

S-3192

Sub. Code

23MCO1C1

M.Com. DEGREE EXAMINATION, APRIL 2024

First Semester

Commerce

BUSINESS FINANCE

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is time value for money?
2. What is discount rate?
3. What is risk?
4. Who are risk averse investors?
5. What is Bootstrapping?
6. What is venture capital fund?
7. What is minimum operating cash?
8. What is EOQ?
9. What is Net present Value?
10. What is capital budgeting?

Part B

(5 × 5 = 25)

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

11. (a) Company offers 12 per cent of interest on deposits. What is the effective rate of interest if the compounding is done (i) half yearly (ii) quarterly (iii) monthly?

Or

- (b) If you deposit Rs. 5,000 today at 6 per cent rate of interest, in how many years will this amount double? Work out this problem by using rule of 72 and rule of 69.

12. (a) Discuss the various methods of risk management or minimizing risks.

Or

- (b) Distinguish between systematic and unsystematic risks.

13. (a) Write the difference between venture capital and angel investment.

Or

- (b) State the advantage and disadvantage of leasing.

14. (a) Demand for the Child Cycle at Best Buy is 500 units per month. Best Buy incurs a fixed order placement, transportation, and receiving cost of Rs. 4,000 each time an order is placed. Each cycle costs Ps. 500 and the retailer has a holding cost of 20 percent. Evaluate the number of computers that the store manager should order in each replenishment lot?

Or

- (b) From the following information, calculate the average collection period:

Total sales – Rs. 1,00,000; Cash sales – Rs. 20,000
Sales returns – Rs. 7,000; Debtors at the end of the year – Rs. 11,000; Bills receivables – Rs. 4,000; Creditors – Rs. 15,000.

15. (a) A company is considering an investment proposal involving an initial cash outlay of Rs. 20,00,000. The proposal has an expected life of 7 years and zero salvage value. At a required rate of return of 12%. The proposal has a profitability index of 1.182. calculate the annual cash inflows. The present value of an annuity of Re. 1 for 7 years at 12% discount is 4.5638.

Or

- (b) Write the importance of capital budgeting.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Examine the various techniques employed to adjust the time value of money.
17. What are the factors that determine return? Describe the various methods of measuring return.
18. Elaborate the various types of venture capital funding.
19. Midwest Precision control Corporation is trying to decide between two alternate Order Plans for its inventory of a certain item. Irrespective of the plan to be followed, demand for the item is expected to be 1,000 units annually. Under Plan 1st, Midwest would use a teletype for ordering: order costs would be Rs. 40 per order, inventory holding costs (carrying cost) would be Rs. 100

per unit per annum. Under Plan 2nd order costs would be Rs. 30 per order. And holding costs would 20% and Unit Cost is Rs. 480. Find out EOQ and Total Inventory Cost than decide which Plan would result in the lowest total inventory cost?

20. An enterprise can make either two investment at the beginning of 2023. Assuming required rate of return of 10% p.a. evaluate the investment proposals as under:

- (a) Payback period
- (b) Net present value
- (c) Discounted pay back period the forecast particulars are given below:

	Proposal A	Proposal B
Cost of investment	Rs. 20,000	Rs. 28,000
Life	4 years	5 years
Scarp value	Nil	Nil
Net income (after depreciation and tax)		
	Rs.	Rs.
End of 2023	500	Nil
End of 2024	2,000	3,400
End of 2025	3,500	3,400
End of 2026	2,500	3,400
End of 2027	Nil	3,400

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Sub. Code
23MCO1C2

M.Com. DEGREE EXAMINATION, APRIL 2024

First Semester

Commerce

DIGITAL MARKETING

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What is Digital Marketing?
2. What is IOT?
3. What is E-Promotion?
4. What is E-Price?
5. What do you mean by Mobile Text Messaging in marketing?
6. What are channels in Digital Media?
7. What is Electronic CRM?
8. What is Data Base Marketing?
9. How does Digital Videos help to promote Online Marketing?
10. What is the Peer Review in Marketing?

Part B

(5 × 5 = 25)

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

11. (a) Explain the Rise of Internet through Digital Marketing.

Or

- (b) Explain about the Opportunities of Digital Marketing Professionals.

12. (a) Explain the Issues of Online Shopping.

Or

- (b) Write down the Characteristics of Affecting Online Purchase Decisions.

