



95001

M. A. I Semester Degree Examination, April - 2022

WOMEN'S STUDIES

Feminist Jurisprudence

Paper - 1.5 (OEC)

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

ALL Parts are Compulsory.

Write either in Kannada or in English

PART - A

ಭಾಗ - 'ಎ'

(5×10=50)

Answer any FIVE.

ಯಾವುದಾದರೂ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

1. Explain the Human Rights from Feminist Perspective.
ಮಾನವ ಹಕ್ಕುಗಳನ್ನು ಸ್ತ್ರೀವಾದಿ ದೃಷ್ಟಿಕೋನದಿಂದ ವಿವರಿಸಿರಿ.
2. Discuss the Law relating to 'Rape' with Case Studies.
'ಅತ್ಯಾಚಾರ' ಸಂಬಂಧಿ ಕಾನೂನನ್ನು ಪ್ರಕರಣ ಅಧ್ಯಯನಗಳೊಂದಿಗೆ ಚರ್ಚಿಸಿರಿ.
3. Write about the Personal Law of Muslim Women.
ಮುಸ್ಲಿಂ ಮಹಿಳೆಯರ ವೈಯಕ್ತಿಕ ಕಾನೂನನ್ನು ಕುರಿತು ಬರೆಯಿರಿ.
4. Discuss the Prevention of Immoral Trafficking Act.
ಅನೈತಿಕ ಸಾಗಾಣಿಕೆ ಪ್ರತಿಬಂಧಕ ಕಾಯ್ದೆಯನ್ನು ಚರ್ಚಿಸಿರಿ.
5. Discuss the Causes and Consequences of Dowry.
ವರದಕ್ಷಿಣೆಯ ಕಾರಣಗಳನ್ನು ಹಾಗೂ ಪರಿಣಾಮಗಳನ್ನು ಚರ್ಚಿಸಿರಿ.

[P.T.O.]

6. Write a critique on Women's Property rights in India.
ಭಾರತದಲ್ಲಿ ಮಹಿಳೆಯರಿಗಿರುವ ಆಸ್ತಿ ಹಕ್ಕುಗಳನ್ನು ಬರೆಯಿರಿ.
7. Discuss the Law relating to Indecent Representation of Women.
ಮಹಿಳೆಯರಿಗೆ ಸಂಬಂಧಿಸಿದ ಅಶ್ಲೀಲ ಚಿತ್ರಣ ಪ್ರತಿಬಂಧಕ ಕಾನೂನನ್ನು ಚರ್ಚಿಸಿರಿ.

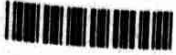
PART - B

ಭಾಗ-'ಬ'

Answer any FOUR of the following. (Short Notes)
ಕೆಳಗಿನ ಟಿಪ್ಪಣಿಗಳಲ್ಲಿ ಯಾವುದಾದರೂ ನಾಲ್ಕಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

(4×5=20)

8. Directive Principles of State Policies.
ರಾಜ್ಯನೀತಿ ನಿರ್ದೇಶಕ ತತ್ವಗಳು.
9. Bigamy.
ದ್ವಿಪತ್ನಿತ್ವ
10. Divorce.
ವಿಚ್ಛೇದನ
11. Maintenance.
ಜೀವನಾಂಶ
12. Family Courts.
ಕೌಟುಂಬಿಕ ನ್ಯಾಯಾಲಯಗಳು
13. Equal Remuneration for Equal Work.
ಸಮಾನ ಕೆಲಸಕ್ಕೆ ಸಮಾನ ವೇತನ.



58553

M.Com I Semester Degree Examination, April - 2022

COMMERCE

Marketing Management

Paper: H 1.3

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates :

Answer all the Section.

SECTION - A

1. Answer the following sub-questions. And each sub-question carries 2 marks: (5×2=10)
- Define marketing.
 - What is marketing environment?
 - What is product mix?
 - What do you mean by new product development?
 - Mention any few advertising agencies.

SECTION - B

Answer any THREE questions. Each question carries 5 marks: (3×5=15)

- What is market? Explain the concept of marketing?
- Explain the determinants of buyer behaviour.
- Explain the 7P's of service marketing.
- Explain major channels of advertising and sales promotion.
- Elaborate the stages of Product life cycle with appropriate diagram.

[P.T.O.]

**SECTION - C**

Answer any THREE of the following questions. Each question carries 15 marks: (3×15=45)

7. Explain the features of product and elaborate: branding, packaging and labelling decisions.
 8. What is channel management? Explain the major types of channels and factors affecting the choice of channels.
 9. Define sales promotion. Explain sales promotional activities.
 10. What is marketing communication? Explain marketing communication strategies.
 11. Explain Industrial Buyer Behaviour and also write a note on: marketing planning and strategies towards consumer buying behaviour.
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58551

M.Com I Semester Degree Examination, April - 2022

COMMERCE

Management Process and Practices

Paper : H - 1.1

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates :

Answer all Sections.

SECTION - A

1. Answer All sub-questions. Each carries 2 marks: (5×2=10)

- a) What is Business Ethics?
- b) What are procedures?
- c) What do you mean by division of work?
- d) What are the differences between formal and informal communication.
- e) State the various styles of leadership.

SECTION - B

Answer any THREE questions Each carries 5 marks: (3×5=15)

2. Discuss the various types of CSR.
3. Illustrate the purposes of planning.
4. Explain the characteristics of organizing.
5. How to develop leadership skills?
6. Describe the essentials of effective budgetary control.

[P.T.O.]



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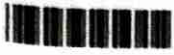
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SECTION - C

Answer any **THREE** questions. Each carries 15 marks:

(3×15=45)

7. Explain the Managerial Roles as explained by Mintzberg.
 8. Bring out the importance of decision making and explain the decision making process.
 9. Describe the factors determining span of management.
 10. Examine the merits and limitations of line and staff organization.
 11. Write a brief note on:
 - a) Transformational leaders.
 - b) Corporate leadership
 - c) Women leadership.
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58552

M.Com I Semester Degree Examination, April - 2022

COMMERCE

Financial Management

Paper : HC 1.2

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates :

Answer all Section.

SECTION - A

1. Answer All Each carries Two marks:

(5×2=10)

- a) Define Financial Management.
- b) What is agency problem?
- c) What is the meaning of Capital Structure?
- d) Define Capital Budgeting.
- e) What do you mean by Dividend?

SECTION - B

Answer any THREE questions Each carries 5 marks:

(3×5=15)

2. Explain the emerging role of finance managers in India.
3. Discuss the determinants of Working capital.
4. If the earnings per share is Rs 15, the retention ratio is 25%, the return on investment is 8% and cost of equity capital being 18%. Calculate the price of the share as per Gordon's Dividend Discount Model.
5. Suppose we have three projects involving discounted cash outflow of Rs 5,50,000, Rs 75,000 and Rs 1,00,20,000 respectively. Suppose further that the sum of discounted cash inflows for these projects are Rs 6,50,000, Rs 95,000 and Rs 1,00,30,000 respectively. Calculate the Profitability Index.

[P.T.O.]

(2)

6. A firm currently has outstanding 2,00,000 shares selling at Rs 100 each. It is considered and declaring a dividend of Rs 15 per share at the end of the current fiscal year. The firm's opportunity cost of capital is 10%. What will be the price of the share at the end of the year if

- a) Dividend is not declared
- b) Dividend is declared.

Supporting that the firm pays the dividend has net profit of Rs 50,00,000. It makes a new investment of Rs. 80,00,000. During the period, how many new shares must be issued. Use MM model.

SECTION - C

Answer any THREE questions. Each question carries 15 marks: (3×15=45)

7. Explain the Scope of Financial Management and its relationship with other disciplines.
8. Write a note on the following
 - a) Trade credit
 - b) Bank credit
 - c) Commercial Paper.
9. The following information is available in respect of a firm.
Capitalisation rate 10%
Earnings per share Rs 25



Assumed rate of return on investments 12%, 8% and 10%.

Show the effect of dividend policy on market price of shares applying Walter's formula when dividend pay out ratio is

- a) 0%
- b) 20%
- c) 40%
- d) 80%
- e) 100%

10. You are required to prepare for the Board of Directors of Excel Company Ltd. a statement showing the working capital needed to finance a level of activity of 5400 units of output per annum

Particulars	Amount per unit
Raw materials	8
Direct labour	2
Over heads	6
Total cost (TC)	16
Profit	4
Selling price (SP)	20

Additional Information:

- a) Raw materials are in stock, on average, for one month.
- b) Materials are in process, on average for half a month.



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- c) Credit allowed by suppliers is 1 month
 - d) Finished goods are in stock, on average for six weeks
 - e) Credit allowed to debtors is two months
 - f) Lag in payment of wages is 1.5 weeks
 - g) Cash on hand and at bank is expected to be Rs 7,300
 - h) Production is carried evenly during the year and wages and overhead accrue similarly.

11. The cash inflows associated with a project are given below

Year	Cash inflow
0	1,36,000
1	30,000
2	40,000
3	60,000
4	30,000
5	20,000

Calculate the following

- a) NPV @ 12% discount factor
 - b) IRR.
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58555

M.Com. I Semester Degree Examination, April - 2022

COMMERCE

Financial Reporting and Analysis

Paper : Group S 1.5

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates :

1. Answer all the Sections..

SECTION -A

Answer the following sub questions and each sub question carries two marks.
(5×2=10)

1. a. Define financial Reporting.
- b. What is statement of Changes in Equity?
- c. What do you mean by joint Ventures?
- d. What are Liquidity ratios?
- e. Define Creative accounting.

SECTION - B

Answer any three questions: Each question carries 5 marks.
(3×5=15)

2. Explain the objectives of financial reporting?
3. State the purpose of preparing statement of changes in Equity.
4. Calculate the trend percentages from the following figures of Samir Auto Ltd. taking 2010 as the base and interpret them:

[P.T.O.]

Year	Sales (Rs.in Thousand)	Profit After tax (Rs.in Thousand)
2010	1,000	150
2011	1,200	185
2012	1,500	210
2013	2,000	220
2014	2,900	240

5. The net Income reported in the Income Statement for the year was Rs.110,000 and depreciation of fixed assets for the year was Rs.44000. The balances of the current assets and current liabilities at the beginning and end of the year are as follows. — Calculate cash from operating activities.

	End of the year Amount(Rs.)	Beginning of the Year Amount (Rs.)
Cash.	1,30,000	1,40,000
Debtors.	2,00,000	1,80,000
Inventories.	2,90,000	3,00,000
Prepaid Expenses.	15,000	16,000
Accounts Payables.	1,02,000	1,16,000

6. Welprint Ltd. has given you the following information:

Machinery as on April 01,2016	Rs
Machinery as on March 31,2017	50,000
	60,000

Accumulated Depreciation on April 01, 2016 25,000

Accumulated Depreciation on March 31, 2017 15,000

During the year, a Machine costing Rs. 25,000 with Accumulated Depreciation of Rs.15,000 was sold for Rs.13,000

Calculate cash flow from Investing Activities on the basis of the above information.

