

F-8412

Sub. Code

7MCO2C1

M.Com. DEGREE EXAMINATION, NOVEMBER 2022

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 research gap?
2. What do you mean by the term research?
3. What is type I error?
4. What do you mean by the term sample?
5. What is primary data?
6. List out any two heads of pilot study.
7. What is Editing?
8. What is Null Hypothesis?
9. Define the term interpretation.
10. What is APA?

Part B

(5 × 5 = 25)

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

11. (a) Discuss the importance of Business research.

Or

- (b) Explain the uses of Review of literature.

12. (a) Explain the limitation in commercial sampling.

Or

- (b) What do you mean by 5% level of significant.

13. (a) Discuss the significance of interview techniques.

Or

- (b) Write short note on likert scale.

14. (a) Discuss the uses of Tabulation.

Or

- (b) Explain the uses of one way ANOVA test.

15. (a) Why originality is very important in research?

Or

- (b) How a report will be evaluated? Explain.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the different types of research and their features.
 17. Discuss the different methods and techniques of sampling.
 18. Enumerate the point to be considered while framing questionnaire.
 19. Describe the appropriate use of bivariate and multi-variate analysis.
 20. Discuss the features of a good research report.
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F-8413

Sub. Code

7MCO2C2

M.Com. DEGREE EXAMINATION, NOVEMBER 2022.

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 primary market?
2. What is BSE?
3. What is Variance?
4. What do you mean by return?
5. What is equity?
6. Define the term equity.
7. What is portfolio?
8. What is market efficiency?
9. What is cell options?
10. Define the term scope.

Part B

(5 × 5 = 25)

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

11. (a) Discuss the features of primary market.

Or

- (b) Explain the significance of investment.

12. (a) Distinguish systematic and unsystematic risk.

Or

- (b) In what way goods and investment are method. Explain.

13. (a) Find the holding period return of Mr. Raju from the information given below:

Income – Rs.600

Initial Value – Rs.20,000

End of period value – Rs.24,000.

Or

- (b) Discuss the significance of investment valuation.

14. (a) Explain the arguments raised against Random walk theory.

Or

- (b) Discuss the significance of investment portfolio.

15. (a) Explain the features of Derivatives.

Or

- (b) Why do investors enter derivative contracts?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. What are the different types of derivative contract? Explain.
17. Discuss the different forms of market efficiency.
18. The risk and return features of two investment project are shown below:

Particulars	L	M
Expected return	15%	25%
Risk	2%	5%

An investor plans to invest 60% of his available funds in project L and 40% in project M. The correlation coefficient between the project is + 1.0. Find out the risk and return of the portfolio L and M.

19. A Rs.100 par value bond bears a coupon rate of 12% and matures after 6 years. Interest is payable semi-annually. Compute the value of the bond if the requested rate of return is 16% computed semi-annually.
20. Discuss the types and participants of Derivatives instrument.

F-8414

Sub. Code

7MCO2C3

M.Com. DEGREE EXAMINATION, NOVEMBER 2022

Second Semester

Commerce

MANAGEMENT ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is financial accounting?
2. What is fund flow statement?
3. Define budgetary control.
4. What do you mean by functional budget.
5. Define marginal costing.
6. What do you mean by working capital?
7. What do you mean by contribution?
8. Define management accounting.
9. What is current ratio?
10. What is budget?

Part B

(5 × 5 = 25)

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

11. (a) Discuss management accounting as an effective tool for financial control.

Or

- (b) Bring out the limitation of financial accounting.
12. (a) Calculate number of units to be sold to earn a profit of Rs. 80,000 a year and the break even units.

Sales price – Rs. 20 per unit

Variable manufacturing cost – Rs. 11 per unit

Variable selling cost – Rs. 3 per unit

Fixed factory overhead – Rs. 5,40,000 per year

Fixed selling cost – Rs. 2,52,000 per year.

Or

- (b) Discuss the benefits of marginal costing.
13. (a) Calculate current asset of a company from the following information :

Stock turnover 5 times

Sales (credit) Rs. 2,00,000

Stock at the end is Rs. 5,000 more than the stock in the beginning.

