

(311CO21)

M.Com. DEGREE EXAMINATION, OCTOBER/NOVEMBER 2024.

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) Need for Money Market
 - (b) Monetary Policy
 - (c) Concept of Unit Banking
 - (d) Meaning of Federal Reserve System
 - (e) Bank of Japan
 - (f) Failures of RBI
 - (g) NABARD
 - (h) IMF
 - (i) BRICS
 - (j) Need for the study of International Banking

SECTION B — ($5 \times 8 = 40$ marks)

Answer the following questions.

2.
 - (a) Define 'Money Market'. Discuss the importance of Money Market in India.

Or

- (b) Examine the organisational structure of Bank of England.
3.
 - (a) What factors are responsible for the growth of Branch Banking in USA?

Or

- (b) What are the features of New York Money Market?

4. (a) Outline the functions of European Central Bank.

Or

- (b) Briefly explain the Industrial Banking in Japan.

5. (a) What are the objectives of credit policy?

Or

- (b) Outline the constituents of Indian Money Market.

6. (a) What are the features of New Development Bank?

Or

- (b) Discuss the Functioning of IBRD.

SECTION C — (1 × 15 = 15 marks)

Answer the following.

7. (a) Write in detail about the commercial Banking System in Japan.

Or

- (b) Critically examine the functioning of Reserve Bank of India.

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Banking

INTERNATIONAL FINANCIAL MARKETS AND SERVICES

Time : Three hours

Maximum : 70 marks

SECTION A — ($5 \times 3 = 15$ marks)

Answer any FIVE of the following questions.

1.
 - (a) International Liquidity
 - (b) Target Zone Arrangement
 - (c) Arbitraging
 - (d) Speculation
 - (e) IRP
 - (f) Forward Market
 - (g) Euro Currency Market
 - (h) GDR
 - (i) Bond and Notes Market
 - (j) ADR

SECTION B — ($5 \times 8 = 40$ marks)

Answer the following questions.

2.
 - (a) What are the features of International Monetary System?

Or
 - (b) Outline the functions of European Monetary System.
3.
 - (a) Explain the process involved in Exchange Rate determination.

Or
 - (b) Write in detail about the issues involved in Hedging.
4.
 - (a) Discuss in detail about BOP Theory.

Or

- (b) What measures are available to forecast exchange rate?
5. (a) Explain briefly about International Money Market Instruments.

Or

- (b) Discuss the objectives of Integration of Financial Markets.
6. (a) What are the International Debt Problems in India?

Or

- (b) Explain with examples about Financial Swaps.

SECTION C— (1 × 15 = 15 marks)

Answer the following.

7. (a) What is meant by Foreign Exchange Market? What are the various activities of Foreign Exchange Market?

Or

- (b) Discuss in detail about the role of Intermediaries in International Financial Market.

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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 Management
- (b) Poor Risks
- (c) Globalisation of Insurance
- (d) Kinds of Insurance
- (e) Tax aspects of Insurance
- (f) Product Design
- (g) Functions of Insurers
- (h) Non life Insurance Pricing
- (i) Mortality Tables
- (j) Insurance Agents

SECTION B — (5 × 8 = 40 marks)

Answer the following questions.

2. (a) What do you understand by the concept of Risk? Explain about types of Risks.
Or
(b) What are Risk Management objectives?
3. (a) Explain about various elements of an insurable Risk.
Or
(b) Describe about classical Theory of Risk Management.
4. (a) Do you support the concept of Liberalisation of Insurance Markets? Give reasons.

Or

- (b) What are the contents of an Insurance contract?
5. (a) Outline the objectives of Underwriting.

Or

- (b) Explain the process of claim settlement in General Insurance.
6. (a) What are the objectives of Insurance Pricing?

Or

- (b) What is Re-insurance? Explain about the nature of Reinsurance Risks.

SECTION C — (1 × 15 = 15 marks)

Answer the following.

7. (a) Define 'Insurance'. What are the causes and benefits of Insurance?

Or

- (b) Examine about the regulation of Insurance Business in India.

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Third Semester

FINANCIAL REPORTING

Time : Three hours

Maximum : 70 marks

SECTION A — (5 × 3 = 15 marks)

Answer the following questions.

Each question carries 3 marks.

1. (a) Write in brief

- (i) Accounting standards
- (ii) Valuation of Inventory.

Or

- (b) Any three objectives of Corporate Financial Reporting.

2. (a) Minority Interest connotation.

Or

- (b) Pre acquisition profits.

3. (a) Meaning of Restructuring.

Or

- (b) What is Purchase consideration?

4. (a) Cash flows from operating activities.

Or

- (b) Meaning of subsidiary company and foreign subsidiary company.

5. (a) Give examples of Financial assets.

Or

- (b) Meaning of Derivative.

SECTION B — (5 × 8 = 40 marks)

Answer the following questions.

