

R6812

Sub. Code

611201

M.Com. DEGREE EXAMINATION, APRIL – 2022

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 are the techniques used for analysis of financial statements.
3. Distinguish between fund flow and cash flow analysis.
4. Explain briefly the importance of ZBB.
5. Describe the uses of profit – volume ratio in managerial decision making.

Part B

(5 × 10 = 50)

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

6. (a) Discuss the functions of Management accountant in an organization.

Or

- (b) Explain the difference between management accounting and cost accounting.

7. (a) What are the natures of financial statements?
Describe the limitations of financial statements.

Or

- (b) From the following profit and loss Account and Balance sheet of Jaya Limited, prepare common size income statement and common size balance sheet.

Profit and Loss Account for the year ended 30th June

	2019	2020		2019	2020
	Rs.	Rs.		Rs.	Rs.
To Cost of goods sold	500	640	By Sales	700	900
To Operating expenses:					
Administrative expenses	20	20			
Selling expenses	30	40			
To Net Profit	150	200			
	700	900		700	900

Balance Sheet as on 30th June

Liabilities	2019	2020	Assets	2019	2020
	Rs.	Rs.		Rs.	Rs.
Bills payable	50	75	Cash	50	70
Tax payable	100	150	Debtors	300	450
Sundry creditors	150	200	Stock	100	200
15% debentures	100	150	Land	100	120
10% Preference capital	200	200	Building	250	225
Equity capital	300	300	Plant	200	180
Reserves	200	250	Furniture	100	80
	<u>1,100</u>	<u>1,325</u>		<u>1,100</u>	<u>1,325</u>

8. (a) From the following balance sheets of X Ltd. As on 31st December 2015 and 2016, you are required to prepare.

(i) A schedule of changes in working capital.

(ii) A funds flow statement.

Liabilities	2015	2016	Assets	2015	2016
	Rs.	Rs.		Rs.	Rs.
Share Capital	1,00,000	1,00,000	Goodwill	12,000	12,000
General Reserve	14,000	18,000	Building	40,000	36,000
Profit & Loss A/c	16,000	13,000	Plant	37,000	36,000
Sundry Creditors	8,000	5,400	Investment	10,000	11,000
Bills Payable	1,200	800	Stock	30,000	23,400
Provision for Taxation	16,000	18,000	Bills Receivable	2,000	3,200
Provision for doubtful debts	400	600	Debtors	18,000	19,000
			Cash at Bank	6,600	15,200
	<u>1,55,600</u>	<u>1,55,800</u>		<u>1,55,600</u>	<u>1,55,800</u>

The following additional information has also been given:

- (1) Depreciation charged on plant was Rs. 4,000 and on Building Rs. 4,000.
- (2) Provision for taxation of Rs. 19,000 was made during the year 2016.
- (3) Interim dividend of Rs. 8,000 was paid during the year 2016.

Or

- (b) The following are the summarized Balance Sheets of a company as on 31st December, 2017 and 2018.

Liabilities	2017	2018
	Rs.	Rs.
Share Capital	2,00,000	2,50,000
General Reserve	50,000	60,000
Profit & Loss A/c	30,500	30,600
Mortgage Loan (long-term)	70,000	
Sundry Creditors	1,50,000	1,35,200
Provision for Taxation	30,000	35,000
	5,30,500	5,10,800
Assets:		
Land Building	2,00,000	1,90,000
Machinery	1,50,000	1,69,000
Stock	1,00,000	74,000
Sundry Debtors	80,000	64,200
Cash	500	600
Bank	—	8,000
Goodwill	—	5,000
	5,30,500	5,10,800

Additional information: During the year ended 31st December, 2018:

- (i) Dividend of Rs. 23,000 was paid
- (ii) Assets of another company were purchased for a consideration of Rs. 50,000 payable in shares.

The following assets were purchased: Stock Rs. 20,000; Machinery Rs. 25,000.

- (iii) Machinery was further purchased for Rs. 8,000
- (iv) Depreciation written off of machinery Rs. 12,000.
- (v) Income-tax provided during the year Rs. 33,000.
- (vi) Loss on sale of machinery Rs. 200 was written off to general reserve.