13. (a) Explain the Disadvantages of Digital Media Channels.

Or

- (b) Write a Concept of Interactive Display Advertising.

14. (a) Explain the Benefits of Electronic Consumer Relationship Management.

Or

- (b) Explain the Characteristics of Online Consumer behavior.

15. (a) Explain the Concepts of Market Influence Analytics.

Or

- (b) Write the Short notes on Brand Audience Dimensions.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the Challenges and Emerging Trends in Online Marketing.
 17. Explain the Digitization and Implication of Online Marketing Mix Decisions.
 18. Describe the Online Campaign of Management using Social Media.
 19. Enumerate the process of Next Generation Customer Relationship Management.
 20. Explain the Concepts and Measurement of Analytics in Digital Brand.
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Sub. Code

23MCO1C3

M.Com. DEGREE EXAMINATION, APRIL 2024

First Semester

Commerce

BANKING AND INSURANCE

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Who is Banker and Customer?
2. What is the meaning of SWIFT?
3. What is DLT?
4. What is crypto currencies?
5. What is Insurance contract?
6. What is Insurance market?
7. Who is the beneficiary?
8. What is the surrender value?
9. Define risk.
10. What do you mean by risk identification?

Part B

(5 × 5 = 25)

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

11. (a) Explain the financial disruptors.

Or

- (b) Write short notes on electronic credit and debit clearing.

12. (a) Explain the unlocking potential of block chain.

Or

- (b) Explain the various applications of AI in banking.

13. (a) Explain the Indian Insurance market.

Or

- (b) Explain the importance of Insurance agent.

14. (a) What are the basic guidelines on detariffing?

Or

- (b) Explain the integrated Grievance management system.

15. (a) Explain the essentials of risk management.

Or

- (b) Explain the process of risk evaluation.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Write short note on NEFT, RTGS, VSAT and SFMS.
 17. Explain the various types of block chain.
 18. Explain the reforms of Insurance sector.
 19. Explain the regulation and guidelines of IRDA.
 20. Explain the process of Risk identification.
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Sub. Code

23MCO1E1

M.Com. DEGREE EXAMINATION, APRIL 2024

First Semester

Commerce

**Elective – SECURITY ANALYSIS AND
PORTFOLIO MANAGEMENT**

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is Investment Management?
2. What is Strategic Asset in Portfolio Management?
3. What is Equity Share?
4. What is Yield Share?
5. What do you mean by Trend Analysis?
6. What is Volume Analysis?
7. What is Capital Assets?
8. What is Portfolio Management?
9. What is Sharpe's Ratio?
10. What is meaning by Portfolio Evaluation?

Part B

(5 × 5 = 25)

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

11. (a) Explain the Nature of Investment Management.

Or

- (b) Distinguish between Active vs Passive Portfolio Management.

12. (a) Explain the importance of Bonds.

Or

- (b) Explain the Features of Preference Shares.

13. (a) Explain the Advantages of Technical Analysis.

Or

- (b) Explain about the Elliott Wave Theory.

14. (a) Explain the Importance of Capital Asset Pricing Model.

Or

- (b) Write Short notes about the Selection Method in Sharpe's Single Index Portfolio.

15. (a) Explain the Need for Portfolio Revision.

Or

- (b) Write the Short notes about the Formula Plans in Portfolio.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the Factors Affecting Investment Decisions in Portfolio Management.
 17. Explain the Valuation of Models in Equity Share.
 18. Explain about the Types of Charts in Technical Analysis.
 19. Briefly Explain about the Markowitz Model.
 20. Explain the Concepts and Benefits of Portfolio Performance Evaluation.
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Sub. Code

23MCO1E2

M.Com. DEGREE EXAMINATION, APRIL 2024

First Semester

Commerce

Elective – OPERATIONS RESEARCH

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Write the meaning of LPP.
2. What is simplex method?
3. What is unbalanced transportation problem?
4. What is least corner method?
5. What is stepping stone method?
6. What is saddle point?
7. Write a short note on PERT.
8. Write a note on CPM.
9. What is decision tree analysis?
10. List down the two advantages of queuing theory.

Part B

(5 × 5 = 25)

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

11. (a) Explain the various uses and limitations of operations research.

