

**S-3365**

**Sub. Code**

**23MCO1C1**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**First Semester**

**Commerce**

**BUSINESS FINANCE**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define Business Finance.
2. What is Sinking fund deposit factor?
3. Define Risk management.
4. What is Hedging currency risk?
5. Define Start up financing.
6. What is Leasing?
7. What is Cash Management?
8. Define EOQ.
9. What is Multinational capital budgeting?
10. What is Internal rate of return?

**Part B**

(5 × 5 = 25)

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

11. (a) What are the objectives of Business finance?

Or

- (b) How do you calculate a doubling time?

12. (a) State the sources of Risk.

Or

- (b) Write a short note on measurement of return in risk management.

13. (a) Explain the sources of startup financing.

Or

- (b) What are the advantages and disadvantages of Leasing?

14. (a) State the objectives of cash management.

Or

- (b) Himalaya Refrigeration company purchases 1,600 units of a component consumed annually from Bolts and Pins associates. The annual cost of holding each unit of components is Rs.8 and cost of placing order each time is Rs. 100. calculate Economic order quantity and reorder level.

15. (a) Explain the international sources of finance.

Or

- (b) Explain the techniques of risk analysis in capital budgeting.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the scope of Business Finance in detail.
17. Explain the methods of Risk management.
18. Enumerate the various types of lease agreement.
19. The inventory statistics of a particular material in Ganga Plastics reveal
  - (a) Maximum delivery period – 7 weeks
  - (b) Average delivery period – 6 weeks
  - (c) Minimum consumption – 800 units
  - (d) Average consumption – 850 units
  - (e) Reorder quantity – 2000 unitsCalculate (i) Reorder level (ii) Maximum inventory level (iii) minimum inventory level (iv) average inventory level.
20. Describe the various techniques to evaluate multi-national capital expenditure proposals.

**S-3366**

**Sub. Code**

**23MCO1C2**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**First Semester**

**Commerce**

**DIGITAL MARKETING**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define e-business and e-commerce.
2. What are the key digital marketing channels?
3. What is targeting in online marketing?
4. What are two challenges businesses face in E-pricing?
5. Define SEM.
6. What is ePR?
7. List two benefits of database marketing.
8. What is the role of E-CRM in digital marketing?
9. Name two Snapchat metrics that help in digital marketing.
10. What is digital analytics?

**Part B**

(5 × 5 = 25)

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

11. (a) Discuss the key applications of digital marketing in modern business.

Or

- (b) What is hyperlocal marketing and how does it benefit businesses?

12. (a) What is E-Place and how does it influence product distribution in digital marketing?

Or

- (b) Explain the Online Marketing Mix and its key components.

13. (a) Describe Affiliate Marketing and its advantages for businesses.

Or

- (b) How does interactive display advertising enhance user engagement?

14. (a) Describe the web-based consumer decision-making process.

Or

- (b) How do AI and Big Data impact next-generation CRM?

15. (a) Differentiate between owned social metrics and earned social media metrics.

Or

- (b) What are the key measurement metrics used for Facebook marketing?

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Compare and contrast traditional marketing and digital marketing in terms of reach, cost, and effectiveness.
  17. Explain how website characteristics affect online purchase decisions.
  18. Discuss the key strategies for successful Metaverse Marketing.
  19. Describe the challenges businesses face in understanding online consumer behavior.
  20. Discuss the concept of brand audience and its role in digital marketing.
-

**S-3367**

**Sub. Code**

**23MCO1C3**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**First Semester**

**Commerce**

**BANKING AND INSURANCE**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define SFMS.
2. What is VSAT in banking?
3. Mention two applications of AI in banking.
4. List two benefits of switching to Cloud Banking.
5. What is meant by the Indian insurance market?
6. Define the role of an insurance agent in the industry.
7. Define quality of service in the insurance sector.
8. Who is an Insurance Ombudsman?
9. Name two tools used for controlling risk.
10. What is the role of corporations in risk management?

**Part B**

(5 × 5 = 25)

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

11. (a) Trace the history of banking and its evolution over time.

Or

- (b) Differentiate between NEFT and RTGS in terms of transaction speed and usage.

12. (a) Explain the different types of Blockchain and their applications.

Or

- (b) Define Crypto currency and explain its role in the global financial system.

13. (a) Compare public and private insurance companies in India.

