

UNIVERSITY OF CALICUT

M.Com Syllabus (CSS) semester: 2

MC2C06 INTERNATIONAL BUSINESS

Hours: 80

Credits: 4

Objectives: To acquaint students with the nature, scope, structure and operations of International Business.

Module I: International Business- Meaning, Scope- Role in Economic Development - Reasons for going abroad for Business- National V/s International marketing- Trade barriers- Tariff and Non-tariff barriers- Balance of trade- Balance of payment- Techniques of International Business- Subcontracting- joint ventures- counter trade.

Hours 14

Module II: World Business Environment- political, economic, legal, socio cultural and psychological dimensions- impact of legal and political system, culture, language and consumption patterns of global business- Risk in International business- country risk, political risk, currency risk, Risk management and role of ECGC.

Hours 14

Module III: Forces of global business- Driving, restraining and underlying forces- Transnational and multinational corporation- their functions- Mode of entry strategies- Foreign collaboration- International investment- types, factors affecting Foreign Investment- FDI, FII- globalization of Indian business.

Hours 20

Module IV: International Marketing Decisions - Product decision- Product development- PLC- Pricing- factors affecting pricing, transfer and retrograde pricing, export price quotation- International channel system and logistics- International promotions- Advertisement, trade fair and exhibition and personal selling.

Hours 20

Module V: International Bilateral, Multilateral organizations- Behaviour- WTO, UNCTAD, OECD, SEZ, Free Trade Zones- Trade blocks- NAFTA, SAARC, ASEAN, APEC, LAFTA, OAU, GCC, EU(Brief explanations).

Hours 12

Core Readings:

1. Roger Benneet International Business (Financial Times Management – Pitman Publishing, London)
2. International Business, Charles W L, TMH, New Delhi.
3. International Business, Czinkota, Michael, Cengage.
4. Justin Paul International Business (Prentice Hall of India, N. Delhi, 2008)
5. Ajami et.al International Business: Theory and Practice

(Prentice Hall of India, N. Delhi, 2008)

6. P. Subba Rao, International Business – Text and cases

(Himalaya Publishing House, 2004)

7. Warren Keegan and mark Green Global Marketing (PHI, New Delhi, 2006)

Additional readings:

1. Sundaram and Black The International Business Environment: Text and Cases

(Prentice Hall of India, N. Delhi, 2008)

2. Daniels et al. Gloabalisation and Business

(Prentice Hall of India, N. Delhi, 2008)

3. Keegan W.J. International Marketing

(Prentice Hall of India, N. Delhi, 2008)

4. Danoes, John D. Radebaugh, Lee H ., and Daniel P. Sullivan International Business: Environment and Operations, 12th ed., Prentice Hall, 2009.

5. Griffin, Ricky W. and Pustay, Michael W, International Business: A Managerial Perspective , Prentice Hall, 2009.

6. Hill, Charles, W.L., International Business , McGraw Hill Company, New York, 2009 7. Ball, Donald,

Wendall H. McCulloch, Miachel Geringer, Michael S. Minor and Jeanne M. McNett, International Business: The Challenge of Global Compet ition, 12th edition, 2009, McGraw Hill Co.

Current Readings:

Journal of Foreign Trade

Harvard Business Review

**MODEL QUESTION PAPER
SECOND SEMESTER M.Com (CSS)DEGREE EXAMINATION**

MC2 C 06-- INTERNATIONAL BUSINESS

Time 3 hrs.

Total weights: 36

PART A

Answer all questions. Each carries one weight.

1. What is a global company?
2. What is a strategic alliance?
3. What is Counter Trade?
4. Define Currency risk.
5. Name the major Tariff barriers.

6. Explain SEZ.

(6x1 = 6 weights)

PART B

Answer any Six. Each question carries 3 weights.

7. Why do we go international?
8. Identify the Socio cultural influence on International Trade.
9. Discuss the political risk factor influencing global trade.
10. Bring out the major features of MNCs.
11. Explain the entry strategies.
12. Discuss the role of FII and FDI in the developing economies.
13. Distinguish between transfer pricing and retrograde pricing.
14. Discuss the contributions of major multilateral organizations in foreign trade management.

(6x3 = 18 weights)

PART C

Answer any two questions. Each question carries 6 weights.

15. Explain the major risks exposed to international business.
16. Elaborate the product and pricing decisions related to international business. How is it different from domestic product pricing decisions?
17. Discuss the role and functions of international promotional agencies engaged in the development of international business.

