

PGIIS 1101 A-16
M.Com. IInd Semester (CBCS) Degree Examination
Commerce
(Strategic Management)
Paper : HC - 2.1
(New)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Attempt all Sections.

Section - A

1. Answer all sub - questions. Each sub - question carries 2 marks. (10×2=20)
- a) Define strategic management.
 - b) Define “strategic intent”.
 - c) State Porter’s Five Forces Model.
 - d) How are strategies classified?
 - e) State any four objectives of merger.
 - f) What are generic strategies?
 - g) How does strategy affect structure?
 - h) What are the objectives of downsizing?
 - i) Why are strategies evaluated?
 - j) What is premises control?

Section - B

Answer any **Three** questions. Each question carries **5** marks.

(3×5=15)

2. Explain the advantages and limitations of strategic management.
3. What is environmental analysis? Why should it be conducted?
4. Explain the factors that influence the choice of an appropriate strategy.
5. Explain the importance of organizational structure in strategy implementation.
6. Explain the problems involved in evaluation of strategies.

Section - C

Answer any **Three** questions. Each question carries **15** marks.

(3×15=45)

7. What is strategic business unit? Bring out the relevance of different functional level strategies with suitable examples.
 8. Discuss the alternative diversification strategies available to a firm.
 9. What do you mean by marketing strategy? Explain how marketing strategies change during the product's life cycle.
 10. Why strategies are to be evaluated? Discuss the problems involved in evaluation of strategies.
 11. Discuss the specific problems encountered by MNCs while formulating and implementing the strategies.
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PGIIS-1102 A-16
M.Com. IInd Semester (CBCS) Degree Examination
Commerce
(Accounting Systems)
Paper : HC - 2.2

Time : 3 Hours

Maximum Marks : 80

Section - A

1. Answer all the sub - questions. Each sub - question carries two marks. (10×2=20)
- a) What is meant by Financial Accounting?
 - b) Define business transaction
 - c) What is accounting entity assumption?
 - d) Define accounting standard
 - e) What is accounting equation?
 - f) What is Trial Balance?
 - g) Define depreciation.
 - h) Distinguish between Trade discount and cash discount.
 - i) What is GAAP?
 - j) Define Human Resource Accounting.

Section - B

Answer any **Three** questions. Each question carries Five marks. (3×5=15)

- 2. Briefly explain the limitations of accounting.
- 3. Explain the factors to be taken into account while calculating depreciation.
- 4. Explain the benefits of HRM accounting.

5. Describe As - g on disclosure relating to revenue recognition.
6. From the following information. Calculate the Revenue to be recognized from the construction works.

Year	Project cost Incurred	Payments received from customer	Work completed (in percentage)
2013	3,20,000	2,40,000	20%
2014	8,00,000	8,20,000	70%
2015	4,80,000	7,40,000	100%
	16,00,000	18,00,000	

Section - C

Answer any **three** questions. Each question carries **15** marks.

(3×15=45)

7. Discuss the objectives and benefits of financial accounting.
8. What is financial report? What are its types? Explain its qualitative characteristics.
9. Discuss GAAP convention and concepts.
10. The following figures are extracted from the Balance Sheet of XYZ company and the government publications.

	On 1st April 2010 (Rs.)	On 31st March 2011
Cash and Bank Balance	75,000	1,55,000
Trade Debtors	2,50,000	3,00,000
Loan	2,55,000	2,00,000
Accounts payable	2,00,000	3,20,000
Retail price Index		
(Average for 2010-11=255)	250	260

Compute Net purchasing power gain or loss on monetary items.

11. The following Trial Balance of Desai & Co. was taken on 31-12-2014. Prepare Trading, profit and loss Account and the Balance Sheet taking the following facts into consideration.
 - a) Allow interest on capital at 6%

- b) Insurance prepaid Rs. 60
- c) Depreciate Building and furniture by 10%
- d) A sum of Rs. 40 due for wages has not been paid.
- e) Reserve % of the book debts for bad and doubtful debts and 5% discount on debtors and creditors.
- f) Stock of goods on 31-12-2014 is Rs. 7060.

