

S-6639

Sub. Code

23MCO1C1

M.Com. DEGREE EXAMINATION, APRIL 2025

First Semester

Commerce

BUSINESS FINANCE

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. How do you define Doubling Period?
2. What is Time Value of money?
3. Write the meaning of Risk in finance.
4. List out the two features of Hedging.
5. What do you mean by Uncertainty?
6. Write two features of Credit policy.
7. What is optimum cash balance?
8. Identify two key components of ageing schedule.
9. Define IRR
10. Give a short note on Capital Budgeting.

Part B

(5 × 5 = 25)

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

11. (a) Explain the meaning and use of Capital Recovery Factor.

Or

- (b) State the methods of Risk Management.

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

Or

- (b) Examine the ABC Analysis.

13. (a) Write a short note on Profitability Index.

Or

- (b) Describe Cash Management.

14. (a) Explain the objectives and Venture Capital fund.

Or

- (b) What are the various sources of Hedging currency risk?

15. (a) A company sells 5,000 units of a product annually. The ordering cost is \$50 per order, and the carrying cost is \$2 per unit per year. What is the Economic Order Quantity (EOQ) for this product?

Or

- (b) Why is it Critical to Use ABC Analysis for Inventory Management?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Briefly explain the Multinational Capital Budgeting.
17. A company is evaluating two mutually exclusive investment projects, Project X and Project Y. The initial investment for both projects is \$100,000. The cash flows for each project over the next five years are as follows:

Project X:

YEAR	Cash Flow
1.	\$30,000
2.	\$25,000
3.	\$20,000
4.	\$15,000
5.	\$10,000

Project Y:

YEAR	Cash Flow
1.	\$20,000
2.	\$22,000
3.	\$25,000
4.	\$28,000
5.	\$30,000

The company's discount rate is 12%.

- (a) Calculate the discounted payback period for each project.
- (b) Determine which project should be chosen based on the discounted payback period, and provide a brief explanation for your decision.
18. Describe the financial evaluation from the perspective of Lessor and Lessee.
19. Elaborate ABC Analysis. How is it used in Inventory Management?

20. A company is considering two investment projects, Project A and Project B, each requiring an initial investment of \$50,000. The cash flows for each project over the next five years are as follows:

Project A:

YEAR	Cash Flow
6.	\$15,000
7.	\$20,000
8.	\$25,000
9.	\$18,000
10.	\$12,000

Project B:

YEAR	Cash Flow
1.	\$10,000
2.	\$22,000
3.	\$28,000
4.	\$30,000
5.	\$25,000

The company's cost of capital is 10%.

- (a) Calculate the net present value (NPV) of each project.
- (b) Determine the profitability index (PI) for each project.
- (c) Based on the NPV and PI, recommend which project the company should undertake, and justify your recommendation.

S-6640

Sub. Code

23MCO1C2

M.Com. DEGREE EXAMINATION, APRIL 2025

First Semester

Commerce

DIGITAL MARKETING

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions

1. Define Big Data.
2. What is e-business?
3. Write the meaning of Marketing Mix.
4. Give a Short Note on Targeting.
5. What do you mean by e-mail marketing?
6. Identify two key components of SEM.
7. Give two importance of online consumer behavior.
8. Define Meta tag.
9. State few channels of digital marketing.
10. List out features of Web data.

Part B

(5 × 5 = 25)

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

11. (a) Explain the growth of e-concepts in digital marketing.

Or

- (b) Discuss the market segmentation.

12. (a) How does online shopping affect consumer behavior?

Or

- (b) Discuss the targeting process in digital marketing.

13. (a) Describe the Role of Metaverse in digital marketing.

Or

- (b) What are the principles of viral marketing?

14. (a) Explain the most effective ways to increase traffic to your website.

Or

- (b) Discuss the segments in the digital marketing measurement model.

15. (a) Interpret the main purpose of measurement.

Or

- (b) State the types of digital analytics.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Briefly explain the need and scope of digital marketing.
 17. Discuss the merits and demerits of online shopping.
 18. Enumerate the advantages and disadvantages of digital media channels.
 19. Describe the cultural impact of the Internet.
 20. Elaborate the difference between owned media and earned media.
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S-6641

Sub. Code

23MCO1C3

M.Com. DEGREE EXAMINATION, APRIL 2025

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. Write any two importance of fintech app.
3. What are the types of block chains?
4. Give any two benefits in switching to a cloud bank.
5. Who is a surveyor?
6. State any two importance of insurance agent.
7. What does a customer service representative do in insurance?
8. Write short notes on the Grievance Redressal system in insurance sector.
9. List out the features of risk management in banking sector.
10. What are the elements for controlling risk management?

Part B

(5 × 5 = 25)

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

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

Or

- (b) Explain the benefits of the Electronic payment system.

