D 13732

Name...

Reg. No...................................

THIRD SEMESTER M.Com. DEGREE [SPECIAL] EXAMINATION NOVEMBER 2021

(CBCSS)

M.Com.

MCM 3C 13—RESEARCH METHODOLOGY

(2019 Admission onwards)

Time : Three Hours

Maximum : 30 Weightage

General Instructions

1. *In cases where choices are provided, students can attend* **all** *questions in each section.*

2. *The minimum number of questions to be attended from the Section/Part shall remain the same.*

3. *The instruction if any, to attend a minimum number of questions from each sub section/sub part/ sub division may be ignored.*

4. *There will be an overall ceiling for each Section/Part that is equivalent to the maximum weightage of the Section/Part.*

Part A

Answer any **four** *questions.*
Each question carries 2 Weightage.

1. What is empirical research ?

2. Briefly explain Sample surveys.

3. How Chicago style of documentation is used in Research ?

4. What is meant by Hypothesis ?

5. What is Pre-Testing of the Questionnaire ?

6. Write short note on Multiple Discriminant Analysis.

7. What is stapel scale ?

(4 × 2 = 8 weightage)

Turn over

Part B

Answer any **four** *questions.*
Each question carries 3 weightage.

8. What are the essentials of the measurement scale ?

9. What are the different types of Classification of Data ?

10. How will you differentiate between descriptive statistics and inferential statistics ? Describe the important statistical measures often used to summarise the survey data.

11. ' A research report should follow a format specification'. Explain.

12. On a typing test, a random sample of 36 graduates of a secretarial school averaged 73.6 words with a standard deviation of 8.10 words per minute. Test an employer's claim that the school's graduates average less than 75.0 words per minute using the 5 per cent level of significance.

13. The following table gives the number of good and defective parts produced by each of the three shifts in a factory :

Shift	Good	Defective	Total
Day	900	130	1030
Evening	700	170	870
Night	400	200	600
Total	2000	500	2500

14. Suppose a bank wants to estimate the average amount of money borrowed by depositors for a sixty-day period during the past year. The acceptable error should not exceed Rs.75 and the level of confidence has been fixed at 95%. The estimated standard deviation of the population is Rs. 500. What would be the sample size required to conduct this study?

(4 × 3 = 12 weightage)

Part C

Answer any **two** *questions.*
Each question carries 5 weightage.

15. 'The research process involves a series of interrelated and intricate steps'. Does every research study necessarily need to satisfy all the conditions and be carried out in this sequence ? Explain.

16. The following are the number of words per minute which a secretary typed on several occasions on three different typewriters.

Typewriter 1	71	78	70	69	77	72	65	69
Typewriter 2	74	76	72	70	69	68	72	73
Typewriter 3	70	72	66	64	63	67	69	70

Test whether the differences among the mean of the three samples (typewriters) can be attributed to chance. You may use a 5 percent level of significance.

17. What are the main types of interviews ? Discuss their characteristics and give examples of concrete situation in which each would be suitable.

18. "Scaling describes the procedures by which numbers are assigned to various degrees of opinion, attitude and other concepts." Discuss and elaborate classification of measurement scale.

(2 × 5 = 10 weightage)

D 13731

(Pages : 3)

Name...

Reg. No....................................

THIRD SEMESTER M.Com. DEGREE (SPECIAL) EXAMINATION NOVEMBER 2021

(CBCSS)

M.Com.

MCM 3C 12—INCOME TAX LAW, PRACTICE AND TAX PLANNING

(2019 Admission onwards)

Time : Three Hours

Maximum : 30 Weightage

General Instructions

1. *In cases where choices are provided, students can attend* **all** *questions in each section.*

2. *The minimum number of questions to be attended from the Section/Part shall remain the same.*

3. *The instruction if any, to attend a minimum number of questions from each sub section/sub part/ sub division may be ignored.*

4. *There will be an overall ceiling for each Section/Part that is equivalent to the maximum weightage of the Section/Part.*

Part A

Answer any **four** *questions.*
Each question carries 2 weightage.

1) What is annual accretion ?

2) What are the conditions to avail exemption under section 54EC ?

3) What is adjusted total income ?

4) Who is a TRP ?

5) What is tax evasion ?

6) List any four expenses disallowed in Section 40.

7) What are the deductions allowable from dividend income ?

(4 × 2 = 8 weightage)

Part B

Answer any **four** *questions.*
Each question carries 3 weightage.

8) Briefly explain any 10 exempted income.

9) What is unabsorbed depreciation ?

Turn over

10) Mr. Rome used his house property for self-occupation till 1/8/2020 and let out the same for remaining period for rent of ₹ 6,000 p.m. Compute his income from house property from the following details : Municipal value ₹ 1,00,000, Fair Rent ₹ 80,000, Standard Rent ₹ 96,000, Municipal tax 16%, Interest on loan ₹ 10,000

11) Mr. Sidhu has a residential house property taxable u/s 22. Such property is acquired on 12/08/2005 for ₹ 2,00,000. The property is sold on 1/03/2021 for ₹ 25,00,000. He acquired another residential house on 31/03/2021 for ₹ 17,00,000 for self-occupation. On 1/03/2022, he sold such new residential house for ₹ 30,00,000. Compute his capital gain for the A.Y. 2021-22 and 2022-23.

12) Find out the amount of advance tax payable by ABCD Ltd. on specified dates for the F.Y. 2020-21 : Business income ₹ 1,75,000, Long term capital gain on 31-7-2020 ₹ 2,50,000 Bank interest ₹ 10,000, TDS on business income ₹ 20,550

Computation of tax liability of ABCD Ltd. for the previous year 2020-21.

13) Mr Thomas provides you the following information. Compute his income under income from other sources.

   a) ₹ 5,400 received as interest on debentures (Issue Company listed in BSE Stock exchange).

   b) Rent received from let out property of a building along with plant, machinery and furniture ₹ 37,500.

   c) Expenses on composite letting is allowed.

   d) Depreciation on furniture ₹ 9,000, Insurance ₹ 750, repairs ₹ 3,750.

   e) Royalty received in respect of books ₹ 28,500. He claims expenses on stationery and typing ₹ 6,000.

   f) Winnings from Lottery (net) ₹ 1,05,000.

   g) Unexplained credit in passbook ₹ 90,000.

   h) ₹ 6,300 received as interest on tax free debentures (Company not issued).

14) Smart has computed his tax liability as under :

Particulars	Details	Amount
Income from business A		4,50,000
Long term capital gain	20,000	
Less : Income from business B u/s 71 (10,000)		10,000
Income from other sources		50,000
Gross Total Income		5,10,000

Less : Deduction u/s 80C to 80U - Total Income 5,10,000 Tax liability 15,080.

Comment on the above computation.

(4 × 3 = 12 weightage)

Part C

Answer any **two** *questions.*
Each question carries 5 weightage.

Compute gross total income of Mr. X in following cases :

Source of Income	Case 1	Case 2
Income from house property (A)	30,000	40,000
Income from house property (B)	(10,000)	(25,000)
Speculation income	80,000	(70,000)
Business Income	(30,000)	50,000
Income from activity of maintaining race-horses business (A)	(50,000)	10,000
Income from activity of maintaining race-horses business (B)	20,000	(6,000)
Income from agricultural business	(25,000)	10,000
Short term capital gain (transaction A)	30,000	(20,000)
Short term capital gain (transaction B)	(10,000)	5,000
Long term capital gain (transaction A)	(30,000)	45,000
Long term capital gain (transaction B)	10,000	(2,000)
Income from lottery	40,000	
Income from horse races	10,000	25,000
Income on card games	(5,000)	(3,000)
Interest on securities	20,000	10,000

i) A, B, and C are partners of a firm sharing profits and losses in the ratio of 7:5:3. In the previous year 2019-20, the form incurred a loss of ₹ 1,80,000. On 30th November 2020, B Retired from firm though A and B continued the business agreeing to share profit / losses in the ratio of 7:3. In the previous year 2020-21, the firm makes a profit of ₹ 2,25,000. Determine the taxable profit of the firm for Assessment year 2021-22.

i) What are the conditions for reconstitution, reconstruction and for the discontinuance of the firm ? How is the firm assessed in such cases

What are expressly allowed deductions from business income ?

What are different type of assessment under Income Tax Act ?

(2 × 5 = 10 weightage)

D 13730

Name..

Reg. No...................................

THIRD SEMESTER M.Com. DEGREE (SPECIAL) EXAMINATION NOVEMBER 2021

(CBCSS)

M.Com.

MCM 3C 11—FINANCIAL MANAGEMENT

(2019 Admission onwards)

Time : Three Hours

Maximum : 30 Weightage

General Instructions

1. *In cases where choices are provided, students can attend* **all** *questions in each section.*

2. *The minimum number of questions to be attended from the Section/Part shall remain the same.*

3. *The instruction if any, to attend a minimum number of questions from each sub section/sub part/ sub division may be ignored.*

4. *There will be an overall ceiling for each Section/Part that is equivalent to the maximum weightage of the Section/Part.*

Part A

Answer any **four** *questions.*
Each question carries 2 weightage.

1. Define Financial Management.

2. State different cash flow techniques.

3. What is the concept of Securitization ?

4. What is Financial Break-Even Point ?

5. Explain Arbitrage Process.

6. What do you mean by Working Capital ?

7. What is Concentration Banking ?

(4 × 2 = 8 weightage)

Turn over

Part B

Answer any **four** *questions.*
Each question carries 3 weightage.

8. Compare and contrast between Operating Leverage and Financial Leverage.

9. 'Capital Budgeting decision tend to be more complex'. Discuss the role and importance of Capital Budgeting decision in the light of this statement.

10. Explain different forms of Lease Finance.

11. What is Working Capital ? Briefly explain various factors determining Working Capital requirement in a firm.

12. A company issues 1,000 15 % debentures of the face value of Rs. 100 each at a discount of Rs. 5. The under-writing and other costs are Rs. 5,000 for the total issue. The interest per annum is Rs.15,000. The income tax rate is 40 %. Calculate the cost of Debt.

13. Initial Investment of a project is Rs. 1,00,000 Cost of Capital @ 12 % p.a.

    Expected Cash Inflows

Yr. 1	Rs. 25,000
Yr. 2	Rs. 50,000
Yr. 3	Rs. 75,000
Yr. 4	Rs. 1,00,000
Yr. 5	Rs. 1,50,000

    Calculate Discounted Payback Period.

14. The following information is available in respect of a firm :

    Capitalization rate = 10 %

    Earnings per share = Rs. 50

    Assumed rate of return on investment = 12 %

    Show the effect of dividend policy on market price per share by Walter's formula when dividend payout ratio is (a) 0 % ; (b) 40 % ; (c) 100 %.

    (4 × 3 = 12 weightage)

Part C

Answer any **two** *questions.*
Each question carries 5 weightage.

15. 'Effective inventory management requires an effective control system for inventories.' Explain different tools and techniques used for inventory management.

16. Define dividend policy. What are the factors determining the dividend policy ?

17. A Ltd wants to raise Rs. 1, 00,000 as capital. The company expects earnings before interest and taxes (EBIT) Rs. 40,000 per annum. The management is considering the following alternatives for raising the capital:

    a) Issue 10,000 equity shares of Rs. 10 each.

    b) Issue 5000 equity shares of Rs. 10 each and 500, 12 % preference shares of Rs. 100 each.

    c) Issue 5000 equity shares of Rs.10 each and 10 % Debentures of Rs. 50,000.

    You are required to calculate earnings per share and advise the alternative to be used for raising capital, assuming tax rate of 30 %.

18. X Ltd. is thinking of investing in a project costing Rs. 20 lakhs. The life of the project is five years and the estimated salvage value of the project is zero. Straight line method of charging depreciation is followed. The tax rate is 50 %. The expected cash flows before tax are as follows :

Year	1	2	3	4	5
Estimated Cash flow before depreciation and tax (Rs. lakhs)	4	6	8	8	10

    You are required to determine the :

    (i)   Payback Period for the investment ;

    (ii) Average Rate of Return on the investment ;

    (iii) Net Present Value at 10 % Cost of Capital ; and

    (iv) Benefit-Cost Ratio.

    (2 × 5 = 10 weightage)

D 11587-E

Name..

Reg. No....................................

THIRD SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY) EXAMINATION, NOVEMBER 2021

(CBCSS)

M.Com.

MCM 3EC 02—COST MANAGEMENT AND CONTROL

(2020 Admission onwards)

Time : Three Hours   Maximum : 30 Weightage

General Instructions

1. *In cases where choices are provided, students can attend* **all** *questions in each section.*

2. *The minimum number of questions to be attended from the Section/Part shall remain the same.*

3. *The instruction if any, to attend a minimum number of questions from each sub section/sub part/ sub division may be ignored.*

4. *There will be an overall ceiling for each Section/Part that is equivalent to the maximum weightage of the Section/Part.*

Section A

Answer any **four** *questions.*
Each question carries 2 weightage.

1. What is Cost Management ?

2. What do you mean by Cost Control ?

3. What do you mean by Zero Base Budgeting ?

4. What do you mean by Cost centre ?

5. What do you mean by Cost reduction ?

6. Discuss briefly about Value engineering.

7. Discuss briefly about the Economic Value Added Approach.

(4 × 2 = 8 weightage)

Turn over

Section B

Answer any **four** *questions.*
Each question carries 3 weightage.

8. What is the nature of Cost Management ?

9. What is the scope of Cost Control ?

10. Briefly explain the Business Excellence Model.

11. What are the different responsibility centers ?

12. Narrate briefly the Enterprise Performance Management.

13. Discuss briefly the difference between Cost control and Cost reduction ?

14. Brielly explain Productivity measurement.

(4 × 3 = 12 weightage)

Section C

Answer any **two** *questions.*
Each question carries 5 weightage.

15. Briefly explain the tools and techniques in Cost Control ?

16. Briefly explain the direct and indirect cost.

17. Briefly explain the tools and techniques in Cost reduction.

(2 × 5 = 10 weightage)

THIRD SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY) EXAMINATION, NOVEMBER 2021

(CBCSS)

M.Com.

MCM3EC 01—COST AND MANAGEMENT AUDIT

(2020 Admission onwards)

Time : Three Hours   Maximum : 30 Weightage

General Instructions

1. *In cases where choices are provided, students can attend* **all** *questions in each section.*

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4. *There will be an overall ceiling for each Section/Part that is equivalent to the maximum weightage of the Section/Part.*

Section A

Answer any **four** *questions.*
Each question carries 2 weightage.

