

PGIIS-N 1748 B-14
M.Com. IIIrd Semester (CBCS) Degree Examination
Commerce
(Business Research Methods)
Paper : H.C. 3.1
(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) Define Business Research
 - b) How are research designs classified?
 - c) What do you mean by empirical research?
 - d) How do you define research problem?
 - e) State the limitations of sampling method.
 - f) Mention the various scaling techniques used in business research.
 - g) What are the usages of the cluster analysis technique?
 - h) What is meant by tabulation of data?
 - i) What is a technical report?
 - j) What is an annexure?

SECTION - B

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

(3 × 5 = 15)

2. Explain the formulation of research design.
3. Explain the steps in hypothesis testing.
4. Explain the guiding considerations in the construction of questionnaire.
5. What is multivariate analysis? When is it used?
6. Explain the steps that a researcher needs to follow to formulate a good research report.

SECTION - C

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

7. What do you mean by research design? Is single research design suitable in all research studies? If not, why?
 8. What is a research problem? Explain the main issues which should receive the attention of the researcher in formulating the research problem.
 9. What are the various methods of collecting research data? Explain their advantages and limitations.
 10. What is discriminant analysis? Explain the various steps in carrying out a discriminant analysis.
 11. Explain the different forms of reporting the research findings. Discuss the points to be kept in mind while preparing the research report.
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PGIIS - N 1749 B-14
M.Com. IIIrd Semester (CBCS) Degree Examination
Commerce
(Financial Systems and Markets)
Paper : H.C-3.2
(New)

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 do you mean by IPO?
- b) What is Green - Shoe option?
- c) Name any four Non - Banking Financial Companies.
- d) What is Core Banking?
- e) What is Gilt - Edged Market?
- f) Who is Depository Participant?
- g) What is off - site ATM?
- h) What is Debit Card?
- i) What are Financial Derivatives?
- j) Define Financial Engineering.

SECTION - B

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

(3 × 5 = 15)

- 2. What is capital market? What are its major constituents?
- 3. Distinguish between New Issue Market and Stock Exchanges.
- 4. How does SEBI protect the interest of investors in India? Explain.
- 5. Explain the functions of IRDA.

6. What are the differences between Debit Card and Credit Card.

SECTION - C

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

7. “In spite of suitable legislative measures, the Indian Financial System remains weak”.
Comment.
8. Explain the components of Indian Financial System in detail.
9. Discuss briefly the various Money Market Instruments.
10. Explain the process of Financial Engineering.
11. Explain the impact of Central Bank measures on the functioning of Commercial Banks.

PGIIS-N 1750 B-14
M.Com. IIIrd Semester (CBCS) Degree Examination
Commerce
(Computer Applications in Business)
Paper : H.C. 3.3
(New)

Time : 3 Hours

Maximum Marks : 50

SECTION - A

Answer **ALL** the sub - questions. Each sub - question carries **ONE** marks. **(5 × 1 = 5)**

1. a) State any one difference between auxiliary memory and main memory.
- b) State the procedure of creating a worksheet document.
- c) Explain the copy and paste features in MS-Word.
- d) What are the impacts of IT on business environments.
- e) Differentiate between data and information.

SECTION - B

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

2. What are the different memories available in a computer system? Explain their characteristics.
3. Explain the procedure of sorting and filtering a data in spread sheet.
4. What is mail merge? How do you carryout in MS-Word.
5. What are the steps involved in creating a database in MS-Access.
6. Explain the differences between ring topology and star topology.

SECTION - C

Answer any **Three** questions. Each question carries **Ten** marks. **(3 × 10 = 30)**

7. Explain various components of a computer system.
8. Discuss the procedure to generate charts and graphs in electronic spread sheet using standard accounting data.

9. Describe the procedure of modifying entries and generating trial balance in MS-Access.
 10. What is Network? Explain the distributed data processing networks.
 11. Explain extensible style sheet language and tips for designing an efficient web pages.
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PGIIS-N 1753 B-14
M.Com. IIIrd Semester (CBCS) Degree Examination
Commerce
International Financial Management
Paper : S.C. 3.4 (B)
(New)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Attempt all sections

SECTION - A

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

1.
 - a) Define international financial management.
 - b) What is the significance of exchange rate forecasting?
 - c) Mention the types of transactions in foreign exchange market.
 - d) Define risk
 - e) What is decentralized cash management?
 - f) What is foreign equity investment?
 - g) What is MNC?
 - h) What is Forex market?
 - i) What is swap?
 - j) What is forward contract?

SECTION - B

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

2. What forces have brought about a rapid change in the field of international financial management?
3. What are the salient features of foreign exchange market in India?
4. Discuss the interest rate parity theory.

