

**S-1232**

**Sub. Code**

**23MCO1C1**

**M.Com. DEGREE EXAMINATION, NOVEMBER 2025**

**First Semester**

**Commerce**

**BUSINESS FINANCE**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** the questions.

1. Define Sinking fund deposit factor.
2. What is the formula for Rule 72?
3. List out the sources of Risk.
4. Define Risk.
5. What is Start up Financing?
6. Define Lessor and Lessee.
7. What is Factoring?
8. Define Cash Cycle.
9. What is NPV?
10. Define Capital Rationing.

**Part B**

(5 × 5 = 25)

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

11. (a) What are the causes of time value of money?

Or

- (b) If you invest money at a 10% annual interest rate, how long will it take for your investment to double using the Rule of 69 and 72?

12. (a) What is a measures of risk or uncertainty of time?

Or

- (b) Difference between general pattern of Risk and Return.

13. (a) What are the sources of Startup financing?

Or

- (b) What are the benefits of Leasing?

14. (a) Write a short note on EOQ with price breaks and ABC analysis.

Or

- (b) Write a short note on Safety level of cash and Receivable management?

15. (a) Why is capital budgeting analysis so important to the multinational business firm?

Or

- (b) What are the different types of international capital budgeting?

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Distinguish between discounting and compounding in time value of money.
  17. Explain the criteria for evaluating proposals to minimise risk.
  18. Examine the financial evaluation from the perspective of Lessor and Lessee.
  19. Explain the objectives of Inventory management.
  20. Describe the factors to consider in multi-national capital budgeting.
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**S-1233**

**Sub. Code**

**23MCO1C2**

**M.Com. DEGREE EXAMINATION, NOVEMBER 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. Mention two factors for the success of digital marketing.
2. Define hyperlocal marketing.
3. What is the Online Marketing Mix?
4. Define consumer segmentation in digital marketing.
5. What is online campaign management?
6. Define the dynamics of an online consumer visit.
7. What is a website visit model?
8. List two benefits of database marketing.
9. What is meant by demystifying web data?
10. What are Owned Social Metrics?

**Part B**

(5 × 5 = 25)

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

11. (a) Explain the transition from traditional marketing to digital marketing.

Or

- (b) Discuss the role of the internet in the rise of digital marketing.

12. (a) What are the major issues consumers faces while shopping online?

Or

- (b) Discuss the importance of targeting and positioning in online marketing.

13. (a) Define Metaverse marketing and its significance.

Or

- (b) What is Opt-in Email Marketing, and how does it differ from traditional email marketing?

14. (a) What is online consumer behavior, and how does it differ from offline consumer behavior?

Or

- (b) Explain the goals of E-CRM in digital marketing.

15. (a) How is Twitter engagement measured using analytics?

Or

- (b) What are the important YouTube analytics metrics, and how do they impact digital marketing?

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the emergence of digital marketing as an essential business tool.
  17. Discuss the impact of digital distribution on online marketing mix decisions.
  18. Discuss the impact of Social Media Marketing on brand awareness.
  19. What is Next-Generation CRM, and how does it differ from traditional CRM?
  20. Explain the role of analytics in SlideShare and Pinterest marketing.
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**S-1234**

**Sub. Code**

**23MCO1C3**

**M.Com. DEGREE EXAMINATION, NOVEMBER 2025**

**First Semester**

**Commerce**

**BANKING AND INSURANCE**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What is the role of fintech in banking?
2. Define financial disruptors in the banking industry.
3. Define Blockchain.
4. Name any two popular cryptocurrencies.
5. Who are surveyors and loss assessors in insurance?
6. Mention two key ethical principles that an insurance agent must follow.
7. What is the Grievance Redressal System in the insurance sector?
8. What is customer service in insurance?
9. Define systemic risk and unsystemic risk.
10. Name two tools used for controlling risk.

**Part B**

(5 × 5 = 25)

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

11. (a) Explain VSAT (Very Small Aperture Terminal) and its role in banking operations.

Or

- (b) What is the difference between Electronic Credit Clearing and Electronic Debit Clearing?

12. (a) Discuss the benefits of switching to Cloud Banking for financial institutions.

Or

- (b) Discuss the advantages and challenges of CBDC in banking.

13. (a) Discuss the significance of insurance in economic development.

Or

- (b) Discuss the role and importance of IRDAI in the insurance sector.

14. (a) Discuss the role of insurance agents in customer service.

Or

- (b) Explain the Integrated Grievance Management System (IGMS) in insurance.

15. (a) Explain the importance of insurance as a risk management tool.

Or

- (b) What is the importance of diversification in reducing investment risks?

