

**UNIVERSITY OF KERALA**  
**SCHOOL OF DISTANCE EDUCATION**  
**M.COM FINANCE**  
**SEMESTER -2**

Course Code: **CO-2 21**  
Title: **E-Business and Cyber Laws**  
Assignment Code: **CO-2 21/SDE-C/2021**  
Assignment Coverage: **All Modules**  
Maximum Marks: **15**

**Attempt any 3 topics each in not less than 5 pages**

1. Explain about E-retailing.
2. Discuss the term cyber terrorism.
3. Explain online contract.
4. Explain the advantages of cyber world.
5. Discuss IT Act 2000.

Course Code: **CO-2 21**  
Title: **E-Business and Cyber Laws**  
Case Analysis Code: **CO-2 21/SDE-C/2021**  
Case Analysis Coverage: **All Modules**  
Maximum Marks: **10**

**Read the case and answer the questions given below**

Fraud is rampant in the banking sector. Banks mobilize public savings and facilitate investments. The liberalization of banking services by the government and the Reserve Bank of India has accelerated the growth of the banking sector in India. Since 1990 banks have started to invest more in technology in order to convert the branch based banking system into a customer-oriented banking system. The revolution of information technology in banking has redefined banking strategies and approaches. The effective use of information technology by credit institutions helps them provide banking services of higher quality to its customers, which further facilitate the adoption of transparent systems, reduction of costs and provision of high-speed services. Advertising, online banking and customer care services have become a recent trend. Further, banks have adopted Internet-based communication systems, allowing the online transfer of funds and electronic commerce systems that facilitate online client interactions. Telecommunication technologies and the computerization of administrative services allow online trading of shares and mutual funds. Credit and debit cards payment systems can be used to book road, rail and air tickets pay various service utility bills and shop online.

1. What are the security concerns due to instances of frauds and cyber attacks in the banking sector?
2. Explain the use of constructive technology defensive mechanisms that protect customers against duplication of debit and credit cards.
3. State the security mechanisms adopted by banks in India.

4. What are the solutions for criminal damage to computer resources, hacking, tampering with computer documents, breach of confidentiality, fraudulent digital certificates under the provisions of IT Act, 2000?
5. How the provisions of IPC 1860 protect the customer?

**Course Code: CO2 22**  
**Title: BUSINESS ETHICS AND CORPORATE GOVERNANCE**  
**Assignment Code: CO222/SDE-C/2021**  
**Assignment Coverage: All Modules**  
**Maximum Marks: 15**

**Attempt any three topics each in 4-5 pages**

1. What is Social Audit?
2. Discuss the principles of CSR.
3. Discuss the Factors influencing Business Ethics.
4. "Business is a responsible citizen"- Comment on the statement.
5. Discuss the important recommendations made by different committees on corporate governance in protecting the interest of stock holders.

**Course Code: CO2 22**  
**Title: BUSINESS ETHICS AND CORPORATE GOVERNANCE**  
**Case analysis Code: CO2-22/SDE-C/2021**  
**Coverage: All Modules**  
**Maximum Marks: 10**

**Attempt all the cases each in 4-5 pages**

1. An employee, Mr. Tom, working in the capacity of accounts officer of a medium-sized company listed on the London Stock Exchange, was working late one evening during the week. He realized he had left his pen in the boardroom at an earlier meeting and, given its value, went upstairs to look for it. As he approached the door he heard the following discussion:

“Chief Executive: I am deeply concerned that if this fall in profit figures is disclosed in the next annual report, there will be all sorts of problems with the shareholders. We may even lose a number of big investors.

Non-executive director (also the cousin of the Chief Executive): (large sigh) Well, I suppose we could always find a way of making them look better.

Chief Executive: How? I can't see it at all.

Non-executive director: Well, we could make them just slightly higher than last year's figures by including the proceeds of the sales of our toothbrush division.

Chief Executive: But the sale doesn't go through until October.

Non-executive director: No, but it will ... and it doesn't make much difference, we need the money on the books now.

Chief Executive: But when the accounts are signed off, won't that be fraudulent?

Non-executive director: Not really ... I don't see why ... it's just a manipulation of timing rather than numbers.

Chief Executive: OK. That sounds good to me. Let's sort it out now."

