**PGIIS-1294 A-18**
**M.Com. (Financial Analysis) II<sup>nd</sup> Semester Examination**
**COMMERCE**
**(Quantitative Techniques for Management) (CBCS)**
**Paper : HC - 202**

Time : 3 Hours

Maximum Marks : 80

**Instructions to Candidates:**

*Attempt all sections.*

## SECTION - A

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

    a)　What is arithmetic mean?

    b)　What is coefficient of variation?

    c)　Differentiate between dispersion and Skewness.

    d)　What is base shifting?

    e)　How do you find out the mean of n - number of possible return from a security?

    f)　State the types of indices.

    g)　What is a barometer?

    h)　What is econometrics?

    i)　What do you meant by probability?

    j)　The probabilities that a man fishing at a particular place will catch 1,2,3,4 fish are 0.4,0.3, 0.2 and 0.1 respectively. What is the expected number of fish caught?

## SECTION - B

Answer any **three** of the following. Each question carries **five** marks.          (3×5=15)

2.  What is meant by measure of central tendency? Identify the characteristics of a good measure of central tendency.

3.  Construct a cost of living index from the following indices, the weights being Food 55, Rent 20, Clothing 15, Fuel and Lighting 15 and Miscellaneous 5:

| Year | Food | Rent | Clothing | Fuel and lighting | Miscellaneous |
|------|------|------|----------|-------------------|---------------|
| 2014 | 100 | 100 | 100 | 100 | 100 |
| 2015 | 105 | 104 | 98 | 100 | 110 |
| 2016 | 110 | 112 | 102 | 101 | 115 |
| 2017 | 112 | 115 | 105 | 103 | 120 |

4.  Explain the utility of time series analysis to a businessman and an economist.

5.  Discuss the different methods of demand forecasting.

6.  A bag contains 10 white and 6 black balls. 4 balls are successively drawn out and not replaced. What is the probability that they are alternately of different colours.

## SECTION - C

Answer any **three** of the following. Each question carries **fifteen** marks.          (3×15=45)

7.  What are the factors affecting company's sales forecast? Elucidate.

8.  From the following data on the figures of production ('000 qtls) of sugar factory

    a)  Fit a straight line trend,

    b)  Plot on a graph and show the trend line and

    c)  Forecast the production in the year 2019.

| Year | 2010 | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 | 2017 |
|------|------|------|------|------|------|------|------|------|
| Production (000) | 80 | 90 | 92 | 83 | 94 | 99 | 92 | 98 |

9.  Discuss the different approaches to the study of probability theory. Give examples.

10. Construct index numbers of price from the following data by applying ;

   a) Laspeyre's method,

   b) Paasche's method,

   c) Bowley's method,

   d) Fisher's ideal method and

   e) Marshall - Edgeworth method.

| Commodity | | 2015 | | 2016 | |
|---|---|---|---|---|---|
| | Price | Quantity | Price | Quantity |
| A | 20 | 8 | 40 | 6 |
| B | 50 | 10 | 60 | 5 |
| C | 40 | 15 | 50 | 15 |
| D | 20 | 20 | 20 | 25 |

11. What is regression and correlation? Distinguish between regression and correlation.

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**PGIIS - 1295 A-18**

**M.Com.(Financial Analysis) II$^{nd}$ Semester Examination**

**COMMERCE**

**(Taxation - I) (CBCS)**

**Paper No : HC-203**

Time : 3 Hours                                                    Maximum Marks : 80

*Instructions to Candidates:*

Attempt all the sections.

## SECTION - A

1.  Answer all the sub-questions. Each sub-question carries 2 marks.        (10×2=20)

    a)   Who is an assessee?

    b)   Define minimum alternate tax.

    c)   Define long-term capital gain.

    d)   Define transfer price.

    e)   What do you mean by carry forward of losses?

    f)   What is advance pricing agreement?

    g)   Define best judgement assessment.

    h)   What is meant by summary assessment ?

    i)   What do you mean by deemed dividend ?

    j)   What do you mean by advance payment of tax?

