

F-6287

Sub. Code

7MCO1C2

M.Com. DEGREE EXAMINATION, NOVEMBER 2021

First Semester

Commerce

ADVANCED CORPORATE ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is Sweet Equity?
2. Explain Capital Redemption Reserve.
3. Write a note on Pre-incorporation profit.
4. What is Yield Value of shares?
5. What do you understand by Alteration of share capital?
6. What is Purchase Consideration?
7. Who are Preferential Creditors?
8. Write a note on contributory.
9. Define Holding Company.
10. Explain Cost of Control.

Part B

(5 × 5 = 25)

Answer **all** questions choosing either (a) or (b).

11. (a) The directors of R Ltd., resolved on 1st May 2000 that 2000 ordinary shares of Rs. 10 each, Rs.7.50 paid, be forfeited for non payment of final call of Rs.2.50. on June 10, 2000, out of the above, 1,800 shares were reissued for Rs.6 per share. Show the entries to give the effect to the above transactions.

Or

- (b) A company wishes to redeem its preference shares amounting to Rs. 1,00,000 at a premium of 5% and for this purpose issued 5,000 equity shares of Rs.10 each at a premium of 5%. The company has also a balance of Rs. 1,00,000 on general reserve and Rs.50,000 on profit and loss account Pass the necessary journal entries to record the above transactions
12. (a) The provision for tax at the end of 31.3.01 stood at Rs.3,00,000. During 2001-02, the tax liabilities upto 31.3.01 were settled for Rs.2,74,000. Provision for required in respect of 2001-02 is Rs,82,000. How will you show provision for tax in profit and loss a/c?

Or

- (b) From the data given below calculate the goodwill of the company by the capitalization method:
- (i) Normal rate of return applicable to the class of business carried on by the company 10%
 - (ii) Adjusted average profits of the preceding 5 years Rs.30,000
 - (iii) Net asset employed in the company Rs.2,00,000.

13. (a) What is Pooling of interests method? State its features.

Or

- (b) X Co.Ltd. has the following shares as a part of its share capital 10000 8% preference shares of Rs. 100 each fully paid, 50,000 equity shares of Rs.5 each fully paid, and 20,000 equity shares of Rs. 10 each, Rs.8 called up and paid up.

The company has decided to alter the share capital as follows:

- (i) To subdivide the preference shares into shares of Rs. 10 each.
- (ii) To consolidate the equity shares of Rs.5 each into shares of Rs. 10 each.
- (iii) To convert the partly paid up equity shares into fully paid up shares of Rs.8 each, with the necessary legal actions.

Journalize the alterations.

14. (a) What is meant by Liquidator's Final Statement of account?

Or

- (b) From the particulars given below, ascertain liquidator's remuneration:

Creditors to be paid	Rs.60,000
Amount available on hand	Rs.44,000

Commission to be given on the amount paid to creditors 10%

15. (a) P Ltd. acquired 65% shares of Q Ltd. on 1.10.02. P & L a/c in the books of Q Ltd. showed a debit balance of Rs.40,000 on 1.4.02. on 31.3.03, the balance sheet of Q Ltd. showed P & L a/c balance of Rs.1,20,000. Calculate capital profits and Revenue profits.

Or

- (b) Consolidated the following balance sheets:

Liabilities	H	S	Assets	H	S
Capital Re.1 Shares	1,400	1,000	900 shares in S at cost	1,200	–
Creditors	–	500	Sundry creditors	200	1,800
P & L A/c	–	300			
	<u>1,400</u>	<u>1,800</u>		<u>1,400</u>	<u>1,800</u>

When H Ltd acquired the shares in S, the profit and loss a/c of the latter had a credit balance of Rs.200.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. ABC Co. Ltd., issued 20,000 shares of Rs.10 each at a premium of Rs.2 payable as follows:

On Application Rs.2; On Allotment Rs.5 (including premium); on first call Rs.2; on final call Rs.3.

Applications for Rs.15,000 shares were received and all these shares were allotted. The first call was made and the amount due thereon was received except the amount on 500 shares. Hence, these shares were forfeited and reissued at Rs.7 each, as fully paid up. Pass journal entries in the books of the company.