Mr Tom heard one of them move towards the door, and quickly slipped back to the stairs. He left work and spent the evening worrying about what he should do if anything. He decided he would anonymously ask the Company Secretary how he could deal with this situation, and bring the issue out into the open.

(a) As Company Secretary you receive a report from the employee about the overheard conversation. Write a brief summary for board members of the corporate governance problems raised by this employee and the weaknesses in the company's corporate governance which are evident from the conversation which was overheard.

(b) Draft a whistle blowing policy statement for any organisation, taking account of the ICSA Best Practice Guide.

2. Hunk Limited ('Hunk') is a successful family-run business. The board of directors is led by the founder of the company, John Hunk ('John'), who is both chairman and chief executive officer (CEO). The other board members, a finance director and two non-executive directors, are also John's brother and daughter. The members of the Hunk family own all the share capital of the company. The company does not have a company secretary, and its auditors are a local firm of accountants in the town where Hunk has its head office. John is proud of his entrepreneurial success. He has been prepared to take big risks with the company's strategy in order to grow the business and, when necessary, he has been willing to cancel the annual dividend to shareholders to spend money on investment or to accept a temporary decline in profits for the sake of longer-term success. He is aware that the company does not have a good reputation as an employer, but he believes that the company exists for the benefit of the Hunk family and employees should be grateful to have their jobs. John wants to retire in a few years' time. He would like his daughter to take over the running of the company, but he would also like to take the company public and get it accepted on to AIM, the junior stock market in the UK. He is aware that the governance of the company will have to undergo a substantial change for this to happen, but he does not want to retire until all the changes have been made and the company's shares are being traded on AIM. He also knows that AIM companies are not required to comply with the Corporate Governance Code but are, nevertheless, expected to have high standards of governance.

(a) Explain how the board's attitude to its shareholders and other stakeholders will need to change if Hunk goes public.

(b) Giving your reasons, identify the main aspects of governance that the board of Hunk will have to consider before the company goes public, and suggest changes that will have to be made.

**Course Code: CO2 23**  
**Title: QUANTITATIVE TECHNIQUES**  
**Assignment Code: CO2-23/SDE-C/2021**  
**Assignment Coverage: All Modules**  
**Maximum Marks: 15**

**Attempt any three topics each in 4-5 pages**

1. How do you analyze your data in SPSS?
2. Explain Binomial, Poisson and Normal distributions
3. Explain method of least square in regression.
4. What is Z test?
5. Explain the procedure for testing hypothesis.

**Course Code: CO2 23**  
**Title: QUANTITATIVE TECHNIQUES**  
**Case analysis Code: CO2-23/SDE-C/2021**  
**Coverage: All Modules**  
**Maximum Marks:10**

**Attempt all the case each in 4-5 pages**

1. The quantity of a raw material purchased by a company at the specified prices during the 12 months of 2016 is given:

Month	Jan	Feb	March	April	May	June	July	Aug	Sep	Oct	Nov	Dec
Price (Per Kg)	96	110	100	90	86	92	112	112	108	116	86	92
Quantity (Per Kg)	250	200	250	280	300	300	220	220	200	210	300	250

- a) Find the regression equations based on above data.
  - b) Estimate the approximate quantity likely to be purchased if the price shoots up to Rs. 124 per kg.
  - c) Obtain the coefficient of correlation between the price prevailing and quantity demanded.
2. Le Tech International ltd is a leading manufacturer of cylinder liners. The products are mainly rejected due to defects arising in machining section and casting section. The defects in casting section are generally cracks, hard, porosity etc. The defects in machining section are generally, undersize of outer diameter and over size of inner diameter, collar, width over size etc. Hence it is necessary to reduce the rework due to defects in casting and machining section and to improve the quality of product. To improve its sales in market, Le Tech is focusing its business strategy towards achieving the good quality products and operational efficiency by improving productivity and reducing internal costs.
    - 1) State the right quality control technique to improve the quality of the products.
    - 2) How the company can improve overall efficiency of the system in the section concerned.
    - 3) State the possible ways of maximizing output per section with less defects.

Course Code: **CO-224**  
Title: **International Business**  
Assignment Code: **CO224/SDE-C/2021**  
Assignment Coverage: **All Modules**  
Maximum Marks: **15**

**Attempt all the Questions.**

**Give answers to each question in 2 to 3 pages.**

1. What are the various barriers to enter into International Business?
2. Discuss the nature and importance of international business.
3. What is Product Life Cycle Approach?
4. Evaluate the functioning of the different types of regional economic integration.
5. Write a note on FDI and FII.