SECTION-C

Answer any three of the following question each Carries 15 marks. (3×15=45)

7. Briefly explain the concept of Recognition and Measurement of assets and liabilities reported in financial statements.
8. State the objectives of Creative Accounting. Is Creative Accounting ethical or unethical? Discuss.
9. From the following Trial Balance of Gopinath prepare Trading and Profit and loss Account for the year ended December 31, 2019 and Balance sheet as on that date

Name of the Account	Debit Balances (in Rs.)	Credit Balances (In Rs)
Capital		27,000
Drawings	4,260	
Furniture	5,700	
Stock on January 1, 2019	8,760	
Purchases and Sales	62,172	71,436
Returns	1,260	1,746
Salaries	2,640	

Rent	720	
Carriage	1,500	
Rates and Taxes	1,200	
Apprentice Premium		750
Bank overdraft		1,200
Bad Debts	1,032	
Sundry Debtors	19,200	
Cash in hand	288	
Sundry Creditors		6,000
Provision for Bad Debts		600
Bill Receivable	1,440	
Bills Payable		1,080
Discount		360
Total	1,10,172	1,10,172

You Are required to consider the following adjustment:

- Stock on December 31, 2019 was valued at Rs. 10,200.
- Provide for doubtful debts at 5% on Sundry Debtors and for Discount on Creditors at 2%.



- c. Rent due was Rs.160.
- d. Taxes of Rs.320 were paid in advance.
- e. Depreciate Furniture at 10% per annum.
- f. Apprentice premium of Rs. 120 was to be carried forward.
- g. Calculate interest on capital at 5% per annum.

10. The Balance sheet of Punjab Auto Limited as on 31-12-2002 was as follows:

Particular	Rs.	Particular	Rs.
Equity Share Capital 24,000	40,000	Plant and Machinery	
Capital Reserve	8,000	Land and Buildings	40,000
8% Loan on Mortgage 16,000	32,000	Furniture & Fixtures	
Creditors	16,000	Stock	12,000
Bank overdraft	4,000	Debtors	12,000
Taxation:		Investments (Short-term)	4,000
Current	4,000	Cash in hand	12,000
Future	4,000		
Profit and Loss A/c	12,000		
	1,20,000		1,20,000

From the above, compute (a) the Current Ratio, (b) Quick Ratio, (c) Debt-Equity Ratio, and (d) Proprietary Ratio.

11. The comparative Balance Sheets for X Ltd are given below:

Balance Sheet as at 31.12.2015

Particulars	31.12.2015	31.12.2014
I. EQUITY AND LIABILITIES:		
(1) Shareholder's Funds:		
a) Share Capital	1,90,000	90,000
b) Reserves and Surplus	3,02,000	2,36,000
(2) Share Application Money pending allotment		
(3) Non-Current Liabilities:		
a) Long-term borrowings(Debentures)	1,02,000	1,02,000
b) Long-term provisions(Premium on Redemption of Debentures)	18,000	18,000
(4) Current Liabilities:		
a) Short-term borrowings		
b) Trade payables(Creditors)	24,000	14,000
c) Other current liabilities(o/s Exp)		
d) Short term provisions (Tax)		
TOTAL	6,36,000	4,60,000
II.ASSETS:		
1) Non-current assets:		

a) Fixed Assets:		
i) Tangible Assets	2,80,000	3,00,000
ii) Intangible Assets(G/w)	36,000	40,000
b) Non-current Investments		
2) Current Assets:		
a) Current Investments		
b) Inventories	1,12,000	60,000
c) Trade Receivables (debtors)	1,04,000	24,000
d) Cash and Cash Equivalents	82,000	22,000
e) Short-term Loans and Advances		
f) Other Current Assets (Prepaid Exps)	22,000	14,000
TOTAL	6,36,000.00	4,60,000.00
	31.12.2015	31.12.2014
Note: 1: Reserves and Surplus		
Share Premium	30,000	-
Reserves	2,72,000	2,36,000
	3,02,000	2,36,000
	31.12.2009	31.12.2008
Note: 2: Tangible Assets		
Plant and Machinery	3,80,000	3,60,000
Acc. Depreciation on Plant and Machinery	-1,00,000	-60,000



58554

M.Com I Semester Degree Examination, April - 2022
COMMERCE
HUMAN RESOURCE MANAGEMENT
PAPER : H1.4

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates : Answer all the sections.

SECTION - A

1. Answer all the sub questions. Each carries two marks.

(5×2=10)

- a. What do you mean by Training and development?
- b. Define selection.
- c. Mentions any two sources of recruitment.
- d. What do you mean by job description?
- e. What is collective bargaining?

SECTION - B

Answer any three questions. Each Carries 5 marks.

(3×5=15)

2. Explain the process of selection.
3. Discuss the external sources recruitment.
4. Briefly explain the techniques of performances of appraisal.
5. Explain the role of HR manager.
6. Explain with neat diagram the Warwick model.

[P.T.O.]



(2)

58554

SECTION - C

Answer any three questions. Each carries 15 marks.

(3×15=45)

7. Explain the process of recruitment.
 8. What is job analysis? Explain about the process of job analysis.
 9. Describe in detail the various steps in training and development.
 10. Explain the methods of job evaluation.
 11. Write a short note on:
 - a. Interview methods.
 - b. 360 degree appraisal.
 - c. Selection test methods.
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M.Com. I Semester Degree Examination, Dec./Jan.-2019-2020

FINANCIAL MANAGEMENT

Paper: H1.2

Time : 3 Hours

Maximum Marks : 70

SECTION - A

1. Answer **all** the questions. Each carries 2 marks. (5×2=10)
- Define Financial Management.
 - Give the formula to find out IRR.
 - What do you mean by Scrip dividend?
 - What is Dividend Policy?
 - What is Net working capital?

SECTION - B

Answer any **three** of the following. Each carries 5 marks. (3×5=15)

- Explain the objectives of Financial Management.
- What is Capital Budgeting? Explain the process of Capital Budgeting.
- Explain the net income approach of capital structure theories.
- Compute pay back period, post payback profitability from the following information.
 - The cost of the project is Rs. 2,00,000

[P.T.O.]



ii. Annual earnings of the project before depreciation are as follows.

Year	Cash inflows
1	80000
2	85000
3	75000
4	60000
5	50000

iii. Company follows straight line method of depreciation.

iv. Tax rate is 10%

6. The company has an investment opportunity costing Rs. 1,00,000 with the following expected cash inflows after tax and depreciation.

Year	Cash inflows
1	20000
2	25000
3	30000
4	35000
5	40000

Company follows straight line method of depreciation. Calculate payback period, post payback profitability and accounting rate of return of the project.

Section - C

Answer any **three** of the following. Each carries 15 marks.

(3×15=45)

7. What is Financial Management? Explain the important role played by the Financial Manager.
8. Explain the factors affecting designing the capital structure.



9. The company has two investment options such as project - 1 and project - 2, the detailed information are as follows.

Particulars	Project - 1	Project - 2
a) Cost of project	1,50,000	1,50,000
b) Estimated life	5 years	5 years
c) Scrap value	Nil	Nil
d) Company follows straight line method of depreciation.		
e) PV factor @ 10%.		
f) The cashflows from the project after tax and depreciation are as follows.		

Year	Project - 1	Project - 2
1	70,000	50,000
2	80,000	55,000
3	1,00,000	40,000
4	1,20,000	45,000
5	1,60,000	50,000

You are required to calculate :

- Payback period
- Post payback profitability
- Discounted payback period
- NPV
- Present value Index

Suggest the company regarding selection of project.

10. Following are details of three companies, X Ltd, Y Ltd and Z Ltd.

X Ltd	Y Ltd	Z Ltd
$r = 15\%$	$r = 5\%$	$r = 10\%$
$K_e = 10\%$	$K_e = 10\%$	$K_e = 10\%$
$E = \text{Rs. } 8$	$E = \text{Rs. } 8$	$E = \text{Rs. } 8$



Calculate the value of an equity share of each companies by using walter's model, when dividend payout ratio is

- a) 0%
- b) 50%
- c) 100%

What conclusions do you draw?

11. From the following information, prepare an estimate of working capital requirement for an activity level of 1,00,000 units. The cost details of the product are as follows :

Particulars	Cost per unit
Raw materials	Rs. 40
Direct labour	Rs. 10
Over Heads	<u>Rs.30</u>
Total cost	Rs. 80
Profit	<u>Rs. 20</u>
Selling price	Rs. 100

Additional Information :

- a) Raw materials remain in stock for 2 months.
- b) Production process on an average of 1 month.
- c) Finished goods remain in stock average for 2 months.
- d) Credit allowed to customer for 3 months and 50% output sold against cash.
- e) Credit allowed by creditors is 2 months.
- f) Cash balance to be maintained Rs. 25,000.
- g) Lag in payment of wages and overhead is 1 month.

Compute amount of working capital required for given level of activity.



M.Com. I Semester Degree Examination, Dec./Jan.- 2019-20

COMMERCE

Management Process And Practices

Paper- H1.1

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer **All** Sections.

SECTION - A

1. Answer **All** the sub-questions. Each carries **2** marks. (5×2=10)
- Define Management.
 - What do you mean by SOP?
 - What do you understand by CSR?
 - What is transformational leadership?
 - State the various styles of leadership.

SECTION - B

Answer any **Three** questions. Each carries **5** marks. (3×5=15)

- Explain the functions of management.
- Discuss the planning process.
- Describe the factors determining span of management.
- Examine the essentials of effective budgetary control.
- How to develop leadership skills?

SECTION - C

Answer any **Three** questions. Each carries **15** marks. (3×15=45)

- Explain the nature and purpose of management.

[P.T.O.]



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8. Discuss the techniques for improving the effectiveness of the decision making.
9. What is centralization and decentralization? Explain its advantages and disadvantages.
10. Define communication. Explain the barriers to effective communication.
11. Write a brief note on :
 - a. Maslow's Theory of Need Hierarchy.
 - b. Herzberg's Two factors or Motivation - Hygiene Theory.
 - c. Mc. Gregor's Theory X and Theory Y.

M.Com. I Semester Degree Examination, Dec. /Jan. - 2019/2020

FINANCIAL REPORTING AND ANALYSIS

Paper- (Group 'A') S 1.5

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer **all** the Sections.

Section - A

1. Answer **all** of the following in one or two sentences. Each question carries **2** marks. (5×2=10)
- Which are the important financial statements?
 - What is profit and loss Account?
 - Which are the three activities considered in cash flow statement?
 - What is comparative income statement?
 - What is common size balance sheet?

Section - B

Answer any **three** from the following. Each question carries **5** marks. (3×5=15)

- Explain Minority interest How do you calculate it and treat in the holding company accounts?
- From the following particulars furnished by B and Co. Ltd. Prepare the "vote to Reserves and Surplus" as prescribed under the schedule r₁ of the Act and show how it happens in the balance sheet of the company.

1. Opening balances ;

Capital Reserve	1,00,000
Debenture Redemption Reserve	3,00,000
General Reserve	8,00,000
Surplus Balance (Cr)	20,000



2.	Profit after tax for the year	3,00,000
3.	Appropriation of profit :	
a)	Transfer to Debenture - redemption Reserve	30,000
b)	Transfer to general reserve	1,50,000
c)	Proposed Dividend	60,000
d)	Dividend distribution tax	9,000

4. From the following data calculate trend percentage taking 2005 as base.

Particulars	2005	2006	2007
Sales	1,00,000	1,50,000	2,00,000
Purchases	80,000	1,20,000	1,44,000
Expenses	10,000	16,000	30,000
Profit	10,000	14,000	26,000

5. Calculate cash flow from investing Activities.

Profit and loss 1-1-2015	2,50,000
Purchases of machines	5,00,000
Purchases of goodwill	2,00,000
Sale of machine	70,000
Sale of investments	1,00,000
Purchase of investments	3,00,000
Sale of patents	80,000
Interest and dividend received	20,000

A Building was purchased as investment out of surplus which was let out commercial purpose. Rent received of Rs. 40,000.

6. Examine the reasons for national differences in financial reporting practices.

**Section - C**

Answer any **three** from the following. Each question carries **15** marks. (3×15=45)

7. From the following trial balance as at 31/3/2008 of P.Co. Ltd the adjustments given below prepare the final accounting of the company.

