

M.Com. (Regular) DEGREE EXAMINATION — NOVEMBER/DECEMBER 2020.

SECOND SEMESTER

Paper I — ADVANCED COST ACCOUNTING

(Under CBCS and Non-CBCS Revised Syllabus w.e.f 2016-2017)

Time : 3 hours

Max. Marks : 80

SECTION - A

Answer any FIVE of the following, Each question carries 4 marks.

(Marks : $5 \times 4 = 20$)

1. (a) Sunk Cost
(b) ~~Financial Accounting~~
(c) Average Methods
(d) By-products
(e) Process Costing
(f) ~~Normal loss~~
(g) Budgetary Control
(h) ~~Fixed budget~~
(i) ~~Advantages of Activity Based Costing~~
(j) Cash budget

SECTION - B

Answer ALL questions. Each question carries 12 marks.

(Marks : $5 \times 12 = 60$)

2. (a) Discuss Cost accounting as an effective tool of cost control.

Or

- (b) Distinguish between Cost Accounting, Financial Accounting and Management Accounting.

[P.T.O.]

3. (a) From the following information prepare process accounts and the total cost. The production was 480 articles per week.

Particulars	Process I	Process II	Process III
	Rs	Rs	Rs
Materials	3,000	1,000	400
Labour	1,600	4,000	1,200
Overheads	520	1,440	500

Indirect Expenses amounting to Rs. 1,700 should be apportioned on the basis of wages.

Or

- (b) What do you mean by Inter-process profits in Process cost accounts.

4. (a) Explain the concept of Equivalent production. Discuss the two methods of its valuation.

Or

- (b) Units put into process 2,500
 Units completed 2,000
 Work-in-progress at close units 500
 Process costs:
 Materials Rs. 22,500
 Labour Rs. 6,750
 Overhead Rs. 2,250

Work-in-progress is completed 40% as to materials, labour and overhead. Find out

- (i) Equivalent production
 (ii) Cost per unit of equivalent production and
 (iii) Process Account.

5. (a) What do you understand by Budgeting? Mention the types of budgets that management of a big industrial concern would normally prepare.

Or

- (b) Taxes Manufacturing company Ltd. is to start production on 1st January, 1983. The prime cost of a unit is expected to be Rs.40 out of which Rs.16 is for materials and Rs.24 for labour. In addition, variable expenses per unit are expected to be Rs.8 and fixed expenses per month Rs.30,000 payment for materials is to be made in the month following the purchase. One-third of sales will be for cash and the rest on credit for settlement in the following month. Expenses are payable in the month in which they are incurred. The selling price is fixed at Rs.80 per unit. The number of units manufactured and sold are expected to be as under.

January	900
February	1,200
March	1,800
April	2,000
May	2,100
June	2,400

Draw up a statement showing requirement of working capital from month to month, ignoring the question of stocks.

6. (a) Do you agree that activity - based costing is a more refined system of charging of overhead cost to products than traditional method? Explain.

Or

- (b) X Ltd. company gives you the following information related to its products lines:

	Product Y	Product Z
Number of units produced	150	50
Machine set-up hours per product line	20	15
Direct labour hours per unit	3	2

Total budgeted machine set related cost - 15,000.

Required :

- Allocated machine set up related to the product lines Y and Z using direct labour hour rate.
- Allocate machine set up related cost to the product lines using ABC system.
- Show cost per unit of Y and Z using (a) and (b) above.

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SECOND SEMESTER

Paper II— FINANCIAL MANAGEMENT

(Under CBCS and Non-CBCS Revised Syllabus w.e.f 2016-2017)

Time : 3 hours

Max. Marks : 80

PART – A

Answer any FIVE of the following. Each question carries 4 marks.

(Marks : $5 \times 4 = 20$)

1. (a) List out the functions of financial management.
- 2 (b) Time value of Money.
- 2 (c) Net present value.
- 2 (d) Capital Rationing.
- 2 (e) ABC Analysis.
- 2 (f) Permanent Working Capital.
- 2 (g) Operating Leverage.
- (h) Weighted Average Cost of capital.
- (i) Cash Management.
- (j) Gordon Model.

