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Reg. No.....

Name.....

M.Com. DEGREE (C.S.S.) EXAMINATION, NOVEMBER 2020

Second Semester

Faculty of Commerce

AF02C06—ADVANCED FINANCIAL ACCOUNTING—II

(2012 to 2018 Admissions)

Time : Three Hours

Maximum Weight : 30

Section A

*Answer any five questions.
Each question carries 1 weight.*

1. What is Stevending charge ?
2. What is Underwriting Commission ?
3. List out the modes of winding up.
4. Give 2 objectives of Farm accounting.
5. Define Securities Underwriting.
6. What is Voyage in Progress c/d ?
7. Who is a contributory ?
8. What is Clear Profit ?

(5 × 1 = 5)

Section B

*Answer any five questions.
Each question carries 2 weight.*

9. Calculate Capital Base of an electricity company from the information given below :

Clear Profit for the year—Rs. 16,90,000 after interest on bonds at 10% on Rs. 5,00,000 ; Original Cost of Asset—2,00,00,000 ; Formation expenses—10,00,000 ; Current assets —50,00,000; Reserve Fund—20,00,000 (incl. 4 % government securities) ; Contingencies Reserve Fund Investments—5,00,000 ; Loan from electricity board—30,00,000 ; Depreciation—40,00,000 ; Tariff and Dividend control reserve—1,00,000; Security deposit from customers—4,00,000.

Turn over





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10. What are the different types of underwriting agreement ?
11. Prepare Cattle Account from the following details :

Transaction	Number	Price/Value
Livestock purchased	55	3,07,500
Livestock sold	50	3,18,000
Slaughtered cattle sold	3	18,000
Carcasses sold	2	1,500
Expenses		34,500
Livestock (opening)	25	1,35,000
Livestock (closing)	34	1,65,000

Other Information :

- (a) Crop from farm used as cattle feed is worth Rs. 4,000
- (b) Sale of another 1 carcass brought Rs. 200 as earning.
12. Calculate Cost of Control of B Ltd. after the issue of bonus shares. The following details are available :
- B Ltd. has a capital of Rs. 75,00,000 in shares of Rs. 100 each. A Ltd. purchased 60% of shares at Rs. 70,00,000. At the time of purchase the profits of B Ltd. were Rs. 40,00,000 and it also decided to issue bonus shares out of pre - acquisition profits. They decided to give 1 share of Rs. 100 each fully paid for every 3 shares held.
13. Prepare Liquidator's Final account of a company that had opted voluntary liquidation. There are :
- Liabilities paid : Preferential Creditors—70,000 ; Debentures—75,000 and Unsecured Creditors— 2,24,000.
- Assets realized : Land and Premises—1,30,000 ; Machinery—1,10,500 ; Fixtures—7,500 and Cash—20,000.
- Liquidation expenses were Rs. 2,000. Final call of Rs. 2 was made for 10,000 shares. All paid expect one shareholder of 500 shares.
- The liquidator would get 2% on assets realized and 2% on amount given to unsecured creditors.
14. What are the challenges in Green Accounting ?





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15. What are the salient features of Farm accounting ?
16. Explain the Order of Payment to be followed by the Liquidator.

(5 × 2 = 10)

Section C

*Answer any three questions.
Each question carries 5 weight.*

17. Explain Double Account System. Describe some of the advantages and disadvantages of the system.
18. The ship Marvel set on voyage from Mumbai to Kolkata 15th November 2015 with Apparels. It did not reach back before the books were closed on 31st December 2015. The ship had reached only half way of its return journey. The freight earned Rs. 12,00,000 and on return trip Rs. 8,00,000. Primage is 10%. Address Commission is 5 %. The expenses given relate to expenses till date (half way of return journey) :

Depreciation	:	3,00,000
Port dues	:	1,00,000 (60,000 at Mumbai and the rest at Kolkata)
Bunker charges	:	6,00,000
General expenses	:	60,000
Insurance of freight :		
Outward	:	52,800
Inward	:	35,200
Insurance (ship)	:	48,000
Salaries and wages	:	3,60,000

Prepare Voyage account for the period.

19. AB Ltd. opted for voluntary liquidation. The details regarding it are given below :

Class A Equity shares—2,000 (Rs. 75 paid up)

Class B Equity shares—1,600 (Rs. 60 paid up)

Class C Equity shares—1,400 (Rs. 50 paid up)

8% Preference shares of Rs. 100 each.