17. Kayal Ltd. was incorporated on May 1, 2000 to take over business of Raja Co. Ltd. as a going concern from January 1, 2000. The profit and loss a/c for the year ending December 31,2000 is as follows:

Profit and Loss Account

	Rs.		Rs.
To Rate and Taxes	24,000	By Gross Profit	5,00,000
To Insurance	6,600		
To Electricity Charges	3,600		
To Salaries	1,20,000		
To Directors fees	16,000		
To Audit fees	3,000		
To Commission	40,000		
To Advertisement	30,000		
To Discount	15,000		
To Office expenses	12,800		
To Preliminary expenses	6,000		
To Interest on Loan	24,000		
To Net Profit	1,99,000		
	5,00,000		5,00,000

Raja Co. Ltd. had spent Rs.3,000 only on advertisements. Salaries include that of a manager appointed from July 1, 2000 for Rs.3,000 per month. The total turnover for the year was Rs.25,00,000 and turnover of Raja Co. Ltd. up to May 1 was Rs,9,00,000. Calculate the profit earned to incorporation of the company.

18. White Ltd. agreed to acquire to the business of Green Ltd. as on 31.12.1998 on which date the balance sheet of Green Ltd. was summarized as follows:

Liabilities	Rs.	Assets	Rs.
		Goodwill	1,00,000
Capital (fully paid up shares of Rs.10 each)	6,00,000	Land & Buildings	3,00,000
General Reserve	1,70,000	Plant	3,40,000
P&L a/c	1,10,000	Stock	1,68,000
5% Debentures	1,00,000	Debtors	56,000
Creditors	20,000	Cash balance	36,000
Total	10,00,000	Total	10,00,000

The consideration payable by White Ltd. was

- A cash payment of Rs.2.50 for every share in Green Ltd.
- The issue of 90,000 Rs. 10 shares at an agreed value of Rs. 12.50 per share and
- The issue of as such an amount of fully paid 5% debentures in White Ltd. at 96% as is sufficient to discharge the 6% debentures in Green Ltd.

The directors of White Ltd. valued Land and Buildings at Rs.4,00,000 and Plant at Rs.4,50,000 and created a provision of 5% on debtor against doubtful debts. The expenses of liquidation Rs. 6,000 were paid by white Ltd. Close the books of Green Ltd and draft entries in White Ltd.

19. The Balance sheet of C Ltd D Ltd as at 31st December 1986 are as follows:

Liabilities	C Ltd Rs.	D Ltd Rs.	Assets	C Ltd Rs.	D Ltd Rs.
Share Capital (Rs.10 each)	2,00,000	1,00,000	Sundry Assets	1,32,500	1,38,200
General Reserve	18,000	20,000	Goodwill	Nil	20,000
P&L a/c	24,500	23,000	Shares in D Ltd at cost	1,40,000	Nil
Creditors	30,000	15,200			
Total	<u>2,72,500</u>	<u>1,58,200</u>	Total	<u>2,72,500</u>	<u>1,58,200</u>

In case of D Ltd. profit for the year ended 31st December 1986 is Rs. 12,000 and transfer to Reserve is Rs.5,000. The holding of C Ltd. in D Ltd. is 90% acquired on 30th June 1986. Draft Consolidate Balance Sheet of C Ltd. and its subsidiary.

20. Give a Proforma of a statement of affairs and deficiency account with imaginary figures.
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7MCO1C4

M.Com. DEGREE EXAMINATION, NOVEMBER 2021.

First Semester

Commerce

ADVANCED COST ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is Cost Control?
2. Explain the meaning of Escalation clause.
3. State any two objectives of transport costing.
4. What is Contract Costing?
5. What are Joint Products?
6. What is the need to provide for inter process profit?
7. Define Standard costing.
8. What are Ideal Standards?
9. What do you mean by integral cost accounting?
10. List out any four objectives of Cost Accounting.

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) What is Work in Progress? How do you show it in a cost sheet?

Or

- (b) A Factory produces 100 units of a commodity. The cost of production is Materials Rs.10,000, wages Rs.5,000. Direct expenses Rs.1,000 Factory overhead 125% on wages; office overhead 20% on works cost, expected profit 25% on sales. Calculate the price to be fixed per unit
12. (a) From the following information, calculate total ton-kilometres: No. of lorries: 10 capacity 5 tons each. Days operated 25 days per month. Trips made by each lorry: one trip a day of a distance of 120 km. Average load carried 80% of capacity. Empty running — 40% of the total running distance

Or

- (b) The following particulars are related to contract undertaken by Ram Ltd., Plant purchased Rs.60,000; wages paid Rs.3,40,000; overhead apportioned Rs.40,000; Material issued at site Rs.3,36,000; Plant at site Rs.48,000; Work uncertified Rs.20,000: Cash received Rs.6,00,000 (being 80% of work certified). Prepare contract account.
13. (a) 100 units are introduced into a process at a cost of Rs.4,800 and further expenses of Rs. 1,600 are spent on it. Normal loss expected 10% of the units introduced. When the actual output of the process is 80 units and the scrap is sold @ Rs. 10 per unit, prepare the process account and other related accounts.

