

M.Com. III Semester Degree Examination, Jan. - 2019 CORPORATE ACCOUNTING

Paper- 3.4

Time: 3 Hours

Maximum Marks: 80

SECTION-A

1. Answer ALL the questions.

 $(10 \times 2 = 20)$

- a) What do you mean by GAAP?
- b) State any three objectives of ASB?
- c) What do you mean by Annual Report?
- d) Define Business Combinations as per IndAS 103.
- e) Define Fair value as per AS 14.
- f) What are Accounting Conventions?
- g) What is realization concept?
- h) What are Foreign Currency transactions?
- i) What is integral foreign operation?
- j) State the meaning of Redemption of Debentures.

SECTION-B

Answer any THREE of the following.

 $(3 \times 5 = 15)$

- 2. What are the conditions, which according to Ind AS 14 must be satisfied for an amalgamation in the nature of merger?
- 3. What are the Legal requirements to the preparation of financial statements?



hanges Loss/gains for the year 2013-14 and 2014-15

4. Calculate the amount of foreign exchanges	Exchange Rate (Rs.)
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	Particulars	78.80
1)	Goods purchased on 4.1.2014 for UK Rs.10,000	80.00
2)	Payment made to the creditors on 8.4.2014	79.50

H Ltd and M Ltd were in competing business. They decided to form a new company named HM Ltd. The balance sheets of both the companies on 31st December 2016 were as follows:

(Rs. in thousands)

	7794	Mltd	Assets	Hltd	Mltd
Liabilities Equity shares of Rs.100	Hltd 2400	1200	Goodwill Buildings	0 1200	120 720
each Reserve A/c Surplus Employee Profit Reserve	0	120 120 72	Machinery Stock Sundry debtors	480 360 288	600 48 48
Provident fund Sundry Creditors Other current Liabilities	120 72 120	48 0	Cash at Bank Cash in hand	264 120	12 12
Total	2,712	1,560	Total	2,712	1,560

The Assets and Liabilities of both the companies were taken over by the New company at their Book Values. The companies were allotted equity shares of Rs.100 each in lieu of purchase consideration.

You are required to Calculate:

- The purchase consideration, assuming amalgamation in the nature of purchase and
- The Discharge of Purchase consideration.
- A Ltd. had issued 2000, 13% convertible debentures of Rs. 100 each on 1st April 2011. The debentures are due for redemption on 1st July 2012. The terms of issue of debentures provided that they were redeemable at a premium of 5% and also conferred option to the debenture holders to Convert 20% of their holding into equity shares (Nominal value Rs. 10) at a price of Rs. 15 per share. Debenture holders holding 2,500 debentures did not exercise the option. Calculate the number of equity shares to be allotted to the debenture holders exercising the option to the maximum.

SECTION-C

Answer any THREE of the following.

 $(3 \times 15 = 45)$

Briefly explain the standard setting process in India.



- 8. What do you mean by Creative Accounting? Is Creative Accounting is Ethical?
- 9. Xltd and Yltd are two companies carrying on business in the Same line.

Balance Sheet as on 31 March 2014.

Liabilities	Xltd	Yltd	Assets	Xltd	Yltd
Full paid equity	6,00,000	2,00,000	Land & Building	1,00,000	-
Shares of Rs.10 each			Plant & Machinery	7,00,000	3,00,000
General Reserve	4,00,000	2,00,000	Investment	1,00,000	<u>-</u> 19/
Secured Loans	6,00,000	1,00,000	Stock	9,00,000	4,00,000
Current Liabilities	6,00,000	4,00,000	Debtors	3,00,000	1,00,000
(4)5 ' E. ' F.			Cash at Bank	1,00,000	1,00,000
Total	22,00,000	9,00,000	Total	22,00,000	9,00,000

The above companies have agreed to amalgamate into XYltd.

- All the assets and liabilities of the two companies, except investments are taken over.
- b) Xltd. holds 8000 shares in Yltd at Rs. 12.50 each.
- c) Each share in Yltd is valued at Rs. 25/- for the purpose of amalgamation.
- d) Each share in XItd is valued at Rs.15/- for the purpose of amalgamation.
- e) Share holders Xltd and Yltd are paid off by issuing to them sufficient number of equity shares of Rs. 10/- each in XYltd as full paid at par.

You are required to draft the Balance sheet of XYltd and also show opening entries in the Books of XYltd.

10. Jamandas provides you with the following Trial Balance as on 31st March 2013.

Particulars Bushingson, Bull of a	Debit (Rs)	Credit(Rs)
Stock as on 1st April 2012	35,000	म वस्पार्थकु
Depreciation I hagues stell him multimate entors	5,000	as, și dă(U - 1
Accumulated Depreciation	grand Prof ile ssay	40,000
Fixed Asset	50,000	ign i gligi -
Loss on sale of fixed asset	8,000	55 it Blood
Investments	1,25,000	L Dugos.
Profit on sale of Investments		80,000
Sales (@20% gross margin)	2,408 194 BO 1950 11 2 4	8,00,000
Purchases	7,50,000	



Customer's Accounts	1,00,000	20,000
	5,000	-
Creditors Accounts Expenses	42,000	
Discount	18,000	12,000
Commission	50,000	80,000
Amount due to principals	1,00,000	
Amounts due from dealers	75,000	
Deposit with Principals	1,00,000	
Cash	7,000	
Deposits from Dealers		1,50,000
Income from Investments		5,000
Interest on Deposits with Principals		12,000
Interest on Deposits from Dealers	18,000	1
Prepaid/Outstanding Expenses		
as on 31st march 2012	7,000	13,000
as on 31st march 2013	9,000	6,000
Fixed Deposits with bank	2,00,000	
Interest on fixed deposits with bank	Savingue Timposi	20,000
Drawings/Capital	60,000	3,00,000
Banks Performance in the second seco	Cukupay -Milan kadan Janga Jadi uki pansasa	58,000
Total	16,64,000	16.64.000

The Cost of fixed assets sold is Rs. 30,000 accumulated depreciation being Rs. 9000. Prepare the Final Accounts as per Companies Act 2013.

- 11. a) Distinguish between Integral Foreign operation and Non-Integral foreign Operations.
 - b) A Ltd Purchased fixed Assets costing Rs.3000 Lakhs on 1.1.2013 and the same was fully financed by foreign currency loans (US \$) payable in 3 annual equal installments. Exchange rates were \$1 = Rs.45 and Rs. 47.50 as on 1.1.2013 and 31.12.2013 respectively. First installment was paid on 31.12.2013. The entire difference in foreign exchange has been charged to revenue for the year 2013.

You are required to state how these transactions would be accounted for.



M.Com. III Semester Degree Examination, Jan. - 2019 INTERNATIONAL FINANCIAL MANAGEMENT Paper- 3.3

Time: 3 Hours

Maximum Marks: 80

Instructions to Candidates:

Answer All the Sections according to internal choices given.

SECTION-A

- 1. Answer ALL the following sub-questions each question carries TWO Marks. (10×2=20)
 - a) Define the term Foreign Exchange Market.
 - b) What is green field investment?
 - c) What do you mean by the term Contractual Entry Modes?
 - d) What is Foreign Institutional Investment?
 - e) Define the term Direct Quote in the Foreign Exchange Market.
 - f) Define the term Foreign Exchange Risk.
 - g) What is Forward Premium?
 - h) Define the Floating Exchange rate regime.
 - i) Define the term Interest Rate Parity theory.
 - j) What is bid-ask spread? How is it computed?

SECTION-B

Answer any THREE questions and each question carries FIVE Marks.

 $(3 \times 5 = 15)$

- 2. What is Current Account? What are the items shown in the Current Account?
- 3. What is Fisher Effect?
- 4. Explain the different methods of quoting Foreign exchange rates with examples.

25,000

CONTRACTOR



- 5. From the following information, Find out
 - Balance of Trade, and a)
 - **Balance of Current Account** b)

Export of Goods 21,000 Import of Goods

Remittances 2500

Inflow on account of services 2000

Outflow on account of services 1500

Outflow of Dividend royalty etc -1600

Inflow of Dividend royalty etc 1100

Find out the forward rate differential if spot rate is 1 US \$ is Rs.70=00 and one month forward rate is Rs.71=00.

What do on spread by Life word Constraint Links A

Answer any THREE of the following questions and each question carries FIFTEEN Marks. (3×15=45)

- 7. Define the term MNCs, and bring out the Advantages and Disadvantages of MNCs.
- Examine the different theories of exchange rate determination.
- If the Interest rates in India and the USA are 18% and 12% and the Dollar-Rupee. Exchange rates are 40/US \$ (spot rate) and three months forward rate is Rs. 40.28/US \$ Calculate:
 - a) Interest rate differentials

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- Forward rate differentials, and b)
- Find out whether there would be scope for Arbitrage. If yes, what will be the process? c)
- Calculate the three months forward rate, if spot rate is Rs. 46/US \$, Interest rate in 10. a) India and the USA is 6% and 3% respectively.
 - If direct quote is Rs.70/US \$, how can this exchange rate be presented under Indirect b) enter any and an arrangement of the fact forcing any bang a rate.



11. The following balance sheet relates to Maxcity Ltd. of Canada an Indian subsidiary, as on 31.03.2016 is as follows.

Liabilities	CADS	Assets	CADS
Bills payable	38,000	Cash	14,000
Short term loans	70,000	Bills Receivable	28,000
Fixed deposits	40,000	Inventories	1,10,000
Debentures	1,12,000	(at market value)	
Reserves & surplus	40,000	Land & Building	1,20,000
Equity capital	1,00,000	Plant & Machinery	1,28,000
	4.00.000		4,00,000

If the historical rate and current rate of 1 CAD \$ is Rs. 10.50 and Rs. 12.50 respectively. Translate the above balance sheet into Indian rupees using single rate and the multiple rate approach to translation.



M.Com. III Semester Degree Examination, Jan.-2019 BUSINESS ETHICS AND CORPORATE GOVERNANCE

Paper- 3.1

Time: 3 Hours

Maximum Marks: 80

Instructions to Candidates:

Answer All the Sections.

SECTION-A

- Answer ALL the sub-questions and each sub-question carries 2 Marks. (10×2=20)
 - a) Define Business Ethics.
 - b) Define Corporate Governance.
 - c) What do you understand by moral standards?
 - d) What is LODR?
 - e) What do you mean by Beliefs?
 - f) What is meant by synergy effect?
 - g) Expand MRTP & also state the objectives of MRTP Act.
 - h) What is code of ethics?
 - i) What is corporate excellence?
 - j) Define social responsibility.

SECTION-B

Answer any THREE of the following. Each question carries 5 Marks.

 $(3 \times 5 = 15)$

- 2. Explain the various Pillars of corporate governance.
- 3. Discuss the role of government of India in enforcing ethical business behaviour.
- 4. Give few examples of right & wrong attitudes concerning workplace.
- 5. Write a brief note on corporate governance code.
- 6. Discuss the socially responsible activities of some of the companies known to you.



SECTION-C

Answer any THREE of the following. Each question carries 15 Marks.

 $(3 \times 15 = 45)$

- 7. Discuss in detail on any two business scams with illustrations.
- 8. Describe the Indian Business Laws & their impact on ethical business behaviour.
- Discuss the provisions of New Companies Act 2013 towards corporate governance.
- 10. Describe the various life positions & the attitudes, beliefs in each life positions & their ethical implications.
- 11. Elaborate on the areas where Business firms are expected to be socially responsible.





M.Com. III Semester Degree Examination, Jan. - 2019 FINANCIAL MARKETS & SERVICES

Paper- 3.5

Time: 3 Hours

Instructions to Candidates:

Maximum Marks: 80

Answer All the Sections given below.

SECTION-A

Answer ALL sub-questions each question carries TWO Marks. 1.

 $(10 \times 2 = 20)$

- Define the term hire purchase.
- What do you mean e-cheque? b)
- What is Commercial Paper? c)
- Write a Long form RTGS and NEFTs? d)
- What is Exchange rates? e)
- Define Credit Card. f)
- Define the term universal banking. g)
- What is meant by Venture Capital? h)
- Give the meaning of Securitization. i)
- Write the meaning of Merchant Banking. j)

SECTION-B

Answer any THREE questions each question carries FIVE Marks.

 $(3 \times 5 = 15)$

- 2. Explain the conditions necessary for an instruments to be called a cheque?
- 3. Explain the structure of Commercial banks in India.
- 4. What are SEBI Guide lines for merchant bankers?
- 5. Write a note on relationship between bankers & customers.
- 6. What are the Financial Sectors reforms in India.



SECTION-C

Answer any THREE of the following. questions each question carries FIFTEEN Marks.
(3×15=45)

- 7. What are the types of deposits offered by a bank to its customers?
- 8. Plastic money has replaced paper money critically analyze this statement.
- 9. Outline the major short term audit Instruments dealt with in a money market?
- 10. Examine the role played by the Non banking financial institutions in Indian financial system?
- 11. What is Venture Capital? Discuss its concepts and features?



M.Com. III Semester Degree Examination, Jan. - 2019 E-COMMERCE

Paper- 3.2

Time: 3 Hours

Instructions to Candidates: Maximum Marks: 80

Answer All the Sections.

SECTION-A

- 1. Answer ALL the following sub-questions each question carries TWO Marks. (10×2=20)
 - a) Define E-Commerce Model.
 - b) What is Firewall?
 - c) What is Common Gate way Interface?
 - d) What do you mean by Digital Certificate?
 - e) What is Cryptology?
 - f) What is Information directory?
 - g) What do you understand by Pre-Paid and Post-Paid e-payment?
 - h) What is LAN?
 - i) What is digital cash?
 - j) What is Private key encryption.

SECTION-B

Answer any THREE questions and each question carries FIVE Marks.

 $(3 \times 5 = 15)$

- 2. Explain different types of e-commerce business models.
- 3. Discuss the difference between HTTP and HTML.
- 4. What are the different types of Firewalls?
- 5. What is Internet? Explain various uses of Internet.
- 6. Discuss the types of Authentication Protocol.



