

**R6127**

**Sub. Code**

**622101**

**M.B.A. (CS) DEGREE EXAMINATION,  
NOVEMBER 2021**

**First Semester**

**Corporate Secretaryship**

**PRINCIPLES AND PRACTICE OF MANAGEMENT**

**(CBCS – 2019 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(5 × 3 = 15)

Answer **all** questions.

1. What is the nature of management?
2. Why is planning important in business?
3. Define: Delegation of Authority.
4. Write a short note on Leadership skills.
5. What is total Quality Management?

**Part B**

(5 × 10 = 50)

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

6. (a) Give a detailed note on F.W. Taylor's contribution to scientific Management.

Or

- (b) Elucidate the Hawthorne experiment and contribution of Elton Mayo to modern management.

7. (a) Explain the various components of Planning.

Or

(b) Discuss on how decisions are made under conditions of Certainty and Uncertainty.

8. (a) Explain the major factors which determine the optimum span of control in organizations.

Or

(b) What are the main elements of delegation of authority? How can you ensure effective delegation of authority?

9. (a) Discuss the importance of Maslow's Hierarchy of Needs in Management.

Or

(b) How does Leadership Grid Theory contribute to effective Leadership? Explain.

10. (a) Elaborately present the need of coordination in management.

Or

(b) Explain in detail on the principles of Business Process Re-engineering in Six Sigma World.

**Part C** (1 × 10 = 10)

Compulsory

11. Case Study

Studies have suggested that approximately 80% of Grapevine communication concerns business-related topics rather than personal gossip and that the majority of these communications are accurate. However, some of the communication is not accurate and not relevant to the organization—rumours may be untrue, malicious and harmful.

Questions:

- (a) With reference to the above, discuss the factors associated with the management of workplace informal communications?
  - (b) What is their function and purpose? Why are they used?
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**622102**

**M.B.A. DEGREE EXAMINATION, NOVEMBER 2021**

**First Semester**

**Corporate Secretaryship**

**MANAGERIAL ECONOMICS**

**(CBCS – 2019 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(5 × 3 = 15)

Answer **all** questions.

1. Define law of marginal utility. Explain its limitations.
2. Mention price determination under price discrimination.
3. State the aims of profit policy.
4. What are the different types of price leaderships?
5. Explain the degrees of price elasticity of demand.

**Part B**

(5 × 10 = 50)

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

6. (a) Define business decisions. Explain the role of managerial economics in business decisions.

Or

- (b) What are the problems faced by Indian Economy?

7. (a) Discuss the optimum combination of inputs.

Or

(b) Distinguish between “Income elasticity of demand” and “Income sensitivity of demand”.

8. (a) Explain the criteria of a good forecasting method.

Or

(b) Define cost of capital. Explain the calculation of average cost of capital and weighted average cost of capital.

9. (a) Explain the balance of payment trend and its implications in managerial decision.

Or

(b) Discuss the innovation theory of profit.

10. (a) What are the factors causing inflation and deflation?

Or

(b) What are the factors influencing managerial decision making?

**Part C** (1 × 10 = 10)

(Compulsory)

11. Explain the concept of return to scale. What are the external economics of large scale production?

**R6129**

**Sub. Code**

**622103**

**M.B.A. DEGREE EXAMINATION, NOVEMBER 2021**

**First Semester**

**Corporate Secretaryship**

**FINANCIAL AND COST ACCOUNTING**

**(CBCS – 2019 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(5 × 3 = 15)

Answer **all** questions.

1. Give any three uses of accounting.
2. What do you understand by intangible and fictitious assets? Give one example of each
3. Explain the concept EOQ
4. Define Marginal costing, what are its main features?
5. What is cost audit?. State the purpose of it.

**Part B**

(5 × 10 = 50)

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

6. (a) Discuss the significance of cost accounting

Or

(b) Journalise the following transactions in the books  
SriRam

Jan 2019

- 1 Started business with cash - Rs 50000
- 2 Paid into bank -Rs36000
- 3 Bought goods from M/s Singh and Co. on credit -Rs22000
- 4 Purchased furniture -Rs 4200  
Purchased adding machine and typewriter -Rs 8400  
(Payment in all cases made by cheque)
- 6 Paid for postage -Rs 215
- 8 sold goods for cash Rs 5400
- 9 sold goods on credit to M/s Sarada and Co Rs 4600
- 15 Paid to M/s Singh and Co. Rs21000 Discount allowed  
by them Rs.1000
- 25 Sold goods to M/s Ray and Co. Rs 5000
- 26 Received cheque from M/s Sharda and Co. in full  
settlement of amount due - Rs 4560
- 31 Paid for electric charges Rs. 100 paid salary Rs. 15,000  
Paid rent by cheque Rs. 2,000 drew of private use  
Rs.35,000

7. (a) Describe the need for preparing final accounts

Or

(b) Prepare a Trading Account, a Profit and Loss  
Account and a Balance Sheet from the following  
information.