Gross profit ratio – 20%

Current liabilities – Rs. 60,000

Quick ratio – 0.75.

Or

- (b) Discuss the needs of financial statement analysis.

14. (a) In a factory producing two different products the limiting factor is the availability of material. From the following particulars decide the product you would recommend for priority :

	Product X cost per unit Rs.	Product Y cost per unit Rs.
Materials	25	40
Labour	10	15
Variable expenses	5	6
Fixed expenses	4	4
Total cost	44	65
Selling price	55	80
Profit	11	15

Or

- (b) Differentiate Gross working capital and net working capital.
15. (a) Discuss the significance of budget.

Or

- (b) How will you calculate a flexible budget? Explain with a suitable example.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the utility and limitation of management Accounting.

17. SK Brothers wish to approach the bankers for temporary overdraft facility for the period from October 2010 to December 2010. During the period of this three months the firm will be manufacturing mostly for stock. You are required to prepare a cash budget for the above period.

Month	Sales (Rs.)	Purchase (Rs.)	Wages (Rs.)
August	3,60,000	2,49,600	24,000
September	3,84,000	2,88,000	28,000
October	2,16,000	4,86,000	22,000
November	3,48,000	4,92,000	20,000
December	2,52,000	5,36,000	30,000

- (a) 50% of credit sales are realised in the month following the sales and balance 50% in the second following
- (b) Credit are paid in the month following the month of purchase.
- (c) Estimated cash as on 1-10-2010 is Rs. 50,000.

18. From the following particular prepare a fund flow statement of Mr. Kumar.

Balance sheet					
Liabilities	31.12.98	31.12.99	Assets	31.12.98	31.12.99
Loan	—	25,000	Cash	5,000	4,000
Current liability	35,000	40,000	Debtors	40,000	45,000
Bank o/d	40,000	30,000	Stock	30,000	25,000
Capital	1,50,000	1,54,000	Land	30,000	40,000

Liabilities	31.12.98	31.12.99	Assets	31.12.98	31.12.99
			Building	50,000	55,000
			Machinery	70,000	80,000
	<u>2,25,000</u>	<u>2,49,000</u>		<u>2,25,000</u>	<u>2,49,000</u>

During the year Mr. Kumar brought on additional capital of Rs. 10,000 and his drawing during the year were Rs. 31,000. Provision for depreciation on machinery, opening balance Rs. 30,000, closing balance Rs. 40,000. No need to provide depreciation on other assets.

19. The following data relates to a company which manufactures three products A, B and C.

	A	B	C
Production in units	2,000	2,400	3,000
Cost per units :	Rs.	Rs.	Rs.
Material	5	8	12
Labour	2	4	3
Variable overhead	1	2	1
Fixed overhead	6	5	6
	<u>14</u>	<u>19</u>	<u>22</u>
Selling price per unit	20	25	30
Profit per unit	<u>6</u>	<u>6</u>	<u>8</u>

The production manager suggests that one production line should be discontinued. He undertaken to double the existing production in the remaining two lines. You are required to advise the management whether the suggestion is acceptable and if so which production line should be discontinued.

20. From the following information you are required to prepare a balance sheet :

Current ratio – 1.75

Liquid ratio – 1.25

Stock turnover ratio (closing stock) – 9 times

Gross profit ratio – 25%

Debt collection period – 1½ months

Reserve and surplus to capital – 2

Cost of goods sold to fixed assets – 1.2

Capital gearing ratio – 6

Fixed asset to net worth – 1.25

Sales for the year – Rs. 12,00,000.

F-8415

Sub. Code

7MCO2E2

M.Com. DEGREE EXAMINATION, NOVEMBER 2022.

Second Semester

Commerce

Elective — RETAIL MARKETING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Define retail marketing.
2. Interpret business format franchising.
3. What are the objectives of retail advertising?
4. What is a store display?
5. Write short notes on data communication.
6. Spell the e-retail business.
7. Infer retail price mix.
8. Outline service quality.
9. List any four International retailing.
10. What is joint venture?

Part B

(5 × 5 = 25)

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

11. (a) Explain the characteristics of retailing.