Trial Balance as on 31-12-2014

	Dr.	Cr.
Capital	-	15,000
Drawings	750	-
Stock on 1-1-2014	6,920	-
Bills Receivables	1,000	-
Purchase returns	-	320
Sales returns	300	-
Bills payable	-	1,180
Sales	-	8,300
Purchases	4,500	-
Wages	70	-
Discount	-	30
Salaries	200	-
Union Bank shares	3,000	-
Insurance	120	-
Buildings	3,000	-
Furniture	700	-

Sundry Debtors	6,000	-
Sundry Creditors	-	1,300
Cash in hand	470	-
Overdraft at Bank	-	900
	27,030	27,030

PGIIS - 1104 A - 16
M.Com. IInd Semester (CBCS) Degree Examination
Commerce
(Strategic Cost Management)
Paper : SC 2.4 A
(New)

Time : 3 Hours

Maximum Marks : 80

SECTION - A

Answer **ALL** the sub-questions. Each sub-question carries **two** marks. (10×2=20)

1. a) What is meant by value chain analysis?
- b) What is meant by value added activity?
- c) What is JIT delivery?
- d) Define Life cycle costing?
- e) What is business process re-engineering?
- f) What are internal failure cost of quality?
- g) What is transaction cost driver?
- h) Define Kaizen costing
- i) What is meant by disposal cost?
- j) What is meant by historical cost?

SECTION - B

(Marks : 3×5=15)

Answer any **Three** questions. Each question carries five marks.

2. Explain in brief the objectives of cost management.
3. State the differences between Activity based costing and conventional costing
4. Explain the requirements of re-engineering process.
5. What is the significance of product design in cost management? Explain.
6. A company which has successfully completed the development of a new machine has observed that the time taken to manufacture the first machine is 600 hours. If the actual learning curve rate is
a) 80% and b) 90% determine the number of hours which the company takes to manufacture the second machine. Which of these two learning rates shows faster learning?

SECTION - C

Answer any **Three** questions. Each question carries **fifteen** marks.

(3×15=45)

7. Discuss the relevance of JIT philosophy for cost management.
8. Identity and explain in detail the factors affecting cost management.
9. Discuss the traditional as well as modern views of optimisation of quality costs.
10. Timex makes digital watches. Timex is preparing a product life cycle budget for a new watch, MX3. Development on the new watch is to start shortly. Estimates for MX3 are as follows.

- a) Life cycle units expected to be manufactured and sold : 4,00,000
- b) Selling price per watch : Rs. 400

Life cycle costs :

- a) Research and development, and design costs : Rs. 1 crore
- b) Manufacturing - variable cost per watch : Rs. 150, variable cost per batch Rs. 6,000 watches per batch : 500, and fixed costs; Rs. 1 crore
- c) Marketing - variable cost per watch: Rs 32, and fixed costs: Rs 1 crore.
- d) Distribution - variable cost per batch: Rs 2,800, watches per batch: 160, fixed costs: Rs 72 lakhs, and customer service cost per watch: Rs 15.

Ignore time value of money. Required,

- a) Calculate the budgeted life cycle operating income for the new watch.
 - b) What percentage of the budgeted total product life cycle costs will be incurred by the end of research and development, and design stages?
11. ABC Enterprises has prepared a draft budget for the next year as follows
- | | |
|---|--------------------------------------|
| Sales price per unit : Rs. 30 | Quantity 10,000 units |
| Variable costs per unit : | Contribution per unit : Rs. 15 |
| Direct materials : Rs. 8 | Budgeted contribution : Rs. 1,50,000 |
| Direct labour Rs. 6 | Budgeted fixed cost: Rs. 1,40,000 |
| Variable overheads (2 hours ×Rs 0.50): Rs.1 | Budgeted profit :Rs. 10,000 |
- The Board of Directors is dissatisfied with budget, and asks a working party to come up with an alternate budget with higher target profit figures. The working party reports back with the following suggestions that will lead to a budgeted profit of Rs. 25,000
- a) The company should spend Rs. 28,500 on advertising, and set the target sales price upto Rs. 32 per unit. It is expected that the sales volume will also rise inspite of the price rise to 12,000 units.
 - b) In order to achieve the extra production capacity, however, the workforce must be able to reduce the time taken to make each unit of the product. It is proposed to offer a pay and productivity deal in which the wage rate per hour is increased to Rs. 4 The hourly rate for variable overhead will be unaffected.

Ascertain the target labour time required to achieve the target profit.

PGIIS 1105 A - 16

M.Com. IInd Semester (CBCS) Degree Examination

Commerce

(Security Analysis and Portfolio Management)

Paper : SC 2.4 B

(New)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Attempt All sections

SECTION - A

(Marks : 10×2=20)

1. Answer All Sub-questions in **One** or **Two** sentences Each sub question carries two marks.
- What is the difference between investment and arbitraging
 - What is value investing?
 - How do you find value Anchor?
 - What is defensive stock
 - What is yield to maturity (YYM)?
 - How do you determine the Beta?
 - What is bond duration?
 - How do you say market is ripe for equity investment?
 - What is dividend yield?
 - What is unsystematic risk?

