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PGIVS-258 B-21
M.Com. Financial Analysis IV Semester (CBCS) Degree Examination
(Choice Based Credit System)
COMMERCE
Strategic Cost Management
Paper - HC - 401

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Attempt **all** sections.

Section - A

1. Answer all the sub - questions. Each sub-question carries **2** marks. **(10×2=20)**
- a) Explain the Philosophy of Strategic cost management.
 - b) Define process engineering.
 - c) What is FMS?
 - d) What is JIT?
 - e) What is Activity?
 - f) Define Kaizen costing.
 - g) What is downstream cost?
 - h) What is target costing?
 - i) State any two elements of quality cost.
 - j) What is cost centre?

Section - B

- Answer any **three** of the following. Each question carries **5** marks. **(3×5=15)**
- 2. Differentiate between conventional cost management and strategic cost management.
 - 3. Write a note on cost leadership.
 - 4. What is TQM? Briefly discuss the core concepts of TQM.
 - 5. Explain product life cycle costing.
 - 6. Compute the recovery rate of overheads from the following information under Activity - Based Costing Method.

Overheads	Costs (Rs.)	Cost Drivers (Cost Pools)
Set-up	60,000	Number of production runs (60)
Machines	15,20,000	Number of orders (1,080)
Receiving	8,70,000	Number of orders delivered (64)
Packing	5,00,000	Number of products delivered (100)
Engineering	7,46,000	Machines hours (2,94,000 hours)

Section - C

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

(3×15=45)

7. Explain various factors influencing cost management.
8. Discuss activity cost pools and cost drivers in detail.
9. Explain different types of FSM. Also discuss its merits and demerits.
10. Explain implementation of JIT Methodology.
11. Medical instruments uses a manufacturing costing system with one direct cost category (direct materials) and three indirect cost categories *viz.*
 - a. Setup production order and materials handling costs that vary with the number of batches.
 - b. Manufacturing operation costs that vary with machine hours, and
 - c. Costs of engineering changes that vary with the number of engineering changes made.

In response to competitive pressures at the end of 2020. Medical Instruments employed value engineering technique to reduce manufacturing costs. Actual information for 2020 and 2021 are as follows.

Particulars	2020	2021
Setup, production order and materials handling cost per batch	Rs. 8,000	Rs.7,500
Total manufacturing operating cost per machine hour	55	50
Cost per engineering change	12,000,	10,000

The management of Medical Instruments wants to evaluate whether value engineering has succeeded in reducing the target manufacturing cost per unit of one of its products. HJ6, by 10%. Actual results for 2020 for HJ6 are as follows.

Particulars	Actual results for	
	2020	2021
Units of HJ6 Produced	3500	4,000
Direct material cost per unit of HJ6	Rs.1,200	Rs. 1,100
Total number of batches required to product HJ6	70	80
Total machine hours required to produce HJ6	21,000	22,000
Number of engineering changes made	14	10
Required :		

- a. Calculate the manufacturing cost per unit of HJ6 in 2020 and 2021.
- b. Did medical Instruments achieve the target manufacturing cost per unit for HJ6 in 2021? Explain.
- c. Explain how medical instruments reduce the manufacturing cost per unit of HJ6 in 2021.

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PGIVS-259 B-21
M.Com. (Financial Analysis) - IV Semester Degree Examination
(Choice Based Credit System)
COMMERCE
Management Information System
Paper - HC - 402

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Attempt **all** sections.

Section - A

1. Answer all the sub - questions. Each sub-question carries **2** marks. **(10×2=20)**
- a) Define the meaning of MIS.
 - b) Discuss any two important objectives of MIS.
 - c) Mention the types of information systems.
 - d) What is DSS?
 - e) Define HRMS.
 - f) What is SDLC?
 - g) What is RDBMS?
 - h) Discuss any three components of DBMS.
 - i) What is SQL?
 - j) What is CASE?
 - k) Mention the types of computer network.
 - l) Mention any two important quality of information.

Section - B

- Answer any **three** questions. Each question carries **5** marks. **(3×5=15)**
2. What are the challenges in development of MIS? Explain.

3. Discuss the management process and managerial roles with neat diagram.
4. Explain Decision - Support Systems with suitable diagram.
5. Discuss the various components of DBMS.
6. Explain the different users of information system.

