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**PG4S-589-B-22**  
**M.Com. IV Semester (CBCS) Degree Examination**  
**COMMERCE**  
**International Business**  
**Paper - HC- 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) What is International Business?
- b) What is Greenfield Strategy?
- c) What is meant by Global Corporation?
- d) What is meant by Dumping?
- e) What is Foreign Direct Investment?
- f) Who is Polycentric Manager?
- g) Expand UNCTAD.
- h) What do you mean by National Clause?
- i) What is meant by Licensing?
- j) What is Absolute Advantage Theory?

**SECTION - B**

Answer any Three questions. Each question carries Five marks.

**(3×5=15)**

2. What are the drivers of International Business? Explain.
3. Explain the reasons for the fast growth of MNCs.
4. Explain the merits and demerits of Joint Venture.
5. What are the reasons for flow of FDI? Explain.
6. Briefly explain the functions of World Bank.

**SECTION - C**

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

**(3×15=45)**

7. Discuss the various factors influencing on International Business.
  8. Briefly explain advantages and disadvantages of MNCs to India.
  9. Explain the various entry modes International Business.
  10. Explain the merits and demerits of FDI to India.
  11. Explain the principles and issues of World Trade Organization.
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**PG4S-596-B-22**

**M.Com. IV Semester (CBCS) Degree Examination**

**COMMERCE (Financial Analysis)**

**Management Information System**

**Paper : HC 402**

**Time : 3 Hours**

**Maximum Marks : 80**

**Instructions to Candidates:**

*Answer All sections.*

**SECTION - A**

Answer **All** sub-questions in one or two sentences. Each sub-question carries **2** marks.

**(10×2=20)**

1. a) What is DSS?
- b) What are the levels of management?
- c) What is Transaction Processing?
- d) What is networking?
- e) How do you evaluate the MIS?
- f) What is Data Dictionary?
- g) How do you determine the quality of information?
- h) What is DBMS?
- i) Name any two threats to information system.
- j) What is system control?

**SECTION - B**

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

**(3×5=15)**

2. What are the tactical level management information needs?
3. What is meant by DSS? Explain.
4. How do you implement the MIS?
5. What are the components of DBMS?
6. How do you generate the information?

### SECTION - C

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

**(3×15=45)**

7. Write a detailed note on the information system needs for finance and marketing.
8. What are the types of networks and what are the uses of networks? Explain.
9. How do you conduct the System Audit?
10. What are the options available to outsource the information system services?
11. Write a detailed note on Enterprise Resource Planning.

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**PG4S-597-B-22**

**M.Com. (FA) IV Semester (CBCS) Degree Examination**

**COMMERCE**

**Corporate Financial Accounting**

**Paper - HC 403**

**Time : 3 Hours**

**Maximum Marks : 80**

**Instructions to Candidates.**

Attempt **All** the Sections

**SECTION-A**

Answer **All** the Sub-questions Each Sub-question carries **Two** marks.

**(10×2=20)**

1. a) Define Financial accounting.
- b) State any three objectives of accounting.
- c) What is meant by matching concept?
- d) What is GAAP?
- e) What is accrual basis of accounting?
- f) What is forfeiture of shares?
- g) What is trial balance?
- h) What is bonus share?
- i) State different kinds of financial reports.
- j) What is debenture redemption reserve?

**SECTION-B**

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

**(3×5=15)**

2. Who are the users of accounting information? Why they need such information?
3. Briefly explain the accounting concepts.
4. What are methods of providing depreciation? Briefly explain.
5. Briefly explain the accounting treatment for the issue of equity shares.
6. Define holding company. How it is different from subsidiary company?

**SECTION-C**

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

**(3×15=45)**

7. Discuss the advantages and disadvantages of accounting.
8. Explain the differences between equity share, preference shares and debentures.
9. Explain the merits and demerits of issuing shares and debentures.