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the Digital Financial Revolution and how it is shaping the new era of banking.
  17. Explain how AI-driven risk assessment and fraud detection work in banking.
  18. Discuss the procedures and code of conduct for insurance intermediaries.
  19. Discuss the major provisions of the Insurance Regulatory and Development Authority of India (IRDAI) Act.
  20. Describe the role of derivatives in risk management.
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**S-1235**

**Sub. Code**

**23MCO1E1**

**M.Com. DEGREE EXAMINATION, NOVEMBER 2025**

**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** questions.

1. Define Investment.
2. What is Speculation?
3. Define Bond.
4. List out the valuation of securities.
5. What is Fundamental analysis?
6. Write a note on Trend analysis?
7. What is Efficient market hypothesis?
8. Define CAPM.
9. What is Portfolio performance evaluation?
10. Define Sharpe's ratio.

**Part B**

(5 × 5 = 25)

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

11. (a) Difference between Investment and Speculation.

Or

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

12. (a) Discuss the features of Bond.

Or

- (b) Elaborate the types of preference shares.

13. (a) Distinguish between Fundamental analysis and Technical analysis.

Or

- (b) Explain about Dow Theory.

14. (a) Explain about Arbitrage Pricing Theory.

Or

- (b) Write a short note on Sharpe's single index portfolio selection method.

15. (a) Explain the methods of calculating portfolio return.

Or

- (b) Describe a Portfolio analysis with examples.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the nature and scope of investment.

17. How is the valuation of securities done? Discuss the dividend valuation and discounted dividend models.

18. Examine the tools of Technical analysis.
  19. Explain the forms of Efficient Market Hypothesis.
  20. What are the different methods of computing portfolio return? Explain in detail.
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**S-1236**

**Sub. Code**

**23MCO1E2**

**M.Com. DEGREE EXAMINATION, NOVEMBER 2025**

**First Semester**

**Commerce**

**Elective – OPERATIONS RESEARCH**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What are constraints in LPP?
2. What is Big-M method?
3. What is IBFS?
4. What is unbalanced matrix?
5. What is Saddle point?
6. What is two-person game?
7. What is free float?
8. Expand PERT.
9. What is meant by Queue?
10. What is departure time?

**Part B****(5 × 5 = 25)**Answer **all** the questions choosing either (a) or (b).

11. (a) What are the techniques used in Operations research?

Or

- (b) A factory manufactures two articles A and B. To manufacture the article A, a certain machine has to be worked for 1.5 hours and in addition a craftsman has to work for 2 hours. To manufacture the article B, the machine has to be worked for 2.5 hours and in addition the craftsman has to work for 1.5 hours. In a week the factory can avail of 80 hours of machine time and 70 hours of craftsman time. The profit on each article of A is Rs.5 and that on each article of B is Rs. 4. If all the articles produced can be sold away, find how many of each kind should be produced to earn maximum profit per week. Formulate the linear programming problem.
12. (a) Determine the initial basic feasible solution to the following transportation problem using least cost method:

From	To				Supply
	1	2	3	4	
1	1	2	1	4	30
2	3	3	2	1	50
3	4	2	5	9	20
Demand	20	40	30	10	

Or

- (b) An automobile dealer wishes to put four repairmen to four different jobs. The repairmen have somewhat different kinds of skills and they exhibit different levels of efficiency from one job to another. The dealer has estimated the number of man-hours that would be required for each job man combination. This is given in the matrix from below:

Job	A	B	C	D
1	5	3	2	8
2	7	9	2	6
3	6	4	5	7
4	5	7	7	8

You are required to find the optimum assignment that will result in minimum man-hours needed.

13. (a) What are the basic assumptions of sequencing problem?

Or

- (b) Solve the following 2\*2 game:

	Player B	
Player A	5	1
	3	4

14. (a) From the following data, you are required to draw a network diagram :

Activity	A	B	C	D	E
Immediate predecessors	–	–	A	A	C,B

Or

- (b) Write a short note on individual and group replacement problem.

15. (a) At a public telephone both in a post office arrivals are considered to be Poisson with an average inter arrival time 12 minutes.

The length of the phone call may be assumed to be distributed exponentially with an average of 4 minutes. Calculate the following.

- (i) Mean arrival rate
- (ii) Mean service rate
- (iii) Traffic intensity
- (iv) Probability that a fresh arrival will not have to wait for the phone
- (v) The average length of queues formed from time to time.

Or

- (b) A TV repairman finds that the time spent on his job has an exponential distribution with mean 30 minutes. If he repairs sets in the order in which they came in and if the arrival of sets is Poisson with an average rate of 10 per 8 hours day:

- (i) What is the mean arrival time?
- (ii) What is the mean service time?
- (iii) What is the traffic intensity or utilization factor?
- (iv) What is busy time in hours?
- (v) What is his expected idle time day in hours?
- (vi) How many jobs are ahead of the average set just brought in?

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Maximize  $Z = 3X_1 + 2X_2$

Subject to

$$X_1 + X_2 \leq 450$$

$$2X_1 + X_2 \leq 600$$

Where  $X_1, X_2 \geq 0$

Solve by simplex method.

17. A marketing manager has five salesmen and five sales districts. Considering the capabilities of the salesmen and the nature of districts, the marketing manager estimates that the sales per month (in thousand rupees) for each salesman in each district would be as follows:

Job	District				
	A	B	C	D	E
1	32	38	40	28	40
2	40	24	28	21	36
3	41	27	33	30	37
4	22	38	36	36	36
5	29	33	35	35	39

Find the assignment of salesman to districts that will result in maximum sales.

