

QP CODE: 19002510



Reg No :

Name :

M.Com. DEGREE (C.S.S) EXAMINATION, NOVEMBER 2019

First Semester

Faculty of Commerce

Core - CM010101 - SPECIALISED ACCOUNTING

2019 Admission Onwards

27AB3DCC

Time: 3 Hours

Maximum Weight: 30

Part A (Short Answer Questions)

Answer any eight questions.

Weight 1 each.

1. State the main objectives and functions of Accounting Standard Board.
2. What are 'Timing Differences' and 'Permanent Differences' ?
3. Illustration 8. State with reasons whether the following statement is correct or not:
Sunil-Sonal's financial position is as follows:

	Rs.
(a) Sundry assets	9,27,342
(b) Current liabilities	52,492
(c) Average net profit of the last four years	1,20,500
(d) Average capital employed	9,00,000
(e) Partner's average annual remuneration	18,000
(f) The goodwill valued at four years purchase for super profit is	50,000

Therefore the expected rate of return is 15%
4. What is amalgamation in the nature of purchase?
5. P Ltd. has 30,000 equity shares of ₹ 10 each. The intrinsic value of the share is ₹ 20. P Ltd is to be taken over by Q Ltd. which has an intrinsic value of ₹ 60 per share. Find out the share exchange ratio and purchase consideration.
6. What is amalgamation adjustment reserve?
7. How will you compute Net Owned Funds of an NBFC?
8. What are Open ended and Close ended Mutual Funds?
9. Calculate the NAV of a Mutual Fund with a scheme size of 100 Cr. and a face value per unit of Rs. 10 and investment on shares having a market value of Rs. 400 Cr.
10. What do you mean by blocks in block chain technology?

(8×1=8 weightage)

Part B (Short Essay/Problems)

Answer any six questions.

Weight 2 each.





11. Fashion Limited is engaged in manufacturing of ready-made garments. They provide you the following information on 31st March, 2019 : (i) On 15th January, 2019 garments worth Rs. 4,00,000/- were sent to Anand on consignment basis of which 25% garments sold were lying with Anand as on 31st March, 2019 (ii) Garments worth Rs. 1,95,000/- were sold to Shine boutique on 25th March, 2019 but at the request of Shine Boutique, these were delivered on 15th April, 2019. (iii) On 1st November, 2018 garments worth Rs. 2,50,000/- were sold on approval basis. The period of approval was 4 months after which they were considered sold. Buyer sent approval for 75% goods up to 31st December, 2018 and no approval or disapproval received for the remaining goods till 31st March, 2019. You are required to advise the accountant of Fashion Limited, the amount to be recognised as revenue in above cases in the context of AS-9.
12. From the following information relating to X Ltd. calculate Diluted EPS as per AS-20 : Net Profit for the current year: Rs. 2,00,00,000/- Number of equity shares outstanding: 40,00,000 Basic earnings per share: Rs. 5.00/- Number of 11% convertible debentures of Rs. 100/- each: 50,000 Nos. (Each debenture is convertible into 8 equity shares) Interest expense for the current year: Rs. 5,50,000/- Tax saving relating to interest expense: Rs.1,65,000/- Applicable Income Tax rate is 30%
13. From the following information, calculate the value of goodwill by
- Three years' purchase of 'Super Profit', and
 - Capitalization Method
- | | |
|---|----------|
| (i) Average Capital employed | 6,00,000 |
| (ii) Net Assets (excluding goodwill) | 7,50,000 |
| (iii) Net Profits for the last three years: | 1,48,000 |
| | 1,50,000 |
| | 1,49,000 |
| (iv) Expected Rate of Return | 20% |
| (v) Partners' salary p.a. | 10,000 |
14. Following are the ledger balances taken from the books of X Co. Ltd. as on 31-3-2017.

Cr. balances	₹	Dr. balances	₹
Share Capital: 2,000 shares of ₹100 each	2,00,000	Goodwill	35,000
Reserve Fund	20,000	Land and Building	85,000
5% Debentures	1,00,000	Plant and Machinery	1,60,000
Loan from A (a director)	40,000	Stock	55,000
Sundry Creditors	80,000	Sundry Creditors	65,000
		Cash at Bank	34,000
		Discount on Debentures	6,000
	4,40,000		4,40,000

The business of the company is taken over by Y Co. ltd as on the date on the following terms:

- Y Co. to take over all assets except cash, to value the assets at book value less 10% except goodwill which is to be valued at 4 years purchase of the excess of average (5 Years) profits over 8% of the combined amount of share capital and reserves.
- Y Co. to take over traded liabilities which were subject to a discount of 5%.
- The purchase consideration was to be discharged in cash to the extent of ₹ 1,50,000 and the balance in fully paid equity shares of ₹10 each valued at ₹12.50 per share. The average of the five year's profits was ₹ 30,100. The expenses of absorption ₹ 4,000 were paid by X Co. Ltd. but afterwards reimbursed by Y Co.Ltd.

X Ltd. had sold, prior to 31-3-2017 goods costing ₹ 40,000 to Y Ltd. for ₹ 50,000. On the date of absorption, ₹ 15,000 worth of goods were still in stock of Y Ltd. Debtors of X Ltd. include ₹ 25,000 still due from Y Ltd.

Show necessary journal entries in the books of X Co. Ltd. and Y Co. Ltd.