Or

- (b) In process I, 600 units were introduced at Rs.20 per unit. The normal process loss is 20% of the input. The scrap is sold at Rs.3 per unit. Labour and overhead expenses incurred in the process amounted to Rs.1,320. 500 units were completed and transferred to finished stock account. You are required to show the process account and abnormal gain account.

14. (a) What is Memorandum Reconciliation Account?

Or

- (b) From the following data find out profit as per cost accounts.

- (i) Profit as per Profit and Loss account Rs.4,80,000
- (ii) Over recovery of factory overhead Rs.5,000
- (iii) Profit on sale of asset shown in financial accounts Rs.1,000
- (iv) Dividend received Rs.2,000 appears in profit and loss account.

15. (a) A factory planned to produce 1,000 units of a product, using 8,000 Labour hours costing Rs.40 each. Actually 900 units were produced by working 8,200 Labour hours. Calculate labour efficiency variance.

Or

- (b) Product A required 10 kgs. of materials at the rate of Rs.4 per kg. The actual consumption of material for the manufacturing of product A came to 12 kgs. of materials at the rate of Rs.4.50 per kg. Calculate:
- (i) Material Lost variance.
- (ii) Material usage Variance.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. State the factors to be considered while installing a costing system.
17. From the following data relating to Vehicle A calculate the cost per running kilometre and ton km.

	Vehicle A
Kilometres run (annual)	15,000
Tonner per km (average)	6
Cost of Vehicle	Rs.25,000
Road license (annual)	Rs.750
Insurance(annual)	Rs.700
Garage Rent (annual)	Rs.900
Supervision and salaries	Rs.2,400
Drivers wages per hour	Rs.3
Cost of fuel per litre	Rs.3

kilometres run per litre	20
Repairs and maintenance per km	Rs.1.75
Tyre allocation per km	90 paise
Estimated life of vehicle	1,00,000 kms

Charge interest at 5% p.a. on cost of vehicle. The vehicle runs 20 kms per hour on an average

18. From the following information, prepare process accounts:

	Process I	Process II	Process III
	Rs.	Rs.	Rs.
Direct Materials	30,000	7,500	7,500
Direct Wages	22,500	15,000	15,000
Closing Stock	7,500	8,750	21,300

Finished goods were sold for Rs,1,30,000. Closing finished stock was Rs.5,612. It is the policy of the company to charge 20% on transfer price while transferring the goods from each process.

19. From the following information prepare cost and financial profits' Reconciliation statement:

	Rs.
Profits as per Costing Books	45,030
Income tax provided in financial books	4,000
Bank interest (Cr.) in financial books	150
Depreciation recovered in cost books	3,000
Depreciation charged in financial books	2,800
Works overheads over-recovered	550
Administrative overheads under recovered	450
Interest on investments on included in cost accounts	1,200
Stores adjustments (credit in financial books)	120

20. From the following data: Calculate the Material Variances.

	Standard		Actual	
	Kg.	Rate	Kg.	Rate
A	8,000	1.05	7,500	1.20
B	3,000	2.15	3,300	2.30
C	2,000	3.30	2,400	3.50

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Sub. Code

7MCO2C1

M.Com. DEGREE EXAMINATION, NOVEMBER 2021

Second Semester

Commerce

RESEARCH METHODOLOGY

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is review of literature?
2. What is descriptive research?
3. What do you mean by random sampling?
4. Difference between systematic sampling and stratified sampling.
5. List out the types of data collection.
6. What do you mean by pilot study?
7. Difference between transcription and tabulation.
8. What is multivariate analysis?
9. What do you mean by report writing?
10. What is annotations?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) Explain the Characteristic of good research.

Or

- (b) List out the significance of research.

12. (a) List out the essentials of hypothesis framing.

Or

- (b) How do you develop the research plan?

13. (a) Difference between Likert scale and Guttman scale.

Or

- (b) Explain secondary data.

14. (a) Explain the process of editing and coding.

Or

- (b) Explain the uses of Bi-variate analysis.

15. (a) List out the types of report and explain them.

Or

- (b) Explain the features of good research report.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the research process in detail.

