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	23MCO1C1

M.Com. DEGREE EXAMINATION, NOVEMBER 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 do you mean by Time value of money?

2. Define Sinking fund.

3. Write the meaning of Leasing,

4. List out the two features of EOQ.

5. What do you mean by Index?

6. Write two features of ABC Analysis.

7. Who are angel investors?

8. How do you define the Cash Cycle?

9. Define Inventory Management

10. What is Cash Management?

Part B $(5 \times 5 = 25)$

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

11. (a)   State the objectives of Business Finance.

Or

(b)   Differentiate between Risk and Inventory management.

12. (a)   Discuss the advantages and Disadvantages of Leasing.

Or

(b)   Explain Sources of Risk.

13. (a)   Write a short note on Startup Financing.

Or

(b)   Describe Bootstrapping.

14. (a)   Explain the objectives and features of EOQ.

Or

(b)   Interpret the various sources of External Financing.

15. (a)   Calculate EOQ from the following information.

(i)   Annual consumption of raw materials 2000 units.

(ii)   Cost of placing an order Rs. 30.

(iii) Annual cost of storing one unit Rs. 3.

Or

(b)   A project with a 3 year life and cost of Rs. 1,00,000 generates revenue of Rs. 25,000 in year 1, Rs. 45,000, in Year 2 and Rs. 65,000 in year 3. If the discount rate is 8 %, What is the NPV of the project?

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Part C (3 × 10 = 30)

Answer any **three** questions.

16. Briefly explain the Techniques of Risk Analysis in Capital Budgeting.

17. A company is considering investing in a new project that requires an initial investment of $50,000. The project is expected to generate cash flows of $20,000 at the end of year 1, $25,000 at the end of year 2, $30,000 at the end of year 3, and $35,000 at the end of year 4.

    Calculate the following:

    The Net Present Value (NPV) of the project assuming a discount rate of 10%.

    The Internal Rate of Return (IRR) of the project.

18. Suppose you have three independent projects X, Y, and Z. Assume that the hurdle rate is 12% for all three projects. Their NPVs and JRRs are as shown below.

	Project X	Project Y	Project Z
NPV	$20,000	$21,400	$23,000
IRR	20 %	32 %	18 %

    Assuming the projects are mutually exclusive, which of the following is the most economically feasible project?

    (a) Z

    (b) X

    (c) Y

19. Elaborate the techniques of Risk Analysis in Capital Budgeting.

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20. A company is evaluating a project that requires an initial investment of $100,000. The project is expected to generate cash flows of $30,000 at the end of year 1, $40,000 at the end of year 2, $50,000 at the end of year 3, $60,000 at the end of year 4, and $70,000 at the end of year 5. The discount rate is 8%.

Calculate the Net Present Value (NPV) of the project.

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M.Com. DEGREE EXAMINATION, NOVEMBER 2024

First Semester

Commerce

DIGITAL MARKETING

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Section A   (10 × 2 = 20)

Answer **all** questions.

1.   What is Digital Marketing?

2.   Define IOT.

3.   Identify two key components of E- Product.

4.   Write a short note on Online Marketing.

5.   What do you mean by social media?

6.   Write the meaning of viral marketing.

7.   State any two advantages of Face book marketing.

8.   Define paid search.

9.   Give two importance of pay-per-click advertising.

10.   List out the features of brand analysis.

Section B (5 × 5 = 25)

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

11. (a) Differentiate between traditional marketing and digital marketing.

Or

(b) Write about the growth of e-business in digital marketing.

12. (a) Discuss the factors affecting online shopping.

Or

(b) Interpret the concepts of marketing mix.

13. (a) Explain the affiliate marketing.

Or

(b) Discuss the need for display advertising.

14. (a) Describe the models of digital marketing.

Or

(b) What is website strategy in digital marketing?

15. (a) Enumerate the measurement framework for data analytics.

Or

(b) Write about the need of social marketing.

Section C (3 × 10 = 30)

Answer any **three** questions.

16. Briefly discuss the benefits and challenges of digital marketing.

17. List out the different kinds of Marketing.

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18. Enumerate the strengths and weakness of social media marketing.

19. Discuss the stages of the consumer decision-making process.

20. Differentiate between owned and earned social metrics.

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M.Com. DEGREE EXAMINATION, NOVEMBER 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. Define Banking.

2. What is the meaning of an electronic payment system?

3. Write short notes on block chain.

4. List out the two features of cloud banking.

5. Give two importance of insurance.

6. Who is the insurance agent?

7. State the two benefits of customer service.

8. Write the meaning of insurance authority.

9. Give a short note on risk management in banking management.

10. What are the tools for controlling risk management?

Part B   (5 × 5 = 25)

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

11. (a) Discuss the importance of banking in society.