Called up capital

- 5000 eq. shares of Rs. 10 each	-	30000
- 6 called up		
- calls in arrears	1000	-
share premium	-	6000
capital reserve	-	3500
General reserve	-	7000
Stock on 1/4/2007	15000	-
Purchase and sales	1,02,500	1,44,000
Returns inward and on Returns outwards	1500	2500
Profit and Account on 1/4/2007	-	1500
Plant on machinery	15000	-
Leasehold property	20000	-
Motor van	10,000	-
Debtors and creditors	125000	5000
Bank Interest (Paid and Received)	600	100
Loans (secured)	-	12500
Bills Receivable and Bills payable	2,800	2850
Cash at banks	9,000	-
Cash in hand	450	-
Preliminary Expenses	3,000	-
Manufacturing wages	15,000	-
Directors Remuneration	1,000	-
Auditors fees	600	-
Administrative Expenses	3,000	-

	5000	
Salaries	750	
Insurance	1250	
Maintenance of motor van	2,19,950	2,19,950

Adjustments :

- a) Stocks on 31/3/2008 was valued at Rs. 17500.
- b) Insurance prepaid was Rs. 250
- c) Interest accrued but not due on bank loan was Rs. 150
- d) Write off 1/3 of the preliminary Exp.
- e) Provide Rs. 500 for bad debts on debtors.
- f) Depreciate leasehold property at 5% plant and machinery @ 10% and motor van @ 15%.
- g) Provide Rs. 5000 for income tax and @ 15% for dividend tax.
- h) Directors have proposed dividend of Rs. 4000 and have decided to transfer Rs. 2000 to general reserve.

8. Following is the trading and P & L A/c of AB Ltd

Particulars	Rs.	Particulars	Rs.
To O/P stock	76,250	By Sales	500000
To purchase	3,15,250	By closing stock	98,500
To carriage	2,000		
To wages	5,000		
To Gross profit	2,00,000		
	<u>5,98,500</u>		
To Administrative Expenses	61,000	By Gross profit	2,00,000
To financial Expenses	40,667	By Int on security	1,500
To selling and distribution expenses	6,778	By Dividend on share	3,750



(5)

58555

To loss on sales of Assets		
To provision for legal expenses	6,777	By profit on sales of share 750
To net profit	6,778	
	84000	
	<u>2,06,000</u>	

You are required to calculate :

2,06,000

- Gross profit Ratio
- Operating profit Ratio
- Administrative Expenses Ratio
- Selling and distribution expenses Ratio.
- Non operating expenses Ratio
- Stock turnover Ratio
- Net profit Ratio
- Operating Ratio
- Financial expenses Ratio
- Non operating income Ratio

9. The following balance sheet of M/s Manipal traders as on 31/12/2006 and 2007.

	2006	2007		2006	2007
Capital	1,48,000	1,54,000	Cash	4,000	3,600
H P reorder	-	20,000	Debtors	35,000	38,400
Loan from banks	30,000	25,000	Stock	25,000	22,000
Current liabilities	36,000	41,000	Land	20,000	30,000
Loan from wife	-	20,000	Building	50,000	55,000
			Machineries		
			less : - Depn.	80,000	86,000
			Delivery van	-	25,000
	<u>2,14,000</u>	<u>2,60,000</u>		<u>2,14,000</u>	<u>2,60,000</u>

Additional informations :

1. The delivery van was purchased on hire - purchase basis in Dec 2007, a payment of Rs. 5000 was made at the time of agreement the balance amount is to be paid in 20 monthly installments of Rs. 1,000 each together with interest @ 12% p.a.
2. During the year the proprietor with draw Rs. 26,000 for household expenses.
3. Provision for depreciation on machinery as on 31/12/2006 was Rs. 27000 and on 31/12/2017 was Rs. 36,000.

You are required to prepare a cash flow statement.

10. Explain how the following accounts/statements are prepared.

- a. Trading Account
- b. Profit and loss account
- c. Balance Sheet

11. Write a note on :

- a. Ethics for accountants
 - b. Environmental and social reporting
 - c. Reporting the substances of transactions.
-

M.A. I Semester Degree Examination, Jan.-2020

WOMEN'S STUDIES

Feminist Jurisprudence

Paper : W.S 1.5

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

- 1) All Parts are compulsory.
- 2) Write either in Kannada or in English.

PART-A

ಭಾಗ-ಎ

Answer any Five of the following.

(5×10=50)

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಯಾವುದಾದರೂ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

- 1) What is Human Rights? Women's Rights are Human rights" Discuss with examples.
ಮಾನವ ಹಕ್ಕುಗಳೆಂದರೇನು? ಮಹಿಳೆಯರ ಹಕ್ಕುಗಳೇ ಮಾನವ ಹಕ್ಕುಗಳು" ಉದಾಹರಣೆಗಳೊಂದಿಗೆ ಚರ್ಚಿಸಿರಿ.
- 2) Write a Critique on domestic violence Act-2005.
ಕೌಟುಂಬಿಕ ಹಿಂಸಾ ಕಾಯಿದೆ 2005 ನ್ನು ವಿಮರ್ಶಾತ್ಮಕವಾಗಿ ಬರೆಯಿರಿ.
- 3) Write a note on Hindu women's personal Law.
ಹಿಂದೂ ಮಹಿಳೆಯರ ವೈಯಕ್ತಿಕ ಕಾನೂನಿನ ಮೇಲೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
- 4) Critically analyse problems of women in unorganized sector.
ಅಸಂಘಟಿತ ವಲಯದಲ್ಲಿನ ಮಹಿಳೆಯರ ಸಮಸ್ಯೆಗಳನ್ನು ವಿಮರ್ಶಾತ್ಮಕವಾಗಿ ವಿಶ್ಲೇಷಿಸಿರಿ.
- 5) Discuss the causes and consequences of Dowry.
ವರದಕ್ಷಿಣೆಯ ಕಾರಣ ಮತ್ತು ಪರಿಣಾಮಗಳನ್ನು ಚರ್ಚಿಸಿರಿ.
- 6) Write the Sexual harassment at workplace on women with suitable examples.
ದುಡಿಯುವ ಸ್ಥಳದಲ್ಲಿ ಮಹಿಳೆಯರ ಮೇಲೆ ನಡೆಯುವ ಲೈಂಗಿಕ ಕಿರುಕುಳಗಳನ್ನು ಉದಾಹರಣೆಗಳೊಂದಿಗೆ ಬರೆಯಿರಿ.
- 7) Write an essay on verma committee Report regarding Rape.
ಅತ್ಯಾಚಾರಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ವರ್ಮಾ ಸಮಿತಿ ವರದಿಯ ಮೇಲೆ ಪ್ರಬಂಧ ಬರೆಯಿರಿ.



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PART-B

ಭಾಗ-ಬಿ

(4×5=20)

Write Short notes on any Four.

ಯಾವುದಾದರೂ ನಾಲ್ಕಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

8) CEDAW

ಸೀಡಾ.

9) Child Marriage.

ಬಾಲ್ಯವಿವಾಹ.

10) Family courts.

ಕೌಟುಂಬಿಕ ನ್ಯಾಯಾಲಯಗಳು.

11) Equal remuneration Act.

ಸಮಾನವೇತನ ಕಾಯ್ದೆ.

12) Indecent Representation of women.

ಮಹಿಳೆಯರ ಅಶ್ಲೀಲ ಪ್ರದರ್ಶನ.

13) Sex Determination Test.

ಲಿಂಗ ಪತ್ತೆ ಪರೀಕ್ಷೆ

M.Com. I Semester Degree Examination, Dec./Jan.- 2019- 2020

HUMAN RESOURCE MANAGEMENT

Paper: HI.4

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer all the Sections.

SECTION - A

1. Answer all the following sub - questions. Each carries 2 marks.

(5×2=10)

- a) What is Human Capital Management?
- b) Mention any 2 principles of learning.
- c) What is EDP?
- d) What is Selection?
- e) What are Incentive schemes?

SECTION - B

Answer any three questions and each carries 5 marks.

(3×5=15)

2. Explain functions of HRM.
3. Explain the sources of Recruitment.
4. Explain the purposes of Training.
5. Discuss objectives and importance of Industrial relation.
6. What is International HRM? Bring out the competencies required for international HR Manager.

(2)

SECTION - C

(3×15=45)

Answer any three questions and each questions carries 15 marks.

7. What is Knowledge Management? And explain the role of HR in Knowledge management.
 8. What is HRP? Explain importance of HRP.
 9. What is job Evaluation? Explain job Evaluation process.
 10. Define Human Resource management. Explain challenges and objectives of HRM.
 11. Explain different Perspectives of International HRM.
-

M.Com. I Semester Degree Examination, Dec./Jan.-2019-2020

MARKETING MANAGEMENT

Paper: H1.3

Time : 3 Hours

Maximum Marks : 70

SECTION - A

(5×2=10)

1. Answer all the questions. Each carries 2 marks.
 - a) Define Marketing management.
 - b) What is consumer Behavior?
 - c) What is marketing mix?
 - d) What is Advertisement?
 - e) Expand AIDA and DAGMAR.

SECTION - B

(3×5=15)

- Answer any three of the following. Each carries 5 marks.
2. Explain the various stages of product life cycle.
 3. Describe the process of Industrial Buying.
 4. Bringout the various basis of segmentation.
 5. Explain the promotion mix concept.
 6. Explain the various Branding Decision.

[P.T.O.]



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58553

SECTION - C

Answer any **three** of the following. Each carries **15** marks.

(3×15=45)

7. Explain the factors affecting consumer Buying decision.
 8. Explain the marketing mix with appropriate examples.
 9. Explain the marketing research process.
 10. Explain the factors of Marketing Environment.
 11. Short notes on :
 - a. Product mix
 - b. Advertising measurement methods.
 - c. Major types of Distribution channel.
-



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M.A. I Semester Degree Examination Jan. - 2019
WOMEN'S STUDIES
Feminist Jurisprudence
Paper - OEC.WS 1.5

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

1. All Parts are compulsory.
2. Write either in Kannada or in English.

Part - A

ಭಾಗ - ಎ

(4x12=48)

1. Discuss the significance of Varma Committee Report on Women lives.
ಮಹಿಳೆಯರ ಜೀವನದ ಮೇಲೆ ವರ್ಮಾ ಸಮಿತಿ ವರದಿಯ ಮಹತ್ವವನ್ನು ಚರ್ಚಿಸಿರಿ.
2. Critically analyse the constitutional rights of women in India.
ಭಾರತದ ಮಹಿಳೆಯರ ಸಂವಿಧಾನಾತ್ಮಕ ಹಕ್ಕುಗಳನ್ನು ವಿಮರ್ಶಾತ್ಮಕವಾಗಿ ವಿಶ್ಲೇಷಿಸಿರಿ.
3. "Human rights are women rights" Discuss the statement.
"ಮಾನವ ಹಕ್ಕುಗಳು ಮಹಿಳೆಯರ ಹಕ್ಕುಗಳಾಗಿವೆ" ಈ ಹೇಳಿಕೆಯನ್ನು ಚರ್ಚಿಸಿರಿ.
4. "Child marriage is an anti human right. Discuss.
"ಬಾಲ್ಯ ವಿವಾಹವು ಮಾನವ ಹಕ್ಕುಗಳ ವಿರೋಧಿಯಾಗಿದೆ" - ಚರ್ಚಿಸಿರಿ.
5. Analyse the policies of Hindu and Muslim religious related to divorce from feminist perspective.
ವಿಚ್ಛೇದನಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಹಿಂದು ಮತ್ತು ಮುಸ್ಲಿಂ ಧರ್ಮದಲ್ಲಿನ ನೀತಿಗಳನ್ನು ಮಹಿಳಾ ದೃಷ್ಟಿಕೋನದಿಂದ ವಿಶ್ಲೇಷಿಸಿರಿ.