(2x6= 12 weights)

UNIVERSITY OF CALICUT
M.Com Syllabus (CSS) Semester 2
MC2 C 07--ADVANCED CORPORATE ACCOUNTING
80 hours **4 credits**

Objectives:

1. To lay a theoretical foundation of Accounting and Accounting Standards
2. To gain ability to solve problems relating to Company Accounts, Valuations and Special types of situations.

Module 1

Accounting for Corporate Restructuring: Meaning of Amalgamation and Reconstruction-Types of Amalgamation-AS14-Amalgamation in the nature of Merger-Amalgamation in the nature of purchase-Methods of accounting for Amalgamation-Pooling of interest methods-Purchase methods-Treatment of various adjustments such as Inter-company owing -Un realized profit on stock-intercompany holdings-Purchasing company in the shares of selling company ,Selling company in the shares of Purchasing Company, By the both companies in the shares of each other- Internal Reconstruction-Surrender of shares.

25 Hours

Module 2

Accounting for Liquidation of Companies: Preparation of Statement of Affairs-Deficiency/Surplus Account-Liquidators Final Statement of Accounts-Receiver's Statement of Accounts.

10 Hours

Module 3

Accounting For Group Companies: Holding Companies-Definition-Provisions of Accounting Standards 21-Accounts Consolidation-Preparation of Consolidated Balance sheet-Minority Interest-Pre-acquisition or Capital profits –cost of control or goodwill-inter-company balances-unrealized inter company profits-Revaluation of Assets and liabilities-Bonus Shares-treatment of dividend-more than one subsidiary –inter company holdings-consolidation of profits and loss account(including Problems)

20 Hours

Module 4

1 Human Resource Accounting-Objectives-Methods of Valuation-advantages and disadvantages-HRA in India.

2 Accounting for Price level Changes:Methods-CPP, CCA and Hybrid.

15 hours

Module 5

Accounting Standards and Reporting: Corporate Reporting-Objectives –Statutory and non statutory Reporting –Deductive and Inductive Approach-Income V/S Balance sheet concepts for financial reporting - International Accounting Standards-Arguments for and against-Formulating Accounting Standards-GAAP-IFRS-Recent trends in presentation of company financial statements.

10 Hours

Core Readings

1. Shukla and Grewal: Advanced Accounts. (S. Chand & Co Ltd. New Delhi)
2. Jain and Narang: Advanced Accounts.(Kalyani Publishers, Ludhiana)
3. Sr. K. Paul: Accountancy, Volume-I and II.(New Central Book Agency, Kolkata)

4. R. K. Lele and Jawaharlal: Accounting Theory (Himalaya Publishers)
5. Dr. L. S. Porwal: Accounting Theory (Tata McGraw Hill).
6. Robert Anthony, D.F.Hawkins& K.A. Merchant: Accounting Text & Cases (Tata McGraw Hill).
7. Dr. S. N. Maheshwari: Corporate Accounting (Viakas Publishing House Pvt. Ltd. New Delhi)
8. Dr.AshokSehgal&Dr.DeepakSehgal: Advanced Accounting (Taxmann, NewDelhi).

Additional Readings

1. Anthony, R N & Reece, J S: Accounting Principles, Richard Irwin, Inc.
2. Barker, P &O'hOgartaigh, C: Group Accounts - Theory and Practice, Oaktree Press 1st Edn
3. Narayanswamy, R: Financial Accounting – A Managerial Perspective, PHI, New Delhi.
4. Hanif& Mukherjee: Corporate Accounting, TMG, New Delhi.
5. Xavier, g Francis: Fundamentals of Advanced Accounts, Vol–III, TMG, New Delhi.

Current Readings

Chartered Accountant

UNIVERSITY OF CALICUT
MODEL QUESTION PAPER
Second Semester M.com Degree Examination
MC2 C 07- Advanced Corporate Accounting

Time: 3 hours

Maximum: 36 weights

Part A

(Answer **all** questions. Each question carries 1 weight)

1. What do you mean by Amalgamation?
2. Who is a contributor?
3. What is a Holding Company?
4. What are the objections against Inflation Accounting?
5. Define Human Resources Accounting
6. State the meaning of International Accounting Standards.