1. What is Cost Audit ?

2. What do you mean by Material cost ?

3. What do you mean by Internal Audit ?

4. What do you mean by Management Audit ?

5. What do you mean by Receivable Audit ?

6. Discuss briefly about the cost Audit file.

7. Narrate briefly the punishment to a cost auditor under section 447 and 448 of Companies Act 2013 for dereliction of duty.

(4 × 2 = 8 weightage)

Turn over

Section B

Answer any **four** *questions.*

Each question carries 3 weightage.

8.   What is the nature of Cost Audit ?

9.   What is the scope of Management Audit ?

10.   Discuss briefly about Cost Accounting Standards.

11.   What are the professional ethics in the Cost Audit ?

12.   Explain the merits of Cost Audit.

13.   Discuss briefly the rights and responsibilities of a professional cost auditor.

14.   What is the difference between the Cost Accounting and Management Accounting ?

(4 × 3 = 12 weightage)

Section C

Answer any **two** *questions.*

Each question carries 5 weightage.

15.   Briefly explain the difference between Internal Audit and External Audit.

16.   Briefly explain the types of Management Audit.

17.   Briefly explain the limitation of Cost Audit.

(2 × 5 = 10 weightage)

THIRD SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY) EXAMINATION, NOVEMBER 2021

(CBCSS)

M.Com.

MCM 3ET 02—GOODS AND SERVICES TAX

(2020 Admission onwards)

Time : Three Hours   Maximum : 30 Weightage

General Instructions

1. *In cases where choices are provided, students can attend* **all** *questions in each section.*

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4. *There will be an overall ceiling for each Section/Part that is equivalent to the maximum weightage of the Section/Part.*

Section A

Answer any **four** *questions.*
Each question carries 2 weightage.

1. What is GST ?

2. What do you mean by Aggregate turnover ?

3. What do you mean by Reverse charge ?

4. What do you mean by Taxable person in GST ?

5. What do you mean by Assessment ?

6. Discuss briefly about the GST Portal ?

7. What are the goods exempt from GST ?

(4 × 2 = 8 weightage)

Turn over

Section B

Answer any **four** *questions.*
Each question carries 3 weightage.

8. What are the features of GST ?

9. Who are the persons liable to pay the GST ?

10. Discuss briefly about Input Tax Credit.

11. Explain the merit and demerits of GST.

12. How do you assess the unregistered persons ?

13. Discuss the concept Search and Seizure.

14. What is the difference between the Direct and Indirect Tax ?

(4 × 3 = 12 weightage)

Section C

Answer any **two** *questions.*
Each question carries 5 weightage.

15. Briefly explain the procedure for the GST Registration.

16. Briefly explain the types of Assessment under GST.

17. Briefly explain the GST Tax structure.

(2 × 5 = 10 weightage)

THIRD SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY) EXAMINATION, NOVEMBER 2021

(CBCSS)

M.Com.

MCM 3ET 01—PUBLIC FINANCE AND TAXATION

(2020 Admission onwards)

Time : Three Hours　　　　　　　　　　　　　　　　　Maximum : 30 Weightage

General Instructions

1. *In cases where choices are provided, students can attend* **all** *questions in each section.*

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4. *There will be an overall ceiling for each Section/Part that is equivalent to the maximum weightage of the Section/Part.*

Part A

Answer any **four** *questions.*
Each question carries 2 weightage.

1. What is Public Finance ?

2. What do you mean by Public Revenue ?

3. What do you mean by Tax incidence ?

4. What is GST Council ?

5. What is Value added tax ?

6. What is the different classification of budget ?

7. Discuss briefly the sources of Government revenue.

(4 × 2 = 8 weightage)

Turn over

Part B

*Answer any **four** questions.*
Each question carries 3 weightage.

8. What is the nature of Public Finance ?

9. Briefly explain the methods of tax evasion.

10. Explain the concept Deficit financing.

11. Explain the Public Finance in India.

12. What is the relevance Income tax ?

13. Discuss the role of taxation in saving.

14. What are the reforms in indirect tax ?

(4 × 3 = 12 weightage)

Part C

*Answer any **two** questions.*
Each question carries 5 weightage.

15. Briefly explain the financial relationship between Central and State.

16. Briefly explain the models of tax incidence.

17. Briefly explain the GST Authorities and its structure.

(2 × 5 = 10 weightage)

D 11587-A   (Pages : 4)   Name...

Reg. No...................................

THIRD SEMESTER P.G. (CBCSS) DEGREE [REGULAR] EXAMINATION NOVEMBER 2020

(SDE)

M.Com.

MCM 3E (M) 02—CONSUMER BEHAVIOUR

(2019 Admissions)

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.

2. Immediately after the commencement of the examination, the candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.

3. Write the Name, Register Number and the Date of Examination in the space provided.

4. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer book.

5. **Candidate should handover this Question paper to the invigilator after 15 minutes and before receiving the question paper for Part B Examination.**

MCM 3E (M) 02—CONSUMER BEHAVIOUR

Multiple Choice Questions :

1. Repeat purchase is closely related to the concept of :

    (A) Brand image.

    (B) Brand loyalty.

    (C) Brand equity.

    (D) Brand culture.

2. Any individual who purchases goods and services from the market for his/her end-use is called a ——————————.

    (A) Customer.

    (B) Purchaser.

    (C) Consumer.

    (D) All these.

3. In terms of consumer behaviour ; culture, social class, and reference group influences have been related to purchase and ——————————.

    (A) Economic situations.

    (B) Situational influences.

    (C) Consumption decisions.

    (D) Physiological influences.

4. The cultural shift toward —————————— has resulted in more demand for casual clothing and simpler home furnishings.

    (A) Liberal political causes.

    (B) Conservative political causes.

    (C) Informality.

    (D) Downsizing.

5. The buying process can be triggered by a(n) —————————— when one of the person's normal needs—hunger, thirst, sex—rises to a level high enough to become a drive.

    (A) Awareness.

    (B) External stimuli.

    (C) Internal stimuli.

    (D) Experiential motivation.

6. The place in the business buying behaviour model where interpersonal and individual influences might interact is called the ——————————.

    (A) Environment.

    (B) Response.

    (C) Stimuli.

    (D) Buying center.

7. If a buying team is asked by the purchasing department to rank the importance of reliability, durability, price, and other attributes of an item, then the team is going through a business buying process stage called ——————————.

    (A) Problem recognition.

    (B) General need description.

    (C) Product specification.

    (D) Proposal solicitation.

8. The reason that higher prices may not affect consumer buying is ——————————.

    (A) Most consumers prefer brand names which have higher prices.

    (B) 70 % of the total population looks for quality services and is willing to pay higher prices.

    (C) Consumers believe that higher prices indicate higher quality or prestige.

    (D) Most consumers feel that the price is actually affordable.

9. Primary reference groups include ——————————.

    (A) College students.   (B) Office colleagues.

    (C) Family and close friends.   (D) Sports groups.

10. Which of Maslow's needs involves the desire for self-fulfillment, to become all that one is capable of becoming ?

    (A) Safety.   (B) Self-actualization.

    (C) Physiological.   (D) Belongingness.

11. Which of the following is the most valuable piece of information for determining the social class of your best friend's parents ?

    (A) The number of years schooling that they had.

    (B) Their ethnic backgrounds.

    (C) Their combined annual income.

    (D) Their occupations.

12. —————————— are factors that have been shown to affect consumer behaviour.

    (A) Brand name, quality, newness, and complexity.

    (B) Advertising, marketing, product, and price.

    (C) Outlets, strategies, concept, and brand name.

    (D) Quality, advertising, product positioning, and strategy.

13. Which of the following is NOT part of group influence ?

    (A) Social Class.   (B) Social Group.

    (C) Reference Group.   (D) Personality.

14. According to research , there are four factors that influence consumer buyer behaviour :

    (A) Psychological, personal, social, CRM systems.

    (B) Cultural, organizational, personal, psychological.

    (C) Cultural, social, personal, psychological.

    (D) None of the above.

15. Mobile technology affects consumer behaviour in which of the following ways ?

    (A)   It facilities the use of location based services.

    (B)   It stops consumers comparing prices in store.

    (C)   It makes consumer decisions very complicated.

    (D)   It slows down consumer decision making.

16. It is important for marketers to devise communications that offer ——————— and are placed in media that consumers in the target market are likely to use.

    (A)   Consistent message about their products.

    (B)   Better pricing.

    (C)   Product information to the customers.

    (D)   A new marketing strategy.

17. Repeat purchase is closely related to the concept of :

    (A)   Brand image.   (B)   Brand loyalty.

    (C)   Brand equity.   (D)   Brand culture.

18. Understanding consumer buying behaviour is not easy. The answers are often locked deep within the consumers head :

    (A)   How much money is the consumer willing to spend ?

    (B)   How much does the consumer need the product being offered for sale ?

    (C)   How much does a discount or a coupon affect the purchase rate ?

    (D)   How do consumers respond to various marketing efforts the company might use ?

19. Is never, simple, yet understanding it is the essential task of marketing management :

    (A)   Understanding the difference between primary and secondary data.

    (B)   Consumer buying behaviour.

    (C)   Brand personality.

    (D)   Early Adoption.

20. In terms of behaviour; culture, social class and reference group influences have been related to purchase and ————————.

    (A)   Economic situation.   (B)   Situational influences.

    (C)   Consumption decisions.   (D)   Physiological influences.

THIRD SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY) EXAMINATION, NOVEMBER 2021

[November 2020 for SDE/Private Students]

(CBCSS)

M.Com.

MCM 3E(M)02—CONSUMER BEHAVIOUR

(2019 Admission onwards)

Time : Three Hours   Maximum : 30 Weightage

General Instructions (Not applicable to SDE/Private Students)

1. *In cases where choices are provided, students can attend* **all** *questions in each section.*

2. *The minimum number of questions to be attended from the Section/Part shall remain the same.*

3. *The instruction if any, to attend a minimum number of questions from each sub-section/ sub-part/sub-division may be ignored.*

4. *There will be an overall ceiling for each Section/Part that is equivalent to the maximum weightage of the Section/Part.*

Part A

Answer any **four** *questions.*
Each question carries 2 weightage.

1. Write a short note on Consumer Behaviour.

2. What is the influence of attitude in Consumer Behaviour ?

3. What is product positioning ?

4. Write a note on consumer research.

5. Write a short note on brand personality.

6. What do you mean by subliminal perception ?

7. What is SERVPERF ?

(4 × 2 = 8 weightage)

Turn over

Part B

Answer any **four** *questions.*
Each question carries 3 weightage.

8. Write about the interdisciplinary nature of Consumer Behaviour.

9. Write a note on Jungian theory of personality.

10. Examine the criteria considered for selecting market segmentation.

11. What do you know about consumer attitude ? Examine the attitude models.

12. Explain any five methods of service quality measuring techniques.

13. What do you know about CRM ? Examine various steps in building CRM.

14. Explain the Online purchase decision process.

(4 × 3 = 12 weightage)

Part C

Answer any **two** *questions.*
Each question carries 5 weightage.

15. What do you mean by Consumer Behaviour model ? Explain about Howard Sheth Model.

16. What are the marketing, personal and psychological factors influencing the behavioural pattern of consumers ?

17. Examine the nature and features of Consumer Behaviour.

18. What do you mean by Market Segmentation ? Examine the important forms for market segmentation.

(2 × 5 = 10 weightage)

D 11586–A

(Pages : 4)

Name...

Reg. No...................................

THIRD SEMESTER P.G. (CBCSS) DEGREE [REGULAR] EXAMINATION NOVEMBER 2020

(SDE)

M.Com.

MCM 3E (M) 01—ADVERTISING AND SALES MANAGEMENT

(2019 Admissions)

Date of Examination :	DD	MM	YEAR	FN/AN

Time : 15 Minutes   Total No. of Questions : 20

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.

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MCM 3E (M) 01—ADVERTISING AND SALES MANAGEMENT

Multiple Choice Questions :

1. Catalogues, magazines, newspaper and invitations to organization-sponsored events are associated with the marketing mix activity of ————.

    (A) Manufacture.   (B) Production.

    (C) Promotion.   (D) None of these.

2. Which of the following statements about newspapers as an advertising medium is true ?

    (A) Newspapers have excellent local reach potential.

    (B) National companies rarely use newspapers except in conjunction with local distributors of their products.

    (C) Color reproduction is not very good.

    (D) All of the above.

3. The primary purpose of a pioneering advertisement is to :

    (A) Promote a specific brand's features and benefits.

    (B) Inform the target market.

    (C) Show one brand's strengths relative to those of competitors.

    (D) Reinforce previous knowledge of a product.

4. Infomercials often resemble other types of television shows, including :

    (A) Talk shows.   (B) Live, audience-participation shows.

    (C) News shows.   (D) All of these.

5. Which type of promotional tool is non-public, immediate, customized, and interactive ?

    (A) Segmented advertising.   (B) Direct marketing.

    (C) Brand contacts.   (D) Public relations.

6. The most important element of "marketing mix" is :

    (A) The product.   (B) The price of the product.

    (C) The advertising support.   (D) A sound distribution network.

7. Corporate advertising concentrates on :

    (A) Recruitment.   (B) Organisational personality.

    (C) Brand Personality.   (D) Product personality.

8. If a company gives false message to the customers, it is known as :

    (A)   Obscene ads   (B)   Subliminal ads.

    (C)   Deception.   (D)   None of these.

9. The specific carrier within a medium is called :

    (A)   Media Carrier.   (B)   Media Bus.

    (C)   Media Van.   (D)   Media Vehicle.

10. What is the next step after "closing the sale" in personal selling process ?

    (A)   The opening.   (B)   Need and problem identification.

    (C)   Dealing with objectives.   (D)   Follow up.

11. What are the objectives of personal selling ?

    (A)   Close a sale.   (B)   Know how to deal with buyer.

    (C)   Preparing good presentations.   (D)   All of these.

12. What is AIDA ?

    (A)   Attention Interest Desire Action.   (B)   Attract Interest Desire Action.

    (C)   Attention Interest Design Action.   (D)   Attract Interest Design Action.

13. The most critical impact to a sales organization affected by down-sizing is that :

    (A)   The sales team is de-motivated.

    (B)   The company must recalculate sales budgets.

    (C)   The sales workload must be redistributed.

    (D)   Customers may change suppliers due to severed relationship with salesperson.

14. An effective sales plan objective should be :

    (A)   Precise, measurable, and time specific.

    (B)   General, measurable, and flexible.

    (C)   Profitable, subjective, and measurable.

    (D)   Precise, profitable, and flexible.

15. The most frequently used type of compensation plan is a :

    (A) Straight salary compensation plan.

    (B) Straight commission compensation plan.

    (C) Combination compensation plan.

    (D) Weighted compensation plan.

