

F-8649

Sub. Code

21MCS1C1

**M.Com. (CS) DEGREE EXAMINATION,
NOVEMBER 2022**

First Semester

Corporate Secretaryship

CORPORATE FINANCIAL MANAGEMENT

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is financial management under modern approach?
2. State the objectives of financial management.
3. What is meant by weighted Average cost of capital?
4. What is Accounting rate of return?
5. What is cost of capital?
6. What is optimum capital structure?
7. What is operating cycle in working capital management?
8. What are current assets?
9. Write benefits of mutual fund to investors.
10. What is meant by finance lease?

PART B — (5 × 5 = 25 marks)

Answer ALL questions, choosing either (a) or (b).

11. (a) Explain the basic financial decisions.
Or
(b) What are the functions of finance controller?
12. (a) Define capital budgeting. Write the needs and importance of capital budgeting.
Or
(b) Sri Roohi Industries Ltd issues 5,000 12% debentures of Rs. 100 each at par. The tax rate is 40% calculate before tax and after tax cost of capital.
13. (a) Blue Moon Ltd has an EBIT Rs 2,00,000 the cost of debt is 10% and the outstanding debt is Rs. 9,00,000, the over all capitalization rate is (ko) is 12,5 % calculate the total value of the firm (v) and equity capitalization rate (Ke).
Or
(b) What is optimum capital structure? State the features of optimum capital structure.
14. (a) What is working capital? Explain the importance of working capital management.
Or
(b) Cost Sheet of a company provides the following particulars. Raw materials 40% Labour 10% and overheads 30%.
(i) Raw materials remain in stores for 6 weeks
(ii) Processing time - 4 weeks
(iii) Finished goods are in stock for 5 weeks
(iv) Period of credit allowed to debtors 10 weeks
(v) Lag in payment of wages 2 weeks
(vi) Period of credit allowed by creditors 4 weeks
(vii) Selling price Rs.50 per unit
(viii) Production in units 13000 per annum.
Prepare an estimate of working capital.

15. (a) What are the different types of leasing? Explain.

Or

(b) What is merchant banking? Explain the role of merchant banker.

PART C — (3 × 10 = 30 marks)

Answer any THREE questions.

16. Describe the importance of financial management and its functions.

17. Femina Ltd has a share capital of Rs. 1,00,000 divided into shares of Rs. 10 each. The management is considering the following alternatives for financing capital expenditure of Rs. 50,000.

(a) Issue of 10% debenture

(b) Issue of 5,000, 12% preference shares of Rs. 10 each

(c) Issue of 5,000 shares of Rs. 10 each

The earnings before interest and taxes (EBIT) is Rs. 30,000 per annum and rate of tax is 40%. Calculate the effect of each of the alternatives on the earnings per share.

18. The Alpha Co. Ltd., is considering the purchase of a new machine. Two alternative machines (A and B) have been suggested, each having an initial cost of Rs.4,00,000 and requiring Rs.20,000 as additional working capital at the end of 1st year. Earnings after taxation are expected to be as follows.

Year	Machine A	Machine B	Present value at 10%
1	40,000	1,20,000	0.91
2	1,20,000	1,60,000	0.83
3	1,60,000	2,00,000	0.75
4	2,40,000	1,20,000	0.68
5	1,60,000	80,000	0.62

The company has a target of return on capital of 10% and on this basis, you are required to compare the profitability of the machines and state which alternative you consider financially preferable?

19. The Board of Directors of Aravind Mills Ltd., request you to prepare a statement showing the working capital requirements for a level of activity of 30,000 units of output for the year. The cost structure for the company's product for the above mentioned activity level is given below.

Cost pre unit (Rs.)	
Raw Materials	20
Direct labour	5
Overheads	15
Total	40
Profit	10
	50

- (a) Past experience indicates that raw materials are held in stock, on an average for 2 months.
 - (b) Work-in-progress (100% complete in regard to materials and 50% for labour and overheads) will be half a month's production.
 - (c) Finished goods are in stock on an average for one month.
 - (d) Credit allowed by suppliers : 1 month
 - (e) Credit allowed to debtors : 2 months
 - (f) A minimum cash balance of Rs. 25,000 is expected to be maintained. Prepare a statement of working capital requirements.
20. Write the importance of Mutual fund in finance market? Discuss the general benefits of mutual funds.

