



QP CODE: 23004988



Reg No : .....

Name : .....

**M.COM DEGREE (CSS) EXAMINATION , JULY 2023**

**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

55526BDA

Time: 3 Hours

Weightage: 30

**Part A (Short Answer Questions)**

*Answer any **eight** questions.*

*Weight 1 each.*

1. What do you know about original design manufacturer?
2. Write a short note on geocentric approach of international business.
3. What is entrepot trade?
4. What is compound duty?
5. Write a short note on:
  - a. Common market
  - b. Customs union
6. Describe RCEP.
7. What is ICSID
8. What is dumping
9. What is currency arbitrage?
10. Define ODA.

(8×1=8 weightage)





**Part B (Short Essay/Problems)**

*Answer any **six** questions.*

*Weight 2 each.*

11. Write a note on international business and its challenges.
12. Explain the legal and technological environment of international business.
13. Explain factor endowment theory of international trade.
14. What are the objectives of IMF.
15. Distinguish between fixed and floating exchange rate systems.
16. Briefly explain the Mint Parity theory of exchange rate determination.
17. Write a note on convertibility of Indian rupee.
18. Explain the techniques of country risk assessment.

(6×2=12 weightage)

**Part C (Essay Type Questions)**

*Answer any **two** questions.*

*Weight 5 each.*

19. Describe the Drivers of Globalisation . How Globalisation act as a key driver of Internationalisation, Comment.
20. Explain the objectives and functions of WTO
21. Explain various techniques of management of foreign exchange risk.
22. Define FDI and explain the types of FDI.

(2×5=10 weightage)



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**M.COM DEGREE (CSS) EXAMINATION , JULY 2023**

**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

D42EB648

Time: 3 Hours

Weightage: 30

**Part A (Short Answer Questions)**

*Answer any **eight** questions.*

*Weight **1** each.*

1. Bring out the limitations of Quantitative Techniques.
2. Explain the properties of Binomial distribution.
3. Explain any five properties of Poisson distribution.
4. What are the conditions to be satisfied to apply Z test?
5. A certain stimulus administered to each of the 12 patients resulted in the following increase of blood pressure 5, 2, 8, -1, 3, 0, -2, 1, 5, 0, 4, 6. Can it be concluded that the stimulus will, in general be accompanied by an increase in blood pressure?
6. Write a note on Two Sample Sign Test
7. Explain in brief Kruskal-Wallis Test.
8. State the different types of variations in SQC.
9. What is linear discriminant analysis?
10. What are factor loadings?

(8×1=8 weightage)

**Part B (Short Essay/Problems)**

*Answer any **six** questions.*

*Weight **2** each.*

11. What is Normal distribution? Describe its properties in detail. Bring out its importance in statistics.





12. A cement manufacturing company guarantees that the weight of the cement bag is 25 Kg. In fact, the process by which the bags are filled gives normally distributed weights with mean 25.5 Kg and standard deviation 0.6 Kg. What is the probability that a bag will not contain the guaranteed weight?
13. Explain one tail and two tail tests.
14. Out of a consignment of 400, 40 were found to be defective. Estimate the limits within which the proportion of defectives is expected to lie for the entire population at 95 % confidence interval.
15. Write down the assumptions of analysis of variance.
16. In a cross between white flowered and yellow flowered plants it was found that of the 452 flowers obtained 119 were yellow and rest white. Is this consistent with the hypothesis that white and yellow flowers are in the ratio 3:1?
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 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 range chart. Given for  $n=8$   $D_3 = 0.136$  and  $D_4 = 1.864$

Day	1	2	3	4	5	6	7	8	9	10
Range	4	3	5	6	4	2	3	4	3	2

18. What is the significance of multi-variate analysis?

(6×2=12 weightage)

### Part C (Essay Type Questions)

Answer any **two** questions.

Weight 5 each.