15. Ledger balances taken from the books of A Ltd. as on 31st March 209 were as follows.

<i>Cr. Balances</i>	₹	<i>Dr. Balances</i>	₹
<i>Shares capital :</i>		<i>Land and Buildings</i>	2,30,000
<i>8,000 Equity shares of ₹ 50 each</i>		<i>Machinery</i>	1,80,000
<i>fully paid</i>	4,00,000	<i>Furniture</i>	20,000
<i>General Reserve</i>	50,000	<i>Stocks- in-trade</i>	90,000
<i>Workmen Compensation fund</i>		<i>Debtors ₹ 1,00,000</i>	
<i>(Outstanding Liability)</i>	30,000	<i>Less provision ₹ 5,000</i>	95,000
<i>1,000 7% Debentures, ₹ 50 each</i>	50,000	<i>Cash</i>	2,000
<i>Creditors</i>	40,000	<i>Discount on issue of debentures</i>	3,000
<i>Bank Overdraft</i>	10,000		
<i>Staff Provident Fund</i>	40,000		
	6,20,000		6,20,000

The business of the company is taken over by B Ltd. on that date. The purchase consideration is to be discharged as follows:

- A payment in cash at ₹ 10 for every shares in A Ltd.
- 7% Debentures of A Ltd. are taken over by B Ltd. and are discharged by a payment in cash at ₹ 60 for every Debenture.
- An exchange of 5 shares in B Ltd. of ₹ 10 each at the market value of ₹ 15 per share, for every 2 shares in A Ltd.

Show Realization Account, Cash Account and Shareholder's Account in the books of A Ltd. The expenses of liquidation , ₹ 5000 were borne by A Ltd.

- What are the activities undertaken by NBFCs?
- Explain the Capital Adequacy Requirements of NBFCs.
- What are the Principles of Lean Accounting?

(6×2=12 Weightage)

Part C (Essay Type Questions)

Answer any **two** questions.

Weight 5 each.

19. Ergo Industries Ltd. gives the following estimates of cash flows relating to fixed asset on 31-12-2016. The discount rate is 15%.

Year Cash Flow (Rs. in lakhs)

2017 4,000

2018 6,000

2019 6,000

2020 8,000

2021 4,000

Residual value at the end of 2021 = Rs.1000 lakhs

Fixed Asset purchased on 1-1-2014 = Rs.40,000 lakhs

Useful life = 8 years

Net selling price on 31-12-2016 = Rs.20,000 lakhs

Calculate on 31-12-2016:





- (a) Carrying amount at the end of 2016
 - (b) Value in use on 31-12-2016
 - (c) Recoverable amount on 31-12-2016
 - (d) Impairment loss to be recognized for the year ended 31-12-2016
 - (e) Revised carrying amount
 - (f) Depreciation charge for 2017
- (PV Factors @15% 0.870, 0.756, 0.658, 0.572, 0.497)

20. The Balance Sheet of Toy Gun Manufacturing Co. Ltd. discloses the following financial position as at 31 March, 2007.

Liabilities	Rs	Assets	Rs
Paid-up capital: 30,000 shares of Rs 10 each fully paid	3,00,000	Goodwill at cost	30,000
Capital reserve	60,000	Land and buildings at cost (Less: Depreciation)	1,75,000
Sundry creditors	71,000	Plant and machinery at cost (Less: Depreciation)	90,000
Provision for taxation	55,000	Stock at cost	1,15,000
Profit and loss Alc	26,000	Book debts	98,000
		Less: Provision for doubtful debts	3,000
		Cash at bank	7,000
	5,12,000		5,12,000

You are asked to value the goodwill of Toy Gun Manufacturing Co. Ltd. for which purpose the following information is supplied:

- (a) Adequate provision has been made in the accounts for income-tax and depreciation.
- (b) Rate of income-tax may be taken at 50%.
- (c) The average rate of dividend declared by company for the past five-years was 15 per cent.
- (d) The reasonable return on capital invested in the class of business done by the company is 12 per cent.

21. Following are the balances of A Ltd. and B Ltd. as on 31-3-2019.

<i>Credit balances</i>	<i>A Ltd. ₹ (in Lakhs)</i>	<i>B Ltd. ₹ (in Lakhs)</i>	<i>Debit balances</i>	<i>A Ltd. ₹ (in Lakhs)</i>	<i>B Ltd. ₹ (in Lakhs)</i>
<i>Share Capital</i>			<i>Goodwill</i>		.50
<i>40,000 equity shares ₹ 100 each</i>	40		<i>Fixed Assets</i>	30	3.50
<i>20,000 equity shares of ₹50 each</i>		10	<i>Investment</i>	5	
<i>General Reserves</i>	30	5	<i>Current Assets</i>	65	14
<i>Current Liabilities</i>	30	1			
<i>Provision for tax</i>		1			
<i>Proposed dividend</i>		1			
	100	18		100	18

B Ltd. is to be amalgamated by A Ltd. on the following terms:

- (1) B Ltd. declares a dividend of 10 % before absorption for the payment of which it is to retain sufficient amount of cash.
- (2) The net worth of B Ltd. is valued at ₹ 14.50 lakhs.
- (3) The purchase consideration is satisfied by the issue of fully paid shares of ₹ 100 each in A Ltd.

Further information: (a) A Ltd. hold 5,000 shares of B Ltd. at a cost of ₹ 3 lakhs. (b) The stock of B Ltd. includes items valued at ₹ 1,00,000 purchased from A Ltd. (cost to A Ltd. ₹75,000) (c) The creditors of B Ltd. include ₹ 50,000 due to A





Ltd. (d) A Ltd. takes fixed assets of B Ltd. in its books at ₹ 4,50,000.