17. Explain the different types of research design in detail.

18. Explain the method of data collection in detail with example.
 19. Explain the non-parametric test in detail.
 20. Explain the format of report writing in detail.
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F-6290

Sub. Code

7MCO2C2

M.Com. DEGREE EXAMINATION, NOVEMBER 2021

Second Semester

Commerce

INVESTMENT MANAGEMENT

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is derivatives investments?
2. What is BSE?
3. Define the term risk.
4. What is current return?
5. List out any two benefits of debt investment.
6. What is price value analysis?
7. What is portfolio?
8. What is open end fund?
9. What is call options?
10. Who is called as holder?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) List out the benefits of investment to general public.

Or

- (b) Discuss the benefits of fixed income investment.

12. (a) Differentiate systematic risk and unsystematic risk.

Or

- (b) What are the strategies followed while allocating funds to different investment?

13. (a) What is technical analysis and what are the basic principles of technical analysis?

Or

- (b) Discuss the significance of investment valuation.

14. (a) Discuss the need of mutual fund.

Or

- (b) Write short note on strong form of market efficiency.

15. (a) Discuss the uses of future contract.

Or

- (b) What do you mean by pay off for holders? Explain it.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Mr. Srinivasan is considering following investment alternatives. What should be the required rate of return for each of the following investments if return on the market is 12% and return on treasury bill is 6.75%.

Security:	A	B	C	D	E
Rate:	1.20	0.80	1.50	0.60	1.25

Also compute the expected return of portfolio, if he invests on all the stocks.

17. Compute the RSI (Relative Strength Index) of company X's share

Day:	1	2	3	4	5	6	7	8	9	10
Price:	300	304	319	317	319	333	331	332	348	346

18. Discuss the features and types of futures contract.
19. Discuss the attributes than investors should consider while evaluating on investment?
20. Explain the chart patterns and lead and lag indicators in technical analysis.

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7MCO2C3

M.Com. DEGREE EXAMINATION, NOVEMBER 2021

Second Semester

Commerce

MANAGEMENT ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define management accounting.
2. What is management accounting system?
3. Explain the meaning of the term financial statements.
4. What are common size financial statements?
5. What is accounting ratio?
6. What is net working capital?
7. What cash flow statement?
8. What is flexible budget?
9. What is sales budget?
10. What is marginal costing?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) Discuss the functions of management accounting.

Or

- (b) State the uses of management accounting.

12. (a) What are percentage analysis? In what manner does it help in understanding a Balance sheet?

Or

- (b) Explain the concept profitability ratio.

13. (a) What are the limitations of cash flow statement? Explain.

Or

- (b) From the following P and L a/c you are required to compute the cash flow operations.

P and L a/c for the year ended 31.12.1996

	Rs.		Rs.
To salaries	5,000	By gross profit	25,000
To rent	1,000	By profit on sale of land	5,000
To depreciation	2,000	By income tax returns	3,000
To loss on sale of plant	1,000		
To goodwill written off	4,000		
To proposed dividends	5,000		
To provision for taxation	5,000		
To net profit	<u>10,000</u>		
	<u>33,000</u>		<u>33,000</u>

14. (a) From the following average figure of previous quarters, prepare a manufacturing overhead budget for the quarter ending March, 1999. The budgetary output during the quarter in 4,000 unit.

Fixed overheads – Rs. 20,000

Variable overhead – Rs. 10,000 (varying @ Rs. 5 per unit)

Semi variable overhead – Rs. 10,000 (40% fixed and 60% varying @ Rs. 3 per unit)

Or

- (b) Explain the significance of Budgetary control.
15. (a) Discuss the application of cost volume profit analysis.

Or

- (b) Explain how semi variable cost could be split into fixed cost and variable cost.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe how management accounting satisfies the various needs of management for arriving at appropriate business decisions.
17. Calculate the following ratios from the balance sheet given below :
- (a) Debt equity ratio (b) Liquidity ratio (c) fixed assets to current assets and (d) fixed assets / turnover.

Balance sheet			
Liabilities	Rs.	Assets	Rs.
Equity shares of Rs. 10 each	1,00,000	Goodwill	60,000
Reserves	20,000	Fixed cost of cost	1,40,000

Liabilities	Rs.	Assets	Rs.
P and L a/c	30,000	Stock	30,000
Secured loan	80,000	Sundry debtors	30,000
Sundry creditors	50,000	Advances	10,000
Provision for taxation	20,000	Cash balance	30,000
	<u>3,00,000</u>		<u>3,00,000</u>

The sales for the year were Rs. 5,60,000.