Or

- (b) Solve the following linear programming problem using graphical method.

$$\text{Minimize : } Z = 100x_1 + 80x_2$$

$$\text{Subject to: } 5x_1 + 10x_2 \leq 50$$

$$8x_1 + 2x_2 \geq 16$$

$$3x_1 - 2x_2 \geq 6,$$

$$x_1 \text{ and } x_2 \geq 0$$

12. (a) Find the minimum transportation cost using the following table.

		Warehouses				Capacity
		W1	W2	W3	W4	
Factory	F1	10	30	50	10	7
	F2	70	30	40	60	9
	F3	40	8	70	20	18
Requirement		5	8	7	14	34

Or

- (b) Discuss the steps of Hungarian method.

13. (a) Find the saddle point

		B		
A	8	4	-2	
	-2	-1	3	

Or

- (b) There are two players in a game, Player A and Player B. Each of them randomly shows selected fingers of his right hand. If the sum of the number of fingers shown by both the players is an even number, then the Player B has to give money in rupees equivalent to the number of fingers shown by him to the Player A; if the sum of the number of fingers shown by both the players is an odd number, then the player A has to give money in rupees equivalent to the number of fingers shown by him to the Player B; construct the payoff matrix with respect to the Player A and find the optimal solution for this game.

14. (a) Distinguish between breakdown maintenance and preventive maintenance.

Or

- (b) Draw a network diagram and find the project completion period under critical path method.

Event	1-2	1-3	2-5	3-5	3-4	4-5
Duration in days	2	9	5	2	6	8

15. (a) A T.V repairman repair the sets in the order in which they arrive and expects that the time required to repair a set has an ED with mean 30 mins. The sets arrive in a Poisson fashion at an average rate of 10/8 hrs a day.

- (i) What are the expected idle time / day for the repairman? (0.375×8)
- (ii) How many TV sets will be there awaiting for the repair? (1.04)

Or

- (b) List and explain the terminologies used in queuing system.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Solve the following linear programming problem using Big M method.

$$\text{Minimize : } Z = 10x_1 + 15x_2 + 20x_3$$

$$\text{Subject to: } 2x_1 + 4x_2 + 6x_3 \geq 24$$

$$3x_1 + 9x_2 + 6x_3 \geq 30$$

$$x_1, x_2, x_3 \geq 0.$$

17. Solve the following assignment problem using Hungarian method. The matrix entries are processing times in hours.

		Operator				
		1	2	3	4	5
Jobs	1	20	22	35	22	18
	2	4	26	24	24	7
	3	23	14	17	19	19
	4	17	15	16	18	15
	5	16	19	21	19	25

18. Consider the payoff matrix of Player A and solve it optimally using graphical method.

		Player B				
		1	2	3	4	5
Player A	1	7	8	4	6	8
	2	-8	6	1	9	6

19. Draw a network diagram; find the project completion period and total float.

Activity	A	B	C	D	E	F	G	H	I
Preceding Activity	-	-	-	A	A	B,D	C	G	G,F
Duration in days	23	8	20	16	24	18	19	4	10

20. List and explain different approaches for decision under uncertainty.

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22MCO1E3

M.Com. DEGREE EXAMINATION, APRIL 2024

First Semester

Commerce

Elective – LABOUR LAWS

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What do you mean by registered trade union?
2. List any three rules of trade union under the act 1926.
3. What is factory under factories act 1948?
4. list out the authorities For settlement of dispute.
5. Define
 - (a) dependant
 - (b) workman
6. Write about ESI Corporation.
7. What is deduction from wages?
8. What is revision of minimum wages?
9. Define the term available surplus.
10. What is gratuity?

Part B

(5 × 5 = 25)

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

11. (a) Explain the procedure for cancellation of registration of trade union.

Or

- (b) “Does trade union have the power to appeal when the certificate of registration of trade union is withdrawn or cancelled” — Discuss.

12. (a) State the provision regarding welfare of the workers under factories act 1948.

Or

- (b) State the rules regarding annual cave with wages under the factories act 1948.

13. (a) Distinguish between total disablement and partial disablement.

Or

- (b) What is employee state insurance fund? And explain the purpose of it.

14. (a) “The responsibility for payment of wages is that of employer”—Explain.

Or

- (b) What are the salient features of minimum wages act 1948?

15. (a) What is available surplus? How it is computed? Explain clearly specifying the sums deductible from the gross profit as prior charges.