Particulars	Rs.	Particulars	Rs.
Opening Stock	500000	Purchases	130000
Sales	700000	Capital	400000
General Expenses	40000	Bills Payable	11000
Salaries	35000	Closing Stock	125000
Sundry Creditors	50000	Purchase Return	18000
Sales return	40000	Cash in Hand	210000
Wages	9000	Sundry Debtors	185000
		Bills Receivable	30000

8. (a) Explain ABC analysis of stores control

Or

(b) From the following particulars, calculate:

(i) Re-order level;

(ii) Minimum level

(iii) Maximum level

Normal usage                      100 units per day

Minimum usage                    60 units per day

Maximum usage                   130 units per day

Economic order quantity      5,000 units

Re- order period                 25 to 30 days

9. (a) Describe the importance of Break Even Analysis :

Or

(b) The expenses budgeted for production of 10,000 units in a factory are given below.

Particulars	Per unit
Materials	70
Labour	25
Variable Factory Overheads	20
Fixed Factory Overheads (Rs. 1,00,000)	10
Variable Expenses (Direct)	5
Selling Expenses (10% fixed)	13
Distribution Expenses (20% fixed)	7
Administrative Expenses (Fixed - Rs. 50,000)	5
Total cost of sales per unit	<u>155</u>

You are required to prepare a budget for the production of 6000 units.



10. (a) Explain Variance Analysis. Describe its significance

Or

(b) From the following data, Calculate all material variances

Consumption for 100 units of product

Raw material	Standard	Actual
A	40 units @ Rs. 50per unit	50 units @ Rs. 50 per unit
B	60 units @ Rs. 40 per unit	60 units @ Rs. 45 per unit

**Part C**

(1 × 10 = 10)

(Compulsory)

11. Enumerate the functions of a cost auditor.

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**R6130**

**Sub. Code**

**622104**

**M.B.A. DEGREE EXAMINATION, NOVEMBER 2021**

**First Semester**

**Corporate Secretaryship**

**ORGANIZATIONAL BEHAVIOUR**

**(CBCS – 2019 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(5 × 3 = 15)

Answer **all** questions.

1. What is organizational behaviour and why is it important?
2. Brief out the major determinants of Personality.
3. What do you mean by Group Dynamics?
4. What is Political Behaviour in the workplace?
5. What is Organizational Development?

**Part B**

(5 × 10 = 50)

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

6. (a) Discuss the Classical Approach of Organizational Behaviour.

Or

- (b) Explain the future directions in Organizational Behaviour.

7. (a) Elucidate the various components of Learning Process.

Or

- (b) Narrate in detail on the stages involved in Perceptual Process.

8. (a) Bring out the advantages and limitations of Group Cohesiveness.

Or

- (b) Discuss in detail on the typical reasons of conflict within a group and how they could be managed?

9. (a) Explain in detail on the impact of Power and Politics in Organizational Productivity.

Or

- (b) What are the techniques of managing political behaviour? Explain.

10. (a) Elaborately present the factors that determine organizational effectiveness.

Or

- (b) Discuss in detail on how to deal with resistance to change.

**Part C** (1 × 10 = 10)

(Compulsory)

11. Case study

Laura is the associate director of a nonprofit agency that provides assistance to children and families. She is the head of a department that focuses on evaluating the skill-building programs the agency provides to families. She reports directly to the agency leadership. As a whole, the

agency has been cautious in hiring this year because of increased competition for federal grant funding. However, they have also suffered high staff turnover. Two directors, three key research staff, and one staff person from the finance department have left.

Laura has a demanding schedule that requires frequent travel; however, she supervises two managers who in turn are responsible for five staff members each. Both managers have been appointed within the last six months.