12. (a) Differentiate between Distributed Ledger Technology and Block chain in the banking sector

Or

- (b) Enumerate the importance of AI (Artificial Intelligence) banking.

13. (a) Describe the scope of insurance.

Or

- (b) State the types of insurance organization structure.

14. (a) Explain the role of customer service in the insurance industry.

Or

- (b) What are the ethical behavior in insurance corporations? Explain.

15. (a) Examine the essential factors that determine the risk management in insurance industry.

Or

- (b) Elaborate the methods of risk management in the banking sector.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Elaborate the types of Electronic Fund Transfer (EFT) system in Banking sector.
 17. Describe the features of central bank digital currency.
 18. Briefly explain the role of Insurance broker in insurance sector.
 19. Discuss the agent communication and customer service in insurance sector.
 20. Briefly explain the risk management by the corporation in banking sector.
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S-6642

Sub. Code

23MCO1E1

M.Com. DEGREE EXAMINATION, APRIL 2025

First Semester

Commerce

**Elective : SECURITY ANALYSIS AND PORTFOLIO
MANAGEMENT**

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Section A

(10 × 2 = 20)

Answer all the questions

1. Who is investor?
2. Define speculation.
3. Write the meaning of Bond.
4. List out features of Holding period return.
5. Give a short note on oscillators.
6. What is moving average?
7. Identify two key components of efficient market?
8. Write the two importance of CAPM.
9. Define Portfolio revision.
10. What is mean by Portfolio Management?

Section B

(5 × 5 = 25)

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

11. (a) Differentiate Between Investment and Speculation

Or

- (b) Explain the significance of portfolio management.

12. (a) What are the features of preference shares?

Or

- (b) List out the different kinds of bonds.

13. (a) State the objective of company analysis.

Or

- (b) Explain the tools and techniques of technical analysis.

14. (a) Elaborate the Markowitz model.

Or

- (b) Describe the feature of Sharpe's single portfolio method.

15. (a) Explain about Process of Portfolio analysis.

Or

- (b) Discuss the different measures of portfolio performance.

Section C

(3 ×10 =30)

Answer any **three** questions.

16. Briefly discuss the nature and scope of investment.
 17. Describe the features of equity share, preference share and debentures.
 18. Briefly Explain the objective of fundamental analysis with its strengths and weakness.
 19. Discuss the advantages of adopting the CAPM model in portfolio management.
 20. Elaborate the portfolio revision methods in detail.
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S-6645

Sub. Code

23MCO1E4

M.Com. DEGREE EXAMINATION, APRIL 2025

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. Define the term SHRM.
2. Give a short note on Traditional HRM.
3. What do you mean by HR environment?
4. Give two advantages of the Commitment management model.
5. List out the two strategies for HR planning.
6. What is SHR development?
7. List out the features of Recruitment.
8. Define the term Promotion.
9. Write the two importance of Mentoring.
10. Write the meaning of Employee engagement.

Part B

(5 × 5 = 25)

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

11. (a) What are the Steps involved in Strategic Human Resource Management?

Or

- (b) State the Objectives of SHRM.

12. (a) Explain the High Involvement Management Model with an example.

Or

- (b) Discuss the various models of SHRM.

13. (a) State the Objectives of Human resource planning.

Or

- (b) Explain the advantages of Strategic Human Resource Development.

14. (a) Describe the importance of Training.

Or

- (b) Interpret the advantages of selection.

15. (a) Examine the strategies for enhancing employee engagement.

Or

- (b) Explain the benefits of competency-based HRM.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Briefly explain the changing roles of HR professionals.
 17. Discuss the high-performance work system in HRM.
 18. Distinguish between Strategic planning and HR planning.
 19. Briefly explain the needs and various types of training.
 20. List out the trends in Human resource management.
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S-6646

Sub. Code

23MCO2C1

M.Com. DEGREE EXAMINATION, APRIL 2025

Second Semester

Commerce

STRATEGIC COST MANAGEMENT

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** questions.

1. What do you mean by strategic cost management?
2. Define cost drivers.
3. What is meant by budgetary control?
4. What is pareto analysis?
5. What do you understand by Activity based cost?
6. What are the areas ABC used?
7. What is transfer pricing?
8. What is opportunity cost?
9. How does MSP affect cost management in agriculture?
10. What is the main goal of cost management in the IT sector?

Part B

(5 × 5 = 25)

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

11. (a) Explain how value chain analysis can be performed in an organization.

Or

- (b) Distinguish between traditional cost management and strategic cost management.

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

Or

- (b) Explain the process of life cycle costing.

13. (a) Discuss the steps in applying Activity Based Costing.

Or

- (b) Explain the application of Activity based costing in budgeting.

14. (a) Write a short note on Negotiated pricing method.

Or

- (b) Discuss the advantages and disadvantages of market price on transfer pricing.

