

M.Com. IV Semester Degree Examination, June 2017
4.1 : SERVICES MARKETING

Max. Marks : 80

Time : 3 Hours

Instruction : Answer all Sections.

SECTION – A

1. Answer all the sub-questions. Each question carries two marks. (2×10=20)
- Define Service.
 - What is zone of tolerance ?
 - What do you mean by sweat shops ?
 - What is wish image ?
 - State 4Is of services.
 - What is physical evidence ?
 - What is the formula for customer life time value ?
 - Explain service divergence.
 - Describe franchising.
 - What is critical incidence ?

SECTION – B

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

- Explain customer loyalty ladder and customer power scale.
- Describe service triangle.
- Bringout merits and demerits of franchising both from franchiser and franchisee's point of view.
- What is zone of tolerance ? Also explain the factors affecting zone of tolerance.
- Write a brief note on modified disconfirmation model.

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SECTION - C

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

(3x15)

7. Explain any 4 ps of service marketing mix, which p you feel important substantiate your point.
 8. Explain the service quality gap theory and also bringout the causes for these gaps and how they can be closed.
 9. Describe service flow with appropriate illustration by taking any service industry of your choice.
 10. Explain the steps involved in customer complaint handling by frontline employees and also discuss TARF model.
 11. Discuss the various strategies for dealing with 4Is.
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M.Com. IV Semester Degree Examination, June 2017
Paper – 4.2 : ACCOUNTING SOFTWARE PACKAGES

Max. Marks : 80

Time : 3 Hours

Instruction : Answer all the Sections.

SECTION – A

1. Answer the following sub-questions and **each** sub-question carries **two** marks : **(2×10=20)**
- Give the meaning of Accounting Software.
 - Write any 4 categories of functions in MS-Excel.
 - What do you mean by Special Order Pricing ?
 - What is a flexible budget ?
 - How is the "lack of security", a problem of accounting software package ?
 - What does budgeted income statement mean ?
 - What is a voucher ?
 - Provide the meaning of Cost Volume Profit Analysis.
 - What do you mean by function wizard ?
 - Describe any 4 date and time functions.

SECTION – B

Answer **any three** of the following questions and **each** carries **five** marks : **(5×3=15)**

- What do you mean by Make or Buy decision ? How do you take this decision ?
- Explain trial balance in an Accounting Software Package.
- What are the various features of MS-Excel ?
- How do you prepare production budget using spreadsheet ? Explain with example.
- Discuss the features of Accounting Software Package.



SECTION - C

Answer **any three** of the following questions and **each carries fifteen marks** : (15x3=45)

7. Give a detailed explanation on Cost Volume Profit Analysis in Computer Spreadsheet.
8. Discuss the various auditing tools of MS-Excel.
9. Explain in detail the creation of stock items in Accounting Software Package.
10. Elucidate the various problems of an Accounting Software Package.
11. Write the explanation on Stock Summary in Accounting Software Package.

M.Com. IV Semester Degree Examination, June 2017
Group – A and B 4.3 : CONTEMPORARY ISSUES IN ACCOUNTING

Time : 3 Hours

Max. Marks : 80

Instruction : Answer all the Sections.

SECTION – A

1. Answer the following sub-questions and each sub-question carries two marks. (2×10=20)

- Mention any 4 limitations of conventional financial statements.
- What is Inflation Accounting ?
- Give the meaning of identifiable and unidentifiable intangible assets with example.
- Define Human Resource Accounting.
- List out the objectives of Social Accounting.
- What do you mean by Variation Margin ?
- What is long position and short position ?
- What does operating Statement Approach mean ?
- What is meant by Creative accounting ?
- What are the objections against Human Resource Accounting ?

SECTION – B

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

2. The income statement of ABC Ltd. for the year ended 31-3-2016 is as under :

Particulars	Amount
Sales	9,50,000
Less : Cost of Goods sold	<u>5,10,000</u>
Operating income	4,40,000
Less : Expenses	<u>1,20,000</u>
	3,20,000
Less : Depreciation	<u>40,000</u>
Net income	2,80,000

Other relevant additional information are :

- i) The price index as on 31-3-2016 was 150.
- ii) Sales were made and expenses incurred when the price index was also 150.
- iii) Inventory was valued on FIFO basis.
- iv) Goods were purchased during the year in 3 lots of ₹ 2,50,000, ₹ 2,00,000 and ₹ 1,50,000 with prevailing price index of 120, 125 and 132 respectively.
- v) Closing inventory was ₹ 90,000. No opening inventory.
- vi) Fixed assets were acquired on 1-4-2015, when price index was 120.

