

CHOICE BASED CREDIT SYSTEM**M.Com. THIRD SEMESTER DEGREE EXAMINATION FEBRUARY 2022****Research Methodology****Duration:3 Hours****Max Marks:70****I. Answer any THREE of the following : (3×5= 15 Marks)**

1. Describe any two issues considered while formulating the research problem.
2. State the objectives of business research.
3. What is Snowball Sampling? What are its advantages?
4. On the basis of information given below about the treatment of 200 patients suffering from a disease, state where the new treatment is comparatively superior to the convention treatment.

No of patients		
Treatment	Favourable response	Not favourable response
New	60	20
Conventional	70	50

For drawing your inference, use the value of Chi square for degree of freedom at the 5% level of significance, viz., 3.841

II. Answer the following question : (1×10= 10 Marks)

5. A public sector bank started the ATM service to its customers a couple of years ago. The bank is not satisfied with the volume of business that was being done through ATM in this connection. The bank is interested to know
 - a. Were the customers not sufficiently familiar with ATM service ?
 - b. Was the ATM service not properly promoted to the existing customers?
 - c. Did the bank not care to attract new customer?

In order to seek proper answer to each of above questions the bank decides to conduct a general purpose survey, which should give information on the following:

- Demographical characteristics of the ATM card user.
- Their usage habits with the cards.
- Their attitude about the ATM card and the system.

Questions:

- i. Design a questionnaire to collect the above information. (10)
- ii. Which of the sample design you would choose and why? (5)
- iii. Do you think that the information to be received from the survey would cover all the three points mentioned above? (5)

III. Answer any THREE of the following : (3×15= 45 Marks)

6. What are the various types of research designs? Explain with examples.
7. Write short notes on:
 - a) Formulation of hypothesis
 - b) Null hypothesis
 - c) Alternative hypothesis
8. Explain Factor Analysis and Cluster Analysis.
9. What do you mean by research? Explain the various types of research and its significance in modern times.

CHOICE BASED CREDIT SYSTEM**M.Com. THIRD SEMESTER DEGREE EXAMINATION FEBRUARY 2022****Corporate Accounting****Duration:3 Hours****Max Marks:70****I. Answer any THREE of the following :****(3×5= 15 Marks)**

- 1) What is Reversionary Bonus?
- 2) What is Asset Classification?
- 3) Ascertain the net monetary result from the following information.

	1.12.2018 (Rs.)	31.12.2018 (Rs.)
Cash and bank balance	60,000	88,000
Accounts Receivable	80,000	1,00,000
Accounts Payable	1,00,000	1,24,000
General retail price index number	100	125
Average index number for the year: 120		

- 4) Briefly explain the Hermanson's Adjustment Discounted Future Wages Model in Human Resource Accounting.

II. Answer the following question :**(1×10= 10 Marks)**

- 5) From the particulars given below calculate the amounts at which the asset amount and depreciation account figure in the balance sheet at the end of year 7 in CPP terms

Historical Accounts

	Year 0	Year 6	Year 7
	Rs.	Rs.	Rs.
Plant & Machinery	10,000	10,000	14,000
Provision for depreciation	-	6,000	7,400
Retail price index	160	400	480

Addition to assets was made at the beginning of the year.

III. Answer any **THREE** of the following :

(3×15= 45 Marks)

- 6) Company registered under Indian Companies' Act has to comply with the accounting standards issued by ICAI. Discuss.
- 7) You are required to prepare Profit and Loss A/c balance sheet under CCA method from the following historical accounting financial statements and additional information.