19. Fit a normal curve to the following data:

Variable	Frequency
10-12	5
13-15	18
16-18	42
19-21	27
22-24	8

20. Ten soldiers visit a rifle range for two consecutive weeks. For the first week, their scores are 67, 24, 57, 55, 63, 54, 56, 68, 33, 43 and during the second week, they score in the same order 70, 38, 58, 58, 56, 67, 68, 72, 42, 38. Examine, if there is significant difference in their performance.
21. Two researchers adopted different sampling techniques while investigating the same group of students to find the number of students falling in different intelligence levels. The results are as follows

Researcher	Below average students	Average students	Above average students	Genius students	Total
X	86	60	44	10	200
Y	40	33	25	2	100
Total	126	93	69	12	300

Would you say that the sampling techniques adopted by the two researchers are significantly different? ( Given 5% values of Chi-Square for 3 d.f. and 4 d.f. are 7.82 and 9.49 respectively)





22. The following figures give the number of defectives in 20 samples each containing 2000 items

Sample	1	2	3	4	5	6	7	8	9	10
No. of defectives	425	430	216	341	225	322	280	306	337	305
Sample	11	12	13	14	15	16	17	18	19	20
No. of defectives	356	402	216	264	126	409	193	326	280	389

Calculate the values for central line and the control limits for p-chart. Draw the p-chart and comment if the process can be regarded as under control or not?

(2×5=10 weightage)





QP CODE: 23004990



23004990

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**M.COM DEGREE (CSS) EXAMINATION , JULY 2023**

**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), M.COM MASTER OF COMMERCE AND MANAGEMENT

2019 Admission Onwards

880E1EAE

Time: 3 Hours

Weightage: 30

**Part A (Short Answer Questions)**

*Answer any **eight** questions.*

*Weight 1 each.*

1. State the meaning of appealed policy
2. Point out the activities in strategic management process
3. What is meant by situational analysis?
4. What is meant by TOWS matrix?
5. Write a brief note on the adaptive mode of strategy formulation
6. What are the main objectives of BPR? Mention the various steps involved in BPR?
7. Bring out the main theme of Life Cycle Approach to Strategic Planning.
8. Define Strategic Funds Programming.
9. Indicate the limitations of Collaborative approach.
10. Discuss on Implementation Control strategy.

(8×1=8 weightage)

**Part B (Short Essay/Problems)**

*Answer any **six** questions.*

*Weight 2 each.*

11. Give an account of strategic planning process





12. Critically evaluate the advantages and drawbacks of PEST Analysis.
13. Explain the framework of SWOT audit
14. Explain the benefits and limitations of scenario planning
15. Discuss the different types of strategies
16. What do you understand by Strategic Alliance? What are the different types of Strategic Alliance?
17. Explain Experience Curve in the case of Automobiles.
18. Discuss on Du Pont's Control Model.

(6×2=12 weightage)

**Part C (Essay Type Questions)**

*Answer any **two** questions.*

*Weight 5 each.*

19. With suitable examples, state the need of a mission and vision statement for an enterprise.
20. Explain the value chain activities and describe the process of value chain analysis
21. Explain the strategic alternatives at corporate level and discuss the major types of strategies followed by organisations under different circumstances
22. Explain the basic types of Organisational Structures.

(2×5=10 weightage)





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Name : .....

**M.COM DEGREE (CSS) EXAMINATION , JULY 2023**

**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

9D8A9028

Time: 3 Hours

Weightage: 30

**Part A (Short Answer Questions)**

*Answer any **eight** questions.*

*Weight 1 each.*

1. How the portion of capital profit and revenue profit of the holding company is adjusted in consolidated balance sheet?
2. What is the meaning of post-acquisition profit?
3. Write a short note on Contingency Reserve.
4. What do you mean by fraudulent trading or wrongful trading?
5. Explain the procedure of application by creditor to initiate insolvency resolution process.
6. Is there any difference between liquidation and insolvency?
7. Explain the process of liquidation
8. Explain the liquidation process.
9. What is a voyage account?
10. Explain Primage.

(8×1=8 weightage)

**Part B (Short Essay/Problems)**

*Answer any **six** questions.*

*Weight 2 each.*

11. Which are the documents to be filed along with the Consolidated financial statements?
12. What are the adjustments to be done while revaluation of assets?
13. Explain the salient features of Double Account System.
14. Write a short note on the accounts of Electricity Supply Companies.
15. What are the provisions regarding adjudicating authority for corporate person?
16. What do you understand by A list and B list contributories?







17. What do you mean by contributory? Describe the various types of contributories.
18. How room rates are calculated?

(6×2=12 weightage)

**Part C (Essay Type Questions)**

Answer any **two** questions.

Weight 5 each.