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21MCS1C2

**M.Com. (CS) DEGREE EXAMINATION,
NOVEMBER 2022.**

First Semester

Corporate Secretaryship

CORPORATE FUNDING AND LISTING OF SECURITIES

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is listing?
2. What is NASDAQ? What is its equivalent exchange in India?
3. What are the objectives of depository?
4. Who is a depository participant?
5. What do you mean by forfeiting?
6. Mention the objectives of Islamic banking.
7. Explain the concept of mutual fund investments.
8. What do you mean by Angel funds?
9. What do you know by venture capital financing?
10. Differentiate between rights issue and bonus issue.

Part B

(5 × 5 = 25)

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

11. (a) Explain the role of nominated advisors in LSE.

Or

- (b) Explain the procedure to get listed in SGX main board.

12. (a) Explain the mechanism of depository system in India?

Or

- (b) Explain the role of NSDL in depository trading.

13. (a) Explain the growth of GDR market.

Or

- (b) What are the benefits of factoring?

14. (a) Explain the parties to REIT.

Or

- (b) Explain the process of bill discounting. What are the benefits of it?

15. (a) Explain the working of Alternative investment funds.

Or

- (b) Explain the scope of venture capital financing in India.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the benefits of listing.
17. What are the advantages of depository system?
18. Write a note on FCCB, FCEB, Masala funds and debentures as a source of debt funding.
19. Discuss the Indian scenario of venture financing.
20. Discuss the SEBI guidelines on collect investment schemes.

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21MCS1C3

**M.Com. (CS) DEGREE EXAMINATION,
NOVEMBER 2022**

First Semester

COMPANY LAW AND SECRETARIAL PRACTICE – I

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What do you mean by holding company?
2. Define public company.
3. Define company secretary.
4. State the different types of company secretary.
5. Who is a promoter?
6. What is doctrine of constructive notice?
7. Define prospectus.
8. What do you mean by red herring prospectus?
9. What is share certificate?
10. Write a note on register of members.

Part B

(5 × 5 = 25)

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

11. (a) Distinguish between private company and public company.

Or

- (b) What are the features of a company? Explain.

12. (a) Write the statutory qualification and qualities of a company secretary.

Or

- (b) Discuss the legal position of a company secretary.

13. (a) What are the contents of Articles of association? Explain.

Or

- (b) What are the procedures for incorporation of a public limited company? Briefly Explain.

14. (a) Explain the provision relating to registration of prospectus.

Or

- (b) What are the important contents of prospectus? Briefly explain.

15. (a) What are the different modes by which membership can obtain? Explain.

Or

- (b) What is meant by dividend? State the rules as to payment of dividend.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. What is meant by corporate veil? Explain the rules as to lifting of corporate veil.
17. What are the rights and duties of a company secretary? Explain.
18. Why memorandum of association is important? Explain the contents of memorandum of Association in detail.
19. What is meant by misstatement in prospectus? Explain the liabilities of misstatement in prospectus in detail.
20. Explain: (a) Register of member and (b) Annual return

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21MCS1C4

**M.Com (CS) DEGREE EXAMINATION,
NOVEMBER 2022**

First Semester

Corporate Secretaryship

**HUMAN RESOURCE MANAGEMENT AND LABOUR
LAWS**

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is Human Resource Management?
2. Who is a Human Resource Manager?
3. What is Human Resource Planning?
4. What is meant by job specification?
5. Define Factory.
6. Who is an adult?
7. Define wages.
8. What is meant by fixation of wage period?
9. Define contribution.
10. Define permanent partial disablement.

Part B

(5 × 5 = 25)

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

11. (a) What are the significance of Human Resource Management?

Or

- (b) What are the various functions of Human Resource manager?

12. (a) Briefly explain the concept and need of Human Resource Planning?