Or

- (b) Discuss the significance of insurance in economic development.

14. (a) What are the key regulations and guidelines issued by IRDAI for customer service?

Or

- (b) Explain the importance of customer service in the insurance sector.

15. (a) Explain the role of regulatory bodies in managing financial risk.

Or

- (b) What are the common risk management strategies for individuals?

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the role of Fintech in modern banking and its impact on financial services.
  17. Discuss the importance of AI in improving customer experience in banking.
  18. Describe the function of surveyors and loss assessors in the insurance industry.
  19. What is the role of the Insurance Ombudsman in resolving customer complaints?
  20. Discuss the different methods of risk management used in financial institutions.
-

**S-3368**

**Sub. Code**

**23MCO1E1**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**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. What is investment?
2. List out the types of investors?
3. What is corporate bond?
4. Define Preference shares.
5. Write any pros and cons of technical analysis?
6. What is volume analysis?
7. Define efficient Market hypothesis.
8. What is CAPM?
9. What is Jensen's Differential returns?
10. What is Formula plans?

**Part B**

(5 × 5 = 25)

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

11. (a) What are the different types of Investors?

Or

- (b) Difference between Strategic Vs. Tactical asset allocation.

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

Or

- (b) Interpret the new innovative instruments in the market.

13. (a) Explain the assumptions of technical analysis.

Or

- (b) Explain the Elliott wave theory.

14. (a) Write a short note on Markowitz model.

Or

- (b) What are the advantages of efficient market hypothesis?

15. (a) Write a short note on Treynor's ratio.

Or

- (b) What are the needs for portfolio revision?

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the different types of investment avenues giving examples.
  17. Enumerate the features of preference shares.
  18. Explain the different types of technical analysis in detail.
  19. Explain the Capital Asset Pricing Model (CAPM).
  20. Briefly explain the need and methods for portfolio performance evaluation.
-

**S-3370**

**Sub. Code**

**23MCO1E3**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**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 Labour.
2. What is Trade Union?
3. Define Factors.
4. What is a Remuneration?
5. Define Workmen compensation.
6. What do you mean by Employees State Insurance?
7. Define Payment of Wages.
8. Define Minimum Wages.
9. What is Provident Fund?
10. What is Bonus?

**Part B**

(5 × 5 = 25)

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

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

Or

- (b) Write about the Features of Labour Legislation.

12. (a) Explain the Working Hours according to the Factories Act, 1948.

Or

- (b) Write Short notes about equal Remuneration Act.

13. (a) Explain the Objectives of Workmen's Compensation Act, 1923.

Or

- (b) Discuss the Benefits under the Employees State Insurance Act, 1948.

14. (a) Brief about the Mode of Payment of Wages.

Or

- (b) Explain the Objects of Minimum Wages Act, 1948.

15. (a) Explain the Conditions of Payment of Gratuity Act, 1972.

Or

- (b) Explain the Penalties of Payment of Gratuity Act, 1972.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Describe about the Duties and Obligations of Trade Union Act 1926.
  17. Explain the Concepts of Licensing and Registration of Factories.
  18. Elaborate about the Notice and Claims of Workmen's Compensation.
  19. Elucidate the Procedure Regarding Payment of Wages Act, 1936.
  20. Describe the Offences and penalties of Payment of Bonus Act, 1956.
-

**S-3371**

**Sub. Code**

**23MCO1E4**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**First Semester**

**Commerce**

***Elective* — STRATEGIC HUMAN RESOURCE  
MANAGEMENT**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What is Strategic Human Resource Management?
2. Define the term SHRM evolution.
3. What is meant by HR Environment?
4. What is meant by competitive advantage in SHRM?
5. What is meant by Resourcing Strategy?
6. Mention any two advantages of Strategic HR Planning.
7. What is meant by the process of developing HR policies?
8. What is meant by retrenchment?
9. Define Employee Engagement.
10. State any two new approaches to recruitment.

**Part B**

(5 × 5 = 25)

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

11. (a) Explain the objectives of SHRM.

Or

(b) Explain the role of front-line managers in SHRM.

12. (a) Explain the High Commitment Management Model.

Or

(b) Discuss the components of the HR Environment.

13. (a) Explain the interaction between Strategic Planning and HRP.

Or

(b) Explain how strategic compensation acts as a competitive advantage.

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

Or

(b) Discuss the recruitment and selection policies of an organization.

