R–4676

M.Com. DEGREE EXAMINATION, APRIL 2021

Second Semester

Commerce

ADVANCED MANAGEMENT ACCOUNTING

(CBCS – 2019 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (5 × 3 = 15)

Answer **all** questions.

1. State the objectives of management accounting.

2. What is the significance of ratios?

3. State the need for responsibility accounting.

4. What are the characteristics of good budget?

5. Calculate break-even point:

	₹
Sales	6,00,000
Fixed expenses	1,50,000
Variable costs :	
Direct material	2,00,000
Direct labour	1,20,000
Other variable expenses	80,000

Part B   (5 × 10 = 50)

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

6.   (a)   Explain the differences between management accounting and cost accounting.

Or

   (b)   What is management accounting? State its limitations.

7.   (a)   What do you mean by analysis and interpretation of financial statements? State its utility and significance.

Or

   (b)   With the help of the following ratios regarding Indu films, draw the balance sheet of the company for the year 2018.

Current ratio	2.5
Liquidity ratio	1.5
Net working capital	3,00,000
Stock turnover ratio (cost of sales/closing stock)	6 times
Gross profit ratio	20%
Debt collection period	2 months
Fixed assets turnover ratio (on the cost of sales)	2 times
Fixed assets to shareholder's net worth	0.80
Reserves and surplus to share capital	0.50

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8. (a) Discuss the steps involved in current cost accounting method.

Or

(b) The following schedule shows the balance sheet in condensed form of machinery manufacturing company Ltd., at the end of the year 31-3-2011:

Assets	1-4-2010	31-3-2011
	₹	₹
Cash and bank balance	90,000	90,000
Sundry debtors	67,000	43,000
Temporary investments	1,10,000	74,000
Prepaid expenses	1,000	2,000
Stock in trade	82,000	1,06,000
Land and buildings	1,50,000	1,50,000
Machinery	52,000	70,000
	5,52,000	5,35,000

Liabilities and capital		
Sundry creditors	1,03,000	96,000
Outstanding expenses	13,000	12,000
8% Debenture	90,000	70,000
Depreciation fund	40,000	44,000
Reserves for contingencies	60,000	60,000
Profit and loss account	16,000	23,000
Capital	2,30,000	2,30,000
	5,52,000	5,35,000

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The following information concerning the transaction is available:

(i) 10% dividend was paid in cash.

(ii) New machinery for ₹ 30,000 was purchased but old machinery costing ₹ 12,000 was sold for ₹ 4,000; accumulated depreciation was ₹ 6,000.

(iii) ₹ 20,000 8% debentures were redeemed by purchase from open market @ 96 for debentures of ₹ 100.

(iv) ₹ 36,000 investments were sold at book value.

You are required to prepare a schedule of change in working capital and statement showing sources and application of funds.

9. (a) X Y Co. wishes to arrange overdraft facilities with bankers during the period April to June of a particular year, when it will be manufacturing mostly for stock. Prepare a cash budget for the above period from the following data, indicating the extent of the bank facilities, the company will require at the end of each month.

(i) Months	Sales (₹)	Purchases (₹)	Wages (₹)
February	1,80,000	1,24,800	12,000
March	1,92,000	1,44,000	14,000
April	1,08,000	2,43,000	11,000
May	1,74,000	2,46,000	10,000
June	1,26,000	2,68,000	15,000

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(ii) 50% of the credit sales are realised in the month following the sales and the remaining sales in the second month following.

(iii) Creditors are paid in the following month of purchase

(iv) Cash at bank on 1st April 25,000.

Or

(b) The following information relates to a flexible budget at 60% capacity. Find out the overhead costs at 50% and 70% capacity and also determine the overhead rates:

	Expenses at 60% capacity
	₹
Variable overheads:	
Indirect labour	10,500
Indirect Materials	8,400
Semi-Variable overheads:	
Repairs and Maintenance	
(70% fixed, 30% variable)	7,000
Electricity (50% fixed, 50% variable)	25,200
Fixed overheads:	
Office expenses including salaries	70,000
Insurance	4,000
Depreciation	20,000
Estimated direct labour hours	1,20,000

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10. (a) What is meant by cost volume profit analysis? How is it important in business management?