Profit and Loss Account for the year ended 31.12.2018 (Historical Accounting)

To Opening Stock	80,000	By Sales	10,00,000
To Purchase	6,40,000	By Sundry Income	20,000
	7,20,000		
Less: Closing Stock	1,20,000		
Cost of sales	6,00,000		
To Opening expenses	2,40,000		
To Interest	30,000		
To Depreciation	50,000		
To net Profit c/d	1,00,000		
	10,20,000		
To Provision for tax	50,000	By Net Profit b/d	1,00,000
To Dividend	30,000		
To Balance carried to Balance Sheet	20,000		
	1,00,000		1,00,000

Balance sheet as on 31.12.2017 & 31.12.2018 (Historical Accounting)

Liabilities	2017 (Rs.)	2018 (Rs.)	Assets	2017 (Rs.)	2018 (Rs.)
Share capital	2,00,000	2,00,000	Fixed Assets	5,00,000	5,00,000
Reserves & Surplus	60,000	80,000	Less: Depreciation	1,50,000	2,00,000
Bank loan	2,20,000	2,00,000		3,50,000	3,50,000
Creditors	1,00,000	1,20,000	Current Assets:		
			Stock	80,000	1,20,000
			Debtors	1,10,000	1,44,000
			Cash	40,000	36,000
	5,80,000	600,000		5,80,000	6,00,000

Additional Information:

1. Fixed assets are valued at Rs.7,40,000 on 31.12.2018.

Depreciation adjustment Rs.20,000, Backlog depreciation Rs.28,000. Current year depreciation Rs. 4,000.

2. Specific index applicable to stocks 1.1.2018- 100, on 31.12.2018- 120, Average- 110

3. Specific index applicable to debtors and creditors opening – 100, average – 110, closing -120.

8) Following figures are extracted from the books of Z Insurance Company Ltd as at 31.3.2022

	Rs. (‘000)		Rs. (‘000)
Claims paid less Reinsurance		Building (Cost Rs.125000)	87,000
Fire	80,000	Office equipment (Cost	
Marine	62,000	Rs.48000)	30,000
General Reserve	1,18,000	Cash in Hand	56,000
Commission Paid:		Cash at Bank	1,04,000
Fire	48,000	Premium less Reinsurance:	
Marine	39,000	Fire	2,10,000
Share Capital (20,000		Marine	1,63,000
shares of Rs.10 each)	20,00,000	Tax Deducted at source	9,000
Expenses of Management:		Furniture (cost Rs. 18000)	12,000
Fire	53,000	Premiums due : Fire	28,000
Marine	36,000	Marine	20,000
Reserve for unexpired		Claims outstanding on 1.4.2021	
risks (1.4.2021)		Fire	14,000
Fire	2,04,000	Marine	2,000
Marine	1,23,000	Due from other insurers	27,000
Investment at Cost:		Directors' fees	4,000
Central Govt. Securities		Commission on	
deposited with RBI	19,21,000	reinsurance ceded:	
Other Central Govt. Securities	1,23,000	Fire	23,000
State Govt. Securities	2,22,000	Marine	2,000
Shares in Companies	2,49,000	Dividends (Cr.)	20,000
Depreciation	21,000	Interests on investments	1,00,000
Additional Reserve: (1.4.2021)		Due to other insurers	43,000

Fire	1,32,000	Contingency reserve	39,000
Marine	16,000	Investment Reserve	47,000
Interest Accrued	25,000		

Following further information is also given

- Claims outstanding on 31.3.2022 are : Fire Rs. 17,000, Marine Rs. 6,000
- Market value of investment is Rs.24,01,000
- Increase additional reserve by 10% of net premium for the year of fire.
- Maintain reserves for unexpired risks at 50% of Premium for the year of fire insurance and 100% of Premium for the year in case of Marine Insurance.

Prepare Revenue Accounts, P&L A/c and Balance Sheet.

- XYZ Builders Ltd. need to acquire the use of a crane for their construction business and are considering buying or leasing a crane. The crane costs Rs.10,00,000 and is subject to the straight line method of depreciation to a Zero salvage value at the end of 5 years. In contrast the lease rent is Rs.10,00,000 per year, to be paid in advance each year for 5 years. XYZ Builders Ltd can raise debt at 14% payable in equal annual instalments, each instalment falling due at the beginning of the year. The company is in the 50% tax bracket, should it lease or buy the crane?

