

**F-9331**

**Sub. Code**

**7MCO2C1**

**M.Com. DEGREE EXAMINATION, APRIL 2023**

**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 business research?
3. What is Type II error?
4. What is research design?
5. What is Attitude scale?
6. What is secondary data?
7. What is Uni-variate analysis?
8. What is Chi-square test?
9. What is originality in research?
10. What do you mean by Annotations?

**Part B**

(5 × 5 = 25)

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

11. (a) Discuss the significance of report writing.

Or

- (b) Explain the need of language plan in report writing.

12. (a) Discuss the significance of coding.

Or

- (b) What do you mean by testing of hypothesis?

13. (a) Explain the need of pre-testing in business research.

Or

- (b) Discuss the significance of E-mail Survey.

14. (a) Discuss the essentials of Hypothesis framing.

Or

- (b) Explain the need of sampling techniques.

15. (a) Discuss the scope of business research.

Or

- (b) Write short note on statement of problems.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the different types of research reports.

17. Discuss the need of parametric test in research.

18. Discuss the sources and precaution in using secondary data.
  19. Explain the need and features of good design.
  20. Explain the qualities of good research.
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**F-9332**

**Sub. Code**

**7MCO2C2**

**M.Com. DEGREE EXAMINATION, APRIL 2023.**

**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 real Investment?
2. What is Gambling?
3. What is called as investor?
4. What is Beta?
5. What is Technical analysis?
6. What is debt valuation?
7. What is open end fund?
8. What is efficient porlfolia?
9. What is put option.
10. What is pay off?

**Part B**

(5 × 5 = 25)

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

11. (a) Discuss the features of Investment.

Or

- (b) Distinguish fixed and varying income investment.

12. (a) Explain the different goals of investors.

Or

- (b) Discuss the risk return relationship of investment.

13. (a) Fried invested Rs. 10,000 in the shares of ABC corporation. Each year, the company distributed dividends to its shareholders. Each year fried received Rs. 100 is dividends each year, his total income is Rs. 300. Fried sold his shares for Rs. 12,000. Determine his holding period return of his investment.

Or

- (b) Distinguish debt investment and equity investment.

14. (a) Discuss the importance of mutual funds.

Or

- (b) Discuss the needs of portfolio.

15. (a) Explain the needs of derivatives Investment.

Or

- (b) “Option as a derivative investment” Discuss.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Given below are the likely return in case of shares of Sarus Ltd. under various economic conditions:

Economic Conditions	Probability	Return in Sarus Ltd.
Boom	0.25	7
Low growth	0.25	10
Stagnation	0.30	14
Recession	0.20	19

- (a) Calculate expected return of Sarus Ltd.
- (b) Calculate standard deviation of Sarus Ltd.
17. Consider a 10 year 12% coupon bond with a par value of Rs. 1,000. The required yield of the bond is 13% the cash flow of the bond are as follows: 10 annual coupon payment of Rs. 120. Rs. 1,000 principal repayment 10 years from now.
- Compute the value of the bond.
18. Discuss the differences between Investment, speculation and gambling.
19. Discuss the terminologies used in options market.
20. Describe the different types of mutual fund.

**F-9333**

**Sub. Code**

**7MCO2C3**

**M.Com. DEGREE EXAMINATION, APRIL 2023.**

**Second Semester**

**Commerce**

**MANAGEMENT ACCOUNTING**

**(CBCS – 2017 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What do you mean by function budget?
2. How are the increase and decrease of working capital are treated in fund flow statement.
3. What is break even point?
4. What is liquidity ratio?
5. What is profit volume ration?
6. How do rise a fund from operation?
7. Define standard costing.
8. What is meant by management accounting?
9. What is cost accounting?
10. What is net working capital.

**Part B**

(5 × 5 = 25)

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

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

Or

- (b) Describe the role of management accountant in the organization.

12. (a) From the following data calculate

(i) GP Ratio

(ii) NP Ratio

(iii) Return on total Assets

	Rs.
Sales	– 25,20,000
Cost of sales	– 19,20,000
Net profit	– 3,60,000
Inventory	– 8,00,000
Current liability	– 6,00,000
Other current assets	– 7,60,000
Fixed assets	– 14,40,000
Net worth	– 15,00,000
Debt	– 9,00,000

Or

- (b) Discuss the needs of maintaining Ideal current ratio.



13. (a) From the following information relating Pragathi Ltd., Prepare schedule of changes in working capital.