PART – B

Answer ALL questions. Each question carries 12 marks.

(Marks : $5 \times 12 = 60$)

- 2 (a) Explain the terms Profit maximization and Wealth maximization?

Or

- 5 (b) Explain the role of the Financial manager in an organization?

3. (a) Discuss the traditional methods in Capital budgeting? Explain their merits and demerits.

Or

- (b) Sulabh International is evaluating a project whose expected cash flows are as follows:

Year	Cash flow (Rs)
0	-1000000
1	100000
2	200000
3	300000
4	600000
5	300000

- (i) What is the NPV of the project, if the discount rate is 14 percent for the entire period?
- (ii) What is the NPV of the project, if the discount rate is 12 percent for year 1 and rises every year by 1 percent?

4. (a) How would you go about determining the optimal order size when quantity discount is available? Illustrate your approach with a suitable examples.

Or

- (b) The cost sheet of a firm provides the following data.

Cost (per unit)	Rs.
Raw materials	50-00
Direct labour	30-00
Overheads	<u>20-00</u>
Total cost per unit	100-00
Profit	<u>20-00</u>
Selling price	<u>120-00</u>

The following additional information is available:

Average raw materials in stock	1 Month
Average materials in process	Half Month
Average finished goods in stock	1 Month
Credit allowed by suppliers	1 Month
Credit allowed by Debtors	2 Month
Time lag in payment of wages	1½ Weeks
Overheads	1 Month

One fourth of sales are on a cash basis; Cash balance expected to be maintained in Rs. 1,20,000.

You are required to prepare a statement showing the working capital needed for finance a level of activity of 70,000 units of output. You may assume that production is carried out evenly through out year and wages and overheads occurs similarly.

5. (a) Discuss the relationship between leverage and cost of capital as per the net operating income approach.

Or

- (b) Two firms X and Y, which are identical in all respects except that the firm X has Rs.10,00,000 10% debentures. The earnings before interest and taxes (EBIT) of both the firms are equal, that is Rs.2,00,000. The equity capitalisation rate of firm X is 16% and firm Y is 12.5%. You are required to calculate the total market value of each of the firm.

6. (a) State the traditional position on the relationship between dividend policy and share valuation.

Or

- (b) What is dividend policy? Explain the factors influencing the dividend policy of a business firm.

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SECOND SEMESTER

Paper 203 — MARKETING MANAGEMENT

(Under CBCS and Non-CBCS Revised Syllabus w.e.f 2016-2017)

Time : 3 hours

Max. Marks : 80

SECTION – A

Answer any FIVE of the following not exceeding 10 lines each:

(Marks : 5 × 4 = 20)

- 1.3 (a) Concept of Marketing
3 (b) Marketing Mix
3 (c) Product Life Cycle
(d) Branding
3 (e) Personal selling
(f) Online Marketing
3 (g) Place Management
3 (h) Marketing Information System

SECTION – B

Answer ALL questions. Each question carries 12 marks.

(Marks : 5 × 12 = 60)

2. (a) Briefly describe the evolution of Marketing.
Or
(b) Describe the bases for market segmentation.

3. (a) Explain the various levels of a product.

Or

8 (b) Explain the stages in new product development.

4. (a) Describe the process of marketing communication.

Or

7 (b) Explain the objectives and significance of sales promotion.

5. (a) Describe the factors influencing the channel selection.

Or

5 (b) Explain the emerging trends in retailing.

6. (a) Explain the concept and components market research.

Or

8 (b) Explain the marketing decision support system.

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SECOND SEMESTER

Paper 204 — CORPORATE GOVERNANCE

(Under CBCS and Non-CBCS Revised Syllabus w.e.f 2016-2017)

Max. Marks : 80

Time : 3 hours

SECTION – A

Answer any FIVE of the following. Each question carries 4 marks each.

