

Register Number:

C-3301

Name of the Candidate:

M.COM DEGREE EXAMINATION, DECEMBER-2021

(FOR AFFILIATED COLLEGES)

(FIRST SEMESTER)

21PCOMC11

ADVANCED FINANCIAL MANAGEMENT

Time : 3 Hours

Maximum : 75 Marks

Part – A

10 x 2 = 10 Marks

Answer All of the questions

1. State the importance of finance.
2. What is meant by financial management?
3. Write short note on Bank Credit.
4. What is trade credit?
5. Define cost of capital.
6. Write a note on Walter's model of dividend.
7. What is Accounting rate of return?
8. What is 'Capital Rationing'?
9. What are the sources of short-term working capital?
10. List out the various tools of inventory Management.

Part – B

5 x 5 = 25 Marks

Answer All of the questions

11. (a) Distinguish between profit maximisation and wealth maximisation.

[OR]

(b) Explain the objectives of financial management.

12. (a) State the purpose of long term finance.

[OR]

(b) Describe the merits and demerits of installment credit.

13. (a) The following projections have been given in respect of companies X and Y

Particulars	Company X	Company Y
Volume of output and sales	80,000 units	1,00,000 units
Fixed cost	Rs.2,40,000	Rs.2,50,000
Selling price per unit	Rs.10	Rs.8
Variable cost per unit	Rs.4	Rs.3

On the basis of the above information calculate Operating Leverage

[OR]

(b) The following information is available in respect of Radhika Ltd. Capitalization rate 15 %; Earnings per share Rs.100. Assumed return on investment: 20 % .Show the effect of dividend policy on market price per share applying Walter's Formula when dividend payout is 40 %.

14. (a) Explain the process of capital budgeting.

[OR]

(b) GK Ltd. is considering the purchase of a machine. Two machines are available J and K. The cost of each machine is Rs.60, 000. Each machine has an expected life of 5 years. Net profits before tax during the expected life of the machines are given below:

Year	J Rs.	K Rs.
1	15,000	5,000
2	20,000	15,000
3	25,000	20,000
4	15,000	30,000
5	10,000	20,000
	85,000	90,000

Following the method of return on investment ascertain which of the alternatives will be more profitable. The average rate of tax may be taken at 50%.

15. (a) Discuss the factors that determine the working capital needs

[OR]

(b) From the following information, calculate the average collection period:

Total sales	Rs.1,00,000
Cash sales	Rs.20,000
Sales return	Rs.7,000
Debtors at the end of the year	Rs.11,000
Bills receivable	Rs.4,000
Creditors	Rs.15,000

Part – C

3 x 10 = 30 Marks

Answer any Three of the questions

16. Explain the approaches to financial management.

17. Discuss the different types of lease

18. Following particulars are relating to three companies.

A Ltd (Growth Firm)	B Ltd (Normal Firm)	C Ltd (Decline Firm)
r = 15 %	r = 10 %	r = 5 %

$k_e = 10\%$	$k_e = 10\%$	$k_e = 10\%$
$E = \text{Rs.}8$	$E = \text{Rs.}8$	$E = \text{Rs.}8$

Using Walter's Model, calculate the value of equity share of each of these companies if the dividend payout is

- a) 25 % b) 50 % c) 75 %

19. Shalini Industries is considering the purchase of a new machine which carry out some operations now performed by manual labour. Two alternative models are under consideration. The following information are available:

	Machinery X	Machinery Y
Cost of machines Rs.	3,00,000	5,00,000
Life time (years)	4	5
Savings in scrap (material) Rs.	45,000	50,000
Savings in labour Rs.	1,40,000	1,80,000
Additional Cost Per annum:		
Supervision Rs.	10,000	15,000
Maintenance Rs.	6,000	10,000
Indirect Material Rs.	4,000	5,000
Tax rate in %	50	50

Using discounted cash flow method, prepare a statement of profitability and recommend the profitable machine. At the prevailing rate of 12% the present values are as follows:

I Year	II Year	III Year	IV Year	V Year
0.893	0.797	0.712	0.639	0.567

20. Dakshith Ltd., is engaged in customer retailing. You are required to forecast their working capital requirements from the following information:

- Project annual sales Rs.6,50,000
- Percentage of net profit to cost of sales 25%
- Average credit allowed to debtors 10 weeks.
- Average credit allowed by creditors 4 weeks.
- Average stock carrying (in terms of sales requirement) 8 weeks
- Add 20% to allow for contingencies.

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(FOR AFFILIATED COLLEGES)

(FIRST SEMESTER)

21PCOMC11

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Part – C

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	Machinery X	Machinery Y
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Additional Cost Per annum:		
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Maintenance Rs.	6,000	10,000
Indirect Material Rs.	4,000	5,000
Tax rate in %	50	50

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I Year	II Year	III Year	IV Year	V Year
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Register Number:

C-3302

Name of the Candidate:

M.COM DEGREE EXAMINATION, DECEMBER-2021
(FOR AFFILIATED COLLEGES)
(FIRST SEMESTER)

21PCOMC12 ACCOUNTING FOR MANAGERIAL DECISION

Time : 3 Hours

Maximum : 75 Marks

Part- A

Marks: 10 x 2 = 20

(Answer ALL Wuestions)

1. Define management Accounting.
2. What is financial Accounting?
3. What are 'Financial statements'?
4. Write short note on Debtors Turnover Ratio.
5. What is meant by the term 'Fund'?
6. Which transactions cause increase of working capital?
7. Define marginal cost.
8. What does P/V Ratio indicate?
9. What do you understand by capital structure?
10. What is optimal capital structure?

Part- B

Marks: 5 x 5 = 25

(Answer ALL Questions)

11.a) "Management Accounting is accounting for effective management". Explain.

(OR)

b) How does management accounting differ from financial accounting?

12.a) From the following Balance Sheet of a company, you are required to prepare a common-size Balance Sheet.

Balance Sheet as on 31st Dec.

Liabilities	Rs.	Assets	Rs.
Equity share capital	1,25,000	Plant & Machinery	2,00,000
Preference Share capital	50,000	Furniture	12,140
Reserves	55,000	Current Assets	1,69,500
Profit & Loss A/c	35,000		
Current Liabilities	1,16,640		
	3,81,640		3,81,640

(OR)

b) From the following information, prepare a comparative Balance Sheet of Deepti Ltd.,

Particulars	31.3.2005 (Rs)	31.3.2004 (Rs)
Equity share capital	50,00,000	50,00,000
Fixed assets	72,00,000	60,00,000
Reserves and Surplus	12,00,000	10,00,000
Investments	10,00,000	10,00,000
Long-term loans	30,00,000	30,00,000
Current Assets	21,00,000	30,00,000
Current Liabilities	11,00,000	10,00,000

13.a) From the following information, calculate creditors turnover and average age of accounts payable.

Credit purchase	= Rs. 9,60,000
Creditors	= Rs. 96,000
Bills payable	= Rs. 64,000

(OR)

b) i) A company has a capital of Rs. 10,00,000. Its turnover is three times and the margin on sales is 6%. Find out the return on investment.

ii) From the following information, calculate average collection period.

