

F-0588

Sub. Code

7MCO2C3

M.Com. DEGREE EXAMINATION, NOVEMBER 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 is meant by internal audit?
2. State the responsibilities of management accountant.
3. What is meant by liquid ratio?
4. Delineate fund flow statement.
5. What is meant by flexible budget?
6. State the meaning for master budget.
7. Give meaning for material price variance.
8. Write a short note on labour cost variance.
9. What is p/v ratio?
10. Write a note composite breakeven point.

Part B

(5 × 5 = 25)

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

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

Or

- (b) Write notes on cost accounting.

12. (a) Describe the objectives of financial statement.

Or

- (b) Find out operating ratio:

Cost of goods sold = Rs. 3,50,000

Selling and Distribution Expenses =Rs. 20,000

Administrative and Office Expenses = Rs. 30,000

Net Sales = Rs. 5,00,000.

13. (a) State about Short-term budget.

Or

- (b) Describe the responsibility accounting.

14. (a) Write notes on current standard.

Or

- (b) From the following information, calculate material mix variance:

Materials	Standard		Actual	
	Quantity (units)	Price per unit (Rs.)	Quantity (units)	Price per unit (Rs.)
A	40	10	50	12
B	60	5	50	8

15. (a) Write notes on cash break – even point.

Or

(b) From the following information of a company producing three products, you are required to compute

(i) Composite P/V Ratio, and

(ii) Composite Break-Even Point:

Product	Sales revenue Rs.	Variable cost Rs.
X	20,000	10,000
Y	40,000	14,000
Z	60,000	36,000

Fixed cost: Rs. 50,000.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the nature and scope of management accounting.

17. The following are the Balance sheet of a concern for the years 2018 and 2019. Prepare a Comparative Balance Sheet and study the financial position of the concern.

Balance Sheet As on 31st December

Liabilities	2017 (Rs.)	2018 (Rs.)	Assets	2017 (Rs.)	2018 (Rs.)
Equity share capital	70,000	80,000	Land and building	80,000	75,000
Reserves and surplus	60,000	50,000	Plant and machinery	60,000	70,000
Debentures	20,000	25,000	Furniture and Fixtures	40,000	45,000
Long-terms loans on Mortgage	50,000	60,000	Cash in hand	40,000	40,000
Bills payable	40,000	35,000	Bills receivables	25,000	10,000
Sundry Creditors	30,000	36,000	Sundry debtors	25,000	46,000
Total	2,70,000	2,86,000		2,70,000	2,86,000

18. Following is the profit and loss account to electro matrix Ltd. for the year ended 31st Dec. 2019.

Dr.	Rs.	Cr.	Rs.
To opening stock	1,00,000	By sales	5,60,000
To purchase	3,50,000	By closing stock	1,00,000
To wages	9,000		
To gross profit c/d	<u>2,01,000</u>		
Total	<u>6,60,000</u>	Total	<u>6,60,000</u>
To administrative expenses	20,000	By gross profit b/d	2,01,000
To selling expenses	89,000	By interest on investments	10,000
To non-operating expenses	30,000	By profit on sale of investments	8,000
To Net profit	<u>80,000</u>		
Total	<u>2,19,000</u>	Total	<u>2,19,000</u>

You are required to calculate:

- (a) Gross profit ratio
 - (b) Net profit ratio
 - (c) Operating ratio
 - (d) Operating profit ratio
19. In a manufacturing concern, the standard time fixed for a month is 8,000 hours. A standard wage rate of \$ 2.25 per hour has been fixed. During one month, 50 workers were employed and average working days in a month are 25. A worker works for 7 hours in a day. Total wage bill of the factory for the month amounts to \$21,875. There was a stoppage of work due to power failure (idle time) for 100 hours. Calculate various labour variances.
20. The fixed costs amount to Rs. 50,000 and the percentage of variable costs to sales is given to be $66\frac{2}{3}\%$. If 100% capacity sales are Rs. 3,00,000 find out the break-even point and the percentage sales when it occurred. Determine profit at 80% capacity.

F-0593

Sub. Code

7MCO3C2

M.Com. DEGREE EXAMINATION, NOVEMBER 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 convenient sampling?
2. What is census?
3. What is normal distribution?
4. What is Distribution?
5. What is population mean?
6. What is Hypothesis?
7. What is partial correlation?
8. What is variation?
9. What is ANOVA?
10. What is Type I error?

Part B

(5 × 5 = 25)

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

11. (a) Differentiate primary data and secondary data?

Or

- (b) Discuss the limitations of statistics.

12. (a) Discuss the properties of a probability function.

Or

- (b) Two cards are drawn successively with replacement from a well shuffled pack of 52 cards. Find the probability distribution of the number of kings.

13. (a) Explain the concept degrees of freedom.

Or

- (b) The following table gives the number of aircraft accidents that occurred during the various days of the week. Find whether the accidents are uniformly distributed the week.

Days :	Sun	Mon	Tue	Wed	Thu	Fri	Sat
No. of accident	14	16	8	20	11	9	14

14. (a) Explain the properties of co-efficient of correlation.