15. (a) Explain the concept of Mentoring and its importance.

Or

(b) Discuss how employer branding supports recruitment and retention.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the barriers to SHRM and suggest measures to overcome them.
  17. Discuss the emerging HR challenges in a global and digital business environment.
  18. Explain the various methods of managing HR surplus and shortages.
  19. Discuss HR policies related to performance appraisal, compensation, and promotion.
  20. Discuss various strategies for enhancing employee engagement in organizations.
-

**S- 3372**

**Sub. Code**

**23MCO2C1**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**Second Semester**

**Commerce**

**STRATEGIC COST MANAGEMENT**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define Value Chain Analysis.
2. Define the term 'Cost of Quality'.
3. Define Target Costing.
4. Define Learning Curve.
5. State any two limitations of ABCM.
6. How does ABCM improve cost control?
7. Give one advantage of using market-based transfer pricing.
8. Mention a key challenge in negotiated transfer pricing.
9. What is meant by cost management in the IT sector?
10. List any two examples of indirect costs in the IT sector.

**Part B**

(5 × 5 = 25)

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

11. (a) Differentiate between Strategic Cost Management and Traditional Cost Management.

Or

- (b) Discuss the internal and external linkages in a value chain.

12. (a) How does Life Cycle Costing support sustainable cost management practices?

Or

- (b) Discuss the role of Target Costing in product design and pricing decisions.

13. (a) Explain the key stages involved in Activity-Based Cost Management.

Or

- (b) What are the benefits of adopting Activity-Based Cost Management?

14. (a) Explain the benefits of implementing a well-structured Transfer Pricing System.

Or

- (b) What is market-based transfer pricing? How is it determined?

15. (a) Describe the typical cost structure of the agricultural sector.

Or

- (b) What are the key tools used to measure performance in the agriculture sector?

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Describe the main components of Cost of Quality with suitable examples.
  17. Discuss the application of Pareto Analysis in cost reduction strategies.
  18. Discuss the relevance of Activity-Based Cost Management in decision-making.
  19. Describe the method of Transfer Pricing based on cost. What are its advantages and limitations?
  20. Explain how seasonality and government policies influence cost decisions in agriculture.
-

**S-3375**

**Sub. Code**

**23MCO2E1**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**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** questions.

1. Identify two common causes of unethical behavior in organizations.
2. What is meant by an “Ethical Issue” in business?
3. Define “Ethical Dilemma.”
4. State the difference between Stakeholder Theory and Stockholder Theory.
5. Define “Preferential Hiring.”
6. Define “Whistle Blowing.”
7. Define the “Economic Dimension” of sustainability.
8. What is “Corporate Sustainability”?
9. What is “Sustainability Reporting”?
10. Explain the “Triple Bottom Line” concept.

**Part B**

(5 × 5 = 25)

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

11. (a) Explain the role and importance of ethics in modern business management.

Or

- (b) Discuss how personal values influence corporate decision-making.

12. (a) Explain the “Ethics of Duties” (Deontological Ethics) as applied to business.

Or

- (b) Compare and contrast the Stockholder (Friedman) and Stakeholder (Freeman) perspectives.

13. (a) Discuss the ethical issues involved in Truth in Advertising and consumer manipulation.

Or

- (b) Explain the different kinds of Whistle Blowing and the risks associated with it.

14. (a) Explain the three pillars (Social, Environmental, and Economic) of Corporate Sustainability.

Or

- (b) Discuss the history and emergence of the concept of “Sustainable Development.”

15. (a) Explain the importance of disclosing sustainability information to Investors and Government.

Or

- (b) Discuss the role of Media and Customers as stakeholders in sustainability transparency.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Critically examine the nature and scope of Business Ethics in the globalized era.
  17. Discuss the application of traditional ethical theories in solving modern business problems.
  18. Critically analyze the ethical challenges in Human Resource Management, focusing on Equal Employment Opportunity.
  19. “Social insecurity and environmental crisis are interconnected.” Discuss this statement with reference to Sustainable Development.
  20. “Accountability and Transparency are the twin pillars of Sustainability Reporting’ Justify this statement.
-

**S-3377**

**Sub. Code**

**23MCO2E3**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**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. State any two challenges in rural marketing.
2. Name any two characteristics of rural consumers.
3. Mention any two characteristics of rural buyers.
4. Define innovation adoption in the context of rural markets.
5. Mention any two basic objectives of APC.
6. State one rationale behind introducing MSP.
7. What is meant by rural distribution?
8. Mention any two advantages of direct marketing in rural areas.
9. List any two benefits of cooperative marketing to small farmers.
10. What do you mean by Agri Export Zones?