15. (a) Describe the cost structure of agriculture and explain how it affects farm profitability.

Or

- (b) Analyze the cost structure of the IT sector and explain how it differs from other industries.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. What are the objectives of the Just In Time Approach? Is Just In Time Responsible for bringing changes in a firm- Explain?
17. Discuss in detail the advantages and limitations of cost reduction.
18. AML Ltd is engaged in the production of three types of ice-cream products viz. Coco, Strawberry & Vanilla. The Company presently sells 50,000 units of Coco @ Rs. 25 per unit, Strawberry 20,000 units @ Rs. 20 per unit and Vanilla 60,000 units @ Rs. 15 per unit. The demand is sensitive to selling price and it has been observed that every reduction of Rs.1 per unit in selling price increases the demand for each product by 10% to the previous level. The company has the production capacity of 60,500 units of Coco, 24,200 units of Strawberry, and 72600 units of Vanilla. The company marks up 25% of the cost of product. The management decides to apply ABC analysis. For this purpose, it identifies four activities as store support costs. The cost driver rates are as follows.

Activity	Cost drive rate
Ordering	Rs.800 per purchase order
Delivery	Rs.700 per delivery
Shelf stocking	Rs.199 per hour
Customer support and assistance	Rs.1.10 per unit sold

The other relevant information for the products is as follows:

	Coco	Strawberry	Vanilla
Direct material p.u. (Rs)	8	6	5
Direct wages p.u. (Rs)	5	4	3
No.of purchase order	35	30	15
No.of deliveries	112	66	48
Shelf stocking hours	130	150	160

Under the traditional costing system, store support costs are charged @ 30% of prime cost.

Required: (a) Calculate the unit cost and total cost of each product at the maximum level using traditional costing. (b) Calculate the unit cost and total cost of each product at the maximum level using activity-based Costing.

19. Small Ville Company division A produces a small tool used by other companies as a key part in their product. Cost and sales data relating to the small tool are given below:

Selling price per unit — Rs. 50; Variable cost — Rs. 30; Fixed cost per unit — Rs. 12 Based on Division A's capacity of 40,000 tools per year. The company's division B is introducing a new product that will use a tool such as the one produced by division A. An outside supplier has quoted the division B a price of P48 per tool. Division B would like to purchase the tool from division A, If an acceptable transfer price can be worked out.

- (a) Determine the lower limit of the transfer price assuming that :
- (i) Division A has idle capacity to handle all the division B's need.
 - (ii) Division A is presently selling all the tools it can produce to outside customers.
- (b) From the standpoint of the entire company, should the division B purchase the tools from the division A (Operating at capacity) or from outside supplier? Why?
20. Discuss the international perspective on cost management in the IT sector and explain how it varies across country.

S-6647

Sub. Code
23MCO2C2

M.Com. DEGREE EXAMINATION, APRIL 2025

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 Equity Share?
2. What is Debentures?
3. What is Marine Insurance?
4. What do you mean by Miscellaneous Insurance?
5. What is Minority interest?
6. What is Balance Sheet?
7. What is Human Resource Accounting?
8. What is Forensic Accounting?
9. What is mean by Financial Reporting?
10. What is Corporate Social Responsibility?

Part B**(5 × 5 = 25)**

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

11. (a) H Ltd, was incorporated with a share capital of Rs.12,00,000 in Rs.10 shares. The company purchased machinery from X & co. for 6,00,000 payable in fully paid shares of the company. The directors also decided to allot 2,000 shares credited as fully paid to the promoters for their services. The rest of the shares were issued for cash and were taken up by the public and fully paid for. Give journal entries and show the balance sheet.

Or

- (b) From the following particulars, determine the maximum remuneration available to a full time director of a manufacturing company. The profit and loss account of the company showed a net profit of Rs.40,00,000 after taking into account the following terms:

Particulars	Rs.
Depreciation (including special depreciation of Rs. 40,000)	1,00,000
Provision for income tax	2,00,000
Donation to political parties	50,000
Ex-gratia payment to a worker	10,000
Capital profit on sale of assets	15,000

12. (a) The Life fund of a Life Insurance Company on 31.03.2017 showed a balance of Rs.54,00,000. However, the following items were not taken into account while preparing the Revenue a/c for 2016-2017.

Particulars	Rs.
Interest and dividends accrued on investment	20,000
Income tax deducted at source on the above	6,000
Reinsurance claims recoverable	7,000
Commission due on reinsurance premium paid	10,000
Bonus in reduction of premiums	3,000

Or

- (b) The revenue account of a life insurance company showed the life fund at Rs.73,17,000 on 31.3.2017 before taking into account the following terms:

Particulars	Rs.
Claims intimated but not admitted	98,250
Bonus utilised in reduction of premium	13,500
Interest accrued on investments	29,750
Outstanding premiums	27,000
Claims covered under re-insurance	40,500
Provision for taxation	31,500

Pass journal entries giving effect to the above adjustments and show the adjusted life fund.