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10. ABC Ltd purchased a second hand machine for Rs.50,000 on July 01, 2018 and spent Rs.24,000 on its repair and installation Rs.5,000 for its carriage. On September 01, 2019 it purchased another machine for Rs.2,50,000 and spent Rs.10,000 on its installation.
- Depreciation is provided on machinery @ 10%p.a. on original cost method annually on December 31. Prepare machinery account and depreciation account from the year 2018 to 2021.
  - Prepare machinery and depreciation account from the year 2018 to 2021, if depreciation is provided on machinery @10%p.a. on written down value method annually on December 31.

11. The following particulars taken out from the books of Ramesh and Suresh Enterprises as on 31<sup>st</sup> December 2021, Prepare Profit and Loss Account and Balance Sheet.

Particulars	Dr.	Cr.	Particulars	Dr.	Cr.
Ramesh's Capital		80,000	Advertisement	1,000	
Suresh's Capital		1,00,000	Bill Payable		12,000
Opening Stock			Provision for bad debts		1,500
Raw material	2,500		Land and building	90,000	
Finished goods	6,500		Furniture	70,000	
Purchases	64,500		Sundry debtors	25,400	
Sales		1,19,000	Sundry Creditors		41,000
Sales return	2,000		Ramesh's drawings	2,800	
carriage	16,000				
Manufacturing					
expencc	12,000		Suresh's drawings	1,400	
Salaries	8,000		Cash in hand	800	
Insurance	1,500		Cash at bank	49,000	
Postage	100		<b>Total</b>	<b>3,53,500</b>	<b>3,53,500</b>

Ramesh and Suresh share profit and loss equally. Other information is given below.

- Stock at the December 31<sup>st</sup>, 2021 was Raw Materials Rs.4,000 and Finished goods Rs.12,000.
- Outstanding expenses Salaries Rs.1,500. Carriage Rs.2,100.
- Insurance paid for 15 months upto March 2020.
- Write-off bad debts for Rs.400 and provision for bad debts @ 5% of debtors.
- Goods withdrawn by Ramesh for personal use Rs.2,000.

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**PG4S-591-B-22**  
**M.Com. IV Semester (CBCS) Degree Examination**  
**COMMERCE**  
**Corporate Taxation-II**  
**Paper : S.C - 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) Define GST.
- b) State the major taxes subsumed in GST.
- c) Why GST compensation cess is levied?
- d) Distinguish Origin based and destination based tax.
- e) Define tariff value of goods.
- f) What do you mean by safeguard duty?
- g) Why CUD is levied?
- h) What do you mean by composite supply?
- i) What do you mean by reverse charge of duty?
- j) What is the purpose of input tax credit?

**SECTION - B**

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

(3×5=15)

2. What do you mean by composite levy? Explain.
3. State the powers and functions of GST council.
4. Discuss in brief the concept of anti-dumping duty.

5. X Ltd. imports certain goods from US for an FOB of Rs.10,00,000. Compute the customs duty:
- Basic customs duty :15%
  - SWS : 10%
  - IGST : 18%
  - IGST Cess : 18%
6. Y Ltd. incurs the following :
- Cost of material purchased within state, (including GST of Rs. 18,000) : Rs. 1,18,000
  - Cost of material purchased from outside state (including GST of Rs.10,000): RS 2,10,000
  - Cost of labour and processing: Rs.1,20,000.
  - Profit : Rs.84,000
- Find the value of supply.

### SECTION - C

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

- Define supply. Discuss in detail the types of supply and their relevance in GST.
- How do you compute customs value and customs duty of imported goods? Discuss.
- Explain in brief the concepts of Registration of supplier and Input Tax credit under GST.
- Z Ltd. imports certain goods from U.K. for 12,000 UK pound (£).Following other expenses are incurred:
 

a) Packing Charges :	100	£
b) Container Charges :	100	£
c) Buying Commission :	60	£
d) Freight :	2,500	£
e) Insurance :	240	£
f) Exchange Rate :	1 £=Rs.94	
g) Basic customs duty :	10%	
h) IGST :	12%	
i) SWS :	10%	
j) IGST Cess :	12%	

Compute the assessable value, customs duty and landed cost of imported goods.