Show ledger accounts in the books of B Ltd. to give effect to the above and make journal entries in the books of A Ltd. and also prepare Balance Sheet of A Ltd. after completion of the absorption.

22. Briefly explain the concepts of Green Accounting and its Scope and Significance. Also mention its development in a globalised era.

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<i>40,000 equity shares ₹ 100 each</i>	40		<i>Fixed Assets</i>	30	3.50
<i>20,000 equity shares of ₹50 each</i>		10	<i>Investment</i>	5	
<i>General Reserves</i>	30	5	<i>Current Assets</i>	65	14
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Ltd. (d) A Ltd. takes fixed assets of B Ltd. in its books at ₹ 4,50,000.

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Core - CM010104 - MANAGEMENT OPTIMISATION TECHNIQUES

2019 Admission Onwards

4FFBCA96

Time: 3 Hours

Maximum Weight :30

Part A (Short Answer Questions)

Answer any *eight* questions.

Weight 1 each.

1. Write a short note on simulation and heuristic models.
2. List the steps involved in the research phase of operations research.
3. Write a short note on surplus variable.
4. Write the standard form of the following LPP.

Maximize $Z = x_1 + 2x_2 + 3x_3 - x_4$

Subject to,

$$x_1 + 2x_2 + 3x_3 \geq 15$$

$$2x_1 + x_2 + 5x_3 \leq 20$$

$$x_1 + 2x_2 + x_3 + x_4 = 10$$

$$x_1, x_2, x_3, x_4 \geq 0$$

5. Explain any four application of transportation problem.
6. Give a brief note on assignment problem. Mention two applications of assignment problem.
7. What do you mean by individual replacement?
8. The cost of a machine is Rs 6000. The salvage value (resale value) and the running costs are given as under. Find the most economical replacement age of the machine.

Year	1	2	3	4	5	6	7
Running cost	1200	1400	1600	1800	2000	2400	3000
Resale Value	4000	2666	2000	1500	1000	600	600

9. Write a short note on slack.





10. The sequence of activities, together with their predecessors, is given below. Develop an associated network for the project.

Activity	A	B	C	D	E	F	G	H
Preceding Activity	-	A	A	B	B,C	E	D,F	G

(8×1=8 weightage)

Part B (Short Essay/Problems)

Answer any **six** questions.

Weight 2 each.

11. "Operations research is no more than a quantitative analysis of the problem." Comment.

12. Explain the procedure for solving minimisation problem of LP using simplex method.

13. Solve graphically
Maximize $Z = 9x_1 + 3x_2$

Subject to,

$$2x_1 + 3x_2 \leq 13$$

$$2x_1 + x_2 \leq 5$$

$$x_1, x_2 \geq 0$$

14. Solve the following Transportation problem using Least Cost Entry Method

From	To			Available
	A	B	C	
1	50	30	220	1
2	90	45	170	3
3	250	200	50	4
Requirement	4	2	2	

15. Find the initial basic feasible solution for the transportation problem using VAM.

Factories	Warehouses				Availability
	I	II	III	IV	
A	10	30	50	10	7
B	70	30	40	60	9
C	40	8	70	20	18
Demand	5	8	7	14	





16. RM Limited has recently installed a new machinery but has not yet decided on the appropriate number of a certain spare part required for repairs. Spare parts cost Rs 2000 each but are only available if ordered now. If the plant failed and there was no spare part available, the cost to the business of mending the plant rises to 15000. The plant has an estimated life of 10 years and the probability distribution of failure during this time based on the experience with similar plant is as follows;

No. of failure over 10 years period	Probability
0	0.1
1	0.4
2	0.3
3	0.1
4	0.1
5 and over	Nil

You are required to calculate:

- The expected number of failures in the 10 year periods
 - The optimal number of spares that should be purchased now.
 - The cost now of the ordering policy chosen
 - EVPI of the number of failures in the 10 year life.
17. Compare and contrast EMV and EOL Criterion.
18. Develop a network for the project based on the following information and number the events following Fulkerson's logic:

Activity	A	B	C	D	E	F	G	H	J	K	L
Immediate Predecessors	-	A	B	B	D	B	E	E	D,F,H	C,J	K

(6×2=12 weightage)

Part C (Essay Type Questions)

Answer any **two** questions.

Weight 5 each.

19. A manufacturing company produces two types of product: the super and the regular. Resource requirements for production are given below in the table. There are 1,600 hours of assembly worker hours available per week, 700 hours of paint time and 300 hours of inspection time. Regular customers will demand at least 1,500 units of the regular type and 90 of the super type.

Product Type	Profit Contribution (Rs.)	Assembly Time (hr.)	Paint Time (hr.)	Inspection Time (hr.)
Regular	50	1.2	0.8	0.2
Super	75	1.6	0.9	0.2

Formulate and solve the given linear programming problem to determine the product mix on a weekly basis.





20. Obtain an optimum optimum solution for the following transportation problem

From	To			Supply
	D ₁	D ₂	D ₃	
S ₁	7	3	4	2
S ₂	2	1	3	3
S ₃	3	4	6	5
Demand	4	1	5	

21. I) A milkman buys milk at Rs 12 per litre and sells for Rs 15 per litre. Unsold milk has to be thrown away. The daily demand in litres has the following probabilistic distribution

Litres	46	48	50	52	54	56	58	60	62	64
Prob.	.01	.03	.06	.1	0.2	0.25	0.15	0.1	0.05	0.05

If the day's demand is independent of previous day's demand, how many litres should he order every year.