13. (a) K Ltd., had Rs.21,00,000 profit on 31.03.1998 after making provision for depreciation taxation Rs.1,30,400, profit was brought forward from last year. Following recommendations were made by the directors of the company to appropriate the profits:
- (i) To transfer Rs.6,30,000 to general reserve.
 - (ii) To pay Rs.85,000 as ex-gratia bonus to employees of the company.
 - (iii) To declare dividend at 5% on equity shares.
 - (iv) To transfer Rs.45,000 to staff gratuity reserve.
 - (v) To transfer Rs.50,000 to development rebate reserve.
 - (vi) To transfer Rs.90,000 to deferred taxation reserve.

The company's capital consisted of 1,00,000 equity shares of Rs.10 each fully paid. For the year ending at 31.03.1998, the directors transferred Rs.40,000 to dividend equalisation reserve and Rs.30,000 to debenture redemption fund account. Prepare profit and loss account.

Or

- (b) N Ltd. has a credit balance on profit & loss account of Rs.3,00,000 on 01-04-2000 and the net profit for the year 2000-2001 is Rs.30,00,000. It was decided that the following decisions be carried out regarding provisions, reserves and dividends:
- (i) General Reserve Rs.3,50,000.
 - (ii) Investment Allowance reserve Rs.3,50,000.
 - (iii) Provision for taxation at 50%

- (iv) Dividend equalization fund a/c Rs.2,00,000.
- (v) Dividend on 10% preference shares of Rs.20,00,000.
- (vi) Dividend at 15% on 3,00,000 equity shares of Rs.10 each fully paid

You are required to give profit & loss a/c and give journal entries for payment of dividend.

14. (a) The Opening balance sheet and income statement for the year 2016 of Chandra Ltd. are as follows:

Balance Sheet as on 01-01-2016

Liabilities	Rs.	Assets	Rs.
Share capital	7,00,000	Plant and Machinery (new)	6,00,000
10% Debentures	2,00,000	Furniture	80,000
Current liabilities	2,00,000	Inventory	1,20,000
		Debtors	1,00,000
		Cash	2,00,000
	11,00,000		11,00,000

Income statement for the year Ending 31st December 2016

Particulars	Rs.	Rs.
Sales		20,00,000
Less : Cost of Goods sold:		
Opening Inventory (FIFO)	1,20,000	
Purchases	14,20,000	
Closing inventory	15,40,000	
Gross Profit	1,40,000	1,40,000
Less : Operating Expenses	3,08,000	
Interest on Debentures	20,000	
Depreciation on Machinery	90,000	
Depreciation on Furniture	80,000	4,26,000
Net Profit		1,74,000

Debtors and current Liabilities remained unchanged throughout the year Interest on Debentures was paid on 31.12.2016. The generate price index during the year was as follows:

On 01.01.2016 300

On 31.12.2016 360

Average for the year 320

Your are required to prepare the final accounts for the year 2016, after adjusting for price level change under CPP Method.

Or

- (b) Explain in detail social income statement and social balance sheet.
15. (a) Define human resource accounting and explain the objectives and characteristics of this system.

Or

- (b) Sing Co. Ltd., finalized its accounts for the year ended 31.03.2016 and found the following items as part of their accounts.
 - (i) Settlement received from I.T department relating to a case pending for the past 9 years Rs.6 crores.
 - (ii) Previous years closing stock was under stated by Rs 4,00,000 due to error of under casting in stock sheets.

How do you deal with these items as per AS-5?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. The following are the extracts from the Trail Balance of a Company on 31.12.1998.

Particulars	Rs.	Rs.
Provision for taxation -1997	—	50,000
Advance tax paid for 1997	40,000	
Advance tax paid for 1998	50,000	
Tax deducted at source 1998	5,000	10,000
Profit and Loss a/c Balance 1997	—	1,00,000

Assessment for the year 1997 was finalized during the year 1998. The final total tax liability for that year was fixed at Rs.58,000. The net profit earned by the company during 1998 before tax amounts to Rs.1,60,000. The company is in 50% tax bracket. You are required to pass the necessary journal entries and show how the various items will appear in the company's final account.

17. From the following particulars relating to Z insurance Co. Ltd., prepare fire revenue a/c for the year ending 31.03.2015.

Particulars	Rs.in '000	Particulars	Rs.in '000
Claim paid	4,80,000	Premium received	12,00,000
Claims outstanding on 01.04.2014	40,000	Reinsurance premium paid	1,20,000
Claims intimated but not accepted and paid on 31.03.2015	10,000	Commission	2,00,000
Claims intimated and accepted but not paid on 31.03.2015	60,000	Commission on reinsurance ceded	10,000
Commission on reinsurance accepted	5,000	Provision for unexpired risk on 01.04.2014	4,00,000
Expensed of management	3,05,000	Additional provision for unexpired risk on 01.04.2014	20,000

You are required to provide for additional reserve for unexpired risk at 1% of the net premium in addition to the opening balance.