[P.T.O.]

6. Discuss about the Equal Remuneration Act with special reference to the Employment Guarantee Scheme. (NREG)
- ಸಮಾನ ವೇತನ ಕಾಯ್ದೆಯನ್ನು ಉದ್ಯೋಗ ಖಾತ್ರಿ ಯೋಜನೆಯನ್ನು ಅನುಲಕ್ಷಿಸಿ ಚರ್ಚಿಸಿರಿ.

Part - B

ಭಾಗ - ಬಿ

Answer any two of the following using internal choice.

(2x8=16)

ಆಹಾರಕ ಆಯ್ಕೆಗಳನ್ನು ಒಳಗಿನ ಯಾವುದಾದರೂ ಎರಡಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

7. a) Discuss the problems of maid servants.
ಮನೆಗೆಲಸದ ಮಹಿಳೆಯರ ಸಮಸ್ಯೆಗಳನ್ನು ಚರ್ಚಿಸಿರಿ.

OR/ಅಥವಾ

- b) Analyse the Hindu Law regarding maintenance allowances from feminist perspective.

ಜೀವನ ನಿರ್ವಹಣಾ ಭತ್ಯೆಗೆ ಸಂಬಂಧಿಸಿದ ಹಿಂದೂ ಕಾನೂನನ್ನು ಸ್ತ್ರೀವಾದಿ ದೃಷ್ಟಿಕೋನದಿಂದ ವಿಶ್ಲೇಷಿಸಿರಿ.

8. a) Discuss the prevention of sexual harassment at work place with examples.
ಕೆಲಸದ ಸ್ಥಳಗಳಲ್ಲಿ ನಡೆಯುವ ಲೈಂಗಿಕ ದೌರ್ಜನ್ಯ ತಡೆ ಕಾಯ್ದೆಯನ್ನು ಉದಾಹರಣೆ ಸಹಿತ ಚರ್ಚಿಸಿರಿ.

OR/ಅಥವಾ

- b) What are the family courts ? Are they protecting womens rights ? Discuss.
ಕುಟುಂಬಿಕ ನ್ಯಾಯಾಲಯಗಳೆಂದರೇನು ? ಇವುಗಳು ಮಹಿಳಾ ಹಕ್ಕುಗಳನ್ನು ರಕ್ಷಿಸುತ್ತಿವೆಯೇ ? ಚರ್ಚಿಸಿರಿ.

Part - C

ಭಾಗ - ಸಿ

Answer any four of the following.

(4x4=16)

9. a) ESI
ರಾಜ್ಯ ಜೀವ ವಿಮೆ ಉದ್ಯೋಗ ಕಾಯ್ದೆ.
- b) Directive Principles of State Policy
ರಾಜ್ಯನೀತಿ ನಿರ್ದೇಶನ ತತ್ವಗಳು.

- c) **Property rights**
ಆಸ್ತಿ ಹಕ್ಕುಗಳು.
- d) **Dowry Deaths**
ವರದಕ್ಷಿಣೆ ಸಾವುಗಳು.
- e) **Indecent representation**
ಮಹಿಳೆಯರನ್ನು ಅಸಭ್ಯವಾಗಿ ಪ್ರತಿನಿಧಿಸುವುದು.
- f) **Prevention of Immoral Trafficking Act.**
ಅನೈತಿಕ ಕಳ್ಳಸಾಗಣೆ ಪ್ರತಿಬಂಧಕ ಕಾಯ್ದೆ.
-

**M.Com. I Semester Degree Examination, Jan-2019****FINANCIAL MANAGEMENT****Paper - H 1.2**

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:Answer **all** sections.**Section - A**1. Answer **all** the questions, each carries **two** marks.**(5×2=10)**

- a) What is Net present worth?
- b) Mention the four basic pattern of capital structure?
- c) What is working capital?
- d) Give the meaning Dividend policy.
- e) Mention two objectives of capital budgeting?

Section - BAnswer any **three** questions and each carries **5** marks.**(3×5=15)**

2. Explain the relationship of financial management with other functional areas?
3. What is capital structure? Explain the theories of capital structure?
4. Hubli Ltd is considering for purchase of a machine. These are two possible machines which will produce the additional output. Details of these machines are as follows :

	Machine X	Machine Y
Cost of machine	90,000	90,000
Sales at standard price	150,000	120,000
<u>Annual Expenditures :</u>		
Materials	12000	15000
Labour	15000	9000



(2)

	18000	15000
Factory over heads	6000	3000
Administration cost	3000	3000
Selling costs	<u>54000</u>	<u>45000</u>
	2 years	3 years

Life of machines

Other information :

- 1) Tax is 50% of net earning.
- 2) Interest on capital is to be ignored.
- 3) P.V. factor at 10%.
- 4) You are required to calculate :
 1. Pay back period.
 2. Return on investment and
 3. Net present value on investment

5. From the following information you are required to estimate the net working capital :

Raw materials	300
Labour	100
Overheads (excluding depreciation)	200
Total Cost	600

Additional Information :

Selling price	Rs. 1,500 per unit
Output	40,000 units P.A.
Raw material in stock	Average 4 weeks
Working in progress	Average 2 weeks

(assume 50% completion stage with full material)

Consumption :

Finished goods in stock	: Average 4 weeks
Credit allowed by creditors	: Average 4 weeks
Cash allowed to debtors	: Average 8 weeks

Cash at Bank is expected to be Rs. 60,000. Assume that production is sustained at an even pace during the 52 weeks of the year All the sales are on credit basis. State any other assumption that you might have made while computing.



6. A firm currently has outstanding 2,00,000 shares selling at Rs. 100 each. It is considering & declaring a dividend of Rs. 15 per share at the end of the current fiscal year. The firm's opportunity cost of capital is 10%. What will be the price of the share at the end of the year if

- * Dividend is not declared?
- * Dividend is declared?

Supposing that the firm pays the dividend has net profit of Rs. 50,00,000. It makes a new investments of Rs. 80,00,000. During the period, how many new shares must be issued. Use MM model.

Section - C

Answer any three questions and each carries 15 marks.

(3×15=45)

7. Explain the role & responsibilities of financial management.
8. Define capital budgeting? Explain the technique or methods of capital budgeting?
9. The following information is available in respect of a firm.

Capitalisation rate 20%

Earning per share Rs. 50%

Assumed rate of return on investments.

- i) 24%
- ii) 16%
- iii) 20%

Show the effect of dividend policy on market price of shares applying Walter's formula when dividend pay out ratio is :

- a) 0%
- b) 20%
- c) 40%
- d) 80% and
- e) 100%

10. The cost sheet of Ashok company provides the following particulars :

Elements of cost :

Material	40%
Direct labour	20%
Over heads	20%



The following particulars are further available.

1. It is proposed to maintain a level of activity of 300,000 units.
2. Selling price is Rs. 15 per unit.
3. Raw materials are expected to remain in stores for an average period of one month.
4. Materials will be in process on average half a month.
5. Finished goods are required to be in stock for an average period of one month.
6. Credit allowed to debtors is two months.
7. Credit allowed by suppliers is one month.

You may assume that sales & production follow a consistent pattern you are required to prepare a statement of working capital requirements.

II. The following information regarding a new project proposed by ABC Ltd is available :

- a) Project Cost : Rs. 500 crore.
- b) Fixed debt planned : Rs. 300 crore
- c) Rate of interest on loan : 12%.
- d) PBIT for the project Rs. 110 crore.
- e) Corporate tax rate : 30%
- f) Depreciation each year. Rs. 50 crore.
- g) Capital charges each year Rs. 8 crore.
- h) Opportunity cost of capital : Rs. 15%

loan repayable in three equal installments of Rs. 100 crore each at the end of 4th, 5th & 6th year.

Calculate NPV of the project (Capital cash flow approach) & recommend if the project should be accepted.

M.Com. I Semester Degree Examination, Jan.- 2019

MANAGEMENT PROCESS AND PRACTICES

Paper - H 1.1

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer all the sections.

Section - A

1. Answer all the questions. (5×2=10)
- Differentiate b/w Administration and Management.
 - Define CSR.
 - What do you mean by strategic level of planning?
 - What do you mean be staffing?
 - What is interpersonal communication?

Section - B


Answer any **three** questions each carries 5 marks. (3×5=15)

- Briefly discuss the nature and types of management.
- Explain the decision making process followed by Different countries.
- Differentiate between programmed and non - programmed decisions with examples.
- Enumerate the importance of planning. Also list the steps, in planning process.
- Examine the process of communication and explain the various elements of it.

(2)

Section - C

(3×15=45)



Answer any three questions each carries 15 marks.

7. Is management a science or an art? Discuss.
8. Explain in detail the ERG theory of motivation. How does it significantly differ from Maslow's model of motivation?
9. What are the barriers to communication? What is your perception to overcome the barriers of communication?
10. "Effective Leadership is a function of three factors : the leader, the led and the situation". Discuss.
11. Explain the process of Rational model of Decision making with suitable example.



M.Com. I Semester Degree Examination, Jan.- 2019

MARKETING MANAGEMENT

Paper - H 1.3

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer **all** the sections.

Section - A

1. Answer **all** the sub-questions of the following. Each sub - question carries **2** marks. (5×2=10)
- a) Give two examples of social marketing.
 - b) Define consumer Behaviour.
 - c) What do you mean by product mix depth?
 - d) What is USP? who coined the term USP?
 - e) What is Marketing Audit?

Section - B

Answer any **three** of the following. Each question carries **5** marks. (3×5=15)

2. Explain Lifestyle Marketing.
3. Describe the process of industrial buying.
4. Discuss the concept of product life cycle with its implications.
5. Explain the various classification of marketing of services.
6. Describe any 3Ms of Advertising.



(2)

Section - C

Answer any three of the following questions. Each question carries 15 marks.

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(3×15=45)

7. Explain the various steps of marketing Research with appropriate examples.
8. Explain the various consumer & dealer sales promotion methods.
9. Discuss the various stages of New pdt.
10. What is segmentation? Bring out the basis of segmentation.
11. What is marketing mix? Explain the various factors affecting marketing environment.





58554

M.Com. I Semester Degree Examination, Jan. 2019

HUMAN RESOURCE MANAGEMENT

Paper - H 1.4

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer **all** the sections.

Section - A

1. Answer **all** the following sub-questions. Each carrying **two** marks.

(5×2=10)

- a) What is Human Resource Management?
- b) What is on the job training?
- c) What is knowledge Management?
- d) Mention two advantages of Human Resource Planning.
- e) What is Induction?

Section - B

Answer any **three** questions and each carries **five** marks.

(3×5=15)

2. Explain HRM models.
3. Discuss the importance of Human Resource Planning.
4. What do you understand by training needs analysis?
5. Explain the objectives of performance Appraisal.
6. State different perspectives of International Human Resource Management.

[P.T.O]



Section - C

Answer any **three** questions and each question carries **fifteen** marks.

(3×15=45)

7. Explain in detail objectives and functions of HRM.
8. Define Recruitment. Explain in detail various sources of recruitment.
9. What is performance Appraisal? Bring out the methods of appraisal.
10. Define Industrial Relation. Bring out the objectives and importance of IR.
11. What is International HRM? Discuss challenges and opportunities in International HRM.



**M.Com. I Semester Degree Examination, Jan.-2019****FINANCIAL REPORTING AND ANALYSIS****Paper - Group B S 1.5**

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:**Answer all the Sections.****Section - A**

1. Answer the following sub - questions, each carrying 2 marks. (5×2=10)
- State the elements of financial statements.
 - What is a segmental reporting?
 - Define Joint venture.
 - What is meant by Trend Analysis?
 - What is social reporting.