(6x1=6 weights)

Part B

(Answer any **Six** questions. Each question carries a weightage of **three**)

7. Briefly explain the importance of IFRS.
8. What are the objectives of setting up of International Accounting Standard Committee?
9. Differentiate between pooling interest method (Merger) and Amalgamation in the nature of purchase.
10. Briefly explain the process of Internal Re-construction.
11. A Ltd acquired 8000 equity shares of B Ltd on 1st April 2008. The following are the Balance Sheets of the two Companies as at 31-3-2009.

Liabilities	A Ltd Rs.	B Ltd Rs.
Equity shares of Rs.100 each	20,00,000	10,00,000
General Reserve (1-4-2008)	4,00,000	2,00,000
Profit and Loss Account (1-4-2008)	1,00,000	60,000
Profit for the year 2008-09	2,00,000	80,000
Sundry creditors	1,00,000	1,00,000
Bills payable	30,000	10,000
Total	28,30,000	14,50,000
Assets		
Land and buildings	5,00,000	3,00,000
Plant and machinery	5,00,000	6,00,000
Stock	1,50,000	1,00,000
Sundry debtors	1,00,000	1,20,000
Investment in shares of B Ltd at cost	10,00,000	

Bills receivable	80,000	10,000
Cash and bank balance	5,00,000	3,20,000
Total	28,30,000	14,50,000

18. Bills receivable of A Ltd include Rs.10,000 accepted by B Ltd.
 19. Sundry debtors of A Ltd include Rs.50,000 due from B Ltd.
 20. Stock of B Ltd includes goods purchased from A Ltd for Rs.60,000 which were invoiced by A Ltd at a profit of 25% on cost.

Prepare a consolidated Balance Sheet of A Ltd and its subsidiary B Ltd.

12. The Balances Sheet of H Ltd and its subsidiary S Ltd as on 31st March, 2009 were as follows:-

	H Ltd Rs.	S Ltd Rs.		H Ltd Rs.	S Ltd Rs.
Share capital (Shares of Rupees 10 each)	10,000	6,000	Sundry Assets	16,000	10,000
General Reserve	4,000	--	Investments-		
Profit and Loss Account	4,000	1,8000	400 shares in S Ltd	4,000	---
Creditors	2,000	2,200			
Total	20,000	10,000		20,000	10,000

The shares were purchased by H Ltd in S Ltd on 30th September, 2008.

On 1st April, 2008 the Profit and Loss Account of S Ltd showed a loss of Rs.3,000 which was written off from out of the profits earned during the year. Profits were earned uniformly over the year 2008-09.

Prepare a consolidated Balance Sheet of H Ltd and S Ltd as on 31st March, 2009 giving all workings.

13. Following a series of losses, ABC Company Ltd resolved to reduce its capital to 50,000 fully paid Rs.5 shares and to eliminate its share premium account. The Company's Balance Sheet prior to implementation of the scheme was as under:-

Balance Sheet			
Liabilities	Rs.	Asset	Rs.
Share capita- 50,000 fully paid shares Of Rs.10 each	5,00,000	Goodwill	1,00,000
Share premium account	50,000	Land and buildings	1,62,000
Creditors	62,000	Plant and Machinery	2,07,000
Bank overdraft	73,000	Stock	92,000
		Debtors	74,000
		Profit and Loss account	50,000
Total	6,85,000		6,85,000

It was resolved to apply the sum available under the scheme:

- (a) To write off the goodwill account
 (b) To write off the debit balance of the Profit and Loss account
 (c) To reduce the book values of the assets by the following amounts:-
 Land and buildings Rs.42,000, Plant and machinery Rs.67,000, Stock Rs.33,600
 (d) To provide a bad debts reserve of 10% of the book value of debtors.

Show the journal entries to give effect to the scheme and prepare the revised Balance Sheet after its implementation.