	2003	2004		2003	2004
	Rs.	Rs.		Rs.	Rs.
Share capital	300	400	Cash	30	90
Reserves	100	50	Account receivable	105	150
Retained earning	30	60	Investories	150	195
Account payable	45	135	Fixed assets	190	210
	<u>475</u>	<u>645</u>		<u>475</u>	<u>645</u>

Additional Information:

- (i) Company issues bonus shares for Rs.50,000 and for cash Rs.50,000
- (ii) Depreciation written off during the year Rs. 15,000

Or

- (b) List out the sources of cash flow statements. Explain it.

14. (a) What are the most challenging part of budgeting?

Or

- (b) Following data are related to Nareem Sultan manufacturing Ltd. You are required to prepare sales budget? Estimated sales.

Product	Srilanka	India	Price for Srilanka	Price for India
Desktop	400 units	200 units	Rs. 15,000 per unit	Rs.13,000 per unit
Laptop	90 units	130 units	Rs.35,000 per unit	Rs.40,000 per unit
Printer	20 units	70 units	Rs.8,000 per unit	Rs. 7,000 per unit

15. (a) ABC company produces a single article. Following cost data is given about its product:

Selling price per unit – Rs. 40

Marginal cost per unit – Rs. 24

Fixed cost per annum – Rs. 16,000

Calculate (i) PV ratio (ii) Break even sales.

Or

- (b) Discuss the features of marginal costing.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. The following budget has been prepared at 70% level of home market (India).

Units – 4,200

Wages – Rs. 12,600

Materials – Rs. 21,000

Fixed cost – Rs. 7,000

Variable cost – Rs. 2,100

Total – Rs. 42,700

The selling price in India is Rs. 15. In Srilanka about 800 units may be sold only at Rs. 10 and in addition 25 paise per unit will be expenses as freight etc. Do you advise trying to the worker in SriLanka?

17. From the following information's find out:

- (a) P/V ratio
- (b) Sales and
- (c) Margin of safety

Fixed cost – Rs. 40,000

Profit – Rs. 20,000

BEP – Rs. 80,000

18. From the following details of a trader you are required to calculate:

- (a) Purchase for the year
- (b) Rate of stock turnover
- (c) Percentage of gross profit to turnover

Sales Rs. 33,984

Sales returns Rs. 380

Stock at the beginning at cost price Rs.1,378

Stock at the close at cost price Rs. 1,814

G.P. for the year Rs. 8068

19. The balance sheet of National Company as on 31.12.2003 and 31.12.2004 as follows:

Liabilities & Capital	2003 Rs.	2004 Rs.	Assets	2003 Rs.	2004 Rs.
Share capital	5,00,000	7,00,000	Land and Building	80,000	1,20,000
P and L	1,00,000	1,60,000	Plant and Machinery	5,00,000	8,00,000
General Resourse	50,000	70,000			
S.Creditors	1,53,000	1,90,000	Stock	1,00,000	75,000
Bills payable	40,000	50,000	Debtors	1,50,000	1,60,000
O/S expenses	7,000	5,000	Cash	20,000	20,000
	<u>8,50,000</u>	<u>11,75,000</u>		<u>8,50,000</u>	<u>11,75,000</u>

Additional Information:

- (a) Rs. 50,000 depreciation has been charged on plant and machinery during 2004.
- (b) A piece of machinery was sold out for Rs. 8,000 during the year 2004 It had cost Rs.12,000; depreciation of Rs. 7,000 has been provided on it.

Prepare a schedule of changes in working capital and statement showering the resources and application of funds for 2004.

20. Describe in detail the important tools and techniques used in management accounting.

**F-9334**

**Sub. Code**

**7MCO2C4**

**M.Com. DEGREE EXAMINATION, APRIL 2023**

**Second Semester**

**Commerce**

**COMPUTERISED ACCOUNTING**

**(CBCS – 2017 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** the questions.

1. What is a credit note?
2. How will you record purchase and sale of fixed assets in Tally?
3. State the sub menus of single ledger.
4. What is the shortcut key to activate sales order?
5. State the uses of F2 key?
6. What information does a Talk Status Bar contain?
7. Write a note on restore of data.
8. What is the rule for nominal accounts?
9. Explain Tally Audit
10. What is the short cut for calculator part?

**Part B**

(5 × 5 = 25)

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

11. (a) Explain the different types of Accounting vouchers in Tally.

Or

- (b) What are exception reports?

12. (a) Explain Tally Vault.