18. From the information given below you are required to prepare funds flow statements.

Balance sheet					
Liabilities	31.12.97	31.12.98	Assets	31.12.97	31.12.98
	Rs.	Rs.		Rs.	Rs.
S. capital	10,000	15,000	Fixed assets	10,000	20,000
P and L a/c	4,000	6,000	Current assets	13,000	14,500
Provision for tax	2,000	3,000			
Proposed dividends	1,000	1,500			
Sundry creditors	4,000	6,000			
Outstanding expenses	2,000	3,000			
	<u>23,000</u>	<u>34,500</u>		<u>23,000</u>	<u>34,500</u>

Additional informations

- (a) Tax paid during 1998 Rs. 2,500.
(b) Dividends paid during 1998 Rs. 1,000.
19. Outline a plan for sales budget and purchase budget what consideration are necessary in the preparation of such budget.
20. A factory manufacturing sewing machine has the capacity to produce 500 machines per annum. The marginal cost of each machine is Rs. 200 and each machine is sold for Rs. 250. Fixed overhead of Rs. 12,000 per annum. Calculate the BEP of output and sales and show how what profit will result if output is 90% of capacity?

F-6294

Sub. Code

7MCO2E2

M.Com. DEGREE EXAMINATION, NOVEMBER 2021

Second Semester

Commerce

***Elective* — RETAIL MARKETING**

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is retailing?
2. What are the types of in-store retailing?
3. What are the types of promotion?
4. What is window display advertising?
5. Define trade retail.
6. What are the advantages of e-commerce?
7. What is service quality?
8. What is bench marketing?
9. What are the reasons for internationalization?
10. Mention the strategies for entering foreign markets.

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) Explain the merits and demerits of departmental stores.

Or

- (b) What are the chief features of chain stores?

12. (a) Explain the importance of exhibitions.

Or

- (b) Differentiate consumer sales promotion and dealer sales promotion.

13. (a) Explain the benefits of e-commerce for retailers.

Or

- (b) Elucidate the functions of supply chain management.

14. (a) Enlighten the basis of retail merchandising.

Or

- (b) What are the essentials of individual service recovery strategy?

15. (a) What are the factors involved in international retailing?

Or

- (b) Future growth of internationalization – Comment.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the characteristics of multiple stores, hyper market and shopping malls.
 17. Explicate the features of retailing.
 18. Discuss the steps in merchandise planning process.
 19. Discuss the factors influencing retail prices.
 20. Describe the methods of publicity in marketing.
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F-5347

Sub. Code

7MCO1C1

M.Com. DEGREE EXAMINATION, NOVEMBER 2021

First Semester

Commerce

PRINCIPLES OF MANAGEMENT

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is unity of command?
2. State any two qualities of manager.
3. Define planning premises.
4. State the purpose of planning.
5. What is delegation of authority?
6. Why delegation is important?
7. Who is called as autocrat leader?
8. What is Direction?
9. What is PERT?
10. What do you mean by controlling?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) Discuss the characteristics of management.

Or

- (b) Explain the contribution of Mary Parker Follett toward management.

12. (a) Discuss the objectives of planning.

Or

- (b) What are the difficulties in planning process?

13. (a) Differentiate formal and informal organization.

Or

- (b) Discuss the significance of delegation.

14. (a) Describe the needs of supervision.

Or

- (b) In what way motivation helps the employees? Explain.

15. (a) Enumerate the significance of controlling.

Or

- (b) Explain the need of change management.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the contribution of Henry Fayol towards principles of management.
17. Explain in detail the steps in planning process.
18. Describe the types of employees and training needed for them to achieve the aim of the company.
19. Explain Maslow's need hierarchy theory of motivation.
20. Discuss the process and techniques of controlling.

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Sub. Code

7MCO1C3

M.Com. DEGREE EXAMINATION, NOVEMBER 2021

First Semester

Commerce

MARKETING MANAGEMENT

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define the term customer.
2. What is services marketing?
3. What is consumer behaviour?
4. What is segmentation?
5. What is product line?
6. What is called as hero product?
7. What is Direct marketing?
8. What is Sales Promotion?
9. What is place mix?
10. Who is called as middleman?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) “Intensity of Distribution helps the selling process”. Discuss.

Or

- (b) Discuss the needs of consumer education

12. (a) “Advertisement expenses increases the prices of a product”. Comment.

Or

- (b) Differentiate personal selling and impersonal selling.

13. (a) Enumerate the components of a product.

Or

- (b) What are the reasons for product failure?

14. (a) Discuss the significance of MIS.

Or

- (b) Discuss the profile of Indian consumer.

15. (a) Write short note on societal marketing concept.

