

M.COM (R). DEGREE EXAMINATION, JANUARY - 2017

THIRD SEMESTER

Paper - II : FINANCIAL MARKETS AND SERVICES

(New syllabus CBCS/Non CBCS w.e.f. 2016-2017)

Time : 3 Hours

Max. Marks : 70/80

SECTION - A

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

1. a) Capital Market (5×4=20)
b) Un-organised markets
c) Zero interest bonds
d) Listing of securities
e) Underwriting
f) Prospectus
g) Objectives of CRISIL
h) Bill Discounting
i) Venture Capital
j) Open ended mutual funds

SECTION - B

Answer **ALL** questions. Each question carries **10/12** marks. (5×10=50,5×12=60)

Unit - I

2. a) What is meant by financial system? Explain the development of financial system in India.

OR

- b) List out various money market instruments and state their features in brief.

Unit - II

3. a) What is securities market? Discuss SEBI guidelines.

OR

- b) What do you understand by primary and secondary markets? Distinguish between them.

Unit - III

4. a) What are the various types of merchant banking services? Explain.

OR

- b) Discuss the guidelines for merchant banking issued by SEBI.

Unit - IV

5. a) What is credit rating? Analyze the important features of credit rating business in India.

OR

- b) What is factoring? Discuss the advantages and disadvantages of factoring to the traders and business community.

Unit - V

6. a) What are the various stages of venture capital financing in India? Explain them.

OR

- b) Discuss the role of mutual funds in stock markets.



B-358-03-02

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

Paper II — ACCOUNTING FOR MANAGERIAL DECISIONS
(Under CBCS & Non-CBCS Revised Syllabus w.e.f. 2017–2018)

Time : 3 hours

Max. Marks : 80

SECTION - A

Answer any FIVE. Each question carries 4 marks.

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

1. ~~(a)~~ Functions of Managerial Accounting.
- (b) Target Pricing.
- (c) Profit centre.
- (d) Determination of sales mix.
- (e) Managerial uses of Responsibility accounting.
- (f) Shut down or continue decision.
- ~~(g)~~ What are limitations of Market-Based Transfer pricing?
- ~~(h)~~ Multinational Transfer Pricing.
- ~~(i)~~ Investment centre.
- ~~(j)~~ Objectives of pricing.

SECTION - B

Answer ALL questions. Each question carries 12 marks.

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

2. ~~(a)~~ Define the term Managerial Accounting? Discuss the nature and scope of Managerial Accounting. How does it differ from Financial Accounting?

Or

- (b) The existing cost structure of an article, the selling price of which is Rs. 600, is as follows :
Direct material : 50% of the total cost.
Direct Labour : $33\frac{1}{3}\%$ of the prime cost.
Overhead : Balance of the total cost.

[P.T.O.]

Due to anticipated increase in existing material price by 25% and in the existing, labour rate by 10%, the existing profit would down by 30% if the selling price remains unchanged. A tender for the supply of labour article is to be placed.

Prepare :

- (i) present statement of profit per article and
- (ii) suggest the tender price so that
 - (1) the same percentage of profit on cost as at present had to be earned and
 - (2) the same amount of profit as at present had to be earned.

3. (a) What do you mean by differential analysis. Explain the concept of differential revenue and differential costs?

Or

- (b) A factory is currently working at 50% capacity and produces 10,000 units of product P, the unit cost of which is Rs. 180 comprised as follows :

	Rs.
Direct Material	100
Direct Labour	30
Factory Overhead	30 (40% Fixed)
Administrative overhead	20 (50% Fixed)

The selling price per unit is Rs. 200

If the capacity is increased to 60%, the raw material cost will increased by 2% and selling price falls by 2%. At 80% capacity, raw material cost increased by 5% and selling price falls by 5%.

Required : Work out the total costs and profit for the three capacity levels and prepare a brief note for the management on the profitability of three levels of performance with your recommendation.

4. (a) What is mean by Responsibility Centre? How is it classified? How for are those centres helpful to the Management?

Or

- (b) Explain the significance and problems of Responsibility Accounting.

5. (a) Explain a dual transfer price. What are the advantages and disadvantages of using such a pricing system?

Or

- (b) ABC Ltd. has three divisions A, B and C. The operating results of the three divisions are as follows :

	Divisions		
	A	B	C
	Rs.	Rs.	Rs.
Sales	5,00,000	5,00,000	10,00,000
Less: cost	4,00,000	3,00,000	6,00,000
Profit	1,00,000	2,00,000	4,00,000
Investment	3,00,000	5,00,000	15,00,000

- (i) You are required to determine ROI of the three divisions on the basis of their performance.
- (ii) Determine residual income (RI) of the three divisions and rank them assuming cost of capital is 15%

6. (a) What do you understand by the term 'Reporting to Management'? What are the general principles to be observed while preparing reports?

