

Roll No \_\_\_\_\_

124833

[Total No. of Pages : 2

**PG4S-081-B-23**

**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) Differentiate between cost centre and profit centre in the context of treasury management.
- b) Write any two objectives of treasury management.
- c) Define the term CRR.
- d) Expand the terms CCIL and RTGS.
- e) Write any two implications of treasury operations in international banking?
- f) Define Front Office and Back Office in the context of Treasury management.
- g) Write the significance of revaluation in treasury management.
- h) Define external audit.
- i) What is the concept of bond dynamics in financial markets?
- j) Why it is important to eliminate or manage exposures effectively?

**SECTION-B**

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

2. Explain the key functions and responsibilities of a treasurer in an organization.
3. Analyse the role of netting in liquidity management and how it has an impact on reducing settlement risks in financial transactions.
4. Explain the moral and ethical considerations that Treasury professionals should adhere to in a situation of ethical dilemmas.



5. Explain the concept of an Integrated Treasury and its significance in optimizing an organization's financial resources.
6. What are the steps involved in the elimination of exposures in financial risk management. What strategies can organizations use to mitigate these risks?

### SECTION-C

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

7. Explain in detail the integrated Treasury planning and control processes and their significance in effective treasury management.
8. Elaborate the liquidity management practices adopted by central bank. Evaluate its role in maintaining financial stability during times of financial crisis.
9. Write a note on the following:
  - a) Mark-to-Market process
  - b) Value at Risk (VaR)
  - c) Risk analysis
10. Analyse the importance of internal and external audits in ensuring compliance and risk management in Treasury operations. Discuss its challenges and benefits.
11. Provide a detailed overview of the methods and techniques used for accounting valuation and analyse the challenges associated with exposure valuation in financial risk management.



5. Explain the concept of an Integrated Treasury and its significance in optimizing an organization's financial resources.
6. What are the steps involved in the elimination of exposures in financial risk management. What strategies can organizations use to mitigate these risks?

### SECTION-C

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

7. Explain in detail the integrated Treasury planning and control processes and their significance in effective treasury management.
8. Elaborate the liquidity management practices adopted by central bank. Evaluate its role in maintaining financial stability during times of financial crisis.
9. Write a note on the following:
  - a) Mark-to-Market process
  - b) Value at Risk (VaR)
  - c) Risk analysis
10. Analyse the importance of internal and external audits in ensuring compliance and risk management in Treasury operations. Discuss its challenges and benefits.
11. Provide a detailed overview of the methods and techniques used for accounting valuation and analyse the challenges associated with exposure valuation in financial risk management.



Roll No \_\_\_\_\_ 124136

[Total No. of Pages : 2

PG4S-080-B-23

M.Com. IV Semester (CBCS) Degree Examination

COMMERCE

Services Marketing

Paper : SC-4.5(C)

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 service economy?
- b) What is service efficiency?
- c) What are industrial services?
- d) Define service quality?
- e) What is service mapping?
- f) What is service blue print?
- g) Differentiate good science of services?
- h) What is meant by service marketing triangle?
- i) What is service Mix?
- j) What is relationship marketing?

**SECTION-B**

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

2. What are the challenges of service design?
3. How service providers manage the demand and supply of services?
4. Define service scope.
5. What are 7 Ps of service Marketing?
6. Write a short note on SERVQUAL model



### SECTION-C

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

7. What are the types of new services? Describe the new service development process.
8. Discuss the service quality and productivity. What is integrated GAP model of service quality?
9. Define services marketing. Explain in detail how services are classified.
10. "The distribution of services is more challenging than distribution of goods". Comment
11. Explain the role of extended services marketing with an example.



123631

Roll No \_\_\_\_\_

[Total No. of Pages : 2

PG4S-079-B-23

M.Com. IV Semester (CBCS) Degree Examination

COMMERCE

Mutual Funds

Paper : SC-4.5(B)

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) Name two key regulatory authorities responsible for overseeing Mutual Funds in India.
- b) What is the primary function of a Mutual Fund's fund manager?
- c) What are the key advantages of investing in open-end Mutual Funds?
- d) Expand ELSS and IDCW.
- e) What is Asset Under Management (AUM) of a Mutual Fund?
- f) What are the key features of a Systematic Investment Plan (SIP)?
- g) What does the term "fundamental analysis" mean in the context of Mutual Fund selection?
- h) Mention one advantage and one disadvantage of investing in sector-specific Mutual Funds.
- i) What role do distributors play in the distribution of Mutual Fund units?
- j) What do you mean by liquid funds?

SECTION-B

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

2. Discuss the key steps involved in the process of evaluating and selecting a suitable Mutual Fund scheme for a long-term investor.
3. Compare and contrast the investment strategies of active and passive Mutual Fund management. Highlight the advantages and disadvantages of each approach.
4. Explain the various factors that can affect the Net Asset Value (NAV) of a Mutual Fund scheme.



5. Discuss the role of financial advisors in helping investors make informed decisions about Mutual Fund investments.
6. Explain the steps an investor should follow when choosing the right Mutual Fund scheme for their investment goals.

### SECTION-C

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

7. Examine the evolution and growth of the Mutual Fund industry in India. How has it evolved to meet the changing needs of investors and the regulatory environment?
8. Explain the concept of investment objectives and risk tolerance in the context of Mutual Fund investment. How should these factors influence an investor's choice of Mutual Funds?
9. Discuss the ethical considerations that Mutual Fund managers should adhere to when making investment decisions on behalf of real owners of the funds.
10. Discuss the importance of financial literacy for Mutual Fund investors. How can education and awareness initiatives contribute to informed investment decisions?
11. Expound on the key measures employed in the evaluation of Mutual Funds.



108131

Roll No \_\_\_\_\_

[Total No. of Pages : 3

**PG4S-078-B-23**

**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) Define IGST.
- b) Write any two exempted services under GST.
- c) What is composition scheme?
- d) What is Tax Invoice?
- e) What is meant by Reverse Charge Mechanism?
- f) Define Input tax credit.
- g) Differentiate between Search and Seizure under GST.
- h) What is Taxable Event under Customs Act?
- i) What is Duty drawback scheme?
- j) Define Refunds under Customs Act.

**SECTION-B**

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

2. Explain the Constitutional aspects of CGST Act.
3. Briefly explain the provisions relating to E-Commerce under GST.
4. What are the types of Customs duties? Explain.
5. XYZ Ltd. Sedam makes the following supplies during the year 2022.
  - a) Supply of Taxable goods. Rs. 5,00,000
  - b) Supply of Exempt goods Rs. 2,00,000