

(101CO21)

M.Com. DEGREE EXAMINATION, APRIL 2022.

First Semester

Paper I — PERSPECTIVES OF MANAGEMENT

Time : Three hours

Maximum : 70 marks

SECTION A — (5 × 3 = 15 marks)

Answer any FIVE of the following.

1. (a) F.W. Taylor
- (b) Concept of Management
- (c) Types of plans
- (d) Planning premises
- (e) Span of control
- (f) Line and staff
- (g) Grapevine Communication
- (h) Aggressive Leader
- (i) CPM
- (j) Business class.

SECTION B — (5 × 8 = 40 marks)

Answer the following questions.

2. (a) What are the approaches to Management?
Or
- (b) Outline the process involved in Management.
3. (a) Briefly explain the concept and significance of planning.
Or
- (b) Explain in detail about Decision Tree Analysis.
4. (a) What are the various principles of an organisation?
Or

- (b) Examine the need for the conduct of Management Development Programmes.
5. (a) Suggest measures to make communication more effective.
Or
(b) Write any one of the theories of Leadership.
6. (a) Briefly write about techniques of control.
Or
(b) What are the social responsibilities of business?

SECTION C — (1 × 15 = 15 marks)

Answer the following.

7. (a) Define 'Motivation'. Critically examine any one of the theories of Motivation.
Or
(b) Distinguish between Formal and Informal organisation.
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First Semester

Paper II — BUSINESS ENVIRONMENT

Time : Three hours

Maximum : 70 marks

SECTION A — (5 × 3 = 15 marks)

Answer any FIVE of the following.

1. (a) Concept of Economic Environment
- (b) Political Environment
- (c) Need for Public sector
- (d) PPP
- (e) Strategic planning
- (f) Balance of Payments
- (g) Import Policy
- (h) Concept of Liberalisation
- (i) Fiscal Sector
- (j) Large Scale Industry

SECTION B — (5 × 8 = 40 marks)

Answer the following questions.

2. (a) What factors are influencing socio-cultural environment in India?
Or
(b) Evaluate the changing role of Govt. towards Business in India.
3. (a) Write a brief note on 'Structure of Indian Industry'.
Or
(b) What are the problems of Small Scale Industry?
4. (a) Outline the different goals of planning.
Or
(b) Examine the reasons for evolution of Industrial Policy in India.

5. (a) What are the provisions of Export Policy of India?
Or
(b) Evaluate the need and importance of Foreign Collaborations.
6. (a) Outline the Chief Provisions of 1991, Industrial Policy.
Or
(b) Write a note on 'Economic Reforms and Social Justice'.

SECTION C — (1 × 15 = 15 marks)

Answer the following.

7. (a) Identify the reasons for sickness in Indian Industry. Suggest measures to overcome it.
Or
(b) Examine the impact of Globalisation on Indian Economy.
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First Semester

Paper III — MARKETING MANAGEMENT – I

Time : Three hours

Maximum : 70 marks

SECTION A — (5 × 3 = 15 marks)

Answer any FIVE of the following.

1. (a) Marketing concept
- (b) Marketing and Social Responsibility
- (c) Marketing Organisation
- (d) Product Portfolio
- (e) Market Leader
- (f) Howard-Sheth
- (g) Niche Strategy
- (h) Concept of product
- (i) New Product Development
- (j) Existing Products

SECTION B — (5 × 8 = 40 marks)

Answer the following questions.

2. (a) Define 'Marketing'. Write a note on 'Marketing and Social Responsibility'.
Or
(b) What are the social pressures on Marketing?
3. (a) "Customers play a vital role in Marketing". Discuss.
Or
(b) What are the functions of Intermediaries in Marketing?

4. (a) Evaluate the objectives of Strategic Marketing Planning.
Or
(b) What factors are to be considered while preparing Marketing Budget?
5. (a) Outline the determinants of Consumer Behaviour.
Or
(b) Write any one of the models of Consumer Behaviour.
6. (a) What do you understand by product line decisions? Explain with some examples.
Or
(b) What is the process involved in Product Planning?

SECTION C — (1 × 15 = 15 marks)

Answer the following.