Or

(b) The following information relates to production and sales of an article for January and February 2017.

	January ₹	February ₹
Sales	38,000	65,000
Profit	–	3,000
Loss	2,400	–

Calculate

(i) Break-even sales volume

(ii) Profit or loss at ₹ 46,000 sales

(iii) Sales to earn a profit of ₹ 5,000.

Part C   (1 × 10 = 10)

Compulsory.

11. The 'F' company has just been incorporated and plans to produce a product that will sell at ₹ 10 per unit. Preliminary market surveys shows that demand will be less than 10,000 units per year, but it is not clear by how much less.

The company has the choice of buying one of the two machines, each of which has a capacity of 10,000 units per year. Machine A would have fixed costs of ₹ 30,000 per year and would yield a profit of ₹ 30,000 per year if sales were 10,000 units. Machine B has a fixed cost per year of ₹ 16,000 and would yield a profit of ₹ 24,000 per year with sales of 10,000 units.

Calculate:

(a) Break-even point for each machine,

(b) The sales level were both machines are equally profitable.

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M.Com. DEGREE EXAMINATION, APRIL 2021

Second Semester

Commerce

BUSINESS RESEARCH METHODS

(CBCS – 2019 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A $(5 \times 3 = 15)$

Answer **all** questions.

1. What is research?

2. What is sampling?

3. Give an account on secondary data sources.

4. The mean length of life of a certain cutting tool is 41.5 hours with a standard deviation of 2.5 hours. What is the probability that a simple random sample of size 50 drawn from this population will have a mean between 40.5 hours and 42 hours?

5. Write a short note on parametric test.

Part B $(5 \times 10 = 50)$

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

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

Or

(b) Discuss various types of research.

7. (a) Enumerate the uses of research design.

Or

(b) Give a detailed account on various types of sampling.

8. (a) What are the elements of good questionnaire?

Or

(b) Discuss the methods of scale construction.

9. (a) Minimum day-time temperature in a cosmopolitan city was recorded every third day during June 2016 as under.

Day of June 2016 :	2nd	5th	8th	11th	14th	17th	20th	23rd	26th	29th
Temperature (ºC) :	31	33	34	31	32	34	34	34	33	32

Find :

(i)   Average day-time temperature in June 2016.

(ii) Median day-time temperature.

(iii) Mode day-time temperature.

Or

(b) What are the stages of data processing? What are the methods of data processing?

2   **R–4677**

10. (a) To examine the effects of pets and friends in stressful situations, researchers recruited 45 people to participate in an experiment. Fifteen of the subjects were randomly assigned to each of three groups to perform a stressful task alone (control group), with a good friend present, or with their dog present. Each subject's mean heart rate during the task was recorded. Test the appropriate hypotheses at the a = 0.05 level to decide if the mean heart rate differs between the groups.

	n	Mean	Std. Dev.
Control	15	82.52	9.24
Pets	15	73.48	9.97
Friends	15	91.325	8.34

Or

(b) Enumerate the steps involved in writing research reports.

Part C $(1 \times 10 = 10)$

Compulsory.

11. Read the following case and answer the questions given at the end.

Set up ANOVA table for the following information relating to three drugs testing to judge the effectiveness in reducing blood pressure for three different groups of people:

Amount of Blood Pressure Reduction in Millimeters of Mercury

Do the drugs act differently?

Are the different groups of people affected differently?

Is the interaction term significant?

Answer the above questions taking a significant level of 5%.

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M.Com. DEGREE EXAMINATION, APRIL 2021

Second Semester

Commerce

FINANCIAL MANAGEMENT TECHNIQUES

(CBCS – 2019 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (5 × 3 = 15)

Answer **all** questions.

1.   What do you mean by Weighted Average Cost of Capital?

2.   Define Financial Management.

3.   Enlist any two factors which determines working capital.

4.   How do you calculate Payback period?

5.   What do you mean by MM Approach.

Part B   (5 × 10 = 50)

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

6.   (a)   Discuss in detail the functions of Financial Management.

