M.COM DEGREE (CSS) EXAMINATION , JANUARY 2022

Second Semester

CORE - CM010203 - INTERNATIONAL BUSINESS AND FINANCE

M.COM FINANCE AND TAXATION,M.COM FINANCE AND TAXATION (SF),M.COM
MANAGEMENT AND INFORMATION TECHNOLOGY (SF),M.COM MARKETING AND
INTERNATIONAL BUSINESS (SF)

2019 Admission Onwards

5366E0FD

Time: 3 Hours   Weightage: 30

Part A (Short Answer Questions)

*Answer any **eight** questions.*

*Weight **1** each.*

1. What are the pull factors of Internationalisation?

2. What do you understand by political environment?

3. What is reciprocal demand?

4. What is reciprocal demand theory?

5. Differentiate free trade and trade protection.

6. Write a short note on SAFTA.

7. Write a note on Bretton Woods conference.

8. Write note on ADB.

9. What do you mean by currency forwards?

10. What is Horizontal FDI?

(8×1=8 weightage)

Part B (Short Essay/Problems)

*Answer any **six** questions.*

*Weight **2** each.*

11. Explain the Features of Globalisation.

12. What are the various ways a firm can go globally?

13. Bring out the potential gains for member countries from economic integration.

14. Explain the dispute handling mechanism of WTO.

15. Explain types of foreign currency accounts.

16. Explain briefly the present exchange rate systems according to IMF.

17. Explain Interest Rate Parity theory.

18. Write notes on Foreign Currency Convertible Bonds and Foreign Currency Bonds.

<div align="right">(6×2=12 weightage)</div>

Part C (Essay Type Questions)

*Answer any **two** questions.*

*Weight **5** each.*

19. Briefly explain the linkage between international business and Globalisation.

20. Explain the multilateral agreements of WTO.

21. Draw the format of India's BOP and explain its components.

22. What is ODA? Which are the ODA eligible international organisations and what are the benefits of ODA?

<div align="right">(2×5=10 weightage)</div>

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Reg No : ....

Name : ....

M.COM DEGREE (CSS) EXAMINATION , JANUARY 2022

Second Semester

CORE - CM010204 - QUANTITATIVE TECHNIQUES

M.COM FINANCE AND TAXATION,M.COM FINANCE AND TAXATION (SF),M.COM
MANAGEMENT AND INFORMATION TECHNOLOGY (SF),M.COM MARKETING AND
INTERNATIONAL BUSINESS (SF),M.COM MASTER OF COMMERCE AND MANAGEMENT

2019 Admission Onwards

9EC45D73

Time: 3 Hours   Weightage: 30

Part A (Short Answer Questions)

*Answer any **eight** questions.*

*Weight **1** each.*

1. List out the functions of Quantitative Techniques.

2. Eight unbiased coins are tossed simultaneously. What is the probability of getting no heads at all?

3. How do you approximate Binomial distribution to Normal Distribution?

4. Distinguish between parametric and non-parametric hypothesis

5. What is statistical estimation?

6. Bring out the characteristics of chi-square test.

7. The values in one samples are 53,38,69,57,46,39,73,48,73,74,60 and 78.In another sample they are 44,40,61,52,32,44,70,41,67,72,53 and 72.Test at the 10% level the hypothesis that they come from populations with the same mean.Use non-parametric test.

8. Which variation is more grave in SQC?

9. What is multiple regression?

10. What is multiple factor analysis?

(8×1=8 weightage)

Part B (Short Essay/Problems)

*Answer any **six** questions.*

*Weight **2** each.*

11. If 5% of the items produced turn out to be defective, then find out the probability that out of 20 items selected at random there are: i) Exactly three defectives ii) at least two defectives, iii) exactly four defectives iv) find the mean and variance.