Or

(b) Explain the types of electronic payment systems.

12. (a) What are the types of block chain?

Or

(b) Elaborate the cloud computing benefits a bank.

13. (a) Discuss the essential functions of insurance.

Or

(b) State the types of insurance agent.

14. (a) Describe the role of service Quality in the insurance industry.

Or

(b) Interpret the scope of the Ombudsman scheme in insurance corporation.

15. (a) Explain the essential factors that determine the risk management in banking industry.

Or

(b) What are the methods of risk management in insurance? explain.

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Part C (3 × 10 = 30)

Answer any **three** questions.

16. Elaborate the history of Banking.

17. Discuss the advantages and disadvantages AI (Artificial Intelligence) banking.

18. Briefly explain the role of Indian Insurance sector.

19. Describe the regulation of insurance regulatory and Development Authority of India Act (IRDA).

20. Elucidate the risk management by an individual in Banking sector.

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M.Com. DEGREE EXAMINATION, NOVEMBER 2024

First Semester

Commerce

Elective – SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Section A $(10 \times 2 = 20)$

Answer **all** the questions.

1. Define Investment.

2. What is risk in investment management?

3. Write the meaning of the new issue market.

4. Define the yield curve.

5. List out features of industry analysis.

6. Identify two key components of the industry.

7. Write a Short Note on APT.

8. List out the two importance of portfolio risk.

9. What is Treynor's index?

10. Give a short note on Hypothesis.

Section B $(5 \times 5 = 25)$

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

11. (a) State the types of investors.

    Or

    (b) What are the factors affecting investment decisions in portfolio management?

12. (a) State the types of bonds.

    Or

    (b) Explain the features of preference share.

13. (a) Elaborate Dow theory.

    Or

    (b) List out the pros and cons of economic analysis.

14. (a) Explain the need for arbitrage pricing theory.

    Or

    (b) Discuss the Sharpe's single portfolio method.

15. (a) Describe the basic assumptions of CAPM.

    Or

    (b) Elaborate the methods of calculating portfolio return.

Section C $(3 \times 10 = 30)$

Answer any **three** questions.

16. Briefly Explain the Characteristics and objectives of investment.

17. Discuss the features and scope of the bond.

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18. Differentiate Between fundamental analysis and technical analysis.

19. Explain the Sharpe index model. How does it differ from Mankowitz's model?

20. Briefly Explain the different measures of portfolio performance.

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M.Com. DEGREE EXAMINATION, NOVEMBER 2024

First Semester

Commerce

Elective – OPERATIONS RESEARCH

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. Define Critical Path.

2. How do you define the Simplex method?

3. Write the meaning of dummy activity.

4. List out the two features of VAM.

5. What do you mean by Idle time cost?

6. Write two features of Replacement.

7. What is network analysis?

8. Give the mathematical formulation of an assignment problem.

9. Define the Infinite population model.

10. Give a short note on Optimal Solution.

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

11. (a) State the objectives of Linear Programming.

Or

(b) Use the Hungarian method to solve the following assignment problem.

	J1	J2	J3	J4
M1	10	9	7	8
M2	5	8	7	7
M3	5	4	6	5
M4	2	3	4	5

12. (a) Draw the network of the project consisting of 5 jobs A, B, C, D and E with the following job sequence:

– Job A precedes C and D

– Job B precedes D Job C and

– D precede E.

Or

(b) The cost of a new machine is Rs. 5,000. The maintenance cost of the nth year is given by $Cn = 500\,(n-1), n = 1, 2....$. Suppose money is worth 5 percent per year, after how many years will it be economical to replace the machine?

13. (a) Explain the applications of queueing model.

Or

(b) Discuss Hungarian method.

14. (a) A paper mill produces 2 grades of paper namely x and y. Because of raw material restrictions, it cannot produce more than 400 tons of grade x and 300 tons of grade y in a week. There are 160 production hours in a week. It requires 0.2 hours and 1.4 hours to produce a tone of product x and y respectively, with corresponding profits of Rs. 200 and Rs. 500 per ton. Formulate the above LPP to maximize the profit using the graphical method.

Or

(b) What are the important assumptions of Linear Programming?

15. (a) Difference between assignment problem and transportation problem.

Or

(b) Explain the VAM.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the steps in PERT method and also write the formula in calculating project variance and estimated time.

17. Solve using Vogel's Approximation Method and perform optimality Test using MODI method.

	D1	D2	D3	D4	Supply
O1	2	3	11	7	6
O2	1	0	6	1	1
O3	5	8	5	9	10
Demand	7	5	3	2	17

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18. Obtain an initial basic feasible solution to the following transportation problem using the north-west corner rule.