SECTION - C

Answer any THREE questions and each question carries FIFTEEN Marks. (3×15=45)

- What is e-commerce? Explain features and functions of e-commerce. 7.
- What is Network infrastructure? Discuss TCP/IP reference model in detail.
- What is Transaction Security? Explain various security protocol for securing e-commerce 9.
- What do you mean by electronic payments? Discuss the various transactions done through the Internet and give some advantages and disadvantages of e-payment transactions.
- Write short note on: 11.
 - WAN a)
 - **Encryption and Decryption** b)
 - Legal issues in e-commerce. c)



M.A. III Semester Degree Examination, Jan. - 2019 ECONOMICS (OE) Human Resource Management (HRM) Paper - EC-3.6

	2 Hours Maximum Marks	: 80
Tim Insti	e: 3 Hours Maximum Marks Tuctions to Candidates: 1) All questions are compulsory. 2) All questions carry equal marks.	150 ca
1.	Evaluate the need and process of Human Resource Planning. ಮಾನವ ಸಂಪನ್ಮೂಲ ಯೋಜನೆಯ ಅಗತ್ಯತೆ ಮತ್ತು ಪ್ರಕ್ರಿಯೆಯನ್ನು ಮೌಲ್ಯೀಕರಿಸಿ.	16
	(OR/ಅಥವಾ)	
	Discuss the concepts of recruitment and selection.	
	ನೇಮಕಾತಿ ಮತ್ತು ಆಯ್ಕೆ ಪರಿಕಲ್ಪನೆಗಳನ್ನು ಕುರಿತು ಚರ್ಚಿಸಿ.	16
2.	Define performance appraisal? Explain its need and significance.	
	ಕಾರ್ಯಕ್ಷಮತೆ ವಿಶ್ಲೇಷಣೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಇದರ ಅಗತ್ಯತೆ ಮತ್ತು ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ	•
	(OR/ಅಥವಾ)	
	Examine the objectives and goals of employees performance.	
	ಉದ್ಯೋಗಿಗಳ ಕಾರ್ಯಕ್ಷಮತೆಯ ಉದ್ದೇಶ ಮತ್ತು ಗುರಿಗಳನ್ನು ಪರೀಕ್ಷಿಸಿ.	
3.	What is leadership? Explain the functions of leadership.	16
	ನಾಯಕತ್ವ ಎಂದರೇನು ? ನಾಯಕತ್ವದ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.	
	(OR/ಅಥವಾ)	
	Critically examine the communication skills of the leader.	
	ನಾಯಕನ ಸಂಹವನ ಕೌಶಲ್ಕವನ್ನು ವಿಮರ್ಶಾತ್ಮಕವಾಗಿ ಪರೀಕ್ಷಿಸಿ.	
4.	What are the challenges and dimensions in participation in the capacity building.	16
	ಸಾಮರ್ಥ್ಯ ನಿರ್ಮಾಣದಲ್ಲಿನ ಭಾಗವಹಿಸುವಿಕೆಯ ಸವಾಲು ಮತ್ತು ಆಯಾಮಗಳು ಯಾವುವು.	



(OR/ಅಥವಾ)

Critically evaluate the obstacles in capacity building. ಸಾಮರ್ಥ್ಯ ನಿರ್ಮಾಣದಲ್ಲಿನ ಅಡಚಣೆಗಳನ್ನು ವಿಮರ್ಶಾತ್ಮಕವಾಗಿ ಮೌಲ್ಯೀಕರಿಸಿ.

5. Answer any four short notes of the following.

 $4 \times 4 = 16$

ಕೆಳಗಿನ ಯಾವುದಾದರು ನಾಲ್ಕಕ್ಕೆ ಲಘು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

- a) Human Resource Planning. ಮಾನವ ಸಂಪನ್ಮೂಲ ಯೋಜನೆ
- b) Human Capital ಮಾನವ ಬಂಡವಾಳ
- c) Stress Management. ಒತ್ತಡ ನಿರ್ವಹಣೆ
- d) Creativity ಸೃಜನಾತ್ಮಕತೆ
- e) Self Contribution ಸ್ವಯಂ ಕೊಡುಗೆ
- f) Rural Women ಗ್ರಾಮೀಣ ಮಹಿಳೆ

M.A. III Semester Degree Examination, January - 2018

EC 3.6: Human Resource Management (Credit Transfer Paper) Note: 3 Hours

petractions to Candidates:

Maximum Marks: 80

- All questions are compulsory.
- Each question carries equal marks. 2)

Discuss the importance of training of the trainers.

(16)

_{ತರ}ಬೇತಿಗಾರರ ತರಬೇತಿಯ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿ.

OR/ಅಥವಾ

Examine the scope and meaning of capacity building. ಇಮರ್ಥ್ಯ ಕಟ್ಟುವ ವ್ಯಾಪ್ತಿ ಮತ್ತು ಅರ್ಥವನ್ನು ಪರಿಶೀಲಿಸಿ.

Explain the importance of Human Resource Development.

(16)

ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯ ಮಹತ್ವವನ್ನು ವಿವರಿಸಿ.

OR/ಅಥವಾ

What is leadership? Examine the role of leadership in human resource development. ಹಾಯಕತ್ವ ಎಂದರೇನು ? ಮಾನವ ಸಂಪನ್ಮೂಲ ಅಭಿವೃದ್ಧಿಯಲ್ಲಿ ನಾಯಕತ್ವದ ಪಾತ್ರವನ್ನು ಪರಿಶೀಲಿಸಿ.

3. Explain the need for human resource planning.

(16)

ಮಾನವ ಸಂಪನ್ನೂಲ ಯೋಜನೆಯ ಅವಶ್ಯಕತೆಯನ್ನು ವಿವರಿಸಿ.

OR/ಅಥವಾ

Discuss the gender issues in leadership. ಹಾಯಕತ್ವದಲ್ಲಿ ಲಿಂಗ ಸಂಬಂಧಿ ಅಂಶಗಳನ್ನು ಚರ್ಚಿಸಿ. 4. Examine the characteristics of leadership. ನಾಯಕತ್ವದ ಲಕ್ಷಣಗಳನ್ನು ಪರಿತೀಲಿಸಿ.

(16)

OR/ಅಥವಾ

Discuss the principles of time and stress management. ಸಮಯ ಮತ್ತು ಒತ್ತಡ ನಿರ್ವಹಣೆಯ ತತ್ವಗಳನ್ನು ಚರ್ಚಿಸಿ.

5. Answer any four short notes of the following.
ಈ ಕೆಳಗಿನ ಯಾವುದಾದರೂ ನಾಲ್ಕಕ್ಕೆ ಲಘು ಟಿಪ್ಪಣೆ ಬರೆಯಿರಿ.

 $(4 \times 4 = 16)$

- 1. Positive attitude ಧನಾತ್ಮಕ ಮನೋಭಾವ
- Empowerment ಸಬಲೀಕರಣ
- 3. Dimension of participation ಪಾಲ್ಗೋಳ್ಳುವಿಕೆಯ ಆಯಾಮಗಳು
- 4. Recruitment & selection ನೇಮಕಾತಿ ಮತ್ತು ಆಯ್ಕೆ
- 5. Obstacles for capacity building ಸಾಮರ್ಥ್ಯಕಟ್ಟುವಲ್ಲಿನ ಅಡಚಣೆಗಳು
- 6. Training & development ತರಬೇತಿ ಮತ್ತು ಅಭಿವೃದ್ಧಿ

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M.A. Degree Examination, May/June 2018

Second Semester

WOMEN'S STUDIES

Paper WS 2.5 – Women's Health

Time: 3 Hours

[Max. Marks: 80

Instructions :

All Parts are compulsory.

PART – A/ಭಾಗ – ಎ

Answer **any four** of the following : **ಯಾವುದಾದರೂ ನಾಲ್ಕಕ್ಕೆ** ಉತ್ತರಿಸಿ :

 $(4 \times 12 = 48)$

- 1. What is Reproductive Health? Explain the reproductive health problem women. ಪ್ರಜನನ ಆರೋಗ್ಯ ಎಂದರೇನು? ಮಹಿಳೆಯರ ಪ್ರಜನನ ಆರೋಗ್ಯ ಸಂಬಂಧಿ ಸಮಸ್ಯೆಗಳನ್ನು ವಿವರಿಸಿ.
- 2. Discuss women's health from feminist perspective. ಮಹಿಳಾ ಆರೋಗ್ಯವನ್ನು ಸ್ತ್ರೀವಾದಿ ದೃಷ್ಠಿಕೋನದಿಂದ ಚರ್ಚಿಸಿ.
- 3. Examine the gender bias in reproductive technology. ಸಂತಾನೋತ್ಪತ್ತಿ ತಂತ್ರಜ್ಞಾನದಲ್ಲಿನ ಜಂಡರ್ ತಾರತಮ್ಯವನ್ನು ಕುರಿತು ಪರೀಕ್ಷಿಸಿ.
- 4. Explain socio cultural determinants of women's sexuality. ಮಹಿಳೆಯರ ಲೈಂಗಿಕತೆಯನ್ನು ನಿರ್ಧರಿಸುವ ಸಮಾಜಿಕ ಮತ್ತು ಸಾಂಸ್ಕೃತಿಕ ನಿರ್ಧಾರಕಗಳನ್ನು ವಿವರಿಸಿ.
- 5. Discuss sexually transmitted diseases. ಲೈಂಗಿಕತೆಯಿಂದ ಹರಡುವ ರೋಗಗಳನ್ನು ವಿವರಿಸಿ.
- 6. What is mental health? Discuss depression and other menstruation related disorders. ಮಾನಸಿಕ ಆರೋಗ್ಯವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ? ಖಿನ್ನತೆ ಮತ್ತು ಮುಟ್ಟಿಗೆ ಸಂಬಂಧಿಸಿದ ಅಸಮರ್ಪಕ ಕಾರ್ಯ ವಿಧಾನಗಳನ್ನು ಚರ್ಚಿಸಿ.

(2 × 8 = 16)

Answer any two :

ಯಾವುದಾದರೂ ಎರಡಕ್ಕೆ ಉತ್ತರಿಸಿ : Explain the impact of child marriage on women's health.

- (a) 7.
 - Discuss causes of infertility in India. ಭಾರತದಲ್ಲಿ ಬಂಜಿತನಕ್ಕಿರುವ ಕಾರಣಗಳನ್ನು ಚರ್ಚಿಸಿ. (b)
- Explain female Anatomy. (a) ಸ್ತ್ರೀ ದೇಹ ರಚನೆಯನ್ನು ವಿವರಿಸಿ 8.

Explain the effect urinary track infections on women's health. ಮೂತ್ರನಾಳದ ಸೋಂಕುಗಳು ಮಹಿಳಾ ಆರೋಗ್ಯದ ಮೇಲೆ ಬೀರುವ ಪರಿಣಾಮಗಳನ್ನು ವಿವರಿಸಿ (b)

Or/**ಅ**ಥವಾ

PART - C/ಭಾಗ - ಸಿ

Answer any four: 9. ಕೆಳಗಿನ **ಸಾಲ್ಕಕ್ಕೆ** ಉತ್ತರಿಸಿ :

 $(4 \times 4 = 16)$

- Anemia (a) ರಕ್ರಹೀನತೆ
- Syphilis (a) ಸಿಫಿಲಿಸ್
- Migration and Women's Health ವಲಸೆ ಮತ್ತು ಮಹಿಳಾ ಆರೋಗ್ಯ
- (d) **UNO Declaration** ವಿಶ್ವಸಂಸ್ಥೆಯ ಘೋಷಣೆ
- Life Expectancy ನಿರೀಕ್ಷಿತ ಜೀವಿತಾವಧಿ
- (f) Hysteria ಹಿಸ್ಟೀರಿಯಾ



M.Com. Degree Examination, May/June 2018

Second Semester

COMMERCE

Paper 2.1 - Strategic Management

Time: 3 Hours]

[Max. Marks: 80

Instructions: Answer all the sections

SECTION - I

- 1. Answer all the sub questions. Each question carries 2 marks. $(10 \times 2 = 20)$
 - (a) Define vision.
 - (b) What do you mean by strategic management?
 - (c) State the five forces of Porter's model.
 - (d) What is vertical integration?
 - (e) Give two examples of forward integration.
 - (f) What is retrenchment strategy?
 - (g) What do you mean by problem children?
 - (h) State the various types of joint venture.
 - (i) What is competitive advantage?
 - (j) Give two examples of conglomerate diversification.

SECTION - II

Answer any three of the following. Each question carries 5 marks.

 $(3\times 5=15)$

- 2. Discuss generic strategies of porter with appropriate illustrations.
- 3. Explain the process of strategic management.
- 4. Write a brief note on core competencies.
- Bring out the merits and demerits of concentric diversification.
- 6. Explain selection of matrix.

SECTION - III

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

- Describe grand strategies. 7.
- Explain five force model by taking any industry of your choice. 8.
- Discuss corporate portfolio analysis. 9.
- 10. What is emerging industry? Bring out the features of emerging industry and What is emerging industry, Dime on the strategies available to companies under emerging industry, what are the strategies available to companies under emerging industry.
- 11. Describe the various Attack and Defence strategies.

M.Com. Degree Examination, May/June 2018 Second Semester

Commerce

Paper 2.2 – Business Research Methods

Time: 3 Hours

[Max. Marks: 80

Instruction : Answer all sections.

SECTION - A

Answer all the questions, each carries 2 marks:

 $(10 \times 2 = 20)$

- (a) Define research.
- (b) What is experimental research design?
- (c) What is data analysis?
- (d) Define secondary data.
- (e) What is non-disguised questionnaire?
- (f) Give the example of open ended questions.
- (g) What is popular report?
- (h) Define correlation analysis.
- (i) What is Type-I error & Type-II error.
- (j) What do you mean by quota sampling?