II) Machine A cost Rs 9000 .Annual operating costs are Rs 200 for the first year and then increase by Rs 2000 every year. Determine the best age at which to replace the machine. If the optimum replacement policy is followed, what will be the average yearly cost of owning and operating the machine? (Assume that the machine has no resale value when replaced and future cost are not discounted)

(b) Machine B cost Rs. 10,000. Annual operating costs are Rs.400 for the first year and then increases by Rs 800 every year. You have now a machine of Type A which is one year old. Should you replace it with B and if so when?

(c) Suppose you are just ready to replace Machine A with another machine of the same type when you hear that the machine B will become available in a year. What should you do?

22. A small project consists of seven activities for which the relevant data are given below:

Activity	A	B	C	D	E	F	G
Preceding Activities	-	-	-	A,B	A,B	C,D,E	C,D,E
Activity Duration(Days)	4	7	6	5	7	6	5

Draw a network and indicate the critical path on it.

1. Determine scheduling of activities and compute various floats.
2. Earliest expected and latest expected time for each event.

(2×5=10 weightage)





19002513

QP CODE: 19002513

Reg No :

Name :

M.Com. DEGREE (C.S.S) EXAMINATION, NOVEMBER 2019

First Semester

Faculty of Commerce

Core - CM010104 - MANAGEMENT OPTIMISATION TECHNIQUES

2019 Admission Onwards

4FFBCA96

Time: 3 Hours

Maximum Weight :30

Part A (Short Answer Questions)

Answer any *eight* questions.

Weight 1 each.

1. Write a short note on simulation and heuristic models.
2. List the steps involved in the research phase of operations research.
3. Write a short note on surplus variable.
4. Write the standard form of the following LPP.

Maximize $Z = x_1 + 2x_2 + 3x_3 - x_4$

Subject to,

$$x_1 + 2x_2 + 3x_3 \geq 15$$

$$2x_1 + x_2 + 5x_3 \leq 20$$

$$x_1 + 2x_2 + x_3 + x_4 = 10$$

$$x_1, x_2, x_3, x_4 \geq 0$$

5. Explain any four application of transportation problem.
6. Give a brief note on assignment problem. Mention two applications of assignment problem.
7. What do you mean by individual replacement?
8. The cost of a machine is Rs 6000. The salvage value (resale value) and the running costs are given as under. Find the most economical replacement age of the machine.

Year	1	2	3	4	5	6	7
Running cost	1200	1400	1600	1800	2000	2400	3000
Resale Value	4000	2666	2000	1500	1000	600	600

9. Write a short note on slack.





10. The sequence of activities, together with their predecessors, is given below. Develop an associated network for the project.

Activity	A	B	C	D	E	F	G	H
Preceding Activity	-	A	A	B	B,C	E	D,F	G

(8×1=8 weightage)

Part B (Short Essay/Problems)

Answer any **six** questions.

Weight 2 each.

11. "Operations research is no more than a quantitative analysis of the problem." Comment.

12. Explain the procedure for solving minimisation problem of LP using simplex method.

13. Solve graphically
Maximize $Z = 9x_1 + 3x_2$

Subject to,

$$2x_1 + 3x_2 \leq 13$$

$$2x_1 + x_2 \leq 5$$

$$x_1, x_2 \geq 0$$

14. Solve the following Transportation problem using Least Cost Entry Method

From	To			Available
	A	B	C	
1	50	30	220	1
2	90	45	170	3
3	250	200	50	4
Requirement	4	2	2	

15. Find the initial basic feasible solution for the transportation problem using VAM.

Factories	Warehouses				Availability
	I	II	III	IV	
A	10	30	50	10	7
B	70	30	40	60	9
C	40	8	70	20	18
Demand	5	8	7	14	





16. RM Limited has recently installed a new machinery but has not yet decided on the appropriate number of a certain spare part required for repairs. Spare parts cost Rs 2000 each but are only available if ordered now. If the plant failed and there was no spare part available, the cost to the business of mending the plant rises to 15000. The plant has an estimated life of 10 years and the probability distribution of failure during this time based on the experience with similar plant is as follows;

No. of failure over 10 years period	Probability
0	0.1
1	0.4
2	0.3
3	0.1
4	0.1
5 and over	Nil

You are required to calculate:

- The expected number of failures in the 10 year periods
 - The optimal number of spares that should be purchased now.
 - The cost now of the ordering policy chosen
 - EVPI of the number of failures in the 10 year life.
17. Compare and contrast EMV and EOL Criterion.
18. Develop a network for the project based on the following information and number the events following Fulkerson's logic:

Activity	A	B	C	D	E	F	G	H	J	K	L
Immediate Predecessors	-	A	B	B	D	B	E	E	D,F,H	C,J	K

(6×2=12 weightage)

Part C (Essay Type Questions)

Answer any **two** questions.

Weight 5 each.

19. A manufacturing company produces two types of product: the super and the regular. Resource requirements for production are given below in the table. There are 1,600 hours of assembly worker hours available per week, 700 hours of paint time and 300 hours of inspection time. Regular customers will demand at least 1,500 units of the regular type and 90 of the super type.

Product Type	Profit Contribution (Rs.)	Assembly Time (hr.)	Paint Time (hr.)	Inspection Time (hr.)
Regular	50	1.2	0.8	0.2
Super	75	1.6	0.9	0.2

Formulate and solve the given linear programming problem to determine the product mix on a weekly basis.