**Part B**

(5 × 5 = 25)

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

11. (a) What is the concept and nature of Rural Marketing?

Or

- (b) Explain the taxonomy (classification) of rural markets.

12. (a) Describe the stages in the rural consumer decision-making process.

Or

- (b) What environmental factors influence rural consumer behaviour? Explain with examples.

13. (a) What is a rural product strategy? Explain its importance in rural marketing.

Or

- (b) Discuss the classification of rural products and key product-related decisions.

14. (a) Explain the importance of food processing in the Indian agricultural sector.

Or

- (b) Discuss the significance of cold chain infrastructure in the food processing industry.

15. (a) What is the role of Small Farmers Agri-Business Consortium (SFAC) in cooperative marketing?

Or

- (b) Discuss the role of the Tamil Nadu State Agricultural Marketing Board in improving cooperative marketing infrastructure.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Compare and contrast Rural Marketing with Urban Marketing.
  17. State the guidelines for effective segmentation of rural markets.
  18. Explain the concept of customer value strategy in rural marketing.
  19. Differentiate between direct and indirect marketing in rural areas with examples.
  20. Explain the objectives and benefits of the Electronic National Agriculture Market in cooperative marketing.
-

**S-3378**

**Sub. Code**

**23MCO2E4**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**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. List any four feature of a modern supply chain.
2. Identify three common barriers to effective SCM.
3. Define “Domestic Supply Chain Networks”.
4. List two economic effects of efficient supply chains.
5. Define Logistics Information System.
6. Briefly explain the “Bull-whip effect.”
7. Define Strategic Warehousing.
8. List the types of warehouse ownership arrangements.
9. Define Demand Planning.
10. What is E-fulfillment?

**Part B**

(5 × 5 = 25)

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

11. (a) Trace the evolution of Supply Chain Management from traditional logistics.

Or

- (b) Discuss the importance of SCM in the current competitive business environment.

12. (a) Explain the types of global supply chains prevalent in international trade.

Or

- (b) Discuss the challenges of measuring the value of global supply chain networks.

13. (a) Discuss the positioning of information as a strategic tool in SCM.

Or

- (b) Explain the concept and process of Logistics Management.

14. (a) Explain the core functions of a modern warehouse.

Or

- (b) Discuss the various types of warehouses and their specific utilities.

15. (a) Outline the steps involved in the production or assembly phase of an SCM plan.

Or

- (b) Explain the role of E-procurement and E-marketplaces in modern SCM.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Elaborate on the SCM process and discuss the various strategies organizations adopt to stay competitive.
  17. Compare and contrast the value and efficiency of Global vs. Domestic Supply Chain Networks.
  18. Analyze the changing logistics environment and the strategic importance of Warehouse Management.
  19. Discuss the integration of global supply chains and the complexities involved in international distribution control.
  20. Evaluate the impact of the Internet and IT on SCM, focusing on E-logistics and E-fulfillment.
-

**S-3379**

**Sub. Code**

**23MCO2S1**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**Second Semester**

**Commerce**

**BUSINESS COMMUNICATION SKILLS**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. State any two barriers to effective communication.
2. Why is clarity important in effective communication?
3. Why is clarity important in a business message?
4. Name any two components of a resume.
5. State two essential parts of a research report.
6. What is a business report?
7. Name any two roles of a chairperson during a meeting.
8. Give two benefits of participating in debates for communication skill development.
9. What is an audio-visual aid? Give one example.
10. What is non-verbal communication? Give one example.

**Part B**

(5 × 5 = 25)

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

11. (a) List and explain the common barriers to effective communication.

Or

- (b) State the principles of effective communication. How do they ensure clarity and impact?

12. (a) What are the key steps involved in planning a business message?

Or

- (b) Discuss the patterns of organization used in writing business messages.

13. (a) Differentiate between long and short business reports. Give examples of each.

Or

- (b) Explain the purpose and structure of a technical report. How does it differ from a general business report?

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

Or

- (b) Differentiate between a seminar and a conference with suitable examples.