Manager 1: Kelly has a specific background in research. She manages staff who provide research support to another department that delivers behavioral health services to youth. Kelly supports her staff and is very organized; however, she often takes a very black and white view of issues. Upper level leadership values Kelly's latest research on the therapeutic division's services. Kelly is very motivated and driven and expects the same from her staff.

Manager 2: Linda has a strong background in social science research and evaluation. She manages staff that work on different projects within the agency. She is known as a problem solver and is extremely supportive of her staff. She is very organized and has a wealth of experience in evaluation of family services. Linda is very capable and can sometimes take on too much.

The managers are sensing that staff are becoming overworked as everyone takes on increased responsibilities due to high staff turnover. Staff have also mentioned that Laura's "glass half-empty" conversation style leaves them feeling dejected. In addition, Laura has not shared budgets with her managers, so they are having difficulty appropriately allocating work to staff. Laura said she has not received sufficient information from the finance department to complete the budgets.

The finance department said they have sent her all the information they have available.

As staff become distressed, the managers are becoming frustrated. They feel like they are unable to advocate for their staff or solve problems without key information like the departmental budget.

Questions:

- (a) How can Laura most effectively use both management and leadership skills in her role as associate director?
  - (b) What combination of the two do you think would work best in this setting?
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**R6131**

**Sub. Code**

**622105**

**M.B.A. DEGREE EXAMINATION, NOVEMBER 2021**

**First Semester**

**Corporate Secretaryship**

**COMPANY LAW AND PRACTICE – I**

**(CBCS – 2019 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(5 × 3 = 15)

Answer **all** questions.

1. Classify the Companies on the basis of Incorporation.
2. What is Corporate Veil when it can be lifted?
3. Enumerate the Employees Stock Option Scheme.
4. What do you mean by Company Administration?
5. Describe the procedure for holding the first meeting of Board of Directors.

**Part B**

(5 × 10 = 50)

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

6. (a) Enumerate procedure for incorporation of private company having share capital.

Or

- (b) Classify the different forms of business organization.

7. (a) State the legal procedure in lieu of prospectus.

Or

(b) What are the limitations regarding the alteration of articles of association? Explain.

8. (a) List and discuss the various types of share capital.

Or

(b) What are the modes of issue of securities? Explain.

9. (a) Explain the provisions relating to removal of directors by shareholders.

Or

(b) Illustrate about the national financial reporting and serious fraud investigation office.

10. (a) Write in detail on Requisites of valid meeting.

Or

(b) Discuss the secretarial standards on meetings.

**Part C**

(1 × 10 = 10)

Compulsory question.

11. Discuss in detail on responsibilities of National Financial Reporting Authority.

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**R6132**

**Sub. Code**

**622301**

**M.B.A. DEGREE EXAMINATION, NOVEMBER 2021**

**Third Semester**

**Corporate Secretaryship**

**GENERAL LAWS**

**(CBCS – 2019 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(5 × 3 = 15)

Answer **all** questions.

1. What is summary procedure?
2. What is common law? How it is different from equity?
3. Comment on Ejusdem Generis and golden rule of interpretation.
4. What are the consequences of non-stamping?
5. What are the properties that cannot be transferred?

**Part B**

(5 × 10 = 50)

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

6. (a) Explain the right of freedom under the Constitution.

Or

- (b) Discuss the directive principles of state policy.



7. (a) What is interpretation? Explain the need for interpretation of Statute.

Or

- (b) Write a note on (i) Res judicata (ii) Writs

8. (a) Explain the sources of Indian Law.

Or

- (b) What are sources of Hindu and Mohammedan laws?

9. (a) Explain the methods of stamping.

Or

- (b) Explain the documents that require registration.

10. (a) Explain the types of mortgages.

Or

- (b) Discuss the essentials of gift and tease.

**Part C** (1 × 10 = 10)

Compulsory

11. Arnab Pandey has joined a new law firm as a junior and he wants to specialize on civil law. As a senior to him advise him on the following questions.

Questions:

- (a) What is the difference between interlocutory orders and injunction? (4)
- (b) Whether the terms decree, order and judgment are the same? (4)
- (c) Why often the word 'Res Subjudice' is used when some matters are in trial at courts? (2)

**R6133**

**Sub. Code**

**622302**

**M.B.A. DEGREE EXAMINATION, NOVEMBER 2021**

**Third Semester**

**Corporate Secretaryship**

**ECONOMIC AND OTHER LEGISLATIONS**

**(CBCS – 2019 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(5 × 3 = 15)

Answer **all** questions.