16. There are three interrelated elements of rewards for salespeople. One of the elements is Non-financial compensation and includes :

    (A) Recognition dinners, certificates of achievement, and features in sales newsletters.

    (B) Larger accounts and sales territories.

    (C) Personal development opportunities, merit salary increases, and promotions.

    (D) Promotions, certificates of achievement, and larger sales territories.

17. A company's compensation plan should reflect its overall marketing strategy. For example, if the strategy is to grow rapidly and gain market share, the compensation plant might include :

    (A) Encouragement for team selling.

    (B) Rewards for account management.

    (C) A larger commission component coupled with a new-account bonus to encourage high sales performance.

    (D) Incentives to manage the product mix.

18. In which type of compensation plan there is no incentives ?

    (A) Commission based compensation plans.

    (B) Straight salary compensation plan.

    (C) Territory volume compensation plans.

    (D) Profit margin/ revenue based sales compensation plans.

19. The content and context of a message contained in an advertisement is called ?

    (A) Ad copy.   (B) Script.

    (C) Body.   (D) Advertising appeal.

20. Which among the following isthe right sequence of copywriting process ?

    (A) Planning, research, organisation, writing, checking, proof reading, editing, revision.

    (B) Research, planning, organisation, writing, checking, proof reading, editing, revision.

    (C) Planning, research, organisation, writing, checking, editing, proof reading, revision.

    (D) Research, planning, organisation, writing, checking, editing, proofreading, revision.

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Name..

Reg. No...................................

THIRD SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY) EXAMINATION, NOVEMBER 2021

[November 2020 for SDE/Private Students]

(CBCSS)

M.Com.

MCM 3E (M) 01—ADVERTISING AND SALES MANAGEMENT

(2019 Admission onwards)

Time : Three Hours　　　　　　　　　　　　　　　　Maximum : 30 Weightage

General Instructions (Not applicable to SDE/Private Students)

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Part A

Answer any **four** *questions.*
Each question carries 2 weightage.

1. What do you mean by advertising ?

2. What is sales promotion ?

3. What is social advertising ?

4. Write a short note on review meeting.

5. What is Delphi method ?

6. What is media mix decision ?

7. Write a short note on salesmanship.

(4 × 2 = 8 weightage)

Part B

Answer any **four** *questions.*
Each question carries 3 weightage.

8. Discuss the role of advertising in an economy.

9. What are the important pre-testing methods of evaluation advertisement effectiveness ?

Turn over

10. Examine the important functions of advertising.

11. Explain any three among the following terms :

    a)   Retail advertising.

    b)   Service advertising.

    c)   Professional advertising.

    d)   Direct action advertising.

12. Write about testing of an advertisement. Examine the different post testing methods to test the effectiveness of advertising.

13. Discuss the basic elements of sales management.

14. What are the important principles of design and layout of an advertisement copy ?

(4 × 3 = 12 weightage)

Part C

*Answer any **two** questions.*
Each question carries 5 weightage.

15. Examine the important participants in advertising.

16. What is an advertisement copy ? Discuss the important features of advertisement copy.

17. Write down the activities comprising creative design task process of an advertisement copy.

18. What do you know about advertisement budget ? What are the important methods of framing the advertisement budget ?

(2 × 5 = 10 weightage)

THIRD SEMESTER P.G. (CBCSS) DEGREE [REGULAR] EXAMINATION NOVEMBER 2020

(SDE)

M.Com.

MCM 3E (H) 02—MANAGEMENT TRAINING AND DEVELOPMENT

(2019 Admissions)

	DD	MM	YEAR	
Date of Examination :	☐ ☐	☐ ☐	☐ ☐ ☐ ☐	FN/AN

Time : 15 Minutes   **Total No. of Questions : 20**

INSTRUCTIONS TO THE CANDIDATE

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MCM 3E (H) 02—MANAGEMENT TRAINING AND DEVELOPMENT

Multiple Choice Questions :

1. Which of these is an off-the-job training method ?

   (A) Television.   (B) Job rotation.

   (C) Orientation training.   (D) Coaching.

2. Which of the following is not a method of on the job training ?

   (A) Supervision.   (B) Job instruction.

   (C) Role play.   (D) Job rotation.

3. The following is (are) the benefit (s) of training :

   (A) Increased productivity.   (B) Reduced accidents.

   (C) Reduced supervision.   (D) Any of the above.

4. The most flexible type of training in which the employees are trained while performing the tasks and responsibilities associated with the job is classified :

   (A) Informal training.   (B) Formal training.

   (C) On the job training.   (D) Off the job training.

5. ——————————— is a first main operative function of personnel management.

   (A) Training.   (B) Selection.

   (C) Procurement.   (D) Development.

6. Development concerned with ———————————.

   (A) Immediate performance.   (B) Succession planning.

   (C) Career growth.   (D) All of the above.

7. In general training is related to ———————————.

   (A) Conceptual.   (B) Developmental.

   (C) Technical Aspects.   (D) Human skills.

8. The evaluation training model was developed in the year :

   (A) 1985. (B) 1970.

   (C) 1975. (D) 1980.

9. The following is vertical expansion of the job :

   (A) Job rotation. (B) Job enrichment.

   (C) Management by objectives. (D) All of the above.

10. The cognitive domain hierarchy of learning starts with :

    (A) Knowledge. (B) Receiving.

    (C) Perception. (D) Motivation.

11. Which of the following is a technique of evaluation ?

    (A) Longitudinal or time series analysis.

    (B) Transfer validity.

    (C) Inter organizational validity.

    (D) None of the above.

12. In employee training, the last stage for trainees on the job training is to :

    (A) Present the information. (B) Prepare the learners.

    (C) Do the follow up. (D) Practice the trainees.

13. Which of the following is not a method of Individual training need identification ?

    (A) Attitude survey. (B) Work sample.

    (C) Exit interview. (D) Interview.

14. The following method is used to give to trainees the important information in permanent form for immediate of future use :

    (A) Lecture methods. (B) Conference.

    (C) Written instructional method. (D) Training Within the Industry (TWI).

15. The following is vertical expansion of the job :

    (A) Job rotation. (B) Job enrichment.

    (C) Management by objectives (MBO).(D) All of the above.

16. Which are the four main theoretical perspectives on learning ?

    (A)   Behaviourism, cognitivism, sociocultural and economic theory.

    (B)   Behaviourism, socialism, constructivism and feminism.

    (C)   Behaviourism, socialism, agency theory and positive psychology.

    (D)   Behaviourism, cognitivism, experiential learning and social learning.

17. The major difference between training and education is that :

    (A)   Education refers more to acquiring specific skills.

    (B)   Education is more closely related to learning a particular job.

    (C)   Training provides more general knowledge.

    (D)   Training narrows the range of responses while education broadens the range.

18. Which item is NOT an example of an indirect training cost ?

    (A)   Overtime.   (B)   Increased scrap.

    (C)   Room and food charges.   (D)   Low productivity.

19. The kind of learners who uses the training resources by getting their hands on the task are classified as :

    (A)   Auditory learners.   (B)   Tactile learners.

    (C)   Massed learners.   (D)   Visual learners.

20. The learners who prefer learning by group work practices are called :

    (A)   Collaborative Learners.   (B)   Individual Learners.

    (C)   Dependent Learners.   (D)   Associative Learners.

THIRD SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY) EXAMINATION, NOVEMBER 2021

[November 2020 for SDE/Private Students]

(CBCSS)

M.Com.

MCM 3E (H)02—MANAGEMENT TRAINING AND DEVELOPMENT

(2019 Admission onwards)

Time : Three Hours   Maximum : 30 Weightage

General Instructions (Not applicable to SDE/Private Students)

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Part A

Answer any **four** *questions.*
Each question carries 2 weightage.

1. Define the term learning.

2. What is Training ?

3. Write a short note on the term 'On-the-job training'.

4. Write a note on experiential learning theory.

5. What do you mean by training need analysis ?

6. What are non-projective aids ?

7. What is Jigsaw method ?

(4 × 2 = 8 weightage)

Turn over

Part B

Answer any **four** *questions.*
Each question carries 3 weightage.

8. What are the important stages in training process ?

9. Explain the key elements of TQM.

10. What are the important on-the-Job training methods for management personnel ?

11. What do you know about attitudinal training methods ?

12. Differentiate training and development.

13. Explain the factors to be considered during the selection process of the training methods.

14. What is off-the-job training ? Explain any *five* methods.

(4 × 3 = 12 weightage)

Part C

Answer any **two** *questions.*
Each question carries 5 weightage.

15. What do you mean by management development process ? Explain its nature and importance.

16. What do you know about training process ? Write down various stages in the training process ?

17. What are the emerging trends in training and development ?

18. What do you know mean by the facilities and training aids ? Illustrate the layout for training session.

(2 × 5 = 10 weightage)

D 11584-A   (Pages : 4)   Name...

Reg. No....................................

THIRD SEMESTER P.G. (CBCSS) DEGREE [REGULAR] EXAMINATION NOVEMBER 2020

(SDE)

M.Com.

MCM 3E (H) 01—INDUSTRIAL RELATIONS MANAGEMENT

(2019 Admissions)

	DD		MM		YEAR			
Date of Examination :								FN/AN

Time : 15 Minutes   **Total No. of Questions : 20**

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MCM 3E (H) 01—INDUSTRIAL RELATIONS MANAGEMENT

Multiple Choice Questions :

1. Temporary closing down the undertaking with the intention of forcing workers to accept the demand of the employer is called :

    (A) Lockout.

    (B) Layoff.

    (C) Strike.

    (D) Retrenchment.

2. The first organized trade union in India named as ——————— was formed in the year 1918.

    (A) Delhi labor union.

    (B) Bombay labor union.

    (C) Madras Labor Union.

    (D) None of these.

3. Collective bargaining was considered as apex of IR system is concerned with :

    (A) Gandhian approach.

    (B) Systems approach.

    (C) Oxford approach.

    (D) All of these.

4. Which theory was given by Robert.F.Hoxie ?

    (A) Industrial democracy / Non-revolutionary.

    (B) Social Psychological.

    (C) Capitalism Approach.

    (D) Anti-Capitalism/Revolutionary.

5. ——————— is person appointed voluntarily if the dispute is not settled by conciliation.

    (A) Bidder.

    (B) Arbitrator.

    (C) Nominee.

    (D) Representative.

6. When employees resort to unauthorized strike in violation of the labor contract agreement it is called :

    (A) Pen down.

    (B) Tools-down.

    (C) Sit in Strike.

    (D) Wild cat strike.

7. What is the minimum number of trade union members requires in registering themselves as a union ?

    (A) 7.

    (B) 10.

    (C) 5.

    (D) 15.

8. Which are not the characteristics of grievances ?

    (A) Factual.   (B) Fabricated.

    (C) Disguised.   (D) Imaginary.

9. Workers' facilitation centres shall be set up by the facilitating agency under the :

    (A) Payment of Bonus Act, 1965.

    (B) Equal Remuneration Act, 1976.

    (C) Factories Act, 1948.

    (D) The unorganized sector workers' Social Security Act, 2005.

10. In which type of collective bargaining workers lose something instead of gaining ?

    (A) Concession Bargaining.   (B) Coalition Bargaining.

    (C) Productivity Bargaining.   (D) All the above.

11. "One party gains at the expense of another" norm refers to which type of collective bargaining :

    (A) Distribute bargaining.   (B) Integrative bargaining.

    (C) Centralized bargaining.   (D) None of the above.

12. Which of the following are essential pre-requisites of workers participation in management ?

    (A) Free flow communication and information.

    (B) Mutual trust between parties.

    (C) Avoidance of participation of outside trade unions.

    (D) All of the above.

13. Which of the following are the basic objectives of code of discipline ?

    (A) Maintain peace and order in industry.

    (B) Avoid work stoppage in industry.

    (C) Promote opinions from all levels of management and employment.

    (D) All of the above.

14. Which of the following not a characteristic of trade union ?

    (A) Voluntary Association.   (B) Inter Mediary.

    (C) Common Goals.   (D) Individual actions.

15. Which of the following is an outcome of collective bargaining ?

    (A)   Award of Labour Court.   (B)   Award of Tribunal.

    (C)   Arbitration Award.   (D)   Consent Award.

16. Which of the following statements is not correct ?

    (A)   India has ratified more than eighty Conventions of I.L.O.

    (B)   Trade Unions Act of 1926 is based on I.L.O. Convention number 87 called Freedom of Association.

    (C)   I.L.O. is a tripartite body.

    (D)   Governing Body is an organ of I.L.O.

17. Which of the following is not a part of the Scheme of Workers' Participation in Management in India ?

    (A)   Shop Level Councils.   (B)   Joint Level Councils.

    (C)   Unit Level Councils.   (D)   Industrial Level Councils.

18. Recognition of the trade union in industry under the code of discipline was developed in the year :

    (A)   1952.   (B)   1957.

    (C)   1958.   (D)   1962.

19. ———————— condemned the system of private ownership and believed in replacing existing social order.

    (A)   Trade union.   (B)   Revolutionary Union.

    (C)   Productive Union.   (D)   None of these.

20. Statutory Minimum wage is fixed under :

    (A)   Payment of Wages Act, 1936.

    (B)   Equal Remuneration Act, 1976.

    (C)   Workmen's Compensation Act, 1923.

    (D)   Minimum Wages Act, 1948.

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(Pages : 2)

THIRD SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY) EXAMINATION, NOVEMBER 2021

[November 2020 for SDE/Private Students]

(CBCSS)

M.Com.

MCM 3E (H) 01—INDUSTRIAL RELATIONS MANAGEMENT

(2019 Admission onwards)

Time : Three Hours   Maximum : 30 Weightage

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Part A

Answer any **four** *questions.*
Each question carries 2 weightage.

1. Explain your idea about Industrial dispute.

2. What is Industrial Employment ?

3. What do you mean by Industrial Management ?

4. Write a note on Joint Management Committee in Industrial Relation.

5. What do you mean by Industrial Discipline ?

6. Write a note on Workplace Conflict.

7. What do you know about Industrial productivity ?

(4 × 2 = 8 weightage)

Part B

Answer any **four** *questions.*
Each question carries 3 weightage.

8. Explain the role of state in the progress of industry.

9. What is Quality Management System ? How can it be implemented ?

Turn over

10. What is the role of Employee Suggestion Schemes in the settlement of Industrial disputes ?

11. What is the Legal framework of Industrial Relation ?

12. Describe briefly the role of Employee Commitment towards the job for the Industrial Relations.

13. What do you mean by Profit Sharing ? Explain its role in Industrial Relations.

14. Labour Participation in Management-A myth or a reality.

(4 × 3 = 12 weightage)

Part C

Answer any **two** *questions.*
Each question carries 5 weightage.