Or

- (b) What are external reports and internal reports? Describe the uses from these reports.

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

THIRD SEMESTER

Paper- 303: COMPUTER APPLICATION IN BUSINESS

(Under CBCS and Non-CBCS Revised Syllabus w.e.f. 2018-2019)

Time : 3 hours

Max. Marks : 60

SECTION - A

Answer any FIVE of the following. Each question carries 2 marks.

(Marks : $5 \times 2 = 10$)

1. (a) Contents of company creation.
- (b) What is meant by inventory report?
- (c) Composition tax payer.
- (d) Input tax credit.
- (e) GSTR-2
- (f) Invoice under GST.
- (g) TDS
- (h) Advance tax entry in Tally
- (i) Types of pay rolls
- (j) Creation of pay head ledgers.

SECTION - B

Answer ALL the questions. Each question carries 10 marks.

(Marks : $5 \times 10 = 50$)

2. (a) Discuss the features of Tally accounting.

Or

- (b) What are the different types of vouchers? How the creation and alteration of vouchers is made?

3. (a) What is meant by GST? Explain the GST registration process.

Or

- (b) What are the various types of invoice under GST? Explain the input tax credit mechanism.

4. (a) Discuss the process of transfer of input tax credit to GST.

Or

(b) State the process of recording intra-state supply of goods.

5. (a) Describe the process of recording advance and balance payment of tax in Tally.

Or

(b) What are the different TDS reports? Explain the process of generating reports.

6. (a) Define pay heads. Explain the payroll features.

Or

(b) Outline the process of creation of employee master and pay roll vouchers.

MASTER OF COMPUTER APPLICATIONS DEGREE EXAMINATION,
NOVEMBER - DECEMBER – 2017
THIRD SEMESTER

Paper – 316 : DIGITAL MARKETING (Open Elective)
(Under CBCS Revised New Regulations w.e.f 2016-2017)
(Common Paper to University and all Affiliated Colleges)

Time: 3 Hours

Max.Marks: 100

PART – A

Descriptive type questions. Each question carries 16 marks.

(5 × 16= 80)

1. a) Discuss evolution of online marketing.

OR

b) What are the advantages and disadvantages of mobile marketing?

2. a) Explain online B2C buying process.

OR

b) Discuss various forms of search engines. Explain working of search engines.

3. a) Discuss the factors that influence pricing of products in e-marketing.

OR

b) Explain various online pricing strategies.

4. a) What do you mean by choice assistance? Explain the tools that help customers in internet retailing.

OR

b) Explain the process of selling through online intermediaries.

5. a) Discuss legal aspects related to digital marketing.

OR

b) Explain the role of the social media communities in e-marketing.

PART – B

Case Analysis.

(20)

6. Eric Keil, Director of e-business, Panasonic “To achieve economies of scale in terms of Development time and software costs, we needed a single Web applications server. Maintaining separate Microsoft and IBM platforms would not a be cost-effective strategy”. More than 70 percent of Parcel house’s business is generated from European customers across 13 countries. As an internationally growing business parcel house focuses on increasing market confidence for its reliable 24 x 7 logistics information management. From DVD players and High-Definition televisions to air-conditioning compressors and custom lithion ion batteries, the Panasonic name can be found on hundred thousands of customers, business and industrial products. Panasonic’s diverse products range is a sign of success for the 6,500- employee U.S. Based in Secaucus, New Jersey, Panasonic previously supported its 20,000 dealers with B2B E-commerce Web sites built on IBM Web Sphere Application Server. Three sites, one for each business sector, were integrated with Panasonic’s SAP systems and other legacy applications, enabling dealers to log on to the Web and easily determine the status of their order or the availability of a product. Every online status check saved. At the same time, the company create B2C online stores for its employees, and for employees of large companies that are valued partners of Panasonic. These sites, developed with Microsoft commerce Server and IIS, were not integrated with Panasonic’s backed systems. Consequently, the company’s call centers were overwhelmed with B2C order-status inquiries. “We couldn’t integrate our Microsoft sites with our backend because Microsoft Commerce Server wouldn’t talk to our corporate- standard databases and integration solutions”, says Eric Keil, director of e-business at Panasonic, “Also we wanted fully automated e-commerce functionality for all our sites, which dictated enhancements across the board. To achieve economies of scale in terms of development time and software costs, we needed a single web application server. Maintaining separate Microsoft and IBM platforms would not be a cost-effective strategy”.

Questions:

- a) What are the objectives that Panasonic Company wants to achieve by energizing E- Commerce with the help of IBM.
- b) How the sales of the Panasonic products could be enhanced through the E- Commerce Strategy?
- c) How to maintain the customers world-wide for the services of Panasonic Products.