	M1	M2	M3	M4	Warehouse capacity
W1	11	13	17	14	250
W2	16	18	14	10	300
W3	21	24	13	10	400
Market demand	200	225	275	250	

19. Draw the A project consists of seven activities for which the relevant data are given below.

Activity	Preceding activity	Duration
A	–	4
B	–	7
C	–	6
D	A, B	5
E	A, B	7
F	C, D, E	6
G	C, D, E	5

20. Briefly explain the rules for game theory and how it is important in Operational Research.

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M.Com. DEGREE EXAMINATION, NOVEMBER 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.   Write short notes on Trade union Act, 1926.

2.   Who can become members of trade union?

3.   Define Factories Act 1976.

4.   What is the meaning of the Advisory Committee?

5.   Give any two disadvantages of Penalty.

6.   Write short notes on ESI (Employee's State Insurance Act) fund.

7.   What do you mean by the payment of Wages Act 1936?

8.   List any two features of minimum rate of wages.

9.   Define the payment of Gratuity Act 1972.

10. State any two objectives of the Payment of Bonus Act 1965.

Part B $(5 \times 5 = 25)$

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

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

Or

(b) What are the circumstances under which the registration of a trade union can be canceled?

12. (a) Discuss the provision of the Factories Act about the safety of the workers.

Or

(b) Describe the rules regarding the employment of women under the Factories Act, 1948.

13. (a) Explain the total disablement as per the Workmen's Compensation Act 1923.

Or

(b) Elaborate the benefits of ESI (Employee's State Insurance) scheme to workers.

14. (a) Discuss the scope of the Payment of Wages Act, 1948.

Or

(b) What is the procedure of fixation of minimum wages? explain.

15. (a) Interpret the main features of the Provident Fund Act 1952.

Or

(b) Explain the penalties for provident fund Act 1952.

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Answer any **three** questions.

16. Elaborate the duties and liabilities of Trade Union.

17. Briefly explain the provision of the factories act regarding the hours of work and leave with pay.

18. Elaborate the rules in respect of the distribution of compensation under the Workmen's Compensation Act.

19. Enumerate the provisions for composition of minimum rate of wage under Minimum Wages Act 1948.

20. Briefly explain the conditions of the payment of Gratuity Act, 1972.

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M.Com. DEGREE EXAMINATION, NOVEMBER 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 meant by SHRM?

2.   Define HRM.

3.   What is strategic HR model?

4.   Define High performance of working model.

5.   What is Strategic HR planning?

6.   What is the resourcing strategy?

7.   Define HR policies.

8.   What do you mean by e-selection?

9.   Define Mentoring.

10.   Write any two HRM functions.

Part B (5 × 5 = 25)

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

11. (a) State the features of Strategic Human Resource Management.

Or

(b) Explain the advantages of SHRM.

12. (a) Explain commitment management model with an example.

Or

(b) Discuss in detail about the High-performance working model.

13. (a) What are the objectives of resourcing strategy?

Or

(b) State the principles of e-selection and recruitment.

14. (a) Explain the purpose of HR policies.

Or

(b) State the benefits of performance appraisal.

15. (a) What are the factors influencing employee engagement in HRM?

Or

(b) State the types of competencies in HRM.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Distinguish between Traditional HRM and SHRM.

17. Briefly explain the models of SHRM.

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18. Describe the Various techniques of HRP.

19. Discuss the various methods of performance appraisal.

20. Enumerate the objectives and functions of employee engagement in HR.

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	23MCO2C1

M.Com. DEGREE EXAMINATION, NOVEMBER 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. What do you mean by lean cost management?

2. What do you understand by Kaizen costing?

3. What is cost control?

4. What is learning curve?

5. How activity based cost using in budget planning?

6. What are the areas ABC used?

7. Write the meaning of pricing based cost.

8. What is dual costing?

9. What is minimum supportive price?

10. What is the main objective of cost management in agriculture?

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

11. (a) Explain the benefits of Lean system.

Or

(b) Briefly explain how JIT Eliminated wastage of resources?

12. (a) Discuss the steps in target costing process.

Or

(b) Explain how life cost analysis is prepared, Implemented and monitored?

13. (a) What are the benefits of activity based costing?

Or

(b) Explain in detail how activity based budget is prepared?

14. (a) State the important benefits of transfer pricing.

Or

(b) Briefly explain the opportunity pricing cost with example.

15. (a) Explain the impact of Minimum Supportive Price on the cost management of farmers in India?

Or

(b) What are the unique features of cost management in the IT sector?

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Answer any **three** questions.