Show how the adjusted income statement appears under CPP method.

3. Explain any five types of intangible assets.
4. What are the various approaches to report the social cost-benefit information?
5. Consider a long forward contract to purchase a share (Non-dividend paying) in 3 months. Assume that the current stock price is ₹ 100 and the 3 month risk free rate of interest is 6% per annum. Calculate the fair forward price of a 3 months contract. What strategy is to be adopted, if the 3 months forward price is ₹ 105.
6. From the following information of Steel India Ltd. for the year ended, 31-3-2008 prepare their Social Balance Sheet as on that date :
 - i) A specialist has valued their human assets at ₹ 828 lakhs.
 - ii) Their investments were classified as

	(Rs. in lakhs)			
	Residential	Hospital	School	Welfare
Buildings	17.00	1.00	1.40	0.80
Equipments	2.80	1.00	1.00	

- iii) Water, electricity and gas supply systems totalled ₹ 1 lakh.
- iv) Their Net owned funds were ₹ 26 lakhs.

SECTION - C

Answer any three of the following questions and each carries fifteen marks. (15×3=45)

7. Sunrise Ltd. commenced its business on 1-4-2016. 1,00,000 equity shares of ₹10 each at par and 12.5% debentures of aggregate value of ₹ 1,00,000 were issued and fully subscribed. The proceeds were utilised as under :

Machinery – ₹ 8,00,000 (estimated life 10 years, no scrap value). Goods purchased for re-sale at ₹ 200/unit – ₹ 3,00,000. The goods were entirely sold by 31-1-2017 at a profit of 40% on selling price collection from debtors outstanding on 31st March amounted to ₹ 30,000. Goods sold were replaced at a cost of ₹ 3,60,000, the number of units purchased being the same as before. A payment of ₹ 20,000 to a supplier was outstanding as on 31-3-2017. The replaced goods remained entirely in stock on 31-3-2017. Cost price per unit being ₹ 280. Replacement cost of machinery (SLM) was ₹ 10,00,000 on 31-3-2017.

Prepare the Income Statement and the Balance Sheet under Historical cost basis as well as current cost basis.

8. Explain the various approaches to valuation of Human Resource.
9. Mr. 'A' took a long position in a 3 month future contract for \$ 1,000 at a contract price of ₹ 46.75/dollar. The broker wanted 10% initial margin and 90% as maintenance margin of initial margin. The future price in the market for 12 days are as follows :

Days	Prices
1	46.84
2	46.98
3	46.12

4	46.25
5	47.41
6	47.24
7	47.28
8	47.25
9	47.12
10	46.90
11	47.05
12	47.00

Prepare margin account, assuming that any margin calls are honoured immediately.

10. Explain the various hedging techniques in detail.
11. Design a swap deal for "P" Company and "Q" Company, when they pay the following interest rates :

Company	Fixed	Floating
P	10.5%	PLR + 0.2%
Q	12.0%	PLR + 1%

Company P wants to borrow at floating interest rate while company Q wants to borrow at fixed rate. The companies are offered different rates because their credit worthiness is perceived to be different. Company P is offered lower rates in both the market, because it is perceived to have higher credit rating. Company Q has to pay higher interest rates in both the markets because of its lower credit rating.

Design an Interest Rate Swap to benefit the both.

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M.Com. IV Semester Degree Examination, June 2017

4.4 (Group 'B') : FINANCIAL DERIVATIVES AND RISK MANAGEMENT

Max. Marks : 80

Time : 3 Hours

Instruction : Answer all the Sections.

SECTION - A

1. Answer all the following sub-questions. Each carries two marks. (10x2=20)
- Define the term derivatives.
 - What is the contract size ?
 - Who is arbitrageurs ?
 - Who is trading member in the derivative market ?
 - Explain the term tick size.
 - What is future contract ?
 - Define the term call option.
 - What is option premium ?
 - What is margin ?
 - State any two assumptions of Black and Scholes model options pricing.

