed.,)Pearson education, Inc. and Dorling Kindersley Publishing Inc.Delhi.
2. Gupta, P.K., Insurance and Risk Management, Himalaya PublishingHouse, Hyderabad.
3. Mathew, J.J., Insruance: Principles and Practice, RBSA Publishers,Jaipur.

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(NAAC with 'A' Grade)

M. COM - SEMESTER IV SYLLABUS

(From the Admitted Batch 2018-19)

CCP 402: INSURANCE PRODUCTS & MANAGEMENT

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 10M	Short 5 M
I	Risk and Insurance	2	2
II	Types of Insurance	2	2
III	Non-Life Insurance	2	1
IV	Miscellaneous Insurance	2	1
V	Investment of funds	2	2

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER IV

(From the Admitted Batch 2018-19)

MODEL QUESTION PAPER

Paper: CCP - 402: INSURANCE PRODUCTS & MANAGEMENT

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any FIVE of the following

5x4=25M

- a. Concept of Risk
- b. IRDA
- c. Reinsurance
- d. Surrender Value
- e. Fire Insurance
- f. Employee Benefits
- g. GIC
- h. Investment

SECTION – B

Answer the following

5x8=50 M

- 2 (a) What is meant by risk management? Explain the objectives and importance of risk management.(OR)
(b) Explain challenges and recent developments in Insurance sector in India.
- 3 (a) What are the essentials of Life Insurance Contract.(OR)
(b) Briefly explain the role of LIC in India.
- 4 (a) What are the objectives of Fire Insurance.(OR)
(b) Explain various types of marine insurance.
- 5 (a) Briefly explain objectives and importance of Health Insurance.(OR)
(b) What are the salient features and problems of Crop Insurance?
- 6 (a) What factors influencing investment decisions?(OR)
(b) Explain the prospects of Insurance Business in India.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

M. COM - SEMESTER IV SYLLABUS

(From the Admitted Batch 2018-19)

CAT 403: DIRECT TAXES

Objective: to acquaint the students with the theoretical and practical aspects of direct taxes including wealth taxes.

Unit – I: Income Tax Act 1961: Basic Concepts, Income, Agriculture Income Residential Status and Incidence of Tax - Incomes Exempt from Tax.

Unit – II: Income from Salaries: Chargeability, Deductions, Allowances, Perquisites, profit in lieu of salary . Computation of Salary Income.

Unit – III: Income from House Property, Chargeability, and Computation of Income.

Unit – IV: Income from Business and Gains from Profession : normal kind of business , speculative business , financial assets , short- term and long – term capital gains

Unit – V: Capital Gains and Income from Other Sources–Computation of Total Income. Deductions : U/S 80C to 80U . Computation of tax liability.

Additional input:

Tax planning –Tax avoidance –Tax evasion – set -off and carry forward off - losses .

Suggested Books:

1. Dr. V.K. Singhania & Dr. Kapil Singhania, Direct Taxes Law and Practice, Taxman Publications Pvt. Ltd., New Delhi.
2. Bhagavati Prasad, Direct Taxes Law and Practice, Wishwa Prakashan, New Delhi.
3. Dinkar Pagare, Income Tax and Practice, Sultan Chand and Sons, New Delhi.
4. Lakhotia R.N: Corporate Tax Planning, Vision Publications , Delhi,
5. Melhotra, M.C. and Goyal, S.P.: Income Tax Law and Accounts including Tax Planning, Sahitya Bhavan Publication, Agra

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

**M. COM - SEMESTER IV SYLLABUS (From the
Admitted Batch 2018-19)**

CAT 403: DIRECT TAXES

Blue Print					
Units	Name of the Topic	Problem		Theory	
		Essay 10 M	Short 5M	Essay 10M	Short 5M
I	Income Tax Act 1961	-	-	2	2
II	Income from Salaries	-	-	2	2
III	Income from House Property	-	-	2	1
IV	Income from Business or Profession	-	-	2	1
V	Corporate Taxation	1	-	1	2

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER IV

(From the Admitted Batch 2018-19)

MODEL QUESTION PAPER

Paper: CAT 403: DIRECTTAXES

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any FIVE of the following

5x5=25M

- (a) Assessee
- (b) Agriculture Income
- (c) Perquisites
- (d) Gratuity
- (e) Self-occupied Property
- (f) Capital Asset
- (g) Interest on Securities
- (h) Deemed Assets

SECTION – B

Answer the following

5x10=50 M

- 2 (a) What are the different categories of assesses according to their residential status?
How is this status determined?

OR

(b) Enumerate any ten items which are exempt from charge of Income-tax.