Or

- (b) Differentiate industrial marketing and services marketing.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the relevance of marketing in Indian context before and after liberalization policy.
 17. Discuss the consumer buying process.
 18. Describe the need and scope of new product development.
 19. Explain the methods and strategies of sales promotion.
 20. How physical distribution system and channels of distribution will be designed? Explain.
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Sub. Code

7MCO1E1

M.Com. DEGREE EXAMINATION, NOVEMBER 2021

First Semester

Commerce

Elective – MODERN BANKING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define the term Bank.
2. State any two private bank in India.
3. What is clearing house?
4. What is Demonetization?
5. What is overdraft?
6. What is demand deposit?
7. Who is called as customer?
8. What is Joint Hindu Family?
9. Define the term pledge.
10. Define the term security.

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) Explain the benefits of Globalization.
Or
(b) List out the characteristics of commercial bank.
12. (a) Explain the role of under writer in banking business.
Or
(b) List out the central bank of Asian countries.
13. (a) Discuss the principles of sound lending.
Or
(b) “Demonetization affects deposit level”. Discuss.
14. (a) Discuss the benefits on mobile banking.
Or
(b) Differentiate debit card and credit card.
15. (a) List out the benefits of NEFT.
Or
(b) In what way KYC helps the banking system.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. What do you mean by modes of greeting charges? Explain in detail.
17. Explain in detail the different types of customers of a bank.

18. Describe in detail the different forms of advances.
 19. Describe the monetary policy of RBI after demonetization.
 20. Discuss the financial sector reforms in canonical banks.
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F-5357

Sub. Code

7MCO3C1

M.Com. DEGREE EXAMINATION, NOVEMBER 2021

Third Semester

Commerce

DIRECT TAXES

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define the Refund of Tax.
2. What is Inter-head set-off?
3. What is Tax Evasion?
4. Who are “Specified Employees”?
5. What do you mean by Gross Total income?
6. What is unabsorbed Depreciation?
7. Write a note on self occupied property.
8. What is TDS?
9. What are the incomes deemed to accrue or arise in India?
10. What is Belated Return?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) What do you understand by Assessee?

Or

- (b) Mr. A Engineer, left India for London on 15th March 2020 for taking practical training in an engineering firm there. He returned to India on 28th March 2021. He was never out of India in the past. State giving the reasons what will be the residential status of Mr. A for the Previous year 2020-21.

12. (a) MRV of the residential house is Rs. 24,000 and actual rent is Rs. 2,500 p.m. During the previous year 2020-21 house was vacant for two months. The municipal taxes are @ 10% of MRV. During the year owner paid Rs. 30,000 as arrears of municipal taxes. Interest on loan taken for the construction of house payable to his employer is Rs. 16,000. Compute income from house property.

Or

- (b) What do you understand by total income?

13. (a) Mr. Raj sold a plot of land at Chennai on 1.6.2020 (CII-301) for Rs. 14,40,000. He paid Rs. 40,000 as selling expenses. The plot was received by him on the death of his father on 15.3.2005 (CII – 113). His father had acquired it on 1.4.1990 for Rs. 1,00,000 and its FMV on 1.4.2001 was Rs. 3,10,000. On

1.10.2020 he invested Rs. 3,00,000 in bonds issued by Rural Electrification Corporation Limited notified u/s 54EC and Rs. 2,00,000 on 1.3.2021 in Bonds of National Highway Authority of India. Compute his taxable capital gain.

Or

(b) What is income from undisclosed source?

14. (a) State the rules in respect of 'Residence of Company'.

Or

(b) Compute the taxable income and loss to be C/F.

(i) Business profit for the previous year 2020-21	Rs. 20,000
(ii) B/f Business loss of 2018-19	Rs. 10,000
(iii) Capital loss on shares	Rs. 60,000
(iv) Loss from self occupied house (u/s 24)	Rs. 5,000

15. (a) State the provisions regarding carry-forward and set-off losses.

Or

(b) The Gross total income of Mr. Babu is Rs.7,50,000. He has made the following donations.

Calculate his net income.

(i) National foundation for communal harmony	Rs. 15,000
(ii) National children's fund	Rs. 30,000
(iii) National Defence fund	Rs. 37,500