Or

(b)   Explain the objectives of financial management.

7. (a) What do you understand by working capital? State the components of working capital.

        Or

    (b) A company is earning of Rs. 5,00,000. The capital structure of the company has debt and equity in which debt of Rs. 8,00,000 is borrowed at 10%. The cost of equity capital is currently 12%. Calculate the value of the firm and overall cost of capital through net income approach.

8. (a) Describe the different forms of capital structure.

        Or

    (b) Company A and Company B are in the same risk class and identical except that 'A' uses debt, while 'B' uses equity only. The levered firm 'A' has 10% debenture of Rs. 9,00,000. Both the firm earns 20% on their total assets of Rs. 15 lakhs. The corporate tax rate is 40% and Equity capitalization rate is 15% for an all equity company.

        (i) Compute the value of Company A and B using Net Income Approach.

        (ii) Compute the value of Company A and B using Net Operating Income Approach.

        (iii) Calculate the overall cost of capital (Ko) for companies A and B.

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9. (a) Tata steel limited whose cost of capital is 10% is considering investing in a project. The following particulars are available. Initial Investment Rs. 90,000

Year	Cash Inflows (Rs.)
1	10,000
2	20,000
3	30,000
4	40,000
5	50,000
	1,50,000

Compute (i) NPV (ii) Profitability Index (iii) IRR.

Or

(b) Explain the logic of the arbitrage-pricing theory (APT). Compare and contrast with CAPM.

10. (a) Explain the different Kinds of dividend Policies.

Or

(b) Reflex Jute Mills has outstanding shares of 2,00,000 selling at Rs. 100 each. The management is contemplating to declare a dividend of Rs. 10 per share at the end of the year, which has just begun. The company's capitalization rate is 10%. Determine the price of the share if a dividend is declared and if a dividend is not declared. Use M-M model to determine the price.

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Part C (1 × 10 = 10)

(Compulsory)

11. The following data relate to two companies belonging to the same risk class:

Particulars	X Ltd	Y Ltd
Expected Net Operating income	Rs. 2,00,000	Rs. 2,00,000
15% debt	Rs. 6,00,000	
Equity capitalization rate		20%

Required:

(a) Determine the Total Market Value, Equity Capitalization Rate and Weighted Average Cost of Capital for each company assuming no taxes as per M-M Approach.

(b) Determine the Total Market Value, Equity Capitalization Rate and Weighted. Average Cost of Capital for each company assuming 40% taxes as per M-M Approach.

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M.Com. DEGREE EXAMINATION, APRIL 2021

Second Semester

Commerce

QUANTITATIVE TECHNIQUES

(CBCS – 2019 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A $(5 \times 3 = 15)$

Answer **all** questions.

1.   What is Transportation Algorithm?

2.   Write a short note on Probability distributions

3.   What is Monte Carlo Simulation?

4.   Define Decision Theory.

5.   Define Partial and Multiple Correlation

Part B $(5 \times 10 = 50)$

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

6.   (a)   Solve Graphically.
           Maximize $P = 6X + 8Y$
           Subject to Constraints
           $3X + 2Y \leq 30$
           $X + 2Y \leq 22$
           $X, Y \geq 0.$

                        Or

(b) The Funny Toys Company has four men available for work on four separate jobs. Only one man can work on any one job. The cost of assigning each man to each job is given in the following table. The objective is to assign men to jobs in such a way that the total cost of assignment is minimum. Compute using Hungarian method.

Job

Person	1	2	3	4
A	20	25	22	28
B	15	18	23	17
C	19	17	21	24
D	25	23	24	24

7. (a) X is a normally distributed variable with mean $\mu = 30$ and standard deviation $\sigma = 4$.

Find

(i) $P(x < 40)$

(ii) $P(x > 21)$

(iii) $P(30 < x < 35)$.

Or

(b) Bag 1 contains 3 red and 4 blue balls while another Bag 11 contains 5 red and 6 blue balls. One ball is drawn at random from one of the bags and it is found to be red. Find the probability that it was drawn from second Bag.