Or

- (b) Explain the methods of numbering.

13. (a) How to create the godowns in Tally?

Or

- (b) State the reports available from the gateway of Tally.

14. (a) Differentiate the operations of purchase and sales order.

Or

- (b) What are the popular accounting softwares in India?

15. (a) What is the procedure for generation and reconciliation of TDS challans?

Or

- (b) What do you know about input VAT and output VAT in Tally? Brief.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the various types of pure vouchers with example.
  17. Discuss about payroll preparation to the employees using Tally.
  18. Explain the F11 feature of tally software in detail.
  19. Explain the format of trial balance and stock statement in Tally.
  20. Explain the general features of Tally.
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**F-9335**

**Sub. Code**

**7MCO2E1**

**M.Com. DEGREE EXAMINATION, APRIL 2023.**

**Second Semester**

**Commerce**

**Elective: SERVICES MARKETING**

**(CBCS – 2017 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define Service Marketing.
2. List out any two benefit of market segmentation.
3. List out the levels of positioning.
4. What is customer Retention?
5. List out the Marketing Mix Elements.
6. Define Promotion.
7. What are the different types of service Marketing tourism?
8. List out the lower and higher levels of Education strategies in Marketing Issues.
9. What is Banking Services?
10. What is insurance Marketing?



**Part B**

(5 × 5 = 25)

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

11. (a) Explain the Essentials of Services Marketing in detail.

Or

- (b) Explain the planning Process in Service Marketing.

12. (a) Explain the process of positioning in detail.

Or

- (b) How do you Improve the service Quality?

13. (a) Explain the Marketing Planning and services.

Or

- (b) Explain the Marketing Mix Elements in detail.

14. (a) Outline any five characteristics of Higher level Education Institutions.

Or

- (b) Explain the trend and strategy of Recreational service Marketing.

15. (a) Explain the insurance Marketing Schemes and strategies in detail.

Or

- (b) Brief about Transport service Marketing in detail.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the service Market segmentation process in detail.
  17. Explain the Education of positioning in detail.
  18. Explain in detail about 7P's service Marketing with example.
  19. Name and Explain all special services offered in Multi service hospitals.
  20. Demonstrate the Telecommunication service Marketing in detail.
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**F-9336**

**Sub. Code**

**7MCO2E2**

**M.Com. DEGREE EXAMINATION, APRIL 2023.**

**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 Retail?
2. Name the types of Retailing.
3. List out the kinds of sales promotion.
4. What is window display in Visual Merchandising?
5. Recall the importance of Smart Card.
6. Find the retailers engaged in electronic Commerce.
7. Infer retail pricing methods.
8. Interpret bench marking.
9. Define strategic alliance.
10. What is FDI?

**Part B**

(5 × 5 = 25)

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

11. (a) Explain the functions of retailing.

Or

- (b) Compare Departmental stores and Multiple stores.

12. (a) Classify the types of sales promotion.

Or

- (b) Analyze the methods of promotional budget.

13. (a) Explain the importance of Internet for business.

Or

- (b) Explain the impact of e-commerce in retail business.

14. (a) Classify the methods of Retail pricing.

Or

- (b) Categorize the dimensions of Service Quality.

15. (a) Expound the reasons for Internationalization.

Or

- (b) Analyze the future of International retailing.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Enumerate the Competitive advantages and limitations associated with individual retailer and chain retailer.
17. Explain in detail the pricing strategies available for a retailer.

18. Highlight the characteristics of retail organizations offering good service quality.
  19. Explain the factors which illustrate the growing importance of retail sector?
  20. Discuss International strategies for entering foreign markets.
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**F-9337**

**Sub. Code**

**7MCO3C1**

**M.Com. DEGREE EXAMINATION, APRIL 2023.**

**Third Semester**

**Commerce**

**DIRECT TAXES**

**(CBCS – 2017 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** the questions.

1. What is Gross Total Income?
2. What is Tax Planning?
3. What do you understand by previous year?
4. What is Block of Assets?
5. What is unrealized rent?
6. What is Tax-free Securities?
7. Who is a 'Person' under the income tax act?
8. What is Cost of acquisition?
9. State any four inadmissible expenses.
10. How is gambling losses set off?

**Part B**

(5 × 5 = 25)

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

11. (a) Write short notes on

- (i) Value of Rent free accommodation,
- (ii) Free Education facility.

