

M.Com (R) DEGREE EXAMINATION — SEPTEMBER 2020

FOURTH SEMESTER

Branch — Faculty of Commerce

Paper 402 — TAX PLANNING AND MANAGEMENT

Time : 3 hours

Max. Marks : 80

**SECTION - A**

Write short notes on FIVE of the following.

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

1. (a) What do you mean Tax evasion?
- (b) For a house which is not let out how GMR (Gross Maintainable Rent) is calculated.
- (c) Types of filing of returns.
- (d) Term loans and tax implications.
- (e) Duty drawback.
- (f) Free Trade Zones.
- (g) Dividend policy and tax planning.
- (h) Rebates.

**SECTION - B**

Answer the following questions using internal choice.

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

2. (a) What are the essential components in the levy of taxes? Explain.

**Or**

- (b) Explain briefly the concepts of tax planning, tax avoidance, tax evasion and tax management.

[P.T.O.]

3. (a) From the following particulars given below compute income from house property which consists of two independent units have 1/3 and 2/3 area.

Date of completion	1-11-2009
Municipal rental value	Rs. 96,000
Fair rental value	Rs. 84,000
Self occupied	2/3 portion
Let out	1/3 portion from 1-4-2018 to 31-8-18 @ Rs.7200 pm and self occupied from 1-9-2018
Municipal Taxes	Rs. 6,000 pa
Fire Insurance premium	Rs. 2,000 pa
Ground Rent	Rs. 4,000 pa
Interest on Loan	Rs. 7,500

Or

- (b) What are the tax planning implications for taxing income from business and profession? Discuss.
4. (a) A company in which public is substantially interested has been offered certain heavy machinery on lease for a period of 5 years. The lease rent of Rs.7,500 per annum and the end of the lease, the machinery would be sold to the assessed for Rs. 1,00,000. If the company were to buy the machinery out right at present it would cost it Rs. 3,00,000. You are requested to advice on the course of action which would bring the maximum tax advantage.

Or

- (b) Explain briefly the stand of the tax authorities with regard to mergers and amalgamations.
5. (a) Write about the tax planning issues for a new industrial establishments.

Or

- (b) Explain the tax planning implications in developing capital structure.
6. (a) Explain the various schemes for encouraging exports.

Or

- (b) What are duty drawback schemes? Explain the procedure for claiming it.

**B-356-04-02**

M.Com. (FM) DEGREE EXAMINATION — SEPTEMBER 2020

FOURTH SEMESTER

**Paper 402 — PROJECT PLANNING AND CONTROL**

*(Under CBCS and Non-CBCS Revised Syllabus w.e.f 2017-2018)*

Time : 3 hours

Max. Marks : 80

**SECTION - A**

Answer any FIVE of the following. Each questions carry 4 marks.

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

1. (a) Project Life Cycle
- (b) Project
- (c) Product Mix
- (d) Work Schedule
- (e) Break-even point
- (f) Performance evaluation
- (g) Social Cost Benefit Analysis
- (h) Public Project

**SECTION - B**

Answer ALL questions. All questions carry equal marks.

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

2. (a) Describe the nature and characteristics of a project.

Or

- (b) Explain the factors to be considered in project analysis.

[P.T.O.]

3. (a) Explain how the project ideas are generated.

Or

(b) Explain the methods of demand forecasting.

4. (a) Explain the various techniques of financial analysis.

Or

(b) Describe the prerequisites for successful project implementation.

5. (a) Distinguish between commercial profitability and Social Cost Benefit Analysis.

Or

(b) Describe the various methods of social cost benefit analysis.

6. (a) Explain the agencies involved in Public Projects.

Or

(b) Explain how the government funded projects are appraised and approved.

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**B-358-04-04-A**

M.Com. (R) DEGREE EXAMINATION — SEPTEMBER 2020

FOURTH SEMESTER

**Paper 404(a) — STRATEGIC MANAGEMENT**

*(Generic Elective)*

*(Under CBCS and Non-CBCS Revised Syllabus w.e.f 2017-2018)*

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) Mission
- (b) Goals of Business
- (c) *Environmental Scanning*
- (d) *Internal Environment*
- (e) Vertical integration
- (f) Tailoring strategy
- (g) Corporate culture
- (h) Corporate politics
- (i) Contingency planning
- (j) Auditing

**SECTION - B**

Answer ALL questions. Each question carry equal marks.

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

2. (a) Describe the role of strategists in strategic management.

**Or**

- (b) What do you understand by strategic intent? Explain its hierarchy.

[P.T.O.]

3. (a) Describe the methods and techniques used for organizational appraisal.

Or

(b) Explain how the environment of an organization is appraised.

4. (a) Describe Porter's Value Chain Analysis. How is it helpful in creating competitive advantage?

Or

(b) Distinguish between offensive and defensive strategies.

5. (a) "Strategy Implementation is a process of activating the strategy"- Discuss.

Or

(b) Explain the interrelationship between strategy formulation and its implementation.

6. (a) Explain the meaning and nature of strategy evaluation.

Or

(b) Describe the characteristics of an ethical evaluation system.

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**B-358-04-04C**

**M.Com.(R) DEGREE EXAMINATION — SEPTEMBER 2020**

**FOURTH SEMESTER**

**Paper 404(C) — E-COMMERCE**

*(Generic Elective)*

*(Common for University Campus and Affiliated Colleges 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 :  $5 \times 4 = 20$ )

1. (a) E-Commerce Vs. E-Business
- (b) B2B Model
- (c) Internet Vs. Extranet
- (d) Firewalls
- (e) Secure Electronic Transactions
- (f) Secure Socket Layer
- (g) IPR
- (h) Supply Chain Management

**SECTION – B**

Answer ALL questions. Each question carries 12 marks.

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

2. (a) Describe the features and benefits of E-commerce.

**Or**

- (b) Explain the applications of E-Commerce.

[P.T.O.]

3. (a) Distinguish between Portal and website.

Or

(b) Explain how HTML is used in web designing.

4. (a) Explain the various cryptography methods.

Or

(b) Explain the benefits of third party payment processors.

5. (a) Explain the social and legal issues in E-Commerce.

Or

(b) Explain the privacy and ethical issues in E-Commerce.

6. (a) Explain the E-commerce applications in advertising.

Or

(b) Describe the E-Commerce applications in entertainment.

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