1. State the objectives of competition Law.
2. Define Foreign exchange under FEMA.
3. What is the need for Environment Protection?
4. Define (a) Patent (b) copy right (c) Trademarks under IPR.
5. What is (a) Cyber security (b) Ecommerce Under IT Act?

**Part B**

(5 × 10 = 50)

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

6. (a) Give an account of (i) Geographical indications (ii) Trade secrets (iii) Designs under IPR Act?

Or

- (b) Examine the Role and functions of Environment tribunal under environment protection.

7. (a) Examine the functions and powers of the central and state Boards set up under the water (Prevention and control of pollution) Act.

Or

- (b) Discuss the Government policies bearing foreign investment and foreign collaboration.

8. (a) Explain the legal and regulatory framework procedures for obtaining various environment clearances.

Or

- (b) Discuss the powers and functions of competition commission of India under Competition Law.

9. (a) Indian Information Technology Act, 2008 enable the government to monitor all communications without warrant. The net effect of this will be that almost all digital communication that people use in India would be amenable to interception and monitoring, irrespective of whether they are targeted or whether they are potentially involved in any criminal activities". Discuss.

Or

- (b) What you understand by Digital Signature and Electronic Signature? Discuss related various provisions enumerated under Information Technology Act, 2000 and Rules.

10. (a) Discuss briefly the procedures relating to appointment of conciliators under Arbitration and conciliation ACT.

Or

- (b) What are the procedures to be followed in Registration of Trade Mark and explain the prohibitions under the Registration of Trade Mark?

**Part C**

(1 × 10 = 10)

(Compulsory)

11. The TRIPS agreement provides protection to trade secrets. Elucidate.
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**Sub. Code**

**622303**

**M.B.A. (CS) DEGREE EXAMINATION,  
NOVEMBER 2021**

**Third Semester**

**Corporate Secretaryship**

**CORPORATE AND MANAGEMENT ACCOUNTING**

**(CBCS – 2019 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(5 × 3 = 15)

Answer **all** the questions.

All questions carry equal marks.

1. What is meant by forfeiture of shares?
2. Write note on Economic value Added.
3. How will you calculate capital and revenue profit?
4. Write any two uses of ratio analysis
5. What are the limitations of fund flow statement?

**Part B**

(5 × 10 = 50)

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

All questions carry equal marks.

6. (a) Ganesh Ltd. issued prospectus inviting applications for 10,000 equity shares of Rs 10 each, payable as follows;

On application Rs. 2 per share

On Allotment Rs. 4 per share

On first call Rs. 4 per share

The issue is fully subscribed. Pass the necessary journal entries in the books of Ganesh Ltd. assuming that all payments due as stated above were received.

Or

- (b) On 31.12. 2013, X Ltd. acquired 80% equity shares of Y Ltd. The P and L A/c and General Reserve balances as per Balance sheet of Y Ltd prepared on 31.12.13 accounting to Rs. 6,80,000 and Rs 1,44,000 respectively .On the date of acquisition of shares, the assets of Y Ltd. were revalued and gain of Rs. 1,20,000 was found out. Calculate Capital profits and Revenue profits.

7. (a) Determine the maximum remuneration payable to the part time directors and Managers of Bharat Ltd. (a manufacturing company) under section 309 and 367 of the companies Act 2013 from the following particulars.

Before charging any such remuneration, the Profit and Loss account showed a credit balance of Rs. 23,05,000 for the year ended 31<sup>st</sup> March 2016 after taking into account following matters:

	Rs.
Profit on sale of investment	2,05,000
Subsidy received	4,10,000
Loss on sale of fixed assets	65,000
Ex-gratia to an employee	30,000
Provision for taxation	2,79,000
Compensation paid to injured workman	75,000

Bonus to foreign Technician	3,12,000
Multiple shift allowances	1,00,000
Special depreciation	75,000
Capital expenditure	5,10,000

Company is providing depreciation as per section 350 of the company's act 2013.

Or

(b) Explain the various requirements of corporate reporting.

