

M.Com. (Regular) DEGREE EXAMINATION, JANUARY - 2017

FIRST SEMESTER

Paper 101 : Accounting Standards and Reporting

(Revised Syllabus w.e.f. 2016-2017)

Time : 3 Hours

Max. Marks : 80

Section - A

1. Answer any **four** questions. Each questions carries **5** marks. **(4×5=20)**
- a) Accounting postulates
 - b) IFRS
 - c) Net Realizable Value (NRV)
 - d) What are the costs excluded from inventory valuation as per AS-2?
 - e) Define the terms of 'cash' and 'cash equivalent' as per AS-3?
 - f) What are the unique disclosures prescribed by AS-3?
 - g) What do you mean by impairment of assets?
 - h) What are the recognized intangible assets carried in balance sheet?
 - i) Differentiate between a business segment and a geographical segment
 - j) What is Interim Financial Reporting?

Section - B

Answer **All** the questions.

(5×12=60)

2. a) Explain the Disclosure requirements of AS-1

OR

- b) Discuss briefly the Accounting Standards in India and the need to converge Indian GAAP with IFRS.
3. a) What are the main features of the Cash Flow Statement? Explain with special reference to AS 3.

OR

- b) Briefly Discuss the objectives and benefits of cash flow statement? Also discuss the presentation of cash flow statement as per AS-3
4. a) Define Inventory. Discuss different techniques of measurements of Inventory costs as per AS-2.

OR

- b) From the following find out LIFO inventory values under:
1. Perpetual Inventory Method
 2. Periodic Inventory Method.

						Rs.
Jan.	1	Opening Balance	100 Units	@	7	700.00
Jan.	15	Issue	80 units			
Jan.	25	Purchases	120 units	@	9	1080.00
Feb.	20	Issue	129 units			
April	10	Purchases	160 units	@	8	1280.00
May	20	Issue	100 units			
Oct.	15	Purchases	80 units	@	10	800.00
Dec.	31	Inventory(Closing)	160 units			Total <u>3860.00</u>

5. a) Explain various methods of goodwill valuation

OR

- b) NDA Corporation is engaged in research on a new process design for its product. It had incurred an expenditure of Rs 530 lakhs on research upto 31st March, 2015. The development of the process began on 1st April, 2015 and Development phase expenditure was Rs 360 lakhs upto 31st March, 2016 which meets assets recognition criteria.

From 1st April, 2016 the company will implement the new process design which will result in after tax saving of Rs.80 lakhs per annum for the next five years.

The cost of capital of company is 10%.

Calculate:

- 1) The cost of internally generated intangible asset as per AS 26.
 - 2) The amount of amortization of the assets. (The present value of annuity factor of Rs. 1 for 5 years @ 10% = 3.7908)
6. a) What is Segment Reporting? Discuss Various Segment Accounting Policies as per AS-17.

OR

- b) What is the need for Interim Financial Reporting? Briefly discuss the minimum components of an Interim Financial Report as per AS-25.



M.Com. (REGULAR) DEGREE EXAMINATION, JANUARY- 2017

FIRST SEMESTER

Branch : M.Com. (REGULAR)

Paper II : ORGANIZATIONAL BEHAVIOUR

(Revised Syllabus w.e.f. 2016 - 17)

Time : 3 Hours

Max. Marks : 80

Section - A

Answer any **Five** questions. Each question carries **4** marks.

(5×4=20)

1. a) What do you mean by personality?
- b) Motivation.
- c) Theory X
- d) Group Dynamics
- e) Group Cohesiveness.
- f) Leadership
- g) Conflict Management.
- h) Transactional Analysis.
- i) OD Interventions.
- j) Cross culture.

Section - B

Answer **all** questions. Each question carries **12** marks.

(5×12=60)

Unit-I

2. a) What do you understand by Organisational Behaviour and explain nature and Scope of OB.

OR

- b) What are the challenges of OB in 21st century?

Unit-II

3. a) Listout the different theories of motivation and explain any one of the theory of Motivation of your choice?

OR

- b) Elucidate Theory X and Theory Y.

Unit-III

4. a) What are the stages of group development? Discuss.

OR

- b) What do you understand by leadership styles? Explain life cycle theory of leadership.

Unit-IV

5. a) Discuss the Matrix Organization structure and it advantages and disadvantages.

OR

- b) What are the different styles of conflict management and how managing conflicts In modern organizations.