18. Solve the following game using dominance property method:

		Player B			
		I	II	III	IV
Player A		3	2	4	0
		3	4	2	4
		4	2	4	0
		0	4	0	8

19. A small project that consists of seven activities, the relevant details are given below. Draw the network and find earliest occurrence time, latest occurrence time, critical activities and project completion time. Also compute total float for each activity.

Activity	A	B	C	D	E	F	G
Preceding activities	-	-	-	AB	AC	CDE	CDE
Activity duration (days)	4	7	6	5	7	6	5

20. Cars arrive at a petrol pump having one petrol unit, in Poisson fashion with an average of 10 cars per hour. The service time is distributed exponentially with a mean of 3 minutes. Find:
- (i) Mean arrival rate
  - (ii) Mean service time
  - (iii) Traffic intensity or utilization factor
  - (iv) Average queue size
  - (v) Average number of cars in the system
  - (vi) Average waiting time in the queue

**S-1237**

**Sub. Code**

**23MCO1E3**

**M.Com. DEGREE EXAMINATION, NOVEMBER 2025**

**First Semester**

**Commerce**

***Elective* — LABOUR LAWS**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define a Trade.
2. What is Labour Policy?
3. What do you mean by Safety Measures?
4. What is mean by Health Measures?
5. What is Claims?
6. What is Insurance?
7. Define a Wages.
8. Explain the Two Scope of Minimum Wages Act, 1948.
9. Define Bonus.
10. What is Gratuity?

**Part B**

(5 × 5 = 25)

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

11. (a) Explain the Scope of Labour Legislation.

Or

- (b) Explain the Objectives of Trade Union Act, 1926.

12. (a) Explain the Annual Leave for Employment of Women and Young Persons under Factories Act, 1948?

Or

- (b) Write about the Payment of Remuneration at Equal Rate to Men and Women Workers under Equal Remuneration Act, 1976?

13. (a) Discuss about the Penalties of Workmen's Compensation.

Or

- (b) List out the Benefits of Employee's State Insurance Act, 1948.

14. (a) Explain the Scopes of Payments of Wages Act, 1936.

Or

- (b) Mention out the Fixation and Revision of Minimum Wages Act, 1948.

15. (a) Explain about the Nature of Provident Fund, 1952.

Or

- (b) Explain the Objects of Miscellaneous Provision Act, 1952.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Describe about the Principles of Labour Legislations.
  17. Explain the Provisions relating to Hazardous Processes under Factories Act.
  18. Elaborate about the Administration of Employees State Insurance Scheme.
  19. Elucidate the Norms to be followed in the Payment of Minimum Wages Act, 1948.
  20. Describe about the Conditions and Circumstances of Payment of Gratuity Act, 1972.
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**S-1238**

**Sub. Code**

**23MCO1E4**

**M.Com. DEGREE EXAMINATION, NOVEMBER 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. What is SHRM?
2. What is front line management?
3. What is high performance working model?
4. What is high involvement management model?
5. What is selection?
6. What is a reward strategy?
7. What is the meaning of human resource policies?
8. What is retrenchment?
9. What is employee engagement?
10. What is human capital management?

**Part B**

(5 × 5 = 25)

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

11. (a) What are the advantages of SHRM? Explain.

Or

- (b) Explain the roles in SHRM.

12. (a) What are the functional attributes in high involvement management model?

Or

- (b) Explain the linking SHRM and business performance.

13. (a) What are the objectives of Strategic HR planning? Explain.

Or

- (b) What are the advantages of human resource development?

14. (a) Explain the requisites of sound HR policies.

Or

- (b) Bring out the purpose of performance appraisal.

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

Or

- (b) Explain the employer branding.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain various steps in SHRM.
  17. Briefly explain various models of SHRM.
  18. Explain the various steps in selection process.
  19. Discuss the barriers to effective implementation of HR policies and ways to overcome these barriers.
  20. Explain the various types of competencies.
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**S-1239**

**Sub. Code**

**23MCO2C1**

**M.Com. DEGREE EXAMINATION, NOVEMBER 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. State two components of Strategic Cost Management.
2. How does SCM differ from Traditional Costing in terms of decision-making?
3. Define Cost Reduction.
4. What is Pareto Analysis?
5. How is ABCM useful in decision-making?
6. Give two examples where ABCM can be applied in budgeting.
7. Mention any two benefits of Transfer Pricing.
8. State any one limitation of cost-based transfer pricing.
9. Name any two elements of cost structure in agriculture.
10. State any two challenges in cost management in agriculture.

**Part B**

(5 × 5 = 25)

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

11. (a) Define Just-in-Time. How does JIT contribute to cost reduction and efficiency?

Or

- (b) Explain the principles and benefits of Kaizen Costing in continuous improvement.

12. (a) Explain the principles of Target Costing.