18. The accounts of the T Ltd. showed an amount of Rs.3,00,000 to the credit of profit & loss account on 31.03.1998 out of which the directors decided to place Rs.60,000 to general reserve and Rs.42,000 to debenture redemption fund. At the annual general meeting held on 15.06.1998, it was decided to place Rs.20,000 to a development reserve and to pay a bonus of 2 1/2 % of the profit to the directors as additional remuneration. The payment of the half-yearly dividends on Rs.5,00,000 6% cumulative preference shares on 30th September 1997 and 31st march 1998 was confirmed and a dividend at 10% was declared on the equity share capital of the face value of Rs.6,00,000. The balance of profit & loss account is to be carried forward to next year. Prepare profit and loss appropriation account showing the above arrangements.
19. Explain the Proforma of Social Responsibility accounting Balance Sheet.
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 voluntarity	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, Telegram, etc.,	413
Provident fund, bonus, insurance benefits	363

You are required to prepare social income statement.

S-6648

Sub. Code

23MCO2C3

M.Com. DEGREE EXAMINATION, APRIL 2025

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. Define Startup.
2. What is Venture?
3. What is Trust?
4. What is Private Trust?
5. What is Limited Liability Partnership?
6. What is Business Collaboration?
7. Define Goods and Services Tax.
8. What is Patent?
9. What is Environment?
10. What is Pollution?

Part B

(5 × 5 = 25)

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

11. (a) Discuss about the Financing options available for Startups.

Or

- (b) Briefly explain about the Life Cycle of a Startup policies.

12. (a) Explain the Objectives of Trust.

Or

- (b) Explain the Advantages of NGO.

13. (a) Explain the Nature of NGO.

Or

- (b) Explain the Successful Joint Ventures in India.

14. (a) Explain the Significance of PAN.

Or

- (b) Explain the details of MSME Registration for the Business.

15. (a) Explain the Features of Environmental Legislations in India.

Or

- (b) Explain the Penalties of Water Pollution under legislations in India.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss about the Policy of Startups in India.
 17. Explain the Exemptions and Formation of not for profit organization.
 18. Enumerate the Types of Joint Venture.
 19. Mention the Procedure and Relevance to apply for TAN
 20. Describe about the Procedure and Prevention of Air Pollution under legislations in India.
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S-6649

Sub. Code

23MCO2E1

M.Com. DEGREE EXAMINATION, APRIL 2025

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. List out the causes of unethical behavior.
3. What is Ethical decision making?
4. Write a note on Stockholder theory.
5. What is Insider trading?
6. Write a note on Preferential hiring.
7. What is Environmental Protection?
8. Define Social Insecurity.
9. What is sustainable reporting?
10. Define GRI.

Part B

(5 × 5 = 25)

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

11. (a) What are the features of Business Ethics?

Or

- (b) Difference between Ethics and Values in business.

12. (a) Discuss the application of Ethical theories in business.

Or

- (b) Write a short note on Lawrence Kohlberg's theory Model Development.

13. (a) Explain the importance of moral issues and reasoning.

Or

- (b) What are the rights and duties of workers?

14. (a) Explain the objectives of corporate sustainability.

Or

- (b) What are the principles of sustainable development?

15. (a) Explain the importances of sustainability reporting.

Or

- (b) Write a short note on BRR and BRSR in sustainability reporting.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the Role and importance of Business ethics.
 17. Discuss various theories of Business ethics.
 18. Briefly explain the ethical issues in functional areas of business.
 19. Describe the environmental issues and crisis in sustainable development.
 20. Explain the purpose of sustainability reporting in business in detail.
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S-6650

Sub. Code

23MCO2E2

M.Com. DEGREE EXAMINATION, APRIL 2025

Second Semester

Commerce

Elective : AUDIT AND DUE DILIGENCE

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer all the questions

1. Define Audit
2. What is Environment Audit?
3. What is Secretarial audit?
4. Define SEBI.
5. What is Due diligence?
6. List down the techniques of due diligence.
7. Define strategic due diligence.
8. Write a note on human resource due diligence.
9. What is diligence report?
10. Write a note on due diligence for take overs.

Part B

(5 × 5 = 25)

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

11. (a) Explain the scope of Audit.

Or

- (b) List out the process of Labour law Audit.

12. (a) Explain the needs of secretarial audit.

Or

- (b) Discuss the process of secretarial audit.

13. (a) Examine the scope of due diligence.

Or

- (b) Explain the techniques of due diligence.

14. (a) Write a short note on Technical and legal due diligence.

Or

- (b) Explain the concept of due diligence.

