

R2873

Sub. Code

611201

M.Com. DEGREE EXAMINATION, APRIL – 2025

Second Semester

Commerce

ADVANCED MANAGEMENT ACCOUNTING

(CBCS – 2022 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** the following objective questions by choosing the correct option.

1. Basic objective of management accounts is (CO1, K2)
 - (a) To ascertain profit and loss
 - (b) To settle disputes between management and workers
 - (c) To report to different levels of management on performance
 - (d) None of these
2. Management accounting helps management in (CO1, K2)
 - (a) Preparation of financial accounts
 - (b) Raising finance
 - (c) Filling tax returns
 - (d) Decision making
3. Ratio Analysis involves the process of (CO2, K2)
 - (a) Recording
 - (b) Computation
 - (c) Relationship between two items
 - (d) None of the above

4. Earnings per share (EPS) is a (CO2, K2)
(a) Profitability Ratio (b) Turnover Ratio
(c) Liquidity Ratio (d) None of these
5. Premium on redemption of debentures is (CO3, K4)
(a) A cash inflow (b) Cash out flow
(c) An income (d) An asset
6. Dividend paid is usually treated as (CO3, K4)
(a) An application of cash
(b) Source of cash
(c) Loss
(d) Gain
7. Budgeting is (CO4, K4)
(a) A technique
(b) A method of costing
(c) Maintaining ledger accounts
(d) None of the above
8. Purchase budget refers to (CO4, K4)
(a) Purchase of fixed assets
(b) Purchase of raw materials
(c) Purchase of advertising and distribution materials
(d) Purchase of office supplies
9. Angle of incidence is (CO5, K2)
(a) Angle between sales and fixed cost lines
(b) Angle sales and variable cost lines
(c) Angle between sales and total cost lines
(d) None of the above

10. Marginal cost is (CO5, K2)
- (a) Prime cost (b) Variable cost
- (c) Works cost (d) Cost of production

Part B (5 × 5 = 25)

Answer **all** the questions not more than 500 words each.

11. (a) Discuss the importance of management accounting in enhancing organizational performance. (CO1, K2)

Or

- (b) What are the objectives of management Accounting? (CO1, K2)

12. (a) From the following compute the value of stock (CO2, K2)

Sales = Rs. 10,00,000

Gross Profit Ratio = 25%

Stock turnover ratio = 10

Closing stock is more than opening stock by Rs. 25,000.

Or

- (b) Ascertain closing debtors from the following data : (CO2, K2)

Total sales Rs. 40,00,000, cash sales Rs. 4,00,000.

Debtors collection period 60 days (360 days' year)

Closing bills receivable Rs. 10,000.

13. (a) Ascertain cash from operations for the year 1999 from the following Balance sheets : (CO3, K4)

Liabilities	1998	1999	Assets	1998	1999
Share capital	5,00,000	5,00,000	Building at cost	3,00,000	3,00,000
8% debentures	2,00,000	2,00,000	Depreciation theorem	(20,000)	(50,000)
General reserve	1,00,000	1,40,000	Machinery at cost	2,00,000	2,40,000
P & L A/c	50,000	1,20,000		(30,000)	(55,000)
Trade creditors	40,000	70,000		1,40,000	2,60,000
Bills payable	30,000	20,000		2,00,000	3,00,000
Outstanding exp:	10,000	12,000		1,40,000	67,000
	<u>9,30,000</u>	<u>10,62,000</u>		<u>9,30,000</u>	<u>10,62,000</u>

Or

- (b) From the following Balance sheets you are required to prepare a cash flow statement : (CO3, K4)

Liabilities	2006 Rs.	2007 Rs.	Assets	2006 Rs.	2007 Rs.
Share capital	3,00,000	3,50,000	Land	70,000	86,000
Profit & Loss A/c	20,000	33,000	Stock	90,000	1,00,000
Current liabilities	90,000	65,000	Debtors	1,20,000	1,15,000
			Cash	1,30,000	1,47,000
	<u>4,10,000</u>	<u>4,48,000</u>		<u>4,10,000</u>	<u>4,48,000</u>

14. (a) With the following data for 60% activity, prepare a budget for 80% activity. (CO4, K4)

Material	Rs. 10 per unit
Wages	Rs. 6
Factory overheads	Rs. 6,000 (20% Fixed)
Administration overheads	Rs. 2,400 (10% Variable)

Assume that production at 60% activity is 240 units.

Or

- (b) A manufacturing company submits the following figures of Product X for the first quarter of 2003 :
(CO4, K4)

Sales (in units):

	Rs.
January	50,000
February	40,000
March	60,000

Selling price per unit Rs. 100

Target of first Quarter 2004 :

Sales unit increase by 20%

Selling price increase by 10%

Prepare the sales Budget.

15. (a) Vasanth Ltd. presents the following results for one year. Calculate the P/V Ratio, BEP and Margin of Safety.
(CO5, K2)

	Rs.
Sales	2,00,000
Variable costs	1,20,000
Fixed cost	50,000
Net profit	30,000

Or

- (b) Sales Rs. 1,00,000; Profit Rs. 10,000; variable cost 70%. Find out
(CO5, K2)
- P/V Ratio
 - Fixed cost
 - Sales to earn a profit of Rs. 40,000.

Part C

(5 × 8 = 40)

Answer **all** the questions not more than 1000 words each.

16. (a) Explain the concept of management accounting and distinguish it from financial accounting. (CO1, K2)

Or

- (b) Describe the key responsibilities of a management accounting in a contemporary business setting. (CO1, K2)

17. (a) From the following particulars calculate (CO2, K2)

- (i) Average A/Cs payables
- (ii) Purchase
- (iii) Cost of goods sold and
- (iv) Sales

Rs.

Opening creditors 60,000

Opening bills payable 20,000

Closing creditors 50,000

Closing bills payable 20,000

- (1) Opening stock was Rs. 20,000 more than closing stock.
- (2) Credit allowed by creditors one month.
- (3) Gross profit on sales 8%.

Or

- (b) Prepare a list of current assets from the following details (CO2, K2)

(i) Current ratio 2.5

(ii) Quick ratio 1.5

(iii) Working capital Rs. 75,000

(iv) Bank overdraft Rs. 25,000

(v) Cash in hand Rs. 1,000

18. (a) From the following Balance sheets of Ponni Ltd., make out the statement of cash flow. (CO3, K4)

Liabilities	1989 Rs.	1990 Rs.	Assets	1989 Rs.	1990 Rs.
Equity share capital	3,00,000	4,00,000	Goodwill	1,15,000	90,000
8% Redeemable Pref. Share capital	1,50,000	1,00,000	Land and Buildings	2,00,000	1,70,000
General Reserve	40,000	70,000	Plant	80,000	2,00,000
P & L A/C	30,000	48,000	Debtors	1,60,000	2,00,000
Proposed dividend	42,000	50,000	Stock	77,000	1,09,000
Creditors	55,000	83,000	Bills Receivable	20,000	30,000
Bills payable	20,000	16,000	Cash in hand	15,000	10,000
Provision for taxation	40,000	50,000	Cash at bank	10,000	8,000
	<u>6,77,000</u>	<u>8,17,000</u>		<u>6,77,000</u>	<u>8,17,000</u>

Additional Information :

- (i) Depreciation of Rs. 10,000 and Rs. 20,000 have been charged on plant account and land and buildings account respectively in 1990.
- (ii) An interim dividend of Rs. 20,000 has been paid 1990.
- (iii) Income tax Rs. 35,000 was paid during the year 1990.