15. Explain the role of Labour Union for an effective Industrial Relation.

16. What are the functions and responsibility of Labour courts and Industrial Tribunals in the settlement of Industrial dispute.

17. Explain briefly the different ways of Employee Empowerment.

18. Narrate the scope of Technology Management in the Industrial Relations.

(2 × 5 = 10 weightage)

THIRD SEMESTER P.G. (CBCSS) DEGREE [REGULAR] EXAMINATION NOVEMBER 2020

(SDE)

M.Com.

MCM 3E (FT) 02—FOREIGN TRADE POLICY AND PROCEDURES

(2019 Admissions)

	DD	MM	YEAR	
Date of Examination :	☐ ☐	☐ ☐	☐ ☐ ☐	FN/AN

Time : 15 Minutes   **Total No. of Questions : 20**

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MCM 3E (FT) 02—FOREIGN TRADE POLICY AND PROCEDURES

Multiple Choice Questions :

1. Indian Economy is :

    (A) Socialist Economy.   (B) Gandhian Economy.

    (C) Mixed Economy.   (D) Free Economy.

2. Exim Policy is a set of guidelines and instructions related to :

    (A) The import of goods.   (B) The export of goods.

    (C) Both import and export of goods. (D) None of the above.

3. Expand ITPO :

    (A) Indian Trade Promotion Organization.

    (B) International Trade Promotion Organization.

    (C) Indian Trade Processing Organization.

    (D) Indian Trade Promoting Organization.

4. What is Forex ?

    (A) Foreign Exemption.   (B) Foreign Exchange.

    (C) Foreign expert.   (D) Foreign Expansion.

5. FEMA was made applicable with effect from ————.

    (A) 1st April 2000.   (B) 1st June 2000.

    (C) 1st April 1999.   (D) 1st June 1999.

6. Dumping refers to :

    (A) Reducing tariffs.

    (B) Sale of goods abroad at a lower price, below their cost and price in their home market.

    (C) Buying goods at low prices abroad and selling at higher prices locally.

    (D) Expensive goods selling for low prices.

7. Market in which currencies buy and sell and their prices settle on is called the :

    (A) International bond market.   (B) International capital market.

    (C) Foreign exchange market.   (D) Eurocurrency market.

8. Which among the following products is usually not exported from India ?

    (A) Wheat.   (B) Rice.

    (C) Sugar.   (D) Pulses.

9. The document containing the guarantee of a bank to honour drafts drawn on it by an exporter is :

    (A) Letter of hypothecation.   (B) Letter of credit.

    (C) Bill of lading.   (D) Bill of exchange.

10. Which one of the following is not a part of export documents ?

    (A) Commercial Invoice.   (B) Certificate of origin.

    (C) Bill of entry.   (D) Mate.

11. Pre-shipment credit is available from Exim bank is available for :

    (A) Period up to 180 days.   (B) Period beyond 180 days.

    (C) Turnkey projects only.   (D) Foreign currency component only.

12. Loans above Rs. 50 crores need clearance from :

    (A) RBI, EXIM Bank, ECGC.   (B) RBI.

    (C) EXIM Bank.   (D) ECGC.

13. The red clause letter of credit is also known as :

    (A) Stand by credit.   (B) Anticipatory credit.

    (C) Automatic credit.   (D) Back to Back credit.

14. Duty drawback is available for :

    (A) Import duty on imported components.

    (B) Central excess on indigenous companies.

    (C) Both (A) and (B) above.

    (D) (C) above and VAT.

15. A bank opening a letter credit gets charge over the imported goods till payment is made by the importer under the provisions of :

    (A) Application for the credit.   (B) The letter of credit.

    (C) The sale contract.   (D) The import licence.

Turn over

16. The best form of method of payment for an importer would be :

    (A) Advance remittance.   (B) Letter of credit.

    (C) Documents against payment.   (D) Open account.

17. What is MPEDA ?

    (A) Marginal Products Exports Development Authority.

    (B) Marine Production Exports Development Authority.

    (C) Marine Products Exports Development Agency.

    (D) Marine Products Exports Development Authority.

18. CIF Means : Cost Insurance And ————.

    (A) Flight.   (B) Fleet.

    (C) Freight.   (D) Factory.

19. A letter of credit ————.

    (A) Is issued by a credit agency to a bank.

    (B) Cannot be amended.

    (C) Is more secure than cash in advance.

    (D) Obligates the importers bank to honour a draft presented to it.

20. ———— is prepared in five copies.

    (A) Bill of lading.   (B) Shipping bill.

    (C) Let ship order.   (D) ANF.

THIRD SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY) EXAMINATION, NOVEMBER 2021

[November 2020 for SDE/Private Students]

(CBCSS)

M.Com.

MCM 3E (FT) 02—FOREIGN TRADE POLICY AND PROCEDURES

(2019 Admission onwards)

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Part A

*Answer any **four** questions.*
Each question carries 2 weightage.

1. What do you meant by Dumping ?

2. Define Entrepot Trade.

3. What is pre shipment finance ?

4. What is Star Trading House ?

5. What do you meant by Export Licensing ?

6. What are the objectives of Documentation in Export Trading ?

(4 × 2 = 8 weightage)

Part B

*Answer any **four** questions.*
Each question carries 3 weightage.

7. Explain the significance of FEMA.

8. What are the differences between Exporting House and Trading House ?

Turn over

9. What are the objectives of Incentives in export trade ?

10. Explain the important modes of shipment finance.

11. What are the main formalities of granting packing credit ?

12. Explain the major role of Chamber of Commerce for export promotion.

13. What are the objectives of Federation of Indian Export Organisations ?

14. State the role of EOU in export promotion.

(4 × 3 = 12 weightage)

Part C

*Answer any **two** questions.*
Each question carries 5 weightage.

15. Explain the principal documents used in export-import trade.

16. Explain briefly the main procedures of export trade.

17. What are the important sources and methods of shipment finance in export trade ?

18. Explain the export incentives for export promotion.

(2 × 5 = 10 weightage)

THIRD SEMESTER P.G. (CBCSS) DEGREE [REGULAR] EXAMINATION NOVEMBER 2020

(SDE)

M.Com.

MCM 3E (FT)01—FOREIGN TRADE MANAGEMENT

(2019 Admissions)

Date of Examination :	DD		MM		YEAR				FN/AN

Time : 15 Minutes   **Total No. of Questions : 20**

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.

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MCM 3E (FT)01—FOREIGN TRADE MANAGEMENT

Multiple Choice Questions :

1. Trade between two or more than two countries is known as ——————————.

    (A) Internal Business.   (B) External Trade.

    (C) International Trade.   (D) Unilateral Trade.

2. The investment in productive assets and participation in management as stake holders in business enterprises is :

    (A) FDI.   (B) FII.

    (C) Balance of payment.   (D) SDR.

3. How many members are present in the WTO ?

    (A) 207.   (B) 195.

    (C) 160.   (D) 164.

4. Among the following options, which one is not the objective of the WTO ?

    (A) To protect environment.

    (B) To improve the balance of payment situation of the member countries.

    (C) To improve the standard of living of people of the member countries.

    (D) To enlarge production and trade of goods.

5. WTO stands for ——————————.

    (A) World Tariff Organization.   (B) World Tax Organization.

    (C) World Trade Organization.   (D) World Trademark Organization.

6. World Trade Organisation came into force on ——————————.

    (A) 27th July 2007.   (B) 1st January 1995.

    (C) 15th September 1993.   (D) 1st January 1947.

7. —————————— became the 164th member of World Trade Organization (WTO).

    (A) Kenya.   (B) Liberia.

    (C) Pakistan.   (D) Afghanistan.

8. Does the WTO apply its framework in exactly the same fashion throughout the world ?

    (A) Yes, the WTO applies its framework in exactly the same way throughout the world.

    (B) Yes, the WTO applies its framework in exactly the same way around the world, unless it deals with trade blocks.

    (C) No, the WTO makes allowance for regional variation.

    (D) No, the WTO makes allowance for variation in the case of economically stronger countries.

9. Dumping refers to :

    (A) Increase Tariffs.

    (B) Sale of goods abroad at low price than in home market.

    (C) Buying at low price and selling at high price.

    (D) Expensive goods sold at low price.

10. The external methods of hedging transaction exposure does not include ———————.

    (A) Forward contract hedge.   (B) Money market hedge.

    (C) Cross hedging.   (D) Futures hedging.

11. Hedging with options is best-recommended for ———————.

    (A) Hedging receivables.   (B) Hedging contingency exposures.

    (C) Hedging foreign currency loans.   (D) Hedging payables.

12. What is the full form of ASEAN ?

    (A) Association of South East Asian Nations.

    (B) Administration of Southern East Asian Nations.

    (C) Organisation of South East Asian Nations.

    (D) Administration of South East Asian Nations.

13. How many members are in the ASEAN ?

    (A) 18.   (B) 67.

    (C) 10.   (D) 53.

14. A multinational company that is faced with mild interference up to complete confiscation of all assets is encountering ————————.

    (A)   Translation Risk Exposure.   (B)   Transactions Risk Exposure.

    (C)   Political Risk Exposure.   (D)   A Very Bad Day.

15. A survey of Chief Financial Officers found that the most commonly used hedging technique is :

    (A)   Swaps.   (B)   Options.

    (C)   Forward contracts.   (D)   Money-market hedges.

16. Hedging transaction is indicated by :

    (A)   Transactions in odd amounts.   (B)   Presentation of documentary support.

    (C)   Frequency of such transactions.   (D)   None of the above.

17. India is facing continuous deficit in its balance of payments. In the foreign exchange market rupee is expected to :

    (A)   Depreciate.

    (B)   Appreciate.

    (C)   Show no specific tendency.

    (D)   Depreciate against currencies of the countries with positive balance of payment and appreciate against countries with negative balance of payment.

18. International trade and domestic trade differ because of :

    (A)   Different government policies.   (B)   Immobility of factors.

    (C)   Trade restrictions.   (D)   All of the above.

19. Which of the following is international trade :

    (A)   Trade between countries.   (B)   Trade between regions.

    (C)   Trade between provinces.   (D)   Both (B) and (C).

20. The impact of foreign exchange rate on firm is called as :

    (A)   Operating exposure.   (B)   Transaction exposure.

    (C)   Translation exposure.   (D)   Business risk.

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Name...

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THIRD SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY) EXAMINATION, NOVEMBER 2021

(CBCSS)

M.Com.

MCM 3E (FT)01—FOREIGN TRADE MANAGEMENT

(2019 Admission onwards)

Time : Three Hours   Maximum : 30 Weightage

General Instructions

1. *In cases where choices are provided, students can attend* **all** *questions in each section.*

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Part A

Answer any **four** *questions.*
Each question carries 2 weightage.

1. Explain international trade.

2. Explain Balance of Payment.

3. Explain briefly risk in international trade.

4. What are the types of exposure ?

5. How do you measure exchange rate ?

6. What do you mean by GATT ?

(4 × 2 = 8 weightage)

Turn over

Part B

Answer any **four** *questions.*
Each question carries 3 weightage.

7. Explain in detail factors affecting foreign exchange rate ?

8. Explain the problems associated with Brexit.

9. Explain Huckster-Ohlin theory of Foreign Trade ?

10. How do you manage transaction exposure ?

11. Explain in detail TRIPS and TRIMS.

12. Explain in detail the objectives of SAARC and EU ?

13. Describe in detail Currency Hedging ?

14. Explain foreign exchange risk.

(4 × 3 = 12 weightage)

Part C

Answer any **two** *questions.*
Each question carries 5 weightage.

15. Explain in detail about internal and external techniques of exposure management ?

16. Discuss various anti- dumping measures adopted to curb dumping ?

17. What is International Pricing ? Explain the major determinants of international pricing.

18. Examine in detail about the 'trade in services'.

(2 × 5 = 10 weightage)

D 11581–A

(Pages : 4)

Name...

Reg. No....................................

THIRD SEMESTER P.G. (CBCSS) DEGREE [REGULAR] EXAMINATION NOVEMBER 2020

(SDE)

M.Com.

MCM 3E (F)02—FINANCIAL MARKETS AND INSTITUTIONS

(2019 Admissions)

Part A

Date of Examination :	DD		MM		YEAR				FN/AN

Time : 15 Minutes   **Total No. of Questions : 20**

INSTRUCTIONS TO THE CANDIDATE

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MCM 3E (F)02—FINANCIAL MARKETS AND INSTITUTIONS

Multiple Choice Questions :

1. Which of the following is not a type of general insurance ?

    (A) Fire Insurance.

    (B) Theft Insurance.

    (C) Life Insurance.

    (D) Health Insurance.

2. What is the full form of NABARD ?

    (A) National Bank for Agriculture and Rural Development.

    (B) National Association for Basic Agricultural and Rural Development.

    (C) New Agricultural Board for Any Rural Development.

    (D) None of the above.

3. ———— is the second largest stock exchange in the world ?

    (A) London Stock Exchange.

    (B) Bombay Stock Exchange.

    (C) NASDAQ.

    (D) Hong Kong Stock Exchange.

4. When was BSE established?

    (A) 1929.

    (B) 1875.

    (C) 1975.

    (D) 1986.

5. The Shenzhen Stock Exchange is a stock exchange based in ————.

    (A) Korea.

    (B) China.

    (C) Japan.

    (D) New York.

6. Full form of FCRA :

    (A) Forward Contract Regulating Agency.

    (B) Free Credit Regulating Agency.

    (C) Forward Contracts Regulation Act.

    (D) Future Contract Regulation Act.

7. India's first commodity derivative exchange :

    (A) NSE.

    (B) BSE.

    (C) MCX.

    (D) MSE.

8. Which of the following is a false statement ?

    (A)   Commodities which are traded on the commodity exchanges have to be graded according to quality.

    (B)   As organised markets commodity exchanges establish and enforce rules and regulations with a view to facilitating trade on sound lines.

    (C)   The commodity exchange does not provide machinery for the arbitration of trade disputes.

    (D)   A commodity market provides a convenient place where the members can meet at fixed hours and transact business in a commodity.

9. Find the odd one out :

    (A)   Commercial Paper.   (B)   Government Security.

    (C)   Bond.   (D)   Debenture.

10. Full form of IPO :

    (A)   Instand Parcel Offer.   (B)   Instant Public Offer.

    (C)   Initial Public Offer.   (D)   Initial Payment Offer.

11. When a company offers securities to a small group of investors ?

    (A)   Small issue.   (B)   Private placement.

    (C)   Closed issue.   (D)   Secret issue.

12. When the lead investment bank forms a strategic alliance with other banks for the issue of IPO it is called —————.

    (A)   Bank Merger.   (B)   Syndicate of Underwriter.