15. (a) Explain the preparation of scheme of amalgamation.

Or

- (b) What are the guidance on diligence reporting?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the various types of audits in detail.
 17. Describe the scope and benefits of secretarial audit.
 18. Explain the factors to be considered while conducting due diligence.
 19. Briefly Explain the different types of due diligence.
 20. Explain the format of diligence report in detail with examples.
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S-6651

Sub. Code

23MCO2E3

M.Com. DEGREE EXAMINATION, APRIL 2025

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. Define is rural marketing.
2. What is urban marketing?
3. What is innovation in rural marketing?
4. Write a short note on 'rural market segments'.
5. What is meant by customer value?
6. What is rural branding?
7. List out any two advantages of food processing.
8. What is rural promotion mix?
9. What do you understand by co-operative marketing societies?
10. What is e-NAM?

Part B

(5 × 5 = 25)

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

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

Or

- (b) Distinguish between rural and urban marketing.

12. (a) What are the environmental factors affecting rural consumers?

Or

- (b) Briefly explain rural STP approach.

13. (a) How the rural products are classified? Explain.

Or

- (b) What are the limitations of Minimum Support Price?

14. (a) Why is the cold chain important?

Or

- (b) Explain different types of retail outlets.

15. (a) Briefly explain 'Agri Export Zones'

Or

- (b) Explain the kinds of membership in co-operative marketing societies.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. How to become a successful rural marketer? Elucidate.
 17. Discuss the rural consumer decision making process.
 18. How to determine minimum support price? Write the rationale of support pricing.
 19. How to process agricultural commodities? Briefly explain rural distribution strategy.
 20. What is small farmers' agri-business consortium? Write its objectives and significances.
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S-6652

Sub. Code

23MCO2E4

M.Com. DEGREE EXAMINATION, APRIL 2025.

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 questions.

1. State the meaning of logistics.
2. What is supply chain management?
3. What is global perspectives?
4. What is global supply chain net works?
5. What is Inbound and out bound logistics?
6. What is Packaging?
7. What is ware housing?
8. What is bonded wore housing?
9. What is demand planning?
10. What is ERP?

Part B

(5 × 5 = 25)

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

11. (a) Explain the features of SCM.

Or

- (b) Explain the Importance of SCM.

12. (a) Explain the various methods of global market forces.

Or

- (b) What are the economic effect of supply chains? Explain.

13. (a) Explain the various concept and process of logistics management.

Or

- (b) Explain the importance of Inventory control.

14. (a) Narrate basic material handling considerations.

Or

- (b) Explain the functions of public ware housing.

15. (a) Explain the various sources of procurement.

Or

- (b) Explain the role of computer and use of internet in SCM.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain various principles of supply chain strategies.
 17. Explain the types of global chain.
 18. Explain the various functions of transport.
 19. Explain the various function of warehousing.
 20. Explain the importance of pareto's law.
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S-6653

Sub. Code

23MCO2S1

M.Com. DEGREE EXAMINATION, APRIL 2025

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 business communication.
2. Write about dyadic communication.
3. State the meaning of anticipating the audience.
4. What is meant by mind maps?
5. Write a short note on long report.
6. Define technical report.
7. Briefly explain resolutions.
8. What do you mean by debate?
9. Write about personal appearance.
10. Give the meaning of visual aid.

Part B

(5 × 5 = 25)

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

11. (a) Briefly explain the barriers to communication

Or

- (b) Write about principles of effectiveness of communication.

12. (a) Explain about sales promotion letter.

Or

- (b) List out the uses of business letters.

13. (a) Briefly explain about structure of a business report.

Or

- (b) Write a business proposal to the new company.

14. (a) What are features group discussions?

Or

- (b) Explain the procedures for conducting the seminars.

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

Or

- (b) Explain about nonverbal messages.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the various types of communication.
 17. Draft a collection letter of your own company.
 18. Describe the formal and informal reports.
 19. Explain about conducting interviews.
 20. Narrate the importance of visual aids to business communication.
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S-6654

Sub. Code

23MCO3C1

M.Com. DEGREE EXAMINATION, APRIL 2025.

Third Semester

Commerce

TAXATION

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer all questions.

1. What is exemption tax?
2. What is agricultural income?
3. Briefly explain the “tax evasion”.
4. Explain the PAN.
5. What is international business toreation?
6. What is double location avoidance agreement.
7. What is tax invoice?
8. What is input tax credit?
9. What are the types of customs duty?
10. What is Assessable value?

Part B

(5 × 5 = 25)

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

11. (a) What is time limit for filling of return of income under IT ACT - 1961.

Or

- (b) Explain the provision relating to “Block Assessment” of Undisclosed income?

12. (a) What are the conditions prescribed u/s 804(5) in respect of any other fund or institution.