8. (a) Ram Ltd and Shyam Ltd have agreed to amalgamate. A new company Rajesh Ltd has been formed to take over the combined concern as on 31<sup>st</sup> December 2015 After negotiations, the assets of the two companies have been agreed upon as shown below:

Balance Sheet as on 31-12-2015

Liabilities	Ram Ltd	Shyam Ltd	Assets	Ram Ltd	Shyam Ltd
	Rs.	Rs.		Rs.	Rs.
Share capital			Land and Buildings	5,00,000	3,00,000
Shares of Rs. 10 each	10,00,000	5,00,000	Plant and Machinery	2,00,000	2,50,000
Reserve Fund	—	50,000	Goodwill	—	50,000
P and L a/c	50,000	50,000	Furniture	1,10,000	—
Creditor	80,000	50,000	Stock	1,50,000	20,000
			Debtors	1,20,000	20,000
			Bank	50,000	10,000
	<u>11,30,000</u>	<u>6,50,000</u>		<u>11,30,000</u>	<u>6,50,000</u>

Prepare the balance sheet of Rajesh Ltd, assuming

- (i) The entire purchase price is paid off in the form of equity shares of Rs. 100 each in Rajesh Ltd.
- (ii) The amalgamation is in the nature of Merger.

Or

(b) Consolidate the following Balance Sheets:

Liabilities	H Rs.	S Rs.	Assets	H Rs.	S Rs.
Capital Re 1 shares	1,400	1,000	900 shares in S at cost	1,200	—
Creditors	—	500	Sundry assets	200	1,800
P and L A/c	—	300			
	<u>1,400</u>	<u>1,800</u>		<u>1,400</u>	<u>1,800</u>

When H Ltd acquired the shares in S, the profit and loss A/c of the latter had a credit balance of Rs. 200.

9. (a) From the following particulars extracted from the books of Ashok & Co. Ltd., compute the following ratios and comment: (i) Current ratio, (ii) Acid Test Ratio, (iii) Stock-Turnover Ratio, (iv) Debtors Turnover Ratio, (v) Creditors Turnover Ratio, and Average Debt Collection period.

	1-1-2016 Rs.	31-12-2016 Rs.
Bills Receivable	30,000	60,000
Bills Payable	60,000	30,000
Sundry Debtors	1,20,000	1,50,000
Sundry Creditors	75,000	1,05,000
Stock-in-trade	96,000	1,44,000

Additional information:

- (1) On 31-12-2016 there were assets: Building Rs. 2,00,000, Cash Rs. 1,20,000 and Cash at



Bank Rs. 96,000. (2) Cash purchases Rs. 1,38,000 and Purchases Returns were Rs. 18,000. (3) Cash sales Rs. 1,50,000 and Sales returns were Rs. 6,000. Rate of gross profit 25% on sales and actual gross profit was Rs. 1,50,000.

Or

(b) Explain the need for analysis of financial statements

10. (a) B. M. Co presents the following information and you are required to calculate funds from operations:

Profit and Loss Account			
	Rs.		Rs.
To expenses:		By Gross Profit	2,00,000
Operation	1,00,000	By Gain on sale of Plant	20,000
Depreciation	40,000		
To Loss on sale of building	10,000		
To Advertisement suspense a/c	5,000		
To discount (allowed to customers)	500		
To Discount on issue of shares written off	500		
To Goodwill	12,000		
To net profit	52,000		
	<u>2,20,000</u>		<u>2,20,000</u>

Or

(b) From the following financial statements and additional data condensed from reports of Sweet

Grapes Limited, prepare a cash flow statements for the year ended 31<sup>st</sup> December 2017 using (i) the direct and (ii) Indirect method.

Profit and Loss Account For the ended 31.12.2017

	Rs.	2016 (‘000)	Rs.	2017 (‘000)
Sales		1,000		1,400
Less : cost of sales				
Stock (opening)	250		120	
Purchase	850		800	
	1,100		920	
Less : stock (closing)	120		160	
		980		760
		20		640
Less: operating expenses	280			320
	(260)			320
Balance of undistributed Profit b/f	180			(80)
Balance available for distribution	(80)			240
Less: Dividend Paid	—			200
Balance of undistributed profit c/f	(80)			40

Balance sheets as at 31.12.2007

Capital	2016	2017	Assets	2016	2017
Liabilities	‘000	‘000		‘000	‘000
Expenses payable	50	40	Cash	80	100
Sundry creditors	150	260	Prepaid expenses	10	20

Capital Liabilities	2016 '000	2017 '000	Assets	2016 '000	2017 '000
Long term loans	400	200	Sundry debtors	10	20
Paid-up capital	200	400	Stock	120	160
Profit and loss appropriation	—	40	Investments	100	240
			Fixed assets	400	400
			Profit & loss a/c	80	—
	<u>800</u>	<u>940</u>		<u>800</u>	<u>940</u>

Additional information:

- (1) Depreciation charges for 2017- Rs. 40,000
- (2) There are no sales of fixed assets during the period.