15. (a) Explain the role of posture and body language in conveying confidence and interest.

Or

- (b) Explain the benefits of using visual aids in business presentations.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. State the principles of effective communication. How do they ensure clarity and impact?
  17. Draft a model enquiry letter or explain the format and key elements of an enquiry letter.
  18. Explain the structure and contents of a standard business proposal.
  19. Explain the skills required to participate effectively in a debate.
  20. Compare the effectiveness of visual aids and audio-visual aids in communication.
-

**S-3380**

**Sub. Code**

**23MCO3C1**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**Third Semester**

**Commerce**

**TAXATION**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Define 'Agricultural income' under the income Tax Act.
2. What is the tax treatment for a 'Body of Individuals'?
3. What is a 'Revised Return' under Section 139(5)?
4. What are the consequences of non-payment of Advance Tax?
5. Who is considered a 'Non-resident' for tax purposes?
6. Define 'Transfer Pricing'.
7. Define 'Input Tax Credit'.
8. What is the 'Anti-profiteering measure in GST'?
9. Define 'Assessable Value' in Customs.
10. What is 'Prohibition of Importation'?

**Part B**

(5 × 5 = 25)

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

11. (a) Discuss the tax exemptions available for agricultural income in India.

Or

- (b) Explain the taxability and deductions available to Co-operative Societies.

12. (a) Distinguish between Tax Planning and Tax Avoidance.

Or

- (b) Explain the statutory obligations of an individual regarding the filing of Return of Income.

13. (a) Discuss the importance of Anti-avoidance measures in international trade.

Or

- (b) How is the residential status of a company determined for international taxation?

14. (a) 'XYZ Ltd' provides the following info: Intra-state sales Rs. 20,00,000; Inter-state sales Rs. 10,00,000; Purchases from registered dealers (Intra-state) Rs. 15,00,000. GST rate is 18%. Compute the Net GST liability after utilizing ITC.

Or

- (b) Describe the process and grounds for the Amendment of GST Registration.

15. (a) An importer imported a machine from the USA. FOB value: \$20,000. Freight (Sea): \$2,000. Insurance: \$500. Commission paid to local agent: ₹ 10,000. Exchange rate: 1\$ = Rs. 82. BCD: 15%. IGST: 12%. Calculate the Total Customs Duty.

Or

- (b) Detail the components of 'Transaction Value' under Section 14.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Critically examine the various deductions under Chapter VI-A (80IA to 80IE) related to industrial undertakings and enterprise development.
17. Explain the different types of Assessments under the Income Tax Act.
18. Discuss the Transfer Pricing regulations in India and the methods used to determine the Arm's Length Price.
19. Describe the various types of GST Returns and the legal framework for Appeals and Revisions.
20. Explain the detailed procedure for the computation of Assessable Value and the calculation of total Customs Duty payable.

**S-3381**

**Sub. Code**

**23MCO3C2**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**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 a research gap?
3. What is a sampling error?
4. What is validity?
5. What is meant by data collection?
6. What is observation technique?
7. What is percentile?
8. What is chi-square test used for?
9. What is interpretation of data?
10. What is Harvard style of referencing?

**Part B**

(5 × 5 = 25)

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

11. (a) Explain the objectives of research.

Or

- (b) Explain the role of research in business decision-making.

12. (a) Explain the process of hypothesis testing.

Or

- (b) Describe different types of research design.

13. (a) Explain the meaning and types of variables.

Or

- (b) Distinguish between primary data and secondary data.

14. (a) Explain mean, median, and mode with suitable examples.

Or

- (b) The test scores of two independent groups are given below :

Group A :	78	82	85	80	79
Group B :	72	75	70	68	74

Test whether there is a significant difference using independent sample t-test.

15. (a) Explain the steps involved in report writing.