7. (a) Outline the different phases of Product Life Cycle.
Or
(b) What is meant by Marketing Plan? What are the components of Marketing Plan?
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First Semester

Paper IV — FINANCIAL MANAGEMENT – I

Time : Three hours

Maximum : 70 marks

SECTION A — (5 × 3 = 15 marks)

Answer any FIVE of the following.

1. (a) Nature of Financial Management
- (b) Importance of Finance
- (c) Leverage Ratio
- (d) Budgetary control
- (e) Financial Forecasting
- (f) Cost of capital
- (g) Management of cash
- (h) Over capital

SECTION B — (4 × 10 = 40 marks)

Answer the following questions.

2. (a) “Raising finance is the biggest problem for any company”. Discuss the statement by highlighting sources of finance.

Or

- (b) Briefly write about the concept and need for the study of Financial Management.
3. (a) Explain in brief about various methods of Investment Appraisal.

Or

- (b) The following particulars are related to M/s. Varalaxmi Pharmaceuticals for the accounting year 2012-13.

	₹
Current Assets	1,40,000
Fixed Assets	3,60,000
Current Liabilities	1,00,000
Sales	8,00,000

Gross profit 1,60,000

You are required to calculate:

- (i) Gross Profit Ratio.
- (ii) Current Ratio.
- (iii) Working Capital Turnover Ratio.
- (iv) Fixed Assets Turnover Ratio.

4. (a) What are the limitations of CVP Analysis?

Or

(b) Statement of financial position of Mr. 'X' are given below:

	1.1.2010	31.12.2010		1.1.2010	31.12.2010
	Rs.	Rs.		Rs.	Rs.
Accounts payable	29,000	25,000	Cash	40,000	30,000
Capital	7,39,000	6,15,000	Debtors	20,000	17,000
			Stock	8,000	13,000
			Buildings	1,00,000	80,000
			Other Fixed Assets	6,00,000	5,00,000
	<u>7,68,000</u>	<u>6,40,000</u>		<u>7,68,000</u>	<u>6,40,000</u>

Additional Information:

- (i) There were no drawings.
- (ii) There were no purchases or Sales of either buildings or other fixed assets.

Prepare a statement of cash flow.

5. (a) Write any one of the theories of capital structure.

Or

(b) The cost of an article at capacity level of 5,000 units is given under A. For a variation of 25% in capacity above or below this level, the individual expenses vary as indicated under B below:

Particulars	A	B
Material cost	25,000	100% varying
Labour cost	15,000	100% varying
Power	1,250	80% varying
Repairs and Maintenance	2,000	75% varying
Stores	1,000	100% varying
Inspection	500	20% varying
Depreciation	10,000	100% varying
Administrative over head	5,000	25% varying
Selling Overhead	<u>3,000</u>	50% varying

	<u>62,750</u>
Cost per unit	12.55

Prepare a flexible budget at capacity of 6000 units.

SECTION C — (1 × 15 = 15 marks)

(Compulsory)

6. The following are two mutually exclusive projects.

Projects	Cash Flows (₹)				
	C ₀	C ₁	C ₂	C ₃	C ₄
I	-25,000	+30,000	-	-	-
II	-25,000	0	0	0	43,350

Assume a 10% opportunity cost of capital. Compute the NPV and IRR for each project. Comment on the results.

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First Semester

Paper V — HUMAN RESOURCE MANAGEMENT – I

Time : Three hours

Maximum : 70 marks

SECTION A — (5 × 3 = 15 marks)

Answer any FIVE of the following.

1. (a) HR Department
- (b) Job specification
- (c) Replacement chart
- (d) Induction
- (e) Placement
- (f) Counsellor
- (g) Training Manager
- (h) Reference checks

SECTION B — (4 × 10 = 40 marks)

Answer any FOUR of the following questions.

2. What are the objectives and scope of HRM?
3. Outline the procedure followed in Job Analysis.
4. What are the forecasting techniques available to assess the demand and supply of employees in the organisation?

5. Write a note on 'Recruitment Practices in India'.
6. Briefly write about selection tools available for selecting the employees in the large scale organisation.
7. What is Counselling? Discuss its need and importance.
8. Write briefly about off the job training methods.
9. Examine the need and importance of promotions in the large scale organisation.