Or

- (b) Explain the strategies for managing cost during each stage of the product life cycle.

13. (a) Explain how ABCM helps in identifying non-value-adding activities.

Or

- (b) What role does ABCM play in performance improvement and process optimization?

14. (a) Explain the concept of negotiated transfer pricing. When is it suitable to use?

Or

- (b) What is opportunity cost-based transfer pricing? Give a practical example.

15. (a) What are the key features of the IT sector that influence cost management strategies?

Or

- (b) Discuss how cost management is carried out in the IT sector.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the features and objectives of a Lean Manufacturing System.
  17. Explain the 80/20 rule in the context of Pareto Analysis.
  18. Discuss a practical example or application of Activity-Based Costing in a manufacturing or service organization.
  19. Compare the various methods of Transfer Pricing with their pros and cons.
  20. Describe the cost structure of an IT company with suitable examples.
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**S-1240**

**Sub. Code**

**23MCO2C2**

**M.Com. DEGREE EXAMINATION, NOVEMBER 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 a share? List out various kinds of shares?
2. What is meant by allotment of shares?
3. What is meant by Annuity?
4. What is a net current asset?
5. Define a Holding company.
6. What is minority interest?
7. Define Social Responsibility Accounting.
8. What is Forensic accounting?
9. What are accounting standards?
10. What is “Accounting Standard Boards”?

**Part B**

(5 × 5 = 25)

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

11. (a) Kailash Ltd purchased the business of Mani Bros. for Rs. 54,00,000 payable in fully paid shares of Rs. 100 each. What entries will be made in the books of Kailash Ltd. if such issue is (i) at par (ii) at a premium of 20% and (iii) at a discount of Rs. 10%.

Or

- (b) Hamid Pasha 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 be 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 31.12.2016 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 utilized 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 is the true Life Assurance Fund?

Or

- (b) Compare the amount to be appropriated out of premium for Reserve for Unexpired Risk from the following information relating to Marine Insurance.

Premium received during the year ended 31.3.2016	Rs. 9,00,000
Reinsurance premium paid	50,000
Outstanding premium	1,50,000

13. (a) X Ltd. purchased 60% shares of Y Ltd. on 1-1-20 when the balance on their P&L A/c and General Reserve were Rs. 1,50,000 and Rs. 1,60,000 respectively. On 31-12-20, the balance sheet of Y Ltd, showed P and L a/c balance of Rs. 4,00,000 and general reserve Rs. 3,00,000. Calculate Capital profits and Revenue profits.

Or

- (b) A subsidiary company has a capital of Rs. 5,00,000 in shares of Rs. 100 each out of which the holding company acquired 80% of the shares at Rs. 6,00,000, The profits of the Subsidiary company on the date of acquisition of shares by the holding company were Rs. 3,00,000. Calculate the value of good will or capital reserve.
14. (a) Why we need social responsibility accounting? Explain.

Or

- (b) Distinguish between Historical cost approach and replacement cost approach.

15. (a) Discuss the advantages of accounting standards.

Or

- (b) Sing Co. Ltd. finalized its accounts for the year ended 31.3.2016 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 year's closing stock was under stated by Rs. 4,00,000 due to error of Under casting in stocks sheets. How do you deal with these items as per AS -5?

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Wye Ltd, issued for public subscription 20,000 equity shares of Rs. 10 each at a premium of Rs.2 per share payable in under:

On application – Rs. 2 per share, On allotment – Rs. 5 per share, On first call – Rs. 2 per share and On second call – Rs. 3 per share. Application were received for 30,000 shares. Allotment was made pro-rata to the application for 24,000 shares, the remaining applications were refused. Money over paid on application was utilized towards sums due on allotment. Akbar to whom 800 shares were allotted, failed to pay allotment and calls money and Babar to whom 1,000 shares were allotted failed to pay the two calls. These shares were Subsequently forfeited after the second call was made. All the forfeited shares were sold to Charles as fully paid up at Rs.8 per share. Show the journal entries in the books of Wye Ltd.

17. Zaidi pay Insurance Co. Ltd, has furnished the following information for preparation of revenue account for fire insurance business for the year ended 31.3.2016 and in Profit and Loss A/c for the year.

	(Rs. In 000)		(Rs. In 000)
Claims admitted but not paid	42,376	Bad debts	2,500
Commission paid	50,000	Claims paid	15,000
Commission on re-insurance received	12,000	P and L appn. A/c	10,000
Share transfer fee	5,000	Premium received less re-insurance	5,52,000
Expenses of management	78,000	Claims outstanding as on 1.4.2015	27,000
Reserve for unexpired risk as on 1.4.2015	2,30,000	Dividend on share capital	18,500
Additional reserve on 1.4.2015	40,000		

The following further information has also to be considered:

- (a) Premium outstanding at the end of the year Rs. 40,000 thousands.
- (b) Additional reserve at 10% of net premium to be maintained.
- (c) It is the policy of the company to maintain 50% of premium towards reserves' for unexpired risks.

