

**CHOICE BASED CREDIT SYSTEM****M.COM. FIRST SEMESTER DEGREE EXAMINATION JANUARY 2023****Accounting Standards and Financial Reporting****Duration:3 Hours****Max Marks:70****I. Answer any THREE of the following :****(3×5= 15 Marks)**

- 1) Briefly explain the scope and advantages of 'Accounting Standards'.
- 2) What are the legal provisions regarding preparation and presentation of financial statement?
- 3) What do you mean by operating segments as per Ind AS 108?
- 4) What are 'Contingent Assets'?

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

- 5) Hibiscus plc is in the process of negotiating the acquisition of specialized machinery for the perfumery process. The following activities are accordingly carried out.
- (i) A special site has to be prepared for the machinery installation. Hence the old site was dismantled at the cost of Rs. 10,000. Scrap recovered from this process was sold for Rs. 800. Cost of construction of the special site is Rs. 60,000.
  - (ii) Negotiations were successful and it was decided that the old machinery which had carrying cost of Rs. 50,000 but was now valued at Rs. 40,000 will be exchanged for new specialized machinery valued at Rs. 200,000. The difference itself will be settled in cash.
  - (iii) It spent Rs. 4,000 on freight and Rs. 3,000 on installation.
  - (iv) It spent materials worth Rs. 3,000 and wages of Rs. 1,200 on the trial run.
  - (v) Machinery was finally installed but owing to low capacity utilization, it incurred loss of Rs. 10,000
  - (vi) Hibiscus incurred costs of Rs. 5,000 for launching the product.

**Required:** Give your opinion on how to account for above mentioned transactions as per Ind AS 16 and the final cost of the new asset.

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

- 6) What are 'Borrowing Costs'? Explain the methods of accounting for borrowing costs.
- 7) Explain the compliance and applicability of Accounting Standards in India.
- 8) Explain the conceptual framework and process of fair value measurement.
- 9) Differentiate between statement of financial position and statement of profit and loss.

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**CHOICE BASED CREDIT SYSTEM**  
**M.COM. FIRST SEMESTER DEGREE EXAMINATION JANUARY 2023**  
**Financial Decision Making**

Duration:3 Hours

Max Marks:70

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

- 1) A promise to pay Rs.20,000 a year for three years is a 3 years annuity if you were to receive such an annuity and where to deposit each annual payments at the end of each year in the savings account paying 8% interest . How much would you have at the end of three years?
- 2) The following details are available in respect of XYZ Ltd. .
  1. Inventory requirement per year 2000 units
  2. Carrying costs per item for one year, Re.1
  3. Costs of placing each order, Rs.75

Determine the Economic Order Quantity using Simple Mathematical Approach.

- 3) From the summary cash amount of S Ltd. Prepare cash flow statement for the year ended 31.03.2021 in accordance with AS-3 using the direct method. The company does not have any cash equivalent.

**Summary Cash Account**  
**(For the year ended 31.03.2021)**

	Rs. ('000)	Rs. ('000)	
Balance as on 1.4.2020	100	Payment of suppliers	4,000
Issue of equity shares	600	Purchase of fixed assets	400
Receipt from customers	5,600	Overhead expenses	400
Sale of fixed assets	200	Wages and salaries	200
		Taxation	500
		Dividend	100
		Repayment of bank loan	600
		Balance as on 31.3.2021	300
	6,500		6,500

- 4) Write a note on irrelevance of dividends.

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

- 5) From the following information prepare the statement of proprietor's funds.

Current ratio	2.5	Liquid ratio	1.5
Reserves and surplus	Rs.40,000	Proprietary ratio (fixed assets by proprietary fund)	0.75
Working capital	Rs. 60,000	Bank overdraft	Rs.10,000

There are no long term loans and fictitious assets.