Or

- (b) What is meant by job enrichment? State its significance?

13. (a) What are the restrictions in the Factories Act, 1948 relation to employment of child and women workers?

Or

- (b) Write a short note on provisions relating to hazards by the Factories Act, 1948.

14. (a) State the rules regarding fixation of wage periods.

Or

- (b) What are the objectives and scope of the Payment of Wages Act, 1936?

15. (a) What are the powers and duties of the Employee's Insurance Corporation?

Or

- (b) How are the Inspectors appointed under the Employee's State Insurance Act, 1948?

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain in detail the challenges of Human Resource Manager at present.
17. Describe in detail the internal and external factors of Human Resource Planning.
18. Discuss the safety measures provided for in the Factories Act, 1948.
19. Explain in detail the provisions of the Payment of Wages Act 1936 regarding deductions which may be made from wages.
20. Explain briefly the different types of benefits provided by the Employee's State Insurance Act, 1948.

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21MCS1E1

**M.Com. (CS) DEGREE EXAMINATION,
NOVEMBER 2022.**

First Semester

Corporate Secretaryship

**Elective — INTERNATIONAL BUSINESS
ENVIRONMENT**

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is international business?
2. What is implied by ecological environment?
3. What is mixed economy?
4. What is Socialism?
5. What is GDP per capita?
6. What is meant by currency convertibility?
7. Mention the prime role of UNO in global trade.
8. What is called Joint Venture?
9. Give the meaning of global warming.
10. What is meant by sustainable development?

Part B

(5 × 5 = 25)

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

11. (a) What are the benefits of International Business Environment?

Or

- (b) Enumerate the driving forces of International Business.

12. (a) Distinguish the political ideologies of Capitalism and Socialism.

Or

- (b) Write about the social environment of business in India.

13. (a) Do you agree that there is significant increase in “New Global Middle Class”? Discuss.

Or

- (b) What is technology transfer? Explain the types of technology transfer.

14. (a) What are the recent trends in global investment? Explain.

Or

- (b) Explain the goals of World Bank.

15. (a) What are the measures for reducing global warming? Explain.

Or

- (b) Enumerate the rules of damages and remedies when there is breach of sale contract in business.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the external factors environment influencing the International Business.
 17. Discuss with suitable example the impact of politics in a mixed economy.
 18. Describe the components of new economic reforms.
 19. Examine the contribution of MNCs in international business.
 20. What are the liabilities of the seller and buyer in international trade? Discuss.
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21MCS2C1

M.Com.(CS) DEGREE EXAMINATION, NOVEMBER 2022

Second Semester

Corporate Secretaryship

SECRETARIAL AUDIT AND DUE DILIGENCE

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is compliance report?
2. What is corporate governance?
3. What is professional ethics?
4. What do you know about FEMA compliance?
5. When institutions are considered FIIs?
6. Who is a secretarial auditor?
7. What is the role of ICSI on secretarial standards?
8. What is speculation?
9. What are the remedial measures available for mis-led investors?
10. What is takeover?

Part B

(5 × 5 = 25)

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

11. (a) What are the benefits of secretarial audit?

Or

- (b) Present the check list for secretarial audit.

12. (a) Explain the due diligence on labour laws.

Or

- (b) Explain the due diligence for financial operations?

13. (a) What are search and status reports?

Or

- (b) What are the compliances relating to change?

14. (a) Explain SEBI's role in investor guidance.

Or

- (b) Explain the need and scope of secretarial audit.

15. (a) What are the responsibilities of secretarial auditor on non-compliance?

Or

- (b) Write a note on speculation and suspicion in the context of due diligence.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss about the compliances of secretarial standards for good governance.
17. Describe the due diligence on merger and amalgamation in detail.

18. Explain the scope and importance of search and status reports.
 19. Explain the securities audit in detail.
 20. Explain the role of professionals on reporting on Fraud.
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21MCS3C1

**M.Com. (CS) DEGREE EXAMINATION,
NOVEMBER 2022.**

Third Semester

Corporate Secretaryship

RESEARCH METHODOLOGY

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define Business Research.
2. What is research plan?
3. What is statement of problem?
4. Define research methodology.
5. How will you define Primary data?
6. What is the formula to find out sample size?
7. What is questionnaire?
8. What do you mean by pilot study?
9. What is T test?
10. Define research report?