18. The Balance sheets of C Ltd. and D Ltd. as at 31<sup>st</sup> December, 2016 are as follows:

Liabilities	C Ltd Rs.	D Ltd Rs.	Assets	C Ltd Rs.	D Ltd Rs.
Share capital (in shares of Rs. 10 each)	2,00,000	1,00,000	Sundry assets	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

In the case of “D” Ltd., profit for the year ended 31<sup>st</sup> December 2016 in Rs. 12,000 and transfer to reserve Rs. 5,000. The holding of C Ltd. in D Ltd is 90% acquired on 30<sup>th</sup> June 2016. Draft a consolidated Balance Sheet of “C” Ltd and its subsidiary.

19. Explain the approaches and methods to social responsibility accounting and reporting.
20. Jeevan Ltd earned a net profit after tax of Rs. 90,00,000 during the year ended 31.12.2016. The company’s equity capital is 10,000 shares of Rs.10 each. The company’s has also issued 5,000, 20% convertible debentures of Rs. 20 each, convertible into shares at par. Compute Basic EPS and Diluted EPS as per AS-20, assuming Income Tax Rate at 30%.

**S-1241**

**Sub. Code**

**23MCO2C3**

**M.Com. DEGREE EXAMINATION, NOVEMBER 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. What is the Startup India policy?
2. Define equity financing in the context of startups.
3. Define a society in the context of non-profit organizations.
4. Who can legally create a trust in India?
5. Define LLP.
6. What is the process of forming an SPV?
7. What is PAN?
8. How does GST registration benefit a business?
9. Define Geographical Indication (Gil).
10. Name any two measures for the abatement of environmental pollution under this Act.

**Part B**

(5 × 5 = 25)

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

11. (a) Explain the factors governing the selection of a business organization for a startup.

Or

- (b) What are the funding support and incentives provided under the Startup India policy?

12. (a) Describe the formation process of a society.

Or

- (b) Define a Section 8 Company and describe its key features.

13. (a) Explain the benefits of an SPV for businesses and investors.

Or

- (b) How does an LLP differ from a partnership firm and a private limited company?

14. (a) What are the penalties for non-compliance with FSSAI regulations?

Or

- (b) What is the significance of PAN for businesses and individuals?

15. (a) Discuss the importance of GI tags in protecting traditional and regional products.

Or

- (b) What are the objectives of the Water (Prevention and Control of Pollution) Act, 1974?

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the life cycle of a startup and its different stages.
17. Compare trusts, societies, and Section 8 Companies in terms of formation and benefits.
18. Describe some successful joint ventures in India and their impact.
19. Compare PAN, TAN and GST registration — How are they different?
20. Describe the powers and functions of the Central and State Pollution Control Boards under the Air (Prevention and Control of Pollution) Act, 1981.
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**S-1243**

**Sub. Code**

**23MCO2E2**

**M.Com. DEGREE EXAMINATION, NOVEMBER 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 Due Diligence.
2. What is Diligence Report?
3. Write the meaning of Management Diligence.
4. List the two benefits of a Labour Law audit.
5. What do you mean by Human Resource Audit?
6. How do you define strategic Diligence?
7. What is a Legal audit?
8. Give a short note on Financial Audit.
9. Define Trading Audit.
10. Write a short note on Environment Audit.

**Part B**

(5 × 5 = 25)

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

11. (a) Discuss the scope and benefits of Secretarial Audit.

Or

- (b) Explain the process of Labour law audit.

12. (a) State the objectives and Scope of Due Diligence.

Or

- (b) Summaries of the meaning and need of a Secretarial Audit.

13. (a) Describe the scheme preparations for Amalgamation.

Or

- (b) State an Introduction to Takeover Audit.

14. (a) Explain the Due Diligence for Mergers.

Or

- (b) Write a short note on Human Resource Due Diligence.

15. (a) State the major points of coverage in the process of due diligence of the Merger.

Or

- (b) Explain the need and objectives of Strategic Audit.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Briefly explain the applicability of secretarial Audit under the Companies Act.
  17. Elucidate the Listing Obligations and Disclosure requirements of Secretarial audit accordance with SEBI.
  18. Discuss the Different types of Audit.
  19. Elaborate different types of Due Diligence.
  20. Enumerate the due diligence for Takeovers and Due diligence Report.
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**S-1244**

**Sub. Code**

**23MCO2E3**

**M.Com. DEGREE EXAMINATION, NOVEMBER 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 agricultural marketing.
2. What do you mean by Market Segmentation?
3. Write two Importance of modern marketing.
4. What do you understand by Regulated Market?
5. Give a short note on labelling.
6. Write two advantages of Rural Supply chain management.
7. Define – Marketing Communication.
8. List out the features of Food Processing.
9. What do you mean by Agri export zones?
10. Write the meaning of Agricultural Marketing Board.

**Part B**

(5 × 5 = 25)

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

11. (a) Interpret the Concept and nature of rural marketing.

Or

- (b) Explain the importance of Market Segmentation.

12. (a) Write short notes on the following:

(i) Speculative market

(ii) Exchange market.