Or

- (b) State the objects of payment of bonus act.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Enumerate the privileges of registered trade union and its office bearers.
17. Give a summary of the provisions of the factories act 1948 relating to regulation of hours of work.
18. State the general provisions regarding benefits under the Act 1948.
19. Elucidate briefly the procedures for fixing minimum wages.
20. "Payment of gratuity" is the statutory duty of the employer and to receive the same is the statutory right of the employee"- comment.

S-3198

Sub. Code

23MCO1E4

M.Com. DEGREE EXAMINATION, APRIL 2024

First Semester

Commerce

**Elective – STRATEGIC HUMAN RESOURCE
MANAGEMENT**

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is human resource strategy?
2. How the HR as means of out sourcing?
3. Define HR environment.
4. State any two environmental trends in HR practices.
5. What is Cost leadership strategy?
6. State any four objectives of employee work performance.
7. What is compensation?
8. What is the Retrenchment?
9. What is Competency?
10. What is Human Capital Management?

Part B

(5 × 5 = 25)

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

11. (a) Explain the advantages of SHRM.

Or

- (b) Explain the top management and frontline management.

12. (a) Explain the high commitment management model.

Or

- (b) Explain the environmental changes and HR practices.

13. (a) Explain the new developments in Training and Developments.

Or

- (b) Distinguish between recruitment and selection in SHRM.

14. (a) Explain the different levels for payments in compensation and rewards.

Or

- (b) Explain the types of promotion.

15. (a) Explain the types of competencies.

Or

- (b) Explain the benefits of competencies.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Distinguish between SHRM vs Traditional HRM.
 17. Describe different HR environmental trends, Also describe perspective viewpoints to over come the HR challenge as arising from its.
 18. Explain the steps in the selection process.
 19. Describe the emerging aspects of recruitment and selection.
 20. Explain the competencies for effective execution of HRM functions.
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S-3199

Sub. Code

23MCO2C1

M.Com. DEGREE EXAMINATION, APRIL 2024

Second Semester

Commerce

STRATEGIC COST MANAGEMENT

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Define Strategy.
2. Write the meaning of Management Control.
3. What do you mean by Cost Control?
4. List out the features of behavioural costs.
5. Give a short note on activity – based costing.
6. Define the Traditional costing system.
7. Identify two key components of transfer pricing.
8. What is negotiated pricing?
9. Define - “Cost Management”.
10. Write two advantages of Cost Structure.

Part B**(5 × 5 = 25)**

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

11. (a) Explain the Scope of Strategic Cost Management Accounting.

Or

- (b) State the Process of developing the strategic management accounting.

12. (a) Distinguish between cost control and cost reduction.

Or

- (b) List out the Characteristics of a Good Cost Control System.

13. (a) A company, manufacturing two products, furnishes the following data for a year 2011.

Product	Annual output (units)	Total machine hours	Total number of purchase orders	Total number of set ups
A	5,000	20,000	160	20
B	60,000	1,20,000	384	44

The annual overheads are as under:

Volume – related activity cost Rs. 5,50,000

Set up – related costs Rs. 8,20,000

Purchase – related costs Rs. 6,18,000

You are required to calculate the cost per unit of each product A and B based on:

- (i) Traditional method of charging overheads
(ii) Activity based costing method.

Or

- (b) Discuss the advantages and limitations of activity – based costing.

14. (a) Describe the Various methods of fixation of 'Transfer Prices'.

Or

- (b) The following information relates to budgeted operations of Division X of a manufacturing company.

Particulars	Rs.
Sales- 50,000 units @ Rest. 8	4,00,000
<i>Less:</i> Variable Costs @ Rest. 6 per unit	3,00,000
Contribution margin	1,00,000
<i>Less:</i> fixed costs	75,000
Divisional profits	25,000

The amount of divisional investment is Rs. 1,50,000 and the minimum desired rate of return on the investment is the cost of capital of 20%.

Calculate

- (i) Divisional expected ROT and
 - (ii) Divisional expected RI.
15. (a) Briefly objectives of agricultural costing.

Or

- (b) Various functions of Cost Management.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Differences between SCM and Traditional Cost Management.
17. Briefly Explain Various Stages of Product Life Cycle.