Total sales	= Rs. 1,00,000
Cash sales (included in total sales)	= Rs. 20,000
Sales returns	= Rs. 7,000
Total debtors at the end of the year	= Rs. 11,000
Bills receivable	= Rs. 4,000
Provision for bad debts	= Rs. 1,000
Creditors	= Rs. 10,000

14.a) From the following data, calculate Break-Even Point expressed in terms of units and also the new B.E.P if selling price is reduced by 10%.

Fixed expenses:

Depreciation	Rs.1,00,000
Salaries	Rs. 1,00,000
Selling price	Rs. 10 per unit

Variable expenses:

Materials	Rs. 3 per unit
Labour	Rs. 2 per unit.

(OR)

b) From the following data, calculate i) P/V ratio and ii) Profit

Sales	Rs. 20,000
Fixed expenses	Rs. 4,000
Break-even point	Rs. 10,000

15 a) X Ltd., is expecting an annual EBIT of Rs. 1 lakh. The company has Rs. 4 lakhs in 10% debentures. The cost of equity capital or capitalization rate is 12.5%. You are required to calculate the total value of the firm according to Net Income Approach.

(OR)

b). XYZ Ltd., expects earnings before interest and tax of Rs. 6,00,000 and belongs to risk class of 10%. You are required to calculate the value of the firm and cost of equity capital (according to the NOI approach) if it employs 8% debt to the extent of 20%,40% or 60% of the total financial requirement of Rs. 30,00,000.

Part - C

Marks: 3 x 10 = 30

(Answer Any Three questions)

16.”Management Accounting is the best tool for the management to achieve higher profit and efficient operations”- Explain.

17. The following are the budgeted expenses for the production of 10,000 units:

Direct materials	60
Direct Labour	30
Variable overheads	25
Fixed overheads (Rs. 1,50,000)	15
Variable expenses (Direct)	5
Selling expenses (10% fixed)	15
Administration expenses (Rs. 50,000 fixed)	5
Distribution expenses (20% fixed)	5
Total cost of sales per unit	160

18. Prepare a funds flow statement from the following data

Liabilities	31.12.87	31.12.88	Assets	31.12.87	31.12.88
Equity capital	10,000	10,600	Fixed Assets	10,000	11,600
Long-term debt	2,800	2,600	Debtors	1,600	1,400
Retained earnings	5,600	7,400	Inventories	6,200	6,400
Accumulated depreciation	4,200	5,000	Bills receivable	4,800	5,400

Bills payable	4,000	4,200	Cash	4,000	5,000
	26,600	29,800		26,600	29,800

Additional Information:

- i). Fixed assets costing Rs. 2,400 were purchased for cash.
- ii) Fixed assets (original cost Rs. 800; Accumulated depreciation of Rs. 300) were sold at book value.
- iii) Depreciation for the year 1988 amounted to Rs. 1,100 and debited to profit and Loss account.
- iv) Dividend paid amounted to Rs. 600 in 1988.
- v) Reported income for 1988 Rs. 2,400

19. Reliance Battery Co. furnishes you the following information:

Particulars	First Year (Rs)	Second Year (Rs.)
Sales	8,10,000	10,26,000
Profit	21,600	64,800

From the above, you are required to compute the following assuming that the fixed cost remains the same in both the period:

- i) Profit/Volume ration
- ii) Fixed cost
- iii) The amount of profit or loss when sales are Rs. 6,48,000
- iv) The amount of sales required to earn a profit of Rs. 1,08,000 and
- v) Sales at Break-Even Point.

20. A firm has sales of Rs. 20,00,000; variable cost of Rs. 14,00,000 and fixed costs of Rs. 4,00,000 and debt of Rs. 10,00,000 at 10% rate of interest. What are the operating, financial and combined leverages?.

If the firm wants to double its Earnings before Interest and Tax (EBIT), how much of a rise in sales would be needed on a percentage basis?

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Register Number:

C-3303

Name of the Candidate:

M.COM DEGREE EXAMINATION, DECEMBER-2021

(FOR AFFILIATED COLLEGES)

(FIRST SEMESTER)

21PCOMC13 MARKETING MANAGEMENT

Time : 3 Hours

Maximum : 75 Marks

SECTION – A

(10 x 2 = 20)

Answer All Questions

1. Define Market.
2. What is customer relationship management?
3. State the meaning of brand loyalty.
4. What is marketing mix?
5. Who is called as retailer?
6. Mention any two modern retailing practices in India.
7. Define Advertising.
8. What is personal selling?
9. What is Telemarketing?
10. Mention any two benefits of digital marketing.

SECTION – B

(5 x 5 = 25)

Answer all questions

11. (a) State the importance of marketing.

OR

- (b) What are the objectives of market segmentation?

12. (a) Distinguish between product and services.

OR

- (b) List out the merits of packaging.

13. (a) Explain the role played by the wholesalers and retailers as market intermediaries.

OR

- (b) Discuss the advantages of direct marketing.

14. (a) What are the qualities expected of a salesman?

OR

- (b) Describe the qualities of a good advertising copy.

15. (a) State the limitations of cyber marketing.

OR

- (b) What are the elements of Green Marketing?

SECTION – C

(3 x 10 = 30)

Answer Any THREE Questions

16. Explain the various functions of marketing.
17. Why new product fails? What are the critical forces influencing the management of products?
18. Discuss the factors that influence channel decision.
19. Describe the various kinds of advertising.
20. List out the merits and demerits of direct marketing.

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Register Number:

C-3304

Name of the Candidate:

M.COM DEGREE EXAMINATION, DECEMBER-2021

(FOR AFFILIATED COLLEGES)

(FIRST SEMESTER)

21PCOMC14 ADVANCED BUSINESS STATISTICS

Time : 3 Hours

Maximum : 75 Marks

Part-A

Marks: 10 x 2 = 20

(Answer ALL Questions)

- 1) Define Correlation.
- 2) State the meaning of Regression.
- 3) Recall the rules of Probability.
- 4) What do you mean by normal distribution?
- 5) Spell out the meaning of Sampling.
- 6) State the purpose of testing the hypothesis.
- 7) What is Chi square distribution?
- 8) Interpret the uses of Chi square distribution.
- 9) What is F distribution?
- 10) State the meaning of ANOVA.

Part-B

Marks: 5 x 5 = 25

(Answer ALL Questions)

- 11 a) State the types of correlation.

(Or)

- b) Calculate the regression equation of X and Y from the following data:

X	1	2	3	4	5
Y	2	5	3	8	7

- 12 a) The mean of a binomial distribution is 40 and standard deviation is 6. Calculate n, p and q.

(Or)

- b) Narrate the applications of Normal Distribution.

- 13 a) State the Merits of Sampling.

(Or)

- b) In a quality department of manufacturing paints, at the time of dispatch of decorative paints, 30% of the containers are found to be defective. If a random sample of 500 is drawn with replacement from the population, What is the probability that the sample proportion will be less than or equal to 25% defective?

14 a) Describe the conditions for applications of Chi – square test.

(Or)

b) The number of automobile accidents per week in a certain city were as follows: 12, 8, 20, 2, 14, 10, 15, 6, 9, 4 . Are these frequencies in agreement with the belief that accident conditions were the same during this 10 week period?

15 a) Summarize the steps involved in calculation of one way ANOVA.