Or

- (b) The following shows the balances in condensed form of Pavitra Ltd at the beginning as well as at the end of the year 2022. (CO3, K4)

Liabilities and Capital	1.1.2022 Rs.	31.12.2022 Rs.	Assets	1.1.2022 Rs.	31.12.2022 Rs.
Creditors	52,000	47,500	Cash and bank balances	45,000	45,000
Outstanding exp.	6,000	6,500	Debtors	38,500	26,500
8% Debentures	45,000	35,000	Investments	50,000	32,000

Liabilities and Capital	1.1.2022 Rs.	31.12.2022 Rs.	Assets	1.1.2022 Rs.	31.12.2022 Rs.
Depreciation fund	20,000	22,000	Prepaid expenses	500	1,000
Reserve for contingencies	30,000	30,000	Stock-in-trade	41,000	53,000
P & L a/c	8,000	11,500	Land of buildings	77,000	77,000
Share capital	1,15,000	1,15,000	Machinery	24,000	33,000
	<u>2,76,000</u>	<u>2,67,500</u>		<u>2,76,000</u>	<u>2,67,500</u>

The following information is also available :

- (i) 10% dividend was paid in cash.
- (ii) New machinery for Rs. 15,000 was purchased but old machinery costing Rs. 6,000 was sold for Rs. 2,000 on which accumulated depreciation was Rs. 3,000.
- (iii) Rs. 10,000 8% debentures were redeemed by purchase from open market at Rs. 96 for a debenture of Rs. 100.
- (iv) Investments were sold at book value. Prepare a Cash Flow Statement.

19. (a) From the following data forecast the cash position at the end of April, May and June 1998. (CO4, K4)

Month 1998	Sales	Purchases	Wages	Sales Expenses
February	1,20,000	80,000	10,000	7,000
March	1,30,000	98,000	12,000	9,000
April	70,000	1,00,000	8,000	5,000
May	1,16,000	1,03,000	10,000	10,000
June	85,000	80,000	8,000	6,000

Further information :

- (i) Sales at 10% realised in the month of sales. Balance equally realised in two subsequent months.
- (ii) Purchases: Creditors are paid in the month following the month of supply.
- (iii) Wages: 20% paid in arrears in the following month.
- (iv) Sundry expenses paid in the month itself.
- (v) Income tax Rs. 20,000 payables in June.
- (vi) Dividend Rs. 12,000 payables in June.
- (vii) Income from investments Rs. 2,000 received half-yearly in March and September. Cash balance on hand as on 1.4.88 Rs. 40,000.

Or

- (b) The Royal industries has prepared its annual sales forecast, expecting to achieve sale of Rs. 30,00,000 next years. The controller is uncertain about the pattern of sales to be expected month by month. The following sales data pertain to the year which is to be representative of a normal year. (CO4, K4)

Month	Sales Rs.	Month	Sales Rs.
January	1,10,000	July	2,60,000
February	1,15,000	August	3,30,000
March	1,00,000	September	3,40,000
April	1,40,000	October	3,50,000
May	1,80,000	November	2,00,000
June	2,25,000	December	1,50,000

Prepare a monthly sales budget for the coming year on the basis of the above data.

20. (a) The sales turnover and profit during two years were as follows : (CO5, K2)

Year	Sales Rs.	Profit
2007	1,40,000	15,000
2008	1,60,000	20,000

Calculate :

- (i) P/V Ratio
- (ii) Break-even point
- (iii) Sales requires to earn a profit of Rs. 40,000
- (iv) Fixed expenses and
- (v) Profit when sales are Rs. 1,20,000.

Or

- (b) (CO5, K2)

	Rs.
Present sales	1,00,000
Variable cost	60,000
Fixed cost	20,000

Ascertain the effect of 10% reduction of selling price on :

- (i) P/V Ratio
- (ii) Breakeven Point.

Also calculate the sales requires to maintain the profit at the present level.

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611202

M.Com. DEGREE EXAMINATION, APRIL – 2025

Second Semester

Commerce

PORTFOLIO AND INVESTMENT MANAGEMENT

(CBCS – 2022 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** the following objective type questions by choosing the correct option.

1. The employment of funds with the aim of achieving an additional income is called _____. (CO1, K2)
 - (a) deposit
 - (b) share
 - (c) investment
 - (d) insurance

2. A combination of various investment products like bonds, shares, securities, mutual funds and so on is called as _____. (CO1, K2)
 - (a) investment
 - (b) speculation
 - (c) gambling
 - (d) portfolio

3. _____ risks cover the risk of market, interest rate risk and purchasing power risk. (CO2, K4)
- (a) Biased
 - (b) Unsystematic
 - (c) Systematic
 - (d) Business
4. Most investors are risk-averse which means _____. (CO2, K4)
- (a) They will assume more risk only if they are compensated by higher expected return
 - (b) They will always invest in the investment with the lowest possible risk
 - (c) They will always avoid to invest in the investment with the lowest possible risk
 - (d) They avoid the stock market due to the high degree of risk
5. In Dow theory, secondary movements are those which last only for a short while are also known as _____. (CO3, K4)
- (a) Fluctuations
 - (b) Narrow movements
 - (c) Random wiggles
 - (d) Corrections
6. Which analysis provides a simplified picture of price behavior of shares? (CO3, K4)
- (a) Fundamental (b) Technical
 - (c) Financial (d) None

7. Efficient portfolios can be defined as those portfolio which for a given level of risk provides _____. (CO4, K4)

- (a) Maximum return
- (b) Average return
- (c) Minimum return
- (d) None of the above

8. The highest level of market efficiency is _____. (CO4, K4)

- (a) Weak form efficiency
- (b) Semi-strong form efficiency
- (c) Random walk efficiency
- (d) Strong form efficiency

9. An option that can only be exercised at maturity is called _____. (CO5, K4)

- (a) Swap
- (b) Stock option
- (c) European option
- (d) American option

10. Which of the following is not a financial derivative? (CO5, K4)

- (a) Stock
- (b) Futures
- (c) Options
- (d) Forward contracts

Part B

(5 × 5 = 25)

Answer **all** the questions not more than 500 words each.

11. (a) What are the functions of investment management?
(CO1, K2)

Or

- (b) Explain the different financial instruments in brief.
(CO1, K2)

12. (a) How to match goals with investment? (CO2, K4)

Or

- (b) Can all the risk be eliminated if a sufficiently large portfolio is held? Explain. (CO2, K4)

13. (a) In what ways the equity and debt investments are valued? (CO3, K4)

Or

- (b) Write a note on the lead and lag indicators. (CO3, K4)

14. (a) Discuss about the Random Walk theory. (CO4, K4)

Or

- (b) Define portfolio construction. What are the key steps involved in effective portfolio construction? (CO4, K4)

15. (a) Who is the writer of call and put option? (CO5, K4)

Or

- (b) What is swap contract? Explain the benefits of swap contracts. (CO5, K4)

Part C

(5 × 8 = 40)

Answer **all** the questions not more than 1000 words each.

16. (a) Describe the different types of securities and their nature in detail. (CO1, K2)

Or

- (b) What are Ideal investment? Explain its features. (CO1, K2)

17. (a) Explain the significance of the covariance in calculating the portfolio risk. (CO2, K4)

Or

- (b) Evaluate the measures of systematic and unsystematic risks. (CO2, K4)

18. (a) What are the various methods of valuation of equity and debt investments? (CO3, K4)

Or

- (b) Describe the important charts pattern in detail. (CO3, K4)

19. (a) What is mutual fund? Explain the various types of mutual fund. (CO4, K4)

Or

- (b) Explain the different forms of market efficiency. (CO4, K4)

20. (a) Discuss about the various terminologies in option market. (CO5, K4)

Or

- (b) Explain the concept of derivatives and its types. (CO5, K4)
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R2875

Sub. Code

611203

M.Com. DEGREE EXAMINATION, APRIL – 2025

Second Semester

Commerce

LOGISTICS MANAGEMENT

(CBCS – 2022 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** the following objective type questions by choosing the correct option.