SECTION - B

Answer any three of the following. Each question carries 5 marks:

 $(3\times 5=15)$

- 2. Write the difference between applied research and fundamental research.
- 3. Explain the qualitative research.

- Explain the guidelines for data presentation.
- Briefly explain the steps in report writing. 5.
- A researcher claims that black horses are on average more than 30 horses, which average 1100 lbs. What is the 6.

SECTION - C

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

- 7. Explain in detail the steps involved in the research process.
- 8. Discuss in detail methods of data collection.
- Define research design, explain the various types of research design. 9.
- 10. What is research report writing? Explain the format of research report.
- 11. Duracell manufactures batteries that the CEO claims will last an average of 300 hours under normal use. A researcher randomly selected 20 batteries from the production line and tested these batteries. The tested batteries had a mean life span of 270 hours with a S.D of 50 hours. Do we have enough evidence to suggest the claim of average lifetime of 300 hours is false?

M.Com. Degree Examination, May/June 2018 Second Semester

COMMERCE

Paper 2.3 - International Accounting

Time: 3 Hours] [Max. Marks: 80

Instructions: Answer all sections

SECTION - A

- 1. Answer all the following questions in one or two sentences, each carries 2 marks: (10 × 2 = 20)
 - (a) Define Harmonization
 - (b) What is 'Minority Interest' in the consolidated balance sheet?
 - (c) Give the meaning of international accounting.
 - (d) What are the methods of foreign currency translation?
 - (e) What is financial statement analysis?
 - (f) What do you mean by segment reporting?
 - (g) What is transfer pricing?
 - (h) Explain cost-based transfer pricing.
 - (i) Give the meaning of line-by-line consolidation.
 - (i) What is OECD and ASEAN federation of accountants?

SECTION - B

Answer any three of the following questions, each carries 5 marks: $(3 \times 5 = 15)$

- 2. Explain the scope of international accounting with suitable example.
- What is foreign currency translation? State the case issues involved in this.

Creditors

Payables

Mohan India Ltd., acquired 80% of the equity share capital of Khan & Co.

Dubai on 1.4.2016. The balance sheet of Rs. 92,000.

Dubai on 1.4.2016 for a consideration of Rs. 92,000. 1.4.2016. The balance complete two comp. 1st April 2016 for a consideration of Rs. 92,000.

Liabilities Equity share of Rs. 10 each Reserves Creditors Payables	7,00,	000	Investigation Debt	Assets I & Building t & Machinery stment in Khan & Co. tors rivables	Rs. 2,00,000 2,00,000 92,000 95,000 1,13,000 7,00,000
	K	han 8	_в Co.	Assets	
		R	S.		Rs.
Liabilities	1.	1.00,	000	Land & Building	1,00,000
Equity share of Rs. 10 eac	. 000	-,		Plant & Machinery	75,000
Reserves (including Rs. 10	,000	50	000	Debtors	50,000
as on 1.4.2011)			000	Receivables	25,000
O ditama		ω,	000		-0,000

You are required to prepare a consolidated B/S as it would appear under gross or line by line approach.

40,000

2,50,000

2,50,000

System India Ltd., produced goods with 20,000 ¥ from informatics of Japan on 25.1.2015 on a two months turn on 30.1.2015. System India Ltd. purchased goods worth Rs. 15,000 USD on a 3 month term from Robinson Ltd., of the USA the exchange rate of 1 ¥ & \$ 1 were as follows:

You are required to record the above transaction in the books of System India Ltd., under dual transaction. Assume that System India closes its account



 Following is the abstract of the financial statements of INK International Co., for the year ended 2000, 2001, 2002, 2003, 2004 and 2005.

			-			(₹ '000)	
Year	2000	2001	2002	2003	2004	2005	
Sales	280	308	322	350	378	420	
EBIT	120	126	150	180	198	204	
Debt	150	150	195	240	255	270	
Equity	110	121	132	143	165	165	
Fixed Assets	200	204	250	240	350	380	

You are required to make a trend (horizontal) analysis of the performance of INK Co. taking year 2000 as the base.

SECTION - C

Answer any three of the following questions, each carries 15 marks:

 $(3 \times 15 = 45)$

- Briefly explain segment reporting and its classifications. State the disclosure requirements as contained in IAS 14.
- 8. Explain the techniques of transfer pricing with examples. With their relative merits and demerits.
- The following balance sheet related to ABC Ltd., of France and Indian subsidiary as on 31.3.2011:

Rs.	Assets	Rs.	
8,000	Land & Building	6,000	
12,000		1	
20,000			
14,000		A-4.	
6,000	Debtor		
76	Cash	5,000	
60,000	15.4	60,000	11201
	12,000 20,000 14,000 6,000	8,000 Land & Building 12,000 Plant & Machinery 20,000 Long term investments 14,000 Inventory at market price 6,000 Debtor Cash	8,000 Land & Building 6,000 12,000 Plant & Machinery 14,000 20,000 Long term investments 8,000 14,000 Inventory at market price 15,000 6,000 Debtor 12,000 Cash 5,000

Assuming that the historical rate of 1 € Rs. 9.55 and the current rate is Rs. 9.90 translates the above balance sheet as it would appear under the

- (a) Current rate
- (b) Current and non current rate
- (c) Monetary and non monetary rate
- (d) Temporal method of translations.

55028

10. XYZ Co. Ltd., is the manufacturer of a certain electronic product.

10. XYZ Co. Ltd., is the manufacturer of a certain electronic product.

10. XYZ Co. Ltd., is the manufacturer of a certain electronic product.

10. XYZ Co. Ltd., is the manufacturer of a certain electronic product. XYZ Co. Ltd., is the manufacturer of D3. Output of D1 is transferred by company has three division D1, D2 and D3. Output of D1 is transferred by company has three division further processing and assembling before the base customer as final product.

XYZ Co. Ltd., is the D1, D2 and D3 and assembling before they and that of D2 to D3 for further processing and product. and that of D2 to D3 for the customer as final product, passed on to the hands of the customer as final product. and that of D2 to the hands of the cost per unit of the product for D1 passed on to the hands of the variable cost per unit of the product for D1 passed on to the hands of the cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports the per unit of the product for D1. The company reports the per unit of the product for D1. The company reports that variable cost per unit of the The company reports that variable cost per cost The company reports that and Rs. 100, 100 and Rs. 10,000 respectively to D3 are Rs. 300, Rs. 20,000, Rs. 400 for division D1. If the total out three divisions are Rs. 20,000 units Which are sold to the D3 are Rs. 300, Rs. 20,000, Rs. 400 for division D1. If the total output three divisions are Rs. 20,000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units which are sold to the custom product variable cost per unit is 1000 units which are sold to the custom product variable cost per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per units which a

three divisions are Rs. unit is Rs. 400 to the country of the divisions are Rs. 400 to the country of the company for a certain period is 1000 units Which are sold to the custom product variable cost period is 1000 units Which are sold to the custom product variable cost period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units which are sold to the custom the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the certain period is 1000 units which are sold to the certain period is 1000 units which are sold to the certain period is 1000 units which are sold to the certain period is 1000 unit product variable cost period is 1000 decides to charge its transfer to the company for a certain period is 1000 decides to charge its transfer to the company for a certain period is 1000 decides to charge its transfer to the companies at Rs. 1,400 per unit, and if division D1 at cost plus 110%. What is the companies of D2 to D3 at cost plus 110%. at Rs. 1,400 per unit, and if division D1 at cost plus 110%. What is the companies to D2 cost plus 120% and D2 to D3 at cost plus 120% and D3 D3 at cost plus 120% at cost profit and the profits of its divisions?

11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., acquired 75% of t Jayco India Ltd., acquired 75% of the equation of Rs. 95,000. The balance sheet of the large April 2010 for a consideration were as follows: companies as on 31st March 2011 were as follows:

Liabilities Equity capital (share of Rs. 10 each Reserve & Surpluses Profit Term loan	320 120	Assets Gross block less depreciation Investments in Surya Ltd. Inventory Receivables	(₹ '0(R 12 1 1 2
Payables Outstanding expenses	50	n de de la companya d La companya de la companya della companya de	
Su	1620 urya Ltd.		16
Liabilities	R	Assets	

	4.4		
Liabilities	Rs.	Assets	Rs.
Equity capital (share of Rs. 10 each)	100	Gross block less depreciation	0.00
Reserve & Surplus (including Rs. 20,000		Receivables	140
as on 1.4.2010)	150		7.14
Payables	150	and the second of the second of the second	

You are required to prepare the consolidated balance sheet for the group

400

400



M.Com. Degree Examination, May/June 2018

Second Semester

Commerce

Paper 2.4 - Entrepreneurship Development

Time: 3 Hours]

[Max. Marks: 80

Instructions : Answer all sections

SECTION - A

1. Answer all the questions, each carries 2 marks.

 $(10 \times 2 = 20)$

- (a) Define the term entrepreneur.
- (b) Expand NI-MSME and NIESBUD.
- (c) What are the characteristics of an entrepreneur?
- (d) What do you understand by business environment?
- (e) Why are corporate managers not usually entrepreneurs?
- (f) Define EDP.
- (g) What are the external motivating factors including entrepreneurs?
- (h) What are the types of entrepreneur?
- (i) What do you understand by exit strategy?
- (j) Define business plan.

SECTION - B

Answer any three questions. Each question carries 5 marks.

 $(3\times 5=15)$

- 2. Discuss the various types of entrepreneurs.
- 3. Illustrate the characteristics of any of a successful entrepreneur you know.
- 4. Mention the objectives of NIESBUD.
- 5. Discuss the various theories of entrepreneurship.
- What do you mean by EDP? Describe the role and relevance of EDP for a country like India.

SECTION - C

Answer any three questions. Each question carries 15 marks. Answer any three questions and technological factors that affect

- 7. entrepreneurial growth. What are the major problems faced by Indian entrepreneurs? Elucidate,
- What are the major P 8.
- 9.
- 10. Explain the role of women entrepreneurs in the economic development of nation.
- 11. Define EDP, what are its objectives.



M.Com. Degree Examination, May/June 2018

Second Semester

COMMERCE

Paper 2.5 - Investment Management (SAPM)

Time: 3 Hours]

[Max. Marks: 80

Instructions: Answer all sections.

SECTION - A

1. Answer all the questions, each carries 2 marks.

 $(10 \times 2 = 20)$

- (a) Write any 4 characteristics of investment.
- (b) Define put option.
- (c) What is diversification of port folio?
- (d) Distinguish between systematic and unsystematic risk.
- (e) What is BETA?
- (f) Expand BSE, NSE & OTCEI.
- (g) What is intrinsic value?
- (h) What do you mean by currency swaps?
- (i) Define investment.
- (j) What is capital asset pricing model?

SECTION - B

Answer any three questions. Each question carries 5 marks.

 $(3\times 5=15)$

- 2. Write a note on security market line.
- Distinguish between investment and speculation.

The company ABC's next year dividend per share is expected to be Ra The company ABC's next year dividend to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per solution of the company ABC's next year expected to grow at a rate of 10% per solution of the company ABC's next year expected to grow at a rate of 10% per solution of the company ABC's next year expected to grow at a rate of 10% per solution of the company ABC's next year expected to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per year. 55030 The company About years experience of per year, what should be its price its price is Rs. 75. prevailing market price is Rs. 75.

- Write a brief note on derivatives. 5.
- Write a brief flote

 Consider a debenture of Rs. 100 (value at par), bond that carries a couple half yearly and has a maturity period of 6 to 100 for 6 to 100 fo Consider a debenture of Rs. 100 (value) and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half years rate of 14% interest payabl rate of 14% interest payable half years rate of 14% interest payable half years and your required rate of return for his bond is 8% for 6 months. Find the 6. value of bond.

SECTION - C

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

- Explain the channels of investments. 7.
- What is portfolio management? 8.
- Following are the price and other details of 3 stocks namely A, B & C for the 9. year 2011. Calculate total return.

		Ending Price
Beginning Price	Dividend Paid	Enum Trice
	3.40	34
72	4.70	69
140	4.80	146
	30	72 4.70

10. A research study has stated that the rate of return of Abhithar Co. due to capital appreciation and dividend after making adjustment for the outflow of income is 16.27% for the period of 2011-12. Let us assume that the return would continue to grow at this rate for another 4 years. The recent dividend paid by the company to its stake holder is Rs. 4 and EPS on 10/12 is Rs. 35 & P/E is 4.8. If an investor wants to buy and hold the Abhithar Co. stock for another 4 years, what would be the ideal price if his required rate of return is 20%? The price is Rs. 167 on 14/10/2012.



11. The financial analysis analysing two alternatives stock Y and stock Z, the estimated rates of return and their chances of occurrence for nest year are given below:

Probabilit	Return	
Occurrence	٧	×
0.20	22	ñ
0.60	14	15
0.20	4	25

- (a) Determine expected rates of return, variance and standard deviation of Y
 & Z.
- (b) Is Y comparatively risks less?
- (c) If the financial analyst wishes to invest half in 'Z' and half in 'Y'. Would it reduces the risk? Explain.



M.Com. II Semester Degree Examination, June - 2019

COMMERCE

Organizational Behaviour

PAPER - H: 2.1

Time: 3 Hours

Maximum Marks: 70

Section - A

Answer all the sub- questions. Each question carries 2 marks.

 $(5 \times 2 = 10)$

- 1. a) What do you mean by Group Dynamics?
 - b) Define personality.
 - c) What is Referent power?
 - d) Define Attitude.
 - e) What is quality work life?

Section- B

Answer any three of the following. Each question carries 5 marks.

 $(3 \times 5 = 15)$

- 2. What are the various determinants of personality? Is it heredity or the environment that determines the personality of a person?
- 3. Explain the various methods of resolving conflict.
- 4. Discuss McGregor's theory of motivation of which theory is best according to you illustrate.
- 5. Explain how do employees respond to organizational politics.
- 6. Discuss the various factors influencing job satisfaction.