16. Discuss in detail about value chain analysis of an organization, give examples.

17. Explain different techniques used under cost control.

18. Indian Pottery Company is noted for a full line of quality products. The company operates one of the plants in Mumbai. That plant produces two types of products: Indian design A and contemporary B, Rajan the president of the company, recently decided to change from a volume-based costing system to an activity-based costing system. Before making the change company wide he wanted to assess the effect on the product cost of the Mumbai plant. This plant was chosen because it produces only two types of products, most other plants produced at least a dozen. To assess the effect of the change, the following data have been gathered:

Products	Quality	Prime cost	Machine hours	Material moves	Setups
Indian A	2,00,000	7,00,000	50,000	7,00,000	100
Contemporary A	50,000	1,50,000	12,500	1,00,000	50
Total value (Rs)	–	8,50,000	2,50,000	3,00,000	15,000

Rs. 2,50,000 is the cost of maintenance of machine. Under the current system, the cost of maintenance, material handling and setups, are assigned to the products on the basis of machine hours.

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Required

(a) Compute the unit cost of each product using the current unit-based approach.

(b) Compute the unit cost of each product using an activity based costing approach.

19. Elucidate the different method of transfer pricing.

20. Discuss the importance of cost management in the IT sector and explain how it can improve profitability.

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M.Com. DEGREE EXAMINATION, NOVEMBER 2024.

Second Semester

Commerce

CORPORATE ACCOUNTING

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. What is Shares?

2. What is Remuneration?

3. What is Insurance?

4. Define Fire Insurance.

5. What is Interest?

6. What is mean by Holding Company?

7. List out the Social benefits towards accounting methods.

8. What is Price Level?

9. Define social responsibility accounting.

10. What is Expenditure?

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

11. (a) W Ltd. Purchased Land and Building costing Rs. 20,00,000 and in payment allotted 20,000 equity share of Rs. 100 each as fully paid. Further the company issued 40,000 equity shares to the public. The shares were payable as follows: On Application Rs. 20, On Allotment Rs. 40, On Call Rs. 40. The Public applied for all the shares which were allotted. All moneys were received. Give journals entries and the balance sheet of the company.

Or

(b) H Ltd. obtained an overdraft of Rs. 5,00,000 from bank for which the company issued 7,000, 12% debentures of Rs. 100 each as collateral security. Show how the items appear in Balance Sheet, if

   (i) The issue of debentures need not to recorded in the books

   (ii) The issue of debentures must be recorded in the books.

12. (a) A life Assurance Company prepared its Revenue a/c for the year ended 31.03.2016 and ascertained its Life Assurance fund to be Rs. 28,35,000. It was found later that the following had been omitted from the accounts.

   (i) Interest accrued on investments Rs. 39,000, Income Tax liable to be deducted there on is estimated to be Rs. 10,500.

   (ii) Outstanding Premiums Rs. 32,800.

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(iii) Bonus utilized for reduction of premiums Rs. 6,750.

(iv) Claims intimated but not admitted Rs. 17,400.

(v) Claims covered under Reinsurance Rs. 6,500.

What is the true Life Assurance Fund?

Or

(b) The Life Assurance fund of an Insurance Company on 31-03-2016 showed a balance of Rs.87,76,500. It was found later the following were not taken into account.

Particulars	Rs.
Dividend from investments	4,80,000
Income Tax on above	48,000
Bonus in reduction of premium	8,77,500
Claims covered under Re-insurance	4,23,000
Claims intimated but not accepted by company	7,62,000

Ascertain the correct Balance of Fund.

13. (a) X Ltd. had a balance of Rs. 1,50,000 in its profit and loss a/c on 01.04.2005. During 2005 – 2006, its profit before tax amounted to Rs. 15,25,000. The income tax provision for the year amounted to Rs. 6,95,000. The company decided to transfer Rs. 1,20,000 to general reserve Rs. 1,75,000 to sinking fund for redemption of debentures and to pay a dividend for the financial year at the rate of 10%. The company's share capital consisted of 6,00,000 shares of Rs, 10 each. Draw up the profit and loss account.

Or

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(b) A limited company has a paid up equity share capital of Rs. 15,00,000 divided into 1,50,000 shares of Rs. 10 each and 11% preference share capital of Rs. 5,00,000 divided into 5,000 shares of Rs. 100 each. The balance of profit brought forward from the previous balance sheet was Rs. 38,000. The profit for the year ended on 31.03.1998 amounted to Rs. 5,80,000 after tax. The directors propose a dividend of 24% on equity share capital. Prepare the profit and loss account.

14. (a) Ascertain net monetary result or general price level gain or loss from the following information.