Section - C

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

(3×15=45)

7. Explain the Concept, role and importance of MIS.
 8. Illustrate computer network topologies with diagram.
 9. Explain Herbert Simon Model for Decision - Making process with suitable diagram.
 10. With neat diagram explain Software Development Life Cycle (SDLC) Model.
 11. Discuss various levels of management structure with suitable example.
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PGIVS-261-B-21
M.Com.(Financial Analysis) IV Semester (CBCS) Degree Examination
COMMERCE
(Financial Services)
Paper - SC - 405(A)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Answer ALL the Sections.

SECTION - A

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

1. a) What do you mean by fund based financial service?
- b) Define capital market.
- c) What do you mean by public issues?
- d) What is CRISIL?
- e) What do you mean by lease rent?
- f) Define recourse factoring.
- g) What do you mean by consumer credit?
- h) What do you mean by growth fund.
- i) What is developmental financial institution.
- j) What is Equity participation?

SECTION - B

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

2. What is money market? and explain the instruments of money market.
3. Explain the advisory services offered by merchant banker.
4. Describe in brief the mechanism of operating for factoring.

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5. Describe the role of venture capital in promoting start ups.
6. Explain the scope and features of consumer credit.

SECTION - C

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

7. Discuss the scope and significance financial services in Indian financial system.
8. Discuss the various forms of factoring arrangement and its reference in liquidity management.
9. Discuss the funding extended by venture capital companies at different stages of the new ventures.
10. Describe how credit rating information will act as a facilitator for financial intermediaries in marketing financial products.
11. The XYZ leasing has been approached by a client to write a 10 year lease on an asset which cost Rs. 2,00,000/- and has an estimated salvage value of Rs. 20,000/- after 5 years. The company's post tax required rate of return is 10% and its is in 50% tax bracket. The company can claim a depreciation rate of 33.33% on the asset : you are required to compute lease rent which will provide the company its post tax required rate of return.

Present value factor.

Year	1	2	3	4	5
PVF @10%.	.909	.827	.751	.683	.621

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PGIVS-254 B-21
M.Com. IV Semester (CBCS) Degree Examination
COMMERCE
Corporate Taxation - II
Paper : SC - 4.5 (A)
(New)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Attempt **all** the sections.

Section - A

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

1. a) What do you mean by Indirect Tax?
- b) Who is a supplier?
- c) What do you mean by origin based tax?
- d) What do you mean by reverse charge?
- e) State any three exempted supplies.
- f) Define E-Way Bill.
- g) What do you mean by anti - dumping duty?
- h) Define transaction value of import.
- i) What do you mean by advalorem duty?
- j) What is taxable event under GST?

Section - B

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

2. How do you compute assessable value under customs? Discuss.
3. What is an invoice under GST? State its features.
4. Explain in brief the procedure of registration under GST.
5. Based on the following details compute the customs duty liability of an importer :
 - a. Assessable value of imported goods Rs. 1,00,000.
 - b. Basic customs duty rate 10%.
 - c. IGST - 18%.
 - d. SWS as applicable.
 - e. GST compensation cess - 10%.

6. A manufacturer supplies a machine, the details are as under :
- Value of machine (including the following items) is Rs. 18,00,000
 - Packing charges - Rs. 25,000.
 - Weighting charges - Rs. 8,000
 - Other incidental expenses - Rs. 92,000.
 - CGST and SGST - Rs. 2,74,576.
- Compute the taxable value of supply.

Section - C

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

- What is input tax credit? Discuss the procedure and conditions vis-a-vis ITC.
- With reference to supply discuss its types and significance of time and place of supply.
- Write a detailed note on procedure of filing return, assessment and payment of tax under GST.
- Following are the details furnished by a manufacturer, find GST payable.
 - Purchased input from a composite scheme dealer for Rs.2,00,000 (applicable GST rate is 12%) composite dealer paid GST @1%.
 - Purchased other related material from local dealer for Rs. 1,00,000 + 5% [20% goods lying in stock].
 - Cost of input services Rs. 2,00,000 +IGST 18%.
 - Profit margin 10% on cost.
 - Entire goods sold interstate.
 - Applicable GST rate is 18%.
 - Sundry expenses Rs. 44,120.
- M/S A Ltd. imported 2000 units of certain products @\$100 each. Bill of entry was filed on 1/8/2019. Entry inward was issued on 3/8/2019. Other details are as under :

Rate of duty -
 on 1/8/2019 @ 12%
 on 3/8/2019 @ 10%

Rate of exchange \$1 = Rs. 75.
 Freight = \$ 4000
 Insurance - \$ 1000
 Transportation from Indian port to premises - Rs. 18,000.