20. Obtain an optimum optimum solution for the following transportation problem

From	To			Supply
	D ₁	D ₂	D ₃	
S ₁	7	3	4	2
S ₂	2	1	3	3
S ₃	3	4	6	5
Demand	4	1	5	

21. I) A milkman buys milk at Rs 12 per litre and sells for Rs 15 per litre. Unsold milk has to be thrown away. The daily demand in litres has the following probabilistic distribution

Litres	46	48	50	52	54	56	58	60	62	64
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Activity Duration(Days)	4	7	6	5	7	6	5

Draw a network and indicate the critical path on it.

1. Determine scheduling of activities and compute various floats.
2. Earliest expected and latest expected time for each event.

(2×5=10 weightage)



QP CODE: 19002512



Reg No :

Name :

M.Com. DEGREE (C.S.S) EXAMINATION, NOVEMBER 2019

First Semester

Faculty of Commerce

Core - CM010103 - MARKETING MANAGEMENT

2019 Admission Onwards

625DE964

Time: 3 Hours

Maximum Weight :30

Part A (Short Answer Questions)

*Answer any **eight** questions.*

Weight 1 each.

1. What is meant by standardisation?
2. What is meant by product mix?
3. What do you mean by partnership marketing?
4. What is Demographic Segmentation
5. Explain Differentiated Marketing
6. Define Buyer Behaviour?
7. Explain speciality goods with examples.
8. Define brand equity.
9. What do you mean by brand extension? Give examples.
10. What do you mean by service ?

(8×1=8 weightage)

Part B (Short Essay/Problems)

*Answer any **six** questions.*

Weight 2 each.

11. Explain the advantages of customer centric organisation
12. Briefly explain value chain activities?
13. Explain the dimensions value proposition





14. Explain the different types of Buying Motives?
15. What is branding? Explain its characteristics.
16. Describe the characteristics of brand identity with suitable examples.
17. State the objectives of packaging.
18. Describe the factors affecting service quality ?

(6×2=12 weightage)

Part C (Essay Type Questions)

*Answer any **two** questions.*

Weight 5 each.

19. Discuss the internal and external environment of marketing?
20. Define Product Positioning? Explain the techniques of Product Positioning
21. Define product life cycle. Explain the basic strategies used in each stages of PLC.
22. What is service marketing ? Expalin in detail its features ?

(2×5=10 weightage)



QP CODE: 19002512



Reg No :

Name :

M.Com. DEGREE (C.S.S) EXAMINATION, NOVEMBER 2019

First Semester

Faculty of Commerce

Core - CM010103 - MARKETING MANAGEMENT

2019 Admission Onwards

625DE964

Time: 3 Hours

Maximum Weight :30

Part A (Short Answer Questions)

*Answer any **eight** questions.*

Weight 1 each.

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2. What is meant by product mix?
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4. What is Demographic Segmentation
5. Explain Differentiated Marketing
6. Define Buyer Behaviour?
7. Explain speciality goods with examples.
8. Define brand equity.
9. What do you mean by brand extension? Give examples.
10. What do you mean by service ?

(8×1=8 weightage)

Part B (Short Essay/Problems)

*Answer any **six** questions.*

Weight 2 each.

11. Explain the advantages of customer centric organisation
12. Briefly explain value chain activities?
13. Explain the dimensions value proposition





14. Explain the different types of Buying Motives?
15. What is branding? Explain its characteristics.
16. Describe the characteristics of brand identity with suitable examples.
17. State the objectives of packaging.
18. Describe the factors affecting service quality ?

(6×2=12 weightage)

Part C (Essay Type Questions)

*Answer any **two** questions.*

Weight 5 each.

19. Discuss the internal and external environment of marketing?
20. Define Product Positioning? Explain the techniques of Product Positioning
21. Define product life cycle. Explain the basic strategies used in each stages of PLC.
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(2×5=10 weightage)



QP CODE: 19002512



Reg No :

Name :

M.Com. DEGREE (C.S.S) EXAMINATION, NOVEMBER 2019

First Semester

Faculty of Commerce

Core - CM010103 - MARKETING MANAGEMENT

2019 Admission Onwards

625DE964

Time: 3 Hours

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5. Explain Differentiated Marketing
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Part B (Short Essay/Problems)

*Answer any **six** questions.*

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11. Explain the advantages of customer centric organisation
12. Briefly explain value chain activities?
13. Explain the dimensions value proposition





14. Explain the different types of Buying Motives?
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16. Describe the characteristics of brand identity with suitable examples.
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(6×2=12 weightage)

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20. Define Product Positioning? Explain the techniques of Product Positioning
21. Define product life cycle. Explain the basic strategies used in each stages of PLC.
22. What is service marketing ? Explain in detail its features ?

(2×5=10 weightage)



QP CODE: 19002514



Reg No :

Name :

M.Com. DEGREE (C.S.S) EXAMINATION, NOVEMBER 2019

First Semester

Faculty of Commerce

Core - CM010105 - METHODOLOGY FOR SOCIAL SCIENCE RESEARCH

2019 Admission Onwards

AC17AC22

Time: 3 Hours

Maximum Weight :30

Part A (Short Answer Questions)

*Answer any **eight** questions.*

Weight 1 each.

1. What are the basic assumptions in a research?
2. What is Inductive Research?
3. What do you mean by a Research Question?
4. Discuss published statistical reports as a source of research problem.
5. What is meant by Precision?
6. Briefly note down the sources of Case study method.
7. Make brief description on Structured and Un structured observation and, participant and Non participant observation.
8. What is interrater Reliability?
9. What is a technical report?
10. Explain briefly about citation in a research report.

(8×1=8 weightage)

Part B (Short Essay/Problems)

*Answer any **six** questions.*

Weight 2 each.