Section- C

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

 $(3 \times 15 = 45)$

7. Why do people resist change? Explain the causes of resistance to change and also discuss the strategies to reduce resistance to change.



- Explain the various leadership styles.
- Discuss any three theories of learning. 9.
- Discuss any three theories of organizational culture. Explain the importance and characteristics of organizational culture.

 Define organizational culture. Explain the importance and characteristics of organizational culture. culture and also discuss the implications of organizational culture.

A - garback

- Write a brief note on the following.
 - Process of perception a)
 - Factors influencing organizational behaviour. b)
 - Morale and productivity c)

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Section-R

saken it sakens not the following. Each question carries is marke. or some one versions dotterminents of nersonality? Is it herefore or the environment that Canada the dilamental of a person

couldn't ne vegrams medagels of resolving conflict

nearly McChagor's theory of partivosion of which theory is best recording to you

septialize incommendations of benegons provide the particular and inhibits

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M.A. II Semester Degree Examination June - 2019 (Common Paper for All The Departments) WOMEN'S STUDIES Women's Health Paper - 2.5

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Time: 3 Hours
Instructions to Candidates:

zational

Maximum Marks: 70

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

PART - A

ψοπ − a enter an enter enter

Answer any Five of the following. ಕೆಳಗಿನ ಬೇಕಾದ ಐದಕ್ಕೆ ಉತ್ತರಿಸಿ.

(5×10=50)

- 1) Discuss Women's Health from feminist perspective. ಮಹಿಳಾ ಆರೋಗ್ಯವನ್ನು ಸ್ತ್ರೀವಾದಿ ದೃಷ್ಟಿಕೋನದಿಂದ ಚರ್ಚಿಸಿ.
- 2) Explain Socio-Cultural determinats of Women's Sexuality. ಮಹಿಳೆಯರ ಲೈಂಗಿಕತೆಯನ್ನು ನಿರ್ಧರಿಸುವ ಸಾಮಾಜಿಕ ಮತ್ತು ಸಾಂಸ್ಕೃತಿಕ ನಿರ್ಧಾರಕಗಳನ್ನು ವಿವರಿಸಿ.
- 3) Discuss the problem of infertility in India. ಭಾರತದಲ್ಲಿ ಬಂಜಿತನ ಸಮಸ್ಯೆಯನ್ನು ಚರ್ಚಿಸಿ.
- 4) What is mental health? Discuss the factors which influence on women's mental health? ಮಾನಸಿಕ ಆರೋಗ್ಯ ಎಂದರೇನು? ಮಹಿಳೆಯರ ಮಾನಸಿಕ ಆರೋಗ್ಯದ ಮೇಲೆ ಪ್ರಭಾವ ಬೀರುವ ಅಂಶಗಳನ್ನು ಚರ್ಚಿಸಿ.
- 5) Explain the causes and consequences of sexually transimitted diseases. ಲೈಂಗಿಕತೆಯಿಂದ ಹರಡುವ ರೋಗಗಳ ಕಾರಣ ಮತ್ತು ಪರಿಣಾಮಗಳನ್ನು ವಿವರಿಸಿ.

- Discuss gender dimension of reproductive technology. ಸಂತಾನೋತ್ಪತ್ತಿ ತಂತ್ರಜ್ಞಾನವನ್ನು ಲಿಂಗತ್ವ ದೃಷ್ಟಿಕೋನದಿಂದ ಚರ್ಚಿಸಿ.
- 7) Write an essay an surrogate motherhood. ಬಾಡಿಗೆ ತಾಯಿತನ ಕುರಿತು ಒಂದು ಪ್ರಬಂಧ ಬರೆಯಿರಿ.

PART - B ಬಾಗ - ಬಿ

describe to self-mount described of the end

Write short notes on any Four of the following. ಕೆಳಗಿನ ಟಿಪ್ಪಣಿಗಳಲ್ಲಿ ಬೇಕಾದ ನಾಲ್ಕಕ್ಕೆ ಉತ್ತರಿಸಿ.

- Sex Workers. ಲೈಂಗಿಕ ಕಾರ್ಯಕರ್ತರು.
- Reproductive rights. ಸಂತಾನೋಕ್ಷತ್ತಿ ಹಕ್ಕುಗಳು.
- Female Anatomy. ಸ್ತ್ರೀ ದೇಹದ ಅಂಗರಚನೆ. ಇಗರು ಅಂಗರ ಚಿಕ್ಕಾಗಿಕೆ ಪ್ರಕ್ರಿಸಿಕೆ ಪ್ರಾಸ್ತಿಕೆ ಪ್ರಕ್ರಿಸಿಕೆ ಪ್ರಕ್ಷಿಸಿಕೆ ಪ್ರಕ್ರಿಸಿಕೆ ಪ್ರಕ್ಷಿಸಿಕೆ ಪ್ರಕ್ರಿಸಿಕೆ ಪ್ರಕ್ತಿಸಿಕೆ ಪ್ರಕ್ರಿಸಿಕೆ ಪ್ರಕ್ರಿಸಿಕೆ ಪ್ರಕ್ರಿಸಿಕೆ ಪ್ರಕ್ರಿಸಿಕೆ ಪ್ರಕ್ರಿಸಿಕೆ ಪ್ರಕ್ಷಿಸಿಕೆ ಪ್ರಕ್ರಿಸಿಕೆ ಪ್ರಕ್ಷಿಸಿಕೆ ಪ್ರಕ್ರಿಸಿಕೆ ಪ್ರಕ್ರಿಸಿಕೆ ಪ್ರಕ್ಷಿಸಿಕೆ ಪ್ರಕ್ಷಿಸಿಕೆ
- Menopause. ಋತು ಬಂಧ.
- 12) Maternal Mortality. ತಾಯಂದಿರ ಮರಣ.
- 13. Beauty industry and Women's health. ಸೌಂದರ್ಯ ವರ್ಧಕ ಸಂಸ್ಥೆಗಳು ಮತ್ತು ಮಹಿಳಾ ಆರೋಗ್ಯ.

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M.Com. II Semester Degree Examination, June/July - 2019 COMMERCE Business Research Methods

PAPER - H: 2.2

Time: 3 Hours

Maximum Marks: 70

Instructions to the Candidates:

Answer all the Sections

Section - A

Answer all the following sub- questions. Each question carries two marks. (5×2=10)

- 1. a) What is Business Research?
 - b) What is random sampling?
 - c) What is extraneous variable?
 - d) What is measurement scale?
 - e) Distinguish between probability and non-probability sampling.

Section- B

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

- 2. Explain techniques involved in defining research problem.
- 3. Discuss problems encountered by the researchers in India.
- 4. Discuss types of probability sampling.
- 5. How to write research hypothesis?
- 6. The specimen of copper wires drawn from a large lot have the following breaking strength (in Kg. weight): 578, 572, 570, 568, 572, 578, 570, 572, 572, 596, 544.

Test (using student's t-statistic) whether the mean breaking strength of the lot may be taken to be 578 Kg weight (Test at 5 per cent level of significance).



Section- C

Answer any three of the following questions. Each carries fifteen marks. Answer any three of the following quantum and the should receive the attention what is research problem? Define the main issues which should receive the attention attention to the should receive the should receive the attention to the should receive the sh

- the researcher in formulating the research problem.
- Discuss in detail methods of data collection.
- Define research design. Explain various types of research design.
- Describe in detail various attitude scales.
- Describe in detail various attitude seamont of the number of customers falling in different buying the number of customers falling in different buying interesting the number of customers falling in different buying interesting the number of customers falling in different buying interesting the number of customers falling in different buying interesting the number of customers falling in different buying interesting the number of customers falling in different buying interesting the number of customers falling in different buying interesting the number of customers falling in different buying interesting the number of customers falling in different buying interesting the number of customers falling in different buying interesting the number of customers falling in different buying in the number of customers falling in different buying in the number of customers falling in the num Two researchers adopted different sampling techniques in different buying the group of customers to find the number of customers falling in different buying-intelligence 11. levels.

Researcher	No. o	f customers in	n each level		"Be
	Below	Average	Above	Genius	Total
	Average		Average	5. 一个 ATTO	
1	86	60	44	10	
2	40	33	25	2	200
Total	126	93	69	12	100
Are the two so			This sealch	Marines Adams of the	300

Are the two sampling techniques and buying intelligence significantly independent ($Use\alpha = 0.05$).

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M.Com. II Semester Degree Examination, June/July - 2019

COMMERCE

(Corporate Accounting)

PAPER - H: 2.3

Time: 3 Hours

Instructions to the Candidates:

Answer all the Sections

Maximum Marks: 70

Section - A

Answer all the following sub- questions and each carries two marks.

 $(5 \times 2 = 10)$

- Define the term dividend. a) 1.
 - What is Accounting period concept? b)
 - Define the term unclaimed dividend. c)
 - Write any two differences between the private and public companies. d)
 - What is revenue expenditure?

Section- B

Answer any three questions and each carries five marks.

 $(3 \times 5 = 15)$

- Define the term company and explain in brief the various types of companies. 2.
- Define the term trial balance and how it is prepared. 3.
- What is memorandum of association of a company and what are its contents.
- XYZ company Ltd, issued 1000 equity shares of Rs.100 each payable Rs.20 on application, Rs.30 on allotment and balance on first and final call. Pass the journal entries in the book of company.

- Closing inventories Rs.48,500 Adjustments:
- Prepaid advertisement Rs.25,000 a)
- b)
- Provide depreciation at 10% on equipments and 15% on machinery c)
- Provide for taxation at 30% d)
- Directors have proposed dividend of 5% e) f)

0,83,82

Prepare final accounts. g)



M.Com. II Semester Degree Examination, June - 2019 COMMERCE

Managerial Economics

PAPER - H: 2.4

Time: 3 Hours

Maximum Marks: 70

Instructions to the Candidates:

Answer all the Sections

Section - A

Answer all the sub- questions. Each question carries 2 marks.

 $(5 \times 2 = 10)$

- 1. a) Define price elasticity of demand.
 - b) What do you mean by demand Forecasting?
 - c) What do you mean by average product?
 - d) What is monopoly competition?
 - e) What is business cycle?

Section- B

Answer any three questions. Each question carries 5 marks.

 $(3 \times 5 = 15)$

- 2. Discuss risk theory of profit.
- Write a short note on:
 - a) Economic profit
 - b) Accounting profit
- The following table gives the TP schedule of labour. Find the corresponding average product and marginal product schedules.

L 0 1 2 3 4 5

TP 0 1 35 50 40 48

- Explain the features of perfect competition.
- Calculate price elasticity demand from the below data:
 - P, = Rs 20

Q, = 100 units

P, = Rs 25

Q₂ = 90 units

Section- C

Answer any three questions. Each question carries 15 marks.

(3×13

- What is demand? Briefly explain the determinants of demand. 7.
- What is demand? Briefly explain the different types of elasticity of demand? Briefly explain the different types of elasticity of demand? Briefly explain the different types of elasticity of demand?
- Briefly explain the law of variable proportion and law of returns to scale.
- Explain how price and output of the firm determined under perfect competition
- Define national income. Briefly explain the different methods of measuring national income. es as mig. Alymago 7 to inverside upino agri

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M.Com. II Semester Degree Examination, June/July. - 2019 COMMERCE(Group 'A') Investment Management (SAPM)

Paper - S.2.5

Time: 3 Hours

Instructions to Candidates:

Maximum Marks: 70

Answer all the sections

SECTION-A

Answer all sub-questions. Each carries two marks.

 $(5 \times 2 = 10)$

- Define Portfolio. a)
- Define risk. b)
- What is technical analysis?
- What do you mean by interest rate risk? d)
- State the advantages of IPO. e)

SECTION-B

Answer any THREE questions. Each carries five marks.

 $(3 \times 5 = 15)$

- Distinguish between investment and speculation. 2.
- Describe the features of future contracts. 3.
- A stock costing Rs. 120 pays no dividends. The possible prices that the stock might sell for 4. at the end of the year and the probability of each year are;

Possible Price	Probability
115	0.10
120	0.10
125	0.20
130	0.30
135	0.20
140	0.10

What is the expected return?

[P.T.O.

A 20 year, 10 percent coupon interest rate bond has Rs. 1,000 face value. The mark of the percent coupon interest rate bond has Rs. 1,000 face value. The mark of the percent coupon interest rate bond has Rs. 1,000 face value. The mark of the percent coupon interest rate bond has Rs. 1,000 face value. The mark of the percent coupon interest rate bond has Rs. 1,000 face value. The mark of the percent coupon interest rate bond has Rs. 1,000 face value. The mark of the percent coupon interest rate bond has Rs. 1,000 face value. The mark of the percent coupon interest rate bond has Rs. 1,000 face value. The mark of the percent coupon interest rate bond has Rs. 1,000 face value. The mark of the percent coupon interest rate bond has Rs. 1,000 face value. A 20 year, 10 percent coupon interest rate bond if it has five year rate of interest is 8 percent. Compute the intrinsic value of this bond if it has five year rate of interest is 8 percent. Spaid annually. to maturity. Assume that interest is paid annually. that interest is parties having the following characteristics:

portfolio is constituted with Return (Per cent)	0.15
ecurity Returns	0.25
P 24.8	0.45
Q 15.7	0.15

Calculate the expected return of the portf

MAMMANA

SECTION-C

(3×15=45)

Answer any THREE questions. Each carries fifteen marks. Describe briefly the important investment avenues available to savers in India.

- 7.
- What is stock exchange? Explain the functions of stock market. What is stock exchange. Expression and the sun pharma company's scrip return for a 8.