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8. (a) A weighing station has single weighing bridge. The arrival rate of the vehicles coming to the weighing station follows poisson distribution and it is 45 vehicles per hour. The service rate also follows poisson distribution and it is 55 vehicles per hour. In front of the weighing bridge, the waiting space is sufficient for maximum of 10 vehicles. Find the following:

    (i)   Average waiting number of vehicles in the queue in front of the weighing bridge as well as in the weighing station.

    (ii) Average waiting time per vehicle in front of the weighing bridge as well as in the weighing station.

Or

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

9. (a) Consider the following data on daily net profit. Find the best order size based on the savage minimax regret criterion.

Demand (Dj)

		50	100	150	200	250
Order size(Qi)	75	950	1200	575	–675	–1425
	150	50	1700	2000	2250	1600
	225	–850	850	2550	3550	4525
	300	–1800	600	1800	2000	5000

Also, obtain the best order size based on the Hurwicz criterion

Or

    (b) Discuss the classification of Decision theory.

3   **R–4679**

10. (a) Cost function of a company is $6x^2 + 5x + 100$. Calculate the marginal cost function.

Or

(b) The demand function of company is $p = 42 - 0.001x$ and cost function is $C(x) = 30x + 1200,$, where x is the number of units demanded.

   (i) Find the profit function

   (ii) Find the marginal profit Function

   (iii) Calculate the profit for 1000 units

Part C $(1 \times 10 = 10)$

(Compulsory)

11. A company produces and sells a product and fixed costs of the company are Rs.6,000 and variable cost is Rs. 25 per unit, and sells the product at Rs.50 per unit.

   (a) Find the total cost function.

   (b) Find the total revenue function.

   (c) Find the profit function, and determine the profit when 1000 units are sold.

   (d) How many units have to be produced and sold to yield a profit of Rs.10,000?

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R–4680

Sub. Code
611506

M.Com. DEGREE EXAMINATION, APRIL 2021

Second Semester

ORGANIZATIONAL BEHAVIOR

(CBCS – 2019 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (5 × 3 = 15)

Answer **to all** questions.

1. What is organizational behavior? What is its scope?

2. Define personality factors.

3. What are the individual and group stressor?

4. Define political behavior.

5. What are the Factors that influence organizational climate?

Part B   (5 × 10 = 50)

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

6. (a) What is Organizational Behavior? Discuss about the role of contributing discipline in Organizational Behavior.

                          Or

    (b) Define organization culture and also explain the main characteristics of culture.

7. (a) Discuss the process of Learning What are the components of organizational learning?

        Or

   (b) Define Motivation and state types and Importance.

8. (a) Write the advantages and disadvantages of Group Conflict.

        Or

   (b) What are the stages of group formation?

9. (a) Define Power. What can be done to prevent the misuse of power?

        Or

   (b) Explain the concept of political behavior and organizational politics.

10. (a) How can the Organizational Culture be improved?

        Or

   (b) What are the major factors that influence individual behavior?

Part C   (1 × 10 = 10)

Compulsory

11. Explain Trait Leadership Theory and describe the principal leadership styles usually adopted in management of the business.

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2   **R–4680**

R5498		Sub. Code
		611401

M.Com. DEGREE EXAMINATION, APRIL – 2021

Fourth Semester

Commerce

ADVANCED COST ACCOUNTING

(CBCS – 2019 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (5 × 3 = 15)

Answer **all** questions.

All questions carry equal marks.

1. Explain the various elements of cost.

2. A Transport company operates 4 buses on a route 100 kms. long. Each bus makes three round trips per day on all 30 days in a month. On an average 20% of the vehicles are in garage for repairs and maintenance. Ascertain the total distance covered by the buses in one month period.

3. Mini Printers undertook two jobs during the 1st week of October 2020. The following details are available

	Job No.210 Rs.	Job No.220 Rs.
Materials supplied	4,000	2,000
Wages paid	900	600
Direct expenses	200	100
Material transfer from Job 220 to 210	200	200
Material returned to stores	–	100

Find the cost of each job and profit or loss if any, assuming that job 220 is completed and invoiced to the customer at Rs.3,000.