Section - B

Answer any three of the following, each carrying 5 marks. (3×5=15)

2. Discuss the reasons for national differences in financial reporting practices.
3. From the following income statement of Madhu Co. Ltd., prepare comparative Income statement for the year ended March 31, 2005 and 2006 and interpret the same.

Particulars	2005 (Rs.)	2006 (Rs.)
Sales	4,00,000	6,50,000
Purchases	2,00,000	2,50,000
Opening stock	20,600	32,675
Closing Stock	32,675	20,000
Salaries	16,010	18,000
Rent	5,100	6,000
Postage and stationery	3,200	4,100
Advertising	2,600	4,600
Commission on sales	3,160	3,500
Depreciation	200	500
Loss on sale of Asset	4,000	2,000
Profit on sale of investment	3,000	4,500

[P.T.O]



4. Write a brief note on "Ethics for accountants".
5. Calculate the trend percentages from the following figures of sales, stock and profit of Ltd, taking 2001 as the base year and interpret them.

Year	Sales (Rs.)	Stock (Rs.)	(Rs. in lakhs) Profit before tax (Rs.)
2001	1,881	709	321
2002	2,340	781	435
2003	2,655	816	458
2004	3,021	944	527
2005	3,768	1,154	627

6. What is an Annual Report? Explain the users of financial statements.

Section - C

Answer any three of the following, each carrying 15 marks.

7. What are the accounting ratios? How can the accounting ratios be classified? Enumerate any two ratios covered by each classification. (3×15=45)
8. The following is the balance sheet of a company as on 31st March :

Liabilities	Amount	Assets	Amount
Share capital	2,00,000	Land & Buildings	1,40,000
Profit & Loss Account	30,000	Plant & Machinery	3,50,000
General Reserve	40,000	Stock	2,00,000
12% debentures	4,20,000	Sundry debtors	1,00,000
Sundry creditors	1,00,000	Bills Receivable	10,000
Bills Payable	50,000	Cash at Bank	40,000
	8,40,000		8,40,000

Calculate :

Current Ratio.

Quick ratio.

Inventory to working capital.

Debt to equity ratio.

Property ratio.

Capital Gearing Ratio.



9. The following is the Trial Balance of omega Limited as on 31.3.2012.

(Figures in Rs. '000)

	Debit		Credit
Land at cost	220	Equity capital [shares of Rs. 10 each]	300
Plant & Machinery at cost	770	10% Debenture	200
Trade Receivables	96	General Reserve	130
Inventories (31.3.2012)	86	Profit & Loss Account	72
Bank	20	Securities Premium	40
Adjusted Purchases	320	Sales	700
Factory Expenses	60	Trade Payables	52
Administration Expenses	30	Provision for depreciation	172
Selling Expenses	30	Suspense account	4
Debenture Interest	20		
Interim dividend paid	18		
	<u>1670</u>		<u>1670</u>

Additional Information :

- i) The authorised share capital of the company is 40,000 shares of Rs. 10 each.
- ii) The company on the advice of independent valuer wish to revalue the land at Rs. 3,60,000.
- iii) Declared final dividend @ 10%.
- iv) Suspense account of Rs. 4000 represents cash received for the sale of some of the machinery on 1.4.2011. The cost of the machinery was Rs. 10,000 and the accumulated depreciation thereon being Rs. 8,000.
- v) Depreciation is to be provided on plant and machinery @ 10% on cost.

You are required to prepare Omega limited's Balance sheet as on 30.03.2012 and statement of profit and loss with notes to accounts for the year ended 30.03.2012 as per schedule III. Ignore previous year's figures and taxation.

10. From the following balance sheets of Gtaxo Ltd., prepare cash flow statement using Indirect method.

Liabilities	2016	2017
Equity share capital	3,00,000	4,00,000
8% preference share capital	1,50,000	1,00,000
General Reserve	40,000	70,000
Profit and loss account	30,000	48,000
Proposed Dividend	42,000	50,000
Creditors	55,000	83,000
Bills payable	20,000	16,000
Provision for taxation	40,000	50,000
Total	<u>6,77,000</u>	<u>8,17,000</u>
Assets	2016	2017
Goodwill	1,15,000	90,000
Land & Buildings	2,00,000	1,70,000
Plant	80,000	2,00,000
Debtors	1,60,000	2,00,000
Stock	77,000	1,09,000
Bills Receivable	20,000	30,000
Cash in hand	15,000	10,000
Cash at Bank	10,000	8000
Total	<u>6,77,000</u>	<u>8,17,000</u>

Additional Information :

- Depreciation of Rs. 10,000 and Rs. 20,000 have been charged on plant & Machinery and land & Building respectively in 2017.
- An interim dividend of Rs. 20,000 has been paid in 2017.
- Rs. 35,000 income tax was paid during the year 2017.

11. Write brief note on :

- As-2 valuation of Inventories.
- Segment Reporting.
- Rebate on Bill Discounted.

1st Semester M.Com. Degree Examination, January - 2019

COMMERCE

PAPER 1.1: MANAGEMENT AND BEHAVIOURAL PROCESS (REPEATERS)

Time: 3 Hours

Max. Marks: 80

Instructions: Answer all sections

SECTION - A

1. Answer ten sub-questions. Each carries 2 marks. (10 x 2 = 20)
- a. Define management.
 - b. What do you mean by planning premises?
 - c. What is forecasting?
 - d. Define centralization.
 - e. Define organizational behaviour.
 - f. What do you mean by caused behaviour?
 - g. What do you understand by organizational effectiveness?
 - h. What is emotional intelligence?
 - i. What do you mean by stereotyping?
 - j. Differentiate between teams and groups.

SECTION - B

Answer any three of the following. Each question carries 5 marks. (3 x 5 = 15)

2. "Management is getting things done through others" Elucidate.
3. Why we consider management as a universal in nature (Universality of Management)?
4. Why individuals differ in their behaviour?
5. Why are values important to the study of OB? Explain.
6. What is stress? What are its types?

SECTION - C

Answer any three of the following. Each question carries fifteen marks. (3x15=45)

7. Describe the different function of management. "It is good management that produces sound business" amplify this statement.
 8. Bring out the importance of decision making and explain the decision making process.
 9. Discuss the objectives and significance of OB.
 10. What influence do you think an employee's age, experience and physical abilities have on his or her performance at work? Examine.
 11. Define learning. Critically evaluate the principles of learning.
-

COMMERCE**PAPER 1.2: ADVANCED FINANCIAL MANAGEMENT (REPEATERS)**

Time: 3 Hours

Max. Marks: 80

Instructions: Answer all the following sections**SECTION - A**

1. Answer all the sub-questions. Each carries 2 marks. (10 x 2 = 20)
- What do you mean by capital budgeting?
 - State any three objectives of financial management.
 - What do you mean by tax planning?
 - Distinguish between risk and uncertainty.
 - What do you mean by bonus shares?
 - What are commercial papers?
 - Explain the significance of PE Ratio.
 - State the elements of capital structure.
 - What do you mean by profitability?
 - What is leveraged buyout?

SECTION - B

Answer any three of the following. Each question carries 5 marks. (3 x 5 = 15)

- How will a firm go about determining its optimal capital structure?
- XYZ expects a net operation income of Rs. 2,00,000. It has 8,00,000, 6% debentures. The overall capitalization rate is 10%. Calculate the value of the firm and the equity capitalization rate (cost of equity) according to the net operating income approach. If the debentures debt is increased to Rs. 10,00,000, what will be the effect on value of the firm and the equity capitalization rate?
- Explain the factors working capital requirements.

5. Given the estimate of return and probabilities. Calculate expected return and risk.

P(x)	R(%)
0.20	6
0.10	13
0.30	14
0.30	19
0.10	20

6. If an equipment costs Rs. 5,00,000 and lasts 8 years, what should be the minimum annual cash inflow to consider if worthwhile to purchase the equipment? Assume that the cost of capital is 10%.

SECTION - C

Answer any three of the following. Each question carries fifteen marks. (3x15=45)

7. KC Company is considering to mutually exclusive projects. The initial cost of both projects is Rs 5,000 and each has an expected life of 5 years. Under three possible states of economy their annual cash flows and associated probability are as follows:

Year	NCF (Rs)		
	Probabilities	Project-A	Project-B
Good	0.30	6000	5000
Normal	0.40	4000	4000
Bad	0.30	2000	3000

- If the discount rate is 7% which project should be the company accept?
8. Illustrate arbitrage as explained by MM. What is the criticism of MM hypothesis without taxes? Is there similarity between MM Hypothesis and net operating income approach? Explain.

9. Calculate the degree of operating leverage, degree of combined leverage for the following firms and interpret the results.

Particulars	P	Q	R
Output (Units)	3,00,000	75,000	5,00,000
Fixed Cost (Rs)	3,50,000	7,00,000	75,000
Interest expenses (Rs)	1.00	7.5	0.1
Selling price per unit (Rs)	25,000	40,000	-
	3.00	25,000	0.50

10. Mr. Agni is considering an investment proposal of Rs. 80,000. The expected returns during the life of the investment are as under

Event	Cash inflow (Rs)	Probability
(i)	32000	0.3
(ii)	48000	0.3
(iii)	40000	0.4

Year - 2

! Cash inflows in year 1 are:

Events	32,000		48,000		40,000	
	Cash inflow (Rs)	Probability	Cash inflow (Rs)	Probability	Cash inflow (Rs)	Probability
i	60,000	0.2	80,000	0.33	10,000	0.25
ii	80,000	0.6	1,20,000	0.34	16,000	0.5
iii	1,00,000	0.2	1,60,000	0.33	24,000	0.25

Using 10% as the cost of capital, advice about the acceptability of the proposal.

! 11. Define risk analysis in capital budgeting. Briefly explain the stages of capital budget analysis.

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1st Semester M.Com. Degree Examination, January - 2019

COMMERCE

PAPER 1.3: MARKETING MANAGEMENT (REPEATERS)

Time: 3 Hours

Max. Marks: 80

Instructions: Answer all sections

SECTION - A

1. Answer all the sub-questions. Each carries 2 marks. (10 x 2 = 20)
- Define Marketing.
 - What is product mix?
 - What is consumerism?
 - What is Database Marketing?
 - State the channels of distribution.
 - Define advertising.
 - What is product line filling?
 - What do you mean by segmentation?
 - Define Brand.
 - What is Go Error?

SECTION - B

Answer any three of the following. Each question carries 5 marks. (3 x 5 = 15)

- Explain the various marketing concept.
- State the advantages of advertising to consumers.
- Discuss in detail product life cycle.
- Write a note on marketing of services.
- Describe personal selling process.

SECTION - C

Answer any three of the following. Each question carries 15 marks. (3x15=45)

7. Define New product. Enumerate the steps in New product development.
 8. Critically evaluate the trends in marketing practices in the present global environment.
 9. Explain the steps involved in conducting marketing research.
 10. Write a brief note on:-
 - a. Branding
 - b. Marketing productivity
 - c. Product Line decisions.
 11. Advertisement and sales promotions are inevitable in marketing - evaluate with example.
-

COMMERCE

PAPER 1.4: INTERNATIONAL BUSINESS (REPEATERS)

Time: 3 Hours

Max. Marks: 80

Instructions: Answer all sections

SECTION - A

1. Answer all the sub-questions. Each carries 2 marks. (10 x 2 = 20)
- What do you understand by globalization?
 - What are the different facts of international business environment?
 - What is non - tariff trade barrier?
 - What is global competitiveness?
 - What is portfolio investment?
 - Mention the international strategic compulsions.
 - What is turnkey contract?
 - What is strategic alliance?
 - What is business ethics?
 - Name few international agencies involved in conflict resolution.