Part B

(5 × 5 = 25)

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

11. (a) Explain the importance of ethics in Research.

Or

- (b) Explain the following terms (i) secondary data with example (ii) pre testing

12. (a) Explain the types of non-random sampling.

Or

- (b) State the conditions and methods of T test used in business research.

13. (a) Define F test. State the Methods of F.test used in business research.

Or

- (b) Define chi-square test. Discuss various methods of chi-square test.

14. (a) Explain the types of research report.

Or

- (b) Give an account of Analysis and interpretation of statistical data in business research.

15. (a) Discuss the types of hypothesis.

Or

- (b) Distinguish between large sample test and small sample test.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss various sampling techniques adopted in Business Research.
17. Explain the procedure for testing of hypothesis.
18. A certain medicine given to each of the 9 patients resulted in the following increase of B.P. Can it be concluded that the medicine will in general be accompanied by an increase in BP?
7, 3, -1, 4, -3, 5, 6, -4, -1.

(For 8 degrees of freedom the table value of t at 5% level of significance is 2.306)

19. The students were given intensive coaching for a month in statistics. The scores obtained in Test 1 and Test 5 are given below:

Marks in Test 1 50 52 53 60 65 67 48 69 72 80

Marks in Test 5 65 55 65 65 60 67 49 82 74 86

Use F.test.

20. Discuss the steps involved in preparation of research report.

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21MCS3C2

**M.Com. (C.S.) DEGREE EXAMINATION,
NOVEMBER 2022**

Third Semester

Corporate Secretaryship

ECONOMIC AND OTHER LEGISLATIONS

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is Combination?
2. What is an anti competitive agreement?
3. Define Foreign Exchange.
4. What is called Government route?
5. What do you mean by air pollutant?
6. What is implied by hazardous substance?
7. Define the term design.
8. What is meant by “Certification Trade Mark”?
9. What is meant by arbitration award?
10. What is asymmetric crypto system?

Part B

(5 × 5 = 25)

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

11. (a) Explain the most commonly used ways in which bid rigging may occur.

Or

- (b) What are the conditions which are conducive to “cartelization”? Explain.

12. (a) Enumerate the capital account transactions of person resident in India.

Or

- (b) Who is an Authorised Person? What are the powers of the RBI in handling an Authorised Person?

13. (a) Write about the Constitution of State Board for Pollution Control.

Or

- (b) What is environmental audit? What are the benefits of environment audit?

14. (a) Explain the procedure for registration of trade mark.

Or

- (b) What are not inventions under Patents Act?

15. (a) Give a note on Digital Signature.

Or

(b) Explain the role of a Conciliator in Conciliation process.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the duties, powers and functions of Competition Commission of India.
17. Elucidate the powers of Enforcement Directorate in compounding contraventions under FEMA.
18. Describe the role of Central Pollution Control Board in preventing and controlling water pollution.
19. Discuss the provisions relating to infringement of Copy Right Act.
20. Explain the provisions relating to settlement of the dispute under the Arbitration and Conciliation Act.

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21MCS3C3

**M.Com. (CS) DEGREE EXAMINATION,
NOVEMBER 2022**

Third Semester

Corporate Secretaryship

ADVANCED CORPORATE ACCOUNTING

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is meant by re-issue of shares?
2. What is convertible debenture?
3. What is meant by valuation of good will?
4. What is meant by super profit?
5. What is liquidator's statement of accounts?
6. What is sales ratio?
7. Who is called as preferential creditors?
8. What is meant by external reconstruction?
9. What is "capital reserve"?
10. What is meant by consolidated Balance sheet?

Part B

(5 × 5 = 25)

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

11. (a) Explain the types of Redemption of Debentures.

