PG – 517

III Semester M.Com. Degree Examination, January/February 2026
(CBCS) (2021 – 22 Onwards)
COMMERCE
Paper – 3.1 : Intellectual Property Rights

Time : 3 Hours Max. Marks : 70

SECTION – A

1. Answer **any seven** out of ten. **Each** question carries **two** marks. **(7×2=14)**
   a) Mention any two rights of a Patentee.
   b) What is Assignment of Copyright ?
   c) Define Cinematograph.
   d) What is the purpose of the Designs Act, 2000 ?
   e) Mention any two examples of GI products.
   f) What are layout designs in semiconductor chips ?
   g) State any two functions of the controller general of patents, designs and trademarks.
   h) What is meant by "Surrender of Patent" ?
   i) Define plant variety protection.
   j) What is meant by registration of trademarks ?

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. **(4×5=20)**

2. Explain the concept of copyright and its subject matter.
3. Describe the rights and duties of a patentee.
4. Explain the procedure for registration of a trademark.
5. Write an overview on infringement and remedies under the Trademarks Act, 1999.
6. Explain the meaning and scope of Industrial Designs under the Designs Act, 2000.
7. Discuss the procedure for registration of geographical indications.

P.T.O.

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks.

(2×12=24)

8. Elaborate on trademarks : types of marks, registration process, rights of the holder, infringement and penalties.
9. Explain the Designs Act, 2000 in detail, including registration, term of protection, infringement and case examples.
10. Write a comprehensive note on geographical indications, their registration process, protection and economic significance.
11. Discuss plant variety protection and layout design protection with reference to legal framework, procedure and rights granted.

SECTION – D

Answer the following : **(1×12=12)**

12. EcoPrint Solutions, a mid-sized company specializing in sustainable packaging, created a new biodegradable coating formula that significantly extends the shelf life of food products. The formula was developed over several years and was kept strictly confidential, accessible only to a small research team under nondisclosure agreements. EcoPrint planned to commercialize the coating exclusively and gain a competitive edge in the eco-packaging market.

    After launching the product, the company discovered that a rival firm had introduced a nearly identical biodegradable coating with the same performance characteristics. EcoPrint later learned that one of their former chemists had joined the rival firm shortly after leaving the company. Although the rival denies wrongdoing, EcoPrint suspects that confidential knowledge about the formula might have been disclosed or replicated.

    EcoPrint is now facing declining market share and is unsure how to enforce its intellectual property rights, especially since the formula was protected only as a trade secret and not patented. They need to determine how to respond to the potential misappropriation and strengthen their protection strategy.

    Questions :

    a) What steps should EcoPrint take to verify whether its trade secret has been misappropriated by the rival company ?

    b) Would patenting the formula earlier have provided stronger protection and what limitations might a patent have introduced ?

    c) What legal remedies and preventive measures can EcoPrint pursue to safeguard its intellectual property moving forward ?

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III Semester M.Com. Degree Examination, Jan./Feb. 2026
(CBCS) (2021-22 Onwards)
COMMERCE
Paper – 3.2 : Logistics and Supply Chain Management

Time : 3 Hours Max. Marks : 70

SECTION – A

Answer **any seven** questions out of ten. **Each** question carries **two** marks. **(7×2=14)**

1. a) What is supply chain management ?
   b) Write any two key features of logistics information system.
   c) What is meant by social performance ?
   d) Define ISCM.
   e) Write the meaning of the term functional conflict.
   f) What is outsourcing ?
   g) What are the elements of HPLs ?
   h) What do you mean by value-chain ?
   i) Write the meaning of the term reverse logistics.
   j) What is Bar Coding ?

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. **(4×5=20)**

2. "The real competition in logistic management is between supply chain and not companies." Elucidate this statement.
3. How supply chain management is different from logistic management ?
4. What is triple bottom line ? Explain its importance and ethical factors in supply chain business.
5. Write a note on Logistic design and evaluation with relates to material handling efficiency.
6. "The line between disorder and order lies in logistics". Explain.
7. Explain the various functions of warehousing management.

P.T.O.

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. **(2×12=24)**

8. Critically evaluate the Indian infrastructure problems and outsourcing issues in supply chain management.

9. Explain the role of supply chain partners and ownership arrangements in warehouse operations with suitable examples.

10. What is relationship management ? Explain the importance of customer relationship management in supply chain and logistics administrations.

11. "Supply chain is the science, logistics is the art and management is the profit with relates to financial performance of internal supply chain management". Describe in detail.

SECTION – D

Answer the following. **(1×12=12)**

QRS Company Case Study

QRS, a mid-size logistics company is facing rising operational costs and declining customer satisfaction and profit due to inefficiencies in its supply chain and outdated technology. If 'QRS' company implementing advanced AI and ML, the company will be reduced operational costs by 15%, increased customer retention by 20% and profit by 10%, underscoring the importance of technology adoption and customer experience enhancement in driving finance performance, compromise the social performance, because it will reduce 40% of the workforce.

a) QRS is the traditional logistics company. If AI and ML is adopting it will be a technology driven company. What is your advice to this situation ?

b) If the company adopt AI and ML leads to fail the social performance and cut down the 40% of the workforce. Is it right ? Explain.

c) Whether "QRS" correct its inefficiencies, if it adopt the upgraded technology ?

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III Semester M.Com. Examination, ~~January~~/February 2026
(CBCS) (2021 – 22 Onwards)
COMMERCE
Paper – 3.3FB – Financial Markets and Services

Time : 3 Hours Max. Marks : 70

SECTION – A

1. Answer **any seven** out of ten. **Each** question carries **two** marks. **(7×2=14)**
   a) State two functions of the Primary Market.
   b) What is the purpose of prospectus in primary market ?
   c) What is a bought out deal ?
   d) Define WAP trading.
   e) Name two international credit rating agencies.
   f) What is the importance of book-building ?
   g) Mention two characteristics of financial services.
   h) What is private placement of securities ?
   i) Give two examples of fund-based financial services.
   j) What is the purpose of mark to market margin in the secondary market ?