1. What does the term “logistics” primarily refer to?
(CO1, K1)
 - (a) Manufacturing goods
 - (b) Efficient transportation and storage
 - (c) Marketing strategies
 - (d) Customer relationship management
2. What does ‘just-in-time’ (JIT) inventory management aim to achieve?
(CO1, K1)
 - (a) Increase inventory levels
 - (b) Reduce waste by receiving goods only when needed
 - (c) Increase supplier dependency
 - (d) Stockpile raw materials for emergencies

3. What is the primary purpose of a Combined Transport Document (CTD)? (CO2, K2)
- (a) Legal compliance
 - b) Management of a single-mode transport
 - c) Integration of multi-modal transport
 - (d) Freight calculations
4. What does “tramp shipping” involve? (CO2, K2)
- (a) Fixed routes and schedules
 - (b) Flexible routes based on demand
 - (c) Passenger transport only
 - (d) Regular shipping lanes
5. Which Indian port is the largest in terms of container handling? (CO3, K3)
- (a) Chennai Port
 - (b) Jawaharlal Nehru Port Trust (JNPT)
 - (c) Kochi Port
 - (d) Visakhapatnam Port
6. What is “house stuffing”? (CO3, K3)
- (a) Packing goods at a bonded warehouse
 - (b) Loading goods into containers at the exporter’s premises
 - (c) Loading goods into containers at the port terminal
 - (d) Consolidating shipments from multiple suppliers

7. What does a Customs House Agent (CHA) specialize in?
(CO4, K4)
- (a) Handling port operations
 - (b) Inspecting goods for damage
 - (c) Customs clearance and tariff management
 - (d) Managing ship crew requirements
8. Which intermediary is responsible for loading and unloading ships?
(CO4, K4)
- (a) Freight Forwarder
 - (b) Stevedore
 - (c) Customs House Agent
 - (d) Surveyor
9. Which organization governs international air cargo rules?
(CO5, K5)
- (a) WTO
 - (b) IATA
 - (c) IMF
 - (d) UNCTAD
10. What does IATA primarily regulate in air transport?
(CO5, K5)
- (a) Freight rates
 - (b) Documentation and safety standards
 - (c) Infrastructure development
 - (d) Customer services

Part B

(5 × 5 = 25)

Answer **all** questions not more than 500 words each.

11. (a) Define Logistics and explain its primary Objectives.
(CO1, K1)

Or

- (b) Explain the significance of Logistics Strategic in supply chain management.
(CO1, K1)

12. (a) Define Transportation and list its Primary Modes.
(CO2, K2)

Or

- (b) Discuss the importance of the Multi-Modal Transport System.
(CO2, K2)

13. (a) Describe the Role of Inland Container Depots (ICDs) in supply chains.
(CO3, K3)

Or

- (b) Discuss the advantages of using IT for Shipment Tracking in Logistics.
(CO3, K3)

14. (a) What are the main functions of Clearing and Forwarding Agents?
(CO4, K4)

Or

- (b) Explain the Role of Customs House Agents in import–export operations.
(CO4, K4)

15. (a) Define Air Freight Rates and its role in International Logistics. (CO5, K5)

Or

- (b) Discuss the advantages of Railways for International Trade. (CO5, K5)

Part C (5 × 8 = 40)

Answer **all** questions, not more than 1000 words each

16. (a) Explain the Key Drivers of Supply Chain Performance. (CO1, K1)

Or

- (b) Describe the role and significance of supply chain strategy in achieving business goals. (CO1, K1)

17. (a) Describe the objectives and importance of Maritime logistics in global marketing. (CO2, K2)

Or

- (b) Analyze the significance of the multi-modal transport document in supply chain management. (CO2, K2)

18. (a) Explain the different Types of Port Facilities and their Importance in Global Trade. (CO3, K3)

Or

- (b) Discuss the Need and Types of Containerization in Supply Chain Management. (CO3, K3)

19. (a) Discuss the different Types of Intermediaries in the Global Supply Chain. (CO4, K4)

Or

- (b) Explain the Compare and contrast the roles of freight forwarders and clearing agents. (CO4, K4)
20. (a) Analyze the prospects of Air Cargo transport in the context of E-Commerce Growth. (CO5, K5)

Or

- (b) Explain the Factors Influencing Air Freight Rates and their Implications on International Trade. (CO5, K5)
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Sub. Code

611204

M.Com. DEGREE EXAMINATION, APRIL – 2025

Second Semester

Commerce

GST AND CUSTOMS LAW

(CBCS – 2022 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** the following objective type questions
by choosing the correct option.

1. In India GST came effective from July 1st 2017 India has chosen _____ model of dual GST. (CO1, K2)
(a) USA (b) UK
(c) Canadian (d) China
2. The highest CGST rate legally permitted for intrastate supplies is _____. (CO1, K2)
(a) 18% (b) 40%
(c) 20% (d) 28%+cess
3. What is the composition tax rate for manufacturers under the GST Composition Scheme? (CO2, K5)
(a) 1% (b) 2%
(c) 5% (d) 12%

4. Under GST, which section defines the term 'supply'? (CO2, K5)
- (a) Section 2(13) (b) Section 5
- (c) Section 7 (d) Section 9
5. What is the due date for filing GSTR-3B? (CO3, K3)
- (a) 10th of the next month
- (b) 15th of the next month
- (c) 20th of the next month
- (d) Last day of the next month
6. The books and other records U/S 35 are to be maintained at (CO3, K3)
- (a) Place where the books and accounts are maintained
- (b) Place of address of the proprietor/ partner/ director / principal officer
- (c) Principal place of business mentioned in the certificate of registration
- (d) Any of the above
7. Under the IGST Act, who has the power to apportion IGST between the Centre and the States? (CO4, K4)
- (a) GST Council
- (b) Ministry of Finance
- (c) Reserve Bank of India
- (d) CBIC

8. Migration of an existing taxable person under UTGST requires (CO4, K4)
- (a) Filing a new GST registration
 - (b) Automatic migration of GSTIN
 - (c) Manual application to CBIC
 - (d) No migration is required
9. Under the Customs Act, the term 'Customs Area' includes. (CO5, K4)
- (a) A warehouse
 - (b) The port
 - (c) The airport
 - (d) All of the above
10. Goods imported or exported in violation of the Customs Act are known as (CO5, K4)
- (a) Non-taxable goods
 - (b) Restricted goods
 - (c) Smuggled goods
 - (d) Prohibited goods

Part B (5 × 5 = 25)

Answer **all** the questions not more than 500 words each.