Or

- (b) Discuss the role of finding agencies in business research.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain various types of research with suitable examples.
  17. Explain different methods of sampling and their advantages and limitations.
  18. Explain various techniques of data collection in detail.
  19. The following data represents the monthly income (₹ in thousands) of employees:  
25, 30, 28, 35, 40, 30, 32, 28  
Calculate :
    - (a) Mean,
    - (b) Median,
    - (c) Mode and
    - (d) Range and Standard Deviation.
  20. Discuss national and international funding agencies for business research.
-

**S-3382**

**Sub. Code**

**23MCO3C3**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**Third Semester**

**Commerce**

**INTERNATIONAL BUSINESS**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** the questions.

1. Mention two recent developments in international business.
2. How has digital transformation impacted international business?
3. Explain the core proposition of the Heckscher-Ohlin Theory.
4. What is the central tenet of the Theory of Mercantilism?
5. What is “choice of law” in an international contract and why is it important?
6. What is the purpose of the United Nations CISG?
7. Name two developing country regional blocks.
8. Explain the concept of an Economic Union.
9. Define “intra-firm trade” in the context of MNCs.
10. Give two examples of host country government policies that affect MNCs.

**Part B**

(5 × 5 = 25)

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

11. (a) Explain the meaning, nature, and scope of International Business.

Or

- (b) Outline the methods of entry into foreign markets, focusing on licensing and franchising.

12. (a) Differentiate between Absolute and Comparative Cost Advantage.

Or

- (b) Describe the transaction cost approach and its relevance in explaining multinational enterprise (MNE) activity.

13. (a) Outline the essential legal provisions that should be included in an international business contract to mitigate potential risks.

Or

- (b) Discuss the legal complexities that arise from cross-border business transactions.

14. (a) Describe the IMF's role in promoting monetary cooperation and financial stability.

Or

- (b) Discuss the objectives and growing significance of BRICS and OPEC in the global economic landscape.

15. (a) Discuss the impact of MNCs on technology transfer and employment/labor relations in host countries.

Or

- (b) Discuss the challenges posed by MNCs to the economic and social development of host countries.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Compare and contrast different methods of entry into foreign markets, specifically licensing, franchising, joint ventures, and subsidiaries, evaluating their respective advantages and disadvantages.
  17. Critically evaluate the core tenets of mercantilism and discuss its relevance (or Irrelevance) in today's global trade environment.
  18. Explain the various payment terms commonly used in international business transactions and analyze their respective risks and benefits for both buyers and sellers.
  19. Describe the regulatory roles played by the WTO and the UNCTAD in governing international trade.
  20. Analyze the primary motives that drive MNCs to establish operations in developing countries, and provide relevant case study examples.
-

**S-3383**

**Sub. Code**

**23MCO3E1**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**Third Semester**

**Commerce**

**Elective — STRATEGIC MANAGEMENT**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** the questions.

1. What is the meaning of strategic management?
2. What is the meaning of strategic choice?
3. What is core competence
4. State the four pillars of corporate governance.
5. What is business level strategy?
6. What is best-cost provider strategy?
7. What is meaning of divisional structure?
8. What is strategic leadership?
9. What is strategy implementation?
10. What is strategic audit?

**Part B**

(5 × 5 = 25)

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

11. (a) Explain the frame work of strategic management.

Or

- (b) Explain the various phases of strategic management.

12. (a) Explain the various levels of strategy formulation.

Or

- (b) Explain the Stewardship theory.

13. (a) Explain the various business levels of competitive strategies.

Or

- (b) Explain the benefits of best cost provider strategy.

14. (a) Explain the four types of organizational structure.

Or

- (b) Explain the characteristics of strategic business unit.

15. (a) Explain the various measures of successful strategy implementation.

Or

- (b) Explain the various steps of strategic control.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the various strategic levels of organization.
  17. Explain the BCG, GE and ADL matrix.
  18. Explain the Michael Porter's generic strategies.
  19. Explain the various types and characteristics of intrapreneurship and entrepreneurship.
  20. What is six sigma? Explain the six sigma principles and methodologies.
-

**S-3384**

**Sub. Code**

**23MCO3E2**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**Third Semester**

**Commerce**

**Elective : INTERNATIONAL FINANCIAL  
MANAGEMENT**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** the questions.

1. Define International financial management.
2. What is balance of payments?
3. Define Foreign exchange market.
4. What is currency option?
5. Define Foreign direct investment.
6. What is Portfolio investment?
7. What is financial decision?
8. What is flow of funds?
9. What is short term instrument?
10. Define Inventory.

**Part B**

(5 × 5 = 25)

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

11. (a) Explain the importance of international financial management.

Or

- (b) Write a short note on International monetary system?

12. (a) Difference between spot and forward market.

Or

- (b) What are the salient features of FEMA?

13. (a) Explain the importance of international capital budgeting.

Or

- (b) What are the problems of international investment?