Or

- (b) State the types of labelling.

13. (a) Discuss the Role of the Agricultural Price Commission in India(APC).

Or

- (b) Explain the Determination of Minimum Support Price (MSP).

14. (a) Describe the Importance of Rural supply chain management.

Or

- (b) Distinguish between Training and E-Training.

15. (a) Elaborate the advantages and limitations of cooperative marketing.

Or

- (b) Analyse the Various problems of agricultural marketing in India.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the importance of the Indian rural market.
  17. Briefly explain the Importance and Characteristics of Buying Behaviour.
  18. Explain the factors influencing price determination.
  19. Various Challenges Faced by the Food Processing Industry in India.
  20. Distinguish between hedging and speculation.
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**S-1245**

**Sub. Code**

**23MCO2E4**

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

1. Define supply chain strategy.
2. List out the importance of supply chain management.
3. What is a supply chain network?
4. Give a short note on global perspectives in supply chain.
5. Identify two importance of good packaging.
6. Define logistics.
7. List out features of warehousing.
8. What is a warehouse management system?
9. Write the meaning of E-Logistics.
10. Define Pareto's Law.

**Part B**

(5 × 5 = 25)

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

11. (a) List out the features of supply chain management.

Or

- (b) Interpret the channels of distribution for industrial goods and consumer goods.

12. (a) Explain the economic effect of supply chain.

Or

- (b) Describe the methods to measure the value and efficiency of global supply chain network.

13. (a) What are the elements of inventory management in logistics?

Or

- (b) Discuss the functions and participants in transportation decisions.

14. (a) Enumerate the functions of warehouse.

Or

- (b) Explain the various types of warehouse.

15. (a) Difference between CRM and SCM.

Or

- (b) Illustrate the emerging technologies in logistics and supply chain management.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the organizations, coordination and innovation in supply chain management.
  17. Elaborate customer values, role of the customer and ways to improve customer services and SCM.
  18. Briefly Explain the inbound and outbound logistics.
  19. Describe the packaging for material handling efficiency.
  20. Enumerate the concept of Benchmarking, features, and its implementations.
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**S-1246**

**Sub. Code**

**23MCO2S1**

**M.Com. DEGREE EXAMINATION, NOVEMBER 2025**

**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. Define face-to-face communication in business.
2. List out the effective business communications.
3. Give a short note on standard letters.
4. What are the uses of mind maps?
5. Define technical reports.
6. List out the types of reports.
7. What is Drafting Speech?
8. Define Group Discussion.
9. Identify two features of Audio communication.
10. What is Non-Verbal communication?

**Part B**

(5 × 5 = 25)

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

11. (a) Explain the various modes of communication.

Or

- (b) State the significance of communication for management.

12. (a) Construct the letters of application and resume.

Or

- (b) Write a short note on :
- (i) Collection letter
  - (ii) Inviting tenders.
  - (iii) Placing orders.

13. (a) Differentiate formal and informal reports.

Or

- (b) Enumerate the norms for including exhibits and appendices.

14. (a) Explain the procedure for conducting the meeting.

Or

- (b) How to evaluate oral presentations. Explain.

15. (a) List out the use of charts.

Or

- (b) Discuss the Reading of Nonverbal Messages.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the principles of effective communication.
  17. Elaborate about Revising Business messages.
  18. Discuss the steps involved in business proposals. Explain in detail.
  19. Describe the participating conference in Debates.
  20. Briefly explain the role of personal appearance in communication.
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**S-1247**

**Sub. Code**

**23MCO3C1**

**M.Com. DEGREE EXAMINATION, NOVEMBER 2025**

**Third Semester**

**Commerce**

**TAXATION**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define a Tax.
2. What is 80G in taxation?
3. What is Tax Return?
4. What do you mean by Tax Planning?
5. What is International Business?
6. What is mean by Taxation?
7. Define a Goods and Services Tax.
8. What is Tax Invoice?
9. What is Customs Duty?
10. What do you understand by Transaction Value?

**Part B**

(5 × 5 = 25)

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

11. (a) Explain the Procedure of Calculating Deductions u/s 80G.

Or

- (b) State the Deductions available u/s 801A of the Income Tax Act.

12. (a) Explain about the Assessment of Tax Deducted at Source.

Or

- (b) Discuss about the Own or Lease the decision on Management at Tax.

13. (a) Write Short notes about the International Business Taxation.

Or

- (b) Brief the Concepts of Double Taxation Relief.

14. (a) Explain the Scrutiny of Returns in Goods and Services Tax.

Or

- (b) Discuss the Credit and Debit Notes on Goods and Services Tax.

15. (a) Explain the Basics of Customs Act, 1962.