## SECTION - B

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

2.   Explain how do you compute income under the head income from house property.

3.   Explain the expenses expressly allowed u/s 36 of the Income Tax Act

4.   What are the losses which can be carried forward? Explain.

5. A Ltd sells the following assets on 28-3-2017. Find out the capital gain/loss.

| Particulars | Building (Rs) | Gold (Rs) |
| --- | --- | --- |
| Sale Price | 80,00,000 | 73,00,000 |
| Date of sale | 28-3-2017 | 28-3-2017 |
| Date of purchase | 18-2-2015 | 27-4-2016 |
| Cost of acquisition | 60,00,000 | 71,00,000 |
| Depreciable | No | No |

6. Z Ltd has a block of assets consisting of Machines depreciable @ 15 %. The WDV of the block as on 1-4-2017 is Rs. 2,00,000. The company purchased a new machine on 28-12-2017 for Rs. 5,00,000 and sold a old Machine for Rs. 82,000 on the same day. Find the depreciation for the year 2017-18.

## SECTION - C

Answer any **Three** of the following. Each question carries **15** marks. (3×15=45)

7. Define and distinguish tax planning and tax avoidance giving examples.

8. Discuss in detail the issues involved in transfer pricing and double tax avoidance agreements.

9. Discuss in detail the deductions under Income Tax based on location of an enterprise.

10. ABC Ltd is a company involved in manufacturing activity. It has the following profit and loss Account as on 31-3-2017

### Profit and Loss Account

| To | Rs. | By | Rs. |
| --- | --- | --- | --- |
| Establishment expenses | 28,00,000 | Gross profit | 48,00,000 |
| Depreciation | 4,00,000 | | |
| Interest | 4,00,000 | Refund of | |
| Dividend | 5,00,000 | income tax | 10,00,000 |
| Taxes | 6,00,000 | Long term capital gains | 1,00,000 |
| Bad debts | 1,00,000 | | |
| Net profit | 2,00,000 | | |
| | 50,00,000 | | 50,00,000 |

**Notes:**

1) Depreciation as per sec 32 is Rs. 4,20,000

2) Interest unpaid to SBI (but debited) is Rs. 2,00,000

3) Taxes include Rs. 50,000 paid as income tax

4) Bad debts approved by the income tax officer to the extent of Rs. 20,000.

5) Long term capital gain is on transfer of shares. Compute the taxable income of the company.

11. U ltd. Provides the following particulars for the year ending 31-3-2017. Compute its taxable income and tax liability.

a) Income from Business.

(P.y. 2016-17)             Rs. 18,00,000

b) Brought forward business loss

(p.y. 2015-16)            Rs. 2,00,000

c) Brought forward depreciation (2012-13)    Rs. 3,00,000

d) Other income (p.y. 2016-17)        Rs. 1,00,000

e) Book profits for the year          Rs. 21,00,000

f) MAT credit for the year 2011-12

(Brought forward)           Rs. 1,00,000

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**PGIIS 1717 A-18**
## M.Com. IInd Semester Examination
## COMMERCE
### (Accounting Systems)(CBCS)
### Paper : HC-2.2

Time : 3 Hours

Maximum Marks : 80

*Instructions to Candidates:*

### SECTION - A

1. Answer ALL the sub-questions. Each Sub-question carries two marks.     (10×2=20)
   a) State any two objectives of accounting.
   b) Define accounting concept.
   c) What is Revenue Recognition?
   d) What is depreciation?
   e) What is matching concept?
   f) Define social accounting
   g) What is difference between bad debt and provision for bad debt?
   h) What is IFRS?
   i) What is accounting equation? Give example.

### SECTION - B

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

2. Explain accounting as an information system.
3. Explain the objectives and importance of inflation accounting.
4. What are the rules regarding revenue recognition? Explain .
5. Explain the advantages of providing depreciation.
6. Briefly explain the accounting assumptions.

### SECTION - C

Answer any **THREE** questions. Each question carries 15 marks.     (3×15=45)

7. Discuss the advantages and limitations of accounting.
8. What are the qualitative characteristics of financial reports? Explain.
9. Explain the need and significance of Human Resource Accounting.