14. As a Liquidator of a company you are asked to prepare a statement of account to be laid before a meeting of the shareholders from the following:

BALANCE SHEET OF THE COMPANY
 As on date of liquidation 1-1-2009

Liabilities	Rs.	Assets	Rs.
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Share capital: 4,000 Equity shares of Rs.100 each called Rs.80	3,20,000	Fixed assets	4,00,000
1,000 Preference shares of Rs.100 each called Rs.70	70,000	Book debts	3,00,000
Secured Loan from Bank on : Building and Machinery	1,50,000	Loss-to-date	1,00,000
Trade creditors	2,60,000		
	8,00,000		8,00,000

The assets realized as follows: 1-4-2009 – Book debts Rs.1,00,000, expenses paid Rs.4,000. 1-6-2009 – Fixed Assets (final) Rs.3,00,000, Book debts Rs.1,00,000. 1-8-2009 Book debts (final) Rs.50,000. The Liquidator is entitled to 5% on collections from book debts and 2% on the amount paid to equity shareholders. Prepare the statement on the assumption that disbursements are made in accordance with law, as and when cash is available. (6x3=18 weights)

Part C

(Answer any **two** questions. Each question carries a weightage of **six**)

15. The following are the Balance sheet of P Ltd and S Ltd as on 31st March 2009

Liabilities	P Ltd Rs	S Ltd Rs.	Assets	P Ltd Rs	S Ltd Rs.
Equity share capital	5,00,000	3,00,000	Land and buildings	2,50,000	1,55,000
14% Preference share capital Rs. 100 each	2,20,000	1,70,000	Plant and Machinery	3,25,000	1,70,000
General reserve	50,000	25,000	Furniture & Fittings	57,500	35,000
Export Profit reserve	30,000	20,000	Investments	1,25,000	95,000
Investment allowance Reserve	---	10,000	Stock	90,000	1,03,000
Profit and loss account	75,000	50,000	Debtors	72,500	52,000
13% Debentures Rs.100 each	50,000	35,000	Cash and Bank	70,000	50,000
Current liabilities	9,90,000	6,60,000		9,90,000	6,60,000

P Ltd takes over S Ltd on 1st April, 2009. P Ltd discharges the purchase consideration as below:

- Issued 35,000 equity shares of Rs.10 each at par to the equity shareholders of S Ltd.
- Issued 15 % preference shares of Rs.100 each to discharge the preference shareholders of S Ltd at 10% premium.

The debentures of S Ltd will be converted into equivalent number of debentures of P Ltd.

The statutory Reserves of S Ltd (Export Profit Reserve and Investment Allowance Reserve) are to be maintained for 3 more years.

Draft the journal entries and prepare important ledger accounts in the books of S Ltd. Make journal entries and show the Balance Sheet of P Ltd after amalgamation in the nature of purchase.

16. The Balance Sheet of Himachal Ltd as on 1st January, 2008 and Profit and Loss Statement for the year ending 31st December, 2008 are given below:

BALANCE SHEET AS ON 1-1-2008

Liabilities	Rs.	Assets	Rs.
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Share capital	4,00,000	Plant and Machinery	3,00,000
13% Debentures	1,00,000	Furniture and Fixture	40,000
Current Liabilities	50,000	Inventory	60,000
		Debtors	50,000
		Cash	1,00,000
	<u>5,50,000</u>		<u>5,50,000</u>

PROFIT AND LOSS STATEMENT

for the year ending 31 December, 2008

Sales		10,00,000
Less: Cost of goods sold: Opening inventory		
60,000		
Add purchases		
<u>7,10,000</u>		<u>7,00,000</u>
		7,70,000
Less: Closing inventory		
<u>70,000</u>		<u>2,13,000</u>
Less; Operating expenses		87,000
1,51,000		
	Interest on debentures	
13,000		
	Depreciation on machinery	
45,000		
<u>4,000</u>	Depreciation on furniture	

Debtors and current liabilities balances remained constant throughout the year. Interest on debentures was paid on 31-12-2008.

The general price index was as follows:

On January 1, 2008	300
Average for the year	320
On December 31, 2008	360

You are required to prepare the financial statements for the year 2008 after adjusting for price level changes under current purchasing power method.

17. Discuss the different methods of Human Resources Accounting. Which one of them will you recommend for adoption in India under the prevailing circumstances? Give reasons.

