

**(311CO21)**

M.Com. DEGREE EXAMINATION, JUNE/JULY 2025.

Third Semester

Banking

INTERNATIONAL BANKING

Time : Three hours

Maximum : 70 marks

SECTION A — ( $5 \times 3 = 15$  marks)

Answer any FIVE of the following.

1. (a) Concept of money market.
- (b) English banking system.
- (c) Branch banking.
- (d) New York money market.
- (e) European Central Bank.
- (f) Reserve Bank of India.
- (g) Treasury bill market.
- (h) IBRD.
- (i) New Development Bank.
- (j) Banker's Bank.

SECTION B — ( $5 \times 8 = 40$  marks)

Answer the following questions.

2. (a) Explain the characteristics and importance of developed money market.

Or

- (b) Discuss the origin and growth of Bank of England.

3. (a) Bring out the factors responsible for growth of unit banking in USA.

Or

- (b) Enumerate the functions of New York money market.

4. (a) State the organisation structure of European Central Bank.

Or

- (b) Describe the structure and working of commercial banking system in Japan.

5. (a) Briefly explain the monetary and credit policy of Reserve Bank of India.

Or

- (b) State the main recommendations on banking sector reforms in India.
6. (a) Briefly describe the role of I.M.F. in the economic development of India.

Or

- (b) Discuss the functioning of IFC.

SECTION C — ( $1 \times 15 = 15$  marks)

Answer the following.

7. (a) Explain the functions of NABARD and state the problems faced by it.

Or

- (b) What are the characteristics and defects of Indian Money Market?

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M.Com. DEGREE EXAMINATION, JUNE/JULY 2025.

Third Semester

Banking

INTERNATIONAL FINANCIAL MARKETS AND SERVICES

Time : Three hours

Maximum : 70 marks

SECTION A — (5 × 3 = 15 marks)

Answer any FIVE of the following.

1. (a) International monetary system.
- (b) Pegging of currencies.
- (c) Exchange rate.
- (d) Hedging.
- (e) BOP theory.
- (f) Financial swaps.
- (g) EDR
- (h) Free float and convertibility.
- (i) Forecasting exchange rate.
- (j) IDR.

SECTION B — (5 × 8 = 40 marks)

Answer the following questions.

2. (a) Briefly explain system of exchanging currencies.

Or

- (b) What do you understand by international liquidity? Explain the problems of excess liquidity.

3. (a) Enumerate the exchange rate quotations and practices.

Or

- (b) Discuss the foreign exchange market activities.

4. (a) Distinguish between interest rate parity and purchasing power parity.

Or

- (b) Write in detail about short run demand and supply theory.

5. (a) Explain the impact of Euro-Currency markets on Indian economy.

Or

- (b) Describe the international capital market instruments.
6. (a) State the role of international debt servicing problem in Indian Economy.

Or

- (b) What are the differences between arbitraging and speculation?

SECTION C — ( $1 \times 15 = 15$  marks)

Answer the following.

7. (a) Discuss in brief the International securities markets and instruments.

Or

- (b) What is foreign exchange market? Explain foreign exchange market activities.

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**(313CO21)**

M.Com. DEGREE EXAMINATION, JUNE/JULY 2025.

Third Semester

Banking

INSURANCE AND RISK MANAGEMENT

Time : Three hours

Maximum : 70 marks

SECTION A — (5 × 3 = 15 marks)

Answer any FIVE of the following.

1. (a) Concept of risk.  
(b) Individuals risk management.  
(c) Pooling in insurance.  
(d) Kinds of insurance.  
(e) Surveyors and loss assessors.  
(f) Underwriting.  
(g) Claim settlement.  
(h) Insurance registration.  
(i) Reinsurance risks.  
(j) Third party administrators.

SECTION B — (5 × 8 = 40 marks)

Answer the following questions.

2. (a) What are the methods of handling poor risk?  

Or

(b) Define insurance. Explain the causes and benefits of insurance.
3. (a) What is risk management? State the various theories of risk management.  

Or

(b) What is globalisation of insurance? Explain it's impact in India.
4. (a) Write a note on Regulation of insurance business in India.  

Or

(b) What are accounting principles and taxation aspects of Insurance?