(Or)

b) The following represent the number of units of production per day turned out by 4 different workers using 5 different types of machines:

Machine Types

Worker	A	B	C	D	E	Total
1	4	5	3	7	6	25
2	6	8	6	5	4	29
3	7	6	7	8	8	36
4	3	5	4	8	2	22
Total	20	24	22	28	20	112

Part - C

Marks: 3 x 10 = 30

(Answer Any Three Questions)

16. Find the Correlation coefficient between age and playing habits of the following students:

Age	15	16	17	18	19	20
No. of Students	250	200	150	120	100	80
Regular Players	200	150	90	48	30	12

17. In a post office, three clerks are assigned to process incoming mail. The first clerk B_1 processes 40%, the second clerk B_2 processes 35% and the third clerk B_3 processes 25 % of the mail. The first clerk has an error rate of 0.04, the second has an error of 0.06 and the third has an error rate of 0.03. A mail selected at random from a day's output is found to have an error. The Post Master wishes to know the probability that the mail was processed by the first, second or third clerk respectively.

18. Enumerate the different methods of Sampling.

19. Of the 1000 workers in a factory exposed to an epidemic, 700 in all were attacked, 400 had been inoculated and of these, 200 were attacked. On the basis of this information, can it be said that inoculation and attack are independent?
20. Four Machines A, B, C and D are used to produce a certain kind of cotton fabrics. Samples of size 4 with each unit as 100 square metres are selected from the outputs of the machines at random, and the number of flaws in each 100 square metres are counted, with the following result.

A	B	C	D
8	6	14	20
9	8	12	22
11	10	18	25
12	4	9	23

Do you think that there is a significant difference in the performance of the four Machines?

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C-3307

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M.COM DEGREE EXAMINATION, DECEMBER-2021

(FOR AFFILIATED COLLEGES)

(FIRST SEMESTER)

21PCOME15-3. MANAGERIAL ECONOMICS

Time : 3 Hours

Maximum : 75 Marks

Part-A

(Marks:10 x 2 = 20)

Answer ALL Questions

1. Define Managerial Economics.
2. What is meant by Decision-Making?
3. Define the term 'Demand'.
4. What is macro-economic forecasting?
5. What do you understand by Production Function?
6. What do you mean by opportunity cost?
7. What is Market Structure Pricing?
8. What is meant by economies of size?
9. Define Product line pricing?
10. What is meant by Profit Planning?

Part - B

(Marks: 5 x 5 = 25)

Answer ALL questions

11. a) Bring out the scope of Managerial Economics.
(OR)
b) Explain the various objectives of modern firms.
12. a) What are the factors influencing of Elasticity of Demand?
(OR)
b) Differentiate between short term and long term forecasting.
13. a) Write a note on Long run Average Cost.
(OR)
b) What are the uses of Production Function?
14. a) Distinguish between Long period market and Short period market.
(OR)
b) Define the term Equilibrium. What is the formula for finding out the Equilibrium of the firm?
15. a) Explain the different phases of Business Cycle.
(OR)
b) State the importance of Price Discrimination.

Part - C**(Marks:3 x 10 = 30)****Answer the any Three questions**

16. Explain the important role of a Managerial Economist.
17. Describe the various methods of Demand Forecasting.
18. Elucidate the merits and demerits of cost output relations.
19. Discuss cost oriented and competition oriented methods of pricing.
20. Describe the various methods and approaches of pricing.

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Register Number:

C-8301

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M.COM.DEGREE EXAMINATION, DECEMBER 2022

(FOR AFFILIATED COLLEGES)

(NEW REGULATION 2022 ONWARDS)

COMMERCE

FIRST YEAR - I SEMESTER

22PCOPC11/22PCOAC11/22PCOMC11 STRATEGIC FINANCIAL MANAGEMENT

(Common with M.Com. Co-op and M.Com. CA)

Time : 3 Hours

Maximum : 75 Marks

PART - A

10 x 2 = 20

Answer All Questions

1. What is Financial Management
2. State the measure of Financial Risk.
3. What do you mean by Shares
4. Define Debentures
5. What is Capital Structure
6. Name the types of leverages.
7. Define Capital Budgeting
8. List out the methods of capital investor discuss.
9. What is Working Capital
10. Mention its measures of Net Working Capital.

PART - B

5 x 5 = 25

Answer All Questions

11. a) Explain the objectives of Financial Management
[OR]
- b) Outline the functions performed by the Financial Manager
12. a) Explain the types of Shares
[OR]
- b) Point out the features of Debentures
13. a) State the components of Cost of Capital
[OR]
- b) List out the various types of Leverages
14. a) Why Capital budgeting decisions are more important
[OR]
- b) The Delta company is planning to purchase a machine known as machine X. Machine X would cost Rs.25,000 and would have a useful life of 10 years with zero salvage value. The expected annual cash inflow of the machine is Rs.10,000. Compute payback period of machine X and conclude whether or not the machine would be purchased if the maximum desired payback period of Delta company is 3 years.
15. a) Explain the long term Sources of Working Capital of a firm
[OR]
- b) Write a short note on Working Capital Cycle

PART - C

3 x 10 = 30

(Answer Any Three Questions)

16. Appraise the importance of Financial Management
17. Enumerate the types of Debentures
18. Discuss the determinants of Capital Structure of a Company
19. L Company is considering two new machines that should produce considerable cost savings in its assembly operations. The cost of each machine is Rs.14,000 and neither is expected to have a salvage value at the end of a 4-year useful life. L Company's required rate of return is 12% and the company prefers that a project return its initial outlay within the first half of the project's life. The annual after-tax cash savings for each machine are provided in the following table:

Year	Machine A	Machine B	d.t.@ 12%
1	5,000	8,000	0.893
2	5,000	6,000	0.797
3	5,000	4,000	0.712
4	5,000	2,000	0.636
Total	20,000	20,000	

- a) Calculate the Payback Period for each Machine
 - b) Calculate the Net Present value for each Machine.
 - c) Which Machine should be purchased?
20. Discuss the various factors determining of working capital of a firm.

Register Number:

C-8302

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M.COM.DEGREE EXAMINATION, DECEMBER 2022

(FOR AFFILIATED COLLEGES)

(NEW REGULATION 2022 ONWARDS)

COMMERCE

FIRST YEAR - I SEMESTER

22PCOAC12/22PCOPC12/22PCOMC12 MANAGERIAL ECONOMICS

(Common with M.Com. Co-op and M.Com. CA)

Time : 3 Hours

Maximum : 75 Marks

10 x 2 = 20 Marks

PART - A

Answer All Questions

1. Define Managerial Economics.
2. What is meant by Forecasting Techniques?
3. What is a Production Function?
4. What do you understand by Cost Concepts?
5. Define the Term Price
6. What is referred as Price differentials?
7. Define - Profit
8. Define the Term Rent
9. What is a Business Cycle?
10. What is National Income?

PART - B

5 x 5 = 25 Marks

Answer All Questions

11. a) What is the Scope of Managerial Economics?
[OR]
b) Write a Note on : Demand Analysis.
12. a) Draw a summary on the Classification of Cost Concepts.
[OR]
b) Bring an account on : Economies of Scale.
13. a) Explain the Pricing Objectives in brief.
[OR]
b) What are the Price & Output decision under Oligopoly Competition.
14. a) What are the Nature of Profit? Explain.
[OR]
b) What are the different Concepts of Profit?