Or

- (b) The authorised capital of a company is Rs.15,00,000 which is divided into 9,000,7% preference shares of Rs.100 each and 60,000 equity shares of Rs.10 each. Out of these shares 8,000, 7% preference shares and 50,000 equity shares are issued on the condition that full amount will be paid in a lump sum. All these shares were taken up and paid for by the public. Pass necessary journal entries in the books of the company.

12. (a) Describe the methods of ascertaining 'profit prior to Incorporation'.

Or

- (b) A firm earned net profits during the last three years as follows: I year: Rs.36,000; II year: Rs.40,000 and III year: Rs.44,000. The capital investment of the firm is Rs.1,00,000. A firm return on the capital, having regard to the risk involved, is 10%. Calculate the value of goodwill on the basis of 3 years' purchase of super profit.

13. (a) Suguna CO., Ltd., has been suffering heavy losses in the past. So it has decided to go for reconstruction scheme by reducing 22,000 Equity shares of Rs.100 each into Rs.50 each so as to write off accumulated losses of 10,70,000. Give journal entries to record the above transaction.

Or

- (b) Spring Field Ltd. is absorbed by Sports Field Ltd., the consideration being:
- (i) The taking over of the trade liabilities of Rs.40,000;
 - (ii) The payment of cost of absorption of Rs.15,000;
 - (iii) The repayment of 'B' debentures of Spring Field Ltd. of Rs.2,00,000 at par.
 - (iv) The discharge of 'A' debentures of Rs.3,00,000 in the Vendor Co. at a premium of 10% by the issue of 8% debentures in Sports Field Ltd. at par.;
 - (v) A payment of Rs.20 per share in cash and the exchange of 4 fully paid Rs.10 shares in Sports Field Ltd. At market price of Rs.15 per share for every Rs.50 share in Spring Field Ltd., Which were 40,000 in number.

You are required to find out the purchase consideration.

14. (a) A liquidator is entitled to receive remuneration @ 2% of the assets realised and 3% on the amount distributed among the unsecured creditors. The assets realised Rs.70,00,000 against which payment was made as follows:

Liquidation expenses Rs.50,000

Preferential creditors Rs.1,50,000 and

Secured creditors Rs.40,00,000;

Unsecured creditors Rs.30,00,000

Calculate the total remuneration payable to the liquidator

Or

- (b) Raj Ltd went into liquidation. Its assets realized Rs.2,75,000 excluding amount realized by the sale of securities held by Secured creditors

Share capital (per share 10) 1,50,000

Secured creditors (Securities realized Rs. 42,000)
40,000

Preferential Creditors 4,000

Unsecured Creditors 1,25,000

Debentures having floating charge 1,75,000

Liquidation expenses 4,000

Liquidators remuneration 6,500

Prepare liquidator's final statement of account.

15. (a) Write a short note on Minority Interest and Cost of Control.

Or

- (b) On 31-12-03. X Ltd., acquired 80% equity shares of Y Ltd.. The P&L A/C, and General Reserve balances as per Balance Sheet of Y Ltd prepared on 31-12-03 amounting to Rs.6,80,000 and Rs.1,44,000 respectively. On the date of acquisition of shares, the assets of Y Ltd., were revalued and gain of Rs. 1,20,000 was found out. Calculate Capital profits and Revenue profits.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. On 1st April, 1995, A Ltd., issued 50,000 shares of Rs.100 each payable as follows:

Rs.20 on application;

Rs.30 on allotment;

Rs.25 on 1st October, 1995 and

Rs.25 on 1st February. 1996.

By 20th May 40,000 shares were applied for and all applications were accepted. Allotment was made on 1st June. All sums due on allotment were received On 15th July. Those on 1st call were received on 20th October. When accounts were closed on 31st March 1996. The second and final call on 400 shares had not been received. Journalise the transactions.

17. Moon and Stars Co. Ltd., is a company with an authorised capital of Rs.5,00,000 divided into 5,000 equity shares of Rs.100 each on 31.12.1995 of which 2,500 shares were fully called up. The followings are the balances extracted from the ledger as on 31.12.1995.