4. Calculate the material mix variance from the following

Material	Standard	Actual
A	90 units at Rs.12 each	100 units at Rs.12 each
B	60 units at Rs.15 each	50 units at Rs. 16 each

5. What do you mean by ABC analysis? What are its advantages?

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Part B $(5 \times 10 = 50)$

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

All questions carry equal marks.

6. (a) Calculate

    (i) EOQ,

    (ii) Maximum level,

    (iii) Minimum level and

    (iv) Reordering level from the following data:

Reorder period	4 to 6 weeks
Maximum consumption	100 units per week
Minimum consumption	50 units per week
Normal consumption	75 units per week
Annual consumption	36,000 units
Cost per unit	Re. 1
Ordering cost	Rs.25

Inventory carrying cost is 20% of unit value.

<div align="center">

Or

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(b) Calculate the earnings of 3 workers A, B and C under 'Merrick's Multiple piece rate system', given the following:

Standard production per day: 150 units

Normal piece rate : Rs.0.50 per unit

Production of workers on a particular day: A-120 units, B - 140 units, and C - 160 units.

7. (a) M/s Tejesh and Varun undertook a contract for Rs.2,50,000 for constructing a college building. The following is the information concerning the contract during the year 2019.

	Rs.
Materials sent to site	85,349
Labour engaged on site	74,375
Plant installed at site on cost	15,000
Direct expenditure	3,167
Establishment charges	4,126
Materials returned to stores	549
Work certified	1,95,000
Value of pant as on 31st Dec. 2019	11,000
Cost of work not vet certified	4,500
Materials at site 31st Dec. 2019	1,883
Wages accrued 31st Dec. 2019	2,400
Direct expenditure accrued 31st Dec. 2019	240
Cash received from contractee	1,80,000

Prepare contract account, contractee's account and show how the work-in-progress will appear in the Balance Sheet as on 31st Dec. 2019.

Or

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(b) M/s Indu Industries Ltd., are the manufacturers of moonlight Torches. The following data relate to manufacture of torches during the month of March 2020.

Raw materials consumed	Rs.20,000
Direct wages	Rs. 12,000
Machine hours worked	9,500 hours
Machine hour rate	Rs.2
Office overheads	20% of works cost
Selling overheads	50 paise per unit
Units produced	20,000 units
Units sold	18,000 @ Rs.5 per unit

Prepare cost sheet showing the cost and profit per unit and the total profit earned.

8. (a) A product passes through two processes and then to finished stock. The normal wastage of each process is as follows:

Process A 3% and Process B 5%.

The wastage of process A was sold @ Rs 5 per unit and that of process B at Rs 10 per unit. 20,000 units were introduced into process A at the beginning of January 2020 at a cost at Rs.40 per unit.

Other expenses were as under:

	Process A Rs.	Process B Rs.
Sundry materials	40,000	60,000
Wages	2,00,000	3,20,000
Manufacturing Expenses	30,000	28,500

The output of process A was 19,000 units and that of process B 18,200 units. Prepare the Process Accounts, Normal Loss Account, Abnormal Loss Account and Abnormal Gain Account.

Or

(b) Describe the procedure for ascertaining job cost and profit.

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9. (a) The information regarding the composition and hourly wage rates of labour force engaged on a job scheduled to be completed in 30 hours are as follows:

Category of workers	Standard		Actual	
	No. of workers	Hourly wage rate per worker	No. of workers	Hourly wage rate per worker
Skilled	75	Rs.6	70	Rs.7
Semi-Skilled	45	4	30	5
Un-skilled	60	3	80	2

The work was completed in 32 hours. Calculate labour variances

Or

(b) State the meaning of cost control, cost reduction and cost audit. Give its benefits.

10. (a) Explain the concept of decision making. State the features of relevant and irrelevant costs for decision making.

Or

(b) A company producing 40,000 units of product X working at 80% capacity receives an order from a foreign dealer for 10,000 units at Rs.50 per unit although the local price is Rs.90 per unit.

	Per unit (Rs.)
Material	20
Labour:	
Skilled (fixed)	10
Unskilled labour	10
Variable overhead	10
Fixed overhead	20
Total	70

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(i) Advise the management whether to accept the order ort not.