SECTION - B

Answer any three questions. Each question carries 5 marks. (3x5=15)

- Differentiate between the forward and future contracts.
- Who are the traders in the derivatives market ?
- Define the various terminologies used in future contract.
- Share of X Ltd. is currently available at Rs. 200. The risk free rate of interest 8% per annum compounded continuously. What should be the ideal contract price of one-month forward contract ?
- Consider the following data about calls on a share.

Option	Exercise Price	Stock Price	Call Option Price
1	70	72.50	7.75
2	75	72.50	2.50

Classify each of the above options and show their intrinsic values and time values.

P.T.O.

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SECTION - C

Answer any three questions. Each question carries 15 marks.

7. What are the factors that determine the option value? Explain.
8. Explain the term financial derivative. What are its important features? Explain with suitable examples.
9. What are different types of orders in the futures market? Explain with the help of suitable examples.
10. On December 15th, ABC Ltd. establishes a long position in 200 shares of TISCO on January 1st at a futures price of Rs. 600 per share. Initial margin for contract is Rs. 30,000 and maintenance margin is Rs. 20,000. Draw a table showing margin and marketing to market for ABC on 1st January with the following information. Assume that ABC Ltd. withdraws all gains and deposits all losses to maintain initial margin.

Date	Dec 15	16	17	18	19	21	22	23	24	25	27	31
Futures Prices	600	550	650	600	605	590	580	600	620	630	640	660

11. From the following data calculate the value of call and put options using Black and Scholes model:
Current price of the share Rs. 486
Exercise price Rs. 500
Time to expiration 65 days
Standard deviation 0.54
Continuously compounded rate of interest 9% p.a.
Dividend expected Nil

51773

M.A. IV Semester Degree Examination, June 2017
WOMEN'S STUDIES

W.S - 4.5 : Personality Development

Max. Marks : 40

Time : 2 Hours

Answer any five of the following.

ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ.

1. Discuss the factors influencing personality.

ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನಗೊಳಿಸುವ ಅಂಶಗಳನ್ನು ಚರ್ಚಿಸಿ.

2. Explain role of communication skills in personality development.

ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದಲ್ಲಿ ಸಂವಹನ ಕೌಶಲ್ಯದ ಪಾತ್ರವನ್ನು ವಿವರಿಸಿ.

3. Write a note on leadership qualities.

ನಾಯಕತ್ವದ ಗುಣಗಳನ್ನು ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

4. Discuss the importance of time management in personality development.

ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದಲ್ಲಿ ಸಮಯ ನಿರ್ವಹಣೆಯ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ಚರ್ಚಿಸಿ.

5. How to handling family related stress ? Explain.

ಕುಟುಂಬಕ್ಕೆ ಸಂಬಂಧಿಸಿದ ಒತ್ತಡಗಳನ್ನು ಹೇಗೆ ನಿರ್ವಹಿಸುತ್ತೀರಿ ? ವಿವರಿಸಿ.

6. Write a note on group discussion.

ಸಮೂಹ ಚರ್ಚೆ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

7. Discuss the capabilities of job analysis.

ಉದ್ಯೋಗ ವಿಶ್ಲೇಷಣೆಯ ಸಾಮರ್ಥ್ಯವನ್ನು ಚರ್ಚಿಸಿ.

P.T.O

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8. Write a note on any two of the following :

ಯಾವುದಾದರೂ ಎರಡಕ್ಕೆ ಲಘು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ :

a) Building self esteem.

ಆತ್ಮಾಭಿಮಾನ ವೃದ್ಧಿಸುವಿಕೆ.

b) Stress management.

ಒತ್ತಡ ನಿರ್ವಹಣೆ.

c) Body language.

ಆಂಗಿಕ ಸಂಜ್ಞೆ.

d) Job description.

ಉದ್ಯೋಗ ವಿವರಣೆ.



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

COMMERCE

Financial Derivative and Risk Management

Paper : S 4.5 (Group A)

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates: Answer all the Sections.

SECTION - A

Answer all the sub-questions, each carries two marks.

(5×2=10)

1. a) Define the term risk
- b) What is future contract?
- c) Define the delivery price.
- d) What do you mean by put option?
- e) What is lot size?

SECTION - B

Answer any Three questions and each carries 5 marks.

(3×5=15)

2. Explain in brief the different types of derivative contracts.
3. Differentiate between forward and future contracts.
4. Define the term margin and what are its different types?
5. The spot market price of a share is Rs 300. The risk free rate of interest is 10% p.a. What will the fair future price of the share after two months from now.
6. Calculate the value of future contract using the following data.