Or

- (b) Calculate the co-efficient of correlation between the height, of brothers and sisters from the following data.

Height of brothers 65 66 67 68 69 70 71
(in cms)

Height of sisters 67 68 66 69 72 72 69
(in cms)

15. (a) Discuss the classification of analysis of variance.

Or

- (b) Following result were obtained from two sample each drawn from two different population.

A and B

Population	A	B
Sample	I	II
Sample size	$n_1=25$	$n_2=17$
Sample SD	$S_1=3$	S_2

Test the hypothesis that the variance of brand A is more than B.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. The following table gives the yield on 15 sample fields under three varieties of seeds A, B and C.

A	B	C
20	18	25
21	20	28
23	17	22
16	25	28
20	15	32

Test of 5% level of significance whether the average yield of land under different varieties of seed shows significant differences.

17. "Sampling is a necessity under certain condition". Explain it.

18. Discuss the characteristics of Binomial distribution.
19. A certain drug is claimed to be effective in curing colds. In an experiment on 164 people with cold half of them were given the drug and half of them given sugar pills. The patient reaction to the treatment are recorded in the table. Test the hypothesis that the drug is not better than sugar pills for curing colds.

	Sugar	Helped	Harmed	No-effect
		52	10	20
Sugar pills	44	12	26	

20. Calculate the correlation and regression equation from the following data.

X	2	4	6	8	10	12	14
Y	4	2	5	10	4	11	12

Find the estimate of Y when X=13.

F-0595

Sub. Code

7MCO3C4

M.Com. DEGREE EXAMINATION, SEPTEMBER 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 do you mean by human resource?
2. What is operating function?
3. What is Job rotation?
4. What is retention plan?
5. What do you mean by quality of work life?
6. What is training?
7. What is recruitment?
8. What is supervision?
9. What is performance appraisal?
10. What is industrial relation?

Part B

(5 × 5 = 25)

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

11. (a) Discuss the objectives of HRM?
Or
(b) Discuss the significance of HRP.
12. (a) Describe the levels of human resource retention plan.
Or
(b) Discuss the steps to be taken to control absenteeism.
13. (a) Discuss the difference between recruitment and selection.
Or
(b) “Selection starts when recruitment ends”. Discuss.
14. (a) In what ways performance appraisal motivates the employees.
Or
(b) Discuss the need of seminar and conference.
15. (a) Discuss the need of compensation plan.
Or
(b) Explain the need of group incentive.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the objectives, needs and significance of HRM.
17. Discuss the process and Internal and External factors of HRP.

18. Discuss the various sources of recruitment.
 19. Explain the training methods followed in manufacturing company.
 20. Explain the various compensation plans in India.
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F-0598

Sub. Code

7MCO4C1

M.Com. DEGREE EXAMINATION, NOVEMBER 2023

Fourth Semester

Commerce

SPECIAL ACCOUNTING

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is human resource accounting?
2. List out any four advantageous of human resource accounting.
3. What is inflation accounting?
4. What are conversion factors?
5. What is Revenue Expenditure?
6. Mention the provisions relating to disposal of surplus.
7. Explain the meaning of Surrender Value.
8. What is Re Insurance?
9. Explain the meaning of Non performing assets.
10. What is a Contingent liability?

Part B

(5 × 5 = 25)

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

11. (a) Distinguish between historical cost and replacement cost approach.

Or

- (b) What are the main benefits derived from human resource accounting?

12. (a) What is the need for inflation accounting?

Or

- (b) Write brief note on Current purchasing power method.

13. (a) How do you calculate clear profit?

Or

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

14. (a) Why is provision for unexpired risk created?

Or

- (b) The revenue account of a life insurance company showed a balance of Rs. 4,75,000 at the end of 2005-06 before considering the following items:

- (i) Bonus in reduction of premiums Rs. 40,000
- (ii) Outstanding premiums Rs. 1,00,000
- (iii) Interest accrued on investments Rs. 20,000
- (iv) Claims intimated but not admitted Rs. 35,000
- (v) Claims recovered under reinsurance Rs. 3,000

Pass the necessary adjustment entries.

15. (a) Write short notes on (i) Statutory Reserve, (ii) Interest Suspense Account.

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.

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

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the various cost based methods of valuing human resources.
17. Describe different methods of Inflation Accounting.
18. The Chennai 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. 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

20. From the following information relating to Mithira Bank Ltd. Prepare the Profit and Loss a/c for the year ended 31st December 1987.

Rent received	Rs. 72,000
Exchange and commission	Rs. 32,800
Interest on fixed deposits	Rs. 11,00,000
Interest on savings bank a/c	Rs. 2,72,000
Interest on overdraft	Rs. 2,16,000
Discount on bills discounted	Rs. 7,80,000
Interest on current accounts	Rs. 1,68,000
Interest on cash credits	Rs. 8,92,000
Depreciation on bank property	Rs. 20,000
Salaries and allowances	Rs. 2,18,800
Postage	Rs. 5,600
Sundry Charges	Rs. 4,000
Director's and Auditor's fees	Rs. 16,800
Printing	Rs. 8,000
Law charges	Rs. 3,600
Locker rent	Rs. 1,400
Transfer fees	Rs. 2,800
Interest on loans	Rs. 10,36,000

F-0599

Sub. Code

7MCO4C2

M.Com. DEGREE EXAMINATION, NOVEMBER 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 do you mean by Portfolio.
2. What is Globalization?
3. What do you mean by Socialism?
4. What is political risk?
5. What do you mean by currency convertibility?
6. What is National GDP?
7. What is IMF?
8. List out any two role of UNO.
9. What is Uniform Law?
10. What do you mean by the term damage?