9. particular period. 0.4 0.8 0.6 0.8 0.5 0.5 0.6 0.5 Index Return 0.3 0.7 0.5 0.6 0.6

- 0.3 Scrip Return What is the beta value of the sun pharma company scrip?
- If the market return is 2, what would be the scrip return?
- 10. Stocks X and Y display the following returns over the past three years:

Years	Re	turns%
	X	Y
2005	14	12
2006	16	18
2007	20	15

- What are the expected returns on portfolio made up of 40% X and 60% of Y? a)
- What is the standard deviation of each stock? b)
- Determine the correlation coefficient of stock X and Y. c)

XYZ limited earnings and dividends have been growing at a rate of 18% per annum. This xyZ limited can be and dividends have been growing at a rate of 18% per annum. This growth rate is expected to continue for 4 years. After that the growth rate will fall to 12 percent for the next 4 years. Thereafter, the growth rate is expected to be 6 percent forever.

If the last dividend per share was Rs. 2.00 and the investors required rate of return on

M.A. Degree Examination, May/June 2018

Second Semester

WOMEN'S STUDIES

Paper WS 2.5 – Women's Health

Time: 3 Hours

[Max. Marks: 80

Instructions:

All Parts are compulsory.

PART – A/ಭಾಗ – ಎ

Answer **any four** of the following : **ಯಾವುದಾದರೂ ನಾಲ್ಕಕ್ಕೆ** ಉತ್ತರಿಸಿ :

 $(4 \times 12 = 48)$

- 1. What is Reproductive Health? Explain the reproductive health problem women. ಪ್ರಜನನ ಆರೋಗ್ಯ ಎಂದರೇನು? ಮಹಿಳೆಯರ ಪ್ರಜನನ ಆರೋಗ್ಯ ಸಂಬಂಧಿ ಸಮಸ್ಯೆಗಳನ್ನು ವಿವರಿಸಿ.
- 2. Discuss women's health from feminist perspective. ಮಹಿಳಾ ಆರೋಗ್ಯವನ್ನು ಸ್ತ್ರೀವಾದಿ ದೃಷ್ಠಿಕೋನದಿಂದ ಚರ್ಚಿಸಿ.
- 3. Examine the gender bias in reproductive technology. ಸಂತಾನೋತ್ಪತ್ತಿ ತಂತ್ರಜ್ಞಾನದಲ್ಲಿನ ಜಂಡರ್ ತಾರತಮ್ಯವನ್ನು ಕುರಿತು ಪರೀಕ್ಷಿಸಿ.
- 4. Explain socio cultural determinants of women's sexuality. ಮಹಿಳೆಯರ ಲೈಂಗಿಕತೆಯನ್ನು ನಿರ್ಧರಿಸುವ ಸಮಾಜಿಕ ಮತ್ತು ಸಾಂಸ್ಕೃತಿಕ ನಿರ್ಧಾರಕಗಳನ್ನು ವಿವರಿಸಿ.
- 5. Discuss sexually transmitted diseases. ಲೈಂಗಿಕತೆಯಿಂದ ಹರಡುವ ರೋಗಗಳನ್ನು ವಿವರಿಸಿ.
- 6. What is mental health? Discuss depression and other menstruation related disorders. ಮಾನಸಿಕ ಆರೋಗ್ಯವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ? ಖಿನ್ನತೆ ಮತ್ತು ಮುಟ್ಟಿಗೆ ಸಂಬಂಧಿಸಿದ ಅಸಮರ್ಪಕ ಕಾರ್ಯ ವಿಧಾನಗಳನ್ನು ಚರ್ಚಿಸಿ.

(2 × 8 = 16)

Answer any two :

ಯಾವುದಾದರೂ ಎರಡಕ್ಕೆ ಉತ್ತರಿಸಿ : Explain the impact of child marriage on women's health.

- (a) 7.
 - Discuss causes of infertility in India. ಭಾರತದಲ್ಲಿ ಬಂಜಿತನಕ್ಕಿರುವ ಕಾರಣಗಳನ್ನು ಚರ್ಚಿಸಿ. (b)
- Explain female Anatomy. (a) ಸ್ತ್ರೀ ದೇಹ ರಚನೆಯನ್ನು ವಿವರಿಸಿ 8.

Explain the effect urinary track infections on women's health. ಮೂತ್ರನಾಳದ ಸೋಂಕುಗಳು ಮಹಿಳಾ ಆರೋಗ್ಯದ ಮೇಲೆ ಬೀರುವ ಪರಿಣಾಮಗಳನ್ನು ವಿವರಿಸಿ (b)

Or/**७**ಥವಾ

PART - C/ಭಾಗ - ಸಿ

Answer any four: 9. ಕೆಳಗಿನ **ಸಾಲ್ಕಕ್ಕೆ** ಉತ್ತರಿಸಿ :

 $(4 \times 4 = 16)$

- Anemia (a) ರಕ್ರಹೀನತೆ
- Syphilis (a) ಸಿಫಿಲಿಸ್
- Migration and Women's Health ವಲಸೆ ಮತ್ತು ಮಹಿಳಾ ಆರೋಗ್ಯ
- (d) **UNO Declaration** ವಿಶ್ವಸಂಸ್ಥೆಯ ಘೋಷಣೆ
- Life Expectancy ನಿರೀಕ್ಷಿತ ಜೀವಿತಾವಧಿ
- (f) Hysteria ಹಿಸ್ಟೀರಿಯಾ



M.Com. Degree Examination, May/June 2018

Second Semester

COMMERCE

Paper 2.1 - Strategic Management

Time: 3 Hours]

[Max. Marks: 80

Instructions: Answer all the sections

SECTION - I

- 1. Answer all the sub questions. Each question carries 2 marks. $(10 \times 2 = 20)$
 - (a) Define vision.
 - (b) What do you mean by strategic management?
 - (c) State the five forces of Porter's model.
 - (d) What is vertical integration?
 - (e) Give two examples of forward integration.
 - (f) What is retrenchment strategy?
 - (g) What do you mean by problem children?
 - (h) State the various types of joint venture.
 - (i) What is competitive advantage?
 - (j) Give two examples of conglomerate diversification.

SECTION - II

Answer any three of the following. Each question carries 5 marks.

 $(3\times 5=15)$

- 2. Discuss generic strategies of porter with appropriate illustrations.
- 3. Explain the process of strategic management.
- 4. Write a brief note on core competencies.
- Bring out the merits and demerits of concentric diversification.
- 6. Explain selection of matrix.

SECTION - III

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

- Describe grand strategies. 7.
- Explain five force model by taking any industry of your choice. 8.
- Discuss corporate portfolio analysis. 9.
- 10. What is emerging industry? Bring out the features of emerging industry and What is emerging industry, Dime on the strategies available to companies under emerging industry, what are the strategies available to companies under emerging industry.
- 11. Describe the various Attack and Defence strategies.

M.Com. Degree Examination, May/June 2018 Second Semester

Commerce

Paper 2.2 – Business Research Methods

Time: 3 Hours

[Max. Marks: 80

Instruction : Answer all sections.

SECTION - A

Answer all the questions, each carries 2 marks:

 $(10 \times 2 = 20)$

- (a) Define research.
- (b) What is experimental research design?
- (c) What is data analysis?
- (d) Define secondary data.
- (e) What is non-disguised questionnaire?
- (f) Give the example of open ended questions.
- (g) What is popular report?
- (h) Define correlation analysis.
- (i) What is Type-I error & Type-II error.
- (j) What do you mean by quota sampling?

SECTION - B

Answer any three of the following. Each question carries 5 marks:

 $(3\times 5=15)$

- 2. Write the difference between applied research and fundamental research.
- 3. Explain the qualitative research.

- Explain the guidelines for data presentation.
- Briefly explain the steps in report writing. 5.
- A researcher claims that black horses are on average more than 30 horses, which average 1100 lbs. What is the 6.

SECTION - C

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

- 7. Explain in detail the steps involved in the research process.
- 8. Discuss in detail methods of data collection.
- Define research design, explain the various types of research design. 9.
- 10. What is research report writing? Explain the format of research report.
- 11. Duracell manufactures batteries that the CEO claims will last an average of 300 hours under normal use. A researcher randomly selected 20 batteries from the production line and tested these batteries. The tested batteries had a mean life span of 270 hours with a S.D of 50 hours. Do we have enough evidence to suggest the claim of average lifetime of 300 hours is false?

M.Com. Degree Examination, May/June 2018 Second Semester

COMMERCE

Paper 2.3 - International Accounting

Time: 3 Hours] [Max. Marks: 80

Instructions: Answer all sections

SECTION - A

- 1. Answer all the following questions in one or two sentences, each carries 2 marks: (10 × 2 = 20)
 - (a) Define Harmonization
 - (b) What is 'Minority Interest' in the consolidated balance sheet?
 - (c) Give the meaning of international accounting.
 - (d) What are the methods of foreign currency translation?
 - (e) What is financial statement analysis?
 - (f) What do you mean by segment reporting?
 - (g) What is transfer pricing?
 - (h) Explain cost-based transfer pricing.
 - (i) Give the meaning of line-by-line consolidation.
 - (i) What is OECD and ASEAN federation of accountants?

SECTION - B

Answer any three of the following questions, each carries 5 marks: $(3 \times 5 = 15)$

- 2. Explain the scope of international accounting with suitable example.
- What is foreign currency translation? State the case issues involved in this.

Creditors

Payables

Mohan India Ltd., acquired 80% of the equity share capital of Khan & Co.

Dubai on 1.4.2016. The balance sheet of Rs. 92,000.

Dubai on 1.4.2016 for a consideration of Rs. 92,000. 1.4.2016. The balance complete two comp. 1st April 2016 for a consideration of Rs. 92,000.

Liabilities Equity share of Rs. 10 each Reserves Creditors Payables	7,00,	000	Investigation Debt	Assets I & Building t & Machinery stment in Khan & Co. tors rivables	Rs. 2,00,000 2,00,000 92,000 95,000 1,13,000 7,00,000
	K	han 8	_в Co.	Assets	
		R	S .		Rs.
Liabilities	1.	1.00,	000	Land & Building	1,00,000
Equity share of Rs. 10 eac	. 000	-,		Plant & Machinery	75,000
Reserves (including Rs. 10	,000	50	000	Debtors	50,000
as on 1.4.2011)			000	Receivables	25,000
O ditama		ω,	000		-0,000

You are required to prepare a consolidated B/S as it would appear under gross or line by line approach.

40,000

2,50,000

2,50,000

System India Ltd., produced goods with 20,000 ¥ from informatics of Japan on 25.1.2015 on a two months turn on 30.1.2015. System India Ltd. purchased goods worth Rs. 15,000 USD on a 3 month term from Robinson Ltd., of the USA the exchange rate of 1 ¥ & \$ 1 were as follows:

You are required to record the above transaction in the books of System India Ltd., under dual transaction. Assume that System India closes its account



 Following is the abstract of the financial statements of INK International Co., for the year ended 2000, 2001, 2002, 2003, 2004 and 2005.

			-			(₹ '000)	
Year	2000	2001	2002	2003	2004	2005	
Sales	280	308	322	350	378	420	
EBIT	120	126	150	180	198	204	
Debt	150	150	195	240	255	270	
Equity	110	121	132	143	165	165	
Fixed Assets	200	204	250	240	350	380	

You are required to make a trend (horizontal) analysis of the performance of INK Co. taking year 2000 as the base.

SECTION - C

Answer any three of the following questions, each carries 15 marks:

 $(3 \times 15 = 45)$

- Briefly explain segment reporting and its classifications. State the disclosure requirements as contained in IAS 14.
- 8. Explain the techniques of transfer pricing with examples. With their relative merits and demerits.
- The following balance sheet related to ABC Ltd., of France and Indian subsidiary as on 31.3.2011:

Rs.	Assets	Rs.	
8,000	Land & Building	6 000	
12,000		1	
20,000			
14,000		A-4.	
6,000	Debtor		
retail .	Cash	5,000	
60,000	15.4	60,000	11201
	12,000 20,000 14,000 6,000	8,000 Land & Building 12,000 Plant & Machinery 20,000 Long term investments 14,000 Inventory at market price 6,000 Debtor Cash	8,000 Land & Building 6,000 12,000 Plant & Machinery 14,000 20,000 Long term investments 8,000 14,000 Inventory at market price 15,000 6,000 Debtor 12,000 Cash 5,000

Assuming that the historical rate of 1 € Rs. 9.55 and the current rate is Rs. 9.90 translates the above balance sheet as it would appear under the

- (a) Current rate
- (b) Current and non current rate
- (c) Monetary and non monetary rate
- (d) Temporal method of translations.

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10. XYZ Co. Ltd., is the manufacturer of a certain electronic product.

10. XYZ Co. Ltd., is the manufacturer of a certain electronic product.

10. XYZ Co. Ltd., is the manufacturer of a certain electronic product.

10. XYZ Co. Ltd., is the manufacturer of a certain electronic product. XYZ Co. Ltd., is the manufacturer of D3. Output of D1 is transferred by company has three division D1, D2 and D3. Output of D1 is transferred by company has three division further processing and assembling before the base customer as final product.

XYZ Co. Ltd., is the D1, D2 and D3 and assembling before they and that of D2 to D3 for further processing and product. and that of D2 to D3 for the customer as final product, passed on to the hands of the customer as final product. and that of D2 to the hands of the cost per unit of the product for D1 passed on to the hands of the variable cost per unit of the product for D1 passed on to the hands of the cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports that variable cost per unit of the product for D1. The company reports the per unit of the product for D1. The company reports the per unit of the product for D1. The company reports that variable cost per unit of the The company reports that variable cost per cost The company reports that and Rs. 100, 100 and Rs. 10,000 respectively to D3 are Rs. 300, Rs. 20,000, Rs. 400 for division D1. If the total out three divisions are Rs. 20,000 units Which are sold to the D3 are Rs. 300, Rs. 20,000, Rs. 400 for division D1. If the total output three divisions are Rs. 20,000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units Which are sold to the custom product variable cost per unit is 1000 units which are sold to the custom product variable cost per unit is 1000 units which are sold to the custom product variable cost per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000 units which are sold to the custom per unit is 1000

three divisions are Rs. unit is Rs. 400 to the country of the divisions are Rs. 400 to the country of the company for a certain period is 1000 units Which are sold to the custom product variable cost period is 1000 units Which are sold to the custom product variable cost period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units Which are sold to the custom the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the company for a certain period is 1000 units which are sold to the certain period is 1000 units which are sold to the certain period is 1000 units which are sold to the certain period is 1000 u product variable cost period is 1000 decides to charge its transfer to the company for a certain period is 1000 decides to charge its transfer to the company for a certain period is 1000 decides to charge its transfer to the companies at Rs. 1,400 per unit, and if division D1 at cost plus 110%. What is the companies of D2 to D3 at cost plus 110%. at Rs. 1,400 per unit, and if division D1 at cost plus 110%. What is the companies to D2 cost plus 120% and D2 to D3 at cost plus 120% and D3 D3 at cost plus 120% at cost profit and the profits of its divisions?