Unit-V

6. a) Explain the process of organizational change.

OR

- b) Define the term organizational culture . How the culture is formed?.



M.Com. (REGULAR) DEGREE EXAMINATION, JANUARY- 2017

FIRST SEMESTER

Branch : M.Com (REGULAR)

Paper III : BUSINESS ENVIRONMENT POLICY

(Revised syllabus w.e.f. 2016-17)

Time : 3 Hours

Max. Marks : 80

Part - A

Answer any **Five** questions. Each question carries **4** marks. **(5×4=20)**

1. a) Free market economy
- b) Environmental scanning
- c) Trade -in - services
- d) Fiscal policy
- e) EXIM policy
- f) FEMA
- g) Business ethics
- h) SEZ
- i) MNC
- j) Consumerism

Part - B

Answer **all** the questions. All questions carry **equal** marks. **(5×12=60)**

Unit - I

2. a) Define the term business. Discuss the nature and scope of modern business.

OR

- b) Discuss the internal and external factors in business environment.

Unit - II

3. a) What is meant by monetary policy? Discuss the limitations and failures of monetary policy of RBI.

OR

- b) What is meant by economic environment? Discuss the nature, scope and structures of the economy.

Unit - III

4. a) What do you mean by political environment? Discuss the main institutions in the political system of the country.

OR

- b) What are the responsibilities of business towards government?

Unit - IV

5. a) What is social responsibility of business? Explain the factors of the social responsibility of business.

OR

- b) What is corporate governance? Explain the factors influencing corporate governance.

Unit - V

6. a) Explain the concept of globalization and bring out the merits and demerits of globalization in Indian circumstances.

OR

- b) Describe the functions and structure of WTO.



[Total No. of Pages : 2

B-358-01-04

Good
M.COM. (REGULAR) DEGREE EXAMINATION, DECEMBER- 2017
FIRST SEMESTER

Branch : M.COM (REGULAR)

Paper - IV : MANAGERIAL ECONOMICS

(Revised Syllabus w.e.f. 2016-17)

Time : 3 Hours

Max. Marks : 80

Part - A

Answer any **Five** questions. Each question carries **4** marks.

(5×4=20)

1. a. Characteristics of managerial economics.
- b. Objectives of demand forecasting.
- c. Cost control
- d. Input factor cost
- e. Cobb - Douglas production functions
- f. Profit planning
- g. Policy on adding new products
- h. Profit function
- i. Long - run average cost
- j. Role of costs in pricing.

Part - B

Answer **All** the questions. All questions carry **equal** marks.

(5×12=60)

2. a. Explain nature and scope of Managerial economics.

OR

- b. Discuss the role and responsibilities of managerial economist.

B-358-01-04

(1)

[P.T.O.]

3. a. Explain the nature and scope of forecasting. Discuss any two methods of demand forecasting.

OR

- b. How do you forecast demand for new products? Explain the criteria for forecasting method.

4. a. What do you understand by cost concepts? Explain different cost functions.

OR

- b. Explain the cost - output relationship in the long. run.

5. a. Explain factors of production with reference to Returns to scale.

OR

- b. Explain opportunities for multiple products.

6. a. Define a production function. Explain and illustrate isoquants and isocost curves.

OR

- b. What are the managerial uses of break even analysis?



M.Com (REGULAR) DEGREE EXAMINATION, JANUARY - 2017

FIRST SEMESTER

Branch : M.COM (REGULAR)

Paper-V : QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

(W.e.f. 2016-2017)

(Common to Supplementary Candidates who appeared in 2015 or earlier with 70 marks)

Time : 3 Hours

Max. Marks : 80

PART - A

Answer any **Five** questions. Each question carries **4** marks.

(5×4=20 Marks)

1. a) What do you mean by sample ?
- b) Standard error
- c) State one tailed test
- d) Null hypothesis
- e) Multiple correlation
- f) Baye's theorem
- g) F - test
- h) Concept of Quantitative techniques
- i) Dependent variable
- j) Chi-square test

PART - B

Answer **All** questions. Each question Carries **12** marks.

(5×12=60 Marks)

Unit - I

2. a) List of the different statistical methods for computing data analysis? Discuss.

OR

- b) State the advantages of quantitative techniques in Managerial decision-making process.

Unit - II

3. a) Define the variance analysis ? Explain the procedure of variance of analysis.