**Part C** (1 × 10 = 10)

Compulsory

11. From the following ledger balances of H ltd. and its subsidiary S Ltd., Drawn upto 31<sup>st</sup> March 2016. Prepare a consolidated balance sheet as at that date, having regard to the following:
- (a) Reserve and Surplus (Cr) of S Ltd. stood as Rs. 25,000 and Rs. 15,000 respectively on the date of acquisition of its 80% shares by H Ltd., and
  - (b) Machinery (Book value 1,00,000) and furniture (Book value Rs. 20,000) of S were revalued at Rs. 1,50,000 and 15,000 respectively for the purpose of fixing the price of its shares : book values of other assets remaining unadjusted.

Cr	H Ltd	S Ltd	Dr.	H Ltd	S Ltd
Balances	Rs.	Rs.	Balances	Rs.	Rs.
Share capital	5,00,000	1,00,000	Machinery	3,00,000	90,000
Reserve	2,00,000	75,000	Furniture	50,000	17,000
Surplus A/c	1,00,000	25,000	Other Assets	4,40,000	1,43,000
Creditors	1,50,000	50,000	Shares in S Ltd. 800 at Rs. 200 each	1,60,000	
	<u>9,50,000</u>	<u>2,50,000</u>		<u>9,50,000</u>	<u>2,50,000</u>

**R6135**

**Sub. Code**

**622304**

**M.B.A, DEGREE EXAMINATION, NOVEMBER 2021**

**Third Semester**

**Corporate Secretaryship**

**CORPORATE FUNDING AND LISTING OF SECURITIES**

**(CBCS – 2019 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

**(5 × 3 = 15)**

Answer **all** questions.

1. What are the general permissions available to persons resident in India for purchase or acquisition of securities abroad?
2. What are the objectives of depository system?
3. How does debit fund work in India? List out the debt funds in India.
4. Briefly explain collective investment schemes. How does it work?
5. Define venture capital. How does venture capital funding work in India?

**Part B**

(5 × 10 = 50)

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

6. (a) What is foreign listing? Which Indian stocks are listed in USA?

Or

- (b) Discuss the advantages of listing of securities.

7. (a) How does depository system work? List out the depository processes.

Or

- (b) Explain in detail about NSDL.

8. (a) What are Masala bonds and their benefits?

Or

- (b) Bring out the importance of project finance?

9. (a) Describe an alternative investment fund types.

Or

- (b) Enumerate an Angel funds.

10. (a) Mention and explain the features of venture capital.

Or

- (b) Classify the guidelines of venture capital.

**Part C**

(1 × 10 = 10)

**Compulsory**

11. Start up companies and emerging ventures often face difficulty in gathering funds for their business entities. A group of investors who are wealthy and who are interested in new business ideas having potential, always come to the rescue of such startup companies. These investors are angels who not only provide funds at the crucial beginning of an entrepreneurship but also help them with own expertise and contacts in the market. But the question that arises is: What do such investors expect in return and how different are they from the traditional lenders?

Evaluate the angle funds and the Indian legal framework governing.

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**R6136**

**Sub. Code**

**622305**

**M.B.A. DEGREE EXAMINATION, NOVEMBER 2021**

**Third Semester**

**Corporate Secretaryship**

**CORPORATE COMPLIANCE MANAGEMENT**

**(CBCS – 2019 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(5 × 3 = 15)

Answer **all** questions.

1. What Corporate compliance IS and why compliance is important?
2. Write a note on 'compliance in business'.
3. What do you mean by maintenance of records? Bring out the records management policies and procedures.
4. List out the objectives of search reports.
5. What does professional certificate mean?

**Part B**

(5 × 10 = 50)

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

6. (a) Describe compliance risk assessment strategies.

Or

- (b) Briefly explain about review and updation of compliance framework.



7. (a) Enumerate the annual compliance for private Ltd company.

Or

- (b) How do comply with state and local laws?

8. (a) Compare and contrast between electronic repository and physical repository.

Or

- (b) Bring out the general principles of good documentation.