Discuss each of the particulars and compute assessable value and duty liability under customs.

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PGIVS-255 B-21
M.Com. IV Semester (CBCS) Degree Examination
COMMERCE
Mutual Funds
Paper : SC - 4.5 (B)

Time : 3 Hours

Maximum Marks : 80

Section - A

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

1. a) What is mutual fund?
- b) Define the term small Cap Funds.
- c) Who are investors?
- d) Give the meaning of investment risk.
- e) Define the term Treynor's ratio.
- f) What is Dividend Pay - out?
- g) Define the term mutual fund evaluation.
- h) What do you mean by financial literacy?
- i) Define the term Ethics.
- j) What do you mean by rate of return on investment?

Section - B

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

(3×5=15)

2. Describe the nature of Mutual fund business.
3. Who are involved in mutual fund business?
4. What are the steps involved in investing mutual funds?
5. Explain the risks involved in mutual fund investments.
6. What are merits and demerits of mutual fund business?

Section - C

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

(3×15=45)

7. What are the types of mutual funds? Describe in detail.
8. What are the strategies that are helping to manage the mutual fund business? Explain.
9. Write a detail note on RBI guidelines relating to mutual fund business.
10. Describe in detail the role of business ethics in protecting interest of investors.
11. A mutual fund made an issues of 10,00,000 units of Rs. 10 each 1-1-2018. No entry load was charged. It made the following investments :

Particulars

50,000 Equity shares of '100 each @' 160	80,00,000
7% Government Securities	8,00,000
9% Debentures (Unlisted)	5,00,000
10% Debentures (Listed)	5,00,000
	<u>98,00,000</u>

During the year, dividends of Rs. 12,00,000 were received on equity shares. Interest on all types of debt securities was received as and when due. At the end of the year equity shares and 10% debentures are quoted at 175% and 90% respectively. Other investments are at par. Find out the Net Asset Value (NAV) per unit given that operating expenses paid during the year amounted to Rs. 5,00,000. Also find out the NAV, if the Mutual fund had distributed a dividend of Rs. 0.80 per unit during the year to the unit holders.

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PGIVS-256 B-21
M.Com. IV Semester (CBCS) Degree Examination
COMMERCE
(Services Marketing)
Paper : SC - 4.5 (C)
(New Scheme)

Time : 3 Hours

Maximum Marks : 80

SECTION - A

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

1. a) Differentiate between Service Marketing and Good marketing.
- b) What is Heterogeneity?
- c) Define Positioning Map.
- d) What is Services Marketing Triangle?
- e) What is recovery strategy?
- f) Define Service Blueprint?
- g) Explain the need for positioning of services.
- h) What is the significance of Internal Marketing?
- i) What is Service Quality?
- j) Define marketing mix.

SECTION - B

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

2. Explain in detail the P,s of service marketing.
3. What are the roles of service channels in delivering the services to the consumer?
4. Write an explanatory note on service failure with suitable examples.
5. Explain the management of service capacity.
6. Explain the different ways of handling customer complaints.

SECTION - C

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

(3×15=45)

7. "Service sector marketing faces vast reality problems" justify your answer with examples.
 8. Explain the GAP model of service quality.
 9. Explain the various strategies of positioning of service in market.
 10. Define advertisement. Explain the role of advertisement in service sector.
 11. Give an analytical note on the reasons for the growth of service sector.
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PGIVS-257-B-21
M.Com. IV Semester (CBCS) Degree Examination
COMMERCE
Treasury Management
Paper : SC - 4.5 (D)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Answer ALL the Sections.

SECTION - A

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

1. a) What is risk analysis?
- b) Define Profit centre.
- c) What is RTGS?
- d) What is netting?
- e) What is meant by mark to market?
- f) What is VaR?
- g) Define international banking.
- h) What is internal audit?
- i) What is transaction exposure?
- j) What exchange rate?