Spot value of index - 3500

Time to expiration - 76 days

Contract multiplier - 200

Risk free rate of return - 10% p.a.

[P.T.O.]



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SECTION -C

Answer any three questions and each question carries fifteen marks.

7. Define the term forward contracts and discuss the features of forward contract. (3×15=45)

8. Explain the various terminologies used in option contract

9. From the following data, determine for each option, the intrinsic value and time value.

Sr. No.	Option	Stock Price	Exercise Price	Premium
1	Put	27	24	3.975
2	Call	36	37.5	3.075
3	Call	80.625	78.75	6.3
4	Put	30.75	33.75	7.275

10. Calculate the forward price on 8 month contract on a share, expected pay no dividend during the period, which is available at Rs 150, given that the risk free rate of interest be 8% per annum compounded continuously.

11. Assuming that A. Company wants a floating rate, B. company desires a fixed rate, design a swap deal for A. Company and B. Company in such a way that it benefits both companies when they face the following term structures.

	Fixed rate	Floating rate
A. Company	10%	MIBOR + 25bp
B. Company	20%	MIBOR + 75bp

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(3×15=45)

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

Accounting Software Packages
Paper : H4.3

Maximum Marks : 70

Time : 3 Hours

SECTION - A

This Section Should contain one question containing five sub-questions and each sub-question carry 2 marks. (5×2=10)

1. a) What is meant by Computerized Accounting?
- b) How do you save the workbook in Excel?
- c) What do you mean by Future Value?
- d) What is Tally Vault in Tally ERP 9?
- e) What is meant by Data Encryption?

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. What are the advantages of Computerized Accounting System?
3. Explain the applications of Electronic Spreadsheets.
4. Explain the steps to be followed to calculate MIRR in Excel.
5. Briefly Explain the Inventory Features in Tally ERP 9.
6. Write a short note on the following Vouchers in Tally
 - a) F7
 - b) F8
 - c) F9

[P.T.O.]



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SECTION -C

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

(3×15=45)

7. Explain the different types of accounting software along with their advantages and limitations.
 8. Write a short note on the following Financial Functions:
 - a) PMT
 - b) PPMT
 - c) IPMT
 9. Briefly explain the Different categories available under MS Excel Functions
 10. Explain in detail the steps to create a company in Tally ERP 9.
 11. Briefly Explain the Security Problems associated When data on computers is not Secured.
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M.Com. IV Semester Degree Examination, September/October - 2022

COMMERCE

Corporate Law

Paper : H4.2

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer all the Sections.

SECTION - A

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

(5×2=10)

1. a) Define Company.
- b) What do you mean by member in relation to a company?
- c) What do you understand by charge?
- d) Give the meaning of statutory meeting.
- e) Who is an Auditor?

SECTION - B

Answer any Three from the following each question carries 5 marks. (3×5=15)

2. Elucidate the rules regarding allotment of shares.
3. Briefly explain the powers and duties of an auditor according to section 143(1) of companies Act, 2013.
4. Discuss the characteristic features of a company.
5. Discuss the duty to register charges as per section 77 of the Companies Act, 2013.
6. "The decisions taken at the general meeting shall be valid and binding only if the meeting itself has been properly called and conducted". Justify the statement with the prerequisites of a valid meeting.

[P.T.O.]



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SECTION - C

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

(3×15=45)

7. What do you mean by Dividend? Discuss the procedure involved in declaration and payment of final dividend.
 8. Explain the steps involved in formation of a company in detail.
 9. What do you mean by prospectus? What are the matters to be specified in prospectus?
 10. What is MOA? Discuss the contents of MOA and their alteration in detail.
 11. Explain the different types of meeting in detail.
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M.Com. IV Semester Degree Examination, September/October- 2022

COMMERCE

Business Ethics and Corporate Governance

Paper : H4.1

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer all Sections.

SECTION - A

Answer the following questions each carries 2 marks.

(5×2=10)

1. a) What is Ethics?
- b) What is Product Safety?
- c) Define Software Piracy
- d) What do you mean by new corporate governance?
- e) What do you understand by corporate social responsibility?

SECTION - B

Answer any Three of the following each carries 5 marks.