All shares have face value of Rs. 100

Liquidation charges were Rs. 15,000. Assets realized Rs. 4,20,000. The company had a loan of Rs. 50,000 from Luck Bank against the mortgage of Plant and Machinery (and realized Rs. 80,500). Wages for 4 office staff for 4 months at Rs. 300 p.m. and wages of 4 peons at Rs. 150 p.m. have not been paid. Creditors are there which amount to Rs. 87,400. Prepare Liquidator's Statement.

Turn over





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20. Prepare a Consolidated Balance Sheet from the summarized balance sheet of 2 companies for the year 31st December 2015 :

<i>Liabilities</i>	AB LTD.	CD LTD.	<i>Assets</i>	AB LTD	CD LTD.
Share Capital (per share Rs. 10)	20,00,000	8,00,000	Assets	26,78,000	13,70,000
Reserves and surplus	3,00,000	2,00,000	Shares in CD Ltd. (nos.48,000)	6,72,000	
P and L a/c	4,00,000	1,00,000			
Creditors	6,50,000	2,70,000			
Total	33,50,000	13,70,000		33,50,000	13,70,000

AB Ltd. purchased 64,000 shares in CD Ltd. at Rs. 14 per share and the reserves were the same (Rs. 2,00,000). AB Ltd. sold 16000 shares of CD Ltd. on 30th September 2015 at Rs. 16 per share and profit on sale has been credited to capital reserve.

21. Prepare Receipts and Expenditure a/c on Capital a/c for the year ended 31st December 2016 :

	Debit	Credit
Equity Shares		10,00,000
Preference shares (6%)		6,00,000
7.5% Debentures		4,00,000
Premium on Preference Shares		55,000
Net Revenue a/c		32,000
Due to other companies		4,000
Creditors		30,000
Fire Insurance Fund		5,000
General Reserve		65,000
Superannuation Fund		15,000
Lines open for traffic	17,04,000	
Lines in construction	10,000	
Lines leased	40,000	





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	Debit	Credit
Lines owned jointly	1,00,000	
Working stock	2,60,000	
Building	25,000	
Cash	10,000	
Stores and stock	25,000	
Traffic amount due to company	20,000	
Amount due from other companies	5,000	
Other receivables	7,000	

Adjustments : 6% Preference Shares were issued amounting to Rs. 1,50,000 which was fully subscribed. Equity shares were issued Rs. 2,00,000 at 10% premium. Expenditure on lines was Rs. 40,000, Rs. 3,000 on Lines in construction and Rs. 20,000 on Lines jointly owned.

22. Prepare Trading, P and L a/c and Balance Sheet from the following for the year ended 31st December 2016 :

<i>Particulars</i>	Amount (Dr.)	<i>Particulars</i>	Amount (Cr.)
Opening Stock :		Sale of :	
Livestock 30,500		Milk and products 15,200	
Paddy 2,000		Paddy 26,300	
Cattle feed 1,400		Livestock 4,500	
Fertilizers 1,100	35,000		46,000
Purchases :		Creditors	5,900
Livestock 5,800			
Fertilizers 1,200			
Seeds 600			
Cattle feed 3,400	11,000		

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<i>Particulars</i>	Amount (Dr.)	<i>Particulars</i>	Amount (Cr.)
Crop expenses :		Capital	85,600
Labour 3,600			
Direct expenses 400	4000		
Livestock expenses	5,000		
Sundry expenses	6,000		
Machines	18,000		
Land	50,000		
Cash	8,500		
	1,37,500		1,37,500

Closing stock : Livestock— 30,000, Paddy—1,500 ; Cattle feed—900 ; Fertilizers—600.

Depreciation is 5% on Machines.

These items were used in the household :

Milk—2400 and Paddy—600.

(3 × 5 = 15)





QP CODE: 20000799



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Reg No :

Name :

M.COM DEGREE (CSS) EXAMINATION , NOVEMBER 2020

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

9F3DF117

Time: 3 Hours

Weightage: 30

Part A (Short Answer Questions)

*Answer any **eight** questions.*

Weight 1 each.

1. What are the features of human resource policies?
2. What is meant by Job design?
3. What is structured and unstructured interview?
4. Write a short note on HRD.
5. What do you mean by induction training?
6. What is 360 - degree Performance Appraisal?
7. What is Promotion?
8. What is Lay off?
9. Define HR Outsourcing.
10. What are HR reports?