(2x6=12 weights)

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UNIVERSITY OF CALICUT
M.Com Syllabus (CSS) Semester: 2

MC2C 08-- I T APPLICATION IN COMMERCE

Objective

1. The skills obtained will assist the Student to plan and develop spreadsheets that can analyze, manipulate and provide solutions to the types of questions that arise within the working environment from a variety of data sources.
2. To understand the concept of RDBMS and create databases to provide information for decision making

(Total lecture hours may be utilized for theory and practical in the ratio of 3:1 .Ms Excel 2007 or Open office.ORG-CALC may be used for spread sheet applications. Ms Access OR OPEN OFFICE.ORG-BASE may be used for RDBMS. Accordingly questions for theory and practical examination shall not be software specific)

Module 1

IT applications in commerce-application areas- An Overview of Management Science and Quantitative Analysis: The Management Science Process-Model development- Steps in modeling- Benefits of Business models.
8 hours

Module 2

Introduction to Spread sheet- Understanding basic Features of Spread sheet – Statistical functions- Database Functions -Finance Functions - Logical statements and formula creation- Creating Charts.
16 Hours

Module 3

Building decision models and data analysis through Spreadsheets- Forecasting Analyzing Financial Statements using accounting ratios- Project Appraisal IRR,NPV, MIRR -,Inventory management – EOQ and Quantity discounts- Leasing decisions – Flexible budgets -Break even analysis-goal seek- scenario management and pivot table applications.
24 Hours

Module 4

Database management systems-Concept of database-features- components of DBMS- Types of databases-hierarchical, network, relational,-Normalization- Database administrator- Data warehousing- Data mining.
12 hours

Module 5

Features of RDBMS -Database design and application development –Tables- creation- relationships- Forms-designing forms- queries- types of queries- reports- report design-use of RDBMS in business decisions.
20 hours

Reference Books

21. Hoffer, Jeffrey A, Marry B.Prescott, and Fred R.McFadden: Modern Database Management; Pearson Education, New Delhi 2004.
22. Silberschatz, Korth and Sudarshan: Database System and Concepts, Tata McGraw Hill, New Delhi 2004.
23. Novathe and Elmasri: Fundamentals of Database Systems, Addison Wesley, 1991.

24. Loney, Kevin and George Kochi, Oracle 9i, The Complete Reference, Tata McGraw Hill, New Delhi 2000.
25. Ullmann, Jeffry D, Principles of Database Systems, Galgotia, New Delhi 1990.
26. Post, Gerald V., Database Management Systems, Tata McGraw Hill.
7. Stephan G powell and Kenneth R Baker Management Science –art of modeling with spread sheets- -Wiley India(p)Ltd .New Delhi.
8. Elmasri and Nawathe- Fundamental of Database systems- Pearson Education asia, New delhi.
9. Management of IT, Frenezal, Carrollw, Cengage.

Additional readings

1. Agarwala, K.N. and Agrarwala, D.: Business on the Net: What's and How's of E- Commerce:(Macmillan,New Delhi, 1999)
2. Cady, G. H. and McGregor, P.: Mastering the Internet, (BPB Publications, New Delhi, 1998)
3. Kosivr, D.: Understanding Electronic Commerce (Microsoft Press, Washington, 1997).
4. Robert, S and Mary, S.: The Management Information Systems: Manager's view, (Tata McGraw Hill Co., New Delhi, 1997)
5. Murthy, V.A.: Management Information Systems (Himalayan Publ., New Delhi, 2000)
6. Schneider, G Electronic Commerce (Thomson Cengage Learning (India), 2007)

Regulation for IT practical

1. With reference to course No MC2 C 08 IT Application for commerce there shall be theory (3 credits) and practical examination (1 credit) at the end of the second semester. Duration of the practical examination shall be one hour.
2. Practical examination shall be conducted separately for each candidate in batches depending up on the infrastructure facilities available at the centre and shall be completed in one day.
3. The Practical examination board shall have two members: one external and one internal. The external examiner shall be appointed by the University. The internal examiner shall be the Head, Department of Commerce of the College or a faculty member nominated by him or her from the Department of Commerce.

UNIVERSITY OF CALICUT
MODEL QUESTION PAPER
Second Semester M. Com (css) Degree Examination
MC2 C 08--IT Applications in Commerce

Time: 3 hours

Maximum: 36 weights

Part A

Answer all the questions. Each question carries one weight

1. What is RDBMS?
2. Distinguish between physical and logical design
3. Explain 1.Primary key. 2. Foreign key
4. Explain referential integrity in RDBMS
5. What is model building in a decision making context
6. Explain the use of forms in RDBMS

Part B

Answer any six questions. Each question carries three weights

7. Describe the important features of management science approach.
8. Write notes on 1.Data mining 2.Data warehousing
9. Briefly describe statistical functions in spread sheet.
10. What are the benefits of D B M S.
11. Define queries describe different types of queries.
12. Describe the steps in the creation of relationships in RDBMS.
13. Describe the procedure for building a Break even analysis model using spread sheet
14. Describe the components of RDBMS.