SECTION C — (1 × 15 = 15 marks)

Answer the following.

10. Is evaluation of training programmes compulsory? Outline the process involved in it.

Or

11. Define 'HRP'. Discuss the need and importance of HRP in the present day business environment.
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First Semester

Paper VI — FINANCIAL ACCOUNTING AND PACKAGES

Time : Three hours

Maximum : 70 marks

SECTION A — (5 × 3 = 15 marks)

Answer any FIVE of the following.

1. (a) Ledger
- (b) Petty Cash Book
- (c) Promissory Note
- (d) Differed Revenue item
- (e) R.B.D.
- (f) Single Entry System
- (g) Sleeping Partner
- (h) Definition of Company
- (i) Bills discounting.

SECTION B — (4 × 10 = 40 marks)

Answer the following questions.

2. (a) What are the rules of Double Entry Book keeping?

Or

- (b) From the following information taken from the ledger of Mr. Srinivas prepare trial balance.

	Rs.		Rs.
Purchases	21,750	Discount allowed	1,300
Wages	6,500	Salaries	2,000
Sales	35,000	Travelling expenses	400
Capital	50,100	Commission allowed	425
Carriage inward	275	Administration exp.	105
Trade expenses	600	Interest paid	250
Building	5,000	Furniture	200
Creditors	2,100	Debtors	4,250
Cash in hand	7,000	Returns inward	45

3. (a) Briefly write about methods of Depreciation.

Or

- (b) Journalise the following transactions in the books of Ravi.

	Rs.
Jan 1 Started business with cash	55,000
8 Paid in to bank	21,000
10 Goods purchased for cash	65,000
12 Purchase furniture	10,000
14 Sold goods for cash	8,500
16 Sold goods to Aravind Walia	14,000
19 Paid for Stationary	200
22 Paid for rent	11,000
29 Paid for Salaries	2,300

4. (a) What is meant by a Partnership Firm? What are its principles?

Or

- (b) Enter the following transactions in a three column cash book.

2007 Jan 1	Cash in hand Rs.9,000, Balance at bank Rs.16,000
6	Cash sales Rs.64,400
8	Received cheque for Rs.1,700 from Vinay
11	Paid to Giri cheque Rs.1,980 and discount Rs.20
15	Cash purchases Rs.1,290
20	Withdraw from bank for office use Rs.5,000
25	Received cheque for Rs.950 and cash Rs.4,000 from Mohan
28	Cash paid for Stationary Rs.1,200
31	Paid commission by cheque Rs.1,500

5. (a) Prepare a model of triple column cash book with imaginary figures.

Or

- (b) On 31st July 2014, the Cash Book of a trader showed a favourable balance of ₹ 3,600 but the Pass Book showed a favourable balance of ₹ 3,850. The difference was due to the following reasons.

- (i) Interest on investment of ₹ 75 was credited in Pass Book but no entry was passed in Cash Book.
- (ii) Debit of ₹ 12.50 for Bank charges appeared twice in Pass Book but no entry was made in Cash Book.
- (iii) Mr. Govind deposited a cheque for ₹ 250 directly into firm's Bank Account, for which there is no entry in Cash Book.
- (iv) A cheque for ₹ 50 received from Mr. Gopal and deposited into Bank was returned dishonoured.

Prepare a Bank reconciliation statement.

SECTION C — (1 × 15 = 15 marks)

(Compulsory)

6. The following balances were extracted from the books of Mr. Praneeth. You are required to prepare final accounts for the year ended 31st March, 2021.

	Rs.
Capital	1,00,000
Plant and machinery	1,60,000
Sales	3,54,000
Purchases	1,20,000
Returns inward	2,000
Returns outward	1,500
Opening stock	60,000
Sundry debtors	90,000
Sundry creditors	50,000
Salaries	13,600
Wages	20,000
Carriage outwards	3,900
Rent and rates	18,950
Advertisements	4,000
Cash in hand	1,800
Cash at bank	12,000

Adjustments:

- (a) Closing stock ₹ 70,000.
 - (b) Depreciation on plant 12% to be provided.
 - (c) Interest on capital to be allowed at 10% per annum.
 - (d) Outstanding salaries ₹ 2,400 and wages ₹ 2,000.
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