9. (a) Mention and explain the types of searches.

Or

- (b) What does MCA do in Companies Act? Explain search under Companies Act?

10. (a) Explain about form DIR-3 KYC WEB. List out the consequences of filling of DIR 3 KYC after the due date.

Or

- (b) Enumerate the segment wise role of company secretaries.

**Part C**

(1 × 10 = 10)

(Compulsory)

11. The novel coronavirus (Covid-19) has been declared a pandemic by the world health organisation and has affected numerous countries, including India. The MCA and other regulatory authorities have granted several relaxations from regulatory compliance for the corporate sector.

Discuss the key relaxations and measure which have been introduced by the MCA, SEBI, RBI and other courts/tribunal across the country.

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**R6137**

**Sub. Code**

**622306**

**M.B.A. DEGREE EXAMINATION, NOVEMBER 2021**

**Third Semester**

**Corporate Secretaryship**

**INCOME TAX LAW AND PRACTICE**

**(CBCS – 2019 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(5 × 3 = 15)

Answer **all** the questions.

1. Define the term Residential Status.
2. What is meant by Casual Income?
3. Write a brief note on set off and carry forward loss.
4. Explain the concept of Minimum Alternate Tax.
5. Write short note on Appellate authorities.

**Part B**

(5 × 10 = 50)

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

6. (a) Mr. A, an Indian Citizen, is living in Mumbai since 1950, he left for China on July 1, 2014 and comes back on August 7, 2019. Determine his residential status for the assessment year 2020–21.

Or

- (b) A had the following income during the previous year ended 31<sup>st</sup> March, 2020:

	Rs.
Salary Received in India for three Months	9,000
Income from house property in India	13,470
Interest on Saving Bank Deposit in State Bank of India	1,000
Amount brought into India out of the past untaxed profits earned in Germany	20,000
Income from agriculture in Indonesia being invested there	12,350
Income from business in Bangladesh, being controlled from India	10,150

Dividends received in Belgium from French companies, out of which Rs. 2,500 were remitted to India. Rs. 23,000. You are required to compute his total income for the assessment year 2020-21 if he is

- (i) a resident;  
(ii) a not ordinarily resident and  
(iii) a Non-resident.
7. (a) Mr. X, a resident of Ajmer, receives Rs.48,000 as basic salary during the previous year 2019-20. In addition, he gets Rs.4,800 as dearness allowance forming part of basic salary, 7% commission on sales made by him (sale made by X during the relevant previous year is Rs.86,000) and Rs.6,000 as house rent allowance. He, however, pays Rs.5,800 as house rent. Determine the quantum of exempted house rent allowance.

Or

- (b) Mr. X is the owner of three houses, which are all let out and not governed by the Rent Control Act. From the following particulars find out the gross annual value in each case:

Particulars	House I	House II	House III
Municipal value	30,000	20,000	35,000
Actual rent	32,000	28,000	30,000
Fair rent	36,000	24,000	32,000

8. (a) Compute Gross total income of Mrs. Shikha from following details for the A.Y.2020-21.

Income from house property A	60,000
Income from house property B	1,50,000
Income from house property C	1,00,000
Income from other sources	1,00,000
Losses u/s 22 for the A.Y. 2019-20	30,000
Losses u/s 22 for the A.Y. 1998-99	15,000
Losses u/s 56 for the A.Y. 2019-20	45,000

Or

- (b) Following are the particulars of income of Mr. Ram, who is 70 years old resident in India, for the Assessment year 2020-21:

Gross Total Income Rs. 8,10,040 which includes long-term capital gain of Rs. 2,55,000, Short-term capital gain of Rs. 88,000, interest income of Rs. 12,000 from savings bank deposits with banks. Mr. Ram invested in PPF Rs. 1,40,000 and also paid a medical insurance premium Rs. 31,000. Compute the total income of Mr. Ram.

9. (a) What are the powers of the Commissioner of Income tax in regard to search and seizure under section 132 of the Income-tax Act 1961?

Or

- (b) Describe the procedure of constitution of appellate Tribunal. Give the procedure for filling an appeal to the Appellate Tribunal.

10. (a) Xavier Ltd., a domestic company, has distributed dividend of Rs. 230 lakhs to its shareholders on 1/11/2015. On 1/10/2015, it has received dividend of Rs. 60 lakhs from its domestic subsidiary company Yale Ltd., on which Yale Ltd. has paid dividend distribution tax under section 115-O. Compute the additional income-tax payable by Xavier Ltd. under section 115-O.