(8×1=8 weightage)

Part B (Short Essay/Problems)

*Answer any **six** questions.*

Weight 2 each.

11. Explain the characteristics of human resource management.
12. Explain the nature and principles of HRD.
13. Define mentoring and explain its need and importance.
14. Explain the attitudinal training methods adopted by an organisation.





15. Explain the challenges faced by trainers in giving training programmes.
16. Explain the steps involved under Job Grading Method.
17. What are the benefits of Human Resource Accounting?
18. State the importance of HR audit.

(6×2=12 weightage)

Part C (Essay Type Questions)

*Answer any **two** questions.*

Weight 5 each.

19. Describe the process of Human resource planning in detail.
20. Write a brief note on HRD strategies. Examine the importance of new HRD strategies.
21. Explain the widely used training methods and techniques in an organisation.
22. Explain the procedure for Grievance Handling.

(2×5=10 weightage)





QP CODE: 20000800



20000800

Reg No :

Name :

M.COM DEGREE (CSS) EXAMINATION , NOVEMBER 2020

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

98C873A1

Time: 3 Hours

Weightage: 30

Part A (Short Answer Questions)

Answer any **eight** questions.

Weight **1** each.

1. What is contract manufacturing?
2. What is political environment?
3. Differentiate bilateral trade and multilateral trade.
4. What is Leontief Paradox?
5. What is a transit duty?
6. Describe RCEP.
7. What is IDA
8. Write note on AMS
9. What do you mean by FOREX market?
10. What is checklist approach of country risk analysis?

(8×1=8 weightage)

Part B (Short Essay/Problems)

Answer any **six** questions.

Weight **2** each.

11. 'Globalisation is that it confers benefits on rich Nations at the expenses of poor countries', Explain.





12. What are the motives of Internationalisation.
13. What is preferential trade agreement? How it is beneficial to trading partners?
14. Give a brief account of working of IMF
15. Briefly explain the types of currency derivatives.
16. State the International Fisher Effect theory. What is the rationale for the existence of IFE theory?
17. Briefly explain the measures to correct BOP disequilibrium.
18. Differentiate Horizontal and Vertical FDI.

(6×2=12 weightage)

Part C (Essay Type Questions)

Answer any **two** questions.

Weight **5** each.

19. Explain the motives of firm going international.
20. Explain the impact of WTO on business
21. Discuss the evolution of International Monetary System.
22. Prepare a note on present scenario of foreign direct investments of India.

(2×5=10 weightage)





QP CODE: 20000801



20000801

Reg No :

Name :

M.COM DEGREE (CSS) EXAMINATION , NOVEMBER 2020

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)

2019 Admission Onwards

95EF186B

Time: 3 Hours

Weightage: 30

Part A (Short Answer Questions)

*Answer any **eight** questions.*

Weight 1 each.

1. Give five uses of Quantitative Techniques.
2. Discuss the applications of Binomial distribution.
3. The variable X follows a normal distribution with mean 50 and S.D= 5. Find $P(45 < x < 60)$
4. 50 children were given special diet for a certain period and control group of 50 other children were given normal diet. Their average gain in weight were found to be 7.2 lbs and 5.7 lbs respectively and the common standard deviation for gain in weight was 2 lbs. Assuming normality of the distributions would you conclude that the special diet really promoted weight?
5. State the different types of Variance in One way ANOVA classification.
6. The theory predicts the proportion of labours, in the four groups A,B,C and D should be 9 : 3 : 3 : 1. In an experiment among 1600 labours, the numbers in the four groups were 882, 313, 287 and 118. Does the experimental result support the theory? (The table value of chi-square for 3 d.f at 5% level of significance is 7.81)
7. In four round golf play at the City Club 11 professionals totalled 280,282,290,273,283,283,275,284,282,279 and 281. Use sign test at 5% level of significance to test the null hypothesis that professional golfers' average is 284.
8. Find UCL and LCL for R chart from the following data. Given $D_4 = 1.622$ and $D_3 = 0.378$ for $n=17$
Mean of Range = 15.1
9. When do we use multi-variate analysis?
10. What is multiple discriminant analysis?

(8×1=8 weightage)





Part B (Short Essay/Problems)

Answer any **six** questions.

Weight 2 each.