12. In an intelligence test administered to 1000 students, the average score was 42 and standard deviation 24. Find (i) the number of students exceeding a score of 50,(ii) the number of students lying between 30 and 54, (iii) the value of score exceeded by the top 100 students

13. A stenographer claims that she can take dictations at the rate of more than 120 words per minute. Of the 12 tests given to her she could perform an average of 135 words with a standard deviation of 40.Is her claim valid.(α = 0.01)

14. In a sample of 10 observations the sum of the squared deviations of items from the mean was 101.7. In another sample of 8 observations the value was found to be 94.5. Test whether the difference is significant at 5% level. (V1 = 7 and V2 = 9.   Degrees of freedom is 3.29) (V1 = 8 and V2 = 10.   Degrees of freedom is 3.07)

15. The table below gives the yield of wheat in six blocks of land.

Blocks

Variety	1	2	3	4	5	6
A	12	16	15	17	20	25
B	14	12	20	22	18	23
C	11	14	18	15	21	18
D	7	11	15	12	19	16

Test the significance of difference between the yields of four varieties.

16.   The figures below are (a) the frequencies of a distribution and (b) the frequencies of the normal distribution having the same mean, standard deviation and total frequency as in (a).

a	1	12	66	220	495	792	924	792	495	220	66	12	1
b	2	15	66	210	484	799	944	799	484	210	66	15	2

Apply Chi-Square test of Goodness of Fit.

17. In a factory a packing machine packs curry powder of 100 gram weight. The quality control manager takes a sample of 8 packets each day. The mean and range of data recorded for 10 days are given below. Help

the quality control manager to decide whether any corrective action is required by preparing mean chart. Given A2 for n=8 is 0.373

Day	1	2	3	4	5	6	7	8	9	10
Mean	100	101	99.5	100.5	100.6	102	100.5	103	99.3	100.5
Range	4	3	5	6	4	2	3	4	3	2

18. Explain the variables in multi-variate analysis.

(6×2=12 weightage)

Part C (Essay Type Questions)

*Answer any **two** questions.*

*Weight **5** each.*

19. (a) 15000 students appeared for an examination. The mean marks were 49 and the standard deviation of marks was 6. Assuming the marks to be normally distributed, what proportion of students scored more than 55 marks? (b) If in the same examination, Grade 'A' is to be given to students scoring more than 70 marks, what proportion of the students will receive 'Grade A'?

20. The percentage of defective parts turned out by the same machine on two consecutive days are 8 and 6. If 500 parts are turned out on each of the two days, would it be justified to claim that the quantity has improved? (α = 0.01)

21.   Out of a sample of 120 persons in a village, 76 persons were administered a new drug for preventing influenza and out of them, 24 person were attacked by influenza. Out of those who were not administered the new drug, 12 persons were not affected by influenza.

Prepare :

   a. 2 x 2 table showing actual and expected frequencies
   b. Use Chi- square test for finding out whether the new drug is effective or not.

(At 5% level for one degree of freedom, the value of chi square is 3.84.)

22. A ball producing company recorded the number of defective balls from samples of 100 obtained during each month of a year. Give advice to the quality control manager regarding the requirement for process adjustment.

Months	1	2	3	4	5	6	7	8	9	10	11	12
Defectives	15	16	14	18	20	16	18	12	19	15	16	14

(2×5=10 weightage)

M.COM DEGREE (CSS) EXAMINATION , JANUARY 2022

Second Semester

CORE - CM010201 - ADVANCED CORPORATE ACCOUNTING

M.COM FINANCE AND TAXATION,M.COM FINANCE AND TAXATION (SF),M.COM MANAGEMENT AND INFORMATION TECHNOLOGY (SF),M.COM MARKETING AND INTERNATIONAL BUSINESS (SF)

2019 Admission Onwards

14A693DB

Time: 3 Hours   Weightage: 30

Part A (Short Answer Questions)

*Answer any **eight** questions.*

*Weight **1** each.*

1. What is Proposed Dividend?

2. "Treatment of issue of bonus share depends on the sources from which it is issued". Justify it.