19. The balance sheets of H Ltd. and S Ltd. as at December, 31st 2010 given below.

Liabilities	H Ltd.	S Ltd.	Assets	H Ltd.	S Ltd.
Share capital (Rs.10 each)	8,00,000	2,00,000	Fixed Assets	7,00,000	2,00,000
General Reserve	2,00,000	80,000	Investment 16,000 shares in S Ltd.	2,00,000	
Profit and Loss A/c	1,00,000	60,000	Current Assets	3,00,000	1,60,000
Creditors	1,00,000	20,000			
	<b>12,00,000</b>	<b>3,60,000</b>		<b>12,00,000</b>	<b>3,60,000</b>

S Ltd. had a credit balance of Rs. 80,000 in the General Reserve when H Ltd. acquired share in S Ltd. S Ltd. decided to capitalize Rs. 40,000 out of post acquisition profits earned by making a bonus issue of one share for every five shares held.

Prepare a consolidated Balance sheet as on December, 31st 2010.

20. Following information is extracted from the accounting records of ECT Electricity company for the year ended 31st March 2020

(in crores)

Share Capital	60.00
Fixed assets (tangible) at cost	116.00
Accumulated depreciation	40.00
Intangible assets	6.00
Investments:	
Depreciation Reserve Fund	40.00
Contingencies Reserve	4.00
Loan from State Electricity Board	10.00
12% Debentures	20.00
Tariff and Dividend Control Reserve	6.00
Net profit after tax	12.20
Customers' Security Deposits	6.00
Monthly Average of current assets	7.00

The monthly average of current assets includes Rs. 10000000 due from customers. Investments yield 10% return p.a. The applicable bank rate is 9% p.a.

You are required to determine

- Capital base
  - Reasonable return
  - Disposal of surplus
21. The following is the Balance sheet of Ponds Ltd which is in the hands of the liquidator:

Liabilities	Rs	Assets	Rs
1000,6% Preference shares of Rs100 each fully paid	1,00,000	Fixed assets	2,00,000





2000, Equity shares of Rs100 each fully paid	2,00,000	Stock	1,20,000
2000 Equity shares of Rs 100 each called Rs 75	1,50,000	Book debts	2,40,000
Loan from bank (on security of stock)	1,00,000	Cash in hand	40,000
Trade creditors	3,50,000	Surplus account	3,00,000
	9,00,000		9,00,000

The assets realized the following amounts.

Fixed assets Rs 1,68,000

Stock Rs 1,10,000

Book debts Rs 230,000

Liquidator's commission amounting to Rs5, 000 paid out of cash in hand Rs 40,000 as per Balancesheet

Calls on partly paid shares were made but the amounts due on 200 shares were found to be irrecoverable

Prepare Liquidator's Final statement of account.

22. Explain; (1) Firm underwriting. (2) Sub-underwriter. (3) Steps in preparation of underwriter accounts.

(2×5=10 weightage)





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**M.COM DEGREE (CSS) EXAMINATION , JULY 2023**

**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

DFCBDA7B

Time: 3 Hours

Weightage: 30

**Part A (Short Answer Questions)**

*Answer any **eight** questions.*

*Weight 1 each.*

1. Write a short note on critical incident technique used in job analysis?
2. What is application blank?
3. Distinguish between career development and management development in HRD.
4. Mention any four qualities of an effective HRD manager.
5. Explain the philosophy of Training.
6. Write short notes on the following:  
a) Role playing b) Apprenticeship training c) job rotation d) understudy
7. What do you understand by paired comparison?
8. Define Promotion.
9. Why organizations outsource HR functions?
10. Discuss the Standard Cost Method in HRA.

(8×1=8 weightage)

**Part B (Short Essay/Problems)**

*Answer any **six** questions.*

*Weight 2 each.*

11. Explain the steps in formulating human resource policies.





12. Explain the benefits of mentoring.
13. Explain the basic principles of TQM.
14. Briefly explain the different methods of training for productivity.
15. State the causes of poor industrial relations.
16. Suggest measures to make worker's participation successful in India.
17. Explain the principles to be followed for an effective and reliable HR record keeping.
18. There are some benefits for HR auditing. What are they?

(6×2=12 weightage)

**Part C (Essay Type Questions)**

*Answer any **two** questions.*

*Weight 5 each.*

19. Explain the various functions of human resource management.
20. "All organizations should identify their short- run and long- run employee needs by examining their corporate strategies." In the light of the given statement, discuss the process of human resource planning.
21. Discuss the various methods for evaluating a job.
22. Explain (i) open door procedure and (ii) step-ladder procedure of grievance handling in industries.

(2×5=10 weightage)