11. (a) Explain the concept of dual GST in India and its significance. (CO1, K2)

Or

- (b) Discuss the role of GST in reforming India's earlier tax structure. (CO1, K2)

12. (a) Differentiate between composite supply and mixed supply with examples. (CO2, K5)

Or

- (b) Write a short note on the role of an Input Service Distributor under GST. (CO2, K5)

13. (a) Outline the steps involved in filing GST returns. (CO3, K3)

Or

- (b) What are the key offences under GST? Provide two examples. (CO3, K3)

14. (a) Differentiate between inter-state and intra-state supply of goods under the IGST Act. (CO4, K4)

Or

- (b) What are the key exemptions under the IGST Act, 2017? (CO4, K4)

15. (a) What are the different types of customs duties imposed under the Customs Act? (CO5, K4)

Or

- (b) What is meant by the term “duty drawback”? Briefly explain its significance. (CO5, K4)

Part C

(5 × 8 = 40)

Answer **all** the questions, not more than 1000 words each

16. (a) What is the significance of single and multiple taxes? Explain with reference to the Indian tax system. (CO1, K2)

Or

- (b) Write a detailed note on the GST Council, including its composition and decision-making. (CO1, K2)
17. (a) Discuss the mechanism of input tax credit under GST, including its conditions and restrictions. (CO2, K5)

Or

- (b) Describe the role of tax invoices, debit notes, and credit notes in GST compliance. (CO2, K5)
18. (a) Explain the procedure for filing GST returns, including GSTR-1, GSTR-3B, and annual returns. (CO3, K3)

Or

- (b) Describe the process of inspection, search, and seizure under GST and the circumstances under which they are conducted. (CO3, K3)
19. (a) Explain the mechanism for the levy and collection of IGST on inter-state supplies. (CO4, K4)

Or

- (b) Explain the salient features and objectives of the GST (Compensation to States) Act, 2017. (CO4, K4)

20. (a) Explain the concept of warehousing under customs law and its advantages for importers. (CO5, K4)

Or

- (b) Write a detailed note on the process of search, seizure, and arrest under the Customs Act.
(CO5, K4)
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611506

M.Com. DEGREE EXAMINATION, APRIL – 2025

Second Semester

Commerce

Elective – MANAGEMENT OF HUMAN RESOURCES

(CBCS – 2022 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** the following objective questions by choosing the correct option.

1. Management of Human Resources emphasis (CO1, K2)
 - (a) Development of People
 - (b) Punishment of People
 - (c) Adoption of People
 - (d) None of these
2. _____ functions are the human resource functions that are required to administrate the manpower in the organisation. (CO1, K2)
 - (a) Managerial
 - (b) Operational
 - (c) Research
 - (d) Analytical
3. HR policy makes employees _____ (CO2, K5)
 - (a) Train for future positions
 - (b) Helter person/worker
 - (c) A knowledgeable person
 - (d) All the above
4. The actual achievements compared with the objectives of the job is _____ (CO2, K5)
 - (a) Job Performance
 - (b) Job evaluation
 - (c) Job description
 - (d) None of these

5. Movement of an employee from one job to another (CO3, K3)
 (a) Job Enlargement (b) Retrenchment
 (c) Job Rotation (d) Job Design
6. Job _____ is a statement of the minimum acceptable human qualities necessary to perform a job satisfactorily. (CO3, K3)
 (a) Evaluation (b) Specification
 (c) Description (d) Analysis
7. The down ward movement of employee in organizational hierarchy with lower pay status responsibilities means (CO4, K5)
 (a) Demotion (b) Job change
 (c) Promotion (d) Transfer
8. Which of the following option is a component of remuneration? (CO4, K5)
 (a) Fringe Benefits (b) Commitment
 (b) External equity (d) Motivation
9. Which is a form of participative management? (CO5, K5)
 (a) Information-sharing
 (b) Associative participation
 (c) Consultative participation
 (d) All of the above
10. When any discipline becomes ineffective or less-effective? (CO5, K5)
 (a) Longer time spending in action
 (b) Discipline is handled impersonally
 (c) A ware of rules and performance criteria
 (d) Only (a) and (b)

Part B (5 × 5 = 25)

Answer **all** the questions in not more than 500 words each.

11. (a) Discuss the main objective of HRM. (CO1, K2)

Or

- (b) “A good human resource manager is no longer just a hirer and firer of men”. In the light of the statement, explain the role of an effective human resource manager. (CO1, K2)

12. (a) Explain various elements For human resource planning. (CO2, K5)

Or

- (b) What are various methods used in forecasting human resource planning? (CO2, K5)

13. (a) Explain the benefits and problems associated with induction. (CO3, K3)

Or

- (b) What is promotion? Discuss various is of promotion. (CO3, K3)

14. (a) How does offering ESOPs impact employee commitment and organizational performance? (CO4, K5)

Or

- (b) What are the common biases in performance appraisal and how can they be minimized? (CO4, K5)

15. (a) How can organizations ensure effective implementation of workplace safety provisions? (CO5, K5)

Or

- (b) Discuss the role of worker representatives in maintaining organizational harmony. (CO5, K5)

Part C (5 × 8 = 40)

Answer **all** the questions in not more than 1000 words each.

16. (a) Outline the functions of HRM. (CO1, K2)

Or

- (b) What are role and structure of human resource functions in organisations? (CO1, K2)

17. (a) Provide examples of companies that excelled or failed in leadership transitions. What lessons can be learned? (CO2, K5)

Or

- (b) How does external recruitment encourage innovation and diversity in the workplace? (CO2, K5)

18. (a) Examine the importance of executive development programmes and its purpose, methods and efficacy. (CO3, K3)

Or

- (b) What causes Transfer? List the salient features of a good Transfer Policy. (CO3, K3)

19. (a) Elucidate the key methods of job evaluation, and how are they applied? (CO4, K5)

Or

- (b) What are the core features of an HRIS and how does it improve HR operations? (CO4, K5)

20. (a) How can organizations balance the interests of management and workers to ensure good industrial relations? (CO5, K5)

Or

- (b) Analyse the following case study and answer the given questions at the end. A large-scale manufacturing company has multiple trade unions, causing conflicts and disputes during wage negotiations. How can the organization manage the challenges posed by trade union multiplicity? What role can collective bargaining play in resolving conflicts? (CO5, K5)

R2878

Sub. Code

611401

M.Com. DEGREE EXAMINATION, APRIL – 2025

Fourth Semester

Commerce

ADVANCED COST ACCOUNTING

(CBCS – 2022 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** the following objective questions by choosing the correct option.

1. In cost accounting, what is a 'cost centre' (CO1, K1)
 - (a) A production unit
 - (b) An expense category
 - (c) A cost measurement tool
 - (d) A segment of the organization for which costs are accumulated
2. What does ABC Analysis in inventory management prioritize? (CO1, K2)
 - (a) Items with the highest unit cost
 - (b) Items with the highest demand
 - (c) Items with the longest shelf life
 - (d) Items with the lowest reorder quantity

3. What does the term "Labour Turnover" refer to? (CO2, K1)
- (a) The rate at which employees complete their tasks
 - (b) The percentage change in the workforce during a period
 - (c) The efficiency of the labor force
 - (d) The ratio of direct to indirect labor costs
4. What is the purpose of the Base Stock Method in issuing materials? (CO2, K3)
- (a) Minimizing holding costs
 - (b) Reducing reorder frequency
 - (c) Maintaining a constant level of inventory
 - (d) Maximizing production efficiency
5. In which type of costing system is the cost calculated for producing identical units or services? (CO3, K2)
- (a) Job Costing (b) Batch Costing
 - (c) Process Costing (d) Service Costing
6. What is the key feature of Contract Costing? (CO3, K2)
- (a) Continuous production
 - (b) Job orders for unique projects
 - (c) Homogeneous unit production
 - (d) Process-oriented production
7. What is the key objective of Variance Analysis in Standard Costing? (CO4, K4)
- (a) To identify deviations from budgeted costs
 - (b) To calculate total production costs
 - (c) To assess market trends
 - (d) To determine overall profitability

8. What is the key objective of Variance Analysis in Standard Costing? (CO4, K4)
- (a) To identify deviations from budgeted costs
 - (b) To calculate total production costs
 - (c) To assess market trends
 - (d) To determine overall profitability
9. Back plush Costing is commonly associated with which production environment? (CO5, K4)
- (a) Job order costing (b) Batch costing
 - (c) Process costing (d) Contract costing
10. What are the primary characteristics of Cost Accounting Standards? (CO5, K4)
- (a) Voluntary guidance
 - (b) Mandatory rules for cost accounting
 - (c) Industry-specific standards
 - (d) Applicable only in developing economies

Part B (5 × 5 = 25)

Answer **all** the questions in not more than 500 words each.