3. How will you compute Reasonable Return under the Electricity Supply Act 1948?

4. What is Insolvency and Bankruptcy Code,2016?

5. Discuss the effect of bankruptcy order.

6. What is Liquidation?

7. Who are preferential creditors?

8. What is Liquidator's final statement of Account?

9. What is address commission?

10. What is partial underwriting?

(8×1=8 weightage)

Part B (Short Essay/Problems)

*Answer any **six** questions.*

*Weight **2** each.*

11. Write a short note on the circumstances when a company becomes subsidiary of another company?

12. What do you mean by Mutual Holding?

13. What are the advantages of Double Account System?

14. Ratnakar Electricity Co. Ltd., (which adopts the double account system) rebuilt and re- equipped a power station and the connecting lines during the year 2015. For the purpose they purchased materials of Rs.10,85,000 and used stores worth Rs.4,90,000 from their existing stock. The cost of labour came to Rs.5,22,000. The estimated supervisory overheads attributed to this project were Rs.13,000. The station was erected in 1993 at a cost of Rs.5,00,000 and the index of costs in the line stood in 2015 @385, taking 1993 as the base year. Discarded materials from the old station fetched Rs.12,000.
Show journal entries to record the entries relating to the new station.

15. What are the provisions regarding premature ending of repayment plan and discharge order?

16. Who is past member in case of Liquidation? What are the circumstances under which a past member is not liable to contribute in respect of a liability in the case of winding up?

17. Who are included in Preferential Creditors under section 530 of Companies Act?

18. What are the sources of income of a hotel?

(6×2=12 weightage)

Part C (Essay Type Questions)

*Answer any **two** questions.*

*Weight **5** each.*

19. The liabilities and assets of the holding company H Ltd. and its subsidiary S Ltd. as on 31st December 2014 are as follows:

Liabilities	H Ltd.	S Ltd.	Assets	H Ltd.	S Ltd.
Share capital: shares of Rs.10 each	2,50,000	75,000	Buildings	1,12,500	30,000
General Reserve	1,00,000	31,250	Plant and Machinery	87,500	40,000
Profit and Loss A/c	75,000	43750	Furniture	20,000	7,500
Creditors	25,000	17,500	Investments: 5000 shares in S Ltd	65,000	
			Sundry Debtors	75,000	42,500
			Stock	80,000	40,000
			Cash	10,000	7,500
	4,50,000	**1,67,500**		**4,50,000**	**1,67,500**

Prepare the Consolidated Balance Sheet as on 31st December 2014, by considering the following information:

(a) H Ltd. acquired the shares in S Ltd. on 1st January 2014 when balance of their Profit and Loss Account and General Reserve were Rs. 18750 and Rs. 20000 respectively.

(b) Stock of Rs. 40000 held by S Ltd. includes Rs. 15000 of goods purchased from H Ltd, who has charged a profit @ 25% on cost

20. *Following balances are extracted from the books of M/s Sunshine Electric Company Ltd.:*

1. *Fixed Assets- Expenditure up to 1-4-2015:*

   Land & Buildings- Rs.10,00,000
   Machinery- Rs. 15,00,000

2. *Additions during the year- Machinery- Rs. 3,50,000*
3. *Depreciation Fund: Machinery –Rs. 3,00,000 & Buildings- Rs. 1,00,000*
4. *Authorized Capital Rs. 50,00,000 divided into equity shares of Rs. 100 each*
5. *Issued & fully paid up 20,000 equity shares of Rs. 100 each (including 2,500 equity shares issued during the year)*
6. *7.5 % Debentures Rs. 10,00,000 received by a charge on fixed assets*
7. *Sundry Creditors- Rs. 2,50,000; Reserve Fund Rs. 5,00,000; Reserve Fund Investment at cost- Rs. 5,00,000; Market value-Rs. 5,25,000*
8. *Stock- Rs. 3,02,500; Sundry Debtors- Rs. 4,50,000; Cash at Bank- Rs. 2,00,000; Cash in Hand- Rs. 50,000*
9. *Profit and Loss (Cr.)- Rs. 2,02,500*

You are instructed to prepare Capital Account and General balance Sheet as at 31st March 2016 under Double Account System.