    (C)   Underwriter.   (D)   None of the above.

13. Fund raising instruments which do not carry any maturity date as bonds usually do :

    (A)   Call option.   (B)   Bitcoin.

    (C)   Cardano.   (D)   Perpetual Bond.

14. Which of the following is not true ?

    (A)   NABARD came into existence on 12th July 1982.

    (B)   The initial capital of NABARD was Rs. 100 crores.

    (C)   The SHG Bank Linkage Project was launched by NABARD in 1992.

    (D)   None of the above.

Turn over

15. Which of the following is not a function of State Finance Corporation ?

   (A) Extend financial assistance to industrial units whose paid-up capital and reserves do not exceed Rs. 10 Lakhs.

   (B) Provide loans mainly for the acquisition of fixed assets like land, building, plant, and machinery.

   (C) Underwrite new stocks, shares, debentures etc., of industrial units.

   (D) Stand guarantee to loans raised in the capital market by scheduled banks, industrial concerns, and state co-operative banks to be repayable within 20 years.

16. Which of the following is the primary objective of UTI ?

   (A) Promote and pool the small savings from the lower- and middle-class income groups who cannot have direct access to the stock market.

   (B) Provide them with an opportunity to share the benefits of prosperity resulting out of rapid industrialization in India.

   (C) Both (A) and (B).

   (D) None of the above.

17. Bond that pays no interest :

   (A) Perpetual Bond.   (B) Convertible Bond

   (C) Deep Discount Bond.   (D) Zero-Coupon Bond.

18. Benefits of commodity market :

   (A) Management of risk.   (B) Price stabilization.

   (C) Efficiency in trading.   (D) All of the above.

19. When was CBOT established ?

   (A) 1986.   (B) 1848.

   (C) 1884.   (D) 1968.

20. The authorized Capital of a State Financial Corporation should be within :

   (A) 10 lakhs - 1 crore.   (B) 50 lakhs - 5 crores

   (C) 50 lakh - 2.5 crore.   (D) 1 crore - 5 crore.

THIRD SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY) EXAMINATION, NOVEMBER 2021

[November 2020 for SDE/Private Students]

(CBCSS)

M.Com.

MCM 3E(F) 02—FINANCIAL MARKETS AND INSTITUTIONS

(2019 Admission onwards)

Time : Three Hours   Maximum : 30 Weightage

General Instructions (Not applicable to SDE/Private Students)

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Part A

*Answer any **four** questions.*
Each question carries 2 weightage.

1. Define Derivatives.

2. What is Rematerialisation ?

3. Who are Book runners ?

4. What are SWAPS ?

5. What is REPO ?

6. Describe the meaning of underwriting.

7. What do you mean by FCCB ?

(4 × 2 = 8 weightage)

Part B

*Answer any **four** questions.*
Each question carries 3 weightage.

8. What are the features of forward contracts ?

9. Explain the terms : a) New issue, b) Bonus issue, and c) Right issue ?

Turn over

10. Discuss the functions of depository.

11. Explain the role of government in securities market.

12. Explain the advantages of listing.

13. Write notes on NSE & BSE.

14. What is IPO grading ? What are its constituents ?

(4 × 3 = 12 weightage)

Part C

Answer any **two** *questions.*
Each question carries 5 *weightage.*

15. Describe the structure of Indian Financial System.

16. 'Explain the role and functions of various participants in the Indian Capital Market.

17. Discuss about the different securities trading in Stock exchange.

18. 'Role of SEBI is both regulatory and promotional in respect of capital market', explain ?

(2 × 5 = 10 weightage)

D 11580-A (Pages : 4) Name...

Reg. No...................................

THIRD SEMESTER P.G. (CBCSS) DEGREE [REGULAR] EXAMINATION NOVEMBER 2020

(SDE)

M.Com.

MCM 3E (F) 01—INVESTMENT MANAGEMENT

(2019 Admissions)

INSTRUCTIONS TO THE CANDIDATE

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MCM 3E (F) 01—INVESTMENT MANAGEMENT

Multiple Choice Questions :

1. Capital market line is :

    (A)   Capital allocation line of a market portfolio.

    (B)   Capital allocation line of a risk free asset.

    (C)   Both (A) and (B).

    (D)   None of the above.

2. When the concept of ratio is defined in respected to the items shown in the financial statements, it is termed as :

    (A)   Accounting ratio.   (B)   Financial ratio.

    (C)   Costing ratio.   (D)   None of the above.

3. The type of bond for which the bonds present value is greater bond face value is classified as :

    (A)   Coupon.   (B)   Interest.

    (C)   Discount.

4. A Statistical measure of the Degree to which two variables move together :

    (A)   Co-efficient of variation.   (B)   Variance.

    (C)   Covariance.   (D)   Certainty equivalent.

5. The fundamental analysis is a method of finding out ———————.

    (A)   Ratio.   (B)   Value of share.

    (C)   Tips.   (D)   Future price of security.

6. ——————— are organized markets for buying and selling securities which include stock, bonds, options, futures.

    (A)   Derivatives.   (B)   Sensex.

    (C)   Stock Exchange.   (D)   Market.

7. ——————— Analysis is a method that is used to evaluate the worth of security by analyzing the statistics that are generated by market activity, such as the past price of volume.

    (A)   Economic.   (B)   Financial.

    (C)   Technical.   (D)   None of Above.

8. Which model relates return to a single factor ?

    (A)   Markowitz.   (B)   Single Index.

    (C)   M.M. Approach.   (D)   Traditional.

9. The relationship between potential unsystematic risk and reward is given by :

    (A)   Excess return to beta ration.

    (B)   Excess return to security's standard deviation ratio.

    (C)   Excess return to security's variance ratio.

    (D)   Excess return to beta square ratio.

10. ———————— are examples of financial intermediaries.

    (A)   Commercial banks.   (B)   Insurance companies.

    (C)   Investment companies.   (D)   All of the above.

11. Diversification reduces :

    (A)   Interest rate risk.   (B)   Market risk.

    (C)   Unique risk.   (D)   Inflation risk.

12. The material wealth of a society is equal to the sum of ——————.

    (A)   All financial assets.   (B)   All real assets.

    (C)   All financial and real assets.   (D)   All physical assets.

13. The Markowitz model identifies the efficient set of portfolios, which offers the ——————.

    (A)   Highest return for any given level of risk or the lowest risk for any given level of return.

    (B)   Least-risk portfolio for a conservative, middle-aged investor.

    (C)   Long-run approach to wealth accumulation for a young investor.

    (D)   Risk-free alternative for risk-averse investors.

14. A model for optimizing the selection of securities is the —————— model.

    (A)   Miller-Orr.   (B)   Black-Sholes.

    (C)   Markowitz.   (D)   Gordon.

15. In order to determine the expected return of a portfolio, all of the following must be Known except ————————.

    (A) Probabilities of expected returns of individual assets.

    (B) Weight of each individual asset to total portfolio value.

    (C) Expected return of each individual asset.

    (D) All of the above must be known inorder to determine the expected return of a portfolio.

16. In order to determine the compound growth rate of an investment over some period, an investor would calculate the ————————.

    (A) Arithmetic mean.   (B) Geometric mean.

    (C) Calculus mean.   (D) Arithmetic median.

17. Which of the following is not related to overall market variability ?

    (A) Financial risk.   (B) Interest rate risk.

    (C) Purchasing power risk.   (D) Market risk.

18. Bond pricing theorems was introduced by ————————.

    (A) Harry Markowitz.   (B) Kritzman.

    (C) F.Amling.   (D) Burton G.Malkiel.

19. Unsystematic risk may arise due to the following reason :

    (A) Change in interest rate.   (B) Increase in population.

    (C) Employee strike in the company.   (D) Exchange rate fluctuations.

20. ———————— is the amount left over after individual consumption.

    (A) Investment.   (B) Savings.

    (C) Surplus.   (D) Money.

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Name...

Reg. No...................................

THIRD SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY) EXAMINATION, NOVEMBER 2021

[November 2020 for SDE/Private Students]

(CBCSS)

M.Com.

MCM 3E (F) 01—INVESTMENT MANAGEMENT

(2019 Admission onwards)

Time : Three Hours   Maximum : 30 Weightage

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Part A

Answer any **four** *questions.*
Each question carries 2 weightage.

1. What are the basic investment objectives ?

2. What are the assumptions of the Markowitz Model ?

3. Explain the two basic approaches of security analysis.

4. Briefly describe :

    (a) Support Levels ; and

    (b) Resistance Levels.

5. A 10 year annual annuity has a yield of nine percent. What is its duration ?

6. What are the benefits of Dow-Jones theory ?

7. What is Capital Asset Pricing Model (CAPM) ?

(4 × 2 = 8 weightage)

Turn over

Part B

Answer any **four** *questions.*

Each question carries 3 weightage.

8. Explain the objectives of portfolio management.

9. What are the risks involved in investment in Government Securities ?

10. A portfolio consists of 3 securities, A, B and C. The proportions of these securities are 0.3, 0.5 and 0.2 respectively. The standard deviations of returns on these securities (in percentage terms) are : 0 = 6, 02 = 9, and on = 10. The correlation coefficients among security returns are P12 = 0.4, P13 = 0.6, P23 = 0.7. What is the standard deviation of portfolio return ?

11. The following information is available :

	Stock A	Stock B
Expected return	16 %	12 %
SD	15 %	8 %

Co-efficient of correlation is .60.

   (a) What is the covariance between Stocks A and B ?

   (b) What is the expected return and risk of a portfolio in which A and B have weights of 0.6 and 0.4.

12. You are thinking of acquiring some shares of ABC Ltd. The rates of return expectations are as follows :

Possible rate of return	Probability
0.05	.20
0.10	.40
0.08	.10
0.11	.30

13. A Rs. 100 par value bond bearing a coupon rate of 12 per cent will mature after five years. What is the value of the bond, if the discount rate is 15 per cent ?

14. A bond of Rs. 1,000 face value, bearing a coupon rate of 12 per cent, will mature after seven years. What is the value of the bond if the discount rates are 14 per cent and 12 per cent ?

(4 × 3 = 12 weightage)

Part C

*Answer any **two** questions.*

Each question carries 5 weightage.

15. Describe briefly the important investment avenues available to savers in India.

16. Stocks P and Q have the following historical returns :

Year	2009	2010	2011	2012	2013
Stock P's Return (KP)	− 12.24	23.68	34.44	5.82	28.30
Stock Q's Return (KQ)	− 7.00	25.55	44.09	2.20	20.16

You are required to calculate the average rate of return for each stock during the period 2009 to 2013. Assume that someone held a Portfolio consisting 50 % of Stock P and 50 % of Stock Q.

What would have been the realized rate of return on the Portfolio in each year from 2009 to 2013 ? What would been the average return on the Portfolio during the period ? (You may assume that year ended on 31st March).

17. The stock of Box Limited performs well relative to other stocks during recessionary periods. The stock of Cox limited, on the other hand, does well during growth periods. Both the stocks are currently selling for Rs. 100 per share. You assess the rupee return (dividend plus price) of these stocks for the next year as follows :

	Economic Condition			
	High Growth	Low growth	Stagnation	Recession
Probability	0.3	0.4	0.2	0.1
Return on Box's Stock	100	110	120	140
Return on Cox's Stock	150	130	90	60

Calculate the expected return and standard deviation of investing :

(a) Rs. 1,000 in the equity stock of Box limited.

(b) Rs. 1,000 in the equity stock of Cox limited.

(c) Rs. 500 each in the equity stock of Box limited Cox limited.

18. 'Chart patterns are helpful in predicting the stock price movement'—Comment.

(2 × 5 = 10 weightage)

THIRD SEMESTER P.G. (CBCSS) DEGREE [REGULAR] EXAMINATION NOVEMBER 2020

(SDE)

M.Com.

MCM 3C 13—RESEARCH METHODOLOGY

(2019 Admissions)

	DD	MM	YEAR	
Date of Examination :	☐ ☐	☐ ☐	☐ ☐ ☐ ☐	FN/AN

Time : 15 Minutes   **Total No. of Questions : 20**

INSTRUCTIONS TO THE CANDIDATE

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MCM 3C 13—RESEARCH METHODOLOGY

Multiple Choice Questions :

1. After identifying the important variables and establishing the logical reasoning in theoretical framework, the next process in research process is :

    (A) To conduct surveys.

    (B) To generate hypothesis.

    (C) To focuss group discussions.

    (D) To use experiments in an investigation.

2. The essential qualities of a researcher are :

    (A) Spirit of free enquiry.

    (B) Reliance on observation and evidence.

    (C) Systematization or theorizing of knowledge.

    (D) All the above.

3. An essential Criterion of Scientific study is :

    (A) Belief.

    (B) Value.

    (C) Objectivity.

    (D) Subjectivity.

4. Facts or information's are analyzed and critical evaluation is made in :

    (A) Survey.

    (B) Action research.

    (C) Analytical research.

    (D) Pilot study.

5. Concepts which cannot be given operational definitions are ——————— concepts.

    (A) Verbal.

    (B) Oral.

    (C) Hypothetical.

    (D) Operational.

6. Randomization of test units is a part of ———————.

    (A) Pretest.

    (B) Posttest.

    (C) Matching.

    (D) Experiment.

7. All of the following are true statements about action research, EXCEPT:

    (A) Data are systematically analyzed.

    (B) Data are collected systematically.

    (C) Results are generalizable.

    (D) Results are used to improve practice.

8. When the dependent variable is not free from the influence of extraneous variable, the relationship is known as :

   (A) Interrogative.   (B) Exceptional.

   (C) Confounded.   (D) None of the above.

9. An operational definition is ———————.

   (A) One that bears no relation to the underlying concept.

   (B) An abstract, theoretical definition of a concept.

   (C) A definition of a concept in terms of specific, empirical measures.

   (D) None of the above.

10. A common test in research demands much priority on :

   (A) Reliability.   (B) Useability.

   (C) Objectivity.   (D) All of the above.

11. A member of the population is called ———————.

   (A) Element.   (B) Census.

   (C) Sample.   (D) Group.

12. Questionnaire is filled by ———————.

   (A) Respondent.   (B) Everybody.

   (C) Enumerator.   (D) None of the above.

13. Research conducted in class room atmosphere is called :

   (A) Field study.   (B) Survey.

   (C) Laboratory Research.   (D) Empirical Research.

14. Which of the following is an initial mandatory requirement for pursuing research ?

   (A) Developing a research design.

   (B) Formulating a research question.

   (C) Deciding about the data analysis procedure.

   (D) Formulating a research hypothesis.

Turn over

15. —————————— is "systematically conceptual structure of inter related elements in some schematic form".