You are required to prepare the Cash Flow Statement.

9. (a) ABC Co. Wishes to arrange overdraft facilities with its bankers during the period April to June When it will be manufacturing mostly for stock. Prepare a Cash Budget for the above period from the following data including the extent of bank facilities the company will require at the end of each month:

(i)	Sales	Purchases	Wages
	Rs.	Rs.	Rs.
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

- (ii) 50 per cent of credit sales is realized in the month following the sale and the remaining 50 per cent in the second month following. Creditors are paid in the month following the month of purchase.

- (iii) Cash at hand on 1st April (estimated), Rs. 25,000.

Or

- (b) For production of 10,000 Electrical automatic Irons the following are the budgeted expenses:

	Per Unit
Direct materials	Rs. 60
Direct labour	30
Variables overheads	25
Fixed overheads (Rs. 1,50,000)	15
Variable expenses (Direct)	5
Selling expenses (10% fixed)	15
Administrations expenses (Rs. 50,000 rigid for all levels of productions)	5
Distribution expenses (20% fixed)	5
Total cost of sale unit	160

Prepare a budget for production of 6,000, 7,000 and 8,000 irons showing distinctly Marginal cost and Total costs.

10. (a) Assuming that the cost structure and selling prices remain the same in periods I and II, find out—
- (i) Profit Volume ratio;
 - (ii) Break-even point for sales;
 - (iii) Profit when sales are Rs. 1,00,000;
 - (iv) Sales required to earn a profit of Rs. 20,000; and
 - (v) Safety margin in period II.

Periods	Sales	Profits
	Rs.	Rs.
I	1,20,000	9,000
II	1,40,000	13,000

Or

- (b) A company producing 40,000 units of X product 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.

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

- (i) Advise the management whether to accept the order or not.
- (ii) What will be your advice if the order has come from the local merchant?
- (iii) If there is temporary fall in demand what will be minimum price to be charged?

Part C (1 × 10 = 10)

Compulsory.

11. Following are the ratios relating to the trading activities of National Traders Limited:

Debtors' Velocity	3 months
Stock Velocity	8 months
Creditors' Velocity	2 months
Gross Profit Ratio	25 per cent

Gross profit for the year ended 31st December, 1973 amount to Rs. 4,00,000. Closing Stock of the year is Rs. 10,000 above the opening stock. Bills receivable amount to Rs. 25,000 and bills payable to Rs. 10,000.

Find out

- (a) Sales
- (b) Sundry Debtors
- (c) Closing Stock
- (d) Sundry Creditors.

R6813

Sub. Code

611202

M.Com. DEGREE EXAMINATION, APRIL – 2022

Second Semester

Commerce

BUSINESS RESEARCH METHODS

(CBCS – 2019 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(5 × 3 = 15)

Answer **all** questions.

1. Write down the objectives of a research.
2. Explain snowball sampling.
3. Discuss the uses of Z-test.
4. What are the areas of applications of cluster analysis?
5. What are the essentials of a good report?

Part B

(5 × 10 = 50)

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

6. (a) Explain the scope of business research.

Or

- (b) What are the main sources of information in social research?

7. (a) What are the essentials of a research design?

Or

(b) Briefly explain the simple Random sampling.

8. (a) Define observation. What are its contents?

Or

(b) Explain various methods of coding.

9. (a) Describe how Likert scale and Guttman scale are constructed.

Or

(b) Explain the various types of errors in testing a hypothesis.

10. (a) What is correlation? Explain its types.

Or

(b) Discuss in brief the importance of editing.

Part C

(1 × 10 = 10)

Compulsory

11. Define research. Explain the various types of research.

R6814

Sub. Code

611203

M.Com. DEGREE EXAMINATION, APRIL – 2022.

Second Semester

Commerce

FINANCIAL MANAGEMENT TECHNIQUES

(CBCS – 2019 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(5 × 3 = 15)

Answer **all** questions.