11. (a) Discuss the key components of a Cost Sheet and explain its role in cost analysis. (CO1, K1)
- Or
- (b) Compare and contrast the techniques of ABC Analysis and Just in Time (JIT) in inventory management. (CO1, K2)

12. (a) Compare the advantages and disadvantages of using the Base Stock Method in material management. (CO2, K1)

Or

- (b) The following transactions took place in respect of an item of Material. (CO2, K3)

Dates	Receipt quantity K.G.S.	Rate Rs. P	Issue Quantity K.G.S
2-3-2021	200	2.00	—
10-3-2021	300	2.40	—
15-3-2021	—		250
18-3-2021	250	2.60	—
20-3-2021	—		200

Record the above transactions in stores Ledger, pricing issues at simple average rate.

13. (a) Discuss the significance of Cost Plus Contract in Contract Costing. (CO3, K2)

Or

- (b) A factory turns out two variations of a product 'A' and 'B'. The cost of materials and labour are given below. (CO3, K5)

Particulars	A	B
Materials per unit	12.50	7.50
Direct wages per unit	10.00	6.00

Works on cost is charged at 100% on wages and office on cost at 25% of works cost. 200 units of A and 500 units of B were produced and sold at Rs. 50 and Rs. 30 per unit respectively, there being neither opening nor closing stocks. Prepare a statement of cost showing cost and profit.

14. (a) On the standard cost card of manufacturing 106 units of product X on a single job, 35 hours of direct labour at a standard rate of Rs. 2.40 per hour are required. During the month of January 10 jobs were completed on which 360 direct labour hours were used at an average cost of Rs. 2.25 per hour. Calculate the labour variances. (CO4, K4)

Or

- (b) Define Standard Costing and highlight main objectives. (CO4, K4)
15. (a) Discuss the characteristics of Target Costing and its application in strategic cost management. (CO5, K4)

Or

- (b) Define Truth Put Costing and explain its importance in cost accounting. (CO5, K4)

Part C (5 × 8 = 40)

Answer **all** the questions in not more than 1000 words each.

16. (a) Explain the concept of Economic Order Quantity (EOQ) in inventory management and how it minimizes total inventory costs. (CO1, K1)

Or

- (b) On August 15, 2016 a manufacturer Sankar desired to quote for a contract for the supply of 500 radio sets. From the following details prepare a statement showing the price to be quoted to give the same percentage of net profit on turnover as was realized during 6 months ending on 30th June 2016.

(CO1, K2)

	Rs.
Stock of material as on 1st Jan. 2016	20,000
Stock of material as on 30th June 2016	25,000
Purchase of materials during 6 months	1,50,000
Factory wages during 6 months	1,20,000
Indirect charges during 6 months	25,000
Opening stock of completed sets	Nil
Closing stock of completed sets	100
Sales during 6 months	3,24,000

The number of radio sets manufactured during these six months was 1450 sets including those sold and those stocked at the end of the period. The radio labour has gone to be quoted are of uniform quality and size as were manufactured during the six months to 30th June 2016. As from August 1, the cost of factory up by 10%.

17. (a) Enter the following transactions in the stores ledger of Y material using (i) FIFO and (ii) LIFO methods.
(CO2, K3)

May 2018	
1	Balance 250 units at Re. 1 per unit
3	Issued 50 units on material requisition No. 61
6	Received 800 units, vide goods received [Note No. 13] at Rs. 1.10 per unit
7	Issued 300 units on Material requisition No. 63.

May
2018

8	Returned to stores 20 units issued on material requisition No. 61.
12	Received 300 units as per goods received note No. 15 at Rs. 1.20 per unit
15	Issued 320 units [Material requisition No. 83]
18	Received 100 units, vide goods received note No. 77 at 1.20 per unit.
20	Issued 80 units [Material requisition No. 102]
23	Returned to vendors 20 units from goods received Note No. 77 received on 18th
27	Received 200 units on goods received note No. 96 at Re. I per unit.
28	Freight paid on purchase [vide goods received note No. 96] Rs. 50.
30	Issued 250 units on material requisition No. 113.

Or

- (b) Electronics Ltd., furnish the following information. It has three Production departments A, B and C and two service departments D and E. The following are extracted from the records of the company:
(CO2, K3)

Rent and Rates Rs. 5,000

Power Rs. 1,500

General lighting Rs. 600

Indirect wages Rs. 1,500

Sundries Rs. 10,000

Depreciation on machinery Rs. 10,000

The following further details are available.

Particulars	Total	A	B	C	D	E
Floor Area (Sq.mts)	10,000	2,000	2,500	3,000	2,000	500
Light points	60	10	15	20	10	5
Direct wages (Rs.)	10,000	3,000	2,000	3,000	1,500	500

H.P. of machines	150	60	30	50	10	–
Value of machinery (Rs.)2,50,000		60,000	80,000	1,00,000	5,000	5,000
Machine hour		1,000	2,000	4,000	1,000	1,000
Working hours		6,226	4,028	4,066	–	–

The expenses of D & E are allocated as follows:

	A	B	C	D	E
D	20%	30%	40%	–	10%
E	40%	20%	30%	10%	–

What is the total cost of an article if its raw material cost is Rs. 50, labour cost Rs. 30, and it passes through departments A, B and C for 4, 5 and 3 hours respectively?

18. (a) During January 2024, 2,000 units were introduced in process (CO3, K5)

(i) There was no work in progress on 1.1.2024. By the end of the month 1, 200 units were completed and transferred to process

(ii) 500 units were incomplete and 300 units had been scrapped. The normal process loss had been 10% of input. It was estimated that the incomplete units reached the following stage.

The process costs were :

Material 80%; Labour and overheads 60%:

	Rs.
Material	17,000
Labour	6,400
Overheads	3,200

Scrap value is Rs.2 per unit. The scrapped units had passed through the process and are 100% complete as regards materials, labour and overheads.

Prepare the necessary statements, process account and abnormal loss account.

Or

- (b) The following data are from the costing records of Samarth industries Ltd., in respect of Job No:76.
(CO3, K5)

Material consumed Rs. 6,000.

Wages :

Cutting department 20 hours at Rs. 40 per hour

Shearing department 10 hours at Rs. 40 per hour

Boring department 5 hours at Rs. 60 per hour.

Variables overheads for the respective departments are estimated as follows:

Cutting department Rs. 40,000 for 2,000 direct labour hours

Shearing department Rs. 20,000 for 2,500 direct labour hours.

Boring department Rs. 10,000 for 400 direct labour hours

Fixed overheads are estimated at Rs. 1,00,000 for 20,000 normal working hours. You are required to ascertain the cost of job No: 76 and calculate the price to be charged so as to give a profit of 20% on cost.

19. (a) A company manufactures a particular chemical, the standard material cost being (CO4, K4)

40% of material X at Rs. 20 per kg.

60% of material Y at Rs. 30 per kg.

A standard loss of 10% is expected in production.