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. What is the need for tax planning? What are its limitations?
17. What are the different types of Assessments under Income tax Law? Explain the procedure of Regular Assessment.
18. Mr. Ajith is an employee of a company in Chennai. He submits the following particulars of his income from the company and you are asked to work out his taxable salary income for the financial year 2020-21.
- (a) Salary Rs. 18,000 p.m.
 - (b) Bonus one month salary.
 - (c) Contribution to recognized provident fund 15% of salary, the company also contributing equal sum.
 - (d) Interest credited to P.F. at 10% per annum amounted to Rs. 20,000 during the year.
 - (e) He received entertainment allowance from the company at Rs. 2,000 p.m., which he claims that he has fully spent for that purpose.
 - (f) He received a gift worth Rs. 12,000 from his employer.
 - (g) Deposit in PPF Rs. 90,000.
 - (h) Deposit in NSC Rs. 40,000.
19. Dr. Rajesh is a medical practitioner of Madurai. From the following, calculate his income from profession for the A.Y. 2021-22:
- | | |
|----------------------------------|---------------|
| Gross receipts from dispensary | Rs. 2,35,000. |
| Gross receipts from consultation | Rs. 1,65,000. |
| Operation fees | Rs. 2,50,000. |

Visiting fees	Rs. 50,000.
Gifts from patients	Rs. 30,000.
Medicines purchased	Rs. 1,25,000.
Closing stock of medicine	Rs. 35,000.
Salaries paid to employee	Rs. 1,50,000.
Surgical equipments purchased	Rs. 48,000.

Dr. Rajesh went to attend a medical seminar in Germany to update the knowledge and spent Rs. 25,000 on it.

He owns a house whose municipal value is Rs. 50,000. Half portion of the house is used for profession. Expenses paid on the house: Municipal taxes 10% of Municipal valuation, Repairs Rs. 10,000. Renovation expenditure Rs. 30,000. Medical Books purchased Rs. 20,000.

20. Mr. Surendar is the owner of the following house properties in Trichy. Particulars in respect of which for the year ended 31.03.2021 are as below:

Particulars	HOUSE I (Rs.)	HOUSE II (Rs.)	HOUSE III(Rs.)
(a) Actual rent for 12 months	9,000	1,800	Dwelling house
(b) Standard Rent	7,000	2,000	—
(c) Municipal valuation	8,400	1,800	35,600
(d) Total municipal tax	840	180	3,200
(e) Municipal tax paid by Mr. Surendar	840	90	—
(f) Municipal tax paid by tenant	—	90	—
(g) Repairs	1,000	500	2,000

Particulars	HOUSE I (Rs.)	HOUSE II (Rs.)	HOUSE III(Rs.)
(h) Vacancy period	1 month	—	—
(i) Interest on loan for repairing house	300	600	12,000

Unrealized rent allowed in the A.Y. 2018-19 recovered during the year for the 1st house Rs. 4,000. Compute his income from the house property for the A.Y. 2021-22.

F-5358

Sub. Code

7MCO3C2

M.Com. DEGREE EXAMINATION, NOVEMBER 2021

Third Semester

Commerce

ADVANCED BUSINESS STATISTICS

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define population.
2. Define random sampling.
3. Define probability.
4. Write the formula for Poisson distribution.
5. Define hypothesis.
6. List out the types of chi-square test.
7. Define regression.
8. What is multiple correlation?
9. Define ANOVA.
10. List out any two assumptions in annova.

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) Explain the functions of statistics.

Or

- (b) Explain the types of data collection method.

12. (a) Explain the types of probability.

Or

- (b) Explain Poisson distribution in detail.

13. (a) Explain the procedure to test the independent variable.

Or

- (b) Explain the testing procedure of goodness of fit test.

14. (a) Explain the properties of regression.

Or

- (b) How will you estimate the standard error of estimation?

15. (a) List out the assumptions of Anova.

Or

- (b) Explain the process followed in calculating F-test.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain non – random sampling methods in detail.

17. Explain the multiplication theorem in detail.

18. Explain the procedures to test the hypothesis in detail.
 19. Explain the types and properties of correlation in detail.
 20. Distinguish between one way and two way classification models and explain the procedure followed for carrying out analysis of variance.
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F-5359

Sub. Code

7MCO3C3

M.Com. DEGREE EXAMINATION, NOVEMBER 2021

Third Semester

Commerce

FINANCIAL SERVICES AND MARKETS

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is financial system?
2. What is money market?
3. Expand SENSEX.
4. Define stock exchange.
5. What is mutual fund?
6. What is leasing?
7. Define the term debt.
8. What is factoring?
9. What is ADR?
10. Define the term bond.

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) Discuss the significance of financial services.

Or

- (b) Explain the needs of money market.

12. (a) Discuss the uses of E-shares.

Or

- (b) Explain the working of new issue market.

13. (a) Discuss the features of venture capital.

Or

- (b) Explain the significance of mutual fund.

14. (a) State the importance of factoring.

Or

- (b) Differentiate factoring and forfeiting.

15. (a) Explain the benefits of portfolio investment.