15. a) What is meant by Business Cycle and its Policies?

[OR]

b) How would you Account & Measure National Income?

PART - C

3 x 10 = 30 Marks

(Answer Any Three Questions)

16. Narrate on the Role of Managerial Economist in detail.
17. Enumerate about the Cost Output Relationship.
18. What are the Price & Output decision under Monopolistic Competition.
19. Draft a Detailed Report on the Profit Theories.
20. Explain on the Economic Forecasting of Business in brief.

Register Number:

C-8303

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M.COM. DEGREE EXAMINATION, DECEMBER 2022

(FOR AFFILIATED COLLEGES)

(NEW REGULATION 2022 ONWARDS)

COMMERCE

FIRST YEAR - I SEMESTER

22PCOAC13/22PCOMC13 ADVANCED BUSINESS STATISTICS

(Common with M.Com. CA)

Time : 3 Hours

Maximum : 75 Marks

PART - A

10 x 2 = 20

Answer All Questions

1. How partial correlation differ from correlation?
2. What is the formula for multiple regression?
3. Define probability
4. State any two properties of normal distribution.
5. Define null hypothesis
6. Give the test statistic for testing equality of two means when $n > 30$?
7. How do you compute expected value under chi-square test?
8. What is test of independence?
9. When will apply F test?
10. What are the two types of classifications involved in the analysis of variance?

PART - B

5 x 5 = 25

Answer All Questions

11. a) If $r_{12} = 0.8$, $r_{13} = -0.4$ and $r_{23} = -0.56$, find partial correlation coefficient
 $r_{12.3}$ or $r_{23.1}$

[OR]

- b) $n=10$, $\sum y = 180$, $\sum x_1 = 60$, $\sum x_2 = 40$, $\sum x_1^2 = 406$, $\sum x_1 x_2 = 269$
 $\sum x_1 y = 1159$, $\sum x_2 y = 766$, $\sum x_2^2 = 182$ find multiple regression equation
12. a) A ball is drawn from a bag containing 4 white, 6 black and 5 yellow balls.
Find the probability that a ball drawn is:- (1) White (2) Yellow (3) Black
(4) Not yellow (5) Yellow or white.

[OR]

- b) Ten coins are tossed simultaneously, Find the probability of getting
(i) at least seven heads (ii) exactly seven heads.

13. a) Explain the different type of probability sampling methods.

[OR]

b) A sample of 400 male students of found to have a mean height of 171.38cms. can it be reasonably regarded as a sample from a large population with mean height 171.17 cms and standard deviation 3.30cms? [Z at 5% = 1.96]

14. a) A company produce a product of four sizes – small, medium, large and extra large. In the past, the demand for these sizes has been fairly constant at 20% for small, 45% for medium, 25% for large and 10% for extra-large. A random sample of 400 recent sales included 66 small, 172 medium, 109 large and 53 extra large. Test whether there is evidence of significant change in demand for the different sizes. (Table value of chi-square for 3 degrees of freedom at 5% level is 7.81.)

[OR]

b) A sample analysis of examination results of 500 students was made. It was found that 220 students have failed, 170 have secured a third class, 90 have secured a second class and the rest, a first class. Do these figures support the general belief that the above categories are in the ratio 4 : 3:2:1 respectively. (Table value of chi-square for 3 degrees of freedom at 5% level is 7.81.)

15. a) From the following data test. If the difference between the variance is significant at 5% level of significance

Sample	A	B
Sum of squares of Deviations from the mean	84.4	102.6
Size	8	10

(Table value of F (7, 9) at 5% level = 3.29)

[OR]

b) Time taken by workers in performing a job are given below

Method I	20	16	26	27	23	22	
Method II	27	33	42	35	32	34	38

Test whether there is any significant difference between the various of time distribution. (Table value of F (6,5) at 5% level = 4.28)

PART - C

3 x 10 = 30

(Answer Any Three Questions)

16. Fit a regression equation of X_1 on X_2 and X_3 from the following data

X_1 :	5	3	2	4	3	1	8
X_2 :	2	4	2	2	3	2	1
X_3 :	21	21	15	17	20	13	22

17. In a bolt manufacturing company machine I, II and III manufacture respectively 25%, 35% and 40%. Of the total of their output, 5%, 4% and 2% are defective bolts. A bolt is drawn at random from the products and is found to be defective. What are the probability that it was manufactured by :-
(a) Machine I (b) Machine II (c) Machine III

18. Wire cable is manufactured by two processors .Laboratory tests were performed by putting samples of cables under tension and recording the load required to break the cable giving the following data

Process I	9	4	10	7	9	10	
Process II	14	9	13	12	13	8	10

Can we say that the two processes have the same effect on the mean breaking strength, at 5% level of significance (T value for 11 degree of freedom at 5% = 2.201)

19. To test the efficiency of a new drug a controlled experiment was conducted wherein 300 patients were administered the new drug and 200 other patients were not given the drug. The patients were monitored and the results were obtained as follows

	Cured	Condition Worsened	No Effect	Total
Given the drug	200	40	60	300
Not given the drug	120	30	50	200
Total	320	70	110	500

Use Chi-square test for finding the effect of the drug. (Chi-square Table value for 2 degree of freedom 5% level is 5.991)

20. The following table gives the yields of 15 samples of plot under three varieties of seed.

A	B	C
20	18	25
21	20	28
23	17	22
16	15	28
20	25	32

Test using analysis of variance whether there is a significant difference in the average yield of seeds. F table value (2, 12) at 5% is 3.89.

Register Number:

C-8304

Name of the Candidate:

M.COM. DEGREE EXAMINATION, DECEMBER 2022

(FOR AFFILIATED COLLEGES)

(NEW REGULATION 2022 ONWARDS)

COMMERCE

FIRST YEAR - I SEMESTER

22PCOMC14 MERCHANT BANKING AND FINANCIAL SERVICES

Time : 3 Hours

Maximum : 75 Marks

10 x 2 = 20 Marks

PART - A

Answer All Questions

1. Define merchant banking.
2. What is stock exchange?
3. What is underwriting of securities?
4. What do you mean by NRI marketing?
5. What is an acquisition?
6. What is credit rating?
7. What is swap leasing?
8. What is financial evaluation?
9. Write the meaning of venture capital?
10. Define factoring.

PART - B

5 x 5 = 25 Marks

Answer All Questions

11. a) State the obligations and responsibilities of a merchant banker.
[OR]
- b) Bring out the characteristics of merchant banking.
12. a) Explain the role of merchant banker.
[OR]
- b) Write a note on advertising strategies?
13. a) List out the various types of mergers.
[OR]
- b) How mutual funds schemes are classified? Explain.
14. a) Distinguish between financial lease and operating lease.
[OR]
- b) Discuss the calculation of interest rates used in Hire Purchase financing.
15. a) What are the major aspects of real estate financing?
[OR]
- b) Mention the different types of factoring.