    (A)   Concept.   (B)   Variable.

    (C)   Model.   (D)   Facts.

16. An extension of pantry audit approach on a regular basis for data collection is known as :

    (A)   Warrenty cards.   (B)   Pantry audits.

    (C)   Store audits.   (D)   Consumer panel.

17. The test which is used to judge the randomness of a sample on the basis of the order in which the observations are taken :

    (A)   Run test.   (B)   Kruskul Wallis test.

    (C)   Spearman's Rank correlation.   (D)   None of the above.

18. The Friendly relationship between Interviewer and respondent is called :

    (A)   Morale.   (B)   Management.

    (C)   Rapport.   (D)   Conclusion.

19. In a —————————— observation researcher stands apart and does not participate.

    (A)   Structured.   (B)   Unstructured.

    (C)   Non Participant.   (D)   Participant.

20. The aggregate of all the units pertaining to a study is called :

    (A)   Population or universe.   (B)   Unit.

    (C)   Sample.   (D)   Frame.

D 11579

(Pages : 3)

Name...

Reg. No...................................

THIRD SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY) EXAMINATION, NOVEMBER 2021

[November 2020 for SDE/Private Students]

(CBCSS)

M.Com.

MCM 3C 13—RESEARCH METHODOLOGY

(2019 Admission onwards)

Time : Three Hours

Maximum : 30 Weightage

General Instructions (Not applicable to SDE/Private Students)

1. *In cases where choices are provided, students can attend* **all** *questions in each section.*

2. *The minimum number of questions to be attended from the Section/Part shall remain the same.*

3. *The instruction if any, to attend a minimum number of questions from each sub section/sub part/ sub division may be ignored.*

4. *There will be an overall ceiling for each Section/Part that is equivalent to the maximum weightage of the Section/Part.*

Part A

Answer any **four** *questions.*
Each question carries 2 weightage.

1. Explain snowball sampling.

2. What is sampling design ?

3. What is meant by cluster sampling ?

4. What do you mean by structured observation ?

5. What is population ?

6. What do you mean by sampling error ?

7. Discuss nominal scale.

(4 × 2 = 8 weightage)

Turn over

Part B

Answer any **four** *questions.*
Each question carries 3 *weightage.*

8. Write short notes on the following terms :

    a) Population.   b) Sampling Unit.

    c) Sampling frame.   d) Sample.

9. The information below shows the paired samples t-test for a study of pre-training scores and post training scores of employees. Write the interpretations.

    Hypothesized value : 0.000

    Mean pre-training : 39.200

    Mean post training : 39.933

    Mean difference : –0.733

    SD : 5.378

    Std error : 1.389

    N : 15

    DF : 14

    T : –0.53

    p-value : .6057

10. Explain the following methods of sample selection :

    a) Purposive sampling.   b) Quota sampling.

    c) Expert sampling.   d) Multi-stage sampling.

11. Distinguish between primary data and secondary data.

12. Interpret the correlation co-efficient.

    Sales : 1.000

    Advt : 0.980

    Correlation co-efficient between sales and advertisement expenditure = 0 .0980

    12 sample size

    +_. 576 critical value .05 (two tail)

    +_.708 critical value .01 (two-tail)

13. What are the two reference styles ?

14. Distinguish between research methods and research methodology.

(4 × 3 = 12 weightage)

Part C

*Answer any **two** questions.*
Each question carries 5 weightage.

15. What is census survey ? What are its advantages and disadvantages ?

16. The following data is given : Calculate the ANOVA co-efficient.

Types of Animals	Number of animals	Average Domestic animals	Standard Deviation
Dogs	5	12	2
Cats	5	16	1
Hamsters	5	20	4

17. Examine the differences between census and sampling methods.

18. What is hypothesis and explain various types of hypothesis ?

(2 × 5 = 10 weightage)

D 11578-A　　　　　　　　(Pages : 4)　　　　　Name...

　　　　　　　　　　　　　　　　　　　　　　　Reg. No...................................

THIRD SEMESTER P.G. (CBCSS) DEGREE [REGULAR] EXAMINATION NOVEMBER 2020

(SDE)

M.Com.

MCM 3C 12—INCOME TAX LAW, PRACTICE AND TAX PLANNING—I

(2019 Admissions)

	DD	MM	YEAR	
Date of Examination :	☐ ☐	☐ ☐	☐ ☐ ☐ ☐	FN/AN

Time : 15 Minutes　　　　　　　　　**Total No. of Questions : 20**

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.

2. Immediately after the commencement of the examination, the candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.

3. Write the Name, Register Number and the Date of Examination in the space provided.

4. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer book.

5. **Candidate should handover this Question paper to the invigilator after 15 minutes and before receiving the question paper for Part B Examination.**

MCM 3C 12—INCOME TAX LAW, PRACTICE AND TAX PLANNING—I

Multiple Choice Questions :

1. Income tax rates are fixed in —————————.

    (A)   Income tax Act.   (B)   Finance Act.

    (C)   Income tax rules.   (D)   Finance rules.

2. A person is deemed to be assessee in default if he :

    (A)   Fails to file return under this Act.

    (B)   Fails to pay tax on his income.

    (C)   Fails to deduct tax at source and or deposit in the treasury.

    (D)   None of the above.

3. Salary received by a member of parliament is taxable under :

    (A)   Salary.   (B)   Business or profession.

    (C)   Other source.   (D)   None of these.

4. For an employee in receipt of hostel expenditure allowance for his three children, the maximum annual allowance exempt under section 10(14) is :

    (A)   ₹ 10,800.   (B)   ₹ 7,200.

    (C)   ₹ 9,600.   (D)   ₹ 3,600.

5. A deduction of 30% annual value is allowed in case of :

    (A)   Residential house.   (B)   Let out house.

    (C)   All houses.   (D)   Rural houses.

6. Which of the following is considered as income from House property ?

    (A)   Staff quarters let out to employees.(B)   Income from subletting.

    (C)   Income from farmhouse.   (D)   Second palace of an ex-Indian ruler.

7. The statutory limit for deduction u/s 80 GG of Income tax Act, 1961, for the assessment year 2020–21 is :

    (A)   ₹ 2,000 per month.   (B)   ₹ 3,000 per month.

    (C)   ₹ 2,500 per month.   (D)   ₹ 5,000 per month.

8. Income tax is calculated on :

   (A) Aggregate income.

   (B) Gross total income.

   (C) Total income.

   (D) Agricultural income.

9. Inome of minor child is exempted :

   (A) ₹ 1000.

   (B) ₹ 1500.

   (C) Income of minor child or ₹ 1500 whichever is less.

   (D) Whole income.

10. For the AY 2020-21, deduction under 80G is available without any limit but at the rate of 50 % on :

    (A) PM's national relief fund.

    (B) National foundation for communal harmony.

    (C) Jawahar Lal Nehru memorial fund.

    (D) CM's relief fund.

11. Which of the following deductions will not come under 80C of the IT Act ?

    (A) Deduction in the case of person with disability.

    (B) Deduction for interest paid on loan taken for pursuing higher education.

    (C) Deduction for interest paid on loan taken for purchasing house property.

    (D) Deduction in respect of savings bank interest.

12. Long term capital loss can be set-off from which of the following :

    (A) Short term capital gain only.

    (B) Long term capital gain only.

    (C) Income from business and profession.

    (D) Capital gain head of income.

Turn over

13. X. co has an industrial building in U.P which was constructed in 2012 and which was compulsorily acquired by the U.P government on July 10, 2019 for ₹ 8,00,000. The W.D.V of the building on 1.04.2019 was ₹ 4,50,000. The company constructed another building and shifted the business to the new building on 28th May 2019 for at a cost of ₹ 4,00,000. Find the capital gain chargeable to tax :

   (A) STCG of ₹ 3,50,000
   (B) STCL of ₹ 50,000.
   (C) LTCG of ₹ 8,00,000.
   (D) Nil.

14. Loss from specified business can be carried forward upto :

   (A) 8 years.
   (B) 4 years.
   (C) 15 years.
   (D) Unlimited period.

15. Additional depreciation allowable for plant and machinery at the year of instalment if the asset is put to use for less than 180 days will be :

   (A) 20 %.
   (B) 15 %.
   (C) 10 %.
   (D) 5 %.

16. For availing deduction u/s 54A, the new residential house will be constructed within :

   (A) 2 years from the date of transfer.
   (B) 1 year from date of transfer.
   (C) 4 years from date of transfer.
   (D) 3 years from date of transfer.

17. If an assessee is engaged in the business of growing and manufacturing tea in India, the portion of agricultural income in that case shall be :

   (A) 100 %.
   (B) 60 %.
   (C) 50 %.
   (D) 40 %.

18. Members of the CBDT are appointed by :

   (A) Union public service commission.
   (B) IDBI.
   (C) Central Government and CBDT.
   (D) Central Government.

19. Filing of return, getting accounts audited, deducting of tax at source etc are methods of :

   (A) Tax management.
   (B) Tax planning.
   (C) Tax avoidance.
   (D) Tax evasion.

20. A Non-corporate assessee can carry forward the eligible tax credit under AMT for a maximum of ——————.

   (A) Five assessment years.
   (B) Eight assessment years.
   (C) Ten assessment years.
   (D) Fifteen assessment years.

D 11578 (Pages : 4) Name...

Reg. No..................................

THIRD SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY) EXAMINATION, NOVEMBER 2021

[November 2020 for SDE/Private Students]

(CBCSS)

M.Com.

MCM 3C 12—INCOME TAX LAW, PRACTICE AND TAX PLANNING—I

(2019 Admission onwards)

Time : Three Hours Maximum : 30 Weightage

General Instructions (Not applicable to SDE/Private Students)

1. *In cases where choices are provided, students can attend* **all** *questions in each section.*

2. *The minimum number of questions to be attended from the Section/Part shall remain the same.*

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4. *There will be an overall ceiling for each Section/Part that is equivalent to the maximum weightage of the Section/Part.*

Part A

Answer any **four** *questions.*
Each question carries 2 weightage.

1. What is Belated Return ?

2. Who is Assessee in Default ?

3. What is Block of Assets ?

4. Define Long Term Capital Gain.

5. What is Tax Evasion ?

6. What is Tax Clearance Certificate ?

7. What is Faceless Assessment ?

(4 × 2 = 8 weightage)

Part B

Answer any **four** *questions.*
Each question carries 3 weightage.

8. Explain the procedures for E-filing of IT Return.

9. Write notes on Deductions U/S 80 C.

Turn over

10. Explain the powers of CBDT.

11. The particulars of a residential house are given below for the Assessment Year 2020-21 :

   1. Municipal value   Rs. 44,000

   2. Fair rent   Rs. 48,000

   3. Standard rent   Rs. 36,000

   4. Actual rent   Rs. 37,200

   5. Municipal taxes paid   Rs. 8,800

   6. Ground rent payable   Rs. 60

   7. Interest on money borrowed for construction   Rs. 5,000

   8. Collection charges actually paid   Rs. 300

The assesse mortgaged the property for Rs. 36,000 which was spent on his daughter's marriage. The assesse paid interest of Rs. 3,000 on the mortgage loan this year. Compute his income from house property.

12. Shri. Manoj Kumar is getting Rs. 15,000 p.m as basic pay, Rs. 1,500 p.m. as dearness pay and Rs. 500 as dearness allowance. During the previous year he received the following allowances also :

   1. Rs. 60,000 as an running allowance for reimbursement of personal expenditure while on duty during the running of a truck.

   2. Rs. 120 p.m per son as education allowance for the education of his two children.

   3. Both these sons are living in a hostel on whom Sri. Manoj Kumar is spending Rs. 500 p.m per son. He is getting Rs. 350 p.m per son as hostel allowance for meeting this expenditure.

   4. Rs. 350 p.m as Tribal Area Allowance.

   5. Rs. 100 p.m as conveyance allowance which is used by him for private purposes.

   6. Rs. 3,000 p.m as HRA.

   Shri. Manoj Kumar has taken a house for his residence at Bilaspur at Rs. 4,000 per month as rent. He contributes 12% of his basic pay and dearness pay to his RPF and the employer also contributes a similar amount. Compute taxable salary of Sri. Manoj Kumar for the Assessment Year 2020-21.

13. In what circumstances is the income of one person treated as the income of another ?

14. The following details have been supplied by Mr. X, Karta of HUF. Compute the total income and tax liability of the HUF for the Assessment Year 2020-21 :

1.	Short term capital gain	Rs. 7,500
2.	Long term capital gain	Rs. 7,400
3.	Profit from business	Rs. 4,20,000
4.	Profit from firm	Rs. 22,000
5.	Rental income from property let	Rs. 18,000
6.	House tax on above property	Rs. 2,000
7.	Interest on securities of a listed company (Net)	Rs. 9,000
8.	Contribution to LIC premium in the name of a member of the family	Rs. 10,000
9.	Medical premium paid in cash	Rs. 5,000

(4 × 3 = 12 weightage)

Part C

Answer any **two** *questions.*
Each question carries 5 weightage.

15. What is Tax Planning ? Explain the need and limitations of Tax Planning.

16. What is Return ? Explain the different Types of Return.

17. From the following particulars of Miss Minal Bhatnagar calculate her total income and tax liability for the Assessment Year 2020-21 :

• Net Salary	Rs. 6,68,000
• Business income	Rs. 1,83,000
• Royalty on CBSE books	Rs. 66,000
• Rent from house Property	Rs. 36,000
• Dividend from Indian company	Rs. 28,500
• Bank interest on time deposit	Rs. 16,600
• Income of minor child	Rs. 15,500
• Long term capital gain	Rs. 28,000
• Contribution to PPF	Rs. 40,000
• Life insurance premium paid	Rs. 26,000
• Medical insurance premium paid in cheque	Rs. 32,000
• Donation to national defense fund by cheque	Rs. 10,000

Turn over

18. Mr. Vineeth is a cloth merchant. From the following P&L A/c for the year ended 31st March, 2020 compute his income from business and his gross total income for the Assessment Year 2020-21 :

Particulars	Amount	Particulars	Amount
Salaries and Wages	15,000	Gross profit	2,70,000
Rent and Taxes	4,000	Dividend on shares (Gross)	4,000
Domestic expenses	2,000	Rent from let out house	10,000
TDS on interest	500		
Income tax	1,200		
Postal charges	1,500		
Donation	2,500		
Life insurance premium	2,000		
Audit fees	1,500		
Bad debts reserve	1,800		
Bad debts	2,500		
Depreciation	5,000		
Net profit	2,44,500		
	2,84,000		2,84,000

Additional information :

a) Rent and Taxes include Rs. 2,000 paid as municipal tax on house let out.

b) Value of Life insurance policy is Rs. 18, 000.

c) Donation was given to an approved institution.

d) Permissible depreciation was Rs. 4,000.