11. "Research Gap need not always lead to research problem". Comment
12. State the essentials of a good research design





13. Describe exploratory designs in social science research.
14. Mention the precautions to be taken in preparing a research proposal
15. Evaluate the relevance of Factor Scaling and Multidimensional scaling in qualitative research at present.
16. "Are we measuring what we think we are measuring"- Make a note
17. "There are two sets of criteria for judging the goodness for an enquiry in constructivism paradigm"- make a comment on the statement.
18. Is there any difference between non-parametric statistics and distribution-free tests? If yes, illustrate this distinction.

(6×2=12 weightage)

Part C (Essay Type Questions)

*Answer any **two** questions.*

Weight 5 each.

19. State with sufficient details the different steps involved in research process?
20. Describe the concept of variable in research. What are the different types of variables?
21. Discuss the different types of Non-Sampling errors and how can their impact on research results be diminished.
22. What are the different ways for communicating your research findings? Explain each method by giving its relative merits and demerits.

(2×5=10 weightage)



QP CODE: 19002514



Reg No :

Name :

M.Com. DEGREE (C.S.S) EXAMINATION, NOVEMBER 2019

First Semester

Faculty of Commerce

Core - CM010105 - METHODOLOGY FOR SOCIAL SCIENCE RESEARCH

2019 Admission Onwards

AC17AC22

Time: 3 Hours

Maximum Weight :30

Part A (Short Answer Questions)

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2. What is Inductive Research?
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Part B (Short Essay/Problems)

*Answer any **six** questions.*

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(6×2=12 weightage)

Part C (Essay Type Questions)

*Answer any **two** questions.*

Weight 5 each.

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20. Describe the concept of variable in research. What are the different types of variables?
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QP CODE: 19002514



Reg No :

Name :

M.Com. DEGREE (C.S.S) EXAMINATION, NOVEMBER 2019

First Semester

Faculty of Commerce

Core - CM010105 - METHODOLOGY FOR SOCIAL SCIENCE RESEARCH

2019 Admission Onwards

AC17AC22

Time: 3 Hours

Maximum Weight :30

Part A (Short Answer Questions)

*Answer any **eight** questions.*

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3. What do you mean by a Research Question?
4. Discuss published statistical reports as a source of research problem.
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8. What is interrater Reliability?
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(8×1=8 weightage)

Part B (Short Essay/Problems)

*Answer any **six** questions.*

Weight 2 each.

11. "Research Gap need not always lead to research problem". Comment
12. State the essentials of a good research design





13. Describe exploratory designs in social science research.
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Part C (Essay Type Questions)

*Answer any **two** questions.*

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(2×5=10 weightage)



QP CODE: 19002511



Reg No :

Name :

M.Com. DEGREE (C.S.S) EXAMINATION, NOVEMBER 2019

First Semester

Faculty of Commerce

FINANCE AND TAXATION

Core - CM010102 - ORGANISATIONAL BEHAVIOUR

2019 Admission Onwards

B6F4239E

Time: 3 Hours

Maximum Weight :30

Part A (Short Answer Questions)

*Answer any **eight** questions.*

Weight 1 each.

1. Explain workforce diversity.
2. "Behaviour is a function of its consequences". Comment.
3. Mention any four Maintenance Factors of Herzberg's Two Factor Theory.
4. Write a short note on ego states in TA.
5. Define the term group.
6. Explain laissez-faire leadership.
7. What is meant by momentum of change?
8. Explain the domino effect of change.
9. Define the term organisational development.
10. What are the functions of organizational culture?

(8×1=8 weightage)

Part B (Short Essay/Problems)

*Answer any **six** questions.*

Weight 2 each.

11. Explain the contributing disciplines to organisational behaviour. List their contribution at individual, group and organisational level.





12. 'Models of Man' helps to understand the behavior of individuals. Discuss.
 13. What characteristics of the perceiver affect perception?
 14. Distinguish between Equity Theory and Expectancy Theory.
 15. Describe the stages in the development of groups.
 16. Compare transformational and transactional leadership
 17. What is stress? What are the symptoms of stress?
 18. Explain the positive and negative consequences of conflict in an organization.
- (6×2=12 weightage)

Part C (Essay Type Questions)

*Answer any **two** questions.*

Weight 5 each.

19. Discuss the general conclusions you draw from the models of organisational behaviour.
 20. Discuss the major personality traits that influence organisational behaviour and explain its impact on employee performance.
 21. Comment on power in organisations. Explain the different sources of power.
 22. What are the different OD intervention techniques?
- (2×5=10 weightage)



QP CODE: 19002511



Reg No :

Name :

M.Com. DEGREE (C.S.S) EXAMINATION, NOVEMBER 2019

First Semester

Faculty of Commerce

FINANCE AND TAXATION

Core - CM010102 - ORGANISATIONAL BEHAVIOUR

2019 Admission Onwards

B6F4239E

Time: 3 Hours

Maximum Weight :30

Part A (Short Answer Questions)

*Answer any **eight** questions.*

Weight 1 each.

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3. Mention any four Maintenance Factors of Herzberg's Two Factor Theory.
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5. Define the term group.
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9. Define the term organisational development.
10. What are the functions of organizational culture?

(8×1=8 weightage)

Part B (Short Essay/Problems)

*Answer any **six** questions.*

Weight 2 each.

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Part C (Essay Type Questions)

*Answer any **two** questions.*

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QP CODE: 19002510



Reg No :

Name :

M.Com. DEGREE (C.S.S) EXAMINATION, NOVEMBER 2019

First Semester

Faculty of Commerce

Core - CM010101 - SPECIALISED ACCOUNTING

2019 Admission Onwards

27AB3DCC

Time: 3 Hours

Maximum Weight: 30

Part A (Short Answer Questions)

Answer any eight questions.