Or

- (b) Brief the Constitutional Authority for levy of Customs Duty.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain any 10 Deductions allowable from the Gross Total Income u/s 80?
  17. Discuss about the Return of Income in Taxation?
  18. Elucidate the Application and Interpretation of Tax Treaties?
  19. Describe the Rates of Tax under IGST and CGST?
  20. Elaborate about the Computation of Assessable value and Customs Duty.
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**S-1248**

**Sub. Code**

**23MCO3C2**

**M.Com. DEGREE EXAMINATION, NOVEMBER 2025**

**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 research methodology?
3. What is hypothesis?
4. What is sample survey?
5. What is interview?
6. What is secondary data?
7. What is data analysis?
8. What is Standard deviation?
9. What is interpretation?
10. What is report writing?

**Part B**

(5 × 5 = 25)

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

11. (a) How to maintaining objectivity of research? Explain.

Or

- (b) Explain the criteria of good research.

12. (a) How formulation of hypothesis? Explain.

Or

- (b) Explain the steps for sampling design.

13. (a) How to frame the questionnaire? Explain.

Or

- (b) What are the limitations of data collection? Explain.

14. (a) Calculate mean deviation from the following data.

X 2 4 6 8 10

Y 1 4 6 4 1

Or

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

14, 22, 9, 15, 20, 17, 12, 11

15. (a) Construct research report avoiding plagiarism.

Or

- (b) Explain the steps in report writing.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the formulating research problem and identification of research gap.
17. Explain the methods of sampling.
18. Explain the types of data collection.
19. Find the Karl Pearson's Coefficient of Correlation.  
X 6 2 10 4 8  
Y 9 11 5 8 7
20. Describe the various styles of research reports.

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**S-1249**

**Sub. Code**

**23MCO3C3**

**M.Com. DEGREE EXAMINATION, NOVEMBER 2025**

**Third Semester**

**Commerce**

**INTERNATIONAL BUSINESS**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define Strategic Alliance.
2. What is the global environment in international business?
3. What are “market imperfections” and how do they relate to international business?
4. Write short notes on: mercantilist economic theory.
5. Give an example of a potential legal risk when conducting international business.
6. What are the key differences between code law and common law systems?
7. Name two developing country regional blocks.
8. List the countries that form BRICS.
9. What are two primary motives for MNC operations in developing countries?
10. Briefly describe the nature of decision—making in MNCs.

**Part B**

(5 × 5 = 25)

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

11. (a) Briefly explain the framework for analyzing the international business environment.

Or

- (b) Describe the stages of internationalization of a business.

12. (a) Briefly describe the Product Life Cycle Approach to international trade.

Or

- (b) Outline the three components of Dunning's Eclectic Theory of International Production (OLI framework).

13. (a) Discuss how these differences impact contract interpretation, dispute resolution, and business practices

Or

- (b) Explain the advantages and disadvantages of each method, including cost, time, enforceability and confidentiality.

14. (a) Emphasize the differences in trade barriers, tariffs, factor mobility, and policy harmonization.

Or

- (b) Define each form: Free Trade Area, Customs Union, Common Market, and Economic Union.

15. (a) Describe the key nature and characteristics of MNCs that distinguish them from domestic firms.

Or

- (b) Discuss the potential for exploitation of labor in developing nations.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the typical stages of internationalization a Business undergoes, and discuss the factors influencing progression through these stages.
  17. Outline the key assumptions and predictions of the Heckscher-Ohlin theory. How does this theory explain patterns of international trade?
  18. Discuss the nature and complexities of the legal framework in international business, emphasizing the differences between code and common law systems and their implications for business operations.
  19. Compare and contrast the objectives and achievements of any three regional economic blocs, such as NAFTA, EU, and ASEAN.
  20. Outline the key policies that host country governments implement to regulate and manage the operations of MNCs within their borders.
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**S-1250**

**Sub. Code**

**23MCO3E1**

**M.Com. DEGREE EXAMINATION, NOVEMBER 2025**

**Third Semester**

**Commerce**

**Elective – STRATEGIC MANAGEMENT**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define the term strategy.
2. What are the features of strategy?
3. What is the strategic intent?
4. What is the meaning of corporate governance?
5. What is SWOT analysis?
6. What is SET model?
7. What is meaning of organizational structure?
8. What is SBU?
9. What is value chain?
10. What is BPR?

**Part B**

(5 × 5 = 25)

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

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

Or

(b) Explain the various phases of strategic management.

12. (a) Explain the role of board of directors.

Or

(b) Explain the objectives of strategic management process.

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

Or

(b) Explain the importance of functional level strategy.

14. (a) Explain the features of strategic business unit.

Or

(b) Explain the strategy supportive culture.

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

Or

(b) Explain the objectives of BPR.

**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. Explain Michael Porter's generic strategies.
  19. Explain the characteristics of strategic leadership skills and its essential skills of strategic Leadership.
  20. Explain the advantages and disadvantages of BPR, challenges faced by BPR process.
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**S-1251**

**Sub. Code**

**23MCO3E2**

**M.Com. DEGREE EXAMINATION, NOVEMBER 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. What is International Trade?
2. Define Financial Management.
3. What is Foreign Exchange?
4. Define Currency.
5. What is mean by Foreign Direct Investment?
6. What is Portfolio Investment?
7. Define Market.
8. What is Bank?
9. What do you mean by Instruments?
10. What is Inventory?