Or

- (b) How to calculate amount qualifying for deduction u/s 804.

13. (a) What are the limitations of business transactions.

Or

- (b) What are the measure of transfer pricing and other anti-avoidance.

14. (a) Briefly explain the history of GST.

Or

- (b) What are the characteristics of GST.

15. (a) What are the features of customs Act 1962.

Or

- (b) Explain the various types of customs officers.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. What are the deduction in respect of certain incomes of offshore banking units and international financial service centre. U/S (80 LA)
 17. What are the Statutory obligation of return of income?
 18. Explain the application and interpretation of tare treaties.
 19. What are the provisions relating to e.filing of return and how many persons requirell to file return of income electronically under section 12(3) of income tax rules 1962.
 20. Explain the prohibition of importation and exportation of goods in customs Act-1962.
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S-6655

Sub. Code

23MCO3C2

M.Com. DEGREE EXAMINATION, APRIL 2025

Third Semester

Commerce

RESEARCH METHODOLOGY

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer all questions

1. Define 'Research'.
2. What is research gap?
3. What is hypothesis?
4. What is sampling errors?
5. What is primary data?
6. What is variable in research?
7. What is ANOVA?
8. What is meant by multi-variate analysis?
9. What is research report?
10. What is ethics in research?

Part B

(5× 5 = 25)

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

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

Or

- (b) What is literature review? State the purpose of review.

12. (a) How to formulate a research hypothesis?

Or

- (b) Explain steps in sampling design.

13. (a) What are the advantages of primary data?

Or

- (b) Distinguish between questionnaire and schedule.

14. (a) What is bivariate analysis? Explain some bivariate measures.

Or

- (b) Calculate standard deviation from the following data:

X: 6 7 8 9 10 11 12

F: 3 6 9 13 8 5 4

15. (a) Describe the precautions that a researcher should take while interpreting his findings.

Or

- (b) How to avoid plagiarism while writing a research report?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the criteria of good research.
17. Explain the procedure for testing of hypothesis.
18. Describe the techniques of data collection.
19. A die is thrown 132 times with following results:
- | | | | | | | |
|-------------------|----|----|----|----|----|----|
| Number turned up: | 1 | 2 | 3 | 4 | 5 | 6 |
| Frequency : | 16 | 20 | 25 | 14 | 29 | 28 |

Is the die unbiased? Use chi-square.

20. Describe the mechanics of report writing.
- _____

S-6658

Sub. Code

23MCO3E2

M.Com. DEGREE EXAMINATION, APRIL 2025

Third Semester

Commerce

**Elective – INTERNATIONAL FINANCIAL
MANAGEMENT**

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer all questions.

1. Define Trade.
2. What is Monetary Policy?
3. What is Exchange Rate?
4. Define Market.
5. What do you mean by Investment?
6. What is Capital Budgeting?
7. What is Financial Market?
8. What is Development Banks?
9. What is mean by Short term funds?
10. What is Debt Crisis?

Part B

(5 × 5 = 25)

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

11. (a) Explain the nature of Financial Management.

Or

- (b) Discuss about the scope of Financial Management.

12. (a) Briefly explain about the Exchange Rate Mechanism.

Or

- (b) Explain the salient features of FEMA.

13. (a) Explain about the importance of International Capital Budgeting.

Or

- (b) List out the problem of international Investment.

14. (a) Explain the Channels for International Flow of Funds.

Or

- (b) Brief explain about the Control of International Bank Transactions.

15. (a) Discuss about the Medium-term Instruments in Markets.

Or

- (b) Explain the merits of Financial Market Instruments.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe about the Overview of Financial Management.
 17. Explain the Market for Currency Futures and Currency Options.
 18. Discuss about the Economic Growth of Foreign Direct Investment.
 19. Discuss about the role of Multilateral Development Banks.
 20. Elaborate about the International Financial Market Instruments.
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S-6660

Sub. Code

23MCO4C1

M.Com. DEGREE EXAMINATION, APRIL 2025

Fourth Semester

Commerce

CORPORATE AND ECONOMIC LAWS

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer **all** the questions

1. Define person.
2. What is currency notes?
3. Define consumer.
4. What do you know about unfair trade practices?
5. What is intellectual property?
6. Give the meaning of design under The Design Act, 2000.
7. Write the different classes of authorities.
8. Who can be a member of the adjudicating authority?
9. Write the meaning of advertisement.
10. What is agreement for sale?

Part B

(5 × 5 = 25)

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

11. (a) What are the objectives of FEMA 1999?

Or

- (b) Categorize the authorized person under FEMA act.

12. (a) Who may file complaint?

Or

- (b) What are the main features of the Consumer Protection Act?

13. (a) How can protect Intellectual Property before launching in the market?

Or

- (b) Write a short note about The Patents Act, 1970.

14. (a) Mention the powers of authorities regarding summons, production of documents and give evidence etc.