Weight 1 each.

1. State the main objectives and functions of Accounting Standard Board.
2. What are 'Timing Differences' and 'Permanent Differences' ?
3. Illustration 8. State with reasons whether the following statement is correct or not:
Sunil-Sonal's financial position is as follows:

	Rs.
(a) Sundry assets	9,27,342
(b) Current liabilities	52,492
(c) Average net profit of the last four years	1,20,500
(d) Average capital employed	9,00,000
(e) Partner's average annual remuneration	18,000
(f) The goodwill valued at four years purchase for super profit is	50,000

Therefore the expected rate of return is 15%
4. What is amalgamation in the nature of purchase?
5. P Ltd. has 30,000 equity shares of ₹ 10 each. The intrinsic value of the share is ₹ 20. P Ltd is to be taken over by Q Ltd. which has an intrinsic value of ₹ 60 per share. Find out the share exchange ratio and purchase consideration.
6. What is amalgamation adjustment reserve?
7. How will you compute Net Owned Funds of an NBFC?
8. What are Open ended and Close ended Mutual Funds?
9. Calculate the NAV of a Mutual Fund with a scheme size of 100 Cr. and a face value per unit of Rs. 10 and investment on shares having a market value of Rs. 400 Cr.
10. What do you mean by blocks in block chain technology?

(8×1=8 weightage)

Part B (Short Essay/Problems)

Answer any six questions.

Weight 2 each.





11. Fashion Limited is engaged in manufacturing of ready-made garments. They provide you the following information on 31st March, 2019 : (i) On 15th January, 2019 garments worth Rs. 4,00,000/- were sent to Anand on consignment basis of which 25% garments sold were lying with Anand as on 31st March, 2019 (ii) Garments worth Rs. 1,95,000/- were sold to Shine boutique on 25th March, 2019 but at the request of Shine Boutique, these were delivered on 15th April, 2019. (iii) On 1st November, 2018 garments worth Rs. 2,50,000/- were sold on approval basis. The period of approval was 4 months after which they were considered sold. Buyer sent approval for 75% goods up to 31st December, 2018 and no approval or disapproval received for the remaining goods till 31st March, 2019. You are required to advise the accountant of Fashion Limited, the amount to be recognised as revenue in above cases in the context of AS-9.
12. From the following information relating to X Ltd. calculate Diluted EPS as per AS-20 : Net Profit for the current year: Rs. 2,00,00,000/- Number of equity shares outstanding: 40,00,000 Basic earnings per share: Rs. 5.00/- Number of 11% convertible debentures of Rs. 100/- each: 50,000 Nos. (Each debenture is convertible into 8 equity shares) Interest expense for the current year: Rs. 5,50,000/- Tax saving relating to interest expense: Rs.1,65,000/- Applicable Income Tax rate is 30%
13. From the following information, calculate the value of goodwill by
- Three years' purchase of 'Super Profit', and
 - Capitalization Method
- | | |
|---|----------|
| (i) Average Capital employed | 6,00,000 |
| (ii) Net Assets (excluding goodwill) | 7,50,000 |
| (iii) Net Profits for the last three years: | 1,48,000 |
| | 1,50,000 |
| | 1,49,000 |
| (iv) Expected Rate of Return | 20% |
| (v) Partners' salary p.a. | 10,000 |
14. Following are the ledger balances taken from the books of X Co. Ltd. as on 31-3-2017.

Cr. balances	₹	Dr. balances	₹
Share Capital: 2,000 shares of ₹100 each	2,00,000	Goodwill	35,000
Reserve Fund	20,000	Land and Building	85,000
5% Debentures	1,00,000	Plant and Machinery	1,60,000
Loan from A (a director)	40,000	Stock	55,000
Sundry Creditors	80,000	Sundry Creditors	65,000
		Cash at Bank	34,000
		Discount on Debentures	6,000
	4,40,000		4,40,000

The business of the company is taken over by Y Co. ltd as on the date on the following terms:

- Y Co. to take over all assets except cash, to value the assets at book value less 10% except goodwill which is to be valued at 4 years purchase of the excess of average (5 Years) profits over 8% of the combined amount of share capital and reserves.
- Y Co. to take over traded liabilities which were subject to a discount of 5%.
- The purchase consideration was to be discharged in cash to the extent of ₹ 1,50,000 and the balance in fully paid equity shares of ₹10 each valued at ₹12.50 per share. The average of the five year's profits was ₹ 30,100. The expenses of absorption ₹ 4,000 were paid by X Co. Ltd. but afterwards reimbursed by Y Co.Ltd.

X Ltd. had sold, prior to 31-3-2017 goods costing ₹ 40,000 to Y Ltd. for ₹ 50,000. On the date of absorption, ₹ 15,000 worth of goods were still in stock of Y Ltd. Debtors of X Ltd. include ₹ 25,000 still due from Y Ltd.

Show necessary journal entries in the books of X Co. Ltd. and Y Co. Ltd.