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

(3×15= 45 Marks)

- 6) From the following projection of XYZ Ltd for the next year. You are required to determine the WIC required by the company. Annual sales Rs.14,40,000

Cost of production Rs.12,00,000

(including depreciation of Rs.1,20,000)

Raw material purchases Rs. 7,05,000

Monthly expenditure Rs. 30,000

Estimated opening stock of RM Rs.1,40,000

Estimated closing stock of RM Rs.1,25,000

Inventory norms: RM 2months

WIP ½ month

Finished goods 1 month

The firm enjoys a credit of 1/2 a month on its purchases & allows 1month credit on its suppliers. On sales orders, the company receives an advance of Rs.50,000. You may assume that production is carried out evenly throughout the year and minimum cash balance desired to be maintained is Rs.35,000.

- 7) Using the following data prepare the balance sheet of X Ltd as on 31-03-2022.

Current Ratio	2.5	Gross Profit Ratio	20%
Liquid Ratio	1.5	Average Debt Collection Period	2 months
Net Working Capital	Rs.3,00,000	Fixed Asset by shareholders net worth	0.80
Stock turnover Ratio	6 Times	Reserves and surplus by capital	0.5

- 8) The following are the summary of Balance Sheet of Niha ltd as at 31.12.2020 & 2021.

Liabilities	2020(Rs)	2021(RS.)	Assets	2020 (Rs)	2021 (RS)
Share capital	2,00,000	2,50,000	Land & Building	2,00,000	1,90,000
General reserve	50,000	60,000	Plant	1,50,000	1,74,000
P & L	30,500	30,600	Stock	1,00,000	74,000
Bank Loan (Short Term )	70,000	-	Debtors	80,000	64,200
Creditors	1,50,000	1,35,200	Cash	500	600
Provision for Tax	30,000	35,000	Bank	-	8,000
	5,30,000	5,10,800		5,30,500	5,10,800

1. Depreciation was written off – plant Rs.14,000 in 2021 .
2. Dividend of Rs.20,000 was paid during 2021
3. Income tax provisions made during the year was Rs. 25,000
4. A piece of land has been sold during year at cost.
5. You are required to prepare statement of sources and application of funds.

- 9) The following information is available in respect of a firm

Capitalization Rate (ke) = 20%

Earnings per share (E) = Rs.15

Assumed rate of return on investments (r): a) 22 b) 20 c) 18 d)15

Show the effect of dividend policy on the market price of shares using Walter's Model. What should be the optimum payout ratio as per Walters Model?

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**CHOICE BASED CREDIT SYSTEM****M.COM. FIRST SEMESTER DEGREE EXAMINATION JANUARY 2023****Supply Chain Management****Duration:3 Hours****Max Marks:70**

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

- 1) Define 'Logistics'. What are the aims of Logistics?
- 2) Write a short note on 'Just In Time'.
- 3) Discuss 'Inventory Management'. Why it is relevant to Supply Chain Management?
- 4) Explain the concept of 'Order Management' with suitable example.

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

- 5) Ace Dairies gives a home delivery service for milk, dairy products and a range of related goods. Roger Smitheram has run the dairy for the past twelve years. His product is a combination of goods (the items he delivers) and services (the delivery and associated jobs he does for customers). At the heart of operations is an information system which contains full details of all Roger's 500 customers, including their regular orders, special orders, where to deliver, how they pay, and so on. Every day the system calculates the likely sales of all products in two days' time. Roger adds some margin of safety, allows for likely variations and passes his order to Unigate Dairy in Totnes in Devon (about 150 km away). This Unigate depot acts as a wholesaler for milkmen in Wales and the southwest of England. The following evening it delivers to a holding depot in Camborne, and then takes Roger's goods 10 km to a cold store in Hayle. At 5.30 the following morning Roger collects the order from his cold store and starts delivering to customers. This normally takes until 1.30 in the afternoon, but on Fridays he spends more time collecting money and often finishes after 5.00 pm. There are several specific problems facing Ace Dairies. For example, some variation in daily demand, so Roger has to carry spare stock. He cannot carry too much, as dairy products have a short life and anything not delivered quickly is to be thrown away. Roger aims at keeping this waste down to 2 per cent of sales. There are also few problems like maintaining a service during

holidays, or when Unigate has difficulties with their deliveries. Perhaps Roger's main concern is maintaining his sales over the long term. Demand for doorstep deliveries is declining, as people buy more milk at supermarkets. The number of milkmen in Hayle has declined from ten in 1987 to three in 2002. Most of Roger's customers have been with him for many years, but he generates new customers by canvassing, delivering leaflets, special offers, carrying a range of other products, and so on.