- 11. Define poisson distribution and state the conditions under which it is used.
- 12. What is Normal distribution? Discuss the applications of Normal distribution.
- 13. Explain the different types of Hypothesis.
- 14. In 3 samples of 50 lines each from Shakespeare’s early play ‘ Romeo & Juliet’, the following no. of weak endings were observed – 7, 9 & 10. In 3 samples from Cymbeline, a later play, the no. of weak endings were 15, 11 & 12. Discuss the suggestion that Shakespeare’s prosody as judged by no. of weak endings increased with advancing years.
- 15. 1000 ladies were chosen at random from the inhabitants of Bombay city and 550 were found to have dark eyes. Does this finding contradict the hypothesis that the event of a lady having dark ayes has probability 1/2?
- 16. A sample of 400 students of under-graduate and 400 students of post-graduate classes was taken to know their opinion about autonomous colleges. 290 of the undergraduate and 310 of the post-graduate students favoured the autonomous status. Present these facts in the form of a table and test, at 5% level, that the opinion regarding autonomous status of colleges is independent of the level of classes of students.

(Table value of chi-square at 5% level is 3.84 for 1 d.f)
- 17. What are control charts? What are the steps involed in the construction of control charts?
- 18. Briefly describe the types of factor analysis.

(6×2=12 weightage)

Part C (Essay Type Questions)

Answer any **two** questions.

Weight 5 each.

- 19. The following distribution given below shows the typing mistakes committed by a typist. Assuming a Poisson model, find the expected frequencies.

x	0	1	2	3	4	5
f	142	156	69	27	5	1

- 20. The prices of a commodity in four shops in four towns are given below. Test the significance of price difference in shops and towns.

Towns	Shops			
	1	2	3	4
1	60	50	60	50
2	50	40	65	50
3	45	35	45	50
4	65	45	60	70





21. The following are the kilometres per gallon which a test driver got for ten tanksful each of three kinds of gasoline:

Gasoline A - 30, 41, 34, 43, 33, 34, 38, 26, 29, 36

Gasoline B - 39, 28, 39, 29, 30, 31, 44, 43, 40, 33

Gasoline C - 29, 41, 26, 36, 41, 43, 38, 38, 35, 40

Use the Kruskal-Wallis test at the Level Of Significance $\alpha = 0.05$ to test the null hypothesis that there is no difference in the average kilometre yield of the three types of gasoline.

22. The number of defects detected on 20 items are given below. Draw a control chart for the number of defects and comment whether the process is under control or not?

Item	1	2	3	4	5	6	7	8	9	10
No. of defects	2	0	4	1	0	8	0	1	2	0
Item	11	12	13	14	15	16	17	18	19	20
No. of defects	6	0	2	1	0	3	2	1	0	2

(2×5=10 weightage)





QP CODE: 20000802

Reg No :

Name :

M.COM DEGREE (CSS) EXAMINATION , NOVEMBER 2020

Second Semester

CORE - CM010205 - STRATEGIC 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

9EFAEFE5

Time: 3 Hours

Weightage: 30

Part A (Short Answer Questions)

*Answer any **eight** questions.*

*Weight **1** each.*

1. What is the necessity of having a business policy?
2. A strategy is said to be complex. Comment.
3. What is a SWOT Matrix?
4. What is scenario planning?
5. What is meant by Integrated Cost Leadership Strategy?
6. What do you understand by the term Re-engineering?
7. Define Cost Advantage.
8. Describe Business Strength.
9. What can be the merits and demerits of a Simple Organisational Structure?
10. What is meant by Strategic Change?

(8×1=8 weightage)

Part B (Short Essay/Problems)

*Answer any **six** questions.*

*Weight **2** each.*

11. What do you mean by corporate vision? Also give some examples.





12. Explain the techniques used for environmental analysis.
13. Discuss the functional factors in Internal Analysis.
14. Discuss the advantages of TOWS Matrix
15. Elucidate the modes of strategic formulation
16. What is Stability Strategy? Explain the variants of Stability Strategy.
17. Explain the application of Strategic Funds Programming.
18. List down and explain the procedure involved in the process of building a Balanced Scorecard.

(6×2=12 weightage)

Part C (Essay Type Questions)

*Answer any **two** questions.*

Weight 5 each.

19. Explain in detail the various steps in the strategic planning process.
20. Explain Michael Porter's Five Forces Model with suitable examples
21. What do you mean by Merger? Explain its types and reasons behind its failure
22. State the nature of strategic implementation and also enumerate the barriers to Strategic Implementation.

(2×5=10 weightage)