15. Ledger balances taken from the books of A Ltd. as on 31st March 2019 were as follows.

<i>Cr. Balances</i>	₹	<i>Dr. Balances</i>	₹
<i>Shares capital :</i>		<i>Land and Buildings</i>	2,30,000
<i>8,000 Equity shares of ₹ 50 each</i>		<i>Machinery</i>	1,80,000
<i>fully paid</i>	4,00,000	<i>Furniture</i>	20,000
<i>General Reserve</i>	50,000	<i>Stocks- in-trade</i>	90,000
<i>Workmen Compensation fund</i>		<i>Debtors ₹ 1,00,000</i>	
<i>(Outstanding Liability)</i>	30,000	<i>Less provision ₹ 5,000</i>	95,000
<i>1,000 7% Debentures, ₹ 50 each</i>	50,000	<i>Cash</i>	2,000
<i>Creditors</i>	40,000	<i>Discount on issue of debentures</i>	3,000
<i>Bank Overdraft</i>	10,000		
<i>Staff Provident Fund</i>	40,000		
	6,20,000		6,20,000

The business of the company is taken over by B Ltd. on that date. The purchase consideration is to be discharged as follows:

- A payment in cash at ₹ 10 for every shares in A Ltd.
- 7% Debentures of A Ltd. are taken over by B Ltd. and are discharged by a payment in cash at ₹ 60 for every Debenture.
- An exchange of 5 shares in B Ltd. of ₹ 10 each at the market value of ₹ 15 per share, for every 2 shares in A Ltd.

Show Realization Account, Cash Account and Shareholder's Account in the books of A Ltd. The expenses of liquidation , ₹ 5000 were borne by A Ltd.

- What are the activities undertaken by NBFCs?
- Explain the Capital Adequacy Requirements of NBFCs.
- What are the Principles of Lean Accounting?

(6×2=12 Weightage)

Part C (Essay Type Questions)

Answer any **two** questions.

Weight 5 each.

19. Ergo Industries Ltd. gives the following estimates of cash flows relating to fixed asset on 31-12-2016. The discount rate is 15%.

Year Cash Flow (Rs. in lakhs)

2017 4,000

2018 6,000

2019 6,000

2020 8,000

2021 4,000

Residual value at the end of 2021 = Rs.1000 lakhs

Fixed Asset purchased on 1-1-2014 = Rs.40,000 lakhs

Useful life = 8 years

Net selling price on 31-12-2016 = Rs.20,000 lakhs

Calculate on 31-12-2016:





- (a) Carrying amount at the end of 2016
 - (b) Value in use on 31-12-2016
 - (c) Recoverable amount on 31-12-2016
 - (d) Impairment loss to be recognized for the year ended 31-12-2016
 - (e) Revised carrying amount
 - (f) Depreciation charge for 2017
- (PV Factors @15% 0.870, 0.756, 0.658, 0.572, 0.497)

20. The Balance Sheet of Toy Gun Manufacturing Co. Ltd. discloses the following financial position as at 31 March, 2007.

Liabilities	Rs	Assets	Rs
Paid-up capital: 30,000 shares of Rs 10 each fully paid	3,00,000	Goodwill at cost	30,000
Capital reserve	60,000	Land and buildings at cost (Less: Depreciation)	1,75,000
Sundry creditors	71,000	Plant and machinery at cost (Less: Depreciation)	90,000
Provision for taxation	55,000	Stock at cost	1,15,000
Profit and loss Alc	26,000	Book debts	98,000
		Less: Provision for doubtful debts	3,000
		Cash at bank	7,000
	5,12,000		5,12,000

You are asked to value the goodwill of Toy Gun Manufacturing Co. Ltd. for which purpose the following information is supplied:

- (a) Adequate provision has been made in the accounts for income-tax and depreciation.
- (b) Rate of income-tax may be taken at 50%.
- (c) The average rate of dividend declared by company for the past five-years was 15 per cent.
- (d) The reasonable return on capital invested in the class of business done by the company is 12 per cent.

21. Following are the balances of A Ltd. and B Ltd. as on 31-3-2019.

<i>Credit balances</i>	<i>A Ltd. ₹ (in Lakhs)</i>	<i>B Ltd. ₹ (in Lakhs)</i>	<i>Debit balances</i>	<i>A Ltd. ₹ (in Lakhs)</i>	<i>B Ltd. ₹ (in Lakhs)</i>
<i>Share Capital</i>			<i>Goodwill</i>		.50
<i>40,000 equity shares ₹ 100 each</i>	40		<i>Fixed Assets</i>	30	3.50
<i>20,000 equity shares of ₹50 each</i>		10	<i>Investment</i>	5	
<i>General Reserves</i>	30	5	<i>Current Assets</i>	65	14
<i>Current Liabilities</i>	30	1			
<i>Provision for tax</i>		1			
<i>Proposed dividend</i>		1			
	100	18		100	18

B Ltd. is to be amalgamated by A Ltd. on the following terms:

- (1) B Ltd. declares a dividend of 10 % before absorption for the payment of which it is to retain sufficient amount of cash.
- (2) The net worth of B Ltd. is valued at ₹ 14.50 lakhs.
- (3) The purchase consideration is satisfied by the issue of fully paid shares of ₹ 100 each in A Ltd.

Further information: (a) A Ltd. hold 5,000 shares of B Ltd. at a cost of ₹ 3 lakhs. (b) The stock of B Ltd. includes items valued at ₹ 1,00,000 purchased from A Ltd. (cost to A Ltd. ₹75,000) (c) The creditors of B Ltd. include ₹ 50,000 due to A





Ltd. (d) A Ltd. takes fixed assets of B Ltd. in its books at ₹ 4,50,000.

Show ledger accounts in the books of B Ltd. to give effect to the above and make journal entries in the books of A Ltd. and also prepare Balance Sheet of A Ltd. after completion of the absorption.

22. Briefly explain the concepts of Green Accounting and its Scope and Significance. Also mention its development in a globalised era.

(2×5=10 weightage)