CHOICE BASED CREDIT SYSTEM**M.Com. THIRD SEMESTER DEGREE EXAMINATION FEBRUARY 2022****Fundamentals of Finance & Accounting****Duration:3 Hours****Max Marks:70****I. Answer any THREE of the following :****(3×5= 15 Marks)**

1. Name any five fixed assets.
2. Explain the need of Trading Account.
3. Define Finance.
4. Define Risk Management.

**II. Answer the following question :
10 Marks)****(1×10=**

5. Define the objectives of Journal Entry.

III. Answer any THREE of the following :**(3×15= 45 Marks)**

6. Explain the various forms of business and elaborate the relevance of finance with those forms.
7. Ashoka Pvt. Ltd. purchased Rs.40,000 worth of shares of 5 years tenure. If the shares carry 15% interest, calculate the maturity value of the shares. Also state the importance of time value of money.
8. "Finance is required to meet contingencies and adopt modern technology". Justify your answer with relevant examples.
9. Why do you think individuals should have an awareness of various investment avenues? Justify your answer.

CHOICE BASED CREDIT SYSTEM**M.Com. THIRD SEMESTER DEGREE EXAMINATION FEBRUARY 2022****Human Resource Management****Duration: 3 Hours****Max Marks: 70****I. Answer any THREE of the following :****(3×5= 15 Marks)**

1. Comment on "HR Manager as Strategic Business Partner".
2. From the Human Resource manager's point of view, what are the uses of Job Analysis?
3. Explain in brief 'On the Job Training' (OJT).
4. What do you understand by various concepts of workers' participation in management?

II. Answer the following question :**(1×10= 10 Marks)**

5. Torrel Finance Company is a large company located in the rapidly growing areas in the capital city. Over the past several years, the company experienced a significant expansion in size and operations and a rapid influx of new personnel at all organizational levels. The company had realized the need for more talented and knowledgeable personnel. Over the past several years, experienced people had been hired from outside the company, but top management had become convinced that in the long run the health of the company depended upon managing its talent internally.

Rajni Shah recently been hired to develop and install a new HR planning system at Torrel Finance Company. On the basis of her prior experience in the same industry, Rajni knew that many functions with cross divisional lines existed in the company and required broad exposure to finance business. Further, she knew that divisional and corporate objectives were not directly aligned. Various divisions had a high degree of autonomy in their functions. Therefore, she knew that new HR planning process would have to be corporate wide in scope. Only from that perspective would a planner assess the company wide HR needs.

When Rajni had arrived at her new job her boss had informed her that the focus of HR planning system should be on management development and succession planning. To emphasize the focus, she was given the title of Director of Management Development and HR planning. The position has corporate wide staff authority over all presently existing activities that are related to Management Development and HR planning. The boss had asked her to provide the management with a statement of objectives of the new HR planning systems as she sees it as an outline of the potential benefit that might accrue to the company along with the list of suggested steps in the implementation of HR Planning System.

Questions:

If you were in the position of Rajni Shah, What would be prepared to say to the management in terms of:

- a) Objectives of HR planning
- b) Potential benefits of HR planning
- c) Important steps in the implementation of HR planning system

III. Answer any THREE of the following :

(3×15= 45 Marks)

- 6. What are the major problems of interview as a selection device? What can manager do to reduce some of these problems?
- 7. Explain the various instruments of HRD. What are the essentials of effective HRD in an Industrial Organisation?
- 8. Discuss the various penalties and punishments awarded to the accused employee in order to maintain discipline in an organization.
- 9. Define Employee Welfare. State the various Employee welfare agencies.

CHOICE BASED CREDIT SYSTEM
M.Com. THIRD SEMESTER DEGREE EXAMINATION FEBRUARY 2022
International Business

Duration: 3 Hours

Max Marks: 70

I. Answer any THREE of the following : (3×5= 15 Marks)

1. Define Letter of Credit. Explain its significance.
2. Explain the comparative advantage theory based on Opportunity Cost.
3. Is regulation of the International Trade essential? What are the modalities to regulate them?
4. Discuss the concept of Compensation Deal.