(Marks : $5 \times 4 = 20$)

1. (a) Value Maximization
- (b) Corporate management and Corporate governance
- (c) Sarbanes and Oxley Act
- (d) The Hampel Committee
- (e) Narayanamurthy Committee on Corporate Governance
- (f) Independent Directors
- (g) Conflict of Interest
- (h) Business Ethics
- (i) Audit Committee

SECTION – B

Answer ALL questions. All question carries equal marks.

(Marks : $5 \times 12 = 60$)

2. (a) Explain the meaning of Corporate Governance? Discuss its significance.
- Or**
- (b) Discuss the issues involved in ensuring good Corporate Governance.

3. (a) Discuss the emergence of Corporate Governance.

Or

(b) What are the principles of good Corporate Governance? Explain the code of best practices.

4. (a) Explain the historical perspective of Corporate Governance in India.

Or

(b) Discuss the relevance of the Kumar Mangalam Birla Committee's recommendations on Corporate Governance.

5. (a) Do you think that independent directors are really independent in ensuring good corporate governance? Substantiate your answer.

Or

(b) Explain Clause 49 of listing agreement.

6. (a) What are the problems of Corporate Governance in India. Discuss. ✓

Or

(b) What are the methods for examining the quality and effectiveness of Corporate Governance? Explain.

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SECOND SEMESTER

Paper 205 — HUMAN RESOURCE MANAGEMENT

(Under CBCS and Non-CBCS Revised Syllabus w.e.f 2016-2017)

Max. Marks : 80

Time : 3 hours

SECTION - A

Answer any FOUR of the following. All question carry 5 marks.

(Marks : $4 \times 5 = 20$)

1. (a) Personnel Management
2 (b) Job Design
(c) Succession planning
(d) Fringe benefits
2 (e) Concept of knowledge Management
(f) Open-door policy
(g) Quality Circle
2 (h) Recruitment pyramid
(i) Induction
2 (j) Exit interview

SECTION - B

Answer ALL questions. All question carry equal marks.

(Marks : $5 \times 12 = 60$)

2. (a) Explain the functions and objectives of human resource management.

Or

- 8 (b) Discuss personnel policies.
18/

- 8 3. (a) Explain the process of job analysis.
Or
(b) What are the problems of recruitment? How do you overcome them?

4. (a) Briefly explain modern performance appraisal methods.
Or

- 7 (b) Briefly explain the methods of job evaluation.

5. (a) Discuss the significance of compensation management.
Or

- 5 (b) What is collective bargaining? Why collective bargaining could not make much headway in India?

6. (a) Explain the process of building knowledge in organizations.
Or

- 4 (b) What are the concerns of virtual organizations? How do you address them?
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M.A DEGREE EXAMINATION — NOVEMBER/DECEMBER 2020

SECOND SEMESTER

HUMAN VALUES AND PROFESSIONAL ETHICS - II

(W.E.F 2016-17)

(Common Paper for University Colleges and Affiliated Colleges)

Time : 3 hours

Max. Marks : 80

PART - A

Answer any FIVE of the following, Each question carries 4 marks.

(Marks : $5 \times 4 = 20$)

1. Define Value Education.
2. Explain Self Introspection.
3. Explain Euthanasia.
4. Examine ethical obligation to animals.
5. What are the causes of unethical behaviour.
6. Ethical problems in management.
7. Ecological crisis.
8. Pest control.
9. Human trafficking.
10. Feminist ethics.

[P.T.O.]

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PART - B

Answer ALL questions. Each question carries 12 marks.

(Marks : $5 \times 12 = 60$)

5 11. (a) What are the Family values, their structure, components and responsibilities of family?

Or

(b) Write an essay on caring for needy and elderly.

12. (a) What are the views of Charaka and Sushruta on Medical ethics?

Or

5 (b) Examine ethical issues raised by new biological technology or knowledge.

5 13. (a) Explain in detail immoral and illegal practices in Business and their solutions.

Or

(b) What is work ethics? What are ethical abuses?

14. (a) What is the role of man and nature in environmental ethics?

Or

5 (b) Write an essay on pollution and waste and climate change.

5 15. (a) Explain ethics of media - The impact of Newspapers, T.V, Movies and Internet.

Or

(b) Write an essay on Human Rights violation and social disparities.

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