Course Code: **CO-224**  
Title: **International Business**  
Case analysis Code: **CO224/SDE-C/2021**  
Maximum Marks: **10**

**Attempt all the Cases. Each case carries 5 marks.**

**Answers to each case must be limited to no more than one page.**

I. General Motors (GM) made a deal with France-based automobile company PSA in 2017 to sell its Opel brand for a hefty sum. The deal would also see PSA become Europe's second-largest carmaker behind Volkswagen AG. For GM, this deal would free it from continuous losses in Europe and help to improve its overall profit margins and increase returns to shareholders. GM was facing tough times since 2000 in Europe with the failure of the Chevrolet and Opel brands. In addition to this, the changing European market conditions and excess and idle production capacities forced GM to consider the strategy of divestment from Europe. Brexit too led to GM incurring extra tariffs for exports from the UK. GM's CEO Mary Barra said GM's decision was aimed at reshaping the company through disciplined capital allocation to its higher-return investments. While some analysts said this was a good move, others felt that exiting a market like Europe would leave GM less diversified and more dependent on its performance in the US and China markets, and expose it to potential risks.

1. Examine the nature of problems faced by GM in Europe and the reasons that prompted General Motors to exit Europe.
2. Study and analyze GM's divestment strategy in Europe and the implications of leaving a key market.
3. Explain the nature of problems faced by foreign companies like GM in saturated markets like Europe.
4. Analyse the issues and challenges in managing the corporate portfolio and value creation as the corporate parent.

II. The case discusses in detail Sweden-based furniture retailer, IKEA's re-entry into the Japanese market and the strategies it adopted on its re-entry. IKEA first entered Japan in 1974 through a joint venture with a Japanese company as a part of its plans to expand globally. It exited from the country in 1986, after failing to develop a significant presence. IKEA decided to re-enter the market in 2002, and the second time around, it conducted a thorough study of the markets and visited several Japanese homes to understand their requirements better. IKEA then formulated its strategy for the Japanese market based on 'small space living', and brought in products that were suitable to the Japanese -storage boxes, sofa beds, two-seater sofas, etc.

1. Discuss the uniqueness of furniture retail market in Japan.
2. List out the reasons for IKEA's exit from Japan.
3. Analyze the factors that shaped IKEA's re-entry into Japan.
4. Evaluate some of IKEA's strategies in Japan.

Course Code: **CO2 25**  
Title: **Strategic Management**  
Assignment Code: **CO2 25/SDE-C/2021**  
Assignment Coverage: **All Modules**  
Maximum Marks: **15**

**Attempt any 3 topics each in not less than 5 pages**

1. What is BCG matrix?
2. Briefly explain the steps in strategic planning and management.
3. Discuss the corporate, business and functional strategies of a multinational national company of your choice.
4. Briefly explain the SWOT analysis.

Course Code: **CO2 25**  
Title: **Strategic Management**  
Case Analysis Code: **CO2 25/SDE-C/2021**  
Maximum Marks: **10**

**Attempt the case in not less than 10 pages**

Jai Hind Manufacturing Company was established in 1958, located in Calcutta. The Company employs 5000 full-time staff, a majority of whom are engineers. There are 2000 other staff. The company manufactures small automobile parts for passenger cars. The company enjoys a monopoly in its field of operations. It has captured 50% of market share all over the country. It is known for its quality of products. Due to rising competitive market ambience ever since the entry of MNCs into the Indian market since the beginning of the 21<sup>st</sup> century, the company is facing financial crunch to meet its expansion programme. The company loves its staff and will not resort to downsizing methods to reduce the staff strength, as a measure of its cost-cutting drive. As such, managers share the responsibility to cut down the wastages of materials at all stages but maintain the standard quality of the product.

1. Do you think the company can maintain the same reputation for long without changing the existing strategy? If yes then how?
2. What will happen if the company downsizes the employees and appoint contract employees to save cost?
3. Do you think the variables which are not static viz. competition, drop in demand, the rise in price etc are really roadblocks for the company in the attainment of its objectives. If yes how would it be maintained the existing status?
4. What is your opinion on the statement that strategies are fundamental in nature, having long-term implications?

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