Or

- (b) Discuss the various money laundering offences.

15. (a) State the procedure for the Extension of registration

Or

- (b) What are the functions of real estate agents?

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the realization and repatriation of foreign exchange u/s 8 for FEMA Act.
 17. Write a detailed note on the Central Consumer Protection Authority in detail.
 18. Discuss the different types of Intellectual Property Rights.
 19. Explain the obligation of the Banks, Financial Institutions and Intermediaries to Maintain Records.
 20. Outline the application process for registration of real estate projects.
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S-6661

Sub. Code

23MCO4C2

M.Com. DEGREE EXAMINATION, APRIL 2025.

Fourth Semester

Commerce

HUMAN RESOURCE ANALYTICS

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer all questions.

1. What is human resource Analytics?
2. What is descriptive HR Analytics?
3. What is data driven?
4. What is business process?
5. What is HR metrics?
6. What is HR score card?
7. What is data in HR analytics?
8. What is Data collection?
9. What in Predictive modelling?
10. What is quantitative data?

Part B

(5 × 5 = 25)

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

11. (a) Explain the concepts of HR Analytics.

Or

- (b) Explain the importance of HR Analytics.

12. (a) Explain the Data reliability.

Or

- (b) Explain the business process in HR analytics.

13. (a) Explain the evolution HR metrics.

Or

- (b) Explain the Principles of HR metrics Design.

14. (a) Explain the various methods of HR Data collection.

Or

- (b) Explain HR Reporting in HR Analytics and data.

15. (a) What are different methods of HR predictive modelling? Explain.

Or

- (b) Explain the techniques information for predictive analysis.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the various types of HR analytics.

17. Explain HR research tools and techniques uses for HR analytics.

18. Explain the types of data.
 19. Explain the process of data collection for HR analytics.
 20. Discuss the predictive analytic models for quantitative data in HR analytics.
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S-6662

Sub. Code

23MCO4E1

M.Com. DEGREE EXAMINATION, APRIL 2025

Fourth Semester

Commerce

Elective : ORGANISATONAL BEHAVIOUR

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer ALL the questions

1. Define Organisational Behaviour.
2. What is meant by locus of control?
3. Define Motivation.
4. What do you understand by 'Valence'?
5. What is meant by organization structure?
6. What is division of labour?
7. What is meant by Transactionai Analysis?
8. What is meant by intra-group conflict?
9. Define 'chang'.
10. What is meant by managerial Grid?

Part B

(5 × 5 = 25)

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

11. (a) State the importance of studying Organisational Behaviour.

Or

- (b) Discuss the determinants of perception.

12. (a) Explain the characteristics of motivation.

Or

- (b) What are the consequences of job dissatisfaction?

13. (a) Distinguish formal organization from informal organization.

Or

- (b) Bring out the salient features of communication.

14. (a) Explain the different levels of self-awareness.

Or

- (b) Discuss the important strategies for resolving conflicts.

15. (a) Explain the causes of resistance to change.

Or

- (b) State the objectives of Organisational Development.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss in detail the various stages involved in the process of perception.
 17. Distinguish Theory 'X' from Theory 'Y',
 18. What is functional organization? What are its advantages and disadvantages?
 19. Discuss the important components of transactional analysis.
 20. Discuss in detail the internal and external factors influencing change.
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S-6664

Sub. Code

23MCO4S1

M.Com. DEGR EE EXAMINATION, APRIL 2025

Fourth Semester

Commerce

ENTREPRENEURSHIP DEVELOPMENT

(CBCS – 2023 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 2 = 20)

Answer ALL questions

1. Who is an Entrepreneur?
2. Write a short note on 'MSME'.
3. What do you understand by innovation in businesses?
4. What is patent?
5. What is brainstorming?
6. Write a short note on pricing policy.
7. What is business plan?
8. What is meant by 'start-ups'?
9. What is capital structure?
10. What is meant by 'incentives'?

Part B

(5 × 5 = 25)

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

11. (a) What are the characteristics of successful entrepreneur?

Or

- (b) Write some similarities of entrepreneur and intrapreneur.

12. (a) What are the different types of innovation?

Or

- (b) What is design thinking? Why is it important in business?

13. (a) How to generate new ideas for products and service?

Or

- (b) What are the methods in marketing for new venture creation?

14. (a) What are the benefits of a business plan?

Or

- (b) List out some e-commerce start-ups in India.

15. (a) What is financial appraisal? Why is it necessary for a new project?

Or

- (b) Point out the incentives to entrepreneurs.

Part C

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the changes in the entrepreneurial scene in India.
 17. Describe the technological innovation process for the development of the business.
 18. What is marketing feasibility? How to write a marketing feasibility study?
 19. Enumerate the guidelines for preparing a business plan.
 20. Describe the institutional finance to small industries in India.
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