. (3×5=15)

2. Describe Ethics in business? Explain the types and codes of ethics.
3. What is marketing mix? Elaborate ethical issues in marketing management.
4. Define computer crime. Discuss how to prevent the computer crime?
5. What is corporate governance? Explain the strategies and techniques to sound corporate governance.
6. Discuss the importance and scope of corporate social responsibility.



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SECTION -C

Answer any Three of the following each carries 15 marks.

(3×15=45)

7. Discuss the ethical issues in human resource management.
 8. What is security threat? Explain the major issues relating to computer applications.
 9. Define ethical hiring Discuss:
 - a) Ethics and remuneration
 - b) Ethics in retrenchment
 - c) Equality of opportunity.
 10. What is marketing strategies? Explain ethical issues in marketing management.
 11. Briefly explain about principle of corporate governance. Give a note on Corporate governance issues as per New Companies Act, 2013.
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M.B.A IV Semester Degree Examination, September/October 2022

MANAGEMENT

Business Communication Skills

Paper : OE 4.7

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates:

Answer all the Sections.

SECTION - A

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

- a) Define Communication.
- b) What is business letter?
- c) What do you mean by letter of enquiry?
- d) What is listening?
- e) What do you understand by Appendix?

SECTION - B

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

2. Discuss the characteristics of communication.
3. Write a casual leave letter to your Head of the Department.
4. State the objectives of business status inquiry letter.
5. Describe the process of listening.
6. Illustrate the various types of reports.

[P.T.O.]

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SECTION - C

Answer any Three from the following questions each carries 15 marks. (3×15)

7. Examine the importance of Effective Communication.
 8. Explain the various parts of a Business Letter.
 9. Discuss the key active listening techniques.
 10. Examine the sections to be included in business report.
 11. Write a brief note on:
 - a) Time Management.
 - b) Memory Skills.
 - c) Examination Skills.
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M.Com. IV Semester Degree Examination, September - 2020

COMMERCE

Corporate Law

Paper : H 4.2

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates : Answer *all* the Sections.

SECTION - A

Answer all the sub questions. Each carries **Two** marks.

(5×2=10)

1. a) What is Sweat Equity?
- b) What is Dividend?
- c) What is the purpose of preparing Memorandum?
- d) Who is a Director?
- e) Expand MCA and DIR.

SECTION - B

Answer any **Three** questions. Each carries **Five** marks.

(3×5=15)

2. Explain the Duties and Liabilities of Promoters.
3. What are the legal requirements to be fulfilled to issue of Prospectus under the Company Act 2013?
4. Explain the Duties of Board of Directors.
5. Discuss the various types meeting which are held in company.
6. What is Debenture? Explain the types of Debentures.

[P.T.O.]

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SECTION - C

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

(3×15=45)

7. What is Dividend? Explain the procedure for **declaration and payment of Dividend.**
 8. What is Security? Discuss the kinds of **Securities.**
 9. Who is Auditors? Explain the procedure for **appointment of Auditors.**
 10. Discuss the procedure for transfer of **Securities.**
 11. Write a short note on :
 - a) **Bonus Shares.**
 - b) **MOA.**
 - c) **Types of Resolutions.**
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M.Com. IV Semester Degree Examination, September - 2020

COMMERCE

Accounting Software Packages

Paper : H : 4.3

Time : 3 Hours

Maximum Marks : 70

SECTION - A

1. Answer all Sub-questions and each sub-question carry 2 Marks: (5×2=10)

- a) What is meant by Front-end Interface?
- b) Distinguish between a 'ready-to-use' and 'tailored' accounting software.
- c) Write the shortcut keys for "CUT" and "COPY" in MS Excel.
- d) State the feature of Filter in Microsoft Excel.
- e) What is Debit Note in Tally ERP?

SECTION - B

Answer any Three questions and each question carrying 5 marks: (3×5=15)

2. Differentiate between Manual Accounting and Computerized Accounting.
3. Explain the factors to be taken into considerations before sourcing an accounting software.
4. Explain the salient Features of Microsoft Excel.
5. Explain the steps involved in the creation of Chart in Microsoft Excel.
6. Write a short note on the following Vouchers in Tally.
 - a) F5
 - b) F7
 - c) F8

[P.T.O.]