OR

- b) A common test was conducted to a number of boys taken at random from the fifth class of each of the four schools in a city. The results are given below. Is there any significant in the mean performance of schools ?

Schools				Total
A	B	C	D	
8	12	18	13	51
10	11	12	9	42
12	9	16	12	49
8	14	6	16	44
7	4	8	15	34
45	50	60	65	220

Unit - III

4. a) What do you mean by probability ? Discuss the importance of probability in decision making.

OR

- b) A bag contains 12 white, 8 red, 6 black and 7 blue balls. Five balls are drawn at random. What is the probability that 2 of them are red, 2 white and one black?

Unit - IV

5. a) What is type I error and type II error ? Explain them in testing of hypothesis.

OR

- b) If it costs a rupee to draw one number of a sample, how much would it cost in sampling from a universe with mean 100 and standard deviation 9 to take sufficient number as to ensure that the mean to a sample would be within 0.015 per cent of the true value at 0.05 level. Find the extra cost necessary to double this precision .

Unit - V

6. a) Draw the graph of the following set of constraints and shade the area of feasible solutions

Data given : $\text{Max } Z = 50x + 60y$

Subject to; $2x + 3y \geq 1500$

$3x + 2y \leq 1500$

$X \leq 400$

$X \leq 400$

Non-Negative constraint $x \geq 0, y \leq 0$

OR

- b) A furniture manufacturer wishes to know the number of tables and chairs to be made by him in order to optimize the use of his available resources. These products utilize two different types of timber, and he has on hand 1200 board feet of the first type and 1050 board feet of the second type. He has 800 man hours available for the total job. Each table and chair requires 4 and 2 board feet respectively of the first type of timber, 3 and 5 board feet of second type. 4 man hours are required to make a table and 2 man hours are needed to make a chair. The Manufacturer makes a profit of Rs. 10 on a table and Rs. 5 on a chair.

Show by the graphic method that the manufacturer maximize possible profit he can earn .

M.Com. (Regular) DEGREE EXAMINATION — NOVEMBER/DECEMBER 2018

FIRST SEMESTER

Branch : M.Com.

Paper V — QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

(New Regulation w.e.f. 2016-17)

Time : 3 hours

Max. Marks : 80

PART - A

Answer any FIVE questions. Each question carries 4 marks.

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

1. (a) How do quantitative techniques help in decision-making?
 - (b) Concept of quantitative techniques.
 - (c) Correlation Vs regression.
 - (d) Concurrent deviation method.
 - (e) Simple and compound events.
 - (f) Mutually exclusive events
 - (g) Standard error.
 - (h) One-tailed and two-tailed test.
 - (i) Primary dual relation.
 - (j) Slack variables.

PART - B

Answer ALL questions. Each questions carries 12 marks.

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

UNIT - I

2. (a) Narrate the role of quantitative techniques in the field of business and industry with examples.

Or

- (b) What are the advantages of quantitative approaches to Management?

[P.T.O.]

UNIT - II

3. (a) Explain the meaning and significance of correlation in decision making.

Or

- (b) Calculate coefficient of correlation between mathematics and statistics.

Marks in Maths : 65 68 68 68 68 69 70 72

Marks in Statistics : 67 68 60 68 72 72 69 71

UNIT - III

4. (a) Discuss the salient features of the binominal, poisson and normal distribution.

Or

- (b) In a intelligence test conducted to 1,000 students, the average score was 44 and standard deviation was 24, find :

- (i) The number of students exceeding score 50
(ii) The number of students lying between 30 and 54
(iii) The value of score exceeding by the top 100 students.

UNIT - IV

5. (a) Explain the scope of application of the test of attributes with examples.

Or

- (b) A sample analysis of examination results of 500 students was made. It was found that 213 students had failed, 165 had secured a third class, 92 were placed in second class and 30 got a first class. Are these figures commensurate with the examination result policy which is in the ratio of 4:3:2:1 for various categories respectively.

UNIT - V

6. (a) Define linear programming? Discuss its scope of areas of application.

Or

- (b) Solve the following problem by graphical method

$$\text{Minimise } Z = 4x_1 + 3x_2$$

$$\text{Subject to } 200x_1 + 100x_2 \geq 4000$$

$$x_1 + 2x_2 \geq 50$$

$$40x_1 + 40x_2 \geq 1400$$

$$x_1, x_2 \geq 0.$$