Particulars	01.01.2018 (Rs.)	31.12.2018 (Rs.)
Cash and bank balance	60,000	88,000
Accounts receivable	80,000	1,00,000
Accounts payable	1,00,000	1,24,000
General retail price index number	100	12

Average index number for the year 120

Or

(b) From the following information taken the books of F Ltd. relating to staff and community benefits, prepare a statement classifying the various items under the appropriate heads, required under corporate social reporting.

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Particulars	Rs.
Environment improvements	21,10,000
Medical facilities	45,00,000
Training Programmes	10,25,000
Generation of Job opportunities	60,75,000
Municipal taxes	10,70,000
Increase in cost of living in the vicinity due to a thermal power station concessional transport, water supply	16,55,000
Extra work put in by staff	11,25,000
Officers for drought relief	18,50,000
Leave encashment and leave travel benefits	52,00,000
Educational facilities for children to staff members	21,60,000
Subsidised canteen facilities	14,40,000
Generation of business	25,00,000

15. (a) Briefly describe the Financial Reporting Practices in India.

Or

(b) A company incurs the following expenditure during the year 2015 – 2016. Determine the amount to be capitalized under AS - 10, Accounting for fixed assets.

   (i) Rs. 4,00,000 for white washing factory and office buildings.

   (ii) Rs. 2,00,000 for purchased of machinery from Bombay.

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(iii) Rs. 2,00,000 for transporting the machines and installing them.

(iv) Rs. 1,00,000 for maintenance of the new machinery.

(v) Rs. 6,00,000 for erecting a workshop in the factory.

Part C   (3 × 10 = 30)

Answer any **three** questions.

16. Describe the Conditions and Accounting treatment of Buy-Back of Shares?

17. From the following details, prepare the Revenue a/c. profit and loss a/c and balance sheet of Moon Shine Insurance company Ltd. carrying on Marine Insurance business, for the 15 months ended 31.03.2016.

Particulars	Rs. '000
Agents balance (Dr)	1,46,400
Interest accrued but not due	8,200
Stock of stationery	2,500
Expenses of management	22,000
Foreign taxes and Insurance	12,300
Outstanding premium	21,200
Donations paid	8,600
Advance income tax payments	62,000
Sundry debtors	9,200
Government of India securities	9,20,000
Debenture of public bodies	1,80,000

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Particulars	Rs. '000
Shares limited companies	3,60,000
State Government securities	8,80,000
Claims less re-insurance	10,60,000
Commission paid	62,400
Cash and Bank balances	94,400
Share capital	15,00,000
Balance of Marine fund (01.04.2015)	7,60,000
Unclaimed dividends	2,400
Profit and loss a/c (Cr)	2,40,000
Sundry creditors	12,600
Due to reinsures	60,000
Premium less reinsurance	12,40,000
Interest and Dividends	2,40,000
Transfer fees received	600

Outstanding claims on 31.03.2016 were Rs.1,40,000. Depreciation on furniture to be provided at 20% per annum.

18. The balance sheets of sheets C Ltd. and D Ltd. as at 31st December, 2016 are as follows:

Liabilities	2005	2006	Assets	2005	2006
Share capital (in shares of Rs.10 each)	2,00,000	1,00,000	Sundry assts	1,32,500	1,38,200
General reserve	18,000	20,000	Goodwill	–	20,000
Profit and Loss a/c	24,500	23,000	Shares in D Ltd. at cost	1,40,000	–
Creditors	30,000	15,200			
	2,72,500	1,58,200		2,72,500	1,58,200

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In the case of D Ltd., profit for the year ended 31ˢᵗ December 2016 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 2016. Draft a consolidated balance sheet of C Ltd and its subsidiary, as per AS – 21.

19. Explain the different value based methods of valuing human resources.

20. XYZ Ltd. has supplied the following information relating to its staff, community and general public benefits for the year 2013 – 14:

Particulars	Rs. `000
Tax paid to State Government	4,994
Tax paid to Central Government	10,346
Local Tax paid	32
Generation of business	1,049
Medical facilities	196
Educational facilities	60
Training and career development	34
Extra hours put in by officers voluntarily	35
Increase in cost of living in the vicinity on account of cement plant	500
State services consumed: Electricity services	3,921
Central services consumed: Telephone, Telegrams, etc.,	413
Provident fund, bonus, insurance benefits	363

You are required to prepare social income statement.

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M.Com. DEGREE EXAMINATION, NOVEMBER 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 is Startup?

2. What is Mudra Bank?

3. What is Public Trust?

4. What is NGO?

5. Define Partnership.

6. What is Joint Venture?

7. What is Trade Mark?

8. What is MSME?

9. What is Air Pollution?

10. What is Water Pollution?

Part B (5 × 5 = 25)

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

11. (a) Explain the Importance of Startups in India.