10. Mayur Enterprises purchased a second-hand machinery on 1st January 2011 for Rs. 37,000 and immediately spent Rs. 2000 on its repairs and Rs. 1,000 on its erection. On 1st July 2012 it purchased another machine for Rs. 10,000 and Ist July 2013 sold off the first machine purchased in 2011 for Rs. 28,000; on the same date it purchased a machinery for Rs. 25,000. On 1st July 2014 the second machinery purchased for Rs. 10,000 was sold off for Rs. 2,000. Depreciation was provided on the machinery at the rate of 10% p.a. on the original cost annually on 31st December.
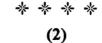
   Required: Give the Machinery Account for four calender years commencing from 1st January 2011. Calculations are to be made to the nearest rupee.

11. From the following balances for the year ending 31 March 2017 and additional information prepare Trading and profit & Loss Account and Balance Sheet of Mr. Surya & Sons:

| | Rs. | | Rs. |
|---|---|---|---|
| Capital | 8,00,000 | Accumulated Depreciation | |
| Purchases | 8,20,000 | on furniture | 20,000 |
| Sales | 11,00,000 | Wages | 20,000 |
| Purchases return | 10,000 | Rent | 51,000 |
| Building | 4,50,000 | Sales Tax Payable | 1,00,000 |
| Accumulated provision | | Commission(Cr.) | 15,000 |
| for depreciation on | | | |
| building | 80,000 | Insurance | 6,000 |
| Opening Stock | 1,50,000 | Salaries | 1,40,000 |
| Sundry Debtors | 2,01,000 | Bad Debts | 2,000 |
| Sundry creditors | 80,000 | Provision for Doubtful | |
| | | Debts | 5,000 |
| Furniture | 70,000 | Cash in Hand | 50,000 |
| | | Cash at Bank | 2,50,000 |

Additional Information:

a) Closing stock was valued at Rs. 2,00,000

b) Provide depreciation according to straightline on building @ 5% p.a. and furniture@ 10% p.a.

c) Outstanding Salaries Rs. 10,000

d) Further bad debts Rs. 1,000

e) Make provision for doubtful debts @ 3%

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**PGIIS 1712  A-18**
**M.Com. II<sup>nd</sup>  Semester  Examination**
**COMMERCE**
**(Relationship Marketing) (CBCS)**
**Paper : SC-2.4 C**

**Time : 3 Hours**                                    **Maximum Marks : 80**

*Instructions to Candidates:*

   **Attempt All Sections.**

## Section - A

1.  Answer **All** sub-questions in **One** or **Two** sentences. Each Sub-question carries **Two** marks.
                                                              **(10×2=20)**

   a)   What is relationship strength?

   b)   What is relationship Efficacy?

   c)   What is inter-firm relationship marketing?

   d)   Define Direct Marketing

   e)   What is brand equity

   f)   What is customer delight?

   g)   Mention any four tools of Relationship marketing

   h)   What is customer life time value?

   i)   What are Distribution channels? Give an example.

   j)   What is customer-centred Product?

## Section - B

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

2.  Briefly explain the significance of relationship marketing.

3.  Does customer retention has positive impact on the financial performance of a firm? Comment.

4.   Explain and illustrate the interpersonal relationship marketing.

5.   Write a note on Relationship marketing program.

6.   Write a note on buyer and seller relationship in the context of relationship marketing.

## Section - C

Answer any **THREE** questions. Each question carries **15 marks**.          (3×15=45)

7.   What is customer relationship management? Distinguish between relationship marketing of services and relationship marketing of consumer products.

8.   Explain and illustrate relationship marketing in retail business.

9.   Write a note on role of information technology in building, maintain and enhancing customer relationships.

10.  Relationship marketing is bringing together customer service, quality, and marketing. Comment.

11.  What is customer retention? Discuss the strategies for retention and development of customers.

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PGIIS 1713 A-18
M.Com. IInd Semester Examination
COMMERCE
(Security Analysis and Portfolio Management) (CBCS)
Paper : SC-2.4(B)

Time : 3 Hours                                    Maximum Marks : 80

*Instructions to Candidates:*

Attempt all Sections.

## SECTION - A

1.  Answer the following sub-questions in One or two sentences. Each Sub-question carries two marks.                                    (10×2=20)

    a)    What do you mean by contrary thinking in the context of investment?

    b)    Define speculative shares.

    c)    What is fundamental analysis?

    d)    Define Business risk.

    e)    What is holding period?

    f)    What is optimal portfolio?

    g)    What is zero coupon bond?

    h)    Mention any two assumptions underlying the standard capital asset pricing model.

    i)    What is risk-free rate? How do you measure it?

    j)    What is beta? How do you measure it?