**Question**

- i. Describe the supply chain for milk. Where does Ace Dairies fit into this? (4)
- ii. Describe the specific activities that form the logistics in Ace Dairies? (2)
- iii. What are the main problems that Ace Dairies has with logistics? (2)
- iv. As a logistic manager how will you design the logistics system of Ace Dairies? (2)

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

**(3×15= 45 Marks)**

- 6) Briefly explain the process of 'Supply Chain System'.
- 7) What is 'MRP'? Discuss the advantages and disadvantages of MRP with suitable examples.
- 8) "Governments have given universal support for increasing trade". Justify.
- 9) Explain the elements of Financial Supply Chain Management. Also, explain the legal aspects of e-financial supply chain.

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**CHOICE BASED CREDIT SYSTEM**

**M.COM. FIRST SEMESTER DEGREE EXAMINATION JANUARY 2023**

**Managerial Economics**

**Duration:3 Hours**

**Max Marks:70**

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

**(3×5= 15 Marks)**

- 1) Differentiate between 'Labour Economies' and 'Managerial Economies'.
- 2) Discuss the techniques of demand forecasting.
- 3) Explain 'Oligopoly Market'.
- 4) From the following construct a control chart for C, and evaluate whether the process is in control or not.  
8, 9, 7, 8, 12, 14, 15, 18, 18, 2, 3, 5, 8, 10, 13

**II. Answer the following question :**

**(1×10= 10 Marks)**

- 5) Describe the factors influencing business decisions.

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

**(3×15= 45 Marks)**

- 6) Explain the role of managerial economics in decision making with relevant illustrations.
- 7) State and explain the exception to the law of demand with illustrations.
- 8) "Advertising is a necessary evil of modern business". Discuss.
- 9) Explain demand forecasting and its importance in detail.

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**CHOICE BASED CREDIT SYSTEM****M.COM. FIRST SEMESTER DEGREE EXAMINATION JANUARY 2023****Business Information System****Duration:3 Hours****Max Marks:70**

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

- 1) Explain the challenges faced while extracting information from unstructured data.
- 2) What are the challenges faced by an OLTP system?
- 3) How are DSS, EIS and MIS related to Business Intelligence.
- 4) Is the OLTP database design optimal for a data warehouse?

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

- 5) What is a star Model Schema? Draw a star model for " HealthYou", a home healthcare products and services branch of " Good life Health care Group".

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

- 6) Why do we need core business functions? Explain the different types of Core Business Process in resource and business process management.
- 7) Discuss business intelligence software and its contribution towards the development of business.
- 8) Explain 'Dimensional Modelling Life Cycle'.
- 9) Explain various types of analysis such as 'Performance Analysis', 'Channel Analysis' and 'Funnel Analysis'. Support of your answer with suitable examples.

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## CHOICE BASED CREDIT SYSTEM

M.Com. THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023

Management Science

Duration:3 Hours

Max Marks:70

I. Answer any THREE of the following :

(3×5= 15 Marks)

- 1) Define 'Operations Research'. Briefly discuss tools and techniques of OR.
- 2) What are the situations where OR techniques are applicable?
- 3) Determine basic feasible solution to the following transportation problem using North west Corner rule.