18. X Ltd company gives you the following information related to its products lines:

	Product Y	Product Z
Number of units produced	150	50
Machine set – up product line	20	15
Direct labour hours per unit	3	2

Total budgeted machine setup related cost Rs. 15,000

Required:

- (a) Allocate machine set up related to the product lines Y and Z using direct labour hour rate.
 - (b) Allocate machine set up related to the product lines using ABC system.
 - (c) Show cost per unit of Y and Z using (a) and (b) above.
19. Discuss the features and objectives of transfer pricing. Also examine the problem involved in it.
20. Explain the Cost Management in Agriculture and IT sector and Advantages.

S-3200

Sub. Code

23MCO2C2

M.Com. DEGREE EXAMINATION, APRIL 2024.

Second Semester

Commerce

CORPORATE ACCOUNTING

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Define 'Allotment' of shares.
2. State the two significances of 'Minimum New Issues Shares'.
3. Give a short note on Net Current Assets.
4. List out the features of Surrender value.
5. Write a short note on Minority Interest.
6. Define Holding Company.
7. What is the need for 'Inflation Accounting'?
8. State the process of human resource accounting.
9. List out the users of Financial Statements.
10. What is 'Financial Capital Maintenance'?

Part B

(5 × 5 = 25)

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

11. (a) Give Journal entries when a company re-issues Forfeited shares.

Or

- (b) 10,000 equity shares of Rs. 20 each are issued for Public subscription at a premium of 10%. The full amount is payable on application. Applications were received for 20,000 shares and it was decided to make pro – rates allotment to all the applicants. Journalise the transaction.

12. (a) State the guidelines regarding ‘Administrative Ceiling’ on managerial Remuneration.

Or

- (b) A Life Assurance Company prepared its Revenue A/c for the year ended 31.3.2006 and ascertained its Life Assurance fund to be Rs. 28,35,000. It was found later that the following has been omitted from the accounts:

- (i) Interest accrued on investments Rs.39,000;
Income tax liable to be deducted thereon is estimated to be Rs. 10,500.
- (ii) Outstanding premiums Rs.32, 800.
- (iii) Bonus utilised for reduction of premium Rs. 6,750.
- (iv) Claims intimated but not admitted Rs. 17,400
- (v) Claims covered under reinsurance Rs. 6,500.

What are the true Life Assurance Fund?

13. (a) On 31-12-03, X Ltd. Acquired 80% equity shares of Y Ltd. The P and 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.

Or

- (b) "Group Accounts are of great Practical value to the users of accounting information" Elucidate.
14. (a) Discuss the merits of current purchasing power accounting.

Or

- (b) From the following information, calculate the amount of 'Gearing Adjustment'.

Shareholder's funds	:	Rs. 6,00,000
Net Borrowings	:	Rs. 4,00,000
Total of current cost adjustments	:	Rs. 1,80,000

15. (a) State the Objectives of Financial reporting.

Or

- (b) Discuss the Presentation of 'Financial Statement' in detail.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. The Balance Sheet of 'X' Ltd. as on 31.12.84 disclosed the following information:
- (a) 7% debentures Rs.4, 00,000;
 - (b) Debenture sinking funds Rs. 1,70,000;
 - (c) Debenture sinking fund investment represented by Rs. 40,000 own debentures at Rs.98 and the remaining amount by Rs. 1.40,000 4% stock. On the above date, the director redeemed all the debentures. For this purpose, they realised 4% stock at par. They utilised Rs. 60,000 for redemption out of current year's profits.
- You are required to give journal entries.

17. Briefly explains the schedules prepared while finalising accounts of a general insurance co.
18. The Balance Sheets of C Ltd, and D Ltd, as at 31st December, 1986 are as follows:

Liabilities	C Ltd Rs	D Ltd Rs	Assets	C Ltd Rs	DLtd Rs
Share capital:			Sundry Assets	1,32,500	1,38,200
Rs. 10 each	2,00,000	1,00,000	Goodwill	-	20,000
General Reserve	18,000	20,000			
P and L A/c	24,500	23,000	Shares in D Ltd.	1,40,000	-
			At cost		
Creditors	30,000	15,200			
Total	<u>2,72,500</u>	<u>1,58,200</u>	Total	<u>2,72,500</u>	<u>1,58,200</u>

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

19. Briefly explains Different Methods of Inflation Accounting.
20. Discuss the scope of accounting standards.

S-3201

Sub. Code

23MCO2C3

M.Com. DEGREE EXAMINATION, APRIL 2024

Second Semester

Commerce

SETTING UP OF BUSINESS ENTITIES

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What do you mean by Incubators?
2. Define equity financing.
3. Give a short note on society.
4. Define trust deed.
5. State the two benefits of LLP agreement.
6. Write the meaning of joint venture agreement.
7. List out the features of PAN.
8. Identify two key components of Trademark.
9. Define geographical indication goods act.
10. Give two importance of air prevention.