Or

(b) Mr. Prashant went to Germany for diploma course on 5<sup>th</sup> August 2018 and came back to India on 25<sup>th</sup> February 2019. His family (wife and children) remained in India. He had never been out of India before. What is his residential status for the year ending on 31<sup>st</sup> March 2019?

12. (a) What are the rules regarding set-off of losses?

Or

(b) Mr. Suresh is in receipt of annual salary of Rs.2,00,000. He is provided with a furnished accommodation at Gurgaon (population is 11 lakhs) for which his employer pays a rent of Rs.4,000 p.m. and deducts Rs. 1,000 p.m. from employee's salary. The cost of furnishing of the residence amounts to Rs.30,000. Calculate the value of perquisite if house is occupied for 9 months only.

13. (a) Write short note on PAN.

Or

- (b) Mr. Ramesh purchased a plot in 2002-03 for Rs.4,00,000. It was sold on 15.1.2019 for Rs. 14,80,000 and he paid Rs. 20,000 as brokerage charges. He invested Rs. 2,00,000 in Bonds of National Highway Authority of India on 31.3.2019 and Rs.3,10,000 in bonds issued by Rural Electrification Corporation Ltd. On 1.6.2019. Compute the taxable amount of capital gain if CII-for 2002-03 was 105 and for 2018-19 is 280.

14. (a) Explain briefly about Deduction u/s 80G

Or

- (b) Mr. Kumaran investments during the year ended 31<sup>st</sup> March 2019 consisted of the following:
- (i) Rs. 25,000, 7% Government Securities
  - (ii) Rs.15,000, 8% Agra Municipal Bonds.
  - (iii) Rs. 10,000, 7 years Post office National Saving Certificates.
  - (iv) Rs. 10,000, 6% Securities issued by a foreign government.

Find out his income from other sources.

15. (a) Mr. Shyam whose gross total income is Rs. 40,00,000 makes the following donations during the previous year 2018-19

Rs.

- (i) PM's National Relief Fund 1,00,000
- (ii) National Defence Fund 2,00,000
- (iii) Chief Minister Relief Fund 20,000

Compute total income of Mr. Shyam after allowing deductions u/s 80G.

Or

- (b) What are the functions of Assessing Officer?



**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. What are the conditions for determining residential status of an individual?
17. What do you understand by Reassessment? State the provisions of the Act relating to Reassessment.
18. Compute the total income and amount entitled to deduction u/s 80c of Mr. Ashok for the Assessment year 2022–23

	Rs.
(a) Business Income (computed)	3,53,000
(b) Income from house property (computed)	20,000
(c) Interest on Government Securities	5,600
(d) Capital Gain:	
Short-term	40,000
Long-term from land (computed)	15,000
(e) Winnings from Lotteries	20,000
(f) Dividend and interest income:	
(i) Dividend from an Indian company (Gross)	5,000
(ii) Dividend from a Foreign Company	10,000

(iii) Income on units of M.F. (Gross)	4,000
(iv) Interest on Bank Deposits	7,000
(v) Interest on deposits with Delhi Cloth Mills (Gross)	5,000

He made the following payments during the previous year out his assessable income:

- (1) Life insurance premia Rs.14,000 on a policy of Rs.1,25,000.
- (2) Public Provident Fund Rs.20,000.
- (3) Donations for charitable purposes Rs.40,000.
- (4) Expenditure for the medical treatment of a dependent who is a person with severe disability Rs.35,000.

19. From the following particulars find out the taxable salary of Mr. Jagan working at Coimbatore (Population more than 4 lakhs).

- (a) Salary Rs. 12,000 p.m.
- (b) D.A. Rs. 1,500 p.m.
- (c) Rent free accommodation whose fair rental value is Rs.80,000 pa.
- (d) Employer's contribution to RPF 14% of salary
- (e) Interest on PF balance @ 13% pa. Rs.3,900.

- (f) Professional tax paid Rs.2,000.
- (g) Medical allowance received Rs.500 p.m.
- (h) Arrears of salary Rs. 13,200.

20. Outline the provisions of income tax act under section 35 regarding deduction for expenditure on scientific research.

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**F-9338**

**Sub. Code**

**7MCO3C2**

**M.Com. DEGREE EXAMINATION, APRIL 2023**

**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 random sampling?
2. What is primary data?
3. What is Poisson distribution?
4. What is probability?
5. What is population?
6. What is T test?
7. What is multiple correlation?
8. What is standard error?
9. What is F test?
10. What do you mean by significance?