Or

(b) Explain about the Successful Startups Business in India.

12. (a) Discuss about the Features of NGO.

Or

(b) Explain the Disadvantages of NGO.

13. (a) Explain the Characteristics of Limited Liability Partnership.

Or

(b) Explain the Benefits of Joint Venture.

14. (a) Explain about the Mandatory registration for Business Entity.

Or

(b) Write Short notes about the Linking of PAN with Aadhar.

15. (a) Explain the Objectives of Geographical Indication of Goods.

Or

(b) Explain the Penalties of Air pollution under legislations in India.

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Part C (3 × 10 = 30)

Answer any **three** questions.

16. Describe the Types of business Organizations in India.

17. Explain about the Requirements and Exemptions of section eight company in not for profit organization.

18. List out and Explain about the Types of Limited Liability Partnership.

19. Enumerate about the Application and Registration of PAN.

20. Discuss about the Power and Functions of Water Pollution under legislations in India.

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M.Com. DEGREE EXAMINATION, NOVEMBER 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 CSR audit.

2. What is Labour law audit?

3. List down the advantages of secretarial audit.

4. Define Secretarial audit.

5. List out the process of due diligence.

6. What is Due diligence techniques?

7. What are the two main types of due diligence?

8. What is the principles of due diligence?

9. What is the objective of due diligence for merger?

10. Define due diligence report.

Part B (5 × 5 = 25)

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

11. (a) What are the objectives of audit?

Or

(b) Explain the concept of social audit.

12. (a) Why is a secretarial audit necessary? Explain.

Or

(b) Difference between secretarial audit and due diligence.

13. (a) What is Due diligence audit? Mention reason for conducting it.

Or

(b) What are the purpose of due diligence?

14. (a) Discuss the Operational audit is a micro level management audit.

Or

(b) What are the components of due diligence?

15. (a) What is the purpose of the due diligence report?

Or

(b) What is the due diligence for mergers and amalgamation?

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the benefits of Labour law audit and its limitations.

17. Describe the procedure of secretarial audit under companies act, 2013.

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18. Briefly Explain the objectives of due diligence.

19. Explain the features of due diligence in detail.

20. Examine the important role of due diligence for take overs in detail.

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M.Com. DEGREE EXAMINATION, NOVEMBER 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** questions.

1.   What is rural marketing?

2.   Write a short note on 'marketing mix'.

3.   What do you understand by rural buyer behaviour?

4.   Write a short note on rural STP.

5.   What is meant by product innovation?

6.   What do you understand by minimum support price?

7.   What is food Processing?

8.   Write a short note on ITC e-choupal.

9.   What is co-operative marketing?

10.   What is Enam?

Part B (5 × 5 = 25)

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

11. (a) Explain the taxonomy of rural marketing.

Or

(b) Distinguish between rural and urban marketing.

12. (a) Explain the aspects of rural buyer behaviour.

Or

(b) What are the buyer characteristics in rural marketing?

13. (a) Distinguish between branding and packaging.

Or

(b) List out the benefits of minimum support price to the farmers.

14. (a) Distinguish between direct and indirect marketing.

Or

(b) What are the marketing communication challenges in rural markets?

15. (a) Elucidate the structure of co-operative marketing societies.

Or

(b) Explain the functions of co-operative marketing societies.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. Describe the rural marketing environment in India.

17. Analyse the emerging rural market segments.

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18. Discuss the role of Agricultural Price Commission in India.

19. What is retail? Explain different types of retail outlets.

20. Discuss the role of co-operatives in rural development.

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M.Com. DEGREE EXAMINATION, NOVEMBER 2024

Second Semester

Commerce

BUSINESS COMMUNICATION SKILLS

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. Define the term communication.

2. Write any two uses of face to face communication,

3. State the meaning of proof reading.

4. What is meant by collection letter?

5. Write a short note on short report.

6. Define business proposal.

7. Briefly explain the agenda.

8. What do you mean by seminar?

9. Write about body language.

10. Give the meaning of nonverbal message.

Part B $(5 \times 5 = 25)$

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

11. (a) Briefly explain the significance of communication for management.

Or

(b) Write about non-verbal communication.

12. (a) What is meant by enquiries? And explain its types.

Or

(b) List out the norms followed for Business Letters.

13. (a) Briefly explain the difference between business report and business proposal.

Or

(b) Explain the importance of business report.

14. (a) What are the features of resolutions?

Or

(b) Explain the procedures for conducting the meetings.

15. (a) Point out the advantages of non-verbal communications.

Or

(b) Explain the term videoconferencing.

Part C $(3 \times 10 = 30)$

Answer any **three** questions.