1. Explain Wealth – maximization objective of financial management.
2. Define risk and explain the relationship between risk and return.
3. What is leverage? Explain its types.
4. Explain briefly the significance of capital rationing.
5. Enumerate the factors that affect dividend decision in an organization.

Part B

(5 × 10 = 50)

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

6. (a) Explain the significance of 'investment decision' and 'financing decision'.

Or

- (b) What is debenture? Explain various types of debentures.

7. (a) What is term- loan? Bring out the procedure for getting term loans in India.

Or

- (b) From the following details, prepare an estimate of working capital of Vinod Ltd.

	Average period of credit	Estimate for the first year Rs.
Purchase of materials	6 months	26,00,000
Wages	1½ weeks	19,50,000
Overheads		
Rent, rates, etc	6 months	1,00,000
Salaries	1 month	8,00,000
Other overheads	2 months	7,50,000
Cash sales	–	2,00,000
Credit sales	3 months	60,00,000
Average amount of stock and WIP	–	4,00,000
Average amount of undrawn profits	–	3,00,000

Assume that all expenses and income were made at an even rate for the year.

8. (a) A firm has 2,00,000 in short term debts at 5%; Rs. 4,20,000 par value of 8% debentures selling at 4,00,000, yielding 10%; and 10,000 equity shares selling at Rs.60 per share. The tax rate applicable to the firm is 57%. Dividends are Rs.3 per share. The internal rate of return (r) that can be earned is 0.4 and the retention ratio (b) is 0.25.

Find out the weighted average cost of capital, using market value weights.

Or

- (b) What is an Optimum capital structure? Explain its essential features.

9. (a) Two projects M and N which are mutually exclusive are being under consideration, Both of them require an investment of Rs. 1,00,000 each. The net cash inflows are estimated as under:

Year	M	N
	Rs.	Rs.
1	10,000	30,000
2	40,000	50,000
3	30,000	80,000
4	60,000	40,000
5	90,000	60,000

The company's targeted rate of return on investment is 12%. You are required to assess the projects on basis of their present values, using (i) NPV method, and (ii) Profitability index method.

Or

- (b) Describe the assumptions and limitations of CAPM.
10. (a) The following information is available in respect of a firm.

Capitalization rate = 10%

Earning per share = Rs. 40.

Assumed rate of return on investments

(i) 12% (ii) 10% (iii) 8%

Show the effect of dividend policy on market price of shares applying Walter's formula when dividend payout ratio is (i) 0% (ii) 50% (iii) 100%.

Or

- (b) Arvind Ltd. earns a profit of Rs.5 per share. The rate of capitalization (K) is 12% and the productivity of retained earnings (r) is 10%. Using Gordon's model determine the market price per share if the payout is (i) 20% (ii) 40% and (iii) 60%.

Part C

(1 × 10 = 10)

Compulsory

11. Two firms Ramu and Somu are identical in all respects except for the debt equity mix. Firm Ramu has issued 12% debenture of Rs. 15,00,000. Firm Somu has no debt. Both Ramu and Somu firms earn 30% before interest and taxes on their total assets of Rs. 20, 00,000.

The tax rate is 50% and equity capitalization rate is 20%. Compute the value of the two firms using.

- (a) Net Income Approach, and
(b) Net Operating Income Approach.

R6815

Sub. Code

611204

M.Com. DEGREE EXAMINATION, APRIL – 2022

Second Semester

Commerce

QUANTITATIVE TECHNIQUES

(CBCS – 2019 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(5 × 3 = 15)

Answer **all** questions.

1. Discuss the scope of Operations research
2. Explain the procedure for solving LPP by graphical method.
3. Explain the types of simulation.
4. If co-variance between X and Y variables is 10 and the variances of X and Y are respectively 16 and 9, Find the co-efficient of correlation.
5. What is Regression line? How is it constructed?

Part B

(5 × 10 = 50)

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

6. (a) Using Simplex method

$$\text{Maximize } Z = x_1 + x_2 + x_3$$

$$\text{subject to } 3x_1 + 2x_2 + x_3 \leq 3$$

$$2x_1 + x_2 + 2x_3 \leq 2$$

$$x_1, x_2 \geq 0.$$

Or

- (b) Explain Symbolic model.