5. (a) Briefly explain the process of claims settlements in life insurance.

Or

- (b) Define underwriting. State the principles of underwriting.
6. (a) What is insurance pricing? Explain with some examples.

Or

- (b) Life insurance Vs Non-life insurance pricing – Discuss.

SECTION C — ( $1 \times 15 = 15$  marks)

Answer the following.

7. (a) Define reinsurance. Explain the role of reinsurance in Indian perspective.

Or

- (b) Enumerate the objectives of rate making and determination of rate in Life Insurance.

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(304CO21)

M.Com. (Accountancy)/M.Com. (Banking) DEGREE EXAMINATION,

JUNE/JULY 2025.

Third Semester

FINANCIAL REPORTING

Time : Three hours

Maximum : 70 marks

SECTION A — (5 × 3 = 15 marks)

Answer the following questions.

1. (a) What are published financial statements?

ప్రచురిత ఆర్థిక నివేదికలు ఏమిటి?

Or

- (b) Explain the importance of financial reporting.

ఆర్థిక నివేదిక యొక్క ప్రాముఖ్యతను వివరించండి.

2. (a) What is the significance of corporate restructuring?

కార్పొరేట్ పునర్వ్యస్థీకరణ యొక్క ప్రాముఖ్యత ఏమిటి?

Or

- (b) Explain the concept of inter-company transactions.

ఇంటర్ - కంపెనీ లావాదేవీల భావనను వివరించండి.

3. (a) Define Minority Interest and its impact on financial statements.

అల్ప సంఖ్యాక వాటాను నిర్వచించండి మరియు దాని ప్రభావాన్ని వివరించండి.

Or

- (b) What is the need for consolidated financial statements?

ఏకీకృత ఆర్థిక నివేదికల అవసరం ఏమిటి?

4. (a) Explain the meaning of pre-acquisition profit.

కొనుగోలు ముందు లాభం యొక్క అర్థాన్ని వివరించండి.

Or

- (b) Discuss the accounting for financial instruments.

ఆర్థిక పరికరాల కోసం అక్నౌంటింగ్ను చర్చించండి.

5. (a) What are the different types of financial instruments?  
వివిధ రకాల ఆర్థిక పరికరాలు ఏమిటి?

Or

- (b) What is the significance of cash flow statements in financial reporting?  
ఆర్థిక నివేదికలో నగదు ప్రవాహ నివేదికల ప్రాముఖ్యత ఏమిటి?

SECTION B — (5 × 8 = 40 marks)

Answer the following questions.

6. (a) Explain the key challenges in corporate financial reporting.  
కార్పొరేట్ ఆర్థిక నివేదికలో కీలకమైన సవాళ్లను వివరించండి.

Or

- (b) What are the objectives and benefits of corporate restructuring?  
కార్పొరేట్ పునర్వ్యవస్థీకరణ లక్ష్యాలు మరియు ప్రయోజనాలు ఏమిటి?

7. (a) Discuss the procedure of preparing a consolidated profits and loss account.  
ఏకీకృత లాభ-నష్టం ఖాతా తయారీ విధానాన్ని చర్చించండి.

Or

- (b) Explain the consolidation process for foreign subsidiaries.  
విదేశీ అనుబంధ సంస్థల ఏకీకరణ ప్రక్రియను వివరించండి.

8. (a) Discuss the reporting of financial instruments in corporate financial statements.  
కార్పొరేట్ ఆర్థిక నివేదికల్లో ఆర్థిక పరికరాల నివేదికను చర్చించండి.

Or

- (b) Explain the measurement and recognition of compound financial instruments.  
సంక్లిష్ట ఆర్థిక పరికరాల కొలత మరియు గుర్తింపును వివరించండి.

9. (a) How are foreign subsidiaries consolidated in financial statements?  
ఆర్థిక నివేదికల్లో విదేశీ అనుబంధ సంస్థలు ఎలా ఏకీకృతం చేయబడతాయి?

Or

- (b) Explain the recognition and measurement of financial instruments.  
ఆర్థిక పరికరాల గుర్తింపు మరియు కొలతను వివరించండి.

10. (a) What is the importance of financial instruments in corporate reporting?