Part C

Answer any two questions. Each question carries six weights

15. What are the features of RDBMS? Describe the applications of RDBMS in Business decision making.
16. What is model development?. What are the benefits of Modeling?
17. Explain six spread sheet financial functions and their applications

UNIVERSITY OF CALICUT
M.Com Syllabus (CSS) Semester 2

MC2 C 09 OPERATIONS RESEARCH

80 hours

Credits: 04

Course objectives:

27. To understand the concepts and techniques of Operations Research

28. To understand the use of OR tools for business decision making.

29. To acquire required skills to solve various problems in OR.

Module I: Operations Research – Introduction, Meaning & definition- Origin, characteristics & scope of OR – Managerial decision making and OR- Models and modeling in OR- Methodology (Process/phases) of OR- Important OR techniques- Limitations of OR.

Hours 06

Module II: Linear programming-Introduction, meaning and definition of LP- requirements of LPP- Basic assumptions of LP- Application of LP- Formulating a problem as an LP model- Advantages & Drawbacks of LP technique- Solution to LPP- Graphic method & feasible solution- Simplex method (*Maximizing Z with the inequality of constraints \leq & Minimizing Z with the inequalities of constraints \leq* Two methods only) – Linear Programming applications – Data Envelopment Analysis (DEA) – Evaluation the efficiency of financial institutions – overview of the DEA approach – DEA Linear Programming Models.

Hours 24

Module III: Transportation and assignment model – Transportation model- Introduction, concept and application of transportation model- Initial solution – for transportation problem- Methods- North West Corner Method (NWCM), Least cost method (LCM) & Vogel's Approximation Method (VAM) – Test for optimality (Optimal solution) – Stepping stone method- Modified Distribution Method (MODI) – Assignment model- introduction and concept- Solution of assignment model- Hungarian Assignment Method.

Hours 20

Module IV : Network analysis- Project Management & phases of project- Network analysis & objectives- Network models – PERT & CPM- Basic concepts of Network analysis (Activity, event etc.)- Network diagram- Critical Path Method (CPM)- Concept, meaning, advantages, drawbacks, features, & application of CPM- Time estimates in CPM- critical path- Calculation of project duration in CPM- Programme Evaluation and Review Technique (PERT) – Concept, meaning, advantages, drawbacks & features of PERT- Time estimates in PERT- Decision making by PERT- Difference between PERT & CPM.

Hours 20

Module V: Simulation- Introduction, meaning & definition – simulation methodology- advantages, disadvantages and applications of simulation method- Methods of simulation- Monte Carlo method- Random number generation- decision making through simulation.

Hours 10

Suggested Readings:

(iii) Operations Research techniques for management- VK Kapoor- Sulthan Chand & Sons

(iv) Operations Research—Applications and Algorithms. Winston, Wayne,

(v) Operations Research, Pannerselvam R, PHI New Delhi.

(vi) Introductions to Operations Research , Hillior, Fredericks, Mc Grow Hills.

(vii) Introduction to operation research- P k Gupta, DS Hira- S Chand & Co. Ltd.

(viii) Operations research- Kanti Swarup, P K Gupta, Manmohan- Sulthan Chand & Sons

(ix) QT in management- N D Vohra – Tata McGrawhill

(x) Practical problems in operations research: K K Chawla, Vijay Gupta, Bhushan K & Sharma – Kalyani Publishers, new Delhi

(xi) OR techniques for management- V K Kapoor and Sumant Kapoor- Sulthan Chand & Sons

(xii) Operations Research: SD Sharma – Kendar nath Ramnath & Co, Meerut

(xiii) Operations Research Principles & Applications: G Srinivasan- Prentice hall pvt. Ltd. New Delhi.

9. Operations Research: Wayne L. Winston

UNIVERSITY OF CALICUT
MODEL QUESTION PAPER
SECOND SEMESTER M.Com DEGREE EXAMINATION

MC2 C 09 OPERATIONS RESEARCH

Time 3 hrs.

Total weights: 36

PART A

Answer all questions. Each carries one weight.

18. Define the concept of OR.
19. What is meant by feasible region?
20. What is degeneracy in transportation problem?
21. Enumerate dummy activity in network analysis.
22. What do you mean by Monte Carlo Method of simulation?
23. What do you understand by Slack variables?