16. Discuss the factors affecting effective communication.

17. Write a letter to a firm of furniture dealers to send their price list and catalogue.

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18. Describe the types of business report.

19. Explain the various types of interview.

20. Narrate the importance of visual aids to business communication.

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S–4169		Sub. Code
		23MCO3C1

M.Com. DEGREE EXAMINATION, NOVEMBER 2024

Third Semester

Commerce

TAXATION

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. What is gross total income?

2. What is assessment?

3. What is tax planning?

4. What is tax avoidance?

5. What is taxation of non-resident?

6. What is double taxation relief?

7. Define the customs duty.

8. State any two objectives of customs duty.

9. What is GST?

10. What are the components of GST?

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

11. (a) What are the eligible business in respect of election U/S (80 IA)?

Or

(b) Briefly explain the deduction to developers of SEZ U/S (80 IAB).

12. (a) Describe briefly the 'Modified return and revised return' in return of income.

Or

(b) What are the consequences on failure to deduct or pay in advance payment of tax?

13. (a) Explain the history of international business taxation.

Or

(b) What are the needs for DTAA?

14. (a) What are the procedures for registration of GST?

Or

(b) What are the benefits and conditions of Input tax credit?

15. (a) Explain the importance of customs duty.

Or

(b) Explain the types of customs duty.

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Part C $(3 \times 10 = 30)$

Answer any **three** questions.

16. What are the deduction in respect of income of co-operative societies U/S (80P).

17. Explain how many persons are required to file their return of income.

18. What are the advantages and disadvantages of international business taxation?

19. Explain the modes of e-filing return.

20. Explain the constitutional authority for levy of customs duty.

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M.Com. DEGREE EXAMINATION, NOVEMBER 2024

Third Semester

Commerce

RESEARCH METHODOLOGY

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1.   What is research?

2.   What is the purpose of review of literature?

3.   What is research design?

4.   What is type I and type II errors in hypothesis testing?

5.   What is secondary data?

6.   What is questionnaire?

7.   What is Man-Whitney test?

8.   What is factor analysis?

9.   What is interpretation?

10.   What is plagiarism?

Part B $(5 \times 5 = 25)$

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

11. (a) What are the motives for research?

Or

(b) Distinguish between quantitative and qualitative research.

12. (a) Explain methods of data collection.

Or

(b) What is testing of reliability and validity? Explain.

13. (a) Explain types of variables in research.

Or

(b) What are the advantages of primary data?

14. (a) Point out the steps in calculation of Friedman's test.

Or

(b) Calculate the regression equation of X on Y and Y on X from the following data:

X:	10	12	13	17	18
Y:	3	6	9	13	8

15. (a) What are the different styles of research reports? Explain.

Or

(b) List out some funding agencies of social science research.

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Part C (3 × 10 = 30)

Answer any **three** questions.

16. Describe the formulation of research problem.

17. Explain different methods of sampling.

18. Discuss the techniques of collection of primary data.

19. A die is thrown 150 times with following results:

    Number turned up : 1   2   3   4   5   6

    Frequency :   19   23   28   17   32   31

    Test the hypothesis that the die is unbiased. Use chi-square.

20. Enumerate the steps in report writing.

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S–4172	Sub. Code
	23MCO3C3

M.Com. DEGREE EXAMINATION, NOVEMBER 2024

Third Semester

Commerce

INTERNATIONAL BUSINESS

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (10 × 2 = 20)

Answer **all** questions.

1. What do you mean by international business?

2. Briefly explain joint ventures.

3. Define opportunity cost.

4. Write about product life cycle approach.

5. What do you mean by act of State Doctrine?

6. Define the term offer and acceptance

7. Write any two uses of multi-lateral agreements.

8. Expand 'SAARC'.

9. What is meant by multinational companies?

10. Write a short note on technology transfer.

Part B (5 × 5 = 25)

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

11. (a) Explain the importance of international business.

Or

(b) Write about analyzing the international business environment.

12. (a) Briefly explain the theory of mercantilism.

Or

(b) Explain Haberler's theory of opportunity cost.

13. (a) Briefly explain the difference between criminal and civil procedure codes.

Or

(b) Explain the importance of international business contract.

14. (a) What are features of economic integration?

Or

(b) Explain the functions of Asian Development Bank.

15. (a) Pointout the characteristics of multinational companies.

Or

(b) Explain motives of multinational companies operations.

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Part C   (3 × 10 = 30)

   Answer any **three** questions.