During one month 182 kgs of chemical were produced from the use of 90 kgs. Of material X at Rs. 18 per kg and 110 kgs of material Y at Rs. 34 per kg.

Calculate the following variances for the month:

- (i) Material price variance
- (ii) Material mix variance
- (iii) Material yield variance
- (iv) Material cost variance.

Or

- (b) The following details relating to the product X during the month of March 1997 are available. You are required to compute the material and labour cost variances: (CO4,K4)

Standard cost per unit:

Material 50 kgs at Rs. 40 per kg

Labour 400 hours at Re. 1 per hour

Actual cost for the month:

Material 4900 kgs at Rs. 42 per kg

Labour 39600 hours at Re. 1.10 per hour

Actual production = 100 unit.

20. (a) Describe the applications of Cost Accounting Standards and their significance in various industries. (CO5, K4)

Or

- (b) Discuss the characteristics of Target Costing and its application in strategic cost management. (CO5, K4)

R2879

Sub. Code

611402

M.Com DEGREE EXAMINATION, APRIL – 2025

Fourth Semester

Commerce

BUSINESS LEGISLATIONS

(CBCS – 2022 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** the following objective type questions by choosing the correct option.

1. Every promise and every set of promises, forming the consideration for each other, is called as _____.
(CO1, K2)
 - (a) A voidable contract
 - (b) A contract
 - (c) A void contract
 - (d) An agreement
2. The Indian Contract Act, 1872 extends to _____.
(CO1, K2)
 - (a) The State of Jammu and Kashmir
 - (b) The Union Territories of India
 - (c) The whole of India except the State of Jammu and Kashmir
 - (d) The whole of India

3. A _____ is a contract to perform the promise or discharge the liability of a third person in case of his default. (CO2, K1)
- (a) Contract of Guarantee
 - (b) Contract of Bailment
 - (c) Contract of Indemnity
 - (d) Contract of Pledge
4. In a contract of guarantee, the liability of surety is _____. (CO2, K1)
- (a) Primary
 - (b) Collateral and secondary
 - (c) Does not arise
 - (d) None of the above
5. In a contract of sale of goods the seller is under no duty to reveal unflattering truths about the goods sold. This doctrine is called as _____. (CO3, K3)
- (a) Doctrine of indoor management
 - (b) Caveat Emptor
 - (c) Unjust enrichment
 - (d) Doctrine of ultra vires
6. Appeal against the National Commission can be done in _____. (CO3, K3)
- (a) District Forum
 - (b) High court
 - (c) State commission
 - (d) Supreme court

7. The Bill of Lading is related with _____.
(CO4, K4)
- (a) Contract Act 1872
 - (b) Consumer Protection Act 1986
 - (c) The Carriage of Road Act 2007
 - (d) The Carriage of Goods by Sea Act 1865
8. The Carriage by Road Act was enacted in the year _____.
(CO4, K4)
- (a) 1865 (b) 2007
 - (c) 1989 (d) 1925
9. The share capital of a Company may be reduced by _____.
(CO5, K4)
- (a) With permission from the Company Law Board
 - (b) An ordinary Resolution
 - (c) A resolution of the Board of Directors
 - (d) Special Resolution
10. The Charter of the Company is known as _____.
(CO5, K4)
- (a) Bye laws
 - (b) Memorandum of Association
 - (c) Articles of Association
 - (d) Prospectus

Part B

(5 × 5 = 25)

Answer **all** the questions not more than 500 words each.

11. (a) What are the features of a Quasi Contract?
(CO1, K2)

Or

- (b) Explain the various remedies for breach of contract.
(CO1, K2)

12. (a) What are the duties and rights of agents?
(CO2, K1)

Or

- (b) Describe the mode of termination of an agency.
(CO2, K1)

13. (a) What are the key elements to be considered in case of the transfer of property?
(CO3, K3)

Or

- (b) What is consumer dispute? State the ways to handle it.
(CO3, K3)

14. (a) What are the features of a common carrier under the Common Carriers Act?
(CO4, K4)

Or

- (b) List out and explain the provisions regarding the Railways Act.
(CO4, K4)

15. (a) Explain the content of the Articles of Association.
(CO5, K4)

Or

- (b) What are the various characteristics of the company?
(CO5, K4)

Part C

(5 × 8 = 40)

Answer **all** the questions not more than 1000 words each.

16. (a) Define Contract. What are the essentials of a valid contract? (CO1, K2)

Or

- (b) Describe the term offer and acceptance and also explain its significance. (CO1, K2)
17. (a) Enumerate the various responsibilities of the finder of lost goods. (CO2, K1)

Or

- (b) What are the rights and duties of Bailor? (CO2, K1)
18. (a) Enumerate the procedure to file a complaint under the Consumer Protection Act. (CO3, K3)

Or

- (b) Explain the rights and duties of the buyer in case of deliver of goods. (CO3, K3)
19. (a) Elucidate the legal provisions regarding the Carriage of Goods by Sea Act. (CO4, K4)

Or

- (b) Describe the Carriage by Air Act in detail. (CO4, K4)

20. (a) The Memorandum of Association is a legal document that lays out the framework for the establishment of a company. – Explain. (CO5, K4)

Or

- (b) Explain the different kinds of meetings in a company. (CO5, K4)
-

R2880

Sub. Code

611403

M.Com. DEGREE EXAMINATION, APRIL – 2025.

Fourth Semester

Commerce

QUANTITATIVE TECHNIQUES

(CBCS – 2022 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** the following objective questions by choosing the correct option.

1. The objective function of a linear programming problem are _____. (CO1, K2)
 - (a) A Constraint
 - (b) Function to be optimized
 - (c) A relation between the variables
 - (d) None of these
2. The techniques which provides the decision maker a systematic and powerful means of analysis to explore policies for achieving predetermined goals are called _____. (CO1, K2)
 - (a) Mathematical Technique
 - (b) Correlation Technique
 - (c) Quantitative Technique
 - (d) Fundamental Technique

3. A table with all possible value of a random variable and its corresponding probabilities is called _____.
(CO2, K4)
- (a) Probability Mass Function
 - (b) Probability Density Function
 - (c) Cumulative Distribution Function
 - (d) Probability Distribution
4. How many parameters are there in the binomial distribution?
(CO2, K4)
- (a) 1 (b) 2
 - (c) 4 (d) 3
5. Queuing theory is also called _____. (CO3, K4)
- (a) Linear Programming Technique
 - (b) Waiting line theory
 - (c) Game theory
 - (d) Concept theory
6. Monte Carlo simulation gets its name from which of the following?
(CO3, K4)
- (a) Data Collection
 - (b) Model formulation
 - (c) Random-Number Assignment
 - (d) Analysis
7. Which concept involves making decisions based on the most optimistic assumption about future outcomes?
(CO4, K4)
- (a) Maximin criterion (b) Maximax criterion
 - (c) Minimax regret (d) Expected utility

8. _____ is used to analyze the costs and benefits of decisions in decision theory. (CO4, K4)
- (a) Payoff matrix (b) Payin matrix
(c) Expected matrix (d) Risk matrix
9. If $r = 1$, the angle between the two regression lines is _____. (CO5, K4)
- (a) Ninety degree (b) Thirty degree
(c) Zero degree (d) Sixty degree
10. _____ attempts to determine the degree or relationship between variables. (CO5, K4)
- (a) Regression analysis
(b) Correlation analysis
(c) Inferential analysis
(d) None of these

Part B

(5 × 5 = 25)

Answer **all** the questions not more than 500 words each.