SECTION - B

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

2. What are the objectives of treasury? Explain.
3. Write a note on Liquidity management.
4. What are treasury operations Explain with suitable example.
5. Briefly explain few important functions of treasury.
6. Write a note on accounting valuation of exposures.

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SECTION - C

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

7. Discuss the role of a treasury with reference to planning control and risk analysis of a treasury.
 8. Explain the internal control of liquidity management.
 9. What are the implications of treasury on global banking system. Discuss.
 10. Write a detail note on regulation, supervision and compliance of treasury functions.
 11. What are the different types of exposures? How they are valued in accounting.
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PGIVS-251 B-21
M.Com. IV Semester (CBCS) Degree Examination
COMMERCE
(Management Accounting)
Paper - HC - 4.1

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Answer **all** the sections.

Section - A

Answer all the sub - questions. Each sub - question carries **2** marks.

(10×2=20)

1. a) What is marginal income?
- b) What is static analysis?
- c) Define cash concept of fund.
- d) What is inventory turnover ratio?
- e) Define standard cost.
- f) What is cost break - even print?
- g) What do you mean by absorption costing?
- h) Define master budget.
- i) What is C/S ratio?
- j) State the objectives of budgetary control.

Section - B

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

(3×5=15)

2. Define management accounting. Explain its nature.
3. What are the merits and demerits of ratio analysis?
4. Write a short note on zero - base budgeting.

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PGIVS-252 B-21
M.Com. IV Semester (CBCS) Degree Examination
COMMERCE
International Business
Paper : H.C - 4.2

Time : 3 Hours

Maximum Marks : 80

Section - A

Answer all the sub - questions. Each question carries **Two** marks.

(10×2=20)

1. a) Define international business.
- b) Who is Expatriate manager?
- c) What is meant by turnkey project?
- d) Define Transnational Corporation.
- e) What is repatriation of profit?
- f) Expand NAFTA.
- g) Define franchising?
- h) What is meant by dumping?
- i) What is tariff?
- j) What is meant by two - tier pricing?

Section - B

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

(3×5=15)

2. Briefly explain the various goals of International business.
3. What are the features of MNCs? Explain.
4. What is Greenfield strategy? What are its benefits.

5. Explain the HRM strategies to meet global competition.
6. Briefly explain the objectives WTO.

Section - C

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

7. Discuss the merits and demerits of international business to Home and Host countries.
 8. Briefly explain the advantages and disadvantages of MNCs to host country.
 9. Explain the various routes of Multinational business.
 10. Discuss the various factors influencing on FDI.
 11. Compare and contrast the functions IMF and IBRD.
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PGIVS-253 B-21
M.Com. IV Semester Degree Examination
COMMERCE
Financial Services
Paper : HC 4.3

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Attempt **All** the sections.

SECTION - A

Answer all the sub - questions. Each sub-question carries **2** marks.

(10×2=20)

1. a) Define economic environment.
- b) What do you mean by fee based financial service.
- c) Define merchant banking.
- d) What is operating lease?
- e) What do you mean by public issue?
- f) What is CARE?
- g) What do you mean by without recourse factoring?
- h) Define NAV.
- i) What do you mean by start up?
- j) Define Venture capital?

SECTION - B

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

(3×5=15)

2. Explain the scope of financial services in Indian financial system.
3. Describe in brief the functions of merchant bankers.
4. Explain the features hire purchase financing.

5. Explain the merits of venture capital financing.
6. Explain the functions of a factoring service provider.

SECTION - C

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

7. Discuss the significance of financial services in development and growth of Indian financial System.
8. Discuss the SEBI guidelines applicable to merchant banking.
9. Explain role and significance of venture capital financing in promoting Indian start up ecosystem.
10. Discuss the types and mechanism of operating factoring.
11. The global leasing has been approached by a client to write 10 year lease on an asset which cost Rs. 5 lakhs and has an estimated salvage value of Rs. 50,000 after five years. The company's post tax required rate return is 10% and it is 50% tax bracket. The company can claim a depreciation rate of 33.33% on the asset, you are required to compute the lease rent which will provide the company its post tax required rate of return.

Present value factor.

Year	1	2	3	4	5
P _e VF 10%.	.909	.827	.751	.683	.621