(2 × 5 = 10 weightage)

THIRD SEMESTER P.G. (CBCSS) DEGREE [REGULAR] EXAMINATION NOVEMBER 2020

(SDE)

M.Com.

MCM 3C 11—FINANCIAL MANAGEMENT

(2019 Admissions)

	DD	MM	YEAR	
Date of Examination :	☐ ☐	☐ ☐	☐ ☐ ☐ ☐	FN/AN

Time : 15 Minutes   **Total No. of Questions : 20**

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.

2. Immediately after the commencement of the examination, the candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.

3. Write the Name, Register Number and the Date of Examination in the space provided.

4. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer book.

5. **Candidate should handover this Question paper to the invigilator after 15 minutes and before receiving the question paper for Part B Examination.**

MCM 3C 11—FINANCIAL MANAGEMENT

Multiple Choice Questions :

1. Which of the following is not a feature of an optimal capital structure ?

    (A)   The company should make maximum use of leverage at a minimum cost.

    (B)   The capital structure should be flexible to be able to meet the changing condition.

    (C)   The company should aim at not using excessive debt in its capital structure.

    (D)   The company should make minimum use of leverage at a minimum cost.

2. Which of the following is not an assumption of Miller and Modigliani approach ?

    (A)   There are no corporate or personal income tax.

    (B)   Investors are assumed to be rational and behave accordingly.

    (C)   There is no corporate tax though there are personal income tax.

    (D)   Capital markets are perfect.

3. While calculating the weighted average cost of capital, market value weights are preferred because :

    (A)   Book value weights are historical in nature.

    (B)   It is very difficult to estimate book value weights at the time of calculating the weighted average cost.

    (C)   This is in conformity with the definition of cost of capital as the investor's minimum required rate of return.

    (D)   Book value weights fluctuate violently.

4. Axis Ltd is issuing 15 % debentures (face value Rs. 60). The net amount realized per debenture is Rs. 54 and they are redeemable at par after 6 years. At a corporate tax rate of 40 %, what is the cost of debt ?

    (A)   16.54 %.   (B)   17.54 %.

    (C)   10 %.   (D)   14.74 %.

5. According to rate or return is the ratio of average values of :

    (A)   Profit before tax to book value of the investment.

    (B)   Profit after tax to salvage value of the investment.

    (C)   Profit before tax to present value of the investment.

    (D)   Profit after tax to the book value of the investment

6. Which of the following is/ are the drawbacks of Accounting Rate of Return criterion ?

    (A)   It gives equal weightage to near flows and distant flows.

    (B)   It is calculated using the accounting income and not cash flows.

    (C)   The cut off of ARR is arbitrarily fixed.

    (D)   All of the above.

7. Which of the following is true about NPV ?

    (A) It considers all the cash flows.

    (B) It gives more weightage to distant flows than to near term flows.

    (C) It considers time value of money.

    (D) Both (A) and (C) above.

8. Which of the following is not considered for cost benefit analysis of capital decisions ?

    (A) Opportunity cost.   (B) Incremental cost.

    (C) Sunk cost.   (D) All of these.

9. To judge the comparative risk of projects having same cost and different NPV which method is used :

    (A) Certainty equivalent method.   (B) Sensitivity technique.

    (C) Standard deviation method.   (D) Co-efficient of variation method.

10. The cash inflows on account of operations are presumed to have been reinvested at the cut off rate in case of :

    (A) Pay back method.   (B) NPV.

    (C) Accounting rate of return.   (D) IRR.

11. The use of long term fixed interest bearing debt and preference share capital along with equity shares is called :

    (A) Operating leverage.   (B) Financial leverage.

    (C) Trading on equity.   (D) Both (B) and (C).

12. What do you mean by NPV ?

    (A) Excess of cash inflows over cash outflows.

    (B) Excess of cash outflows over cash inflows.

    (C) Excess of the present value of cash out flows over the present value of cash inflows.

    (D) Excess of the present value of cash inflows over the present value of cash outflows.

13. Capital rationing is applied in a situation where :

    (A) It is difficult to bring in required amount of capital.

    (B) Financial institutions are doubtful or not sure of the validity of the project.

    (C) A large number of investment proposals compete for limited funds.

    (D) The dividend is converted into capital for completion of a new project.

14. The discount rate which equates the present value of cash inflows with the present value of cash out flows is called ———————.

    (A) Opportunity cost.   (B) Sunk cost.

    (C) Explicit cost.   (D) Direct cost.

Turn over

15. Which of the following is not a source of long term finance ?

    (A)   Equity capital.   (B)   Preference capital.

    (C)   Commercial paper.   (D)   Debenture capital.

16. Which of the following g is a determinant of working capital of a firm ?

    (A)   Depreciation policy.   (B)   Taxes payable by the company.

    (C)   Production policy.   (D)   All of the above.

17. Which of the following was set up based on the recommendations of Vaghul Committee ?

    (A)   National Stock Exchange.

    (B)   Stock Holding Corporation of India Ltd.

    (C)   Discount and Finance House of India Ltd.

    (D)   National Securities Depository Ltd.

18. Which of the following is not an assumption of EOQ model ?

    (A)   Cost of carrying is a fixed proportion of the average value of inventory.

    (B)   The demand is even throughout the year.

    (C)   The usage for one year can be anticipated.

    (D)   Cost per order is proportional to the size of the order.

19. Time value of money supports the comparison of cash flows recorded at different time period by :

    (A)   Discounting all cash flows to a common point of time.

    (B)   Compounding all cash flows to a common point of time.

    (C)   Using either (A) or (B).

    (D)   None of the above.

20. Heterogeneous cash flows can be made comparable by :

    (A)   Discounting technique   (B)   Compounding technique

    (C)   Either (A) or (B).   (D)   None of the above.

(Pages : 3)   Name..

Reg. No....................................

THIRD SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY) EXAMINATION, NOVEMBER 2021

[November 2020 for SDE/Private Students]

(CBCSS)

M.Com.

MCM 3C 11—FINANCIAL MANAGEMENT

(2019 Admission onwards)

Time : Three Hours   Maximum : 30 Weightage

General Instructions (Not applicable to SDE/Private Students)

1. *In cases where choices are provided, students can attend* **all** *questions in each section.*

2. *The minimum number of questions to be attended from the Section / Part shall remain the same.*

3. *The instruction if any, to attend a minimum number of questions from each sub section / sub part / sub division may be ignored.*

4. *There will be an overall ceiling for each Section / Part that is equivalent to the maximum weightage of the Section / Part.*

Part A

Answer any **four** *questions.*
Each question carries 2 weightage.

1. What is Operating Leverage ?

2. What is Marginal cost of capital ?

3. What do you mean by Financial Structure ?

4. Write a note on Securitization?

5. What do you mean by CAPM ?

6. What do you mean by Under Capitalization ?

7. What do you mean by Indifference Point ?

(4 × 2 = 8 weightage)

Turn over

Part B

Answer any **four** *questions.*
Each question carries 3 weightage.

8. "Profit maximization and Wealth maximization objectives are inter-related". Comment.

9. What are the important determinants of the dividend policy ?

10. Investment X offers to pay you Rs. 40,000 per year for 9 years, whereas investment Y offers to pay you Rs. 60,000 for 5 years. If the discount rate is 5 %, which of these cash flow stream has the highest present value ?

11. Discuss briefly the innovative sources of funds.

12. A company issues 1000 equity shares of Rs. 100 each at a premium of 10 %. The company has been paying 20 % dividend to equity shares in the last five years and expects to maintain the same in the future also. Compute cost of Equity capital. Will it make any difference if the market price of equity share is Rs. 160 ?

13. The capital structure of a firm is given as follows :

Sources of Fund	Book value	Cost of capital	Market value
Equity capital	Rs. 5,00,000	20 %	1,20,000
Retained earnings	Rs. 2,50,000	22 %	
Preference capital	Rs. 2,50,000	15 %	Rs. 3,00,000
Debt	Rs. 5,00,000	10 %	Rs. 4,50,000

Calculate Weighted Average Cost of Capital (Ko) using market value weights.

14. A company issues Rs. 2,50,000, 12 % debentures to be redeemed after the expiry of 8 years. Cost of issue is 5 % and the tax rate is 50 %. Compute the cost of debt ?

(4 × 3 = 12 weightage)

Part C

Answer any **two** *questions.*
Each question carries 5 weightage.

15. Proforma cost sheet of a company provides the following particulars from which you are required to estimate the working capital requirement :

Material	40 %
Labour	20 %
Overhead	20 %

The following particulars are also available:

  (a)   It is proposed to maintain a level of activity of 2, 00,000 units.

  (b)   Raw materials will be in the store for one month.

  (c)   Materials will be in process for a period of half month.

  (d)   Selling price per unit is Rs. 12.

  (e)   Finished goods will be in stock for one month.

  (f)   Credit allowed to debtors two months.

  (g)   Credit allowed by suppliers one month.

16. The following information is available in respect of firm A.

Capitalization rate = 10 % ; Earning per share = Rs. 50.

Assumed rate of return on investment :

  (i)   12 % ; (ii) 8 % ; (iii) 10 %

Show the effect of dividend policy on market price per share by Walter's formula when the dividend payout ratio is (a) 0 % ; (b) 40 % ; and (c) 100 %

17. Explain briefly the various Capital Structure Theories ?

18. What are the aims and functions of finance ?

                                                                        (2 × 5 = 10 weightage)

THIRD SEMESTER M.Com. DEGREE (SUPPLEMENTARY) EXAMINATION NOVEMBER 2021

(CUCSS)

M.Com.

MC 3E (F) 02—SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

(2015 to 2018 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

*Answer **all** the questions.*
Each questions carries 1 weightage.

1. What do you mean by Investment ?

2. What is a Bond ?

3. What do you mean by company analysis ?

4. What is capital market line ?

5. Define Portfolio Management.

6. What is index investing ?

(6 × 1 = 6 weightage)

Part B

*Answer any **six** of the following.*
Each questions carries 3 weightage.

7. What are the objectives of investment ?

8. Explain the characteristics of bond.

9. What are the assumptions of Random Walk Theory ?

10. Difference between Investment and Speculation.

11. Explain the Jensen index of portfolio management.

12. Explain the difference between capital market line and security market line.

Turn over

13. Write short notes on Ethical Investment.

14. What is the need for portfolio revision ?

(6 × 3 = 18 weightage)

Part C

Answer any **two** *of the following.*
Each question carries 6 weightage.

15. Describe in detail the factors affecting investment decision.

16. Discuss in detail on various classification of bonds.

17. Compare and contrast between technical and fundamental analysis.

(2 × 6 = 12 weightage)

THIRD SEMESTER M.Com. DEGREE (SUPPLEMENTARY) EXAMINATION NOVEMBER 2021

(CUCSS)

M.Com.

MC 3E (F) 01—FINANCIAL MANAGEMENT

(2015 to 2018 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

Answer **all** *the questions.*
Each questions carries 1 weightage.

1. Define Debenture.

2. Define Working Capital.

3. What do you mean by Cost of Capital ?

4. What do you mean by Capital Gearing ?

5. What is Bond Dividend ?

6. What is Venture Capital ?

(6 × 1 = 6 weightage)

Part B

Answer any **six** *of the following.*
Each questions carries 3 weightage.

7. What are the functions of financial manager ?

8. What is the need for Working Capital ?

9. Explain in detail on various classifications of cost of capital.

10. A company sells goods on cash as well as on credit. The following particulars are extracted from the books of the company :

Particulars	Rs.
Gross Sales	4,00,000
Cash Sales	80,000

Turn over

Particulars	Rs.
Sales returns	28,000
Debtors at the end	36,000
Bills Receivable	8,000
Provision for doubtful debts	3,000

Calculate average collection period.

11. From the following information, calculate (1) Maximum stock level (2) Minimum stock level (3) Reorder level.

Minimum consumption	240 units per day
Normal consumption	300 units per day
Maximum consumption	420 units per day
Reorder Quantity	3600 units
Reorder period	10 to 15 days
Normal reorder period	12 days

12. Sri Ganesh Industries Ltd. issues 5000 12% debentures of Rs. 100 each at par. The tax rate is 40%. Calculate before tax and after tax cost of debt.

13. Calculate the operating, financial and combined leverage from the following information :

Particulars	Rs.
Sales	50,000
Variable costs	25,000
Interest	5,000
Fixed Costs	15,000

14. The following information relates to Vignesh Ltd.

Earning per share	Rs. 9
Internal rate of return	18%
Cost of Capital	12%
Payout ratio	33.33%

Compute the market price under the Walter's Model.

(6 × 3 = 18 weightage)

Part C

*Answer any **two** of the following.*
Each question carries 6 weightage.

15. The following is the sales forecast of a company. The sales are offered net 30 days. 80% of the receivables are collected in the month following the month of actual sales and 10% are collected each month thereafter. 15% of sales are on cash basis. You are required to prepare a schedule of cash inflows for the month of October, November and December.

July	Rs. 4,50,000	October	Rs. 3,00,000
August	Rs. 4,00,000	November	Rs. 2,90,000
September	Rs. 3,75,000	December	Rs. 2,75,000

16. A Company needs Rs. 6,00,000 for construction of new plant. The following three financial plans are feasible.

    1. The company may issue 60000 equity shares of Rs. 10 each.

    2. The company may issue 30000 equity shares of Rs. 10 each and 3000 debentures of Rs.100 each bearing 8% coupon rate of interest.

    3. The company may issue 30000 equity shares of Rs. 10 each and 3000 preference shares of Rs. 100 each bearing 8% rate of dividend.

    The profit before interest and taxed (PBIT) is expected to be Rs. 1,50,000. Corporate Tax rate is 50%.

    Calculate earnings per share under the three plans.

17. The earnings per share of a company are Rs. 10. The rate of capitalization is 10% and the retained earnings can be employed to yield a return of 20%. The company is considering a payout of (a) 20% (b) 40% and (c) 60%. Which of these would maximize the wealth of shareholders as per Walter's Model?

(2 × 6 = 12 weightage)

THIRD SEMESTER M.Com. DEGREE (SUPPLEMENTARY) EXAMINATION NOVEMBER 2021

(CUCSS)

M.Com.