11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., of Japan 11. Jayco India Ltd., acquired 75% of the equity shares of Surya Ltd., acquired 75% of t Jayco India Ltd., acquired 75% of the equation of Rs. 95,000. The balance sheet of the large April 2010 for a consideration were as follows: companies as on 31st March 2011 were as follows:

Liabilities Equity capital (share of Rs. 10 each Reserve & Surpluses Profit Term loan	320 120	Assets Gross block less depreciation Investments in Surya Ltd. Inventory Receivables	(₹ '0(R 12 1 1 2
Payables Outstanding expenses	50	n de de la companya d La companya de la companya del companya de la companya del companya de la companya del companya de la companya del companya de la comp	
Su	1620 urya Ltd.		16
Liabilities	R	Assets	

Liabilities	Rs.	Assets	Rs.
Equity capital (share of Rs. 10 each)		Gross block less depreciation	0.50
Reserve & Surplus (including Rs. 20,000		Receivables	140
as on 1.4.2010)	150		
Payables	150	and the party of the state of t	

You are required to prepare the consolidated balance sheet for the group

400

400



M.Com. Degree Examination, May/June 2018

Second Semester

Commerce

Paper 2.4 - Entrepreneurship Development

Time: 3 Hours]

[Max. Marks: 80

Instructions : Answer all sections

SECTION - A

1. Answer all the questions, each carries 2 marks.

 $(10 \times 2 = 20)$

- (a) Define the term entrepreneur.
- (b) Expand NI-MSME and NIESBUD.
- (c) What are the characteristics of an entrepreneur?
- (d) What do you understand by business environment?
- (e) Why are corporate managers not usually entrepreneurs?
- (f) Define EDP.
- (g) What are the external motivating factors including entrepreneurs?
- (h) What are the types of entrepreneur?
- (i) What do you understand by exit strategy?
- (j) Define business plan.

SECTION - B

Answer any three questions. Each question carries 5 marks.

 $(3\times 5=15)$

- 2. Discuss the various types of entrepreneurs.
- 3. Illustrate the characteristics of any of a successful entrepreneur you know.
- 4. Mention the objectives of NIESBUD.
- 5. Discuss the various theories of entrepreneurship.
- What do you mean by EDP? Describe the role and relevance of EDP for a country like India.

SECTION - C

Answer any three questions. Each question carries 15 marks. Answer any three questions and technological factors that affect

- 7. entrepreneurial growth. What are the major problems faced by Indian entrepreneurs? Elucidate,
- What are the major P 8.
- 9.
- 10. Explain the role of women entrepreneurs in the economic development of nation.
- 11. Define EDP, what are its objectives.



M.Com. Degree Examination, May/June 2018

Second Semester

COMMERCE

Paper 2.5 - Investment Management (SAPM)

Time: 3 Hours]

[Max. Marks: 80

Instructions: Answer all sections.

SECTION - A

1. Answer all the questions, each carries 2 marks.

 $(10 \times 2 = 20)$

- (a) Write any 4 characteristics of investment.
- (b) Define put option.
- (c) What is diversification of port folio?
- (d) Distinguish between systematic and unsystematic risk.
- (e) What is BETA?
- (f) Expand BSE, NSE & OTCEI.
- (g) What is intrinsic value?
- (h) What do you mean by currency swaps?
- (i) Define investment.
- (j) What is capital asset pricing model?

SECTION - B

Answer any three questions. Each question carries 5 marks.

 $(3\times 5=15)$

- 2. Write a note on security market line.
- Distinguish between investment and speculation.

The company ABC's next year dividend per share is expected to be Ra The company ABC's next year dividend to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per solution of the company ABC's next year expected to grow at a rate of 10% per solution of the company ABC's next year expected to grow at a rate of 10% per solution of the company ABC's next year expected to grow at a rate of 10% per solution of the company ABC's next year expected to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per solution of the company ABC's next years expected to grow at a rate of 10% per year. 55030 The company About years experience of per year, what should be its price its price is Rs. 75. prevailing market price is Rs. 75.

- Write a brief note on derivatives. 5.
- Write a brief flote

 Consider a debenture of Rs. 100 (value at par), bond that carries a couple half yearly and has a maturity period of 6 to 100 for 6 to 100 fo Consider a debenture of Rs. 100 (value) and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half yearly and has a maturity period of 6 years rate of 14% interest payable half years rate of 14% interest payabl rate of 14% interest payable half years rate of 14% interest payable half years and your required rate of return for his bond is 8% for 6 months. Find the 6. value of bond.

SECTION - C

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

- Explain the channels of investments. 7.
- What is portfolio management? 8.
- Following are the price and other details of 3 stocks namely A, B & C for the 9. year 2011. Calculate total return.

		Ending Price
Beginning Price	Dividend Paid	Enum Trice
	3.40	34
72	4.70	69
140	4.80	146
	30	72 4.70

10. A research study has stated that the rate of return of Abhithar Co. due to capital appreciation and dividend after making adjustment for the outflow of income is 16.27% for the period of 2011-12. Let us assume that the return would continue to grow at this rate for another 4 years. The recent dividend paid by the company to its stake holder is Rs. 4 and EPS on 10/12 is Rs. 35 & P/E is 4.8. If an investor wants to buy and hold the Abhithar Co. stock for another 4 years, what would be the ideal price if his required rate of return is 20%? The price is Rs. 167 on 14/10/2012.



11. The financial analysis analysing two alternatives stock Y and stock Z, the estimated rates of return and their chances of occurrence for nest year are given below:

Probabilit	Return	
Occurrence	N	
0.20	22	ñ
0.60	14	15
0.20	4	25

- (a) Determine expected rates of return, variance and standard deviation of Y
 & Z.
- (b) Is Y comparatively risks less?
- (c) If the financial analyst wishes to invest half in 'Z' and half in 'Y'. Would it reduces the risk? Explain.



M.Com. II Semester Degree Examination, June 2017 2.3: INTERNATIONAL ACCOUNTING

Time: 3 Hours

Max. Marks: 80

Instruction: Answer all the Sections.

SECTION - A

1. Answer the following questions in one or two sentences each:

 $(10 \times 2 = 20)$

- a) What are the methods for translation of Balance Sheet?
- b) Write the meaning of forward exchange contract.
- c) Give the core issues involved in foreign currency translation.
- d) What is International Accounting?
- e) Define IAS 27 and Consolidation.
- f) What is transfer pricing?
- g) Expand:
 - a) IASC
 - b) IFAC.
- h) What do you mean by segment reporting?
- i) Why solvency ratio is calculated?
- j) Define foreign financial statement analysis.

SECTION-B

Answer any three of the following questions. Each carries 5 marks.

 $(3 \times 5 = 15)$

- 2. What are the methods of foreign currency translation?
- 3. Give a brief note on transfer pricing. Why is transfer pricing necessary?

4. System India Ltd. procured goods worth 20000 ¥ from Informatics Ltd. of Japan

4. System India Ltd. procured goods worth 20000 ¥ from Informatics Ltd. of Japan

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9. System India Ltd. procured goods worth 20000 ¥ from Informatics Ltd. of Japan

9. System India Ltd. procured goods worth 2000 30-01-2011, Systems India Ltd. of Japan on 25-01-2011 on a two months term. On 30-01-2011, Systems India Ltd. of Japan on 25-01-2011 on a two months term. On 30-01-2011, Systems India Ltd. of Japan on 25-01-2011 on a two months term. On 30-01-2011, Systems India Ltd. of Japan on 25-01-2011 on a two months term. System India Ltd. procurs months term. On a 3 months term from Robinson Ltd. of 25-01-2011 on a two months term. On a 3 months term from Robinson Ltd. of purchased goods worth 15000 USD on a 3 months term from Robinson Ltd. of purchased goods worth 15000 USD on a 3 months term from Robinson Ltd. of the USA. The exchange rate of 1 \pm and 1 \pm were as follows:

Anna P

the USA. The	BAOTTE O	1\$=₹ 44.50
25-01-2011	1¥ =₹ 18.00	1\$=₹44.60
30-01-2011	1¥ =₹ 18.20	1\$=₹44.75
25-03-2011	1¥ =₹ 18.35	1\$ =₹ 44.85
31-03-2011	1¥ =₹ 18.50	
30-04-2011	1¥ =₹ 18.60	1\$ =₹ 44.95

You are required to record the above transactions in the books of System India Ltd. under single transaction approach.

- 5. What are the needs and difficulties faced by International Accounting?
- 6. Prepare a consolidated Balance Sheet under the prorata method from the two Prepare a consolidated Balance Sheets given below in respect of KNG Ltd. of India and its foreign subsidiary Reccon and Co. of Sri Lanka as on 31-3-2011.

KNG Ltd.

Liabilities	₹ Assets	•
Equity capital	Fixed assets	2,50,000
(shares of ₹ 10 each)	2,00,000 Investment in Re	ccon
Reserve and Surpluses	2,00,000 and Co. (9000 sh	ares) 1,10,000
Current liabilities	1,00,000 Current assets	1,40,000
	5,00,000	5,00,000
	Reccon & Ltd.	and second
Liabilities	₹ Assets	
Equity capital	Fixed assets	1,50,000
(shares of ₹ 10 each)	1,50,000 Current assets	60,000
Reserve and Surpluses	Materials in the second	dian's and in disper-
(as on 1-4-2010)	30,000	
Current liabilities	30,000	(Carlo la laterale)
THE TO G	2,10,000	2,10,000

MERMANA

SECTION - C

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

 $(3 \times 15 = 45)$

- 7. Explain the factors governing transfer pricing.
- 8. Write a note on International GAAP on segment reporting.
- 9. SDC Co. Ltd. has two divisions D₁ and D₂. The output of division D₁ passes through D₂ for further treatment and completion before they are finally sold to customers at ₹ 1,450 per unit.

The company reports that its product variable cost per unit (for D_1) has been ₹ 500 per unit whereas its process variable cost per unit has been ₹ 300 and ₹ 250 for D_1 and D_2 respectively, with a corresponding fixed costs of ₹ 30,000 and ₹ 45,000 for D_1 and D_2 .

If the total units produced by the company is 2000 and if Division D_1 decides to charge its transfers to D_2 at 25% above cost, what is the company's total profit and also the profits of its two divisions?

10. The following Balance Sheet relates to ABC Ltd. of Oman, an Indian subsidiary as on 31-03-2011:

Liabilities	Real	Assets	Real
Equity	1,28,000	Land and Buildings	66,000
Reserve and Surpluses	12,000	Plant and Machinery	44,000
Bonds	20,000	Long term investment	58,000
Debenture	14,000	Inventories at market price	35,000
Term loans	26,000	Debtors	12,000
Creditors	40,000	Cash	25,000
	2,40,000	62.00	2,40,000

Given that the historical rate was ₹ 19.50/Real and the current rate is ₹ 20.50, translate the Balance Sheet under the

- a) Current rate
- b) Current and non-current rate
- c) Monetary and non-monetary
- d) Temporal method of translation method.

Payables

Outstanding

80% of the Equity shares of YU Ltd. of Malaysia on the Equity shares of YU Ltd. of Malaysia on the two

11.	SME India Ltd. acquired 80 1" April, 2010 for a considera companies on 31" March, 20	sme India Ltd.
8.	Companies	* Assers

. 4	€ (₹	Gross blockless	
Liabilities Equity capital (shares of ₹ 5 each) General Reserves	6,00,000 2,20,000	depreciation Investments in YU Ltd. Inventory	10,75,000 1,05,000 1,65,000 1,35,000
Surpluses Profit	1,50,000 50,000	Receivables Bank	20,000
Term loan Payables	2,00,000 15,00,000		15,00,000

	YULto		the desired
Colodina - Barrella	₹	Assets	A. 1. 487 (\$
Liabilities	Same A	Gross blockless	1 May 1
Equity capital		depreciation	3,60,000
(shares of ₹ 5 each)	1,00,000	Receivables	1,40,000
General Reserves	1,50,000		50,000
Surpluses (including	1, 46, 65, 7	Cash	50,000
₹60,000 as on 1-4-2010)	1,00,000		THE STATE OF

1,20,000

5,50,000

80,000

You are required to prepare the consolidated Balance Sheet for the group under a method of consolidation that you feel the most appropriate.

5,50,000



M.Com. II Semester Degree Examination, June 2017 Paper – 2.1 : STRATEGIC MANAGEMENT

Time: 3 Hours

Max, Marks : 80

THE REPORT OF STREET, STREET,

SECTION - A

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

(2×10=20)

- a) What is strategic Management?
- b) What do you mean by Poison pills?
- c) What is Bear Hug?
- d) Explain Road Romeo Approach in strategic management.
- e) What are problem children?
- f) State the five forces of Porter's model of competition.
- g) What do you mean by golden parachute?
- h) Why and how a company goes for Turnaround strategies?
- i) What is forward integration and illustrate?
- j) What is white knight?

SECTION-B

Answer any 3 of the following questions. Each question carries 5 marks.

(3x5=15)

- Explain ETOP.
- 3. Describe generic strategies.
- 4. Write a brief note on Acquisition.
- 5. Explain the various Attack and defence strategies.
- 6. Describe core competencies.