Trial balance of Moon & Star Co, Ltd.,			
Debit	Rs.	Credit	Rs.
Opening stock	50,000	Sales	3,25,000
Purchases	2,00,000	Discount received	3,150
Wages	70,000	Creditors	35,200
Discount allowed	4,200	Profit & Loss A/c	6,220
Insurance		Reserves	25,000
(upto 31.3.96)	6,720	Loan from	
Salaries	18,500	managing director	15,700
Rent	6,000	Share capital	2,50,000
General expenses	8,950		
Printing	2,400		
Advertisements	3,800		
Bonus	10,500		
Debtors	38,700		
Plant	1,80,500		
Furniture	17,100		
Bank	34,700		
Bad debts	3,200		
Call-in-arrears	5,000		
Total	<u>6,60,270</u>		<u>6,60,270</u>

You are required to prepare statement of Profit & Loss for the year ended 31.12.1995 and a balance sheet as on that date. The following further information is given.

- (a) Closing stock was valued at Rs.1,91,500
- (b) Depreciation on plant at 15% and on furniture at 10% should be provided
- (c) A tax provision of Rs. 8,000 is considered necessary.
- (d) The directors declared an interim dividend on 15.8.95 for 6 months ending June 30, 1995 @ 6%.
- (e) Provide for corporate dividend tax @ 17%.

18. X Ltd and Y Ltd agreed to amalgamate on the basis of the following B/S as on 31.3.2021.

Liabilities	X (Rs.)	Y (Rs.)	Assets	X (Rs.)	Y (Rs.)
Share capital @ Rs. 25 each	75,000	50,000	Goodwill	30,000	-
P & L A/c	7,500	2,500	Fixed assets	31,500	38,800
Creditors	3,500	3,500	Stock	15,000	12,000
Depreciation fund	-	2,500	Debtors	8,000	5,200
			Bank	1,500	2,500
	<u>86,000</u>	<u>58,500</u>		<u>86,000</u>	<u>58,500</u>

The assets and liabilities are to be taken over by a new company formed as XY Ltd., at book values XY Ltd capital is Rs.1,00,000 divided into 10,000 and equity shares of Rs.10 each and 10,000 9% Preference shares of Rs.10. XY Ltd issued equity shares equally to the vendor companies and preference shares were issued for any balance of the purchase price. Pass journal entries in the books of the purchasing company and its B/S if the amalgamation is in the nature of purchase.

19. Kiran Ltd B/S showed the following position on 31st March 2020.

Liabilities	Rs.	Assets	Rs.
Share capital :			
8,000 equity shares of Rs. 100 each called Rs. 90 called	7,20,000	Fixed assets	8,00,000
2000 preference shares of Rs. 100 each called Rs. 60	1,20,000	Sundry debtors	6,00,000
Secured loan on fixed assets	3,00,000	Profit and loss a/c	2,90,000
Sundry creditors	5,50,000		
	<u>16,90,000</u>		<u>16,90,000</u>

The assets realized as follows: (Rs.)

- (a) On 1.4.2020 sundry debtors- 2,00,000, fixed assets- 2,00,000 and the expenses was 8,000 on liquidation.
- (b) On 1.7.2020 fixed assets balance: 4,00,000 and sundry debtor-2,00,000
- (c) On 1.9.2020 balance of debtors realized to Rs. 1,00,000

The liquidator was paid 3.5% on collections from debtors and 2.5% on the amount if any paid to equity shareholders. Prepare the liquidators statement as and when disbursements are made in accordance with law as and when cash is realized.

20. A Ltd purchased 750 shares in B Ltd on 1.7.2021, the following were their B/S as on 31.12.2021

Liabilities	A (Rs.)	B (Rs.)	Assets	A (Rs.)	B (Rs.)
Share capital @Rs. 100 each	3,00,000	1,00,000	Buildings	2,05,000	1,25,000
Gen. Reserve on 1.1.2021	1,00,000	70,000	Stock	1,00,000	80,000
P & L a/c	1,00,000	60,000	Debtors	1,00,000	40,000
Creditors	80,000	40,000	Investment in B Ltd	1,00,000	–
Bills Payable	50,000	20,000	Bills receivable	40,000	45,000
Current account (A Ltd)	–	20,000	Current account (B Ltd)	25,000	–
			Cash at bank	60,000	20,000
	<u>6,30,000</u>	<u>3,10,000</u>		<u>6,30,000</u>	<u>3,10,000</u>

Additional information:

- (a) Bills receivable of A Ltd include Rs. 10,000 accepted by B Ltd.
- (b) Debtors of A Ltd include Rs.20,000 payable by B Ltd.