**Part B**

(5 × 5 = 25)

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

11. (a) Differentiate sampling and census.

Or

- (b) Discuss the essentials of sampling.

12. (a) Discuss the types of Random variables.

Or

- (b) Find the probability distribution of the number of heads in two tosses of a coin.

13. (a) List out the properties of chi-square distribution.

Or

- (b) A survey of 320 families with 5 children each revealed the following.

No. of boys :      5   4   5   2   1   0

No. of girls :      0   1   2   3   4   5

No. of families : 14 56 110 88 40 12

Is this result consistent with the hypothesis that the male and female birth are equally probable?

14. (a) Discuss the different types of regressions.

Or

- (b) Find the coefficient of correlation of  $b_{xy} = 0.8$  and  $b_{yx} = 0.46$ .

15. (a) List out the assumption of  $F$  test.

Or

- (b) Two independent samples of size 9 and 8 gives the sum of squares of deviation from their respective mean as 160 and 91 respectively. Can the sample regarded as draw from the normal populations and equal variance?

[Given  $F_{0.05}(8, 7) = 3.73$ ;  $F_{0.05}(7, 8) = 3.50$ ]

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. For the following data representing the number of units of production per day formed out by five workers using four machine, set up the ANOVA table (assumed the origin at 20)

	Machine type			
Worker	A	B	C	D
I	4	-2	7	-4
II	6	0	12	3
III	-6	-4	4	-8
IV	3	-2	6	-7
V	-2	2	9	-1

17. What is stratified random sampling? What are its advantages and disadvantages.

18. Discuss the characteristic of poisson distribution.
19. There is a general belief that high income families send their children to public school and low income families send their children to government schools. For the 1000 families were selected in a city and the following results were obtained.

Income	Public School	Govt School	Total
Low	100	200	300
High	500	200	700
Total	600	400	1000

Use chi-square test to determine whether income level and the type of schooling were associated.

20. From the following data find the regression equation and estimate the likely value of Y when X = 100.

X	72	90	76	81	56	76	92	88	49
Y	124	131	171	132	96	120	136	97	85

**F-9339**

**Sub. Code**

**7MCO3C4**

**M.Com. DEGREE EXAMINATION, APRIL 2023.**

**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 managerial function?
2. What is Human resource management?
3. What is absenteeism?
4. What is Job design?
5. What is Induction?
6. What is Transfer?
7. State any two needs of training.
8. State any two needs of role playing.
9. What is bonus?
10. What do you mean by the term wage?



**Part B**

(5 × 5 = 25)

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

11. (a) Discuss the scope of HRM.

Or

- (b) Explain the needs of human resources.

12. (a) Discuss the needs of Human resource planning.

Or

- (b) List out the reasons for absenteeism.

13. (a) “Training increases the performance of the employees”. Discuss.

Or

- (b) Write short note on sensitivity training.

14. (a) Write down the differences between promotion and transfer.

Or

- (b) Discuss the significance of recruitment policy.

15. (a) Discuss the need of fringe benefits.

Or

- (b) List out the problems in Job evaluation.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the challenges of HRM.

17. Describe the causes, effects and remedies of employee turnover.

18. Enumerate the recruitment practices followed in India.
  19. Discuss the steps in operative training programs.
  20. Discuss the traditional and modern methods of performance appraisal.
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**F-9340**

**Sub. Code**

**7MCO3E2**

**M.Com. DEGREE EXAMINATION, APRIL 2023.**

**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 Global Information Infrastructure (GII)
3. Differentiate credit cards and smart cards.
4. What are the classification of network.
5. Explain supply chain management
6. Describe electronic data interchange (EDI)
7. What is meant by emerging tools.
8. Write a notes on consumer data interface
9. State wireless delivery technology.
10. List out online transaction protocols

**Part B**

(5 × 5 = 25)

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

11. (a) Explain scope and limitations of E - Commerce

Or

- (b) Describe National research and educational network.

12. (a) Explain the advantages of credit card.

Or

- (b) List out the applications of consumer oriented.

13. (a) What is EDI? Explain Advantages and Limitations of EDI.

Or

- (b) How will you determine value added networks.

14. (a) What is E – Marketing? What is the importance of E - Advertising?

Or

- (b) Define Internet? Explain role and procedure of registering internet domain.

15. (a) Who are the internet service providers? and classify video conferencing.