		Sinks					Supply
		A	B	C	D	E	
Origins	P	2	11	10	3	7	4
	Q	1	4	7	2	1	8
	R	3	9	4	8	12	9
Demand		3	3	4	5	6	

- 4) The following details are available in respect of a firm:

- a. Annual usage 4800 units
- b. Carrying costs per item for one year, Re.1
- c. Ordering Cost Rs.65 per order

Determine the Economic Order Quantity

II. Answer the following question :

(1×10= 10 Marks)

- 5) Solve the given linear programming problems graphically:

Minimize:  $Z = 20x + 10y$ 

and the constraints are :

$$x + 2y \leq 40,$$

$$3x + y \geq 30,$$

$$4x + 3y \geq 60,$$

$$x \geq 0, y \geq 0$$

III. Answer any THREE of the following :

(3×15= 45 Marks)

- 6) Explain how and why Operations Research methods have been valuable in aiding executive decisions?



- 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 problem using simplex method.

$$\begin{aligned}
 &\text{Maximizing profit} && 7x + 5y \\
 &\text{Subject to} && 2x + y \leq 100 \\
 & && 4x + 3y \leq 240 \\
 & && x + y \geq 0
 \end{aligned}$$

- 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:*

- Draw the network for the project
- Critical path
- Prepare time chart
- Determine total, free and independent float.

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**CHOICE BASED CREDIT SYSTEM****M.Com. THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023****Research Methodology****Duration:3 Hours****Max Marks:70**

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

- 1) State the objectives of 'Business Research'.
- 2) Define 'Research Design'. Write a note on its importance.
- 3) Give the meaning of extraneous variable? How does it impact the research study?
- 4) What are precautions to be taken while writing a good research report?

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

- 5) It is observed that 80% of television viewers watch Kapil Sharma Show. What is the probability that at least 80% of the viewers in a random sample of five watch this program?

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

- 6) What is 'Sampling'? Explain the different types of sampling design in detail.
- 7) What do you mean by 'Research'? Explain the various types of research and its significance in modern times.
- 8) Explain the construction of the following scales with examples.
  - a) Likert scale
  - b) Semantic differential scale
  - c) Interval scale
- 9) Write a hypotheses which incorporates each pair of concepts from the following and explain with justifications:
  - a) Academic achievement and teaching methods.
  - b) Education and social prestige
  - c) Frustration and need for achievement

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**CHOICE BASED CREDIT SYSTEM**

**M.Com. THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023**

**Futures and Options**

**Duration:3 Hours**

**Max Marks:70**

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

- 1) Write a short note on 'OTC Markets'.
- 2) Discuss the uses of 'Options'.
- 3) Differentiate between 'LIBOR' and 'Repo rates'.
- 4) Discuss 'Historical Simulation'.

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

- 5) What is the importance of 'LIBOR' in 'Interest-rate Swaps'?

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

- 6) "The futures exchange specifies the terms of the contract". Explain.
- 7) Elaborate the uses of 'Options'.
- 8) Differentiate between 'Futures contract' and 'Forward contract' with relevant examples.
- 9) Discuss the significance of 'Derivatives' in detail.

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**CHOICE BASED CREDIT SYSTEM****M.Com. THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023****International Marketing Management****Duration:3 Hours****Max Marks:70**

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

- 1) Comment on STP approach.
- 2) Discuss the organizational structure for operating in International Markets.
- 3) Discuss the special consideration in 'International Packaging.'
- 4) Critically examine the welfare effects of 'Dumping'.

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

- 5) In the Indian rural markets, consumers generally buy sachets / small packs of FMCG products. This also facilitates the process of trial for companies that sell their products to these customers. Traditionally, small, unorganized players dominated this market. However, now MNCs are increasingly focusing on the rural markets to increase their revenues. A regional player wants to find out what he should do to tackle competition from larger multinationals. What type of research framework will you adopt for this regional player?

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

- 6) What is global e-business? What sequences of steps should corporate take to build stronger businesses at home or to enter market overseas?
- 7) "Choice of channels of distribution depends on various factors". Explain any five factors which affect the choice of channels of distribution.
- 8) Why do you think that some quality improvement efforts fail? Justify your answers with examples.
- 9) Explain 'Channel Conflict'. Explain the ways to solve channel conflict.