## SECTION - B

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

2.  What are the various forms of investment alternatives? Give a detailed account of any five.

3.  Discuss the constant growth dividend model(the Gordon).

4.  What is technical analysis? Discuss the basic premises underlying technical analysis.

5. Symphony's equity share is expected to pay a dividend of Rs. 4 next year and would sell the same at an expected price of Rs. 28 at the end of the year. If the investor's required rate of return is return is 12%, how much should he pay for the share today?

6. A stock earns the following returns over a five year period: $R_1 = 0.30, R_2 = -0.20, R_3 = -0.12, R_4 = 0.38, R_5 = 0.42, R_6 = 0.36$. Calculate the following:

   a) Arithmetic mean return

   b) Cumulative wealth index. and

   c) Geometric mean return.

## SECTION - C

Answer any three questions. Each question carries 15 marks.                    (3×15=45)

7. What is investment? Discuss the common errors in investment Management.

8. What tis portfolio revision? Briefly explain the need, constraints and strategies of portfolio revision.

9. Write a note on the following

   i) Risk free rate

   ii) Market risk Premium

   iii) Beta

10. The following table, gives the rate of return on stock of Apple computers on the market portfolio for five years.

| Year | Return on the stock Apple Computers(%) | Return on market Portfolio (%). |
|------|------|------|
| 1 | -13 | -3 |
| 2 | 5 | 2 |
| 3 | 15 | 8 |
| 4 | 27 | 12 |
| 5 | 10 | 7 |

   i) What is the beta of the stock of Apple Computers?

   ii) Establish the characteristics line for the stock of Apple Computers.

11. A Rs. 1,00,000 par ten-year maturity bond with a 12 percent coupon rate (Paid annually) currently sells at a yield to maturity of 10 percent. A portfolio manager wants to forecast the total return on the bond over the coming five years. As his horizon is five years. He believes that five years from now. Five-year maturity bonds will sell at a yield of 9 percent and the coupon income can be reinvested in short-term securities over the next four years at a rate of 8 percent. What is the expected annualized rate of return over the five year period?

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**PGDIIS 1325 A-18**

**P.G.D.H.M IInd Semester Diploma Examination**

**COMMERCE**

**(Environment for Health Care Management) (CBCS)**

**Paper : HC-2.2**

Time : 3 Hours                                                     Maximum Marks : 80

*Note : Attempt all the sections.*

## SECTION - A

1.  Answer the following sub-questions. Each sub-question carries 2 marks.        (10×2=20)

    a)   What is environment for health care management?

    b)   What is Gratuity?

    c)   What are medical malpractices?

    d)   State the provisions of minimum wages Act.

    e)   What do you mean by medical ethics?

    f)   Define drug addicts?

    g)   What is demographic pattern?

    h)   Define community health?

    i)   State two preventions for health care.

    j)   Expand ESI and NGO?

## SECTION - B

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

2.   Briefly explain the provisions of provident fund Act.

3.   Briefly explain the important provisions of food adulteration Act.

4.   Explain the quality and standard of medical care.

5. Explain the legal issues in death cases.

6. Explain the health care tips for children and the senior citizen.

## SECTION - C

Answer any **THREE** of the following. Each question carries 15 marks. (3×15=45)

7. Explain the provisions of ESI Act and Industrial Disputes Act.

8. Explain the salient features and important provisions of consumer protection Act.

9. Explain the process of developing and implementing medical ethics and values in administration.

10. National health policy is playing the crucial role in protecting community health. Discuss.

11. Write a note on drug control policy.

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**PGDIIS 1326 A-18**

**P.G.D.H.M IInd Semester Diploma Examination**

**COMMERCE**

**(Marketing of Health Care Operations) (CBCS)**

**Paper : SC-2.4(A)**

Time : 3 Hours                    Maximum Marks : 80

*Instructions to Candidates:*

   *Attempt all the sections:*

## SECTION-A

1.  Answer the following sub-questions. Each sub-question carries 2 marks.    (10×2=20)

   a)   What do you mean by marketing of health care service?

   b)   Define service marketing mix?

   c)   What is meant by service leadership?

   d)   What do you mean by communication?

   e)   Define marketing ethics.

   f)   What do you mean by positioning in health care sector?

   g)   What are word of mouth public relations?

   h)   What is service cost?

   i)   Define quality audit.

   j)   What is meant by service guarantees?