(Answer Any Three Questions)

16. Explain the functions of merchant banking in India.
 17. Briefly explain the determinants of capital structure.
 18. Discuss the origin of credit rating financial services in the global financial arena.
 19. Explain the characteristic of lease.
 20. Enumerate the classification of credit cards.
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Register Number:

C-8306

Name of the Candidate:

M.COM. DEGREE EXAMINATION, DECEMBER 2022

(FOR AFFILIATED COLLEGES)

(NEW REGULATION 2022 ONWARDS)

COMMERCE

FIRST YEAR - I SEMESTER

22PCOPE15-2/22PCOAE15-2/22PCOME15-2 HUMAN RESOURCE MANAGEMENT

(Common with M.Com. Co-op and M.Com. CA)

Time : 3 Hours

Maximum : 75 Marks

PART - A

10 x 2 = 20 Marks

Answer All Questions

1. Define HRM
2. State any four characteristics of HRM.
3. List the levels of HRP.
4. Write any four problems in HRP.
5. Define recruitment.
6. Identify any four objectives of training.
7. Define performance appraisal.
8. Write any four components of compensation.
9. What is meant by motivation?
10. What is meant by Human Resource Audit?

PART - B

5 x 5 = 25 Marks

Answer All Questions

11. a) Discuss the objectives of Human Resource Management.
[OR]
b) Distinguish between personal management and Human Resource Management.
12. a) Discuss the objectives of Human Resource Planning.
[OR]
b) Describe the Markov - Chain analysis in HRP.
13. a) Explain the techniques of recruitment.
[OR]
b) Write in detail the various types of test in selections.

14. a) Discuss the modern methods in performance appraisal.

[OR]

b) Explain the objectives of wage and salary administration.

15. a) Compare and contrast Maslow's need hierarchy theory with Herzberg's two-factor theory of motivation.

[OR]

b) Discuss the objectives and significance of Human Resource Audit.

PART - C

3 x 10 = 30 Marks

(Answer Any Three Questions)

16. Enumerate the functions and competencies of HR manager.

17. Explain the process of Human Resource Planning.

18. Discuss the internal and external sources of recruitment.

19. Explain in brief the traditional methods of performance appraisal. What are the weaknesses in these methods?

20. Examine the process of Human Resource Audit plan.

Register Number:

C -3311

Name of the Candidate:

M.COM. DEGREE EXAMINATION, DECEMBER 2022

(FOR AFFILIATED COLLEGES)

COMMERCE

FIRST YEAR - II SEMESTER

21PCOMC21 CORPORATE LAWS

Time : 3 Hours

Maximum : 75 Marks

10 x 2 = 20

PART - A

Answer All Questions

1. What is Corporate Governance?
2. Why do you need code of Governance?
3. Mention any Two objectives of Competition Act.
4. What are the functions of appellate tribunal?
5. What is adjudication under FEMA?
6. What are the main features of FEMA?
7. What is listing and delisting of securities?
8. State any Two objectives of SEBI.
9. What is Fast Track corporate insolvency resolution process?
10. Why insolvency and bankruptcy code is important?

PART - B

5 x 5 = 25

Answer All Questions

11. a) Describe the importance of Corporate Governance.
[OR]
b) What are the provisions of Corporate Governance under Companies Act?
12. a) What are the powers and functions of the Competition Commission of India under the Competition Act, 2002?
[OR]
b) Write a short notes on the Relevant market, Relevant Geographic market and Relevant Product Market.
13. a) What are the relevant provisions of the Foreign Exchange Management Act 1999 or the regulations there under for investment in unlisted NCD?
[OR]
b) Briefly explain the various Provisions related to Regulation and Management of Foreign Exchange.
14. a) Discuss the various powers of the Central Government under the SEBI Act.
[OR]
b) Describe briefly the various functions of SEBI.

15. a) State the difference between insolvency, bankruptcy and liquidation.

[OR]

b) What are the functions of Insolvency and Bankruptcy Board of India?

PART - C

3 x 10 = 30

(Answer Any Three Questions)

16. Explain in detail the various corporate governance practices.
17. The Competition Act does not prohibit dominance, but the abuse of dominant position. Discuss.
18. Who is an authorized person under FEMA? Discuss the powers and duties of the authorized person?
19. Enumerate the various penalties which can be imposed under the SEBI Act for various defaults, non-disclosure and other offences.
20. Discuss the insolvency professional agency under IBC

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Register Number:

C-3312

Name of the Candidate:

M.COM. DEGREE EXAMINATION, DECEMBER 2022

(FOR AFFILIATED COLLEGES)

COMMERCE

FIRST YEAR - II SEMESTER

21PCOMC22 - HUMAN RESOURCE MANAGEMENT

Time: 3 Hours

Maximum: 75 Marks

10 x 2 = 20

PART - A

Answer All Questions

1. Define Human resource Management.
2. Name at least four HRM gurus.
3. What is meant by Recruitment?
4. Define Selection.
5. What do you understand by Incentives?
6. Define Grievance.
7. What is Performance Appraisal?
8. What is MBO?
9. What is the meaning of Human Development?
10. What does Training mean?

PART - B

5 x 5 = 25

Answer All Questions

11. a) Explain briefly the Importance of HRM.
[OR]
- b) What are the characteristics of Human Resource Planning.
12. a) State the various factors determining Recruitment.
[OR]
- b) Describe the benefits of high Quality of work Life.
13. a) Indicate the problems normally faced in the implementation of incentive plan.
[OR]
- b) Write the different stages of Conflict.
14. a) Write the importance of performance appraisal.
[OR]
- b) What are the stages involved in the process of MBO.

15. a) Explain the Need for Training.

[OR]

b) Give the Role of Change agent in an organization.

PART - C

3 x 10 = 30

(Answer Any Three Questions)

16. What are the various steps involved in Human Resource Planning.
17. Explain the measures that can be adopted to improve Quality of work Life.
18. Enumerate the factors that cause stress.
19. Describe the performance appraisal process.
20. Explain in detail the various methods of training the employees of the organization.

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Register Number:

Name of the Candidate:

C - 3313

M.COM. DEGREE EXAMINATION, DECEMBER 2022
(FOR AFFILIATED COLLEGES)

COMMERCE

FIRST YEAR - II SEMESTER

21PCOMC23 ADVANCED CORPORATE ACCOUNTING

Time : 3 Hours

Maximum Marks = 75

Part - A

Marks = 10 x 2 = 20

Answer All Questions

1. Define Bank.
2. What is meant by Double Insurance?
3. What is Cost of Control?
4. What do you mean by "Life Assurance Fund"?
5. A machine was purchased on 1.1.2008 for Rs.60,000 when the retail price index was 150. Restate the figure in rupees on 31.12.2008 when the index is at 200.
6. What is meant by inflation accounting?
7. Write a note on "Minority Interest".
8. What is CPP?
9. Define Human Resource Accounting.
10. What is meant by Corporate Social Report?

Part - B

Marks = 5 x 5 = 25

Answer All Questions

11. a) From the following particulars, prepare the Profit and Loss Account of Chennai Bank Ltd, for the year ending 31st March 2022.

	Rs.in('000)
Interest on deposits	3,200
Commission (Cr.)	100
Interest on loans	2,490
Sundry charges (Dr.)	100
Rent and taxes	200
Establishment	500
Discount on bills discounted	1,490
Interest on overdrafts	1,600
Interest on cash credits	2,320
Auditors' fees	35
Directors' fees	16
Bad debts to be written off	300

[OR]

- b) What are the advantages and disadvantages of human resource accounting?