SECTION - BAnswer any **Three** questions. Each question carries **Five** marks.

(3×5=15)

- What are the types of investment return? Explain.
- Explain in detail the steps involved in finding portfolio risk?
- How do you determine the investment potential of a share? Explain.

5. Write a brief note on Markowitz model of Performance measurement.
6. X Ltd is an all equity firm and undertakes only one Project A. The risk free rate of return is 8% and the return from the market is 12% If Beta of X Ltd.'s equity is 1.3 what is its asset Beta? Compute the expected return from project A. Also compute the cost of capital.

SECTION - C

(Marks : 3×15=45)

Answer any **THREE** questions. Each question carries **FIFTEEN** marks.

7. Discuss in detail the process of investment management.
8. What are the differences between fundamental analysis and Technical analysis? Explain.
9. What is the need for portfolio decision? What are the constraints in portfolio decision?
10. The following data is available for a bond
Face value Rs. 1000
Coupon interest Rate 16% payable annually
Year to maturity 6 years
Redemption value Rs. 1000
Current market price Rs. 964.5
What is the yield to maturity duration and volatility of this bond?
11. Information regarding security of Textures Ltd. And Aroma Ltd. Are shown in the following Table

Security Aroma		Security Textures	
Probability	Returns(%)	Probability	Returns(%)
0.05	6	0.05	8
0.20	12	0.20	18
0.50	20	0.50	28
0.20	24	0.20	34
0.05	30	0.05	44

You are required to compute the expected return of the portfolio and risk of the portfolio if investment in Aroma and Textures in the ratio of 70/30, and ii) if it is in the ratio of 20/80 and offer your comments on findings

PGIIS - 1106 A - 16
M.Com. IInd Semester (CBCS) Degree Examination
Commerce
(Relationship Marketing)
Paper : SC 2.4 C
(New)

Time : 3 Hours

Maximum Marks : 80

SECTION - A
(Marks : 10×2=20)

1. Answer ALL sub - questions. Each sub-question carries 2 marks.
- Differentiate unilateral and bilateral control?
 - What is one - to - one marketing?
 - What is virtual marketing?
 - What is customer retention?
 - Describe the strategies in relationship marketing with reference to distribution channels
 - What is market analysis?
 - List out the services in relationship marketing
 - What types of customers are most receptive to relation marketing?
 - What drives customer loyalty for service providers?
 - Define word-of-mouth communication?

SECTION - B
(Marks : 3×5=15)

Answer any Three questions. Each question carries 5 marks.

- Describe the implications of relationship marketing for organizational structure and technology?
- Does the number of services a customer uses from single company source affect future retention? Explain.

4. What is the role of advertising in relationship marketing? What are their strengths and weaknesses?
5. Explain modeling the customer's decision to maintain build or withdraw from a relationship
6. What are the conditions under which relationship marketing will be effective in mass markets?

SECTION - C

(Marks : $3 \times 15 = 45$)

Answer any Three questions. Each question carries 15 marks.

7. Explain the evolution of relationship marketing and its growth phase in the present context
 8. Explain the Design, Implementation and Monitoring of a CRM model.
 9. What marketing strategies will be most appropriate in influencing relationship processes and outcomes under these different conditions?
 10. The intergeneration pattern of relational market behaviour will be more prevalent among family-oriented consumers. Comment.
 11. Discuss the role of information in Building, maintaining and enhancing relationships
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PG II S 1107A - 16
M.Com. IIth (CBCS) Semester Degree Examination
Commerce
(Individual Investment and Tax Planning)
Paper : OEC 2.5

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Attempt All sections

SECTION - A**(Marks : 10×2=20)**

1. Answer All Sub-questions in **One** or **Two** sentences Each sub question carries **2** marks.
- a) Define equity share
 - b) What is interest rate risk?
 - c) Define net wealth under wealth tax.
 - d) Define capital asset
 - e) What is meant by pension plan?
 - f) Define gross total income
 - g) What do you mean by indexed cost?
 - h) Define the term assessee.
 - i) Define dividend
 - j) State two advantages of company deposits.

SECTION - B**(Marks : 3×5=15)**Answer any **Three** of the following . Each question carries **Five** marks.