SECTION - B

Answer any three of the following. Each question carries 5 marks. (3 x 5 = 15)

- What is joint venture? How is it used in expanding business?
- State the importance of international business.
- Explain the trade policies of economic environment.
- Briefly explain the settlement of international commercial disputes.
- Explain the UN code of conduct of Multi National Corporations.

SECTION - C

Answer any three of the following. Each question carries fifteen marks. (3x15=45)

7. Give a brief account of the economic, political and cultural environment of business between national and their implications for business.
 8. Examine the impact of World Trade Organization (WTO) on business.
 9. Describe briefly the theories of international trade and investment.
 10. Bring out various ethical issues in international business and how they are addressed.
 11. Examine the important arguments for protection v/s liberalization of global business environment.
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M.Com. I Semester Degree Examination, Dec./Jan.-2019-2020

FINANCIAL MANAGEMENT

Paper: H1.2

Time : 3 Hours

Maximum Marks : 70

SECTION - A

1. Answer **all** the questions. Each carries 2 marks. (5×2=10)
- Define Financial Management.
 - Give the formula to find out IRR.
 - What do you mean by Scrip dividend?
 - What is Dividend Policy?
 - What is Net working capital?

SECTION - B

Answer any **three** of the following. Each carries 5 marks. (3×5=15)

- Explain the objectives of Financial Management.
- What is Capital Budgeting? Explain the process of Capital Budgeting.
- Explain the net income approach of capital structure theories.
- Compute pay back period, post payback profitability from the following information.
 - The cost of the project is Rs. 2,00,000

[P.T.O.]



ii. Annual earnings of the project before depreciation are as follows.

Year	Cash inflows
1	80000
2	85000
3	75000
4	60000
5	50000

iii. Company follows straight line method of depreciation.

iv. Tax rate is 10%

6. The company has an investment opportunity costing Rs. 1,00,000 with the following expected cash inflows after tax and depreciation.

Year	Cash inflows
1	20000
2	25000
3	30000
4	35000
5	40000

Company follows straight line method of depreciation. Calculate payback period, post payback profitability and accounting rate of return of the project.

Section - C

Answer any **three** of the following. Each carries 15 marks.

(3×15=45)

7. What is Financial Management? Explain the important role played by the Financial Manager.
8. Explain the factors affecting designing the capital structure.



9. The company has two investment options such as project - 1 and project - 2, the detailed information are as follows.

Particulars	Project - 1	Project - 2
a) Cost of project	1,50,000	1,50,000
b) Estimated life	5 years	5 years
c) Scrap value	Nil	Nil
d) Company follows straight line method of depreciation.		
e) PV factor @ 10%.		
f) The cashflows from the project after tax and depreciation are as follows.		

Year	Project - 1	Project - 2
1	70,000	50,000
2	80,000	55,000
3	1,00,000	40,000
4	1,20,000	45,000
5	1,60,000	50,000

You are required to calculate :

- Payback period
- Post payback profitability
- Discounted payback period
- NPV
- Present value Index

Suggest the company regarding selection of project.

10. Following are details of three companies, X Ltd, Y Ltd and Z Ltd.

X Ltd	Y Ltd	Z Ltd
$r = 15\%$	$r = 5\%$	$r = 10\%$
$K_e = 10\%$	$K_e = 10\%$	$K_e = 10\%$
$E = \text{Rs. } 8$	$E = \text{Rs. } 8$	$E = \text{Rs. } 8$



Calculate the value of an equity share of each companies by using walter's model, when dividend payout ratio is

- a) 0%
- b) 50%
- c) 100%

What conclusions do you draw?

11. From the following information, prepare an estimate of working capital requirement for an activity level of 1,00,000 units. The cost details of the product are as follows :

Particulars	Cost per unit
Raw materials	Rs. 40
Direct labour	Rs. 10
Over Heads	<u>Rs.30</u>
Total cost	Rs. 80
Profit	<u>Rs. 20</u>
Selling price	Rs. 100

Additional Information :

- a) Raw materials remain in stock for 2 months.
- b) Production process on an average of 1 month.
- c) Finished goods remain in stock average for 2 months.
- d) Credit allowed to customer for 3 months and 50% output sold against cash.
- e) Credit allowed by creditors is 2 months.
- f) Cash balance to be maintained Rs. 25,000.
- g) Lag in payment of wages and overhead is 1 month.

Compute amount of working capital required for given level of activity.



M.Com. I Semester Degree Examination, Dec./Jan.- 2019-20

COMMERCE

Management Process And Practices

Paper- H1.1

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer **All** Sections.

SECTION - A

1. Answer **All** the sub-questions. Each carries **2** marks. (5×2=10)
- Define Management.
 - What do you mean by SOP?
 - What do you understand by CSR?
 - What is transformational leadership?
 - State the various styles of leadership.

SECTION - B

Answer any **Three** questions. Each carries **5** marks. (3×5=15)

- Explain the functions of management.
- Discuss the planning process.
- Describe the factors determining span of management.
- Examine the essentials of effective budgetary control.
- How to develop leadership skills?

SECTION - C

Answer any **Three** questions. Each carries **15** marks. (3×15=45)

- Explain the nature and purpose of management.

[P.T.O.]



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8. Discuss the techniques for improving the effectiveness of the decision making.
9. What is centralization and decentralization? Explain its advantages and disadvantages.
10. Define communication. Explain the barriers to effective communication.
11. Write a brief note on :
 - a. Maslow's Theory of Need Hierarchy.
 - b. Herzberg's Two factors or Motivation - Hygiene Theory.
 - c. Mc. Gregor's Theory X and Theory Y.

M.Com. I Semester Degree Examination, Dec. /Jan. - 2019/2020

FINANCIAL REPORTING AND ANALYSIS

Paper- (Group 'A') S 1.5

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer **all** the Sections.

Section - A

1. Answer **all** of the following in one or two sentences. Each question carries **2** marks. (5×2=10)
- Which are the important financial statements?
 - What is profit and loss Account?
 - Which are the three activities considered in cash flow statement?
 - What is comparative income statement?
 - What is common size balance sheet?

Section - B

Answer any **three** from the following. Each question carries **5** marks. (3×5=15)

- Explain Minority interest How do you calculate it and treat in the holding company accounts?
- From the following particulars furnished by B and Co. Ltd. Prepare the "vote to Reserves and Surplus" as prescribed under the schedule r₁ of the Act and show how it happens in the balance sheet of the company.

- Opening balances ;

Capital Reserve	1,00,000
Debenture Redemption Reserve	3,00,000
General Reserve	8,00,000
Surplus Balance (Cr)	20,000



2.	Profit after tax for the year	3,00,000
3.	Appropriation of profit :	
	a) Transfer to Debenture - redemption Reserve	30,000
	b) Transfer to general reserve	1,50,000
	c) Proposed Dividend	60,000
	d) Dividend distribution tax	9,000

4. From the following data calculate trend percentage taking 2005 as base.

Particulars	2005	2006	2007
Sales	1,00,000	1,50,000	2,00,000
Purchases	80,000	1,20,000	1,44,000
Expenses	10,000	16,000	30,000
Profit	10,000	14,000	26,000

5. Calculate cash flow from investing Activities.

Profit and loss 1-1-2015	2,50,000
Purchases of machines	5,00,000
Purchases of goodwill	2,00,000
Sale of machine	70,000
Sale of investments	1,00,000
Purchase of investments	3,00,000
Sale of patents	80,000
Interest and dividend received	20,000

A Building was purchased as investment out of surplus which was let out commercial purpose. Rent received of Rs. 40,000.

6. Examine the reasons for national differences in financial reporting practices.

**Section - C**

Answer any **three** from the following. Each question carries **15** marks. (3×15=45)

7. From the following trial balance as at 31/3/2008 of P.Co. Ltd the adjustments given below prepare the final accounting of the company.

Called up capital

- 5000 eq. shares of Rs. 10 each	-	30000
- 6 called up		
- calls in arrears	1000	-
share premium	-	6000
capital reserve	-	3500
General reserve	-	7000
Stock on 1/4/2007	15000	-
Purchase and sales	1,02,500	1,44,000
Returns inward and on Returns outwards	1500	2500
Profit and Account on 1/4/2007	-	1500
Plant on machinery	15000	-
Leasehold property	20000	-
Motor van	10,000	-
Debtors and creditors	125000	5000
Bank Interest (Paid and Received)	600	100
Loans (secured)	-	12500
Bills Receivable and Bills payable	2,800	2850
Cash at banks	9,000	-
Cash in hand	450	-
Preliminary Expenses	3,000	-
Manufacturing wages	15,000	-
Directors Remuneration	1,000	-
Auditors fees	600	-
Administrative Expenses	3,000	-



	5000	
Salaries	750	
Insurance	1250	
Maintenance of motor van	2,19,950	2,19,950

Adjustments :

- Stocks on 31/3/2008 was valued at Rs. 17500.
- Insurance prepaid was Rs. 250
- Interest accrued but not due on bank loan was Rs. 150
- Write off 1/3 of the preliminary Exp.
- Provide Rs. 500 for bad debts on debtors.
- Depreciate leasehold property at 5% plant and machinery @ 10% and motor van @ 15%.
- Provide Rs. 5000 for income tax and @ 15% for dividend tax.
- Directors have proposed dividend of Rs. 4000 and have decided to transfer Rs. 2000 to general reserve.

8. Following is the trading and P & L A/c of AB Ltd

Particulars	Rs.	Particulars	Rs.
To O/P stock	76,250	By Sales	500000
To purchase	3,15,250	By closing stock	98,500
To carriage	2,000		
To wages	5,000		
To Gross profit	2,00,000		
	<u>5,98,500</u>		
To Administrative Expenses	61,000	By Gross profit	2,00,000
To financial Expenses	40,667	By Int on security	1,500
To selling and distribution expenses	6,778	By Dividend on share	3,750
			<u>5,98,500</u>



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To loss on sales of Assets		
To provision for legal expenses	6,777	By profit on sales of share 750
To net profit	6,778	
	84000	
	<u>2,06,000</u>	

You are required to calculate :

2,06,000

- Gross profit Ratio
- Operating profit Ratio
- Administrative Expenses Ratio
- Selling and distribution expenses Ratio.
- Non operating expenses Ratio
- Stock turnover Ratio
- Net profit Ratio
- Operating Ratio
- Financial expenses Ratio
- Non operating income Ratio

9. The following balance sheet of M/s Manipal traders as on 31/12/2006 and 2007.

	2006	2007		2006	2007
Capital	1,48,000	1,54,000	Cash	4,000	3,600
H P reorder	-	20,000	Debtors	35,000	38,400
Loan from banks	30,000	25,000	Stock	25,000	22,000
Current liabilities	36,000	41,000	Land	20,000	30,000
Loan from wife	-	20,000	Building	50,000	55,000
			Machineries		
			less : - Depn.	80,000	86,000
			Delivery van	-	25,000
	<u>2,14,000</u>	<u>2,60,000</u>		<u>2,14,000</u>	<u>2,60,000</u>

Additional informations :

1. The delivery van was purchased on hire - purchase basis in Dec 2007, a payment of Rs. 5000 was made at the time of agreement the balance amount is to be paid in 20 monthly installments of Rs. 1,000 each together with interest @ 12% p.a.
2. During the year the proprietor with draw Rs. 26,000 for household expenses.
3. Provision for depreciation on machinery as on 31/12/2006 was Rs. 27000 and on 31/12/2017 was Rs. 36,000.