(ii) What will be your advice if the order has come from the local merchant?

(iii) If there is tempotary fall in demand what will be minimum price to be charged?

Part C (1 × 10 = 10)

Compulsory

11. Strongman Ltd. - has three production departments A, B and C and two service departments X and Y.

The following particulars are available for the month of March 2020, concerning the organization

	Rs.
Rent	15,000
Municipal taxes	5,000
Electricity	2,400
Indirect wages	6,000
Power	6,000
Depreciation on machinery	40,000
Canteen expenses	30,000
Other labour related costs	10,000
	1,14,400

6

R5498

The following further details are also available:

	Total	A	B	C	X	Y
Floor space (sq. mts.)	5,000	1,000	1,250	1,500	1,000	250
Light points	240	40	60	80	40	20
Direct wages	40,000	12,000	8,000	12,000	6,000	2,000
Horse power of machines	150	60	30	50	10	–
Cost of machines	2,00,000	48,000	64,000	80,000	4,000	4,000

The expenses of service departments are to be allocated in the following manner:

	A	B	C	X	Y
X	20%	30%	40%	–	10%
Y	40%	20%	30%	10%	–

You are requested to calculate the total overhead of the three production departments.

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R5498

R5499

M.Com. DEGREE EXAMINATION, APRIL –2021

Fourth Semester

Commerce

PORTFOLIO AND INVESTMENT MANAGEMENT

(CBCS – 2019 Onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A $(5 \times 3 = 15)$

Answer **all the** questions.

1. What do you mean by Speculation and Gambling?

2. What is α and β as measures of Risk?

3. Describe the term Return on Investment'.

4. What do you mean by Two Security Portfolio?

5. What is the term OTC in derivatives?

Part B $(5 \times 10 = 50)$

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

6. (a) What are the financial Instruments? Explain the characteristics of the financial Instruments.

Or

(b) What is derivatives? Explain the types of its.

7. (a) Explain in detail about the Capital Asset Pricing Model.

Or

    (b) What do you mean by Risk aversion? Explain the various investors on the basis of risk-aversion.

8. (a) How do you determine the market trend in the Dow Theory? Explain

Or

    (b) What is fundamental analysis in Investment management? Explain its primaryfactors and steps to do fundamental analysis.

9. (a) Discuss the assumptions and Limitations of Harry Markowitz Model.

Or

    (b) Explain the various types of Mutual Funds Schemes in detail.

10. (a) Define Derivatives. Explain the characteristics of Derivatives.

Or

    (b) Discuss the role of Clearing House in Futures Contract.

R5499

Part C $(1 \times 10 = 10)$

(Compulsory)

11. Case Study:

    You own stock in the Gentry Company, and you read in the financial press that a recent bond offering has raised the firm's debt/equity ratio from 35 percent to 55 percent. Discuss the effect of this change on the variability of the firm's net income steam, other factors being constant. Discuss how this change would affect your required rate of return on the common stock of the Gentry Company.

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3   **R5499**

R5500		Sub. Code
		611403

M.Com. DEGREE EXAMINATION, APRIL –2021

Fourth Semester

Commerce

GST AND CUSTOMS LAW

(CBCS – 2019 Onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (5 × 3 = 15)

Answer **all** questions.

1. What is Direct tax? Mention few merits of Direct Taxes in India.

2. What is Input Credit in GST?

3. What is the term GST Return?

4. Describe the terms GSTIN and Reverse Charge.

5. What do you mean by Duty Drawback? Give example

Part B   (5 × 10 = 50)

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

6. (a) What are the features and Advantages of Indirect Taxes? Discuss

Or

(b) Briefly explain the Functions of GST Council.

7. (a) Explain the GST Composition schemes and discuss its Merits and Demerits.

                        Or

    (b) Briefly discuss the various steps involved in Registration of GST.

8. (a) What are the features of GST Payment Process? Explain taxable person under GST.

                        Or

    (b) Discuss the various penalties and appeals under GST.

9. (a) Describe the application of provisions of the CGST Act.

                        Or

    (b) Briefly discuss the GST compensation Cess Rates.