SECTION-C

Answer any 3 of the questions. Each question carries 15 marks.

(3×15=45)

- 7. Explain Grand strategies with appropriate illustrations. 7. Explain Grand strategies with the characteristics and strategic options 8. What is Fragmented Industry? Explain the characteristics and strategic options
- available under fragmented Industry.
- 9. Discuss Porter's five force model by taking example of any industry of your choice.
- 10. Explain Corporate portfolio analysis.
- 11. Define vision and mission. Bring out the components and features of a g_{000} SECON SUPPLEMENT A ROSE mission statement.



M.Com. II Semester Degree Examination, June 2017 Paper – 2.2 : BUSINESS RESEARCH METHODS

rime: 3 Hours

Max. Marks: 80

Instruction: Answer all the Sections.

SECTION - A

1. Answer all of the following:

 $(10 \times 2 = 20)$

- a) Define research design.
- b) How do you define research problem?
- c) What is exploratory research?
- d) What is null and alternative hypothesis?
- e) What do you mean by formal design?
- f) Define tabulation.
- g) What is non-parametric test?
- h) Give the example of data interpretation.
- i) Define report writing.
- j) What is data presentation?

SECTION - B

Answer any three of the following:

(3x5=15)

- Explain the need of research design.
- 3. What are the types of research? Explain.
- Write the difference between primary data and secondary data.
- 5. Explain the stages of data presentation.
- 6. A die is thrown 132 times with the following results:

No. turned up:

1

3

4

. (

Frequency:

16

20

25

4 2

28

Test the hypothesis that the die is unbiased.

P.T.O.

SECTION-C

(3×15≈4

Answer any three of the following:

- Briefly explain the purpose of research.
- 8. Explain the process of data interpretation and guidelines of data interpretation.
- 9. What are the techniques of the exploratory research design? Explain.
- 10. What is sampling? What are the types of sampling? Explain.
- 11. The following data show weekly production for ten employees before change (X,) and after change (X2) in the production technique.

and and		
Employees	Weekly Pro	duction
	Before change (X ₁)	After Change (X ₂)
, a 1	24	26 chalte mestarios histori
2	26	netter 26, 1976 special autoritiste and
3	20	22 Photographic Stab was well
4	21	22
5	23	24
6	30	30 gaive to artic sort when
7	32	32 seb none sent in harm all cells.
8	25	26 Industry to be up to the second
9	23	of water and heaven a attraction of the
10	23	no leineació, stata la ve interenvir 9º. 25
	- Table Her Street	World out his period of branching the full of

Test whether there is any significant change in average production due to the changes in the production technique.



M.Com. II Semester Degree Examination, June 2017 2.4: ENTREPRENEURSHIP DEVELOPMENT

Time: 3 Hours

Max. Marks: 80

Instruction : Answer all the Sections.

SECTION - A

Answer all the questions, each carries two marks.

(10×2=20)

- a) Define the term entrepreneur.
- b) What are the external motivating factors inducing entrepreneurs?
- c) Expand: NI MSME and NIESBUD.
- d) State any four types of an entrepreneur.
- e) What do you understand by Business Environment?
- f) Why are corporate managers not usually entrepreneurs?
- g) What is seed capital?
- h) What do you mean by EDP?
- i) Define business plan.
- i) What do you understand by exit strategy?

SECTION-B

Answer any three questions, each carries five marks.

(3x5=15)

- 2. What are the barriers to entrepreneurship?
- 3. Mention the objectives of NIESBUD.
- 4. What is EDI ? Describe the aims of EDI.
- 5. Discuss the various types of entrepreneurs.
- 6. Illustrate the characteristics of any of a successful entrepreneur you know.

SECTION - C

Answer any three questions, each carries fifteen marks.

(3×15=45

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- 7. Will you agree that entrepreneurs are born not made? Discuss with example.
- 8. Explain the role of women entrepreneurs in the economic development of a nation.
- 9. Explain the cultural, social, economic and technological factors that affects entrepreneurial growth.
- 10. What do you mean by EDP ? Describe the role and relevance of EDP for a country like India.
- 11. What are the major problems faced by Indian entrepreneurs? Elucidate.

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M.Com. II Semester Degree Examination, June 2017 Paper – 2.5: INVESTMENT MANAGEMENT (SAPM)

Bee: 3 Hours

Max. Marks: 80

Instruction : Answer all the Sections.

SECTION - A

Answer all of the following questions. Each carries two marks: (10

(10×2=20)

- a) What is meant by new issue market?
- b) What do you mean by fundamental analysis?
- c) What is margin trading?
- d) Define speculation.
- e) What do you mean by Book Building?
- f) Define risk.
- g) Define financial derivatives.
- h) State any two characteristics of equity shares.
- i) Explain the concept of insider trading.
- i) Explain two objectives of portfolio evaluation.

SECTION - B

Answer any three of the following questions. Each carries five marks: (3x5=15)

- 2. Distinguish between investment and speculation.
- 3. Describe the functions of stock exchange.

P.T.O.

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4. Calculate the expected return and the standard deviation of returns for a stock having the following probability distribution.

Probable	occurrence
returns (%)	0.05
- 24	0.15
– 10	0.15
0	0.20
12	0.20
18	0.15
22	0.10
30	0.10

- 5. Security 'J' has a beta of 0.75 while security 'K' has a beta of 1.45. Calculate Security 'J' has a beta of 0.75 write securities, assuming that the risk free rate is 5 per the expected return for these securities, assuming that the risk free rate is 5 per cent cent and the expected return of the market is 14 per cent.
- 6. A bond of face value Rs. 1,000 was issued five years ago at a coupon rate of A bond of face value Hs. 1,000 was lovely period of 10 years and as of today. therefore, five more years are left for final repayment at par. If the current market interest rate is 14 per cent, determine the present value of bond.

SECTION - C

Answer any three of the following questions. Each carries fifteen marks: (3x15

- 7. Describe briefly the investment avenues available to investors.
- Define risk. Explain different types of risk.
- 9. The following data gives the market return and the Sun Company scrip's return for a particular period.

Index	return (Rm)	Scrip return (Ri
	0.50	0.30
	0.60	0.60
	0.50	0.40
	0.60	0.50



0.80		0.60
0.50		0.30
0.80		0.70
0.40	9	0.50
0.70		0.60

- a) What is the beta value of the Sun Company scrip?
- b) If the market return is 2, what would be the scrip return?
- O. A company paid dividends amounting to Rs. 0.75 per share during the last year. The company is expected to pay Rs. 2 per share during the next year. Investors forecast a dividend of Rs. 3 per share in the year after that. Thereafter, it is expected that dividends will grow at 10 per cent per year into an indefinite future. Would you buy/sell the share if the current price of the share is Rs. 54? Investor's required rate of return is 15 per cent.
- Consider a portfolio of four securities with the following characteristics :

Security	Weights	$\alpha_{\mathbf{i}}$	βι	Residual variance $\left(\sigma_{ei}^2\right)$
× 1 v 3	0.2	2.0	1.2	320
2	0.3	1.7	0.8	450
3	0.1	- 0.8	1.6	270
4 .	0.4	1.2	1.3	180

Calculate the return and risk of the portfolio under single index model, if the return on market index is 16.4 per cent and the standard deviation of return on market index is 14 per cent.



M.A. II Semester Degree Examination, June 2017 WOMEN'S STUDIES Paper - W.S-2.5 : Women's Health

Time: 3 Hours

Max. Marks: 80

Instruction: i) All Parts are compulsory.

ii) All answer in Kannada or in English.

PART-A

ಭಾಗ – ಎ

Answer any four of the following.

 $(4 \times 12 = 48)$

ಕೆಳಗಿನ ನಾಲ್ಕು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

- Critically evaluate women's health in India.
 ಭಾರತದಲ್ಲಿ ಮಹಿಳಾ ಆರೋಗ್ಯವನ್ನು ಕುರಿತು ವಿಮರ್ಶಾ ತೃಕವಾಗಿ ವಿಶ್ಲೇಷಿಸಿ.
- 2. Define health. Write female anatomy and explain its functions. ಆರೋಗ್ಯವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿ. ಸ್ತ್ರೀ ದೇಹದ ಅಂಗ ರಚನೆಯನ್ನು ರಚಿಸಿ ಮತ್ತು ಅದರ ಕಾರ್ಯಗಳನ್ನು ವಿವರಿಸಿ.
- 3. Discuss the factors which influence on the women's mental health. ಮಹಿಳೆಯರ ಮಾನಸಿಕ ಆರೋಗ್ಯದ ಮೇಲೆ ಪ್ರಭಾವ ಬೀರುವ ಅಂಶಗಳನ್ನು ಚರ್ಚಿಸಿ.
- 4. Discuss reproductive problems of women. ಮಹಿಳೆಯರ ಸಂತಾನೋತ್ಪತ್ತಿ ಸಮಸ್ಯೆ ಗಳನ್ನು ಚರ್ಚಿಸಿ.
- 5. Explain STD's and discuss the effects of STD's on women's reproductive health. ಲೈಂಗಿಕತೆಯ ಮೂಲಕ ಹರಡುವ ರೋಗಗಳನ್ನು ವಿವರಿಸಿ ಮತ್ತು ಮಹಿಳೆಯರ ಸಂತಾನೋತ್ಪತ್ತಿ ಆರೋಗ್ಯದ ಮೇಲೆ ಲೈಂಗಿಕತೆಯಿಂದ ಹರಡುವ ರೋಗಗಳು ಉಂಟು ಮಾಡುವ ಪರಿಣಾಮಗಳನ್ನು ಚರ್ಚಿಸಿ.
- 6. Discuss the effects of contraceptives on women's health. ಮಹಿಳೆಯರ ಆರೋಗ್ಯದ ಮೇಲೆ ಗರ್ಭನಿರೋಧಕಗಳು ಉಂಟು ಮಾಡುವ ಪರಿಣಾಮಗಳನ್ನು ಚರ್ಚಿಸಿ.

PART-B ಭಾಗ - ಬಿ

Answer any two using internal choice.

ಒಳ ಆಯ್ಕೆಗಳನ್ನು ಬಳಸಿ ಎರಡಕ್ಕೆ ಉತ್ತರಿಸಿ.

7. a) Discuss beauty myth and women's health. ಸೌಂದರ್ಯ ಮಿತ್ ಮತ್ತು ಮಹಿಳಾ ಆರೋಗ್ಯ ಕುರಿತು ಚರ್ಚಿಸಿ.

- b) Explain socio-cultural determinants of women's sexuality. — Aprian i Socio-culturai delen ini aria ಪ್ರತಿಕ್ಕೆ ಸಾಂಸ್ಕೃತಿಕ ನಿರ್ಧಾರಕಗಳನ್ನು ವಿವರಿಸ್ತಿ ಮಹಿಳೆಯರ ಲೈಂಗಿಕತೆಯನ್ನು ನಿರ್ಧರಿಸುವ ಸಾಮಾಜಿಕ, ಸಾಂಸ್ಕೃತಿಕ ನಿರ್ಧಾರಕಗಳನ್ನು ವಿವರಿಸ್ತಿ
- 8. a) Explain reproductive rights. ಸಂತಾನೋತ್ಪತ್ತಿ ಹಕ್ಕುಗಳನ್ನು ವಿವರಿಸಿ. OR/ಅಥವಾ
 - b) Analyse causes of female feticide in India. ಭಾರತದಲ್ಲಿ ಹೆಣ್ಣು ಭ್ರೂಣ ಹತ್ಯೆಗಿರುವ ಕಾರಣಗಳನ್ನು ವಿಶ್ಲೇಷಿಸಿ.

PART-C ಭಾಗ – ಸಿ

Write short note on any four. ನಾಲ್ಕಕ್ಕೆ ಟಿಪ್ಪಣೆ ಬರೆಯಿರಿ.

- 9. a) Eating disorder ಆಹಾರ ಸೇವನೆಯ ಅಸಮರ್ಪಕತೆ
 - b) HIV and women ಎಚ್ಐವಿ ಮತ್ತು ಮಹಿಳೆ
 - c) Maternal mortality ತಾಯಂದಿರ ಮರಣ
 - d) Life expectancy ನಿರೀಕ್ಷಿತ ಜೀವನಾವಧಿ
 - e) Menopause ಋತು ಬಂಧ
 - f) Delivery. ಹೆರಿಗೆ.

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M.Com. II Semester Degree Examination, September/October - 2022 COMMERCE

Investment Management

Paper : S 2.5

Time: 3 Hours

Maximum Marks: 70

Instructions to Candidates:

Answer all the Sections

SECTION - A

Answer all the questions, each carries two marks

 $(5 \times 2 = 10)$

- 1. a) What is investment?
 - b) What is BSE?
 - c) Define Systematic risk
 - d) Expand OTCEI and SEBI
 - e) What is option market?

SECTION-B

Answer any Three questions and each carries 5 marks

 $(3 \times 5 = 15)$

- 2. Explain the objectives of investment.
- 3. Write a note on NSE.
- 4. Difference between CAPM model and APT
- 5. Calculate the present value of share from the following data
 - a) A company paid a dividend of Rs 3.70 in previous year.
 - b) Growth rate of return on dividend is 8%
 - c) Required rate of return on dividend at 12%
- 6. ABC Co. is set to pay Rs 1.45 dividend next year and the required rate of return is 9% What is the expected value of the stock?



SECTION-C

Answer any three questions each question carries fifteen marks

 $(3^{\times 1})$

- Explain briefly the CAPM Model.
- 8. Discuss the process of Portfolio Management
- Discuss the Markowitz Model.

The following are the rate of return and probabilities of two Securities A and B Sele security according to risk and return.