7. (a) In a business venture a man can make a profit of Rs.1,000 with probability of 0.8 or suffer a loss of Rs.400 with a probability of 0.2

Determine his expected profit.

Or

- (b) In a town 10 accidents took place in a span of 50 days. Assuming that the number of accidents per day follows Poisson distribution. Find the probability that there will be

(i) one accident

(ii) 2 accidents

(iii) three or more accidents in a day.

8. (a) Discuss various types of deterministic inventory model.

Or

(b) The annual demand for an item is 3200 units. The unit cost is Rs.6 and inventory charge 25% per annum. If the cost of one procurement is Rs.150. Determine :

- (i) EOQ
- (ii) Number of orders per year
- (iii) Optimal total cost.

9. (a) What are the four steps of Simulation?

Or

(b) If θ is the acute angle between two regression lines in case of two variables x and y , show that $\tan \theta = \frac{1-r^2}{r} \cdot \frac{\sigma_x \sigma_y}{\sigma_x^2 + \sigma_y^2}$, r, σ_x, σ_y have their usual values.

10. (a) Super computer company has 10 portable computers available for rent. The average rental time is 2.5 days and is exponentially distributed, customers arrive randomly at an average rate of two customers per day. If a computer is not available, a customer will go to another store.

- (i) What fraction of arriving customers will be lost?
- (ii) What is the average number of computers in use?
- (iii) What fraction of customers will be lost if one of the computers is out of service for an extended period?

Or

(b) Explain the principal assumptions of sequencing problems.

Part C

(1 × 10 = 10)

(Compulsory)

11. Solve the transportation for minimization

		Destinations			Capacity
		1	2	3	
Sources	1	2	2	3	10
	2	4	1	2	15
	3	1	3	1	40
Demand		20	15	10	65

R6816

Sub. Code

611506

M.Com. DEGREE EXAMINATION, APRIL – 2022

Second Semester

ORGANIZATIONAL BEHAVIOUR

(CBCS – 2019 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(5 × 3 = 15)

Answer **all** questions.

1. What is organizational behavior? What is its scope?
2. Define Personality Factors and write any three Personality Factors.
3. Give reasons for the Management of Group Conflict.
4. Define Power and Authority.
5. Give the meaning of Organizational climate.

Part B

(5 × 10 = 50)

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

All questions carry equal marks.

6. (a) Discuss the role of Organizational Behavior in Today's business environment.

Or

- (b) Describe the Models of organizational behavior.

7. (a) Write the impact and consequences of stress on behavior.

Or

- (b) Define Motivation and its Types and importance.

8. (a) Explain any five theories of leadership.

Or

- (b) Define Groups and explain the types of Group.

9. (a) Explain the Factors influencing political behavior.

Or

- (b) Explain the Bases of Power.

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

Or

- (b) Explain the meaning and nature of Organizational change.

Part C

(1 × 10 = 10)

Compulsory

11. Discuss in detail Mc Gregor's theory of X and theory of Y.
- _____

R6817

Sub. Code

611401

M.Com. DEGREE EXAMINATION, APRIL – 2022

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 significance of cost accounting.
2. How much profit, if any, you would allow to be considered in the following case :
Contract cost Rs.5,60,000; Contract value Rs.10,00,000
Cash received Rs.5,40,000 Uncertified work Rs.60,000.
Deduction made from bills by way of security deposit 10%.
3. Ascertain the cost of Job No.305 :
Prime Cost Rs. 8,000; Factory overhead: 10% of prime cost; Administration overhead 20% of works cost.
4. The standard time and rate for unit component are given below :
Standard hours 20
Standard rate Rs.5 per hour
Actual hours 20,500 hours
Actual rate per hour Rs.4.80
Actual production 1000 units

Calculate :

- (a) Labour cost variance
- (b) Labour efficiency variance
- (c) Labour rate variance.