- 3 (a) Balu is employed by P Ltd in Pune. During the previous year, he gets the following emoluments: Basic salary: Rs. 1,86,000; dearness allowance: Rs. 12,300 (forming part of salary); city compensatory allowance: Rs. 3,100; children's education allowance: Rs. 2,340 (for 3 children); Bonus Rs.15,000; house rent allowance: Rs. 16,200 (rent paid: Rs. 20,000). Employer's contribution towards recognized provident fund Rs.20,000; Balu's contribution towards recognized provident fund Rs.40000; Income of Balu from other sources in India 80,000; Find out the taxable income and tax liability of Balu for the assessment year2016-2017.

OR

(b) Discuss various deductions available under the head salary.

- 4 (a) Explain briefly, house property "deemed to be let out" and how the incomefrom

such house property is determined?

OR

(b) A owns two houses, I & II. House I is let-out throughout the previous year. House II is self-occupied for nine months and let-out for three months on a monthly rent of Rs 5,000. Determine Taxable income, given the following details

	House I	House II
Municipal Value	40000	50000
Fair Rent	50000	48000
Rent Received	48000	15000
Municipal Taxes paid	4000	5000
Insurance Premium (not yet paid)	2000	2500
Ground Rent	1000	1500
Maintenance Charges	3000	3500
Electricity Bill	5000	6000

5 (a) What are the incomes chargeable under the head "Profits and Gains of Business or Profession?"

OR

(b) Discuss the provisions of the IT Act, 1961 regarding: (i) Conversion of Capital Assets to Stock in Trade; (ii) Computation of Capital Gains in case of depreciable assets.

6 (a) Briefly explain Corporate Taxation in India

OR

(B) Explain Dividend Taxation in India

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER IV SYLLABUS (From the

Admitted Batch 2018-19)

CAT 404: INDIRECT TAXES

Objective: to acquaint the students with the basics and latest developments in the areas of Indirect taxes.

Unit-I: Direct and Indirect Taxes- Features of indirect taxes- Genesis of GST - Framework of GST - Benefits of GST - Constitutional provisions. - Taxable Event - Supply with consideration - Import of services - Supply without consideration - Activities treated / not treated as Supply of goods or Supply of services - Composite and Mixed Supplies

Unit – II : Levy and collection of CGST in India - Power of the Government to grant exemption from tax - Goods exempt from tax - Services exempt from tax. - Time and value of supply - Value of supply made to unrelated person with price as the sole consideration – Discount - Inclusions in exclusions from value of supply - Practical questions on computation of taxable turnover.

Unit – III : Input tax credit – Eligibility conditions for Availing of credit – Practical questions on computing the ITC. Basics of Registration for GST and types of returns under GST.

Unit – IV: Customs Duty - Introduction – Basic Concepts – Scope and Coverage of Customs Duty - Nature of Customs Duty – Classification for Customs – Types of Custom Duties. Exemptions from Customs Duty – Valuation for Customs Duty.Simple problems on calculation of customs duty.

Unit – V: Customs Procedures: Import Procedures - Export Procedures - Baggage, Courier and Post – Warehousing in Customs – Duty Draw Back.

Additional inputs:

Tax invoice credit and debit notes –prohibition of unauthorized collection of tax – amount of tax to be indicated in tax invoice and other documents –outward supplies –inward supplies.

Suggested Books:

1. V.S. Datey, Indirect Taxes Law & Practice, Taxman Publications Pvt. Ltd., NewDelhi.
2. V.K.Sareen and Ajay Sharma, Indirect Tax laws, Kalyani Publications, NewDelhi.
3. Customs Law Manual and Customs Tariff of India- R KJain.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
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**M. COM - SEMESTER IV SYLLABUS (From the
Admitted Batch 2018-19)**

CAT 404: INDIRECT TAXES

Blue Print

Unit	Name of the Topic	PROBLEM		THEORY	
		Essay(10M)	Short (5M)	Essay(10M)	Short (5M)
1	Direct and Indirect Taxes	-	-	2	2
2	Levy and Collection of CGST in India	-	-	2	2
3	Input tax Credit	-	-	2	1
4	Customs Duty	1	-	1	1
5	Customs Procedures	-	-	2	2
	TOTAL	1	0	7	8

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER IV

(From the Admitted Batch 2018-19)

MODEL QUESTION PAPER

Paper: CAT 404: INDIRECT TAXES

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any FIVE of the following

5x4=25 M

- a. Benefits of GST
- b. Goods Exempted from GST
- c. Input Tax Credit
- d. Features of Indirect Taxes
- e. Baggage
- f. CGST vs IGST
- g. Bills of supply
- h. Duty Drawback

SECTION – B

Answer the following

5x10=50 M

2. (a) Discuss the general framework for GST in India. Explain major advantages and disadvantages with GST.