Part B

(5 × 5 = 25)

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

11. (a) Discuss the financing options for startups.

Or

- (b) State the objectives of Mudra banks.

12. (a) Explain the features of registration of NGOs.

Or

- (b) State the objectives of a trust.

13. (a) Explain the types of business collaboration.

Or

- (b) List out the procedures for incorporation.

14. (a) Describe the benefits of a TAN number.

Or

- (b) Difference between patent and design registration.

15. (a) Explain the salient features of geographical indication of goods act, 1999.

Or

- (b) Discuss the powers and functions of air prevention and control of pollution act, 1981.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the role of MUDRA banks in promoting micro-enterprises in India.
 17. Briefly explain the process of formation and registration of NGOs and Section 8 companies in India.
 18. Enumerate the advantages and disadvantages of limited liability partnership.
 19. Discuss the significance of PAN registration for individuals and businesses in India.
 20. Explain the process of registering a business entity under the MSME.
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S-3202

Sub. Code

23MCO2E1

M.Com. DEGREE EXAMINATION, APRIL 2024

Second Semester

Commerce

**Elective — BUSINESS ETHICS AND CORPORATE
SUSTAINABILITY**

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Define Business Ethics.
2. What is the aim of ethics?
3. List out the features of ethical theory.
4. Who is the father of ethical theory?
5. Define morals in business.
6. Give two advantages of moral conflict in business.
7. Write short notes on corporate management sustainability.
8. What is the concept of sustainability?
9. List out the purpose of the sustainability report.
10. What are the steps in sustainability reporting?

Part B

(5 × 5 = 25)

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

11. (a) Explain the Role of Business Ethics in the Modern World.

Or

- (b) Enumerate the Advantages and Disadvantages of Business Ethics in the Real World.

12. (a) Interpret the limitations of traditional ethical theories.

Or

- (b) Explain the Normative theories of Business Ethics.

13. (a) How can ethics be maintained in sales? Explain.

Or

- (b) State the different types of social responsibility of business.

14. (a) Discuss the Principles of Sustainable Development.

Or

- (b) Elaborate the History and emergence of the concept of sustainable development.

15. (a) Outline the importance of sustainability reporting.

Or

- (b) Distinguish between financial and non-financial sustainable reporting.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the causes of unethical behavior business ethics.
17. Briefly explain the Kohlberg's theory model development.
18. State the various types of Environmental Protection.
19. Elaborate the implications of Corporate Sustainability.
20. Describe the provisions relating to Sustainability Reporting.

S-3203

Sub. Code

23MCO2E2

M.Com. DEGREE EXAMINATION, APRIL 2024

Second Semester

Commerce

Elective – AUDIT AND DUE DILIGENCE

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer ALL questions

1. Define Audit.
2. What is Takeover Audit?
3. Write the meaning of Diligence.
4. List out the features of secretarial audit.
5. Give a short note on environmental audit.
6. Identify two key components of technical Diligence.
7. Define social audit.
8. What is a Corporate Governance Audit?
9. How do you define CSR audit?
10. Name two labour law rights for employees.

Part B

(5 × 5 = 25)

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

11. (a) Interpret the various types of Due diligence.

Or

- (b) Enumerate the benefits of Labour Law Audit to various stakeholders.

12. (a) Outline the pros and cons of audit.

Or

- (b) Explain the common causes of Loss of Ethics and Values.

13. (a) Write a short note on:

- (i) Digital KYC
- (ii) Equivalent-e-Document.

Or

- (b) State the objectives and Scope of Due Diligence.

14. (a) Contrast the scope and benefit of Secretarial Audit.

Or

- (b) Explain the Financial Due Diligence.

15. (a) Describe the major points of coverage in the process of due diligence of Takeover.

Or

- (b) Examine the techniques of Due Diligence.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Briefly explain the guidance procedure on Diligence Reporting.
17. Elucidate the format of the Diligence Report.
18. Discuss the Process of Secretarial Audit.
19. Elaborate the implications of Social Audit.
20. Explain the provisions relating to Secretarial Audit.