Or

- (b) Difference between cell relay and frame relay.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Illustrate the E – Commerce and what are problems and opportunities in E – Commerce in India.
  17. How much the electronic payment system (EPS) will be useful for today's world? and also explain their types and classifications.
  18. What is supply chain management? What are the processes Involved in supply chain management?
  19. Explain direct marketing? What are the impacts of E – Commerce on Market and Marketing Issues in E – Marketing.
  20. Describe in detail about multimedia and digital video concepts in E – Commerce.
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**F-9341**

**Sub. Code**

**7MCO4C1**

**M.Com. DEGREE EXAMINATION, APRIL 2023.**

**Fourth Semester**

**Commerce**

**SPECIAL ACCOUNTING**

**(CBCS – 2017 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** the questions.

1. What are the contingent liabilities in banks?
2. What is surrender value?
3. State the objectives of inflation accounting.
4. Write a note on Depreciation adjustment.
5. What is human resource accounting?
6. List out any three advantages of Human resource accounting.
7. Give the meaning of Reversionary Bonus.
8. What is Reserve for unexpired risk?
9. What is a Non performing asset?
10. What is statutory reserve?

**Part B**

(5 × 5 = 25)

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

11. (a) The Revenue account of Life insurance company showed the life fund at 75,25,800 on 31-03-15 before taking into account the following items :
- (i) claims intimated but not admitted Rs.96,750
  - (ii) bonus issued in reduction of premium Rs.15,850
  - (iii) interest accrued on investments Rs.30,560
  - (iv) outstanding premium Rs.25,000
  - (v) claims covered under reinsurance Rs.40500
  - (vi) provisions for taxations Rs.35,000.

Record the journal entries to give effect for the above adjustments.

Or

- (b) Explain the following the terms in the annual accounts of a general insurance company
- (i) Reinsurance recoveries
  - (ii) Agent's balance,
  - (iii) Deposits with RBI.
12. (a) What is valuation balance sheet? Give a specimen of it.

Or

- (b) Bring the format of Revenue A/C of an Electricity supply company.

13. (a) State the rules relating to calculation of reasonable return.

Or

- (b) State the merits of current purchasing power accounting.

14. (a) From the data given below, calculate COSA :

	Rs.
Increase in stock as per historical accounting	20,000
Average current cost of closing stock	90,000
Average current cost of opening stock	88,000

Or

- (b) What do you understand by unpurchased goodwill method?

15. (a) Explain opportunity cost method of evaluating human resources.

Or

- (b) From the information given below, you are required to calculate the amount of provision for tax to be created by Nanda Bank Ltd.

	Rs.
Interest earned	15,64,000
Other incomes	16,400
Interest expended	7,70,000
Operating expenses	1,64,400
Bad debts	80,000
provision for tax to be made	55%



**Part C****(3 × 10 = 30)**Answer any **three** questions.

16. From the following particulars, prepare a profit and loss a/c of New Bank Ltd., for the year ended 31.12.1996

	Rs. (in '000)
Interest on loans	260
Interest on fixed deposits	280
Rebate on bills discounted	50
Commission charged to customers	9
Establishment expenses	56
Discount on bills discounted	200
Interest on current accounts	45
Printing and advertisements	3
Interest on cash credits	225
Rent and taxed	20
Interest on overdrafts	56
Directors' and Auditor's fees	4
Interest on savings bank accounts	70
Postage and telegrams	2
Sundry charges	2

17. From the figures stated below prepare a Revenue A/C and a Valuation Balance Sheet as at 31.3.2006 showing surplus for policy holders:

	(Rs. '000)
Life Assurance fund (opening)	4,000
Premiums	2,500
Interest, dividends and rents	1,500
Consideration for annuities granted	100
Claims paid	300
Surplus on revaluation of reversions purchased	8
Bonus in reduction of premium	5
Surrenders	100
Commission	50
Net Liability on policies in force on 31.3.06	5,653

18. The Vellore Municipal corporation replaces part of its existing water mains with larger mains at the cost of Rs.75,00,000. The original cost of laying the old mains was Rs.15,00,000 and the present cost of laying those mains would be three times the original cost. Rs.1,25,000 was realised by the sale of old materials and old materials of Rs.3,75,000 were used in the replacement and included in the cost given above. Give the journal entries to record the above and show the allocation of expenses between revenue and capital along with Replacement Account.