(6x1= 6 weights)

PART B

Answer any six questions. Each question carries three weights

24. Solve the following assignment problem.

	I	II	III	IV	V
A	2	4	3	4	7
B	3	5	4	2	6
C	6	7	4	5	7
D	4	2	5	3	3
E	2	6	7	6	5

25. Discuss briefly about the important OR models?
26. Solve the linear programming problem under graphic method

$$\begin{aligned} \text{Maximize} \quad & Z = 4x_1 + 6x_2 \\ \text{Subject to} \quad & 2x_1 + 3x_2 \leq 2100 \\ & 2x_1 + 2x_2 \leq 1600 \\ & 2x_2 \leq 700 \\ & x_1 \geq 0, \quad x_2 \geq 0 \end{aligned}$$

27. Write notes on

- bb. North West Corner rule
- cc. Vogel's approximation method

30. Distinguish between PERT and CPM

31. A tourist car operator finds that during the past 100 days the demand for the car had been varies as shown below.

Trips per week		0	1	2	3	4	5
No.of days	8	12	15	30	20	15	

Using random numbers simulate the demand for a 10-week period
(Use the random numbers 09, 54, 42, 01, 80, 06, 26, 57, 79, 52)

32. A project is expected to take 16 months along the critical path having a standard deviation of 4 months. What is the probability of completing the project within

- a) 16 months
- b) 19 months
- c) 1 year

33. What is unbalanced transportation problems? Explain the situations for unbalances transportation problems.

(6x3= 18 weights)

PART C

Answer any two questions. Each question carries six weights

34. Solve the problem under simplex method

$$Z = 5x_1 + 3x_2$$

Subject to $x_1 + x_2 \leq 2$

$$5x_1 + 2x_2 \leq 10$$

$$3x_1 + 8x_2 \leq 12$$

P.T.O

35. A manufacturer wants to ship 9 loads of his product as shown below. The matrix gives the mileage from Origin O and to the Destination D.

		Destination			Available
		A	B	C	
Origin	X	40	20	210	2
	Y	80	35	160	3
	Z	240	190	40	4
Required		4	2	3	

Shipping costs are Rs.16 per load mile. What will be the optimum shipping cost?

36. A project has the following time schedule:

Activity:	1-2	1-3	1-4	2-5	3-6	3-7	4-6	5-8	6-9
	7.8	8-9							
Time in months:	2	2	1	4	8	5	3	1	5
	4	3							

Construct network and compute (1) Total float for each activity (2) Critical path and its duration

(2x6= 12 weights)

UNIVERSITY OF CALICUT
M.Com Syllabus (CSS) Semester: 2

MC2 C 10 STRATEGIC MANAGEMENT

Hours: 80

Credits: 4

Objectives: To give a conceptual idea about Strategic Management

Module1: Introduction: Concept and role of corporate strategy- levels of strategy- Basic model of strategic management- Approaches to strategic decision making- strategic role of Board of Directors and top management- Strategic implications of social and ethical issues.

Hours 15

Module II: Strategic Analysis: Analysis of broad environment- environmental profile- constructing scenarios- Analysis of strategic advantage- Resource audit, value chain analysis, Core competences, Core creation of value, SWOT analysis of stake holders expectations – Corporate mission, vision, objectives and goals.

Hours 15

Module III: Strategic choice: Generating strategic alternatives- strategic options of corporate level stability, growth and defensive strategies- External growth strategies- mergers, acquisition, joint venture and strategic alliance. Evaluation of strategic alternatives- product portfolio models, selection of a suitable corporate strategy- concept of strategic fit- strategic options at SBU level- Michael porter's competitive strategies- operationalising competitive strategies.

Hours 20

Module IV: Strategic Implementation: Strategic implementation issues, planning and allocating resources- organization structure and design- functional strategies- production, HR, Finance, Marketing, and R&D- Managing strategic change- Strategic control.

Hours 20

Module V: Strategic Review: Evaluating strategic performance- criteria and problems, concept of corporate restructuring.