Or

- (b) Summarize Higher Purchase and Instalments.

12. (a) Construct the effects of promotional campaign.

Or

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

13. (a) Demonstrate modern retail business format.

Or

- (b) Examine the importance of internet for business.

14. (a) Organize the types of bench marking.

Or

- (b) Examine the benefits of empowerment.

15. (a) Analyze the factors involved in International Retailing.

Or

- (b) Explain the growth of Internationalization retailing.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Evaluate the benefits of Implementing Supply Chain management.
 17. Estimate the advantages and disadvantages of FDI in retail in India.
 18. Enumerate the various pricing strategies adopted in retailing.
 19. Why do retailers need to have an integrated marketing communication programme? Discuss.
 20. Discuss the essentials of individual service recovery strategy.
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F-8416

Sub. Code

7MCO3C1

M.Com. DEGREE EXAMINATION, NOVEMBER 2022

Third Semester

Commerce

DIRECT TAXES

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. Who is called Representative Assessee?
2. Write a note on incidence of tax.
3. What is Perquisites?
4. Define Gross Annual Value.
5. State any three inadmissible expenses.
6. What is not included in capital assets?
7. What is Grossing up?
8. What are the losses carry forward?
9. What is unabsorbed depreciation?
10. When the return of loss should be filed?

Part B

(5 × 5 = 25)

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

11. (a) Explain the concept of Income and give its features.
Or
(b) Distinguish between Assessment year and Previous Year.
12. (a) Compute taxable HRA of Mr. Vijay who is working in Chennai. Basic salary Rs.3,000 pm, HRA. Rs.700 pm. (Rent paid Rs.400 pm)
Or
(b) Write a note on 'unrealised rent'.
13. (a) Mr. Raj purchased a motor car on 1.5.2017 for Rs.6,00,000. He gifted it to his brother. Raghu on 1.7.2019 Mr. Raghu sold the car to Shyam on 31.12.2020. Raj purchased the car from Shyam on 1.12.2021 Rs.4,50,000 for his business. What would be the cost of the car for the purpose of depreciation?
Or
(b) From the following, compute the taxable income for the AY 2022-23. Sale price of jewellery sold on 1.9.2021 Rs. 18,00,000. Cost of jewellery acquired in 2011-12 (CII-184) Rs. 60,000 and CII-2021-22 is 317.
14. (a) Mrs. Devi provides the following particulars of his income for the PY ending March 31, 2022
(i) Winning from horse race on 3rd October 2021; net amount Rs.1,47,000
(ii) Winning from lottery on November 5, 2021; Rs. 15,000. Calculate income from other source.
Or
(b) What is PAN? State its significance.

15. (a) What is Defective return? How can it be rectified?

Or

(b) Enumerate the instalments of advance tax along with the respective due dates.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Discuss the rules relating to determination of residential status of an assessee.

17. Mr. Ravi is the owner of two houses. In respect of these he has furnished the following particulars :

	House A (Rs.)	House B (Rs.)	
Date of completion of construction	(31-3-1996)	(1-7-2000)	
Municipal Rental Value	3,60,000	6,00,000	
Actual Rent received	3,00,000	60,000	pm
Municipal Tax Paid	36,000	30,000	(due)
Ground Rent	1,000	7,800	
Interest on loan taken for construction	50,000	1,82,000	

Compute his income from house property for the assessment year 2022-23. Out of the municipal taxes of House A, Rs.18,000 are paid the tenant.

18. Mr. Baskar sells a house property on 15.10.2021 for Rs.42,00,000 (Cost of acquisition on 23.12.2008, Rs.1,80,000). On 14.2.2022 he invests Rs. 10,50,000 in bonds of the National Highways Authority of India. On 16.2.2022 he purchases a house property for Rs.15,00,000 and also he invests Rs.1,00,000 in bonds of National Highway Authority of India on 16.6.2022. Can he claim exemption u/s 54 as 54 EC? Determine his taxable capital gains chargeable to tax for the AY 2022-23. CII - for 2008-09 – 137, 2021-22 is 317.