MC 3C 13—RESEARCH METHODOLOGY

(2015 to 2018 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

Answer **all** *questions.*

Each question carries 1 *weightage.*

1. Explain the meaning of research.

2. What is multi stage sampling ?

3. What is primary data ?

4. Write a note on dependent variable.

5. What is Inferential analysis ?

6. Define sampling.

(6 × 1 = 6 weightage)

Part B

Answer any **six** *questions.*

Each question carries 3 *weightage.*

7. Discuss the various characteristics of a good research.

8. Differentiate between Exploratory and Descriptive research design.

9. Explain merits and demerits of Interview method of data collection.

10. Write a notes : (a) Scaling Techniques ; and (b) Graphic Rating.   '

11. Define the various steps involved in drafting a research report.

12. What is report writing ? and also explain limitations of report writing.

Turn over

13. Explain the various sampling techniques in business research.

14. Write brief notes on : (a) Research proposal ; (b) Questionnaire.

.(6 × 3 = 18 weightage)

Part C

Answer any **two** *questions.*
Each question carries 6 *weightage.*

15. Elucidate in details the steps involved in a research process.

16. Explain detail about validity and Reliability of instrument.

17. Explain the Process involved in Multi Dimensional Scaling.

(2 × 6 = 12 weightage)

THIRD SEMESTER M.Com. DEGREE (SUPPLEMENTARY) EXAMINATION NOVEMBER 2021

(CUCSS)

M.Com.

MC 3C 12—INCOME TAX LAW AND PRACTICE

(2015 to 2018 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

Answer **all** *questions.*

Each question carries 1 weightage.

1. What is exempted Income ?

2. Explain AMT.

3. What is remuneration ?

4. What is agricultural income ?

5. List out the types of allowances.

6. What is TDS ?

(6 × 1 = 6 weightage)

Part B

Answer any **six** *questions.*

Each question carries 3 weightage.

7. Briefly explain LLP.

8. Explain about Fully taxable allowance.

9. What is Perquisites ? and explain its characteristics.

10. Compute the tax liability of Mr. Akash who is 65 years old. His non-agricultural income is Rs. 3,12,000 and Net agricultural income is Rs. 70,000 for the assessment year 2018-19.

Turn over

11. The total income of a LLP/ Firm, computed under the normal provision of Income Tax Act is Rs. 15,00,000. However, the 'adjusted total income' of the LLP (Computed as per section 115 JC (2)) amounted to Rs.30,00,000. Calculate the final tax liability of the LLP for the assessment year 2018-19.

12. What are the rates prescribed for the assessment of AOP or BOI ?

13. The total income of a cooperative society computed under the normal provisions of income tax Act is Rs. 3,00,000. However, the 'adjusted total income' of the cooperative society (Computed as per Section 115 JC (2)) amounted to Rs. 30,00,000. Calculated the final Tax liability of the cooperative society for assessment year 2018-19.

14. Write a notes on :

    (a)   Central Board of Direct Taxes.

    (b)   Commissioner of Income Tax.

                                                                        (6 × 3 = 18 weightage)

Part C

Answer any **two** *questions.*

Each question carries 6 weightage.

15. Elucidate income tax authority in India.

16. Mr. M and Mr. N are members of an AOP sharing profits and losses in the ratio of 2 : 1. AOP has income of Rs. 2,86,000 under the head profits and gains. It also has agricultural income of Rs. 1,20,000. The individual incomes of its members are as follows :

Member	Case A		Case B	
	Agri. Income	*Non Agri.Income*	*Agri.Income*	*Non Agri.Income*
Mr. M	Rs. 30,000	Rs. 1,48,000	Rs. 30,000	Rs. 2,68,000
Mr. N	Rs. 40,000	Rs. 1,76,000	Rs. 40,000	Rs. 88,000

During the year Mr. M paid life insurance premium of Rs. 12,000 on a policy of Rs. 50,000 and Mr. N deposited Rs. 10,000 in PPF. Calculated the tax liability of AOP, and its members for the assessment year 2018-19.

17. From the particulars given below compute the amount of income tax, additional income tax and interest payable by the assessee for the assessment year 2018-19 :

Total income as per return of income filed by assessee	3, 50, 000
Total income as assessed by assessing officer	4, 18, 000
Tax deducted at Source	3, 200
Advance tax paid	3,800
Tax deposited at the time of self assessment	1,000
Date of filling of return	2-12-2018
Due date of filling of return	31 -7-2018

(2 × 6 = 12 weightage)

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THIRD SEMESTER M.Com. DEGREE (SUPPLEMENTARY) EXAMINATION NOVEMBER 2021

(CUCSS)

M.Com.

MC 3C 11—FINANCIAL MARKETS AND INSTITUTIONS

(2015 to 2018 Admissions)

Time : Three Hours   Maximum : 36 Weightage

Part A

Answer **all** *the questions.*

Each questions carries 1 weightage.

1. What is Money Market ?

2. What do you mean by spread ?

3. What do you mean by commodity exchange ?

4. What do you mean by Mutual Funds ?

5. Define FDI.

6. Describe on Financial Institutions.

(6 × 1 = 6 weightage)

Part B

Answer any **six** *of the following.*

Each questions carries 3 weightage.

7. Lit out on various types of Non-Banking Financial Entities (12).

8. Narrate briefly on fundamental elements of banking.

9. What are the goods traded at Commodity market ?

10. What are the functions of IDBI ?

11. Distinguish between FPI and FDI.

12. What determines the shape of Yield curve ?

Turn over

13. Explain briefly on characteristics of bonds.

14. What are the functions of GIC ?

<div align="right">(6 × 3 = 18 weightage)</div>

Part C

Answer any **two** *of the following.*

Each question carries 6 *weightage.*

15. Explain in detail the functions of financial market.

16. Explain in detail the players of commodity market.

17. Explain in detail on advantages and disadvantages of Mutual Funds.

<div align="right">(2 × 6 = 12 weightage)</div>

THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2021

(CCSS)

M.Com.

MC IF E02/MCM 3E 02—SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

(2018 and 2019 Admissions)

Time : Three Hours   Maximum : 80 Marks

Part A

Answer **all** *the questions.*

Each question carries 2 marks.

1. What is meant by Behavioural Finance ?

2. What do you mean by Yield to Maturity (YTM) ?

3. What is meant by Portfolio revision ?

4. Explain Efficient Market Hypothesis.

5. What do you mean by Hedging ?

(5 × 2 = 10 marks)

Part B

Answer any **four** *questions.*

Each question carries 5 marks.

6. Explain the Sharpe Index model. How it differ from Treynor model.

7. Discuss the assumptions of Capital Asset Pricing Model Theory.

8. Explain the various factors influencing in Investment Decision process.

9. Explain the Bond valuation in portfolio management.

10. What do you mean Risk analysis? Explain different types of Risk associated with Portfolio management.

11. Explain Arbitrage Pricing Theory (APT).

(4 × 5 = 20 marks)

Turn over

Part C

Answer any **two** *questions.*

Each question carries 10 marks.

12. Explain Dow Theory and how it is applicable to determine the direction of stock market.

13. Following details are available for two securities :

Return in %		
Probability	*Security* X	*Security* Y
0.05	30%	39%
0.20	25%	29%
0.50	20%	21%
0.20	15%	13%
0.05	10%	3%

Calculate expected return of two securities.

Which security you would select for investment ?

14. Differentiate the term Capital Market Line (CML) and Security Market Line (SML).

(2 × 10 = 20 marks)

Part D

Answer any **two** *questions.*

Each question carries 15 marks.

15. The following data relate to two securities, A and B :

	A	B
Expected Return	22 %	17 %
Beta factor	1.5	0.7

Assume Rf 10 % and Rm = 18 %

Find out whether the securities, A and B are correctly priced ?

16. Compare and evaluate the Fundamental Analysis and Technical Analysis in Portfolio management.

17. Kiran has invested in four securities. Amount invested and beta of each security is as follows : .

Securities	Amount	Beta
A	25,000	0.80
B	50,000	1.20
C	40,000	1.40
D	35,000	1.75

Compute portfolio beta.

(2 × 15 = 30 marks)

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THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2021

(CCSS)

M.Com.

MC IF E01/MCM 3E 01—FINANCIAL STRATEGY

(2018 and 2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all the questions.
Each question carries 2 marks.

1. What is meant by Non-Sampling Errors ?

2. What do you understand by the term SWAPS ?

3. What is meant by integrated reporting ?

4. Explain diversifiable Risk.

5. Discuss Pilot Survey.

(5 × 2 = 10 marks)

Part B

Answer any four questions.
Each question carries 5 marks.

6. Explain the benefits associated with investing in Information Systems.

7. Explain Modigliani and Miller view on dividend policy.

8. Explain the tax consideration of Lease decision and Buy decisions.

9. What do you mean by Sample Size ? Explain how the sample size can be determined.

10. Differentiate the term currency swaps and interest swaps.

11. You are given the following facts about a firm i) Risk-free rate of return is 11 % ; and ii) Beta coefficient, Bi of the firm is 1.25 Compute the cost of equity capital using Capital Asset Pricing Model (CAPM) assuming a maximum return of 15 % next year. What would be the cost of equity if Bi rises to 1.75 ?

(4 × 5 = 20 marks)

Turn over

Part C

Answer any **two** *questions.*
Each question carries 10 *marks.*

12. Compare the different methods for raising Equity Finance.

13. Explain the impact of Cash dividend on shareholders' wealth and entity performance.

14. A firm has the following capital structure and after-tax costs for the different sources of funds used :

Source of funds	Amount Rs.	Proportion %	After-tax cost %
Debt	2,00,000	20	4.50
Preference Shares	3,00,000	30	10.50
Equity Shares	4,00,000	40	15.60
Retained Earnings	1,00,000	10	15.00
Total	60,00,000	100	

You are required to compute the weighted average cost of capital.

(2 × 10 = 20 marks)

Part D

Answer any **two** *questions.*
Each question carries 15 *marks.*

15. Explain the meaning of the term Capital Structure and mention the factors affecting Capital Structure.

16. Evaluate and Compare the different alternatives for raising long term debt finance.

17. The following information is available in respect of a firm :

Capitalisation rate = 10 %

Earnings per share = ₹ 50

Assumed rate of return on investments :

    i)   12 %

    ii) 8 %

    iii) 10 %

Show the effect of dividend policy on market price of shares applying Walter's formula when dividend payout ratio is a) 0 % ; b) 20 % ; c) 40 % ; d) 80 % ; and e) 100 %.

(2 × 15 = 30 marks)

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Reg. No....................................

THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2021

(CCSS) `

M.Com.

MC IF 3C 13/MCM 3C 03—RESEARCH METHODOLOGY

(2018 and 2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

Section A

*Answer **all** questions.*
Each question carries 2 marks.

1. What is a Deduction Approach in research ?

2. What is Sampling Errors ?

3. What is a level of significance ?

4. What is interview schedule ?

5. What is Research Problem ?

(5 × 2 = 10 marks)

Section B

*Answer any **four** questions.*
Each question carries 5 marks

6. What is a personal interview ? State the benefits of personal interview.

7. What are the steps involved in applying Chi-square Test ?

8. What do you know about the planning of research ?

9. What do you mean by analysis of data? Examine its various types.

10. What is the relevance for collecting Literature Review ?

11. What do you mean by Anova test ? What context Anova test is performed ?

(4 × 5 = 20 marks)

Section C

*Answer any **two** questions.*
Each question carries 10 marks.

12. Define an extraneous variable. What are the methods of controlling the effect of an extraneous variable ?

Turn over

13. Explain the various types of research.

14. What are the problems of social science research in Indian Contexts ?

(2 × 10 = 20 marks)

Section D

Answer any **two** *questions.*
Each question carries 15 *marks.*

15. What are the steps involved in the Testing of hypothesis ?

16. Explain various types of sampling with illustrative examples.

17. Explain the following terms with adequate examples 1. Type I and Type II errors 2. Population 3. The goodness of Fit 4. Parametric and Non parametric tests 5. Likert scale.

(2 × 15 = 30 marks)

THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2021

(CCSS)

M.Com.

MC IF 3C 12/MCM 3C 02—BUSINESS COMMUNICATION

(2018 and 2019 Admissions)

Time : Three Hours   Maximum : 80 Marks

Section A

Answer **all** *questions.*
Each question carries 2 marks.

1. What is a Business Communication ?

2. What do you mean by Business Enquiry ?

3. What is a Non-verbal communication ?

4. What is Personality Development ?

5. What is Transactional analysis ?

(5 × 2 = 10 marks)

Section B

Answer any **four** *questions.*
Each question carries 5 marks.

6. What are the types of Business Communication ?

7. Briefly explain the characteristics of a good Business Letter.

8. What are the skills required to manage the business communication ?

9. With the support of the example, explain the concept Self development ?

10. What is the relevance for Mock Interviews ?

11. How Yoga and Meditation improves the personality development ?

(4 × 5 = 20 marks)

Turn over

Section C

Answer any **two** *questions.*
Each question carries 10 *marks.*

12. Explain the principles of Communication.

13. Draft a model for forwarding a business Quotation by a business.

14. What are the different non-verbal communications ?

(2 × 10 = 20 marks)

Section D

Answer any **two** *questions.*
Each question carries 15 *marks.*

15. Briefly explain the process of communication.

16. What are the points taken into consider before appearing a business interview ?

17. Briefly explain the need for developing the personality of business managers.

(2 × 15 = 30 marks)

THIRD SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2021

(CCSS)

M.Com.

MC IF 3C 11/MCM 3C 01—FINANCIAL MARKETS AND INSTITUTIONS

(2018 and 2019 Admissions)

Time : Three Hours   Maximum : 80 Marks

Section A

*Answer **all** questions.*
Each question carries 2 marks.

1. What are blue chip shares ?

2. What is ZCB ?

3. What is DFHI ?

4. What is Repo rate ?

5. What is Grey Market ?

(5 × 2 = 10 marks)

Section B

*Answer any **four** questions.*
Each question carries 5 marks.

6. Distinguish between money market and capital market ?

7. Differentiate between an option and future ? What are the advantages that accrue to an investor from an option transaction ?

8. What functions does money market perform ? Discuss the features of Indian money market ?

9. What are the duties of stock broker ?

10. What are the functions of OTCEI ?

11. Write a note on different types of speculators ?

(4 × 5 = 20 marks)

Turn over

Section C

Answer any **two** *questions.*
Each question carries 10 *marks.*

12. Write a short note on :

    (a) Currency swaps.

    (b) Interest rate swaps.

13. What do you mean by merchant banking ? Examine the role of a merchant banker in the corporate enterprises ?

14. Who are the major players in the derivative market ? What kind of risk they are exposed to ?

(2 × 10 = 20 marks)

Section D

Answer any **two** *questions.*
Each question carries 15 *marks.*

15. Discuss in detail the organization, growth and weakness of stock exchanges in India ?

16. What do you mean by marketing of securities ? Explain the different methods of marketing of corporate securities in primary market ?

17. Discuss in detail about Indian Financial System and its structure also ?

(2 × 15 = 30 marks)