5. Write a note on foreign exchange exposure.
6. Discuss the features of project finance.

SECTION - C

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

7. Define exchange rate. Discuss the determinants of foreign exchange rate.
 8. Discuss the ways of financing foreign projects by short term funding.
 9. Discuss the features of international CAPM and the problems involved in long term borrowing in international capital markets.
 10.
 - a) The current spot rate for the US dollar is Rs. 51. The expected inflation rate is 6% in India and 2.5% in the US. What is the expected spot rate of the US dollar a year hence?
 - b) One-year US nominal interest rate is 5%, one - year Indian nominal interest rate is 10%. The current spot rate S_0 is Rs. 49.50. What is the expected spot rate one year hence?
 11.
 - a) Mr. Sehgal, the finance manager of Thermoplastics Inc. in New York has found that the interest rate in Switzerland is 25 below the interest rate in the US. He is urging the board of directors of his firms to issue foreign bonds in Switzerland. Evaluate his position.
 - b) If the spot rate of the US Dollar is Rs. 46.00 and the three month forward rate is Rs. 46.50, what is the annualized forward premium?
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PGIIS - N 1751 B - 14
M.Com. IIIrd Semester (CBCS) Degree Examination
Commerce
(Corporate Taxation - I)
Paper : SC 3.4 (A)
(New)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:Attempt **all** Sections**Section - A**Attempt **all** sub-questions. Each sub-questions carries 2 marks.**(10×2=20)**

1.
 - a) How do you decide residential status of a company?
 - b) Define taxable income
 - c) Define capital asset
 - d) What special condition is applicable for set-off of brought forward loss of a closely held company?
 - e) What are the payments which are subject to TDS.
 - f) What do you mean by belated returns?
 - g) Define 'Valuation date' and what is its significance?
 - h) Define cost inflation index
 - i) State the advantages of direct taxes.
 - j) Define the terms 'Previous Year' and 'assessment year'

Section - BAnswer any **Three** questions. Each question carries 5 marks**(3×5=15)**

2. Explain the term deemed dividend
3. Briefly discuss the provisions pertaining to set-off and carry - forward of losses.
4. Explain the term 'asset' under wealth tax.
5. X Ltd. sells 1000 shares of ABC Ltd. on 20-Nov-2014 at Rs. 1200 per share. The shares were acquired on 1-Feb 1978 at the rate of Rs. 10/- per share. The Fair Market Value of each share, on 1-April-1981, was Rs. 22. Find out the capital gain/loss under the provisions of Income Tax Act.
6. M Ltd., a domestic company, has a total income of Rs. 52,00,000 for the A.Y. 2014-15. For the same year it has a book profit of Rs. 2,82,00,000 (Computed u/s 115 JB of the Income Tax Act). Find out the tax liability if, the MAT credit as on 1/4/2013 stands to be Rs. 4,00,000.

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

(3×15=45)

7. What do you mean by tax planning, tax avoidance, tax evasion and tax management? Explain with examples each one of them with reference to a company.
8. Critically examine the tax incentives available to a company based on its location.
9. Discuss the procedure of filing return and assessment under the Income Tax Act.
10. Following are the assets and liabilities of X Ltd. as on 31/3/2014. Find out the Gross Wealth, Net Wealth and Wealth Tax Liability :
 - a) Buildings :
 - i) Guest house Rs. 60,00,000
 - ii) Farmhouse 30km. outside city Rs. 2,40,00,000
 - iii) Factory building for self use Rs. 5,00,00,000
 - iv) Residential building allotted to directors and officers - Rs. 1,10,00,000
 - b) Shares and debentures Rs. 40,00,000
 - c) Bank deposits Rs. 30,00,000
 - d) Motor cars for office use Rs. 29,90,000
 - e) Stock in trade Rs.1,98,00,000
 - f) Aircraft for office use 1,01,00,000
 - g) Urban land purchased in 1970 Rs. 3,68,00,000
 - h) Liabilities :
 - i) Money borrowed for purchase of guest house - Rs. 40,00,000
 - ii) Money borrowed for purchase of shares- Rs. 20,00,000
 - iii) Money borrowed for purchase of air craft - Rs.68,00,000

Write detailed note for your treatments.

11. Profit and Loss Account of X Ltd. for the year ending 31-3-2014 shows a net profit of Rs. 75 lakh after debiting / crediting the following items :

- a) Depreciation Rs. 23,00,000 (including Rs. 4,00,000 on revaluation).
- b) Interest to financial institution not paid before due date of filing of helwin of income Rs. 5,00,000
- c) Provision for doubtful debts Rs. 1,50,000
- d) Provision for unascertained liabilities Rs. 2,50,000
- e) Transfer to general reserve Rs. 4,00,000
- f) Net agricultural income Rs. 15,00,000
- g) Amount withdrawn from reserve created during 2009-10: Rs. 2,50,000 (Book profit was increased by the amount transferred to such reserve in assessment year 2010-11)

Other information :

- i) Brought forward loss and unabsorbed depreciation as per books are Rs. 10 lakh and Rs. 8 lakh respectively.

Compute the minimum alternate tax under section 115 JB for the assessment year 2014 - 15.