5. Briefly discuss the concept of life cycle costing.

Part B (5 × 10 = 50)

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

All questions carry equal marks.

6. (a) From the following information calculate :

- (i) EOQ,
- (ii) Reorder level,
- (iii) Maximum level, and
- (iv) Minimum level.

Normal usage 150 units per day. Minimum usage 100 units per day. Maximum usage 200 units per day. Reorder period 50 to 60 days. The annual usage is 50,000 units. The cost of purchase is Rs. 100 per order. Cost per unit is Re. 1.00. Carrying cost is 10% per annum.

Or

(b) From the following particulars prepare the stores ledger account showing the pricing of materials issue, by adopting the FIFO method, with base stock of 400 units, out of opening stock.

2019 December

- 1 Opening stock 1,000 units at Rs.2.00 each
- 3 Purchased 800 units at Rs.2.10 each
- 5 Issued 800 units

- 12 Purchased 1,600 units at Rs.2.10 each
 17 Issued 1,500 units
 20 Purchased 900 units at Rs.2.50 each
 25 Issued 600 units

7. (a) From the following information prepare a cost sheet for the month of Dec. 2019 :

	Rs.
Stock on hand 1 st Dec. 2019 :	
Raw materials	25,000
Finished goods	17,300
Stock on hand 31 st Dec. 2019 :	
Raw materials	26,200
Finished goods	15,700
Purchase of raw materials	21,900
Carriage on purchases	1,100
Work-in – progress 1.12.2019 at works cost	8,200
Work-in – progress 31.12.2019 at works cost	9,100
Sale of finished goods	72,300
Direct wages	17,200
Non productive wages	800
Direct expenses	1,200
Factory overheads	8,300
Administrative overheads	3,200
Selling and distribution overheads	4,200

Or

- (b) From the following data relating to two vehicles X and Y compute the cost per running km.

	X	Y
	Rs.	Rs.
Cost of vehicle	25,000	15,000
Road licence (annual)	750	750
Insurance (annual)	700	400
Garage rent (annual)	600	500
Supervision and salaries (annual)	1,200	1,200
Driver wages per hour	3	4
Cost of petrol per litre	3	3
Repairs and maintenance per km	1.65	2.00
Tyre allocation per km	0.80	0.60
Estimated life of vehicle (kms)	1,00,000	75,000
Kilometres run (annual)	15,000	6,000
Kilometres run per litre	20	15

You are required to charge interest on the cost of vehicles at 5% per annum. The vehicles run 20 km per hour on an average.

8. (a) A product passes through three processes X, Y and Z to its completion. During September 2020, 5,000 units of finished product were produced and the following expenses were incurred :

	Process X	Process Y	Process Z
	Rs.	Rs.	Rs.
Materials	5,000	10,000	5,000
Direct Wages	25,000	20,000	15,000
Direct Expenses	2,500	3,000	5,000

Indirect expenses amounted to Rs.30,000 which are to be apportioned to the processes on the basis of direct wages. Raw materials worth Rs.30,000 were issued to process X. Ignore the question of process stocks and prepare the process accounts, showing cost per unit in each process.

Or

- (b) The information given below has been taken from the costing records of an engineering works in respect of job number 303.

Materials Rs. 4,010

Wages : Department A – 60 hours at Rs.3 per hour; Department B 40 hours at Rs.2 per hour; Department C – 20 hours at Rs.5 per hour.

Overhead expenses for these three departments were estimated as follows :

Variable overheads: Department A – Rs.5,000 for 5,000 labour hours; Department B – Rs.3,000 for 1,500 labour hours; and Department C – Rs.2,000 for 500 labour hours.

Fixed overheads : Estimated at Rs.20,000 for 10,000 normal working hours.

You are required to calculate the cost of job 303 and calculate the price to give a profit of 25% on selling price.

9. (a) Following are the particulars of a product where two types of materials A and B are used :

Materials	Standard			Actual		
	Quantity	Price	Amount	Quantity	Price	Amount
A	120	10.00	1,200	140	9.50	1,330
B	80	7.50	600	60	9.00	540
Input	200	–	1,800	200	–	1,870
Normal Loss	20	–	–	18	–	–
Output	180	–	1,800	182	–	1,870

Calculate Material variances.