11. (a) Write the steps involved in solving LP using Graphical method? (CO1, K2)

Or

- (b) Obtain the dual of the following primal problem
Minimize $z = 3x_1 - 2x_2 + x_3$ Subject to :

$$2x_1 - 3x_2 + x_3 \leq 5 \quad 4x_1 - 2x_2 \geq 9$$

$$-8x_1 + 4x_2 + 3x_3 = 8 \quad x_1, x_2 \geq 0, x_3 \text{ is unrestricted}$$

(CO1, K2)

12. (a) A car park contains 5 cars. The arrival of car is Poisson at a mean rate of 10 per hour. The length of time each car spends in the car park is exponential distribution with mean of 5 hours. How many cars are in the park on the average?(CO2, K4)

Or

- (b) Gamblers who played both black jack and craps were studied and it was found that the average amount of black playing per weekend was 7 hours with a standard deviation of 3 hours. The average amount of craps play was 4 hour with a standard deviation of 2 hours. What is the mean and standard deviation for the total amount of gaming?
(CO2, K4)

13. (a) Obtain the expected waiting time of a customer in the queue of the model $\lambda = 10/\text{hour}$, $\mu = 3/\text{hour}$ $C = 4$ what is the probability that a customer has to wait before he gets service? (CO3, K4)

Or

- (b) People arrive at a theatre ticket centre in a Poisson distributed arrival rate of 25 per hour. Serve time is constant at two minutes. Calculate (i) The mean number in the waiting line (ii) the mean waiting time (iii) Utilization factor. (CO3, K4)

14. (a) Let $U(x)$ denote the patient's utility function, where x is the number of months to live. Assuming that $U(12) = 1.0$ and $U(0) = 0$, how low can the patient's utility for living 3 months be and still have the operation be preferred? For the rest of the problem, assume that $U(3) = 0.8$ (CO4, K4)

Or

- (b) Someone comes and offers you gambler's anti-insurance. If you agree to it, they pay you Rs. 20 up front you agree to pay them 50% of any winnings (that is, Rs. 5 if Belle wins, and Rs. 10 if Jeb wins). How would it affect the expected value of each of your courses of action? What would be the best action to take now, again assuming risk-neutrality? Draw the new decision tree. (CO4, K4)

15. (a) Calculate the Spearman's rank correlation coefficient for the following data :

$X : [10, 20, 30, 40, 50]$

$Y : [30, 40, 10, 20, 50]$

(CO5, K4)

Or

- (b) Given the following data, predict the value of Y for $X_1 = 3$ and $X_2 = 4$.

Data : (X_1, X_2, Y)

$(1, 2, 3)$ $(2, 3, 4)$ $(3, 4, 5)$ $(4, 5, 6)$ $(5, 6, 7)$ (CO5, K4)

Part C (5 × 8 = 40)

Answer **all** the questions not more than 1000 words each.

16. (a) Use simplex method to solve the following LP problem Maximize $Z = x_1 + x_2 + 3x_3$

Subject to

$$3x_1 + 2x_2 + x_3 \leq 3$$

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

$$x_1, x_2 \geq 0$$

(CO1, K2)

Or

- (b) Solve using Vogel's Approximation Method and perform optimality Test using MODI method.
(CO1, K2)

	D1	D2	D3	D4	Supply
O1	2	3	11	7	6
O2	1	0	6	1	1
O3	5	8	15	9	10
Demand	7	5	3	2	17

17. (a) The average number of acres burned by forest and range fires in a large New Mexico county is 4,300 acres per year, with a standard deviation of 750 acres. The distribution of the number of acres burned is normal. What is the probability that between 2,500 and 4,200 acres will be burned in any given year?
(CO2, K4)

Or

- (b) Find the binomial distribution of getting a six in three tosses of an unbiased dice.
(CO2, K4)
18. (a) In a railway marshalling yard, goods trains arrive at a rate of 30 trains per day. Assuming that inter arrival time and service time distribution follows an exponential distribution with an average of 30 minutes, calculate the following (i) The mean queue size, (ii) The probability that queue size exceeds 10. (iii) If the input of the train increases to an average of 33 per day, what will be the changes in (i) and (ii)?
(CO3, K4)

Or

- (b) A petrol pump has two pumps. The service time follows the exponential distribution with mean four minutes and cars arrive for service in a Poisson process at the rate of 10 cars per hour. Find the probability that a customer has to wait for service. What proportion of time do the pumps remain idle? (CO3, K4)

19. (a) A manufacturer of laptops is faced with the problem of selecting one of the 2 models to be manufactured. Profit or losses expected by the management from the 4 different categories are as follows :

Market acceptability	Profit	
	Model A	Model B
Excellent	60000	78000
Good	28000	30000
Fair	18000	8000
Poor	8000	-12000

Which model should the company select? (CO4, K4)

Or

- (b) A farmer wants to decide which of the three crops he should plant on his 100-acre farm. The profit from each is dependent on the rainfall during the growing season. The farmer has categorized the amount of rainfall as high medium and low. His estimate profit for each is shown in the table.

Rainfall	Estimated Conditional Profit (Rs.)		
	Crop A	Crop B	Crop C
High	8000	3500	5000
Medium	4500	4500	5000
Low	2000	5000	4000

If the farmer wishes to plant only crop, decide which should be his best crop using (i) maximin (ii) Minimax. (CO4, K4)

20. (a) Calculate the correlation coefficient between the weight of class I students in kgs (X) and the class II students in kgs (Y) (CO5, K4)

X	35	26	17	47	38	39	40	22
Y	37	36	15	48	42	32	29	31

Or

- (b) The number of holes counted in a sacket is compared to the theoretical value is given below. Does the experimental result support the theory? (CO5, K4)

Numbers	Observed	Expected
0	51	56
1	43	40
2	36	33
3	22	20
4	9	7
5	3	2

R2881

Sub. Code

611511

M.Com. DEGREE EXAMINATION, APRIL – 2025.

Fourth Semester

Commerce

Elective : FOREX MANAGEMENT

(CBCS – 2022 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** the following objective questions by choosing the correct option.

1. What does the term “foreign exchange” refer to?
(CO1, K2)
 - (a) Domestic currency transactions
 - (b) Trading of goods and services
 - (c) Conversion of one currency into another
 - (d) Purchase of real estate abroad
2. What does T.T. rate refer to in foreign exchange?
(CO1, K2)
 - (a) Telegraphic transfer rate
 - (b) Trade transaction rate
 - (c) Time transaction rate
 - (d) Terminal transaction rate

3. Which theory explains exchange rate determination under the gold standard (CO2, K4)
- (a) Mint Parity Theory
 - (b) PPP Theory
 - (c) IRP Theory
 - (d) Asset Market Model
4. What does the Mundell-Fleming model analyze? (CO2, K4)
- (a) Trade balances under closed economies
 - (b) Open economy fiscal and monetary policies
 - (c) Technical analysis of exchange rates
 - (d) Arbitrage opportunities
5. What does a VOSTRO account represent? (CO3, K4)
- (a) A foreign bank's account in a domestic bank
 - (b) A domestic bank's account in a foreign bank
 - (c) A third-party bank account
 - (d) A public account for foreign investors
6. What is the purpose of a NOSTRO account? (CO3, K4)
- (a) To facilitate cross-border trade
 - (b) To hold foreign currency for a domestic bank
 - (c) To record foreign bank transactions
 - (d) To handle domestic payments

7. What is the primary function of a money market hedge?
(CO4, K4)
- (a) To provide options for future currency transactions
 - (b) To borrow and lend in different currencies to offset foreign exchange risk
 - (c) To swap interest rates with a counterparty
 - (d) To guarantee a fixed exchange rate for future contracts
8. What is the primary purpose of a currency swap?
(CO4, K4)
- (a) To exchange foreign currency for the home currency
 - (b) To swap interest rate cash flows in different currencies
 - (c) To hedge against inflation
 - (d) To buy or sell a currency at a future date
9. What is the primary objective of FEMA? (CO5, K4)
- (a) To manage India's external trade
 - (b) To regulate foreign exchange and facilitate external trade
 - (c) To control foreign investment in India
 - (d) To impose sanctions on countries
10. Which website provides real-time currency conversion rates?
(CO6, K4)
- (a) www.forexpeacearmy.com
 - (b) www.xe.com
 - (c) www.cbec.gov.in
 - (d) www.rbi.org

Part B

(5 × 5 = 25)

Answer **all** the questions not more than 500 words each.