21. Mr. Raj is appointed as liquidator of Moon Company Limited in voluntary liquidation on 1st July 2018.

Following balances are extracted from the books on the date:

Particulars	Amount (Rs)
Equity shares -24000 shares of 5 each	120000
Reserve for bad debts	15000
Debentures	75000
Machinery	45000
Bank overdraft	27000
Liabilities for purchases	30000
Leasehold properties	60000
Stock in trade	1500
Book debts	90000
Investments	9000
Calls in arrear	7500
Cash in hand	1500
Profit and Loss account (Dr balance)	52500

Prepare statement of affairs to be submitted in the meeting of the creditors. The following assets are valued as under:

Leasehold properties	Rs 109000
Machinery	Rs 90000
Investments	Rs 6000
Stock in trade	Rs 3000

Bad debts are Rs3000 and the doubtful debts are Rs 6000 which are estimated to realize Rs 3000.

The bank overdraft is secured by deposit of title deeds of leasehold properties. Preferential creditors are Rs 1500.

Telephone rent outstanding is Rs 120.

22. Following is the detail of a voyage of Jalganga shipping company from port A on 1-2-2019.The ship arrived at port D on 31-03-2019 & the voyage was completed. 3000 tons &1000 tons were loaded at port A for port D &C respectively. Another 300 tons were loaded at C for D. The freight charges were ;A to D Rs.100/- per ton; A to C Rs.80/- per ton; C to D Rs. 50/- per ton. The freight is subject to 10% primage,5% address commission & 3% brokerage. The   freight was   insured at 0.5%.The hull was insured for the voyage @1%. Depreciation is provided @ 5% p.a. Cost of the ship is Rs.12 lakhs. The expenses at different ports are as under;

	A	B	C	D
Port charges	4000	2000	3000	3000
Coal	18000		4000	
Captains expenses	1200	800	600	900
Harbour wages	4000		3000	2500

Stores purchased at commencement amounted to Rs. 8000/-.Opening stock of stores was Rs.5000/-& closing stock is estimated to be Rs.2000/-.Stock of coal at closing is Rs.4500 as against stock of Rs. 1500/- in the beginning. Salary is amounted to Rs.12000/- per month. Prepare Voyage account for the year ending 31/03/2019.

(2×5=10 weightage)

M.COM DEGREE (CSS) EXAMINATION , JANUARY 2022

Second Semester

CORE - CM010202 - HUMAN RESOURCE MANAGEMENT

M.COM FINANCE AND TAXATION,M.COM FINANCE AND TAXATION (SF),M.COM MANAGEMENT AND INFORMATION TECHNOLOGY (SF),M.COM MARKETING AND INTERNATIONAL BUSINESS (SF)

2019 Admission Onwards

3AABE9E2

Time: 3 Hours   Weightage: 30

Part A (Short Answer Questions)

*Answer any **eight** questions.*

*Weight **1** each.*

1. What are appealed policies and originated policies?

2. Define the term human resource planning.

3. What is recruitment?

4. Mention any five qualities of HRD Managers.

5. What do you mean by brainstorming?

6. Define Demotion?

7. What is Industrial Relation ?

8. What is Grievance handling?

9. What do you mean by HR records? State the types of HR records usually maintained by organizations.

10. What do you mean by HR Audit?

(8×1=8 weightage)

Part B (Short Essay/Problems)

*Answer any **six** questions.*

*Weight **2** each.*

11. Explain the elements of a good induction programme.

12. Briefly explain the need and importance of HRD in an organization.

13. Goleman has suggested five major components of EI. Explain

14. Explain the different training evaluation techniques.

15. Differentiate between on-the-job and off-the-job training.

16. Explain the merits and demerits of Point System under Job Evaluation.

17. What are the contractor's liabilities towards the client company upon human resource outsourcing?

18. What is Historical Cost Approach in HRA? State its merits and demerits.

(6×2=12 weightage)

Part C (Essay Type Questions)

*Answer any **two** questions.*

*Weight **5** each.*

19. Discuss the various functions of human resource management.

20. What is TQM? How can human resource managers contribute towards TQM?

21. Describe the role, responsibilities and challenges to training managers and employees.

22. Briefly discuss the various methods of Performance appraisal.

(2×5=10 weightage)