II. Answer the following question : (1×10= 10 Marks)

5. Within a few days after the September 11, 2001, terrorist attack on the United States, the Federal Reserve reduced short-term interest rates to stimulate the U.S. economy. How might this action have affected the foreign flow of funds into the United States and affected the value of the dollar? How could such an effect on the dollar have increased the probability that the U.S. economy would strengthen?

III. Answer any THREE of the following : (3×15= 45 Marks)

6. Elaborate on the factors contributing to rapid growth in International Business during the past four decades.
7. Explain how the product cycle theory relates to the growth of an International Business.
8. "In January 1994, NAFTA unified the United States, Mexico and Canada in a single market". Comment.
9. Discuss briefly the importance of understanding the International Business Environment.

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Knowledge Management

Duration:3 Hours

Max Marks:70

I. Answer any THREE of the following :

(3×5= 15 Marks)

1. Explain the various level of Knowledge Creation with relevant examples.
2. Elaborate the concept of Knowledge Diversity with relevant examples.
3. If intelligence is the capacity to acquire and apply knowledge. What is Knowledge?
4. Define Ethics in Knowledge Management.

**II. Answer the following question :
10 Marks)**

(1×10=

5. How can you build knowledge to showcase an Event Management Company?

III. Answer any THREE of the following :

(3×15= 45 Marks)

6. Highlight some challenges in building Knowledge Management.
7. Explain in detail the sources of Knowledge Acquisition.
8. Elaborate the challenges of work adjustment in Knowledge Management.
9. Explain how knowledge management can lead to Organizational Productivity.

CHOICE BASED CREDIT SYSTEM

THIRD SEMESTER M.Com. DEGREE EXAMINATION FEBRUARY 2022

Management Science

Duration: 3 Hours

Max Marks: 70

I Answer any THREE of the following :

(3×5= 15 Marks)

1. What is Operations Research? Briefly explain its applications.
2. What are the pros and cons of Linear Programming?
3. Find an initial basic feasible solution of the following problem using north west corner rule.

	D_1	D_2	D_3	D_4	Supply
O_1	5	3	6	2	19
O_2	4	7	9	1	37
O_3	3	4	7	5	34
Demand	16	18	31	25	

4. Briefly explain different types of cost involved in inventory management.

II. Answer the following question :

(1×10= 10 Marks)

5. A scrap metal dealer has received a bulk order from customer for a supply of at least 2000 kg of scrap metal. The customer has specified that at least 1000 kg of the order must be of high quality copper that can be melted easily and can be used to produce tubes. Further, the customer has specified that the order should not contain more than 200 kg of scrap which are unfit for commercial purpose. The scrap metal dealer purchases scrap from two different sources in an unlimited quantity with the following percentages (by weight) of high quality copper and unfit scrap.

	Source A	Source B
Copper	40%	75%
Unfit Scrap	7.5%	10%

The cost of metal purchased from source A and source B are Rs. 12.50 and Rs. 14.50 per kg. Respectively. Formulate LP model so as to minimize the total cost.

III. Answer any THREE of the following :

(3×15= 45 Marks)

6. Solve the problem using simplex method.

Maximize cost $5x + 6y$
 Subject to $x + y = 1000$
 $x \leq 300$
 $y \geq 150$
 $x, y \geq 0$

7. Solve the transportation problem by using VAM for the feasible solution. Find the optimal solution using MODI method.

Warehouse / Market	A	B	C	D	Availability
X	12	18	6	25	200
Y	8	7	10	18	500
Z	14	3	11	20	300
Demand	180	320	100	400	

8. Solve the assignment problem using Hungarian Method.

Worker	Jobs			
	1	2	3	4
A	90	18	18	50
B	72	29	29	80
C	53	92	92	78
D	20	70	70	25

9. A project has following activities and other characteristics.

Activity	1-2	1-3	2-4	2-5	4-6	5-6	3-7	6-8	7-8
Optimistic Time	4	1	6	2	5	3	3	1	4
Most Likely	7	5	12	5	11	6	9	4	19
Pessimistic	16	15	30	8	17	15	27	7	28

Task:

1. Draw the network for the project
2. Critical path
3. Prepare time chart
4. Determine total, free and independent float.