You are required to prepare a cash flow statement.

10. Explain how the following accounts/statements are prepared.

- a. Trading Account
- b. Profit and loss account
- c. Balance Sheet

11. Write a note on :

- a. Ethics for accountants
 - b. Environmental and social reporting
 - c. Reporting the substances of transactions.
-

M.A. I Semester Degree Examination, Jan.-2020

WOMEN'S STUDIES

Feminist Jurisprudence

Paper : W.S 1.5

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

- 1) All Parts are compulsory.
- 2) Write either in Kannada or in English.

PART-A

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Answer any Five of the following.

(5×10=50)

ಕೆಳಗಿನವುಗಳಲ್ಲಿ ಯಾವುದಾದರೂ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿರಿ.

- 1) What is Human Rights? Women's Rights are Human rights" Discuss with examples.
ಮಾನವ ಹಕ್ಕುಗಳೆಂದರೇನು? ಮಹಿಳೆಯರ ಹಕ್ಕುಗಳೇ ಮಾನವ ಹಕ್ಕುಗಳು" ಉದಾಹರಣೆಗಳೊಂದಿಗೆ ಚರ್ಚಿಸಿರಿ.
- 2) Write a Critique on domestic violence Act-2005.
ಕೌಟುಂಬಿಕ ಹಿಂಸಾ ಕಾಯಿದೆ 2005 ನ್ನು ವಿಮರ್ಶಾತ್ಮಕವಾಗಿ ಬರೆಯಿರಿ.
- 3) Write a note on Hindu women's personal Law.
ಹಿಂದೂ ಮಹಿಳೆಯರ ವೈಯಕ್ತಿಕ ಕಾನೂನಿನ ಮೇಲೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
- 4) Critically analyse problems of women in unorganized sector.
ಅಸಂಘಟಿತ ವಲಯದಲ್ಲಿನ ಮಹಿಳೆಯರ ಸಮಸ್ಯೆಗಳನ್ನು ವಿಮರ್ಶಾತ್ಮಕವಾಗಿ ವಿಶ್ಲೇಷಿಸಿರಿ.
- 5) Discuss the causes and consequences of Dowry.
ವರದಕ್ಷಿಣೆಯ ಕಾರಣ ಮತ್ತು ಪರಿಣಾಮಗಳನ್ನು ಚರ್ಚಿಸಿರಿ.
- 6) Write the Sexual harassment at workplace on women with suitable examples.
ದುಡಿಯುವ ಸ್ಥಳದಲ್ಲಿ ಮಹಿಳೆಯರ ಮೇಲೆ ನಡೆಯುವ ಲೈಂಗಿಕ ಕಿರುಕುಳಗಳನ್ನು ಉದಾಹರಣೆಗಳೊಂದಿಗೆ ಬರೆಯಿರಿ.
- 7) Write an essay on verma committee Report regarding Rape.
ಅತ್ಯಾಚಾರಕ್ಕೆ ಸಂಬಂಧಿಸಿದಂತೆ ವರ್ಮಾ ಸಮಿತಿ ವರದಿಯ ಮೇಲೆ ಪ್ರಬಂಧ ಬರೆಯಿರಿ.



(2)

95001

PART-B

ಭಾಗ-ಬಿ

(4×5=20)

Write Short notes on any Four.

ಯಾವುದಾದರೂ ನಾಲ್ಕಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

8) CEDAW

ಸೀಡಾ.

9) Child Marriage.

ಬಾಲ್ಯವಿವಾಹ.

10) Family courts.

ಕೌಟುಂಬಿಕ ನ್ಯಾಯಾಲಯಗಳು.

11) Equal remuneration Act.

ಸಮಾನವೇತನ ಕಾಯ್ದೆ.

12) Indecent Representation of women.

ಮಹಿಳೆಯರ ಅಶ್ಲೀಲ ಪ್ರದರ್ಶನ.

13) Sex Determination Test.

ಲಿಂಗ ಪತ್ತೆ ಪರೀಕ್ಷೆ

M.Com. I Semester Degree Examination, Dec./Jan.- 2019- 2020

HUMAN RESOURCE MANAGEMENT

Paper: HI.4

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer all the Sections.

SECTION - A

1. Answer all the following sub - questions. Each carries 2 marks.

(5×2=10)

- a) What is Human Capital Management?
- b) Mention any 2 principles of learning.
- c) What is EDP?
- d) What is Selection?
- e) What are Incentive schemes?

SECTION - B

Answer any three questions and each carries 5 marks.

(3×5=15)

2. Explain functions of HRM.
3. Explain the sources of Recruitment.
4. Explain the purposes of Training.
5. Discuss objectives and importance of Industrial relation.
6. What is International HRM? Bring out the competencies required for international HR Manager.

(2)

SECTION - C

(3×15=45)

Answer any three questions and each questions carries 15 marks.

7. What is Knowledge Management? And explain the role of HR in Knowledge management.
 8. What is HRP? Explain importance of HRP.
 9. What is job Evaluation? Explain job Evaluation process.
 10. Define Human Resource management. Explain challenges and objectives of HRM.
 11. Explain different Perspectives of International HRM.
-

M.Com. I Semester Degree Examination, Dec./Jan.-2019-2020

MARKETING MANAGEMENT

Paper: H1.3

Time : 3 Hours

Maximum Marks : 70

SECTION - A

(5×2=10)

1. Answer all the questions. Each carries 2 marks.
 - a) Define Marketing management.
 - b) What is consumer Behavior?
 - c) What is marketing mix?
 - d) What is Advertisement?
 - e) Expand AIDA and DAGMAR.

SECTION - B

(3×5=15)

- Answer any three of the following. Each carries 5 marks.
2. Explain the various stages of product life cycle.
 3. Describe the process of Industrial Buying.
 4. Bringout the various basis of segmentation.
 5. Explain the promotion mix concept.
 6. Explain the various Branding Decision.

[P.T.O.]



(2)

58553

SECTION - C

Answer any **three** of the following. Each carries **15** marks.

(3×15=45)

7. Explain the factors affecting consumer Buying decision.
 8. Explain the marketing mix with appropriate examples.
 9. Explain the marketing research process.
 10. Explain the factors of Marketing Environment.
 11. Short notes on :
 - a. Product mix
 - b. Advertising measurement methods.
 - c. Major types of Distribution channel.
-

55011

M.Com. I Semester Degree Examination, Dec. - 2017

Paper : 1.5 Financial Reporting & Analysis

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Answer all the sections

Section - A

1. Answer the following questions in **one/two** sentence each carrying 2 marks. (10×2=20)

- a) What is financial Analysis?
- b) What do you mean by Holding Company?
- c) Expand EBIT & EPS?
- d) Write the meaning of Accounting standard?
- e) What is Ethics in Accounting?
- f) Give the meaning of Ratio? Why it is calculated?
- g) What is Minority Interest?
- h) Define segment Reporting?
- i) What is creative accounting?
- j) What is Accounting Standard?

Section - B

Answer any **Three** of the following questions. Each carries 5 marks.

(3×5=15)

2. Distinguish between capital profit & Revenue profit?
3. Explain briefly why do we prepare consolidated Balance Sheet?
4. What do you mean by Ethics for accounts? It is necessary for accounts, explain?

[P.T.O]



5. From the following Balance sheet of IBM Ltd compute.

- a) Current Ratio
- b) Quick Ratio
- c) Proprietary Ratio
- d) Debt equity Ratio
- e) Capital Gearing Ratio.

Balance Sheet :

Liabilities	Rs.	Assets	Rs.
Share capital	300,000	Good will	90,000
9% preference capital	150,000	Land & building	180,000
Reserve	50,000	Plant & Machinery	2,50,000
P & L a/c	20,000	Equipments	60,000
Share premium	10,000	Sundry debtors 92000	
8% Debenture	200,000	less PDD 2000	90,000
6% mortgage loan	60,000	Bill Receivables	100,000
Sundry creditors	80,000	Stock	120,000
Income tax provision	20,000	Prepaid Exp	1500
Depreciation Fund	50,000	Preliminary exp	2000
		Discount on issue	
		of debenture	1000
	9,40,000		9,40,000

6. H Ltd acquires 3/4 of the share capital of S Ltd on 31-12-2016. When the B/S of the two companies are as under

Liabilities	Balance Sheet				
	HLtd	SLtd	Assets	HLtd	SLtd
Share capital (in Rs. 10 per share)	40,000	20,000	Fixed Assets	40,000	20,000
General Reserve	10,000	6000	Current Assets	26000	24000
P & L a/c	6000	4000	Share in S Ltd	20,000	-
10% Debenture	20,000	10,000			
Sundry creditors	10,000	4000			
	86000	44000		86000	44000

You are required to prepare consolidated B/S as on 31-12-2016.

Section - C

Answer any **Three** of the following. Each question carries **15** marks.

(3×15=45)

7. Explain the meaning of joint stock company? Explain different types of company?
8. Write a note on
- cost of control
 - cost of capital
 - International Accounting standard
9. The following trial balance extracted from the books of a merchant Mr. Nagesh Rao as on 31-3-2012. Prepare final accounts particulars.

	Dr	Cr
Furniture & Fittings	640	-
Motor vehicles	6250	-
Buildings	7500	-
Capital	-	12500
Bad debts	125	-
Provision for Doubtful debts	-	200
Sundry Dr's&Crs	3800	2500
Stock as on 1-4-2011	3460	-
Purchases & sales	5475	15450
Bank O.D	-	2850
Sales & purchase return	200	125
Advertising	450	-
Interest on Bank O.D.	118	-
Commission	-	375
Cash	650	
Taxes & Insurance	782	
General Expenses	1250	
Salaries	3300	
Total	34000	34000

- Stock on hand on 31-3-2012 Rs. 3250
- Depreciate building at 5% furniture at 10% p.a & motor vehicle at 20% pa.
- Rs. 85 is due for Interest on Bank OD.
- Salaries Rs. 300 & Taxes Rs. 200 are out standing.
- Insurance premium amounting Rs. 100 prepaid
- One third of the commission received in respect of work to be done next year
- Write off a further sum of Rs. 100 as Bad debts from Debtors & create RDD at 5% on Debtors.



10. From the following Balance sheet of Karnataka Ltd. Prepare a Comparative B/S & comment on the financial position.

Balance Sheet as on 31 December					
Liabilities	2009	2010	Assets	2009	2010
Equity share capital	110,000	125,000	Buildings	70,000	85,000
Debenture	50,000	60,000	Machinery	60,000	75,000
Reserve & surplus	30,000	40,000	Furniture	30,000	20,000
Sundry creditors	20,000	12,500	Debtors	20,000	30,000
Bills payable	17,500	20,000	Make table securities	27,500	15,000
O/S expenses	10,000	-	Stock	20,000	27,500
			Cash	10,000	5,000
	237,500	257,500		237,500	257,500

11. Following is the trading & P & L a/c of ABC Ltd -

Particulars	Rs.	Particulars	Rs.
To O/P stock	76,250	By sales	5,00,000
To purchase	3,15,250	By closing stock	98,500
To carriage	2,000		
To wages	5,000		
To Gross Profit	2,00,000		
	5,98,500		
To Administration Exp.		By Gross profit	5,98,500
To financial expenses		By Interest on Security	2,00,000
To selling & Distribution Exp.		By dividend on share	1,500
To Loss on sales of		By profit on sales of share	3,750
To provision for legal			750
To Net profit	84,000		
	2,06,000		
			2,06,000

You are required to calculate :

- Gross profit Ratio
- Operating profit Ratio
- Administrative Expenses Ratio
- Selling & Distribution expenses Ratio
- Non operating expenses Ratio
- Stock turnover Ratio
- Net Profit ratio
- Operating ratio
- Financial expenses ratio
- Non operating income ratio

M.Com. I Semester Degree Examination, December - 2017**Paper : I.1 Management and Behavioural process**

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:Answer **all** the sections**Section - A**

1. Answer all of the sub-questions. Each question carries **two** marks. **(10×2=20)**
- a) Define organisational behaviour
 - b) What is conflict?
 - c) What is learning?
 - d) What is Value?
 - e) Define QWL? (Quality of work life)
 - f) Define personality
 - g) Define Attitude
 - h) What are the importance of motivation?
 - i) What is leadership?
 - j) What are the types of groups?