## SECTION - B

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

2.   Briefly explain the role of marketing in modern health care operation.

3.   Explain the significance of customer behaviour in marketing of health care service.

4.   Write a note on customer relationship management.

5. What is service pricing policy? Briefly explain the issues in pricing of services.

6. Explain the channels of service distribution.

## SECTION - C

Answer any **Three** of the following. Each question carries 15 marks. (3×15=45)

7. Explain the marketing mix of Health care services.

8. Briefly explain the customer behaviour in health care services.

9. Marketing communication plays a significant role in promoting health care services elaborate in detail.

10. Explain the compliant handling and service recovery of health care industry.

11. Briefly explain the segmentation, tartgeting and positioning in health care industry with suitable example.

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## PGDIIS 1324 A-18
### P.G.D.H.M IInd Semester Examination
### COMMERCE
### (Computer Applications in Business)
### Paper : HC-2.1

Time : 3 Hours                                                    Maximum Marks : 80

## Section - A

1.  Answer the following questions. Each question carries **two** marks.          (10×2=20)

    a)   Name any two characteristics of memories.

    b)   Why system software is required?

    c)   What is spread sheet?

    d)   Define "Data".

    e)   How do you define word processing ?

    f)   Which key is used to save the documents.

    g)   Define INTERNET.

    h)   What does LAN stands for?

    i)   Define HTML

    j)   What is web page?

## Section - B

Answer any **three** of the following. Each questions carries **five** marks.          (3×5=15)

2.  Explain the classification of memories.

3.  Describe the steps to import spreadsheet into word document.

4.  Explain the steps involved in creating, opening and editing a word document.

5. What is Information technology? Explain the basic features of information technology.

6. Explain the elements used in HTML documents.

## Section - C

Answer any **three** of the following. Each question carries **15 marks.** (3×15=45)

7. What is Data analysis? Explain the steps involved in sorting and filtering data with an example.

8. Explain the steps for generation of trial balance, profit and loss statements by modifying the entries in MS-Access.

9. Describe the architecture of LAN and WAN.

10. What are the limitations of HTML? Differentiate between HTML and CSS with an example.

11. Write brief note on the following.

    a) TCP/IP

    b) Naming schemes for HTML documents

    c) XHTML.

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**PGIIS-1296 A-18**
## M.Com. (Financial Analysis) IInd Semester Examination
## COMMERCE
### (Security Analysis and Portfolio Management)
### Paper : SC - 204(A)
### (CBCS)

Time : 3 Hours                                                                      Maximum Marks : 80

**Instructions to Candidates:**

*Attempt all sections.*

### Section - A

1.  Answer **all** the sub - questions in one or two sentences. Each sub - question carries **two** marks.                                                                 (10×2=20)

    a)   What is cumulative wealth index?

    b)   What is future value?

    c)   What is net profit margin?

    d)   What do you mean by security market line?

    e)   What is meant by dividend per share (DPs)?

    f)   What is equity risk premium?

    g)   What is current yield?

    h)   What do you mean by internsic value of share?

    i)   What is purpose of Technical Analysis?

    j)   What is optimal portfolio?

### Section - B

Answer any **three** of the following. Each question carries **five** marks.          (3×5=15)

2.  What is Ecletic approach of investing? Explain.

3.  What are the types of risk?

4. What are the assumptions of capital asset pricing model (CAPM)?

5. What are the difference between fundamental analysis and technical Analysis?

6. What are the profitability ratios? Explain.

## Section - C

Answer any **three** of the following. Each question carries **fifteen** marks. (3×15=45)

7. Discuss briefly the steps involved in the portfolio management process.

8. Describe the procedure developed by markawitz for choosing the optimal portfolio of risky assets.

9. How do you value the equity stock using capital assets pricing model?

10. The following table gives an analysis expected return on two stocks for particular returns.

| Market return | Aggrasive stock | Defensive stock |
|---|---|---|
| 25% | -5% | 8% |
| 25% | 40% | 18% |

    a) What are the betas of the two stocks?

    b) What is expected return is equally likely to be 5% and 25%?

    c) If the risk free rate of return is 8%, what is SML?

    d) What are the alphas of the two stocks?