**Part B**

(5 × 5 = 25)

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

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

Or

(b) Explain the Concepts of Balance of Payments?

12. (a) Explain the Features of Foreign Exchange Market.

Or

(b) List out the Benefits of FEMA.

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

Or

(b) Mention the Benefits of International Portfolio Investment.

14. (a) Brief about the Overview International Financial Markets.

Or

(b) Explain about the Function of Multilateral Development Banks.

15. (a) Discuss about the Advantages of Short-term Funds in Management.

Or

(b) Explain the Receivable and Inventory of Management.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the Concepts of International Monetary System.
  17. Explain about the Factors Influencing Exchange Rate.
  18. Discuss about the Functions of Portfolio Investment.
  19. Elucidate the Function of International Banking System.
  20. Elaborate about the Factors being the Debt Crisis in Financial Markets.
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**S-1252**

**Sub. Code**

**23MCO3S1**

**M.Com. DEGREE EXAMINATION, NOVEMBER 2025**

**Third Semester**

**Commerce**

**EMPLOYABILITY SKILLS**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define employability skills.
2. Give an example of a hard skill and a soft skill.
3. What are task skills?
4. List any two dimensions of competency.
5. How does technology support teamwork and collaboration?
6. What is the difference between initiative and enterprise?
7. Why is maintaining cleanliness important during job interviews?
8. What are personal etiquettes?

9. The difference between the ages of two sisters is 5 years. After 10 years, the sum of their ages will be 50 years. What are their present ages?
10. A person invests Rs. 10,000 at a rate of 5% simple interest per annum. What will be the amount after 2 years.

**Part B**

(5 × 5 = 25)

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

11. (a) Discuss the role of employability skills in career growth.

Or

- (b) Discuss how adaptability and teamwork contribute to employability.

12. (a) Describe the significance of understanding job roles for career development.

Or

- (b) Apply task management skills to improve efficiency in a given workplace scenario.

13. (a) Illustrate how effective communication enhances workplace collaboration.

Or

- (b) Explain the Importance of active listening in professional communication.

14. (a) Evaluate the common mistakes that job seekers should avoid in a resume.

Or

- (b) Discuss the significance of workplace etiquette in building professional relationships.
15. (a) A and B undertake to do a piece of work for Rs. 600. A alone can do it in 6 days while B alone can do it in 8 days. With the help of C, they can finish it in 3 days, Find the share of C in Rs?

Or

- (b) In a school, all the students play either Foot ball or Volley ball or both. 300 students play Foot ball, 270 students play Volley ball and 120 students play both games. Find (i) the number of students who play Foot ball only (ii) the number of students who play Volley ball only (iii) the total number of students in the school.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the various employability attributes and their relevance in today's job market.
17. Analyze the role of contingency management skills in handling workplace crises.
18. What are the major barriers to effective workplace communication, and how can they be overcome?
19. Prepare a job application letter with resume for the posting of marketing executive.

20. Solve the following :

- (a) A and B can do a piece of work in 45 days and 40 days respectively. They began to do the work together but A leaves after some days and then B completed the remaining work in another 23 days. The number of days after which A left the work was?
- (b) To complete a piece of work A and B take 8 days, B and C 12 days. A, B and C take 6 days. A and C will take.
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**S-1255**

**Sub. Code**

**23MCO4E1**

**M.Com. DEGREE EXAMINATION, NOVEMBER 2025**

**Fourth Semester**

**Commerce**

**Elective – ORGANISATIONAL BEHAVIOUR**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define attitude.
2. State two major challenges facing Organizational Behaviour today.
3. Define job satisfaction.
4. Name the three components of organizational commitment.
5. Name any two corporate communication tools used in business.
6. What is organisational climate?
7. What is negotiation?
8. State any one benefit of workplace spirituality.
9. What is the role of a change agent in OD?
10. Name any two key practices in International Organisational Behaviour.

**Part B**

(5 × 5 = 25)

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

11. (a) How do values influence individual and group behavior in an organization?

Or

- (b) How do values influence individual and group behavior in an organization?

12. (a) Explain Maslow's Hierarchy of Needs Theory and its relevance in the workplace.

Or

- (b) Explain Porter and Lawler's Model of Motivation and its components.

13. (a) Explain the different forms of organizational structure with suitable examples.

Or

- (b) Compare traditional hierarchical structure with a virtual organizational structure.

14. (a) Explain the levels of self-awareness in Transactional Analysis.

Or

- (b) How can analysis of transactions help in improving interpersonal relationships at work?

15. (a) How do cultural differences impact organisational behaviour in multinational companies?

Or

- (b) Define organisational change. What are the major forces driving change in today's organisations?

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the three levels of learning according to Argyris and Schon.
  17. Discuss the relationship between job satisfaction and organizational commitment.
  18. Discuss the barriers to effective organizational communication and how they can be overcome.
  19. Discuss the steps involved in the conflict management process.
  20. Explain any two models of Organisational Development.
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