Part B

(5 × 5 = 25)

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

11. (a) Discuss the causes of globalization.
Or
(b) State the nature of International Business.
12. (a) Explain the features of mixed economy.
Or
(b) Discuss the importance of social environment of business.
13. (a) Explain the significance of savings and consumption.
Or
(b) What are the needs of Foreign exchange rate?
14. (a) Explain the role of MNC in international business.
Or
(b) What are the agencies involved in conflict resolution.
15. (a) Explain the rules concerning damages.
Or
(b) Why uniform law is needed in international sale of goods.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the PESTILE factor in international business.
17. Explain the types, measurement and handling of political risk.

18. Describe the size, composition, distribution of Macro economic factors in global and National GDP.
 19. Discuss the role of UNO, WTO and IMF in facilitating global business.
 20. Explain the provisions of United Nation convention on contracts for the international sale of goods.
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F-0600

Sub. Code

7MCO4E1

M.Com. DEGREE EXAMINATION, NOVEMBER 2023

Fourth Semester

Commerce

Elective — INSURANCE MANAGEMENT

(CBCS – 2017 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Write a note on principle of indemnity.
2. Enumerate the different types of insurance.
3. What is group mediclaim policy?
4. What is double insurance?
5. What is Reinsurance?
6. Write a note on Fidelity guarantee policy.
7. Write a note on third party administrations.
8. What is insurance ombudsman?
9. Write a short note on individual insurance customers.
10. What is ethical behaviour of an insurer?

Part B

(5 × 5 = 25)

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

11. (a) Explain the role of insurance in economic development.

Or

- (b) Write a note on utmost good faith.

12. (a) Write a note on :

- (i) Nomination
(ii) Assignment of policy.

Or

- (b) Write a note on Term Assurance Policy.

13. (a) Explain the principles of Fire Insurance.

Or

- (b) Explain the types of Marine Insurance.

14. (a) Elaborate on the role of IRDA in supervising insurance promotional activities.

Or

- (b) Write a note on Life Insurance Corporation Act, 1956.

15. (a) Write a note on ethical behaviour of an insurer.

Or

- (b) Write a note on investment behaviour of Risk Management.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain in detail principles of insurance.
17. Write a note on :
 - (a) Surrender value
 - (b) Lapsed policy
 - (c) Endowment policy
 - (d) Money back policy
 - (e) Double insurance.
18. Explain the types of General Insurance.
19. Explain in detail the Insurance Ombudsman.
20. Suggest the ways for retention of customers by insurer.

F-0601

Sub. Code

7MCO4E3

M.Com. DEGREE EXAMINATION, NOVEMBER 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 do you mean by financing decision?
2. What is future value of money?
3. What is retained earning?
4. What is discounted pay back period?
5. What is leverage?
6. What is EBIT?
7. What is stable dividend?
8. What is EOQ?
9. What is Net working capital?
10. State any two needs of cash management?

Part B

(5 × 5 = 25)

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

11. (a) Discuss the functions of financial manager.

Or

- (b) Explain the Tools of financial management.

12. (a) Discuss the factors influencing capital budget.

Or

- (b) A company has 1,00,000 share of Rs. 100 at par of preference shares, outstanding at 9.75% dividend rate. The current market price of the preference shares is Rs. 80. What is its cost?

13. (a) Explain the MM approach to the problem of capital structure. What are the limitation of their approach?

Or

- (b) Discuss the significance of capital structure.

14. (a) Discuss the factors determining dividend policy.

Or

- (b) What do you mean by dividend decision? Explain.

15. (a) Write a brief essay on the various factors affecting working capital requirement of an organisation.

Or

- (b) Discuss the techniques of cash management.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the approach of estimating, working capital for a manufacturing organization.
17. No project is acceptable unless the yield is 10% cash inflow of a certain project along with cash outflow are given below:

Year	Out flow	Inflow
0	1,50,000	–
1	30,000	20,000
2	–	30,000
3	–	60,000
4	–	80,000
5	–	30,000

the salvage value at the end of the 5th year is Rs. 40,000. Calculate net present value.

[PV factors at 10% – .909, .826, .751, .683 and .621]

18. What do you mean by long term financial resource? Discuss in detail method with which you can mobilize your financial resource.
19. A company issues Rs. 1,00,000 10% debentures at a discount of 5% the cost of floatation amount to Rs. 3,000. The debentures are redeemed after five years. calculate the before tax and after tax cost of debt assuming tax rate is 50%.
20. Discuss in detail the issues in dividend policy.