19. The following incomes are received by Mr. Anbu during the financial year 2021-22.

Directors fees	Rs.2,000
Income from agricultural land in Sri lanka	Rs.5,000
Ground Rent for land in Mysore	Rs.10,000
Interest on post office saving bank a/c	Rs.100
Interest on deposits with IFCI	Rs.500
Dividend from foreign company	Rs.700
Rent from house (sub-let)	Rs.26,250
Rent paid by Anbu (On the sub-let house)	Rs. 13,000
Winnings from horse race	Rs.12,300
Interest on securities	Rs.4,000

Compute the income from other sources of Mr. Anbu, for the AY 2022-23.

20. Discuss the provision relating to payment of advance tax in pursuance of an order/revised order of Assessing officer.

F-8417

Sub. Code

7MCO3C2

M.Com. DEGREE EXAMINATION, NOVEMBER 2022.

Third Semester

Commerce

ADVANCED BUSINESS STATISTICS

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is primary data?
2. What is random sampling method?
3. What is Normal distribution?
4. Write the formula for Normal distribution.
5. What is Alternative hypothesis?
6. What is Good of fit in testing the distribution?
7. Define regression.
8. What is explained variation?
9. Define ANOVA.
10. What is one way ANOVA?

Part B

(5 × 5 = 25)

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

11. (a) Explain non-random sampling method.

Or

- (b) Mention the limitations of statistics.

12. (a) A machine manufacturing screws is known to produce 5% defective. In a random sample of 15 screws. What is the probability that there (i) exactly 3 defective. (ii) not more than 3 defective.

Or

- (b) A random variable X has the following probability distribution.

x :	-2	-1	0	1	2	3
P(x)	0.1	K	0.2	2k	0.3	3k

- (i) Find k (ii) Evaluate $P(x < 2)$ & $P(-2 < x < 2)$

13. (a) Explain the test of Independence of two variables.

Or

- (b) A random sample of 400 items gives the mean 8.85 and variance at 10. Can the sample be regarded as drawn from the normal population with mean 8.

14. (a) Explain the explained variation and unexplained variation.

Or

- (b) Explain the types of correlation in detail.

15. (a) Explain the ANOVA working method. (one way ANOVA)

Or

- (b) Explain the test of hypothesis of analysis of variance.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain primary and secondary data method in detail.
17. Explain the applications of management decision making.
18. Explain testing of population mean and difference between two mean in following question.

Height in cms of 10 students

60, 65, 66, 70, 81, 82, 61, 63, 64, 62

Can we say the variance of distribution of heights of all the students from which the above sample of 10 students was drawn is equal to 80?

19. Find the coefficient of correlation between x and y for the following data

X: 1 2 3 4 5 6 7 8 9

Y: 12 18 22 17 13 14 18 21 28

20. Explain the analysis of variance oneway and twoway ANOVA.

F-8418

Sub. Code

7MCO3C3

M.Com. DEGREE EXAMINATION, NOVEMBER 2022.

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 do you mean by call money market?
2. What is certificate of Deposit?
3. What is new issue market?
4. Write a note on SENSEX Index.
5. Write a note on Merchant banking.
6. What is Venture Capital?
7. What is Factoring?
8. Write a note on Depository System.
9. Write a note on American Depository Receipt?
10. What is Foreign Exchange Market?

Part B

(5 × 5 = 25)

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

11. (a) Describe the features of Financial Services.

Or

- (b) Differentiate between Money Market and Capital Market.

12. (a) What are the advantages of underwriting?

Or

- (b) What is listing of Securities? What are the advantages of listing.

13. (a) What is Leasing? Explain the different types of leasing?

Or

- (b) Explain the functions of Merchant bankers.

14. (a) Explain the advantages of Factoring.

Or

- (b) Elucidate the various types of Securitisation.

15. (a) Discuss the participants in Global bond markets.