- (c) A cheque of Rs.5,000 sent by B Ltd on 28th December was not yet received by A Ltd on 31.12.2021.
- (d) Profit and Loss a/c of B Ltd showed a balance of Rs.20,000 on 1.1.2021

Prepare a consolidated B/S of A and B Ltd as on 31.12.2021. (With working notes in detail)

F-8662

Sub. Code

21MCS3C4

**M.Com (C.S.) DEGREE EXAMINATION,
NOVEMBER 2022.**

Third Semester

Corporate Secretaryship

CORPORATE COMPLIANCE MANAGEMENT

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is meant by Compliance?
2. What is called Compliance Chart?
3. Mention any two Corporate laws which a company must comply with.
4. What is meant by “Activity wise Compliance”?
5. What is called Physical Repository?
6. What is the purpose of documentation?
7. What is a Status Report?
8. What is meant by “Property Title Search”?
9. What is KYC?
10. What are the common errors of e-filing?

Part B

(5 × 5 = 25)

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

11. (a) Explain the significance of Corporate Compliance Management.

Or

- (b) What are the contents of a Compliance Chart?

12. (a) What are the benefits of Corporate Compliance Management?

Or

- (b) Give a note on the compliances by a LLP.

13. (a) What are the guiding principles of good documentation?

Or

- (b) Explain the significance of safety and retrieval of records.

14. (a) Briefly explain the procedure for preparing a search report under SEBI.

Or

- (b) What are the key documents to be analysed while preparing search and status report for various transactions of a Company?

15. (a) What are the risks involved in implementing KYC? Explain.

Or

- (b) Brief about the regulatory framework specified by MCA for the KYC of the directors.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the role of a Company Secretary in creation of Compliance Chart.
 17. Describe the procedure for industry specific compliances of an FMCG Company.
 18. Elaborately discuss the guidelines for coding and naming of the documents.
 19. Elucidate the process of issue of search report under the Companies Act, 2013.
 20. Enlist the documents to be verified before certification of Annual Return by the Company Secretary in practice.
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F-8663

Sub. Code

21MCS3E1

**M.Com. (CS) DEGREE EXAMINATION,
NOVEMBER 2022**

Third Semester

Corporate Secretaryship

Elective : SECURITIES LAWS AND CAPITAL MARKETS

(CBCS – 2021 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is meant by financial system?
2. What is capital market?
3. What is credit rating?
4. What is meant by sweat equity shares?
5. What is new issue market?
6. Who is a merchant banker?
7. What is meant by insider trading?
8. Who is called as stock market intermediaries?
9. What is mean by close ended mutual funds?
10. What is meant by mutual fund risk?

Part B

(5 × 5 = 25)

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

11. (a) What are the significance of capital markets?

Or

- (b) What are the various parts of financial markets?

12. (a) What is meant by credit rating? State its process.

Or

- (b) Write a short note on new financial instruments dealt in the capital market.

13. (a) What are the significance of primary market?

Or

- (b) What are the recent developments in primary markets?

14. (a) What is 'insider trading'? What are the steps taken by SEBI to prevent it?

Or

- (b) Explain the concept of electronic trading in securities.

15. (a) Explain the risks associated with Mutual Funds.

Or

- (b) What are the investor's rights and obligations?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Draw a structure of Indian financial institution and Explain the detail.
 17. Describe the objectives, scope and powers of SEBI.
 18. Explain briefly the various financial instruments dealt in the financial market.
 19. Explain the role of the intermediaries in the primary market and SEBI regulations.
 20. What is meant by mutual fund? Briefly explain the different types of mutual funds.
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