OR

(b) What do you mean by supply of goods and services? How does composite supplies dealt with in GST?

3 (a) What are the general powers of Government to grant exemption from GST? List out various goods and services that are exempt from tax.

OR

(b) Practical Question on Calculation of Taxable turnover.

4. (a) Explain various steps involved in the process of registration for GST? List various types of returns used in GST.

OR

(b) Practical question on Computation of ITC (Input Tax Credit)

5 (a) What is the basis for levy of Customs duty? Explain various types of customs duties?

OR

(b) ABC Ltd. has imported a machinery to be used for providing a taxable service. The assessable value of imported machinery under customs laws is 2,00,000. Basic customs duty is payable @ 10%. If the machinery is manufactured in India, excise duty @ 12.5% is leviable on such machinery. Education cess and secondary and higher education cess of customs are as applicable. Special CVD is payable on said machinery @ 4%. You are required to:-

Calculate the total customs duty payable.

(i) Examine whether ABC Ltd. can avail any CENVAT credit of the custom duties so paid? If Yes, how much?

6 (a) List out various procedures to be followed in importation of into India by Air/Sea/Land?

OR

(b) What is the Procedure for importing goods through Post offices in India?

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

M. COM - SEMESTER IV SYLLABUS

(From the Admitted Batch 2018-19)

CAT 405: TAX PLANING AND MANAGEMENT

Objective: to acquaint the students with the theoretical and practical aspects of tax planning and management.

Unit – I: Introduction: Tax Planning and Management – Tax Avoidance, Tax Planning, Tax Evasion – Tax Evasion in India – Measures of the State for Tax Evasion.

Unit – II: Tax Planning for Salaried Persons – Application of Sec 80C in reducing the tax bill of Salaried Persons – Choice between Perquisites and Allowances.

Unit – III: Tax Planning for Firms and HUF- Meaning-Different Schools of HUF- Assessment of HUF and Firms – Partition of a HUF- Scheme of taxation of firms – Allowance and Disallowance for remunerations paid to partners.

Unit – IV: Tax Planning for Companies – Meaning – Types of Companies and Tax rates – Provisions relating to Company assessment – Dividend distribution tax – Deemed Dividend – Minimum alternative tax.

Unit – V: Tax Planning for Small Business – Provision relating to SEZs, Software Parks, SSI – Exemptions on Central Excise on SEZs, Software Parks, SSIs.

Additional inputs:

Tax planning of long term capital gains-adoption of investment planning-business form – tax deduction at source-advance payment of tax-penalties and prosecutions.

Suggested Books:

1. Dr. V.K. Singhania & Dr. Kapil Singhania, Direct Taxes Law and Practice, Taxman Publications Pvt. Ltd., New Delhi.
2. Bhagavati Prasad, Direct Taxes Law and Practice, WishwaPrakashan, New Delhi.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

**M. COM - SEMESTER IV SYLLABUS (From the
Admitted Batch 2018-19)**

CAT 405: TAX PLANING AND MANAGEMENT

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 10M	Short 5 M
I	Introduction	2	1
II	Tax Planning for Salaried Persons	2	2
III	Tax Planning for Firms and HUF	2	1
IV	Tax Planning for Companies	2	1
V	Tax Planning for Small Business	2	2

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER IV

(From the Admitted Batch 2018-19)

MODEL QUESTION PAPER

Paper: CAT 405: TAX PLANNING AND MANAGEMENT

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any FIVE of the following

5x4=25M

- (a) Tax Evasion
- (b) Tax Planning
- (c) Perquisites
- (d) HUF
- (e) Types of Companies
- (f) SEZs
- (g) Dividend
- (h) Firm

SECTION – B

Answer the following

5x10=50 M

2 (a) What is meant by tax management? Describe the elements to be covered under it.

OR

(b) Throw light on the need and importance of tax-planning. Explain various types of tax planning.

3 (a) Explain briefly tax planning for salaried persons. OR

(b) Explain the applications Sec 80C in reducing the tax bill of salaried persons.

4 (a) Explain the assessment of HUF and Firms. OR

(b) Explain the allowance and disallowance for remunerations paid to partners.

5 (a) What is meant by Company? Explain the tax rates and relating to company assessment provisions OR

(b) Explain the dividend distribution tax and deemed dividend.

6 (a) Discuss tax planning according to the forms of small business organization.

OR

(b) What are the exemptions and provisions relating to SFZs. Software Parks?