14. (a) Explain the role of multilateral development banks.

Or

- (b) What are the functions international banking?

15. (a) Difference between short term mid medium-term instruments.

Or

- (b) Write a short note on management of short-term funds?

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain the nature and scope of International financial management.
  17. Describe the factors influencing the exchange rate in foreign exchange market.
  18. Explain the benefits of international portfolio investment.
  19. Discuss the functions of multilateral development banks.
  20. Explain the factors behind the debt crisis and advantages in detail.
-

**S-3385**

**Sub. Code**

**23MCO3S1**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**Third Semester**

**Commerce**

**EMPLOYABILITY SKILLS**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** the questions.

1. What is the process of soft skill?
2. What are two important hard skill?
3. How many types of employability skills are there?
4. Write a note on task skill?
5. How does communication help with employability skills?
6. What is the skill of initiative and enterprise?
7. What is the meaning of resume writing?
8. Write a note on good resume?
9. A product cost is Rs.80 but is on sale for 25% off. What is the sale price?
10. A recipe calls for a ratio of 2 parts flour to 3 parts of sugar. If you have 600 grams of sugar, how many grams of flour do you need?

**Part B**

(5 × 5 = 25)

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

11. (a) What are the objectives of Employability skills?

Or

- (b) State the features of employability skills.

12. (a) Write a short note on Task skill?

Or

- (b) What are the benefits of task management?

13. (a) What are the characteristics of communication?

Or

- (b) Explain the advantages of organising.

14. (a) Differentiate Bio data and Resume.

Or

- (b) Prepare the Resume for the post of Accounts Manager.

15. (a) If the sum of three consecutive even numbers is 120, what is the second number?

Or

- (b) What are the main objectives of logical reasoning?

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Distinguish between Hard skills and soft skills in detail.
17. Explain the dimensions of competency in unpacking employability skills.

18. Explain the advantages and disadvantages of problem solving in inter relationship of employability skills.
  19. Prepare a Resume for the post of Assistant Manager in a MN company, Mumbai with a covering letter.
  20. If you invest Rs.1000 in a savings account with an annual interest rate of 5%, how much interest will you earn in 3 years, assuming the interest is compounded annually?
-

**S-3386**

**Sub. Code**

**23MCO4C1**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**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 Authorized person under FEMA.
2. What is FEMA?
3. Define competition commission.
4. What is appeal against order?
5. What is the main objective of the copyright act?
6. What is register of patents?
7. What is the main objective of money laundering?
8. What is Summons?
9. Define Offences.
10. What is Real estate act?

**Part B**

(5 × 5 = 25)

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

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

Or

- (b) Explain the provisions for realization, repatriation and surrender of foreign currency under FEMA.

12. (a) What are the duties of commission of India?

Or

- (b) Explain the procedure for admission to complaints.

13. (a) Explain the ownership of copyright and the rights of the owner.

Or

- (b) Explain the concept of infringement of copyright under the copyright act.

14. (a) Discuss the provisions related to the offense of money laundering.

Or

- (b) Describe the key features of financial institutions.

15. (a) Explain the salient features of Real estate act.

Or

- (b) Explain the rights and duties of allottees.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Elaborate on the significance of the foreign exchange management act, 1999 in promoting India's external trade and payments.
  17. Explain the powers and functions of commission and rights of consumer.
  18. Elaborate on the significance of Intellectual property rights in promoting innovation and creativity.
  19. Explain the obligations of banking and financial companies in detail.
  20. Discuss the provisions related to the registration of Real estate projects and real estate agents under the real estate act, 2016.
-

**S-3387**

**Sub. Code**

**23MCO4C2**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**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 HRA?
2. List out the benefits of HRA.
3. Define Data validity.
4. What is the significance of data driven decision making in HR?
5. What are the applications used in HR decision making?
6. What is HR scorecard?
7. What is Big data for HR?
8. List out the benefits of HR reporting?
9. What is the significance of data quality in predictive modelling?
10. What are the advantages of predictive modelling?

**Part B**

(5 × 5 = 25)

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

11. (a) Explain the advantages of HRA.

Or

- (b) Write a short note on HRA framework and models.

12. (a) Discuss the challenges associated with ensuring data validity and data reliability.

Or

- (b) What are the research tools and techniques in HRA?

13. (a) What are the different types of HR metrics used in organizations?