10. (a) Explain the various types of Custom duty and recent developments in Customs.

                        Or

    (b) Discuss the prosecution relation to offenses punishable under customs.

                Part C $(1 \times 10 = 10)$

                    (Compulsory)

11. Case Study:

    (i) Whether Break Inn is appropriately charging and collecting GST on soft drinks and tobacco served at the hotel as 'restaurant service' on which GST at the rate of 18% is levied? If yes, what should be the treatment of credit of compensation cess paid on procurement of soft drink and tobacco?

                    2   R5500

(ii) Can Break inn supply tobacco products by applying GST rate as per the schedule along with compensation cess and utilize the ITC of compensation cess paid on soft drink (in addition to the ITC of compensation cess on tobacco)? Can this supply be above MRP in terms of the Legal Metrology Act and the Standards of Weights and Measures Act, 1976?

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R5500

R5501		Sub. Code
		611510

M.Com. DEGREE EXAMINATION, APRIL – 2021

Fourth Semester

STRATEGIC BUSINESS MANAGEMENT

(CBCS – 2019 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A $(5 \times 3 = 15)$

Answer **all** questions.

All questions carry equal marks.

1. Write a short note on SWOT analysis.

2. List out the features of McKinley's growth pyramid model.

3. What do you mean by disinvestment?

4. What is core competence? Give some examples for core competence.

5. List out the types of organizational strategies.

Part B $(5 \times 10 = 50)$

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

6. (a) What is environmental scanning? Explain the various internal environment factors influence the business strategy.

Or

(b) Explain the stages of strategic planning.

7. (a) Describe in detail the different generic competitive strategies.

                    Or

    (b) What is balanced score card? How balanced score card is a better technique for scanning the business environment?

8. (a) Briefly explain the factors which contribute towards the success of strategic alliance.

                    Or

    (b) List out the types and issues of strategic growth model.

9. (a) Differentiate between DAMIC & DMADV.

                    Or

    (b) What are the competitive strategies for market leaders? Explain.

10. (a) Briefly explain the steps involved in designing the organisational structure.

                    Or

    (b) What is business strategic business unit? Explain the characteristics of a strategic business unit.

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Part C (1 × 10 = 10)

(Compulsory)

Case Study:

11. XYZ Company engaged in production and marketing of automobile part and special instrument required by small automobile cars manufacturing company is now experiencing a tough competition due to a large number of entrants in the field, some of them are from foreign countries. The company has a strong R and D unit which looks after development of new parts required by automobile industry particularly by the small car manufacturers. The company's financial position sound and has good market reputation.

Develop a good strategic plan to enable the company to achieve sustainable competitive advantage.

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R5501

R5502	Sub. Code
	611704

M.Com. DEGREE EXAMINATION, APRIL – 2021

Fourth Semester

Commerce

MANAGERIAL COMMUNICATION

(CBCS – 2019 onwards)

Time : 3 Hours   Maximum : 75 Marks

Part A   (5 × 3 = 15)

Answer **all** questions.

1. What do you mean by upward and downward communication?

2. Explain Adjective with examples

3. How do you deliver negative news in business writing?

4. What is the term Transmittal Document?

5. What is Letter of Credit?

Part B   (5 × 10 = 50)

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

All questions carry equal marks.

6. (a) Explain the various features of business communication

Or

    (b) Discuss the term Group Communication and explain its Merits and Demerits.

7. (a) What are the uses of tense and their functions? Explain.

    Or

    (b) Describe the importance of effective closing of business communication.

8. (a) What are the 3P's of Business writing? Explain its basic objectives.

    Or

    (b) Briefly explain the various types of Reports.

9. (a) What are the various steps in writing a business Letters?

    Or

    (b) Describe the importance of Report writing.

10. (a) Explain the various types of Cargo Insurance policies.

    Or

    (b) What are the functions and role of ECGC in the export Business?

            Part C   (1 × 10 = 10)

                    (Compulsory)

11. Case Study:

    You are the sales manager of a furniture manufacturing firm. Write a letter of apology retailer for being late in delivery of some items of furniture.

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R5502