19. Explain the steps in finalising accounts under CPP method of inflation accounting.
  20. Explain the various cost based methods of valuing human resources.
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**F-9342**

**Sub. Code**

**7MCO4C2**

**M.Com. DEGREE EXAMINATION, APRIL 2023.**

**Fourth Semester**

**Commerce**

**INTERNATIONAL BUSINESS ENVIRONMENT**

**(CBCS – 2017 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What is International Trade?
2. What is FDI?
3. What do you mean by Mixed Economy?
4. What do you mean by Capitalism?
5. Define Foreign Exchange Rate.
6. What is Technology Transfer?
7. What do you mean by MNC?
8. What is Global Warming?
9. What is Global Business?
10. What do you mean by Conflict?

**Part B**

(5 × 5 = 25)

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

11. (a) Discuss the measures taken to reduce the global warming.

Or

- (b) Explain the need of legal and ecological factors in business.

12. (a) Explain the roles played in negotiation of international business.

Or

- (b) Explain the factors favourable for international business in India.

13. (a) Discuss the need of currency convertibility.

Or

- (b) In what way economic factors plays a major role in international business?

14. (a) Explain the features of capitalism.

Or

- (b) Explain the relationship between states in business.

15. (a) Explain the problems in globalization.

Or

- (b) Discuss the trends in World Investment.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the scope, difficulties, features of international business.
  17. Explain the contribution of MNC in the economic development of India.
  18. Describe the needs, modes and trends in Technology transfer.
  19. Explain the factors and importance of political maturity of the parties and people.
  20. Explain the characteristic, advantages and driving forces of International trade.
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**F-9343**

**Sub. Code**

**7MCO4E1**

**M.Com. DEGREE EXAMINATION, APRIL 2023.**

**Fourth Semester**

**Commerce**

**Elective – INSURANCE MANAGEMENT**

**(CBCS – 2017 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What is the need for insurance?
2. What is indemnity insurance mean?
3. What is assurance?
4. How does reinsurance work?
5. What is annuity?
6. What is the legal meaning of solatium?
7. Who is an insurance surveyor?
8. What is ombudsman person?
9. What is risk prevention?
10. Define risk transfer.

**Part B**

(5 × 5 = 25)

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

11. (a) What are the major types of Insurance?

Or

- (b) What are the advantages of Insurance?

12. (a) What is surrender value? Describe its types.

Or

- (b) Write a note on money back endowment plans.

13. (a) What are the essential characteristics of a fire insurance?

Or

- (b) Briefly explain the concepts of double insurance.

14. (a) What are the differences between an insurance agent and broker?

Or

- (b) What are the determinants of insurance pricing?

15. (a) Insurance is an investment or risk management comment.

Or

- (b) What are the factors influencing policy holder satisfaction?



**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Examine the nature of risks protected by each kind of insurance.
  17. Explain how the claims are settled in fire insurance.
  18. Discuss the power, duties and the scope of IRDA.
  19. Write a brief note on general insurance business Nationalization Act, 1973
  20. Explain the procedure for settlement of claims in marine hull insurance.
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**F-9344**

**Sub. Code**

**7MCO4E2**

**M.Com. DEGREE EXAMINATION, APRIL 2023.**

**Fourth Semester**

**Commerce**

**Elective – INDIRECT TAXES**

**(CBCS – 2017 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Explain meaning Margin of Dumping.
2. State the services on which tax is levied.
3. Define Deemed Manufacture.
4. What is the meaning of advance ruling under central excise?
5. Who is a dealer under the CST Act?
6. Define Service tax.
7. What is Excise Duty?
8. What is Specific duty and tariff?
9. Define Customs Duty.
10. What is VAT?

**Part B**

(5 × 5 = 25)

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

11. (a) Explain related person under Central Excise Act.

Or

- (b) When can VAT registration be cancelled?

12. (a) What are the procedures for import of goods?

Or

- (b) What is Appeals under service tax.

13. (a) What is meant by inter-state sale?

Or

- (b) Define the following terms as per TNGST.

(i) Dealer (ii) Turnover

14. (a) Mention any four services which are covered by service tax.

Or

- (b) Narrate the objectives of service tax act.

15. (a) Briefly explain the provisions under the Customs act relating to import through Courier

Or

- (b) Write short notes on (i) Identical goods, (ii) Similar Goods.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Briefly examine the significance of the levy of Anti Dumping Duty under custom tariff act.
17. Discuss briefly about the genera exemption and concessions given to SSI units for Excise duty purposes.
18. Outline the provisions relating to registration under service tax.
19. What is the impact of VAT on CST?
20. Explain the procedure for levy and collection of Sales tax.