12. a) The revenue account of a life assurance company shows the Life Assurance Fund 31.3.2022 at Rs. 62,21,310, before taking into account the following:
- (i) Claims covered under reinsurance Rs.12,000
 - (ii) Bonus utilised in reduction of life insurance premium Rs.4,500
 - (iii) Interest accrued on securities Rs.8,260
 - (iv) outstanding premiums Rs.5,420
 - (v) Claims intimated but not admitted Rs.26,500

What is the life assurance fund after taking in to account the above omissions?

[OR]

- b) Ascertain net monetary result on general price level gain or loss from the following information: Average index number for the year 120.

	1.1.98Rs.	31.12.98Rs.
Cash and bank balances	60,000	88,000
Accounts receivable	80,000	1,00,000
Accounts payable	1,00,000	1,24,000
General retail index	100	125

13. a) Prepare a consolidated balance sheet from the following balance sheet.

Liabilities	H Ltd	S Ltd	Assets	H Ltd	S Ltd
Capital:			Sundry	885	1,510
Rs.1 share	1,400	1,000	Assets		
Creditors	350	190	Shares in	1,125	-
P&L a/c	260	320	S Ltd. 900		
	2,010	1,510	shares@ cost	2,010	1,510

On the date of acquisition of shares by H Ltd in SLtd., the credit balance on latter's Profit and Loss account was Rs .220 . No dividends have been declared since that date .

[OR]

- b) A life Assurance company prepared its revenue A/c for the year ended 31.3.2022 and ascertained its Life Assurance fund to be Rs.28,35,000. It was found later that the following had been omitted from the following:

- a) Interest accrued on investments Rs. 39,000; Income tax liable to be deducted thereon is estimated to be Rs. 10,500.
 b) Outstanding premium Rs. 32,800.
 (c) Bonus utilized for reduction of premium Rs. 6,750
 (d) Claims intimated but not admitted Rs. 17,400.
 (e) Claims covered under reinsurance Rs. 6,500.

What is the true Life Assurance Fund?

14. a) Calculate the monetary working capital (MWCA) from the following:

Opening (Rs.)	Closing (Rs.)	
Debtors	5,000	7,000
Creditors	4,000	4,600
Index Number	100	120
Average index for the year was	110	

[OR]

- b) Consolidate the following balance sheet:

Liabilities	X Ltd	Y Ltd	Assets	X Ltd	Y Ltd
Capital:			Sundry Assets	200	1,800
Rs.1 share	1,400	1,000	900 Shares in		
Creditors	-	500	Y Ltd.@ cost	1,200	-
P&L a/c	-	300			
	1,400	1,800		1,400	1,800
When X Ltd. acquired the shares in Y, the P& L of the latter had a credit balance of Rs.200.					

15. a) On 31st march 1998, Dhanalakshmi Bank Ltd. finds its advances classified as follows:

Standard assets	Rs.14,91,300
Sub-Standard assets	Rs.92,800
Doubtful assets:	
Doubtful for one year	Rs.25,660
Doubtful for one to 3 years	Rs.15,640
Doubtful for more than 3 years	Rs.6,580
Loss Assets	Rs.10,350

Calculate the amount of provision to be made by the bank against the above mentioned advances.

[OR]

- b) Explain Social Responsibility Concept.

(Answer Any Three Questions)

16. From the following balances of Saraswathi Bank Ltd., as on 31st December 2022 prepare its balance sheet in the prescribed form.

	(Rs.in'000)
Paid up share capital (shares of Rs. 100 each fully paid)	2,000
Bills discounted	1,800
Reserve fund	770
Cash credits	2,000
Overdrafts	800
Unclaimed dividends	10
Loans	4,600
Current deposits	3,800
Furniture	40
Profit and Loss A/c (Cr)	220
Stamps and Stationery	10
Cash in hand	500
Cash with reserve bank	1,300
Branch adjustment (Dr)	170
Investments	950
Loans (Cr)	1,200
Recurring deposits	1,000
Fixed deposits	2,000
Cash certificates	1,000
Contingencies reserves	170

Adjustments:

- i) Rebate on bills discounted Rs.10,000
- ii) Provide Rs.80,000 for doubtful debts.
- iii) Banks acceptance on behalf of customers were Rs.6,50,000

17. The following Trial Balance was extracted from the books of the New Bharat Life Insurance Company Ltd. as on 31.3.2022.

	Dr (Rs.'000)	Cr (Rs.'000)
Paid up share capital (1,00,00,000 shares of Rs. 10 each)		1,00,000
Life Assurance fund on 1.4.2022		29,72,300
Dividend paid	15,000	
Bonus to policy holders	31,500	
Premiums received		1,01,500
Claims paid	1,97,000	
Commission paid	9,300	
Management expenses	32,300	
Mortgages in India	4,92,200	
Interest & Dividends received		1,72,700
Agent's balances	9,300	
Freehold premises	40,000	
Investments	23,05,000	
Loan on company's policies	1,73,600	
Cash on deposit	27,000	
Cash in hand	7,300	
Surrenders	7,000	
	33,46,500	33,46,500

You are required to prepare the company's revenue A/c for the year ended 31.3.2022 and its Balance Sheet as on that date after taking the following matters into consideration.

- i) Claims admitted but not paid Rs.9,300
- ii) Management expenses due Rs.200
- iii) Interest accrued Rs.19,300
- iv) Premium outstanding Rs.12,000

18. The balance sheet of C Ltd. & D Ltd., as 31st Dec 1986 are as follows

Liabilities	C Ltd	D Ltd	Assets	C Ltd	D Ltd
Share capital in shares of Rs.10 each General reserve	2,00,000 18,000	1,00,000 20,000	Sundry Assets Goodwill Shares in D Ltd.@ cost	1,32,500 - 1,40,000	1,38,200 20,000 -
P&L a/c Creditors	24,500 30,000	23,000 15,200			
	2,72,500	1,58,200		2,72,500	1,58,200
In the case of D Ltd, profit for the year ended 31.12.2021 is Rs.12,000 and transfer to reserve is Rs.5,000. The holdings of C Ltd. In D Ltd. Is 90% acquired on 30.6.2021. Draft the consolidated balance sheet of C Ltd. and its subsidiary .					

19. Compute the net monetary result of 'X' company Ltd., as at 31-12-1993. The relevant data are given below:

Particulars	1-1-21 (Rs.)	31-12-21(Rs.)
Cash	5,000	10,000
Book debts	20,000	25,000
Creditors	15,000	20,000
Loan	20,000	20,000
Retail price index numbers:		
January 1,2021	200	
December 31,2021	300	
Average for the year	240	

20. Explain the various methods of valuation of Human resources.

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Register Number:

C-3315

Name of the Candidate:

M.COM. DEGREE EXAMINATION, DECEMBER 2022
(FOR AFFILIATED COLLEGES)

COMMERCE

FIRST YEAR - II SEMESTER

21PCOME24-2 GLOBAL MARKETING

Time : 3 Hours

Maximum : 75 Marks

10 x 2 = 20

PART - A

Answer All Questions

1. State the Meaning of Global Marketing.
2. Mention any Two legal factors in global marketing?
3. Give the meaning of Foreign Direct Investment
4. What is Strategic Alliance?
5. Give the meaning of Product Positioning
6. List out the two factors involved in global branding
7. What are channel objectives and constraints?
8. What is supply chain management
9. What is Global Advertising?
10. What is personal selling?