Or

- (b) Discuss the concept of overhead cost variances.
10. (a) Explain some specific decision making areas where costing can be applied.

Or

- (b) The cost sheet of a product is given below :

	Rs.	Rs.
Direct Material		500
Direct Wages		300
Factory Overhead :		
Fixed	50	
Variable	50	100
Administrative expenses		75
Selling and distribution overhead :		
Fixed	25	
Variable	50	75
Total Cost		1,050
Selling price per unit		1,200

The above figures are for an output of 50,000 units. The capacity for the firm is 65,000 units. A foreign customer is desirous of buying 15,000 units at a price of Rs.1,000 per unit.

Advise the manufacturer whether the order should be accepted. What will be your advise if the order were from a local merchant?

Part C (1 × 10 = 10)

Compulsory

11. In an engineering factory, the following particulars have been extracted for the year ended 31.12.2019. Compute the departmental overhead rate for each of the production departments, assuming that overheads are recovered as a percentage of direct wages :

Particulars	Production Departments			Service Departments	
	A	B	C	X	Y
Direct Wages (Rs.)	30,000	45,000	60,000	15,000	30,000
Direct Material (Rs.)	15,000	30,000	30,000	22,000	22,500
Staff (number)	1,500	2,250	2,250	750	750
Electricity (kwh)	6,000	4,500	3,000	1,500	1,500
Asset value (Rs.)	60,000	40,000	30,000	10,000	10,000
Light points	10	16	4	6	4
Area (sq. mtrs)	150	250	50	50	50

The expenses for the period were :

	Rs.		Rs.
Power	1,100	Depreciation	30,000
Lighting	200	Repairs	6,000
Stores overhead	800	General OH.	12,000
Welfare to staff	300	Rent and taxes	550

Apportion the expenses of service dept. Y according to direct wages and those of service dept. X in the ratio of 5 : 3 : 2 to the production departments.

R6818

Sub. Code

611402

M.Com. DEGREE EXAMINATION, APRIL – 2022

Fourth Semester

Commerce

PORTFOLIO AND INVESTMENT MANAGEMENT

(CBCS – 2019 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(5 × 3 = 15)

Answer **all** questions.

1. Describe the portfolio management and its objectives.
2. What do you mean by Money Market?
3. Describe the term 'Security Market Line'.
4. Differentiate between Equity and Debt Market.
5. Define the term Derivatives. Give examples.

Part B

(5 × 10 = 50)

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

6. (a) Explain the various types of Capital Markets and its functions.

Or

- (b) Discuss the nature and functions of Investment Management.

7. (a) Briefly explain the various assumptions of Capital Asset Pricing Model. Are there any limitations of the CAPM?

Or

(b) What are the sources of Risk in an Investment? Explain and elucidate.

8. (a) What are the importance chart patterns of Stock? Explain.

Or

(b) What is Fundamental Analysis? Discuss the various methods of determining intrinsic value of stock.

9. (a) Briefly explain the Harry Markowitz Model.

Or

(b) Explain the characteristics and benefits of Mutual funds.

10. (a) What are the differences between Exchange Traded and Over the Counter? Discuss.

Or

(b) Discuss the various types of Financial Derivatives.

Part C (1 × 10 = 10)

Compulsory.

11. Case Study :

You see in The Wall Street Journal that the yield spread between Baa corporate bonds and Aaa corporate bonds has gone from 350 basis points (3.5 percent) to 200 basis points (2 percent). Show graphically the effect of this change in yield spread on the SML and discuss its effect on the required rate of return for common stocks.

R6819

Sub. Code

611403

M.Com. DEGREE EXAMINATION, APRIL – 2022

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 Indirect Tax? Mention few merits of Indirect Taxes in India.
2. What is the term Migration under GST?
3. What do you mean by Anti-profiteering Activity?
4. Describe the terms Mixed supply and Composite supply.
5. What do you mean by confiscation of Goods under Customs Act?