Section - BAnswer any **Three** of the following. Each carries **5** marks.**(3×5=15)**

- 2. Explain in detail various theories of learning and their implications?
- 3. Explain the Functions of management?
- 4. Explain in detail the steps in managerial decision making.

[P.T.O]



5. Explain the influencing factors and determinants of personality?
6. As a commerce student, why it is that we need to study OB and what are the determinants of OB?

Section - C

Answer any **Three** questions, each carries **15** marks.

(3×15=45)

7. Explain Managerial planning nature, types and purposes of planning?
8. "Johari window is an useful tool for understanding self and improving communication, Explain in detail?"
9. Explain the roles and skills set required for an organisation managers.
10. Write short notes on :
 - a) Quality of work life
 - b) Group Behaviour
 - c) Transactional Analysis.
11. What are the contributing sciences to organizational Behaviour?





55010

M.Com. I Semester Degree Examination, Dec. - 2017

Paper : 1.4 International Business

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Answer questions in **all** sections

Section - A

1. Answer the following in one or two sentences of each carries 2 marks. (10×2=20)
- Mention two components of international business.
 - Mention two factors influencing international business
 - What are the three bases of laws?
 - Distinguish between science and technology
 - Mention the four organisational models of MNC.
 - What do you mean by hedging?
 - What is Turnkey project?
 - State two objectives of WTO.
 - What is meant by Dumping?
 - What are four modes of GATS?

Section - B

Answer any **Three** of the following. Each carries 5 marks.

(3×5=15)

- Explain the major regulations of international business.
- Explain micro economic environmental factors of international business.
- Explain the main motives for foreign collaboration

[P.T.O]



5. Examine the Transnationality index of MNC
6. Examine the process of settlement of international trade disputes under WTO system.

Section - C

Answer any **Three** of the following. Each question carries **15** marks. **(3×15=45)**

7. "Cultural sensitiveness is the key element in successful management of international business". Examine the statement.
 8. Examine the major issues involved in international HRM strategy
 9. Examine the main factors influencing international business.
 10. Define strategic alliance Examine the benefits and pit falls of strategic alliances.
 11. Distinguish between GATT and WTO trading system under international business.
-



M.Com. I Semester Degree Examination, December - 2017

Paper : 1.2 Advanced Financial Management

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Answer **all** questions

Section - A

(10×2=20)

1. Answer all questions. Each question carries **two** marks.
- Define financial management.
 - Write any four functions of financial management
 - What is internal rate of return?
 - A project has a uniform annual cash inflow of Rs. 2,500 for 5 years with an outflow of Rs. 9,000. What is payback period?
 - Mention the theories proposed by David Durand
 - What is traditional theory?
 - What is dividend irrelevance?
 - What is interim dividend?
 - What is gross working capital?
 - What is $R+W+F+D-C$? Why it is used?

Section - B

Answer any **Three** questions. Each question carries **5** marks.

(3×5=15)

2. Discuss wealth maximisation objective of financial management.

[P.T.O]



(2)

3. X Ltd. has an estimated cost of a project of Rs. 1,40,000 and cash inflows after tax before depreciation annually of Rs. 50,000.

Annuity value of Rs. 1 for 5 years

At	Annuity value
25%	2.69
30%	2.435
35%	2.217
40%	2.034

Calculate Internal rate of return.

4. A company has on EBIT of Rs. 2,40,000. It has Rs. 7,00,000 10% debentures. overall cost of capital of the company is 12%. As per not approach.
- Calculate :
- Total value of the company
 - Value of equity
 - Equity capitalisation rate.
5. Determine the market value per share of the company under walter's model.

Dividend paid	Rs. 8,00,000
Earnings of the company	Rs. 12,00,000
No. of shares	2,00,000
Capitalisation Rate	10%
Rate of return on investment	15%

6. What is working capital? Explain the determinants of working capital

Section - C

Answer any **Three** questions

(3×15=45)

7. What is financial management? Explain the need and functions of financial management.

(3)

8. M Co. Ltd has two options of investments. The details of them are as follows -

Particulars	Project I	Project II
Cost of the project		
Income (After depreciation & tax)	28,000	30,000
1 st year		
2 nd year	9,000	6,500
3 rd year	9,000	6,500
4 th year	5,000	6,500
	1,000	6,500

The life of the project is 4 years and cost of capital is 10%.

Evaluate the alternatives and comment which is preferred according to

- Pay back period method
 - Post payback profitability method
 - Accounting Rate of Return method
 - Net present value method
 - Profitability Index method.
9. R Co. has an EBIT of Rs. 9,00,000 on a total investment of Rs. 45,00,000.
- If the firm has no debt, the equity capitalisation rate is 10%
 - The equity capitalisation rate is 11% when company issues debentures of Rs. 18,00,000 at a rate of 5% interest
 - The equity capitalisation rate would be 13% when company issues debentures of Rs. 27,00,000 at a rate of 6% interest.

What would be the market value of shares, market value of firm and overall capitalisation rate in all the above three situations under traditional approach?

10. What is dividend? Explain the forms of dividend discuss the stable and unstable dividend policy of the companies.

(4)



11. From the following information, prepare an estimate of working capital requirements, for an activity level of 1,04,000 units.

- a) Raw materials remain in stock for 3 weeks.
- b) Production process on an average is of 4 weeks
- c) 5 weeks are allowed to debtors
- d) Creditors allow credit of 3 weeks
- e) Lag in payment of wages and overheads is two weeks.
- f) 50% of sales are on cash basis.
- g) Assume that goods in process are 100% complete with respect to materials but only 50% in conversion costs.
- h) Cash at bank expected to be Rs. 50,000.
- i) Assume 15% provision for contingency
- j) Assume 52 weeks for a year.

Elements of cost	% per unit
Raw material	40% of selling price
Direct labour	30% of selling price
Overheads	20% of selling price
Selling price	Rs. 120 per unit



55045

M.Com. III Semester Degree Examination, Dec. - 2017

Commerce

Paper : 3.4 Corporate Accounting

Time : 3 Hours

Maximum Marks : 80

Section - A

1. Answer **all** the questions. (10×2=20)
- a) Mention any 2 accounting principles.
 - b) Defined mortgaged debentures.
 - c) What do you mean by holding company?
 - d) Define capital expenditure.
 - e) Mention the types of statutory audit.
 - f) Define the term depreciation
 - g) Give the meaning of accounting standards
 - h) Give the meaning of external reconstruction
 - i) Mention conditions for amalgamation in the nature of merger.
 - j) Define accounting

Section - B

Answer any **Three** of the following. Each carries 5 marks. (3×5=15)

2. Write short notes on convention of conservatism.
3. Distinguish between shares and debentures.
4. Kamalsh Ltd issued 1000 debenture of Rs. 100 each. The amount payable as under -
Rs. 20 on Application
Rs. 30 on Allotment
Rs. 50 on 1st & Final call.

All the debentures were subscribed money is duly received pass the journal entries in the books of company.

[P.T.O]



5. Company offers new share of Rs. 100 each at a premium of 25% to the existing share holders on 1 for every 4 shares The cum right market price of shares is Rs. 150/-. Calculate value of right and Ex right market price.
6. On 31/3/2017 the balancesheet of swathi Ltd. disclosed the following values.

Particulars	Amount
Liabilities	
Issued capital (Rs. 10 per share)	40,000
Profit & Loss A/C	2,000
Reserves	9,000
Debentures	10,000
Current Liability	13,000
Total	74,000
<u>Assets :</u>	
Fixed Assets	50,000
Current Assets	20,000
Goodwill	4,000
	74,000

Fixed Assets are independently valued at Rs. 35,000 and goodwill Rs. 5,000/-
Calculate Intrinsic value of shares.

Section - C

Answer any **Three** questions each question carries **15** marks.

(3×15=45)

7. Discuss the classification of debentures
8. Write a brief note on Trial balance and its preparation
9. X Co. Ltd issued 2,000 equity shares of Rs. 10 each of which amount payable as under :
- Rs 2 on Application
 - Rs. 3 on Allotment
 - Rs. 3 on 1st Call
 - Rs. 2 on Final call.

Applications were received for 1000 shares were allotted. The directors made all the calls except the 1st call on 50 shares. which were forfeited and reissued at Rs. 5 per share Rs. 8 paidup. Pass the Journal entry and prepare necessary ledger accounts.



10. From the following informations prepare statement of profit & loss account for the year ended 31/3/2017 in prescribed form with relevant notes.

Particular	Debit	Credit
Sales of goods 1		20,00,000
Sales of Services 1		1,50,000
Other operating income 2		50,000
Excess duty & service tax 1	2,00,000	
Interest income 2		15,000
Dividend income 2	-	5,000
Other non - operative income 2	-	3,000
Miscellaneous income 2	-	2,000
Opening stock of Raw material 1/4/2016 3	1,00,000	
Purchase of raw material 3	9,50,000	
Purchase of stock in trade 4	3,20,000	
Returns in stock in trade 4		20,000
Opening stock of Finished goods (1/4/2016) 5	90,000	
Opening stock of work in progress (1/4/2016) 5	25,000	
Opening stock of stock in trade (1/4/2016) 5	30,000	
Salaries & Wages 6	2,00,000	
Contribution to Provident Fund 6	15,000	
Staff welfare expenses 6	5,000	
Interest expenses 7	12,000	
Other borrowing cost 7	3,000	
Power & Fuel 9	10,000	
Audit fees (including Rs 5000 expenses reimbursed) 9	30,000	
Profit on sales of tangible fixed assets 10		6,000
Profit on sale of longterm investments 10		4,000
Profits on sale of bonds 10		12,000
Loss on sale of intangible fixed assets 10	2,000	
Loss in value of investments in subsidiary 10	2,000	
Tax on extra ordinary item	3,000	
Current tax expenses of current year	10,000	

20,00,000
1,50,000
50,000
20,25,000

75,000
20,25,000

1,00,000
3

3,00,000
4

145,000
5

22,000
6

15,000
7

35,000
9

17,650
26,000

22,000
4,000
18,000

24,200
13,000

37,000
10,000

2,29,000



11. The following is the Balancesheet of Himalaya ltd & Jhonson Ltd

Particular	Himalaya	Jhonson Ltd
Shares capital	1,00,000	60,000
General Reserve	30,000	15,000
Profit & loss A/C	20,000	10,000
Creditors	40,000	5,000
Total	1,90,000	1,90,000
<u>Assets</u>		
Sundry assets	1,10,000	90,000
Shares in Jhonson Ltd	80000	-
Total	1,90,000	90,000

Himalaya Ltd acquired all the shares. Prepare consolidated balacesheet in each case assuming on the date of acquisition of shares in SLtd.

- There was no balance either to the credit of general reserve or to profit & loss account of Johnson Ltd.
- There was credit balance of Rs. 10,000 to general reserve & Rs. 5,000 to profit & loss a/c of Jhonson Ltd
- There was a credit balance of Rs. 15000 to general reserve & Rs. 10000 to profit & loss account of Jhonson Ltd.