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**F-9345**

**Sub. Code**

**7MCO4E3**

**M.Com. DEGREE EXAMINATION, APRIL 2023**

**Fourth Semester**

**Commerce**

**Elective – FINANCIAL MANAGEMENT**

**(CBCS – 2017 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What is working capital?
2. What is cash management?
3. What is interim dividend?
4. What is MM model?
5. What is EBIT?
6. What is combined leverages?
7. What is cost of debt?
8. What is retained earning?
9. What is future value of money?
10. What is operative function?

**Part B**

(5 × 5 = 25)

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

11. (a) Explain the importance of financial management.  
Or  
(b) Discuss the sources of short term finance.
12. (a) State the significance of cost of capital.  
Or  
(b) A 5 year Rs. 100 debenture of a firm can be sold for a net price of Rs. 96.50. The coupon rate of interest is 14% per annum and debenture will redeemed at 5% premium on maturity. Tax rate is 40%. Find after tax cost of debenture.
13. (a) Discuss the significance of capital structure.  
Or  
(b) What are the factors influence capital structure? Explain.
14. (a) Discuss the assumptions of Gordon's model.  
Or  
(b) List out the criticism of MM Hypothesis.
15. (a) Discuss the need of cash management.  
Or  
(b) The material DX is used uniformly throughout the year. The data about annual requirement ordering cost, and holding cost of this material is given below.  
Annual requirement = 2,400 unit  
Ordering cost = Rs. 10 per unit  
Holding cost = Rs. 0.30 per unit  
Determine the EOQ of material DX.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. SK manufacturing company uses discounted payback period to evaluate investment in capital assets. The company expects the following annual cash flow from on investment of Rs. 35,00,000

Year	Cash flow
0	35,00,000
1	9,00,000
2	9,00,000
3	9,00,000
4	9,00,000
5	8,00,000
6	10,00,000
7	7,00,000
8	11,00,000

No solvage value is expected. The company cost of capital is 12%.

Compute the discounted payback period of the investment. Is the investment desirable if the required payback period is 4 years or less.

17. Discuss the scope, nature and functions of financial management.

18. Calculate the degree of operating leverage financial leverage and combined leverage from the following firm and interpret the results

	Firm A	Firm B	Firm C
Output (units)	60,000	15,000	1,00,000
Fixed cost (Rs)	7,000	14,000	1,500
Variable cost per unit (Rs.)	0.20	1.50	0.020
Int. on borrowed fund (Rs.)	4,000	8,000	–
Selling price per unit (Rs.)	0.60	5.00	0.10

19. The earning per share of company are Rs. 8 and the rate of capitalisation applicable to the company is 10%. The company has before it an option of adapting a pay out ratio of 25% or 50% or 75%. Using Walter's formula of dividend payout, compute the market value of the company's share. If the retained earnings is
- (a) 15%
  - (b) 10% and
  - (c) 5%.
20. Discuss the ways to estimate the working capital.



**F-9346**

**Sub. Code**

**7MCO4E4**

**M.Com. DEGREE EXAMINATION, APRIL 2023**

**Fourth Semester**

**Commerce**

**Elective – ENTREPRENEURSHIP DEVELOPMENT**

**(CBCS – 2017 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Who is called Entrepreneur?
2. Explain the term Manager.
3. Define the term Competence.
4. What is Entrepreneurship Attitude?
5. What are DICs?
6. State any two objectives of SIPCOT.
7. What is Project report?
8. What is Profitability analysis?
9. Define Social Entrepreneurship.
10. State any two needs of Social entrepreneurship.

**Part B**

(5 × 5 = 25)

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

11. (a) What are the functions of entrepreneurship?

Or

- (b) Discuss the motivational factors of entrepreneurship.

12. (a) State the qualities of an Entrepreneur.

Or

- (b) In what way, attitude helps the entrepreneur in achieving their objectives.

13. (a) What are the characteristics of a project?

Or

- (b) What are the purpose of project report.

14. (a) State the needs of subsidies for entrepreneur.

Or

- (b) Explain the function of IDBI.

15. (a) Discuss the need of social enterprises.

Or

- (b) Explain the significance of Social entrepreneurship.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the entrepreneurship development institution in India.
  17. Explain the need, significance and functions of social entrepreneurship.
  18. Discuss the way to find out new business idea.
  19. Discuss the role of entrepreneurship in the process of economic development.
  20. Discuss the competencies required for a successful entrepreneurs.
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