11. Determine sales of a firm given the following information

    Current Ratio - 1.4

    Acid test Ratio - 1.2

    Current Liabilities Rs. 1600

    Inventory Turnover Ratio - 8.

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## PGIIS-1293 A-18
### M.Com. (Financial Analysis) IInd Semester Examination
### COMMERCE
### (Financial Institutions and Markets) (CBCS)
### Paper : HC - 201

Time : 3 Hours                                        Maximum Marks : 80

**Instructions to Candidates:**

*Attempt ALL sections.*

### SECTION - A

1. Answer **All** the sub - questions. Each sub - question carries Two marks.        (10×2=20)

   a)  Define financial system.

   b)  Define call option.

   c)  What do you mean by price rigging?

   d)  Define money market.

   e)  Define statutory liquidity ratio.

   f)  What is IPO?

   g)  What do you mean by buy back of shares?

   h)  What do you mean by flow rate?

   i)  State the types of financial system designs.

   j)  What is listing of shares?

### SECTION - B

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

2. Explain in brief the components of financial system.

3. Explain the powers of IRDA of India.

4. Discuss in brief the participants in the money market.

5. Write a note on e-banking.

6. Explain the various recent changes in the capital market.

## SECTION - C

Answer any **Three** of the following. Each question carries **Fifteen** marks. (3×15=45)

7. Discuss in detail the relationship between financial system and economic growth.

8. Bring out the role of SEBI as a regulator of financial system.

9. Write a descriptive note on banking sector reforms in India.

10. Explain the role of SIDBI in the development of MSME sector in India.

11. Discuss in detail the various functions of commercial banks.

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**PGIIS 1714  A-18**
**M.Com. II$^{nd}$  Semester (CBCS) Examination**
**COMMERCE**
**(Strategic Cost Management)**
**Paper : SC-2.4(A)**

**Time : 3 Hours**

**Maximum Marks : 80**

## SECTION - A

1.  Answer **ALL** the sub-questions . Each Sub-question carries two marks.

    **(10×2=20)**

    a)  Define cost management

    b)  What is component level target costing?

    c)  What are unit level activities?

    d)  What are down stream product life cycle costs?

    e)  What do you mean by JIT manufacturing?

    f)  Define learning curve model?

    g)  What is value engineering?

    h)  What is meant by product specific kaizen costing?

    i)  What is flow chart?

    j)  What do you mean by salvage value?

## SECTION - B

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

2.  Explain the objectives of cost management.

3.  What are the principles of kaizen costing?

4.  Explain the need for process re-engineering.

5. What are the limitations of activity based costing?

6. A company has the production capacity of 80,000 units and presently selling 20,000 units at Rs. 100 each. The demand is sensitive to selling price and it has been observed that every reduction of Rs. 10 in selling price, the demand is doubled. What should be the target cost at full capacity if profit margin on sales is taken as

    a)   20%            b)   25% and           c)   30%

## SECTION - C

Answer any **THREE** questions. Each question carries 15 marks.         (3×15=45)

7. Explain the need for focusing on non-value added activities as a part of cost management exercise.

8. Write an explanatory note on product life cycle extension strategies.

9. Discuss in detail the core elements of process re-engineering.

10. An electronics firm which has developed a new type of fire-alarm system has been asked to quote for a prospective contract. The customer requires separate price quotations for each of the following possible orders.

| Order: | First | Second | Third |
|---|---|---|---|
| Number of fire-alarm systems: | 100 | 60 | 40 |

The firm estimates the following cost per unit for the first order.

Direct materials : Rs. 500            Variable overheads: 20% of direct labour

Direct Labour - Department:           Fixed Overhead absorbed - Department:

A (highly automatic), 20 hours at       A: at Rs. 8 per hour

Rs. 10 per hour

B (skilled labour) 40 hours at       B: at Rs. 5 per hour

Rs. 15 per hour

Determine a price per unit for each of the three orders assuming the firm uses a markup of 25% on total cost and allows for an 80% learning curve.