Or

- (b) Discuss the characteristic of foreign exchange market.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain in detail the classification of financial market.
17. Explain the types and institution involved in new issues.

18. Discuss the guidelines of RBI and SEBI regarding merchant banks.
 19. Discuss the functions and advantages of depository system.
 20. Explain in detail the roles and quotations used in foreign exchange market.
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F-5360

Sub. Code

7MCO3C4

M.Com DEGREE EXAMINATION, NOVEMBER 2021

Third Semester

Commerce

HUMAN RESOURCE MANAGEMENT

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is job description.
2. What is absenteeism.
3. What is managerial function?
4. What is HRM?
5. What is Induction?
6. What is QWL?
7. Define the term selection.
8. List out any two significance of Business Games.
9. What is development?
10. What is fringe benefits?

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) List out the role of Human resource manager.

Or

- (b) Discuss the scope of HRM.

12. (a) Discuss the causes of employee turnover.

Or

- (b) Discuss the levels of Retention plan.

13. (a) Discuss the recruitment policy followed in manufacturing sectors.

Or

- (b) Discuss the significance of placements in business schools.

14. (a) List out the needs of HRP.

Or

- (b) Explain the needs of job design.

15. (a) Discuss the objectives of HRM.

Or

- (b) Differentiate managerial functions of operating functions.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the traditional and modern techniques of performance appraisal.
 17. Discuss in detail the steps in operative training programs.
 18. Discuss the selection process in IT sector.
 19. How a HR manager will control the absenteeism? Explain in detail.
 20. Explain the challenges faced by HR managers.
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F-5361

Sub. Code

7MCO3E1

M.Com DEGREE EXAMINATION, NOVEMBER 2021

Third Semester

Commerce

Elective- PORTFOLIO MANAGEMENT

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What do you mean by Investment portfolio.
2. Define Investors.
3. What do you mean by security return?
4. Distinguish between CML and SML? (Any 2 Points)
5. Explain about the Performance Attribution Analysis?
6. What is the role of portfolio managers (Any 2 Points)
7. Define Portfolio goal.
8. What do you meant by Dominant portfolio?
9. What do you meant by under-priced assets?
10. Distinguish between Active and Passive strategies.

Part B

(5 × 5 = 25)

Answer **all** questions, choosing either (a) or (b).

11. (a) Write short notes on mutual fund as managed portfolio.

Or

- (b) State the functions of portfolio manager?

12. (a) Write short notes on portfolio risk return relationship.

Or

- (b) Explain the concept portfolio goals?

13. (a) What are the constraints in portfolio construction and explain it briefly?

Or

- (b) Describe about the william sharpe model.

14. (a) List out the assumption and application of capital asset pricing model.

Or

- (b) Enumerate the sharpe theory of capital market.

15. (a) Write short notes on Bench mark comparison.

Or

- (b) Discuss the performance attribution analysis.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the types of Investment portfolio.
 17. Enumerate the portfolio goal difference of investors?
 18. Distinguish between lending and leverage portfolio.
 19. Explain in detail about arbitrage pricing theory.
 20. Discuss the measures for evaluation of managed portfolios.
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F-5362

Sub. Code

7MCO3E2

M.Com. DEGREE EXAMINATION, NOVEMBER 2021

Third Semester

Commerce

Elective – E - COMMERCE

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define E –Commerce.
2. What is GII?
3. What is EPS?
4. What is payment Gateway?
5. What is EDI?
6. What is supply chain management?
7. What do you mean by Information filtering?
8. State any two need of customer data interface.
9. What is SET?
10. What is mobile computing?

Part B

(5 × 5 = 25)

Answer **all** the questions, choosing either (a) or (b).

11. (a) Discuss the features of E-Commerce.

Or

- (b) Explain in detail the Network Access Equipment.

12. (a) Discuss the Architectural frame work for E-Commerce.

Or

- (b) Explain the significance of credit cards.

13. (a) Explain the advantages of EDI.

Or

- (b) Discuss in detail in value added networks.

14. (a) List out the uses of Internet.

Or

- (b) Discuss the emerging tools in consumer Data interface.

15. (a) Explain the SET protocol used in credit card transaction.

Or

- (b) Discuss the significance of multi media and digital video.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain how SSL protocol is used for secure transaction.
 17. Elaborately explain how to establish trust in e-commerce.
 18. What are the electronic payment systems are required in E-Commerce? What are the different types of payment system? Explain the necessary characteristic of each type of payment system.
 19. Why do we need smart cards? Discuss.
 20. What are the importance of E advertising? Explain the various means of advertising.
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