Each question carries 8 marks.

6. (a) What are the objectives of Published Financial statements?

Or

- (b) State the steps involved in Financial Reporting process.

7. (a) Explain the methods of discharge of purchase consideration.

Or

- (b) Explain the advantages of Internal reconstruction.
8. (a) How do you compute goodwill or capital reserve in consolidated Financial statements?

Or

- (b) Explain the accounting treatment of capital profits and revenue profits in consolidated financial statements.
9. (a) Explain the objectives of cash flow statement and give examples to cash equivalents.

Or

- (b) Give examples of cash flows from investing and financial activities.
10. (a) State assets which are not considered as Financial assets and liabilities not considered of Financial liability.

Or

- (b) Explain about De-recognition of financial asset.

SECTION C — (1 × 15 = 15 marks)

Answer the following questions.

11. (a) Explain the issues and problems with reference to published financial statements.

Or

- (b) A limited and B limited amalgamated on and from 1st April 2024. A new company C Ltd was formed to take over the businesses of the existing companies :

Summarized Balance Sheets as on 31.3.2023

Liabilities	A Ltd Rs.	B Ltd Rs.	Assets	A Ltd Rs.	B Ltd Rs.
Share capital			Fixed assets	10,50,000	7,50,000
Equity shares of Rs.100 each	11,00,000	10,00,000	Stock	6,00,000	5,50,000
General Reserve	4,00,000	3,50,000	Debtors	1,50,000	1,00,000
P&L a/c	3,00,000	2,00,000	Cash	2,00,000	3,50,000
Creditors	2,00,000	2,00,000			
	<u>20,00,000</u>	<u>17,50,000</u>		<u>20,00,000</u>	<u>17,50,000</u>

C Ltd will issue 11500 shares @ Rs.100 each to A Ltd and 10750 shares at Rs.100 each to B Ltd as a part of purchase consideration. Prepare the Balance Sheet of C Ltd on 1.4.2024 after amalgamation.

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ENTREPRENEURSHIP DEVELOPMENT

Time : Three hours

Maximum : 70 marks

SECTION A — ($5 \times 3 = 15$ marks)

Answer any FIVE of the following.

1. (a) Concept of entrepreneurship
- (b) Birth of entrepreneurs
- (c) DICS
- (d) Locational assistance
- (e) Technical Analysis
- (f) Layout of site
- (g) Break even point
- (h) Cost estimation
- (i) APIDC
- (j) Marketing assistance.

SECTION B — ($5 \times 8 = 40$ marks)

Answer the following questions.

2. (a) Define 'Entrepreneur'. What are the different types of entrepreneurs? Explain.

Or

- (b) Outline the qualities of a successful entrepreneur.
3. (a) What are the functions of industrial estates?

Or

- (b) Examine the role of SFCs in financing entrepreneurs.

4. (a) What are the objectives of market analysis?

Or

- (b) Outline the factors which are influencing the location of a new project.

5. (a) What are the measures required to reduce production costs?

Or

- (b) Discuss the need and importance of break even analysis.

6. (a) What are the principles of preparing a project report?

Or

- (b) Describe the techniques available for the preparation of project report.

SECTION C — (1 × 15 = 15 marks)

Answer the following.

7. (a) Discuss the role of Govt. in Promoting Entrepreneurship in India.

Or

- (b) Outline the various sources of finance available to new projects.

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FINANCE OF FOREIGN TRADE

Time : Three hours

Maximum : 70 marks

SECTION A – (5 × 3 = 15 marks)

Answer any FIVE of the following.

1. (a) Meaning of foreign trade
- (b) Need for foreign trade
- (c) Balance of trade
- (d) Meaning of BOP
- (e) ECGC
- (f) Concept of risk in foreign trade
- (g) Concept of exchange rate
- (h) Exchange arithmetic
- (i) Need for exchange control
- (j) NOSTRO accounts

SECTION B – (5 × 8 = 40 marks)

Answer the following questions.

2. (a) What do you understand by the concept of foreign trade? Discuss its importance.

Or

- (b) What are the commercial terms used in the process payments in foreign trade?
3. (a) Examine the role of RBI in financing of foreign trade.

Or

- (b) What factors are responsible for disequilibrium in BOP?

4. (a) Briefly write about methods of international settlements through banks.

Or

- (b) Do you support the concept of protection against risk in foreign trade? Give reasons.

5. (a) What is the process involved in calculation of exchange rates?

Or

- (b) Write any one of the theories of exchange rate determination.

6. (a) Explain about spot and forward deals for the purchase of foreign currencies.

Or

- (b) Briefly write about VOSTRO accounts.

SECTION C – (1 × 15 = 15 marks)

Answer the following questions.

7. (a) Critically examine the role of banks in promoting foreign trade.

Or

- (b) What are the chief provisions of the foreign exchange regulation act, 1973?