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SECTION - C

Answer any Three questions and each question carrying 15 marks: (3×15=45)

7. Describe the various types of accounting software along with their advantages and limitations.
 8. Write a short note on the following Financial Functions.
 - a) PV
 - b) PMT
 - c) SLN
 9. "Virus spreads itself infecting every user program there by destroying one of more user programs on the system". Explain.
 10. Explain the steps in preparation of Flexible Budget in MS Excel with a suitable Illustration.
 11. Briefly explain the problems associated with Computerized Accounting Software and also explain how to overcome with these problems.
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M.Com. IV Semester Degree Examination, September - 2020

COMMERCE

Business Ethics and Corporate Governance

Paper : H : 4.1

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. (5×2=10)

1. a) What are Values?
- b) Define Business ethics.
- c) What do you mean by moral standard?
- d) Define corporate social responsibility.
- e) What is utilitarianism?

SECTION - B

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

2. Explain importance of business ethics.
3. Briefly explain effects of threats from computer crime.
4. Explain the scope of corporate social responsibility.
5. Explain the fundamental Principles of corporate governance.
6. Differentiate between individualism and collectivism.

SECTION - C

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

7. Briefly explain the nature and goals of business ethics.
8. Explain the Indian model corporate governance and explain importance of corporate governance.
9. What do you mean by Corporate Social Responsibility? Briefly explain external standards on CSR.
10. What are the common unethical business practices? Explain.
11. Discuss ethical issues in the area of human resources management.

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M.Com. IV Semester Degree Examination, September - 2020

COMMERCE

Contemporary Issues in Accounting

Group A and B

Paper : 4.3

(Repeater)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates: Answer all the Sections.

SECTION-A

Answer All the sub questions, each carries 2 marks.

(10×2=20)

- 1) a) What do you mean by Inflation Accounting?
- b) What are approaches to Accounting for Price Level Changes?
- c) What is meant by HR Accounting?
- d) What is meant by Good will?
- e) What are designated Hedges?
- f) State the meaning of Fair Value Hedge.
- g) Define Value Added Statement.
- h) What is meant by Social Auditing?
- i) State any two objectives of Creative Accounting.
- j) State the meaning of Real financial capital maintenance.

SECTION-B

Answer any Three questions and each carries 5 Marks. (3×5=15)

- 2) Calculate the monetary working capital adjustment from the following:

	Opening	Closing
Debtors	25,00,000	35,00,000
Creditors	20,00,000	23,00,000
Index Numbers	400	480
Average index for the year	440	480

[P.T.O.]



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- 3) IFRS 9 broadly retains the three hedge accounting models. Explain.
- 4) Differential between Social Accounting and Social Audit.
- 5) Mansion and Company bought an exclusive copyright for 70 years. The cost of the copyright is much lower than the costs of obtaining the copyright from other alternatives. It is expected copyrights of artwork will have demand for at least 70 years. In this case, what is the amortization period over which the enterprise can amortize its cost of purchasing the copyright of Artwork? Discuss the recognition and measurement criteria for intangible assets.
- 6) State the Advantages and disadvantages of Creative Accounting.

SECTION-C

Answer any Three questions, each question carries 15 Marks.(3×15=45)

- 7) Briefly explain the Creative Accounting Practices in Indian Corporate Sector.
- 8) Explain the Recognition, Measurement and Disclosures of Intangible Assets as per IFRS.
- 9) Compute the net monetary result of Rao and Sons Pvt Ltd. as at 31st March, 2018 as per Current Purchasing Power Method. The relevant data are given below:

Particulars	1.4.2017 (in Rs.)	31.3.2018 (in Rs.)
Bank	8,000	12,000
Accounts Receivable	40,000	48,000
Accounts Payable	60,000	40,000
Retail Price Index Numbers:		
1 st April, 2017		400
31 st March, 2018		800
Average for the year 2017-18		640

- 10) Explain the Recognition, Measurement and Disclosure of Hedging Instruments.



11) Following is the summarized Profit and Loss Account of Charles India Pvt. Ltd.:

Summarized Profit and Loss Account for the year ended 31st March, 2018.