16. Discuss the recent developments in international business.

17. Explain Dunning's Eclectic Theory of international production.

18. Describe the nature of legal framework of international business.

19. Explain the regulatory role palyed by the WTO.

20. Narrate the challenges of multinational companies.

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S–4172

S–4173	Sub. Code
	23MCO3E1

M.Com. DEGREE EXAMINATION, NOVEMBER 2024

Third Semester

Commerce

Elective – STRATEGIC MANAGEMENT

(CBCS – 2023 onwards)

Time : 3 Hours　　　　　　　　Maximum : 75 Marks

Part A　　　　　　　(10 × 2 = 20)

Answer **all** questions.

1. What is business level strategy?

2. What are the features of strategy?

3. What is competitive strategy?

4. What is corporate governance?

5. What is SWOT analysis?

6. What is SET model?

7. What is organisation structure?

8. What is supportive strategy?

9. What is strategic control?

10. What is strategic audit?

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

11. (a) Explain the nature of strategic management.

     Or

    (b) Distinguish between strategy and tactics.

12. (a) Explain the objectives of strategic management process.

     Or

    (b) Explain the various levels of strategy formulation.

13. (a) Explain the various business level strategies.

     Or

    (b) Explain the importance of functional level strategy.

14. (a) Explain the features of strategic leadership.

     Or

    (b) What are impacts of workplace culture? Explain.

15. (a) Explain the various process of conducting a strategic audit.

     Or

    (b) What is BPR? Explain the objectives of BPR.

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Part C (3 × 10 = 30)

Answer any **three** questions.

16. Explain the benefits and challenges of strategic management in global economy.

17. What is retrenchment? Explain the types and how to implement the retrenchment strategy.

18. What is functional level strategy? Explain the five functional levels of strategies.

19. Explain the characteristics of strategic leadership skills and its essential skills of strategic leadership.

20. Explain the advantages and disadvantages BPR, challenges faced by BPR process.

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S–4174	Sub. Code
	23MCO3E2

M.Com. DEGREE EXAMINATION, NOVEMBER 2024

Third Semester

Commerce

Elective – INTERNATIONAL FINANCIAL MANAGEMENT

(CBCS – 2023 onwards)

Time : 3 Hours　　　　　　　　　　Maximum : 75 Marks

Part A　　　　　　　$(10 \times 2 = 20)$

Answer **all** questions.

1. Define the term, "Financial management".

2. What is Finance Function?

3. What is Spot Market?

4. What is Forward Market?

5. What is Investment Decision?

6. What is portfolio investment?

7. What is Financial Market?

8. What is flow of funds?

9. What is short term markets instruments?

10. What is international financial markets?

Part B (5 × 5 = 25)

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

11. (a) Explain the importance of international Financial Management.

Or

(b) Explain the various components of Balance of payment.

12. (a) Explain the salient features of FEMA.

Or

(b) How to determine the exchange rate in the spot and forward markets?

13. (a) Explain the importance of Foreign Direct Investment.

Or

(b) What are the benefits of the International Portfolio Investment?

14. (a) Explain the role of Development banks.

Or

(b) What are the channels for international flow of funds?

15. (a) Explain the features of medium term instruments.

Or

(b) Explain the management of short term funds.

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Answer any **three** questions.

16. Discuss the overview of the international financial management.

17. Explain the factors influencing exchange rate.

18. Explain the problems of International investment.

19. Discuss the overview of the International Financial Market.

20. Explain management receivables and inventory in International financial market.

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M.Com. DEGREE EXAMINATION, NOVEMBER 2024.

Third Semester

Commerce

EMPLOYABILITY SKILLS

(CBCS – 2023 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A $(10 \times 2 = 20)$

Answer **all** questions.

1. What is employability skills?

2. What is employability skills level?

3. What are the basic employability skills?

4. What is the purpose of the employability skills framework?

5. Why SWOT analysis is important in employability?

6. Why is communication an important employability skills?

7. What is employability skills teamwork?

8. What is the 5's C's employability?

9. What is logical and reasoning ability?

10. What is core employability skills?

Part B (5 × 5 = 25)

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

11. (a) What is the significance employability skills?

Or

(b) Explain the characteristics of employability.

12. (a) Explain the "personal skills" with its importance.

Or

(b) What are the challenges of employability?

13. (a) What are the relationship between employment and employability?

Or

(b) Explain the needs of self management.

14. (a) What are the importance of resume writing skills?

Or

(b) Explain the types of resume writing.

15. (a) What are the importance of logical reasoning skills?

Or

(b) Explain the nature and scope of arithmetic reasoning skills.

Part C (3 × 10 = 30)

Answer any **three** questions.

16. What are the difference between hard skills and soft skills.

17. What are the advantages and disadvantages of contingency management skill?

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18. Explain the relationship between employability skills and job mismatch to wards graduates unemployment.

19. Explain the model etiquettes (exercise) of resume writing.

20. What are the features of Arithmetics and logical reasoning skills?

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