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. **(4×5=20)**

2. Differentiate between book building and the fixed price method of floating an issue, highlighting the impact of each on price discovery.

3. Analyse the concept of exposure limits and violation charges in the secondary market trading mechanism.

4. Explain the inherent challenges faced by the financial service sector.

5. Evaluate the statement : "The growth of the venture capital industry in India is critical for technological innovation and economic development."

6. Explain the key factors considered for rating a corporate issuer's debt instrument.

7. Discuss the procedure for a rights issue of securities, outlining the steps from board resolution to allotment.

P.T.O.

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. **(2×12=24)**

8. Explain the scope and importance of financial services.

9. Elaborate on the complete trading mechanism in the secondary market, focusing on the evolution from the open outcry system to screen-based trading and online-trading.

10. Brief the various types of mutual funds based on their investment objectives and structure.

11. Define credit rating. Explain the types of rating assigned to different financial instruments or entities.

SECTION – D

Answer the following : **(1×12=12)**

12. Assume that XYZ manufacturing Ltd. intends to raise capital through a public issue. As a professional consultant, draft a specimen prospectus including all mandatory disclosures and statutory requirements.

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III Semester M.Com. Examination, January/February 2026
(CBCS) (2021 – 22 Onwards)
COMMERCE
Paper – 3.4 (FB) : Financial Planning

Time : 3 Hours Max. Marks : 70

SECTION – A

Answer **any seven** out of ten. **Each** question carries **two** marks. **(7×2=14)**

1. a) State the meaning of the 1H and 4W approach in financial planning.
   b) List any two objectives of financial planning.
   c) What is a sovereign gold bond ?
   d) What is meant by portfolio diversification ?
   e) What is a financial plan ?
   f) Define risk assessment.
   g) What is PMVVY ?
   h) Give the meaning of Senior Citizens' Savings Scheme.
   i) State any two objectives of financial planners.
   j) Mention any two employment opportunities for financial planners in India.

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. **(4×5=20)**

2. Describe the golden rules of financial planning.
3. Compare financial planning for individuals versus organizations.
4. Elaborate the features, benefits and limitations of Provident Fund, Public Provident Fund and National Pension Scheme.
5. Evaluate the importance of monitoring and periodic revision of financial plans.
6. Explain the types of tax-saving investment plans available under Indian income tax laws.
7. Explain the steps followed by CFPs while preparing financial plans for clients.

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. **(2×12=24)**

8. Explain the life cycle approach to financial planning with suitable illustrations for different life stages.

9. Critically analyze the risk-return trade-off across major investment avenues such as equity, mutual funds, bank deposits, gold and government saving schemes and justify their suitability for different investor profiles.

10. "A financial plan succeeds not only by design but by the conditions surrounding it." Analyze how various factors influence planning decisions and long-term outcomes.

11. "No single retirement plan suits every income group." Analyze the various retirement plans available in India and evaluate their suitability for different income levels.

SECTION – D

Answer the following : **(1×12=12)**

12. Assume you are a Chartered Financial Planner. Prepare a financial plan for a self-employed individual aged 40 with moderate risk appetite, irregular income and goals of retirement security, wealth creation and tax savings.

III Semester M.Com. Examination, January/February 2026
(CBCS) (2021 – 22 Onwards)
COMMERCE
3.5 (FB) – Innovations in Banking and Technology

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** question out of ten. **Each** question carries **two** marks. **(7×2=14)**

   a) What is a payment bank ?

   b) In what way does the Indian banking system support economic development ?

   c) What is total branch computerization ?

   d) How does Core banking support anytime–anywhere banking services ?

   e) What is the use of robotics in banking operations ?

   f) Give the meaning of Cognitive banking.

   g) How do Point Of Sale (POS) machines facilitate digital payments ?

   h) What is e-KYC ?

   i) How does two-tier password system function in banking ?

   j) What is phishing ? Give an example.

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. **(4×5=20)**

2. Public and private sector banks operate with similar mandates but demonstrate different approaches and outcomes. Explain.

3. Examine the operational and managerial challenges faced by banks while migrating from traditional banking to Core banking systems.

4. Explain the concept of block chain technology in banking and assess its role in improving security.

5. Analyze the significance of MICR, NFS, ECS and EFT in the modernization of banking services.

6. Examine the challenges faced by banks in fraud detection and prevention in the digital banking environment.

7. Critically examine the impact of Core banking on banking operations, risk management, and cost efficiency.

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. **(2×12=24)**

8. Analyze how technological advancements and regulatory developments have reshaped the role of bankers and the nature of banking operations in India.

9. "Core banking has transformed banks from branch-centric institutions to customer-centric service providers." Explain.

10. Examine the applications of fintech technologies in banking and evaluate their impact on banking efficiency and service delivery.

11. Evaluate the role of UPI in revolutionizing digital payments in India, highlighting its benefits and challenges.

SECTION – D

Answer the following. **(1×12=12)**

12. A bank has reported an increase in customer complaints related to unauthorized transactions through mobile banking and UPI. Many customers claim that they unknowingly shared OTPs or clicked on suspicious links. The bank is concerned about rising online frauds and loss of customer trust.

    Based on the above situation :

    a) Identify the possible types of banking frauds involved in this case.

    b) Analyze the reasons for the increase in such frauds despite the availability of security measures.

    c) Suggest appropriate security measures that banks can adopt to prevent such frauds.

    d) Recommend precautionary steps that customers should follow to protect themselves from online banking frauds.

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