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**CHOICE BASED CREDIT SYSTEM****M.Com. THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023****Predictive Modeling and Marketing Analytics****Duration:3 Hours****Max Marks:70****I. Answer any THREE of the following :****(3×5= 15 Marks)**

- 1) Describe the 'Data Mining Approaches'.
- 2) Explain 'Random Forest'.
- 3) How does a Decision Tree handle missing attribute values? Explain.
- 4) The forecasted sale for B Ltd in 2022 was Rs. 60,00,000, and the actual sale for 2022 was Rs. 55,00,000. The alpha value is 0.4. Calculate sales for the year 2023 using the exponential smoothing approach.

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

5) Consider the dataset given in the table and estimate:

- The conditional probabilities of  $P(A|+)$ ,  $P(B|+)$ ,  $P(A|-)$  and  $P(C|-)$ .
- Predict class label for the test sample  $P(A=0, B=1, C=0)$

Record	A	B	C	Class
1	0	0	0	+
2	0	0	1	-
3	0	1	1	-
4	0	1	1	-
5	0	0	1	+
6	1	0	1	+
7	1	0	1	-
8	1	0	1	-
9	1	1	1	+
10	1	0	1	+

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

**(3×15= 45 Marks)**

- 6) What are the different methods for 'Sequential Supervised Learning'?
- 7) What is 'Data Splitting'? Explain how data splitting works.
- 8) Explain Top Down Analysis of market sizing with an example.
- 9) Describe the methods used in promotional analysis.

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**CHOICE BASED CREDIT SYSTEM****M.Com. THIRD SEMESTER DEGREE EXAMINATION JANUARY 2023****International Economics****Duration:3 Hours****Max Marks:70****I. Answer any THREE of the following :****(3×5= 15 Marks)**

- 1) What are the various assumptions of Ricardo's Model of Comparative Advantages?
- 2) Is it legal to form cartels to avoid competition? Explain.
- 3) Write a note on International Capital Movements.
- 4) Explain the various assumptions of Modern Theory of International Trade.

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

- 5)  
The case is about widening of the trade deficit in India as a consequence of the COVID-19 pandemic. The outbreak of the pandemic disrupted normal economic activity and life in India. The travel and transport curbs imposed in the wake of a nationwide lockdown had an adverse impact on the country's economic growth. Indian trade was severely impacted as businesses became highly vulnerable to the unfolding economic crisis. For the fiscal year 2020, India reported a decline in exports and imports, with the trade deficit narrowing down to US\$152.88 billion as against US\$184 billion in the previous financial year. In the first quarter of 2020-21, the country reported merchandise trade surplus, which was attributed to the pandemic-induced contraction in the economy, especially with the low demand and import of goods due to the lockdown.

For the period April-September 2020, India's trade deficit came down due to a massive fall in local and global demand amid the pandemic-induced lockdown. From October 2020 India again started experiencing an increase in the volume of trade deficit. In February 2021, trade deficit widened as exports grew marginally by 0.67% year-on-year to US\$27.93 billion while imports increased 6.96% year-on-year to US\$40.54 billion, leading to a trade deficit of US\$12.62 billion.

While analysts were expecting exports to strengthen once the uncertainty over COVID-19 came to an end, exporters and business houses were waiting for a new Foreign Trade Policy to be announced.

### Questions

- a. Understand the foreign trade in India. (3 Marks)
- b. Critically analyze the outcomes of trade deficit for the country's economy. (3 Marks)
- c. Discuss the need to revisit the trade policy to enable it face all challenging situations. (4 Marks)

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

(3×15= 45 Marks)

- 6) "International Trade is but a special case of inter-regional trade." Elucidate.
- 7) Explain the composition of India's International Trade. Also explain the reasons for the deficit in the balance of payment position of a country.
- 8) Explain the classification of Non- tariff barriers. Also explain its effects on International Trade.
- 9) How Euro Dollar Market works at the international level? What are the reasons for the fluctuations in Euro Dollar rate? Explain.

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