Part B

(5 × 10 = 50)

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

All questions carry equal marks.

6. (a) What is GST? Explain the salient features of dual GST.

Or

- (b) Briefly explain the reforms in Indirect Taxations.

7. (a) Explain the exempted services under GST.

Or

(b) Briefly discuss the importance of Debit note and Credit note in GST.

8. (a) What are the various types of Returns in Goods and Services Tax? Discuss.

Or

(b) Discuss the advance ruling under GST and explain its process.

9. (a) Describe the features and Merits of IGST Model.

Or

(b) Explain UTGST. State the features of its.

10. (a) Briefly discuss the various objectives and scope of Customs Law.

Or

(b) Discuss the various penalties under Customs Act 1962.

Part C

(1 × 10 = 10)

(compulsory)

11. Case Study:

(a) How will valuation provisions apply in relation to inter-branch transfer between Chhattisgarh and Madhya Pradesh? Given that credit of compensation cess is not available to the Madhya Pradesh branch whether second proviso to Rule 28 of Central Goods and Service Tax Rules, 2017 (“CGST Rules”) can be applied in the present case?

- (b) Can the factor that levy is not on the basis of value (but on the basis of quantity) be considered for non-applicability of valuation rules?
-

R6820

Sub. Code

611510

M.Com. DEGREE EXAMINATION, APRIL – 2022

Fourth Semester

Commerce

Elective : STRATEGIC BUSINESS MANAGEMENT

(CBCS – 2019 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(5 × 3 = 15)

Answer **all** questions.

All questions carries equal marks.

1. How do you understand about strategic management?
2. What do you mean by blue ocean strategy?
3. List out the problems of strategic growth model.
4. What is zero defect strategy?
5. Define organization structure.

Part B

(5 × 10 = 50)

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

6. (a) Discuss the important steps involved in strategic management process.

Or

- (b) What is mapping? Explain the need for mapping.

7. (a) Briefly explain the porter's five force model.

Or

(b) Explain the criteria for evaluating strategic alternatives.

8. (a) What factors in India are responsible for growing importance of strategy?

Or

(b) Explain the concept of strategic alliances.

9. (a) Discuss in detail the role of business process outsourcing in strategic growth.

Or

(b) What is six-sigma? Briefly explain the application of six-sigma for business.

10. (a) Discuss the organization niche features.

Or

(b) What do you mean by corporate social responsibility? Explain the importance of CSR.

Part C

(1 × 10 = 10)

(Compulsory)

Case study

11. Do a SWOT Analysis for 5G services in Indian market and analyse the strategic approach BSNL in this regard.

R6821

Sub. Code

611704

M.Com. DEGREE EXAMINATION, APRIL – 2022

Fourth Semester

Commerce

MANAGERIAL COMMUNICATION

(CBCS – 2019 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(5 × 3 = 15)

Answer **all** the questions.

1. What are the uses of Email? Mention few types of emails in communication?
2. What do you mean by Phrase? Illustrate.
3. Define Business Writing. Give examples.
4. What is the term Executive summary in report?
5. Describe Credit rating with examples.

Part B

(5 × 10 = 50)

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

All questions carry equal marks.

6. (a) Explain the objectives and scope of communication.

Or

- (b) What are the various types of Visual Aids in Communication? Discuss.

7. (a) Briefly explain the importance of vocabulary building in language.
Or
- (b) Short Note on:
(i) Regional Niches
(ii) Global Nuances
(iii) Metaphors
8. (a) Discuss the principles and importance of business writing.
Or
- (b) Briefly explain the characteristics and purpose of report writing.
9. (a) What are the various types of business Letters? Discuss.
Or
- (b) Describe the various steps in writing a research report.
10. (a) What is ECGC? Explain the function of its and procedure for claim.
Or
- (b) What are the roles and functions of clearing and forwarding agents in India?

Part C (1 × 10 = 10)
(Compulsory)

11. Case Study :

What are social letters? Draft a letter congratulating your friend on getting a dream multinational corporation.