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
(NAAC with 'A' Grade)

M. COM - SEMESTER IV SYLLABUS (From the

Admitted Batch 2018-19)

CFB 403: ADVANCED BANKING

Objective: The course aims at to impart and inculcate the knowledge of development and financial sector reforms among the students.

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

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

Unit – III: Development of Commercial Banking in UK, USA and India – Study of Nature and Structure of Commercial Banking in India and Abroad – Theories of Asset Management of Commercial Banks, Recent Developments in Commercial Banking in USA, UK and India. A Study of Money and Capital Markets in UK, USA and India.

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

Unit –V: Financial Sector Reforms in India – Need for Reforms – Major Reforms After 1991 – Issues and Impact of Financial Reforms.

Additional inputs:

Regional rural banks-HR in banks- development of HR –HRD-Credit management – financial performance- trend analysis.

Suggestive Books:

1. Hawtrey “The art of Central Banking “ AugustusM.Kell

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M. COM - SEMESTER IV SYLLABUS

(From the Admitted Batch 2018-19)

CFB 403: ADVANCED BANKING

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 10M	Short 5 M
I	Central Banking Concept	2	2
II	Structure and Organization of Central Bank	2	1
III	Development of Commercial Banking	2	2
IV	Economic Stabilization Policy	2	2
V	Financial Sector Reforms in India	2	1

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

**M. COM - SEMESTER IV (From the
Admitted Batch 2018-19)**

MODEL QUESTION PAPER

Paper: CFB 403: ADVANCED BANKING

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any **FIVE** of the following

5x5=25M

- (a) Credit Control
- (b) RBI
- (c) Central Banking
- (d) Asset Management
- (e) Capital Markets
- (f) Fiscal Policy
- (g) Financial Reforms
- (h) Debt Management Policy

SECTION – B

Answer the following

5x10=50M

2 (a) Explain the concept and functions of Central Banking.

(OR)

(b) Briefly explain the role and structure of RBI.

3 (a) What are the objectives and techniques of Central Banking Policy?

(OR)

(b) Explain the structure and organization of Central Bank in USA and UK.

4 (a) Explain the recent developments in Commerce Banking in USA, UK and India.

(OR)

(b) Explain the nature and structure of Commercial Banking in India.

5 (a) Distinguish between Monetary Policy and Economic Stabilization.

(OR)

(b) What are the objectives and functions of Monetary Policy?

6 (a) Briefly explain the financial sector reforms in India.(OR)

(b) Explain the issues and impact of financial reforms.

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M. COM - SEMESTER IV SYLLABUS

(From the Admitted Batch 2018-19)

CFB 404: RURAL BANKING

Objective: To expose the students with the functioning of rural credit institutions in India along with the prospects and problems of financial inclusion including priority sector.

Unit I – Rural India: Demographic features-Economic features-Rural poverty-main causes and methods of measuring rural poverty-Rural Infrastructure-Rural Development Policy- Govt. policies and programmes-Economic Reforms and its impact on rural economy.

Unit II-Financing Rural Development: Functions and policies of RBI and NABARD ;Rural Credit Institutions-Role and functions -Role of Information and Communication Technologies in rural banking- Regulation of Rural Financial Services.

Unit III-Financial inclusion: Concept and its role in inclusive growth- Micro credit, micro insurance scheme - Business Facilitators and Business Correspondents in rural financing- SHGs/NGOs, linkages with banking, latest guidelines of GOI and RBI.

Unit IV-Priority Sector Financing and Govt. initiatives: Components of priority sector-RBI Guidelines; Government initiatives: Poverty alleviation programmes/Employment programmes/Production oriented programmes-Rural housing and Urban housing schemes under priority sector-Educational loans.

Unit V-Problems and prospects of Rural Banking: Problems of rural branches of commercial banks and regional rural banks-emerging trends in rural banking-financing poor as bankable opportunity.

Additional inputs:

Demographic features of rural India –population-literacy level-occupation – social economic development indicators-urban migration.

Suggested Books:

1. Vasantha Desai, Indian Banking-Nature and Problems, Himalaya Publishing House, Mumbai
2. Khan, M.Y., Indian Financial System, Tata McGraw Hill Publishing CompanyLtd., NewDelhi
3. PaiPanandikar& NC Mehra, Rural Banking, National Institute of BankManagement, Pune

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M. COM - SEMESTER IV SYLLABUS

(From the Admitted Batch 2018-19)

CFB 404: RURAL BANKING

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 10 M	Short 4M
I	Rural India	2	1
II	Financing Rural Development	2	2
III	Financial inclusion	2	1
IV	Priority Sector Financing and Govt. Initiatives	2	3
V	Problems and prospects of Rural Banking	2	1