Security A		Security B		
Returns (%)	Probability	Returns (%)	Probability	
6	0.10	4	0.10	
7	0.25	6	0.20	
8	0.30	8	0.40	
9	0.25	10	0.20	
10	0.10	12	0.10	

- 11. Calculate current yield, yield to call (YTC) and yield to maturity (YTM) from the follow data
 - a) A face value of bond is Rs 100
 - b) Interest on bond is 14%
 - c) It matures at par in 15 years
 - d) It is redeemable (Callable) in 5 years
 - e) The call price of the bond in 5 years is Rs 114
 - f) It currently sells for Rs 105

Medical

M.Com. II Semester Degree Examination, September/October - 2022

COMMERCE

Corporate Accounting

Paper : H 2.3

Time: 3 Hours

Maximum Marks: 70

SECTION-A

This Section should contain one question containing five sub-questions and each sub-question carry 2 marks. $(5\times2=10)$

- a) Why is accounting being important for Financial Analysis?
 - b) What is meant by Financial Year as per Sec 2(41)?
 - c) What is the purpose of Statutory Audit?
 - d) What do you mean by Unrealized Profit?
 - e) What are Non-Convertible Debentures?

SECTION - B

This Section should contain five questions and candidates have to attempt any three questions and each question carrying 5 marks. (3×5=15)

- 2. Define Accounting? Explain the Objectives of Accounting.
- Anish Limited issued 30,000 equity shares of Rs. 100 each payable at Rs. 30 on application, Rs. 50 on allotment and Rs. 20 on 1st and final call. All money was duly received.

Record these transactions in the journal of the company.

- 4. What is meant by Creative Accounting? Explain its Methods.
- 5. How reserves on amalgamation are treated in accounting standard 14?
- 6. Explain the term 'Forfeiture of Shares' and give the accounting treatment on forfeiture.



SECTION - C

This Section should contain five questions and candidates have to attempt any the contain carrying 15 marks. questions and each question carrying 15 marks. (3×15-4)

- "Accounting principles are basic guidelines that provide standards for scientific accounting 7. practices and procedures." Discuss.
- What are Annual Reports? Briefly explain the contents to be included in the Annual Reports? 8.
- The following is the balance sheet of A Ltd. and B Ltd. as on 31st March. 2021: 9.

Liabilities	A Ltd	B Ltd	Assets	ALtd	BL
Share Capital			Goodwill	40,000	30,00
Equity share Capital of Rs. 1 each	6,00,000	4,00,000	Freehold Land	5,00,000	3,50,00
10% Debentures	1,50,000	perellor ex	Stock	4,80,000	2,90,00
	, _N × - 10		Bills		× 5,00
Sundry Creditors	6,60,000	5,76,000	Receivables	3,10,000	1,96,0
	e y fest	ki zis Litarya	Sundry		,,,
General Reserve	1,80,000	80,000	Debtors	1,20,000	1,16,0
Profit and Loss A/c	80,000	32,000	Cash at Bank	2,20,000	1,06,0
r King Trade (1)	16,70,000	10,88,000	Asia di Mara	16,70,000	10,88,0

A Ltd. and B Ltd. agreed to amalgamate and to form C Ltd. on the following consideration:

- A Ltd: The allotment of 6,00,000 Shares of Rs. 1 each and payment of Rs. 1,60,000 a) in cash and discharge of debentures at par.
- B Ltd: The allotment of Rs. 3,00,000 shares fully paid shares of Rs. 1 each and payment b) of Rs. 40,000 in cash,
- c) The new company makes the public issue 3,00,000 shares of Rs. 1 each. The formation expenses amounted to Rs. 4,000.

You are required to Prepare the accounts in the books of A Ltd. and B Ltd. Pass journal entries in the books of C Ltd.

10.

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10. The following information has been extracted from the trial balance of M/s Suddendar

Transport Corporat	Amount	Credit balances	Amount
Debit balances	50,000	Share Capital	3,37,500
Opening stock	2,500	Sundry Creditors	62,500
Rent and Taxes		Trade Payables	62,500
Plant and Equipmen	3,18,750	Long Term Loan	1,37,500
Freehold Land	4,375	Discount Received	1,875
Power Charges		10 To	1,87,500
Purchases	93,750	Sales	1,250
Sales return	3,125	Provision for bad debts	62,500
Telegram and Postag	The second secon	General reserves	02,300
Wages	5,625		
Salary	3,125		
Insurance	4,000		
Discount Allowed	1,250		
Repair and Renewals	2,500		
egal charges	875		
rade taxes	1,500		
ebtors	93,750		
vestment	81,250		
ad debts	2,500		
ade expenses	5,625		
ommission	1,562		
ansport expenses	1,538		
awings	25,025		
	8,53,125		8,53,125

MANAMATA

- Adjustments
- Depreciation charged on plant and machinery 5% and land and building 6% Depreciation charged on plant and Depreciation charged on plant and Interest on investments (4)

 Interest on drawing @ 6% interest on loan @5% and Interest on investments (4)

 Interest on drawing @ 6% interest on loan @5% and Interest on investments (4) a)
- b)
- Interest on drawing @ 070 Interest on doubtful debts on debtors 5%.

 Further bad debts Rs 3,125 and make provision for doubtful debts on debtors 5%. Further bad debts Rs 3,125 and many properties of the Post of the c)
- d)

You are required to make Profit and loss account and a Balance sheet on March 31.2001.

per Schedule III of the Companies 7cc. "What are the legal requirements." What are the legal requirements." Sections 128 to 138 deal with financial requirements. provided in section 129 of the companies Act 2013?

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M.Com. II Semester Degree Examination, September/October- 2022 COMMERCE

Business Research Methods

Paper : H 2.2

Time: 3 Hours

Maximum Marks: 70

SECTION - A

This section should contain one question containing five sub-questions and each sub-question carry 2 marks. $(5\times2=10)$

- a) Define the term Research.
 - b) What is the purpose of preparing Research Design?
 - c) What do you mean by Primary Data?
 - d) What do you mean by Data Processing?
 - e) State the significance of Report writing.

SECTION-B

This section should contain five questions and candidates have to attempt any three questions and each question carrying 5 marks. $(3\times5=15)$

- Explain the qualities of a Good Researcher.
- Write a brief note on Dependent Variable and Independent Variable.
- What is Questionnaire Design? Explain the techniques for designing Questionnaire.
- Explain the characteristics of a Good Sample.
- "Secondary data is second-hand information that's collected by third parties". Discuss.





SECTION-C

This section should contain five questions and candidates have to attempt any the contain five question carrying 15 marks. questions and each question carrying 15 marks.

- questions and each questions are supported by the property of 7.
- Briefly explain the steps in the formulation of a research problem. 8.
- "Processing of Data includes Editing, Coding, Classification and Tabulation". Explain
- "Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability sample, individuals are selected based on non-random criteria, in Under non-probability 9. "Under non-probability sample, individuals are selected and under non-probability sample, individuals are selected and included." Explain the various Techniques not every individual has a chance of being included." Explain the various Techniques 10. Non-Probability Sampling Methods.
- "A Comprehensive layout of the research report should comprise preliminary pages; main text; and the end matter". Elucidate.

M.Com. II Semester Degree Examination, September/October- 2022 COMMERCE

Managerial Economics

Paper : H 2.4

Time: 3 Hours

Maximum Marks: 70

SECTION -A

This section should contain one question containing FIVE sub-questions and each sub-question carry 2 marks. $(5\times2=10)$

- 1. a) Define Managerial Economics
 - b) State the Law of Variable Proportions.
 - c) What is monopoly Market?
 - d) What do you mean by the term Profit?
 - e) Define Business Cycle.

SECTION-B

This section should contain five questions and candidates have to attempt any three questions and each question carrying 5 marks. $(3\times5=15)$

- 2. Explain different degrees of Elasticity of Demand.
- 3. Analyze the economies of large-scale operation
- Explain the characteristics of Monopoly Market.
- Examine the different theories of Profit.

Assess the different methods of measuring national income.



SECTION-C

This section should contain FIVE questions and candidates have to attempt (3×15s) THREE questions and each question carrying 15 marks.

- What is managerial economics? Bring out its subject matter. 7.
- What are costs? Distinguish between different kinds of costs.
- Analyse how the perfectly competitive market is in equilibrium in both short run and long 8. 9.
- Define National Income and Explain different concepts of National Income 10.
- Examine the different phases of Business Cycles.



M.Com. II Semester Degree Examination, September/October- 2022 COMMERCE

Organizational Behaviour

Paper: H2.1

Time: 3 Hours

Maximum Marks: 70

SECTION - A

Answer All of the following questions each carries 2 marks.

 $(5 \times 2 = 10)$

- 1. a) Define Organizational Behaviour.
 - b) Define Morale
 - c) What do you mean by Leadership?
 - d) What is Organizational Effectiveness?
 - e) What is Power?

SECTION-B

Answer any Three from the following questions each carries 5 marks. $(3\times5=15)$

Explain Big Five Personality Theory.

Discuss the factors influencing Organizational Behaviour.

Describe the determinants of Organizational Effectiveness.

Explain the four basic principles of Quality Work Life.

Discuss the dimensions of Organizational Culture.



SECTION-C

Answer any three from the following questions each carries 15 marks. $(3\times15=4)$

- Explain the various Leadership Styles and their implications with appropriate examples 7.
- Discuss the various approaches to Quality work life and also explain pre-requisites for the successful Quality work Life Program. 8.
- Explain the characteristics and components of Organizational Culture. 9.
- Write a brief note on all of the following 10.
 - Job Stress a)
 - Power and Politics b)
 - Conflict Resolution Methods. c)
- What are the causes of Organizational Change and why do people in organization resist the change and what are the symptoms to resist the change? 11.



M.A. II Semester Degree Examination, September/October - 2022 WOMEN'S STUDIES (OE)

Women's Health Paper: W.S - 2.5

Time: 3 Hours

Instructions to Candidates:

Maximum Marks: 70

- 1. All the Parts are compulsory.
- 2. Answer all the questions in Kannada or English.

PART - A

ಭಾಗ – ಎ

Answer any five of the following.

(5×10=50)

ಕೆಳಗಿನ ಯಾವುದಾದರೂ **ಐದಕ್ಕೆ** ಉತ್ತರಿಸಿರಿ.

- 1. Briefly elaborate socio-cultural determinants of women's sexuality.

 ಮಹಿಳೆಯರ ಲೈಂಗಿಕತೆಯನ್ನು ನಿರ್ಧರಿಸುವ ಸಾಮಾಜಿಕ ಹಾಗೂ ಸಾಂಸ್ಕೃತಿಕ ನಿರ್ಧಾರಕಗಳನ್ನು ಸಂಕ್ಷೀಪ್ತವಾಗಿ ವಿವರಿಸಿರಿ.
- 2. What is Reproductive Health? Critically analyze the reproductive rights and choice of women in India.

ಪ್ರಜನನ ಆರೋಗ್ಯ ಎಂದರೇನು ? ಭಾರತದಲ್ಲಿ ಮಹಿಳೆಯರ ಪ್ರಜನನ ಹಕ್ಕುಗಳು ಮತ್ತು ಆಯ್ಕೆಯನ್ನು ವಿರ್ಮಾತ್ಮಕವಾಗಿ ವಿಶ್ಲೇಷಿಸಿರಿ.

- 3. Discuss about surrogate motherhood. ಬಾಡಿಗೆ ತಾಯನದ ಕುರಿತು ಚರ್ಚಿಸಿರಿ.
- 4. What is mental health? Discuss Hysteria and depression. ಮಾನಸಿಕ ಆರೋಗ್ಯ ಎಂದರೇನು ? ಹಿಸ್ಟೆರೀಯಾ ಮತ್ತು ಖಿನ್ನತೆಯನ್ನು ಚರ್ಚಿಸಿರಿ.
- 5. Explain the Impacts of sexual transmitted diseases on women's health. ಲೈಂಗಿಕತೆಯಿಂದ ಹರಡುವ ರೋಗಗಳು ಮಹಿಳೆಯರ ಆರೋಗ್ಯದ ಮೇಲೆ ಉಂಟುಮಾಡುವ ಪರಿಣಾಮಗಳನ್ನು ವಿವರಿಸಿರಿ.

- 6. Discuss the problems of pregnant women from feminist perspective. ಗರ್ಭಣ ಮಹಿಳೆಯರ ಸಮಸ್ಯೆಗಳನ್ನು ಸ್ತ್ರೀವಾದಿ ದೃಷ್ಟಿಕೋನದಿಂದ ಚರ್ಚಿಸಿರಿ.
- 7. Explain permanent and temporary contraceptives and discuss these effects on workship health.

health. ಶಾಶ್ವತ ಮತ್ತು ತಾತ್ಕಾಲಿಕ ಗರ್ಭನಿರೋಧಕಗಳನ್ನು ವಿವರಿಸಿ. ಮತ್ತು ಮಹಿಳೆಯರ ಆರೋಗ್ಯದ ಮೇಲ ಬೀರುವ ಪರಿಣಾಮಗಳನ್ನು ಚರ್ಚಿಸಿರಿ.

PART - B

ಭಾಗ - ಬಿ

Write notes on any four. ಯಾವುದಾದರೂ ನಾಲ್ಕಕ್ಕೆ ಟಿಪ್ಪಣೆ ಬರೆಯಿರಿ.

- 8. Menstrual problems ಮುಟ್ಟಿನ ಸಮಸ್ಯೆಗಳು
- 9. Anemia ರಕ್ಕಹೀನತೆ
- 10. National Health and Family Survey ರಾಷ್ಟ್ರೀಯ ಆರೋಗ್ಯ ಮತ್ತು ಕುಟುಂಬ ಸಮೀಕ್ಷೆ
- 11. Menopause ಮುಟ್ಟು ನಿಲ್ಲುವಿಕೆ (ಋತುಬಂಧ)
- 12. Beauty product industries & women's health ಸೌಂದರ್ಯ ಉತ್ಪನ್ನ ಉದ್ಯಮಗಳು ಮತ್ತು ಮಹಿಳಾ ಆರೋಗ್ಯ
- 13. Problems of sex workers ಲೈಂಗಿಕ ಕಾರ್ಯಕರ್ತರ ಸಮಸ್ಯೆಗಳು

(4×5=20