Particulars	Notes	Amount (in 000's)
Income:		
Sales	1	57,050.00
Other Income		1,512.00
		58,562.00
Expenditure:		
Operating cost	2	51,316.00
GST		3,436.00
Interest On Bank Over Draft	3	186.00
Interest on 10% Debentures		2,314.00
		57,252.00
Profit before Depreciation		1,310.00
Less: Depreciation		510.00
Profit Before Tax		800.00
Less: Provision for Tax	4	550.00
Profit After Tax		250.00
Less: Transfer to Fixed Asset replacement reserve		50.00
		200.00
Less: Dividend		90.00
Retained Profit		110.00

Notes:

- 1) This represents the invoice value of goods supplied after deducting discounts, returns and sales tax.
- 2) Operating cost includes Rs. 20,494 (In 000's) as wages, salaries and other benefits to employees.
- 3) The bank overdraft is treated as a temporary source of finance
- 4) The charge for taxation includes a transfer of Rs. 90 (in 000's) to the credit of deferred tax account.

You are required to prepare a value-added statement for the year ended 31st March, 2018.

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M.Com. IV Semester Degree Examination, September - 2020

COMMERCE
Service Marketing
Paper : 4.1
(Repeaters)

Time : 3 Hours

Maximum Marks : 80

SECTION-A

- 1) Answer All the sub questions. Each of carries 2 marks: (10×2=20)
- a) What is Adequate Service?
 - b) What do you mean by word of mouth?
 - c) What is Zone of Tolerants?
 - d) Define Service Positioning.
 - e) State 5 Gaps of Service gap model.
 - f) What is Moment of Truth?
 - g) What do you mean by critical incidence?
 - h) Define Services Marketing.
 - i) State 4 Is of Services.
 - j) What is Physical Evidence?

SECTION-B

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

- 2) Explain Disconfirmation Model of Customer Complaint Handling Process.
- 3) Explain Customer Loyalty Ladder.
- 4) Describe Service triangle.
- 5) Discuss zone of Tolerance.
- 6) Explain 4Is of Service Characteristics.

[P.T.O.]



(2)

SECTION-C

55070

Answer any 3 of the following. Each question carries 15 marks:

(3×15=45)

- 7) Explain TARP model.
 - 8) Describe the strategies for dealing with 4Is of Services.
 - 9) Discuss Ten stage Approach of Customer Complaint Handling by Frontline Employees.
 - 10) Explain Segmentation, Targeting and Positioning Strategies implemented in any Service industry of your choice.
 - 11) Write a brief note of following:
 - a) Pricing strategies.
 - b) Physical Evidence.
 - c) Word of Mouth.
-



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M.Com IV Semester Degree Examination, September - 2020

COMMERCE

Elective Group A

Corporate Tax Planning - II

Paper : 4.4

(Repeaters)

Time : 3 Hours

Instructions to Candidates :

Maximum Marks : 80

Answer All the sections.

SECTION-A

Answer All the questions. Each carries 2 marks.

(10×2=20)

- 1) a) Why tax is imposed?
- b) What is included in infrastructure facility?
- c) What is justification of tax?
- d) Differentiate between tax evasion and tax avoidance.
- e) What is Special Economic Zone?
- f) State conditions for valid amalgamation.
- g) What is double taxation avoidance agreement?
- h) What do you mean by Inter-Corporate Dividend?
- i) When the problem of shut down or continue the business arises?
- j) State various types of leasing.

SECTION-B

Answer any Three questions and each carries 5 Marks. (3×5=15)

- 2) What is Dividend Distribution Tax? Explain briefly the provisions relating to Dividend Distribution Tax.
- 3) What is Double Taxation Avoidance Agreement (DTAA)? Elaborate the purpose of DTAA.
- 4) What is special tax provision? Explain benefits of tax for exporters.
- 5) XYZ is considering the purchase of a new machine costing Rs 60,000 with an expected life of 5 years and salvage value of Rs 3,000 in replacement of an old machine purchased 3 years ago for Rs. 30,000 with expected life of 8 years. The present market value of this old machine is Rs. 35,000. Due to purchase of new machine the annual profits before depreciation are expected to increase by Rs 12,000. The relevant rate of depreciate is 25% on WDV basis and tax rate is 35%. Assume dicounting rate to be 14%. Advise the company suitably.

[P.T.O.]

(2)

- 6) Peter Parker Ltd. USA supplies Pen to its wholly owned subsidiary Parker India Ltd. during F.Y. 2017-18. These pens are supplied at Rs 2,000 per box. Parker India Ltd. Marketing and Distribution cost of Rs 10 per box and sells the same at Rs 3,000 per box. Parker India Ltd also imports pens from SK Ltd Singapore for Rs 1,500 per box. The Marketing and Distribution cost works out to Rs 5 per box and the boxes are sold at Rs. 2,000 per box.