Or

- (b) Explain the characteristics of Foreign Exchange Market.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the different kinds of Financial Services provided by banks and Financial Institutions.
 17. Discuss the role of Merchant bankers in new issue market.
 18. What is Stock exchange? Discuss the features and advantages of Stock exchange.
 19. Elucidate the different types of Factoring.
 20. Explain the importance of ADR and GDR in International Equity Financial Markets.
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F-8419

Sub. Code

7MCO3C4

M.Com. DEGREE EXAMINATION, NOVEMBER 2022

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 Human Resource?
2. Define Job specification.
3. What is Perks?
4. Define the term fatigue.
5. Define the term gratuity.
6. What is Rowan Plan?
7. What is Training?
8. What is Recruitment?
9. What is Operating function?
10. What is Absenteeism?

Part B

(5 × 5 = 25)

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

11. (a) Discuss briefly the nature of HRM.

Or

- (b) State the importance of HRM.

12. (a) In what way Job rotation helps the company?
Explain.

Or

- (b) Write short note on Job Specification.

13. (a) State the needs of training.

Or

- (b) Discuss the steps in operative training programs.

14. (a) Differentiate Promotions and transfers.

Or

- (b) State the significance of quality of work life.

15. (a) State the need of performance appraisal.

Or

- (b) Discuss the significance of Job evaluation.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the nature and importance of employee selection. Explain the steps involved in selection procedure.
 17. Discuss the traditional and modern techniques of performance appraisal.
 18. Discuss the challenges of HRM.
 19. Discuss the causes and how to control the absenteeism.
 20. Explain in detail the need and evolution of career planning.
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F-8420

Sub. Code

7MCO3E1

M.Com. DEGREE EXAMINATION, NOVEMBER 2022.

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 is mutual funds?
2. Who is called as portfolio manager?
3. What is portfolio goal?
4. What is portfolio return?
5. What is security risk?
6. What is portfolio construction?
7. What is SML?
8. What is CAPM?
9. What is portfolio evaluation?
10. What is passive strategies?

Part B

(5 × 5 = 25)

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

11. (a) State the significance of portfolio.

Or

- (b) Discuss the functions of portfolio manager.

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

Or

- (b) Discuss the portfolio risk return relationship.

13. (a) Discuss the significance of Bench mark comparison.

Or

- (b) In what way portfolio change helps the investors.

14. (a) Explain the term Arbitrage pricing.

Or

- (b) Discuss Sharpe theory of capital market.

15. (a) List out the constraints in portfolio construction.

Or

- (b) Discuss Lagrange multiplier technique.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. “Mutual fund as managed portfolio”. Comment.
17. Discuss the significance of matching the goals and portfolios.

18. Discuss the different strategies in portfolio construction.
 19. Explain the assumptions and application of CAPM model.
 20. Discuss Sharpe and Jensen measures of portfolio evaluation with some suitable example.
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F-8421

Sub. Code

7MCO3E2

M.Com. DEGREE EXAMINATION, NOVEMBER 2022.

Third Semester

Commerce

Elective : E - COMMERCE

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Define E-commerce applications.
2. What is Global Information Infrastructure (GII)?
3. Explain Electronic Commerce.
4. Difference between Smart Cards and EPS.
5. Describe Electronic Data Interchange Applications.
6. What is Work – Flow?
7. What are the uses of Internet?
8. Give notes about the Consumer Data Interface.
9. Difference between Fram Relay and Cell Relay.
10. Classify about the Multimedia and Digital Video.

Part B

(5 × 5 = 25)

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

11. (a) Explain the Anatomy of E-commerce and Frame Work.

Or

- (b) What is National Research and Educational Network.

12. (a) Describe about the Consumer Oriented Applications?

Or

- (b) What is Meant by Electronic Payment System (EPS)?

13. (a) What are the components of EDI (Electronic Data Interchange)?

Or

- (b) Explain about the software implementations.

14. (a) Give briefly about the Advertising on the Internet.

Or

- (b) What are the Emerging Tools classify.

15. (a) Explain about the Wireless delivery technology.

Or

- (b) Difference between SSL and SET

SSL – Secure Socket Layer

SET – Secure Electronic Transaction.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Expound the concept about NSFNET.
 17. What are the steps involved in the Architectural Framework for E-commerce? Explain
 18. Write a detailed note on Electronic Data Interchange.
 19. Enumerate the marketing on the Internet and Advertising on the Internet.
 20. Elaborate the concepts about the Digital Video and E-commerce.
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