PART - B

5 x 5 = 25

Answer All Questions

11. a) What are the objectives of global marketing?
[OR]
b) Explain the merits of global marketing information system.
12. a) Examine the features of Joint Venture
[OR]
b) Write short notes on E - Marketing
13. a) Lay down the function global market segmentation
[OR]
b) Explain the Global Product Life Cycle.
14. a) Give short notes on the roles of foreign middlemen
[OR]
b) Explain the various modes of transport in global market channels

15. a) What are the advantages of personal selling?

[OR]

b) Explain the nature of International Advertising.

PART - C

3 x 10 = 30

(Answer Any Three Questions)

16. Discuss the process involved in international market research
17. Write in detail the impact of FDI in regional market
18. Enumerate the different types of pricing in international market
19. Explain the factors involved in Distribution System.
20. What are the promotional strategies in international market?

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Register Number:
Name of the Candidate:

C-3321

M.COM. DEGREE EXAMINATION, DECEMBER 2022
(FOR AFFILIATED COLLEGES)
COMMERCE
SECOND YEAR - III SEMESTER
21PCOMC31 GOODS AND SERVICES TAX (GST)

Time : 3 Hours

Maximum : 75 Marks
10 x 2 = 20

PART - A
Answer All Questions

1. What is Goods and Services Tax?
2. What is meant by direct tax?
3. What is IGST?
4. State any two examples that comes under the purview of 28% GST Tax rate.
5. What is meant by deemed registration?
6. What is mixed supply?
7. Who is GST Practitioner?
8. Expand and Explain GSTN.
9. What is meant by Zero rated supply?
10. What is meant by compensation?

PART - B
Answer All Questions

5 x 5 = 25

11. a) List out the objectives of GST.
[OR]
b) State the difference between Direct tax and Indirect tax
12. a) Write a short note on CGST and SGST.
[OR]
b) List the limitations that GST may accrue to the industry.
13. a) What are the conditions and restrictions for composition levy?
[OR]
b) Explain the eligibility criteria for taking ITC.
14. a) Explain the demand order for amounts payable under the Act.
[OR]
b) Explain how members of the Authority for Advance Ruling are qualified and appointed.

15. a) Write a short note on interstate supply and intra state supply.
[OR]
b) Explain the important provisions of IGST.

PART - C

3 x 10 = 30

Answer Any Three Questions

- 16 What is GST? Explain the advantages of GST and criticisms against GST system.
- 17 Discuss the historical backdrop of Goods and Service Tax in India.
- 18 Explain the conditions to be find out the time and place of supply in case of inter and intra state supply.
- 19 What is GST council? Explain its structure and functions.
- 20 Discuss the procedure for compounding of offences.

Register Number:

C-3322

Name of the Candidate:

M.COM. DEGREE EXAMINATION, DECEMBER -2022

(FOR AFFILIATED COLLEGES)

COMMERCE

SECOND YEAR - III SEMESTER

21PCOMC32 ORGANISATIONAL BEHAVIOUR

Time: 3 Hours

Maximum: 75 Marks

PART - A

10 x 2 = 20

Answer All Questions

1. Define Organisational behaviour.
2. What is values?
3. Define Motivation.
4. What is Morale?
5. What is Stress Management?
6. What are Group Norms?
7. Define Leadership.
8. What do you mean by Organisational Conflicts?
9. Define Organisational Structure.
10. What is Organisational Development?

PART - B

5 x 5 = 25

Answer All Questions

11. a) Explain the different Models of Organisational behaviour.
[OR]
b) Explain the nature of Perception.
12. a) Explain the importance of Motivation.
[OR]
b) Explain the Maslow need hierarchy theory.
13. a) Explain the stages of Group Development.
[OR]
b) Explain the Stress management techniques.
14. a) Explain the features of Leadership.
[OR]
b) Explain the different types of Power.
15. a) Explain the different types of Organisational Structure.
[OR]
b) Explain the characteristics of Organisational Climate.

Answer Any Three Questions

16. Discuss the various factors influencing Individual Behaviour.
 17. Explain the factors determining Morale.
 18. Explain the types of group decision making techniques.
 19. Explain the different types of leadership Styles.
 20. Discuss the six systems of organisational effectiveness.
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Register Number:

C-3323

Name of the Candidate:

M.COM. DEGREE EXAMINATION, DECEMBER 2022

(FOR AFFILIATED COLLEGES)

COMMERCE

SECOND YEAR - III SEMESTER

21PCOMC33 ADVANCED COST ACCOUNTING

Time : 3 Hours

Maximum : 75 Marks

10 x 2 = 20

PART - A

Answer All Questions

1. Give the meaning of cost sheet.
2. State any two limitations of cost accounting.
3. What is inter-process profit?
4. What is escalation clause.
5. What do you mean by idle time?
6. What is a variance report?
7. Write the meaning of defective goods.
8. Define cost reduction.
9. Define Activity based costing.
10. Write any two benefits from adoption of ABC.

PART - B

5 x 5 = 25

Answer All Questions

11. a) From the following particulars prepare a statement of Cost and Profit.

Raw materials consumed	₹80,000
Direct wages	₹50,000
Machine hours worked	10,000 hours
Machine hour rate	₹2 per hour
Office overheads	20% on works cost
Selling overheads	₹2 per unit sold
Units produced	10,000 units
Units sold	9,000 units at ₹25 per unit

[OR]

- b) From the following particulars, prepare a statement showing the components of the total sales and the profit for the year ended 31st December.

	₹
Stock of finished goods (1st Jan.)	6,000
Stock of raw materials (1st Jan.)	40,000
Work-in-progress (1st J	15,000
Purchase of raw materials	4,75,000
Carriage inwards	12,500
Factory rent & taxes	7,250
Other production expenses	43,000
Stock of goods (31st Dec.)	15,000

Wages	1,75,000
Power expenses	9,500
General expenses	32,500
Sales for the year	7,00,000
Stock of raw materials	50,000
Work-in-progress (31st Dec.)	10,000

12. a) A factory is engaged in the production of a chemical X and in the course of its manufacture a by-product Y, is produced, which after a separate process has a commercial value. For the month of January 2021, the following are the summarized cost data:

	Joint Expenses		Separate Expenses	
		X	Y	
	₹	₹	₹	
Materials	19,200	7,360	780	
Labour	11,700	7,680	2,642	
Overheads	3,450	1,500	544	

The output for the month was 142 tonnes of X and 49 tonnes of Y and the selling price of Y averaged .280 per tonne.

Assuming that the profit of Y is estimated at 50% of the selling price, prepare an account showing the cost of X tonne.

[OR]

- b) The following details are available from the books of a Contractor, for the year ended 31st March 2021 with respect to a particular Contract No.25, he has undertaken a manufacturing organization:

Material sent to site	₹ 5,11,800
Labour engaged in site	4,66,000
Cost of Plant at site	1,00,000
Direct expenses	24,000
Establishment expenses	29,000
Materials returned to stores	2,120
Work certified	10,70,000
Cost of work certified not certified	31,000
Materials in hand (31.3.2021)	12,220
Accrued wages (31.3.2021)	11,160
Accrued direct expenses (31.3.2021)	1,330
Value of Plant, revalued on (31.3.2021)	88,000

The contract price agreed upon with the contractee is ₹13,00,000. Payment of .9,90,000 has been received from the Contractee. You are required to prepare Contract Account.