Extract from 80% learning curve table:

| X: | 1.0 | 1.3 | 1.4 | 1.5 | 1.6 | 1.7 | 1.8 | 1.9 | 2.0 |
|---|---|---|---|---|---|---|---|---|---|
| Y(%): | 100 | 91.7 | 89.5 | 87.6 | 86.1 | 84.4 | 83.0 | 81.5 | 80.0 |

a) 'X' represents the cumulative total volume produced to date expressed as a multiple of the initial order.

b) 'Y' is the learning curve factor, for a given X value, expressed as a percentage of the cost of the initial order.

11. Tops Ltd. assemble TWO products from bought in components A and B details of manufacture are:

|  | A | B |
|---|---|---|
| Output in units | 10,000 | 15,000 |
| Component numbers | 8 | 4 |
| Component cost (Rs.) | 4.50 | 3.60 |
| Number of production runs | 200 | 50 |
| Machine hours per 100 units | 2.6 | 5.3 |
| Items packed in cartons of | 10 units | 50 units |

Overhead costs are budgeted at:

| | |
|---|---|
| Component purchasing and handling | Rs. 14,000 |
| Production control | Rs. 18,000 |
| Machine set-up costs | Rs. 25,000 |
| Machine running costs | Rs. 64,355 |
| Packing | Rs. 31,200 |

Required:

a) Calculate the overhead recovery rates using Activity-based costing.

b) Work out the cost of production of the two components.

**PGIIS 1716 A-18**

M.Com. II<sup>nd</sup> Semester Examination

## COMMERCE
### (Human Resource Management)
### Paper : H.C 2.3
### (NEW)

Time : 3 Hours                                                    Maximum Marks : 80

***Instructions to Candidates:***

*Answer ALL Sections.*

### Section - A

1. Answer ALL Sub-Question. Each Sub-Question carries **two** Marks                    **(10×2=20)**

   a) What is an Interview?

   b) Define Leadership.

   c) What is Performance Appraisal?

   d) What is Kaizen?

   e) What do you understand by Succession Planning?

   f) Differentiate between Training And Development

   g) What is Total Quality Management?

   h) Distinguish Personnel Management and HRM

   i) State the benefits of HR policies in Organisation

   j) Mention the steps involved in the Successful implementation of HRD.

### Section - B

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

2. What are the important functions of Human Resource Management?

3. Discuss various methods used in the training of employees in an industrial concern

4. Explain the different styles of leadership.

5. Explain why performance is important in accomplishing organisational goals

6. Describe the need and significance of HRD.

## Section - C

Answer any **THREE** questions. Each question carries **Fifteen** marks. (3×15=45)

7. HRM plays a vital role in the management of an industrial organisation. Explain.

8. Briefly discuss the various methods of performance Appraisal

9. Define HRD. State the objectives of HRD. What are the various Instruments of HRD?

10. What is meant by HR planning? Why it is necessary? What are the various sequences? How far has it been adopted by Indian organisation.

11. Explain the following :

   a) Charismatic Leadership

   b) Transformational Leadership

   c) Qualities of successful Leadership

[Total No. of Pages : 1]

**PGIIS 1714 A-18**
M.Com. IInd Semester Examination
COMMERCE
(Strategic Management)
Paper : HC-2.1

Time : 3 Hours

Maximum Marks : 80

**Instructions to Candidates:**

Attempt all Sections

## Section - A

1. Answer **all** sub questions in **one or two** sentences. (10×2=20)
   a) What is the difference between mission and objective?
   b) When do you think the company can be at competitive disadvantage?
   c) What is conglomerate diversification?
   d) What is shared value?
   e) What is Relationship leader?
   f) What is the strategic prescription for green business?
   g) What do you mean by income standards?
   h) What is product differentiation?
   i) What is meant by business strength?
   j) What is Economic value added?

## Section - B

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

2. What are the advantages of Strategic Management?
3. What are the liquidation strategies?
4. Write a brief note on research and development strategy.
5. What are the differences between stability strategy and growth strategy.
6. Explain in brief the importance of strategic evaluation control.

## Section - C

Answer any **three** questions. Each question carries **15 marks**. (3×15=45)

7. What is corporate level strategy? What are the types of corporate level strategies? Explain.
8. What is financial policy? What are the issues to be covered under financial policy? Explain.
9. Critically examine the divisional form of organisational structure.
10. Explain in detail the process of strategic evaluation.
11. Write a detailed note on the global issues in strategic management.

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