Or

- (b) Explain the role in measuring HR performance providing examples of its implementation.

14. (a) Difference between HR Reporting and HR information.

Or

- (b) Write a short note on Data visualization.

15. (a) Explain the different tools and techniques used in HR analytics in predictive modelling.

Or

- (b) Explain the benefits and limitations of software solutions in predictive modelling.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Elaborate on the concept of human resource analytics and its importance and the challenges associated with its implementations.
  17. Analyse the role of HR research tools and techniques in HRA, highlighting their significance in data collection, analysis and interpretation.
  18. Explain the concept of HR metrics Design Principles in detail.
  19. Explain the process data collection for HR analytics.
  20. Explain the different phases involved in predictive modelling and their importance in HR decision-making.
-

**S-3388**

**Sub. Code**

**23MCO4E1**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**Fourth Semester**

**Commerce**

**Elective – ORGANISATIONAL BEHAVIOUR**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. What is 'espoused theory'?
2. What is meant by a 'learning organisation'?
3. Name the two factors in Herzberg's Two-Factor Theory.
4. What is the formula of Vroom's Expectancy Theory?
5. What is a virtual organisation?
6. Define organisational culture in brief.
7. What is Transactional Analysis?
8. What is organizational conflict?
9. What is cross-cultural communication in organizational behaviour?
10. Define Organisational Development.

**Part B**

(5 × 5 = 25)

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

11. (a) How does continuous learning contribute to organizational success?

Or

- (b) Discuss the components of attitude and their influence on employee behavior.

12. (a) Why is organizational commitment important for reducing employee turnover?

Or

- (b) How do process theories explain individual decision-making related to motivation?

13. (a) Define organizational climate. How does it affect employee motivation?

Or

- (b) How can organizations effectively harness business email communication?

14. (a) Differentiate between distributive and integrative negotiation.

Or

- (b) What is workplace spirituality? Why is it gaining importance in modern organizations?

15. (a) What are the key barriers to organisational change and how can they be overcome?

Or

- (b) Discuss how leadership and communication styles differ across international organisations.

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Explain Chris Argyris and Donald Schon's concept of Espoused Theory and Theory-in-Use.
  17. Discuss Herzberg's Two-Factor Theory of motivation How does it differ from Maslow's theory?
  18. Discuss the role of digital tools (e.g., Slack, MS Teams, Zoom) in internal business communication.
  19. Explain any three conflict management strategies with suitable examples.
  20. Explain any two international OB practices that enhance employee engagement and productivity.
-

**S-3390**

**Sub. Code**

**23MCO4S1**

**M.Com. DEGREE EXAMINATION, APRIL 2026**

**Fourth Semester**

**Commerce**

**ENTREPRENEURSHIP DEVELOPMENT**

**(CBCS – 2023 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(10 × 2 = 20)

Answer **all** questions.

1. Mention any two objectives of MSMEs in India
2. Give two reasons why certain communities excel in entrepreneurship.
3. State any two principles of design thinking.
4. Define intrapreneurship with one example related to technology.
5. Define opportunity screening.
6. What is meant by technical feasibility?
7. Name any two key elements of a business plan.
8. What is a startup?
9. How do banks support new ventures financially?
10. What is credit appraisal?

**Part B**

(5 × 5 = 25)

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

11. (a) Define entrepreneurship and explain its role economic development.

Or

- (b) Discuss the current entrepreneurial landscape in India.

12. (a) Distinguish between product innovation, process innovation and business model innovation.

Or

- (b) What are the key steps in creating innovative business solutions?

13. (a) How can an entrepreneur identify opportunities for creating a new venture?

Or

- (b) How can political, economic, social and technological factors influence opportunity identification?

14. (a) What are the major benefits of preparing a business plan for a new venture?

Or

- (b) How can entrepreneurs gather and analyze information while preparing a business plan?

15. (a) What is capital structure? Discuss its importance in financing a new venture.

Or

- (b) Why is financial viability important for a new project?

**Part C**

(3 × 10 = 30)

Answer any **three** questions.

16. Discuss the factors influencing entrepreneurial growth among different social or regional communities in India.
  17. Describe the stages of the design thinking process.
  18. Explain the role of creativity and innovation in developing new product or service ideas.
  19. Describe the role of market analysis and operational plan in a business plan.
  20. Discuss the major criteria banks use while appraising a loan proposal.
-