- 2. How do you compute income under the head income from house property?
- 3. Define debenture state its features.

4. Explain the benefits of a sound financial plan.
5. How do you compute wealth tax of a person? Explain.
6. What is return on investment? State types of return.

SECTION - C

(Marks : 3×15=45)

Answer any **THREE** of the following. Each question carries **fifteen** marks.

7. Explain in detail the terms Tax planning and Tax Avoidance.
8. What do you mean by set off and carry forward of losses? Explain with examples.
9. Discuss in detail procedure of filing return and assessment under income tax.
10. Discuss the features and advantages of various investment cum saving schemes for a salaried employee
11. Mr. A has transferred different assets during the 2015-16 The details are as under

Particulars	House	Gold	Urban Land
1) Date of Sale	20/4/2015	20/5/2015	18/9/2015
2) Sale Price	Rs.18 Lakh	Rs. 21 Lakh	Rs. 16 Lakh
3) Purchase date	10/4/2011	9/9/1999	8/18/1989
4) Cost of organisation	Rs. 6 Lakh	Rs. 5 Lakh	Rs. 2 Lakh
5) How used	Self residential	Investment	Investment
6) Cost of improvement	Rs. 4 Lakh		

(2011-12)

Find out the capital gains/ loss arising out of the transactions Discuss the various exemption provisions under which the capital gain if any, can be exempt.

Roll No. _____

[Total No. of Pages : 3]

PGIIS 1109 A-16
M.Com IInd Semester Degree Examination
Commerce
(Finance For Non-Finance People)
Paper : OEC-2.5

Time : 3 Hours

Maximum Marks : 80

SECTION - A

1. Answer all the Sub-questions. Each sub-question carries 2 Marks. (10 × 2 = 20)
- a) What is network?
 - b) Define ROI.
 - c) Define cost of debt.
 - d) What do you mean by present value
 - e) Define liquid assets
 - f) What do you mean by money market?
 - g) What is Gross Working Capital?
 - h) What do you mean by wealth maximisation?
 - i) Define current ratio
 - j) Define cost of capital.

SECTION - B

Answer any three questions. Each question carries 5 Marks (3 × 5 = 15)

- 2. Explain the Functions financial management
- 3. Describe the process of calculating cost of preference share capital.
- 4. Explain the importance of time value of money.
- 5. State the different types of working capital.
- 6. Explain the advantages and disadvantages of financial leverage.

SECTION - C

Answer any three questions of the following. Each question carries 15 Marks

(3 × 15 = 45)

7. Discuss the necessity analysing financial statements and explain its utility in management decisions.
8. Discuss the modern theories of Capital Structure.
9. Describe the determinants of Working Capital
10. An analysis of Sultan Manufacturing Co. Ltd. led to the following information :

Cost element	Variable Cost	Fixed Cost (% of sales)
Direct Material	32.8	
Direct Labour	28.4	
Factory overheads	12.6	Rs. 1,89,900
Distribution overheads	4.1	Rs. 58,400
General Administration Overhead	1.1	Rs. 66,700

Budgeted Sales are Rs. 18,50,000. You are required to determine :

- i) The break-even sales volume
- ii) The profit at the budgeted sales volume
- iii) The profit if actual sales :
 - a) Drop by 10%
 - b) Increase by 5% from budgeted sales.
11. Following is the Balance Sheet of M/s Bintex Co. Ltd. Bangalore, as on 31st December, 1999.

Liabilities	Rs.	Assets	Rs.
Share Capital:		Land	4,00,000
Authorised issued and fully paid up:		Building	21,00,000
50,000 9% preference shares of Rs. 100 each	50,00,000	Plant and machinery	1,19,00,000
		Furniture and Fittings	1,50,000

5.00.000 equity shares of Rs. 10 each	<u>50.00.000</u>	Office cars, trucks	1.50.000
	1.00.00.000	Stock	1.50.00.000
Capital reserves	5.00.000	Accounts receivable	6.00.000
General reserves	10.00.000	Cash and bank	2.00.000
Sinking fund reserves	15.00.000		
7% Debentures	50.00.000		
Bank Overdraft	85.00.000		
Notes payable	15.00.000		
Account payable	<u>25.00.000</u>		
	3.05.00.000		3.05.00.000

Compute the following from the above balance sheet :

- 1) Net worth
- 2) Total value of equity
- 3) Shareholders reserves
- 4) Total fixed assets
- 5) Total current assets
- 6) Working capital
- 7) Long-term liabilities

(Show the workings, where necessary)