Hours 10

Core Readings

1. Fred David: Strategic Management, (Prentice Hall, New Delhi, 2005)
2. Thompson & Strickland: Crafting & Executing Strategy (Tata McGraw Hill, 2005)
3. Hitt, Hoskinsson & Ireland: Management of Strategy – Concepts and cases (South Western Cengage Learning, 2007)
4. Pearce, Rovinson & Richard: Strategic Management, (Tata McGraw Hill, 2005)
5. Wheelen & David Hunger: Strategic Management & Business Policy (Prentice Hall, New Delhi, 2005)
6. Ghemawat, Pankaj: Strategy & the business landscape (Pearson, New Delhi, 2000)
7. Gupta, Golakota & Srinivasan Business Policy and strategic management (Prentice Hall, New Delhi, 2005)
8. Srinivasan Strategic Management: The Indian Context (Prentice Hall, New Delhi, 2007)
9. Strategic management and Policy, Kazmi Azher, TMH.
10. Strategic Management, Pearce,Robinson, Mc Grow Hills.

Strategic management, Ireland Hoskisson, Cengage.

Additional Readings

1. Hamel, Gary : Leading the Revolution, (Harvard Univ. Press, 2000)
2. Kay, John: Foundations of Corporate Success, (Oxford, UK 1995)
3. Ansoff, H. Igor: Implanting Strategic Management, (Prentice Hall, New Jersey, 1990)
4. Porter, Michael E.: Competitive Advantage of Nations,(The Free Press, 1990)
5. Mintzberg, Quinn & Ghoshal (eds): The Strategy process - Concepts, contexts &cases, (Prentice Hall of India, 1998)
6. Hamel & Prahalad: Competing for the future, (Harvard Business School Press, 1994)
7. Hoter & Schendel: Strategy Formulation-Analytical Concepts (West Pub. Co, 1996)
8. Steiner & Miner: Management and Strategy : Text, Reading and Cases (Macmilan, New York,1982)

Current Readings

Harvard Business Review

Sloan Management Review

Advertisement and Marketing

UNIVERSITY OF CALICUT

MODEL QUESTION PAPER SECOND SEMESTER M.Com (CSS) DEGREE EXAMINATION

MC2 C 10 STRATEGIC MANAGEMENT

Time: 3 hrs.

Total weights: 36

PART A

Very short answer questions
(Answer all questions. Each carries one weight.)

- (xiv) Define strategic intent.
- (xv) What is core competence?
- (xvi) What do you mean by SBU?
- (xvii) What is strategic Audit?
- (xviii) What is conglomerate diversification?
- (xix) Define cost leadership strategies.

(6x1=6 weight)

PART B

(Answer any six questions. Each carries three weights.)

- (xx) Explain the cost leadership and sustain competitive advantage with suitable examples.
- (xxi) Distinguish between core competence and competitive advantage.
- (xxii) Elucidate the resource based views (RBV) of the firm and its implications.
- (xxiii) Evaluate the various intrinsic growth strategies of corporate.
- (xxiv) Examine the need of designing functional strategies.
- (xxv) Identify the SWOT framework of an automobile industry.
- (xxvi) Evaluate the contribution of C.K. Prahalad in the field of strategic management.
- (xxvii) What is the relevance of environmental scanning and diagnosis?

(6x3= 18 weight)

PART C

(Answer any two questions. Each carries six weights.)

- (xxviii) Discuss the value chain analysis of Micheal Porter in the context of strategic management.
- (xxix) Identify the major growth strategies of corporate in the globalised environment
- (xxx) **Case Study**

New Indian Bank is one of the leading scheduled commercial bank in India with a strong focus on technology and service culture. It had a very humble beginning and was formed on the 18th January 1948 by a group of 44 enterprising men, with a capital of only Rs 25000. The major aim was to liberate the business community from the clutches of greedy money lenders. The bank gained the confidence and received the patronage of the public in increasing measure over the years. In the 1960s when there was a crisis in the banking industry took over fifteen other smaller banks. This was in fact the beginning of the growth of the bank. It wants to emerge as the most preferred bank in the country in terms of brand, values, principles with core competence in fostering customer aspirations, to build high quality assets leveraging on the strong and vibrant technology platform in pursuit of excellence and customer delight and to become a major contributor to the stable economic growth of the nation. The bank is committed to become a technology-driven, customer oriented bank. During the late 1990s new generation banks were began to emerge with a pan India presence. This situation created a fresh

challenge to the bank both in terms of technology and quality of assets.

Questions:

1. Identify the vision of the bank from the above case.
2. What is the core competence of the bank?
3. Draw a suitable mission statement for the bank
4. Prepare a detailed business plan for the bank in the context of growing competition in banking industry.
(2x6= 12 weight)