S-3204

Sub. Code

23MCO2E3

M.Com. DEGREE EXAMINATION, APRIL 2024

Second Semester

Commerce

Elective – RURAL AND AGRICULTURAL MARKETING

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Define- Rural Marketing.
2. What do you mean by Rural Environment?
3. Give a short note on the rural buyer behavior.
4. Write the meaning of rural market.
5. State the two importance of pricing.
6. Write two benefits for rural products.
7. Who is the father of food processing in India?
8. Which is the largest food processing industry in India?
9. List out the features of Co-operative Marketing.
10. Who are called small fanners?

Part B

(5 × 5 = 25)

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

11. (a) Distinguish between rural markets and urban markets.

Or

- (b) Describe the factors that influence the marketing environment of an organization.

12. (a) Write the advantage of Rural consumers.

Or

- (b) What are the psychological factors that influence in consumer decision maker?

13. (a) Enumerate the functions performed by packaging.

Or

- (b) Explain the Role of Agriculture Price Commission in India.

14. (a) Describe the Nature, Scope and Subject matter of Agricultural Marketing.

Or

- (b) Mention a few characteristic features of agricultural products.

15. (a) Discuss the role of cooperative marketing in solving the problems of agricultural marketing in India.

Or

- (b) Write the Structure of cooperative marketing societies.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the position of Indian rural marketing and approach to markets of India.
 17. Briefly explain the importance of studying consumer behaviour in marketing.
 18. Discuss the various methods of pricing.
 19. Distinguish between direct marketing and indirect marketing.
 20. Explain the features of agricultural co-operative societies.
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S-3205

Sub. Code

23MCO2E4

M.Com. DEGREE EXAMINATION, APRIL 2024

Second Semester

Commerce

**Elective – LOGISTICS AND SUPPLY CHAIN
MANAGEMENT**

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. Define supply chain management.
2. What is mean by consumer goods?
3. List out the types of global supply chains.
4. Write a short note on customer value in supply chain.
5. What is logistic management?
6. Expand LIS.
7. Define packaging perspective.
8. List out the two features of material handling.
9. Identify the two importance of supply chain plan.
10. What is demand planning?

Part B

(5 × 5 = 25)

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

11. (a) Discuss the evaluation of supply chain management.

Or

- (b) List out the factors for selection of suitable channels.

12. (a) Describe the role of customer services in supply chain management.

Or

- (b) Explain the type of global supply chain.

13. (a) What are the three Cs, in logistic management.

Or

- (b) Enumerate the factors influencing material planning.

14. (a) Explain the warehouse decisions.

Or

- (b) Write a short note on:
(i) Ownership arrangement
(ii) Packaging perspective
(iii) Material handling

15. (a) Explain the role of computer/IT in SCM.

Or

- (b) Contrast the concept of demand chain management.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Briefly explain the process and barriers of supply chain management.
 17. Analyze the value and efficiency of the domestic supply chain network.
 18. Elaborate the preservation safety and measurement of material handling.
 19. Enumerate the design of supply chain logistics.
 20. Describe the growth of logistics and supply chain management in national and international scenarios.
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S-3206

Sub. Code

23MCO2S1

M.Com. DEGREE EXAMINATION, APRIL 2024

Second Semester

Commerce

BUSINESS COMMUNICATION SKILLS

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions.

1. What is the meaning of business communication?
2. Define dyadic communication.
3. Give a short note on business correspondence.
4. List out the two norms for business letters.
5. What is meant by reports?
6. Identify two key components of short reports.
7. Define minutes.
8. What is Agenda?
9. List out features of Body Language.
10. Define posture.

Part B

(5 × 5 = 25)

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

11. (a) List out the factors affecting the effectiveness of communication.

Or

- (b) State the types of communication.

12. (a) Differentiate Inviting Quotations and sending Quotations.

Or

- (b) Interpret the sales promotion letters.

13. (a) Construct the structure of reports.

Or

- (b) Describe the steps for writing research reports.

14. (a) Explain the procedure of regulating speech.

Or

- (b) How to development of fluency strategies? Explain.

15. (a) Discuss the various types of non-verbal communication.

Or

- (b) Explain body language. And its merits and demerits.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Elaborate the barriers to communication.
 17. Discuss about proof reading messages and Evaluating.
 18. Briefly explain the norms for including exhibits and appendices.
 19. Enumerate the Attending and conducting interviews.
 20. Describe the visual and audio communication.
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