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

M. COM - SEMESTER IV

(From the Admitted Batch 2018-19)

MODEL QUESTION PAPER

Paper: CFB 404: RURALBANKING

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any **FIVE** of the following

5x5=25 M

- (a) INDIAN Economy
- (b) Financial Inclusion
- (c) Urban Housing Schemes
- (d) Poverty Alleviation
- (e) Educational Loans
- (f) SHGs
- (g) Rural Financing
- (h) Rural India

SECTION – B

Answer the following

5x10=50M

- 2 (a) What are the main causes and methods of measuring rural poverty?
(OR)
(b) Explain the economic reforms and its impact on rural economy.
- 3 (a) Explain the functions and policies of RBI and NABARD.(OR)
(b) Briefly explain the role of information and communication technologies in rural banking.
- 4 (a) Discuss the concept of its role in inclusive growth.(OR)
(b) Briefly explain the business facilitators and business correspondents in rural financing.
- 5 (a) Briefly explain poverty alleviation programmes / EmploymentProgrammes/
Production oriented programmes.(OR)
(b) Discuss the rural housing and urban housing schemes under priority sector.
- 6 (a) Briefly explain the problems and prospects of rural banking.(OR)
(b) Explain the emerging trends in rural banking.

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA
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**M. COM - SEMESTER IV SYLLABUS (From
the Admitted Batch 2018-19)**

CFB 405: FINANCIAL INSTITUTIONS

Objective: To acquaint the student with the different types of NBFCs and their contribution to the overall development of the Indian financial system.

Unit – I: Origin – Concept – Definition – Structure – Role of Financial Institutions.

Unit – II: Non-Bank Financial Companies – Introduction – Concept – Definition – Scope and Meaning – Role.

Unit – III: NBFCs – Structure – Growth – Regulation of NBFCs.- An Overview of the Present Position of NBFCs.

Unit – IV: Non – Bank Statutory Financial Organizations – Concept – Structure – Nature, Functions and Role of NBSFOs.

Unit – V: Financial Performance of Non-Banking Statutory Financial Organizations – Investment Pattern – Strengthening of NBFCs. – Reforms in NBSFOs.

Additional inputs:

Banking companies- financial inclusion –credit risk –liquidity risk – deposit insurance-securitization – foreign exchange risk –capital adequacy.

Suggested Books:

1. Bhole, L.M – Financial Institutions and Markets, Tat McGraw – Hill Publishing Company Limited, New Delhi,2005.
2. Khan, M.Y – Indian Financial System, Tat McGraw Hill Publishing Company Limited, New Delhi,2004.
3. Indian Banks Association, Indian Banking Year Book 2004, Mumbai,2005.
4. RBI, Report on Trends and Progress of Banking in India, various issues,Mumbai.

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M. COM - SEMESTER IV SYLLABUS (From the
Admitted Batch 2018-19)

CFB 405: FINANCIAL INSTITUTIONS

Blue Print:			
UNIT	Name of the Topic	Theory	
		Essay 10M	Short 5 M
I	Origin Concept	2	2
II	Non-Bank Financial Companies	2	1
III	NBFCs	2	2
IV	Non – Bank Statutory Financial Organizations	2	2
V	Financial Performance	2	1

P.R.GOVERNMENT COLLEGE (AUTONOMOUS), KAKINADA

(NAAC with 'A' Grade)

M. COM - SEMESTER IV

(From the Admitted Batch 2018-19)

MODEL QUESTION PAPER

Paper: CFB 405: FINANCIAL INSTITUTIONS

Time:3hrs

Max Marks:75

SECTION - A

1 Answer any **FIVE** of the following

5x5=25M

- (a) Financial System
- (b) NBFCs
- (c) RBI
- (d) NBSFO
- (e) Asset Finance Company
- (f) Infrastructure Finance Company
- (g) Loan Company
- (h) Financial Performance

SECTION – B

Answer the following

5x10=50M

2 (a) Briefly explain the role of Financial Institutions.

(OR)

(b) Explain the concept and structure of Financial Institutions.

3 (a) Briefly explain the concept, scope and objectives of Non-Bank Financial Companies.

(OR)

(b) Explain the functions and role of Non-Bank Financial Companies.

4 (a) Explain the structure and growth of NBFCs.(OR)

(b) Briefly explain the overview of the present position of NBFCs.

5 (a) Explain the concept and structure of Non-Bank Statutory Financial Organizations.

(OR)

(b) What are the functions and role of NBSFOs.

6 (a) Explain the reforms in NBSFOs.(OR)

(b) Briefly explain the financial performance of Non-Bank Statutory Financial Organizations.