13. a) Using the following information, calculate labour cost variance, labour rate variance, labour efficiency variance and idle time variance:

Standard hours	5,000
Standard wage rate	₹4 per hour.
Actual hours	6,000
Actual wage rate	₹3.50 per hour.
Time lost on account of machinery breakdown 300 hours.	

[OR]

- b) Calculate the material mix variance from the following:

Material Standard Actual

A 90 units at ₹12 each 100 units at ₹12 each

B 60 units at ₹15 each 50 units at ₹16 each

14. a) Explain the various techniques of cost reduction.

[OR]

- b) In process A 100 units of raw materials were introduced at a cost ₹1,000. The other expenditure incurred by the process was ₹602. Of the units introduced 10% are normally lost in the course of manufacturing and they possess a scrap value of ₹3 each. The output of process A was only 75 units. Prepare Process A account and Abnormal loss/Gain account.

15. a) A company manufacturing two products furnishes the following data for a year:

Product	Annual Output (units)	Total Machine hours	Total number of purchase Orders	Total number of set-ups
A	5,000	20,000	160	20
B	60,000	1,20,000	384	44

The annual overheads are as under:

Volume related activity costs	₹5,50,000
Set-up related costs	₹8,20,000
Purchase related costs	₹6,18,000

You are required to calculate the cost per unit of each product A & B based on Activity based costing method.

[OR]

- b) Is "Just-In-Time" a philosophy or just a collection of techniques? Explain your answer.

PART - C

3 x 10 = 30

Answer Any Three Questions

16. From the following data, prepare a cost and production statement of Popular Stove Manufacturing Company for the year 2020.

	₹
Stock of materials on 1.1.2020	35,000
Stock of materials on 31.12.2020	4,900
Purchase of materials	52,500
Factory wages	95,000
Factory expenses	17,500
Establishment expenses	10,000
Completed stock in hand on 1.1.2020	Nil
Completed stock in hand on 31.12.2020	35,000
Sales	1,89,000

The number of stoves manufactured during the year was 4,000.
 The company wants to quote for a contract for the supply of 1,000 electric stoves during the year 2021. The stoves to be quoted are of uniform quality and make, and are similar to those manufactured in the previous year; but the cost of material has increased by 15% and cost of factory labour by 10%.
 Prepare a statement showing the price to be quoted to give the same percentage of net profit on turnover as was realized during the year 2020 assuming the cost per unit of overhead charges will be the same as in previous year.

17. Prepare statement of equivalent production, statement of cost and Process account from the following information:

Units Introduced	7,600
Output (Units)	6,000
Process Cost	
Materials	₹ 14,560
Labour	₹ 21,360
Overhead	₹ 14,240
Degree of completion for closing work-in-progress:	
Materials	80%
Labour	70%
Overhead	70%

18. From the following data, calculate overhead variances.

	Budgeted	Actual
Output	15,000 units	16,000 units
Number of working days	25	28
Fixed overheads	₹30,000	₹30,500
Variable overhead	₹45,000	₹47,000
There was an increase of 5% in capacity.		

19. What are the techniques of Cost Control and Cost reduction.

20. What are the Features of ABC analysis?

Register Number:
Name of the Candidate:

C-3324

M.COM. DEGREE EXAMINATION, DECEMBER 2022
(FOR AFFILIATED COLLEGES)
COMMERCE
SECOND YEAR - III SEMESTER
21PCOMC34 RESEARCH METHODOLOGY

Time : 3 Hours

Maximum : 75 Marks
10 x 2 = 20

PART - A
Answer All Questions

1. What do you mean by Business Research?
2. Give the meaning of Dependent Variables.
3. Write Short note on "Sample".
4. Point out the meaning of Pilot Study.
5. Define the term Interpretation.
6. Write short note on "Tabulation of Data".
7. State the meaning of "Level of Significance".
8. Mention the formula for "Chi-Square Test".
9. What do you understand by Diagram and Graph?
10. Expand SPSS.

PART - B
Answer All Questions

5 x 5 = 25

11. a) Define Research. Explain the Significance of Business Research.
[OR]
- b) Distinguish between the Null Hypothesis and Alternative Hypothesis.
12. a) Describe the Characteristics of Good Sample.
[OR]
- b) Distinguish between Questionnaire and Interview Schedule.
13. a) Examine the various aspects of Data Processing.
[OR]
- b) Describe the features of classification of data.
14. a) Five dice were thrown 96 times and the numbers 4, 5, 6 were thrown as given below. Calculate χ^2 .

No. of Dice Throwing 4, 5, or 6	5	4	3	2	1	0
Frequency	7	19	35	24	8	3

[OR]

- b) What is Chi-Square test? Explain its significance in statistical analysis.

15. a) Narrate the various steps involved in writing a Research Report.

[OR]

b) Explain the significance of a Good Research Report.

PART - C

3 x 10 = 30

Answer Any Three Questions

16. Describe the steps in Research Process.
17. Explain various types of Non-Probability Sampling.
18. Define Analysis of Data. What are the Purpose of statistical analysis in Research?
19. From the following data find out whether there is any relationship between sex and preference of Colour.

Colour	Males	Females	Total	
Red	10	40	50	
White	70	30	100	
Green	30	20	50	
Total	110	90	200	

20. Describe, in brief, the Layout of a Research Report, covering all relevant points.

Register Number:

C-3326

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M.Com. DEGREE EXAMINATION, DECEMBER 2022

(FOR AFFILIATED COLLEGES)

COMMERCE

SECOND YEAR - III SEMESTER

21PCOME35-2 SERVICES MARKETING

Time : 3 Hours

Maximum : 75 Marks

10 x 2 = 20

PART - A

Answer All Questions

1. Write a note on Perishability of services?
2. What do you mean by customization of services?
3. Define a service product.
4. What do you mean by quality standards?
5. How will you measure service quality?
6. Mention the elements of service marketing mix
7. State the reason for extended marketing mix for services?
8. What is generic product?
9. What is Mutual Fund?
10. What is word of mouth promotion?

PART - B

5 x 5 = 25

Answer All Questions

11. a) Classify the various components of service marketing.
OR
b) Explain the reasons for the growth of service sector
12. a) Describe the elements of Total Quality Management
OR
b) Examine the relationship between customer satisfaction and customer retention
13. a) Estimate the 7 P's of marketing mix
OR
b) What are the steps to be taken at the time of product planning and development? Discuss.
14. a) Explain the characteristics of financial services
OR
b) Discuss the advantages and disadvantages of mutual funds

15. a) How can tourism management be manage? Explain

OR

b) Elaborate the need and importance of marketing of transport services in the private sectors.

PART - C

3 x 10 = 30

(Answer Any Three Questions)

16. Access the comparative analysis between service and products.
 17. Discuss the process and technical oriented service marketing in India.
 18. Explain the different stages in the development of new product services
 19. Elaborate your suggestions to improve the services marketing in the developing countries.
 20. Maximize in detail about the health care service sectors in India
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