Or

- (b) Explain TDS and list out the Scheme of Tax Deduction at Source.

**Part C** (1× 10 = 10)

(Compulsory)

11. Mr. Mugal joined Star Ltd. on 1/4/2019. Details regarding his salary are as follows:

Particulars	Amount
Basic	5,000 p.m.
Dearness Allowance	2,000 p.m. (50% considered for retirement benefit)
Education Allowance	1,000 p.m. (he has 1 son and 3 daughters)
Hostel Allowance	2,000 p.m. (none of the children is sent to hostel)
Medical Allowance	1,000 p.m. (total medical expenditure incurred 3,000)
Transport Allowance	1,800 p.m. (being used for office to residence and vice versa)
Servant Allowance	1,000 p.m.
City compensatory Allowance	2,000 p.m.
Entertainment Allowance	1,000 p.m.
Assistants Allowance	3,000 p.m. (paid to assistant 2,000 p.m.)
Professional Development Allowance	2,000 p.m. (actual expenses for the purpose 8,000 p.m.)
Bonus	24,000 p.a.
Commission	9,000 p.a.
Fees	5,000 p.a.

Compute his gross taxable salary for the assessment year 2020–21

**R6138**

**Sub. Code**

**622501**

**M.B.A. (CS) DEGREE EXAMINATION,  
NOVEMBER 2021**

**Third Semester**

**Corporate Secretaryship**

**ETHICS, GOVERNANCE AND SUSTAINABILITY**

**(CBCS – 2019 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

(5 × 3 = 15)

Answer **all** questions.

1. Explain the approaches to ethics.
2. How do you develop code of ethics?
3. What are the features of corporate governance?
4. Write note on corporate sustainability.
5. What is social accounting?

**Part B**

(5 × 10 = 50)

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

6. (a) Critically examine the characteristics and needs of business ethics.

Or

- (b) Explain in detail the requirements to strength corporate governance.

7. (a) Discuss the powers and responsibilities of board of directors.

Or

- (b) Describe the principles of sustainability reporting.
8. (a) Explain in detail the difference between corporate democracy and shareholders democracy.

Or

- (b) Discuss the effectiveness of the board.
9. (a) Discuss the dimensions of corporate government.

Or

- (b) Discuss in detail about "Sustainability Reporting".
10. (a) Explain corporate social responsibility of social accounting

Or

- (b) What is National Economy? What are the problems faced by National Economy?

**Part C**

(1 × 10 = 10)

(Compulsory)

11. In India corruption and bribery are taking place in educational institutions. How do you eradicate?

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**R6139**

**Sub. Code**

**622502**

**M.B.A. (CS) DEGREE EXAMINATION,  
NOVEMBER 2021**

**Third Semester**

**Corporate Secretaryship**

**HUMAN RESOURCE MANAGEMENT AND LABOUR  
LAWS**

**(CBCS – 2019 onwards)**

Time : 3 Hours

Maximum : 75 Marks

**Part A**

**(5 × 3 = 15)**

Answer **all** questions.

All questions carry equal marks.

1. Define human resource management.
2. What do you mean by 'Second-Line Leadership'?
3. What is employee retention?
4. List down the fringe benefits given to employees
5. What is the need for workers participation in management?

**Part B**

**(5 × 10 = 50)**

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

All questions carry equal marks.

6. (a) State the functions of human resource management.  
Or  
(b) Discuss the present day challenges of human resource management.

7. (a) What is job analysis? What is its purpose? How is it done?

Or

(b) Describe the steps in human resource planning.

8. (a) What are the different types of interviews?

Or

(b) 'Selection is a kind of elimination process' – Comment.

9. (a) 'Compensation management plays a vital role in various aspects of HRM' – Comment.

Or

(b) What are the different methods of job evaluation?

10. (a) What is employee grievance? Explain the process of grievance handling.

Or

(b) What are the methods of preventing industrial accidents?

**Part C**

(1 × 10 = 10)

Case Study : Compulsory question.

11. Your company is planning to recruit some new employees. As HR manager you feel that e-recruitment is the base way. However, the management feels that the traditional recruitment methods are best.

Questions:

(a) Discuss the reasons that may be making the management traditional recruitment is the best.

(b) Give reasons to convince them that e-recruitment is the best option.