కార్పొరేట్ నివేదికలో ఆర్థిక పరికరాల ప్రాముఖ్యత ఏమిటి?

Or

- (b) Explain the accounting treatment of compound financial instruments.  
సంక్లిష్ట ఆర్థిక పరికరాల అకౌంటింగ్ చికిత్సను వివరించండి.

SECTION C — (1 × 15 = 15 marks)

Answer the following questions.

11. (a) Discuss the impact of financial reporting on corporate governance.  
కార్పొరేట్ పాలనపై ఆర్థిక నివేదిక ప్రభావాన్ని చర్చించండి.

Or

- (b) Calculate the Goodwill for a company that acquired a subsidiary for Rs. 12,00,000 with net assets worth Rs. 8,00,000.

రూ.8,00,000 నికర ఆస్తులతో కూడిన అనుబంధ సంస్థను రూ.12,00,000 కొనుగోలు చేసిన సంస్థ కోసం గుడ్విల్ లెక్కించండి.

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M.Com. DEGREE EXAMINATION, JUNE/JULY 2025.

Third Semester

Banking

ENTREPRENEURSHIP DEVELOPMENT

Time : Three hours

Maximum : 70 marks

SECTION A — (5 × 3 = 15 marks)

Answer any FIVE of the following.

1. (a) Communication ability.  
(b) Entrepreneurship development.  
(c) State Financial Corporation.  
(d) Industrial Estate.  
(e) Market analysis.  
(f) Location of a new project.  
(g) Need for break-even-analysis.  
(h) Production cost.  
(i) APSSIC  
(j) Economic analysis.

SECTION B — (5 × 8 = 40 marks)

Answer the following questions.

2. (a) Define entrepreneurship. Explain the psycho-logical factors in entrepreneurship.  

Or

(b) What are the factors influencing the birth of entrepreneurs?
3. (a) Discuss the role of APIDC in financing entrepreneurs.  

Or

(b) Briefly explain the functions of district industries centres.
4. (a) Write a note on production technology and layout of site.  

Or

(b) What are the objectives of demand analysis?
5. (a) Define break even analysis. Explain it's managerial uses.

Or

- (b) Bring out the important contents in project cost report.
6. (a) Enumerate the principles which are required in preparing a project report.

Or

- (b) What are the techniques used for the preparation of project report?

SECTION C — ( $1 \times 15 = 15$  marks)

Answer the following.

7. (a) Elucidate tax concessions and other incentives provided by Government to industries located in backward areas.

Or

- (b) Discuss in brief the Government Policies and measures towards promotion of entrepreneurship.

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M.Com. DEGREE EXAMINATION, JUNE/JULY 2025.

Third Semester

FINANCE OF FOREIGN TRADE

Time : Three hours

Maximum : 70 marks

SECTION A — ( $5 \times 3 = 15$  marks)

Answer any FIVE of the following questions.

1. (a) Importance of foreign trade.  
(b) RBI and foreign trade.  
(c) Risk in foreign trade.  
(d) Vostro accounts  
(e) Purchasing power parity theory.  
(f) Current account.  
(g) Exchange pegging.  
(h) Exchange arithmetic.  
(i) Foreign Exchange Regulation Act 1973  
(j) Multiple exchange rates.

SECTION B — ( $5 \times 8 = 40$  marks)

Answer the following questions.

2. (a) Explain the commercial terms used in the delivery of goods in foreign trade.  
Or  
(b) What are the emerging trends in foreign trade?
3. (a) Distinguish between balance of trade and balance of payment.  
Or  
(b) Discuss the role played by banks in promoting foreign trade.
4. (a) What are the special schemes of ECGC?  
Or  
(b) Enumerate the different methods of international settlements through banks.
5. (a) Define exchange rate. Explain various types of exchange rates.

Or

- (b) State the basic concepts of exchange rates. Also write the problems on exchange rate.
6. (a) Briefly explain NOSTRO accounts.

Or

- (b) Describe the spot and forward deals for the sale of foreign currencies.

SECTION C — ( $1 \times 15 = 15$  marks)

Answer the following.

7. (a) What are the causes for cyclical and monetary disequilibrium in balance of payments?

Or

- (b) Discuss in brief the role of ECGC for protection against risk in foreign trade.

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