11. (a) What are the functions of FEDAI in the forex market? (CO1, K2)

Or

- (b) Discuss the Significance of Bid-Ask spread in forex trading. (CO1, K2)

12. (a) Explain the basic concept of Purchasing Power Parity (PPP) theory (CO2, K4)

Or

- (b) What are the Key Components of the Mundell-Fleming model? (CO2, K4)

13. (a) Explain the fixed and floating exchange rate systems and their Advantages and Disadvantages. (CO3, K4)

Or

- (b) What is the process of sterilization of excessive forex inflows? (CO3, K4)

14. (a) Explain the difference between translation risk and transaction risk in forex risk management. (CO4, K4)

Or

- (b) Discuss the economic consequences of exchange rate changes on the multinational company. (CO4, K4)

15. (a) Explain the functions of the Reserve Bank of India (RBI) under FEMA. (CO5, K4)

Or

- (b) Discuss the significance of foreign exchange reserves for a country's economic stability. (CO6, K4)

Part C (5 × 8 = 40)

Answer **all** the questions not more than 1000 words each.

16. (a) Explain the functions and significance of Fixed Income Money Market Derivative. (CO1, K2)

Or

- (b) Explain the Nature and Size of forex markets. (CO1, K2)

17. (a) Describe the role of fundamental and technical analysis in forecasting exchange rates. (CO2, K4)

Or

- (b) Evaluate the application of the Dornbusch Overshooting Model in currency volatility. (CO2, K4)

18. (a) Explain the features and importance of monetary and fiscal policy in determining exchange rates. (CO3, K4)

Or

- (b) Evaluate the role of NOSTRO, VOSTRO, and LORO accounts in international trade and finance. (CO3, K4)

19. (a) Evaluate the impact of operating risk on international business and the methods to handle such risk effectively. (CO4, K4)

Or

- (b) Discuss the relationship between monetary policy, fiscal policy, and exchange rate management in global finance. (CO4, K4)
20. (a) Explain the role of FEMA in managing India's foreign exchange reserves and its impact on the Indian economy. (CO5, K4)

Or

- (b) Explain the role of Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI) in influencing a country's economic growth. Provide real-life examples. (CO6, K4)
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R2882

Sub. Code

611704

M.Com. DEGREE EXAMINATION, APRIL – 2025

Fourth Semester

Commerce

E-BUSINESS APPLICATIONS

(CBCS – 2022 onwards)

Time : 3 Hours

Maximum : 75 Marks

Part A

(10 × 1 = 10)

Answer **all** the following objective questions by choosing the correct option.

1. Which platform is an example of GIB (Government-to-International Business)? (CO1, K2)
 - (a) Trade India
 - (b) WTO
 - (c) LinkedIn
 - (d) Pinterest
2. Which of the following is a key significance of e-business? (CO1, K2)
 - (a) Decreased efficiency
 - (b) Wider market reach
 - (c) High operational costs
 - (d) Increased paperwork

3. What is the key feature of UPI (Unified Payments Interface)? (CO2, K4)
- (a) Real-time payments using mobile apps
 - (b) Mandatory bank visits for transactions
 - (c) Only applicable for businesses
 - (d) Delayed transactions
4. Which of the following companies is an example of E-Commerce? (CO2, K4)
- (a) ICICI Bank
 - (b) Flipkart
 - (c) Reserve Bank of India
 - (d) Infosys
5. Why are businesses shifting from paper catalogues to online catalogues? (CO3, K4)
- (a) Higher printing costs
 - (b) Limited storage capacity
 - (c) Environmental concerns and wider reach
 - (d) Difficulty in accessing the internet
6. Which of the following is an example of an interactive ad format? (CO3, K4)
- (a) Banner ads
 - (b) Social media carousel ads
 - (c) TV commercials
 - (d) Newspaper ads

7. Which security tool is commonly used to protect online transactions? (CO4, K4)
- (a) Virtual Private Network (VPN)
 - (b) Open Wi-Fi networks
 - (c) Unencrypted email communication
 - (d) Weak passwords
8. Which of these is a security measure to protect online transactions? (CO4, K4)
- (a) Using strong passwords and two-factor authentication
 - (b) Using weak passwords for easy access
 - (c) Clicking on unknown links in emails
 - (d) Storing login credentials in public databases
9. What is the function of Online Analytical Processing? (OLAP) (CO5, K4)
- (a) To store and retrieve transactional data
 - (b) To perform complex queries and generate reports
 - (c) To process credit card transactions
 - (d) To manage supply chain logistics
10. Which of the following is NOT an ERP vendor? (CO5, K4)
- (a) SAP
 - (b) Oracle
 - (c) Microsoft Dynamics
 - (d) Facebook

Part B

(5 × 5 = 25)

Answer **all** the questions in not more than 500 words each.

11. (a) What are the key features of E-Business, and how do they impact organizations? (CO1, K2)

Or

- (b) Explain the fundamental models of e-business. (CO1, K2)

12. (a) Explain the importance of E-Commerce in today's economy. (CO2, K4)

Or

- (b) Differentiate between RTGS and NEFT in terms of fund transfer mechanisms. (CO2, K4)

13. (a) Discuss the impact of ad blockers on digital advertising. (CO3, K4)

Or

- (b) How does Cost-Per-Click (CPC) advertising work? (CO3, K4)

14. (a) Explain the role of cryptography in securing financial transactions. (CO4, K4)

Or

- (b) What are the common bottlenecks in implementing EDI systems? (CO4, K4)

15. (a) Discuss the business process Re-engineering in ERP. (CO5, K4)

Or

- (b) Explain the reasons for growth of ERP. (CO5, K4)

Part C

(5 × 8 = 40)

Answer **all** the questions in not more than 1000 words each.

16. (a) Discuss the impact of E-Business on the global economy, trade, and supply chains. (CO1, K2)

Or

- (b) Explain the E-Business initiatives and Architecture. (CO1, K2)

17. (a) Analyze the reasons for the growth of E-Commerce and its impact on global trade. (CO2, K4)

Or

- (b) Discuss the implementation challenges of E-commerce and E-Banking in developing countries. (CO2, K4)

18. (a) Discuss how businesses use data analytics to optimize digital advertising campaigns. (CO3, K4)

Or

- (b) Analyze a case study of a successful company using E-Advertising strategies effectively. (CO3, K4)

19. (a) What are the major challenges faced by businesses in adopting secure E-Payment solutions? (CO4, K4)

Or

- (b) Compare and contrast different electronic payment security tools and techniques. (CO4, K4)

20. (a) Describe the conceptual model of ERP and its evolution over time. (CO5, K4)

Or

- (b) Discuss the advantages and disadvantages of ERP an enterprise. (CO5, K4)
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