Compute Arm Length price for the international transaction and incremental income of Parker India Ltd.

SECTION-C

Answer any Three questions each question carries 15 Marks.(3×15=45)

- 7) Explain in detail the provisions of chargeability of Excise Duty. by providing suitable examples.
- 8) Being a tax expert suggest the government for alternative initiatives in corporate tax to increase the source to the government.
- 9) DK Ltd is company in which the public are substantially interested. During the current year it has derived the following incomes.
- a) Profit from manufacturing unit at Lucknow - Rs 3,20,000
 - b) profit from Trading activities at Lucknow - Rs 1,00,000
 - c) Interest on debentures issues by another company which is producing cement - Rs 25,000
 - d) Dividend from a foreign company - Rs 10,000
 - e) Profits from an approved hotel started in 01/Feb/2001 at kanpur Rs 2,10,500. Capital Employed being Rs 15 Lakhs and normal depreciation- Rs 60,000 has not been charged while calculating the above profits. The company passed on a certain formula for manufacturing tiles to another company in Uganda and received royalty of Rs 2,10,000 from it.
 - f) Brought forward unabsorbed - Rs 39,000
 - g) Book profits as per section 115 JB - Rs 25 lakhs

You are required to calculate total income and tax of the company.



10) Delta Ltd is considering acquisition of 5 identical personal computers costing Rs 1,75,000. The effective life of computers is 5 years. The following 3 options are available:

- a) To purchase the computers by taking a loan of Rs 1,75,000 at 13% p.a repayable in 5 years/end installment of Rs 35,000 along with interest starting from end of 1st year. File charges Rs 1750.
- b) To acquire computers on lease from A Ltd at a lease rent of
 - 1) Rs 350 per Rs 1,000 of original asset value for first 3 years and
 - 2) Rs 250 per Rs 1,000 of original asset value for next 2 years. File charges Rs 500
- 3) To acquire computers on lease from B Ltd at a flat lease rent of Rs 300 per Rs 1,000 of original asset value. File charges Rs 1,000.

Additional information.

- Tax Rate applicable to the company 30%
- Depreciation applicable on computer 60% on WDV
- After tax cost of capital 12%
- File charges are payable at the end of first year only
- Present value of Re 1 at 12% was found to be 0.893, 0.797, 0.712, 0.636 and 0.567 at end of I, II, III, IV and V years.

Which option should the company choose?

11) The directors of a domestic company, having existing capital of Rs. 1 crore all in Equity Shares, prepare to expand its business for which an additional investment of Rs. 50 lakh would be required. The money can be raised either by issue of Equity Shares or by issue of 10% Debentures. They decide in favour of issue of Equity Shares. As a tax consultant, do you approve the proposal? Assume that rate of return is 20% and rate of income tax is 30%.



58584

M.Com. IV Semester Degree Examination, September - 2020

COMMERCE

Financial Derivatives and Risk Management

Elective Group 'A' : Finance

Paper : S 4.5

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates : Answer all the Sections.

SECTION - A

Answer All the sub questions , each carries Two marks.

(5×2=10)

1. a) Define derivative.
- b) What is Call Option?
- c) Distinguish SWAP and Option.
- d) What do you mean by American Option.
- e) What is the maximum gain as the Seller of a Call Option?

SECTION - B

Answer any Three questions and each carries Five marks.

(3×5=15)

2. What is decision making under uncertainty? What are the reasons for uncertainty of project Cash Flows?
3. What are the advantages of using future contracts in hedging the risk of a portfolio.
4. What are Commodity Derivatives? Write a brief note on Commodity Exchange in India.
5. List of additional factors which may influence the fair value price of a futures contract.
6. What factors are considered when Pricing an Option?

SECTION - C

Answer any Three questions each question carries Fifteen marks.

(3×15=45)

7. Discuss the types of Financial Risks in Derivatives Market.
8. Discuss the distinguishing features of Interest rate SWAP and Currency rate SWAP.

[P.T.O.]



(2)

58584

9. Dr. Chaya, a debt mutual fund manager has invested 200 million in long term debt securities. She wants to convert the holding into synthetic floating rate portfolio. The portfolio pays a 9% fixed return. Assume that a SWAP dealer offers 9% fixed for MIBOR, what should Dr. Chaya do and what will be the net payment of her choice?
 10. An investor bets on a substantial change in the price of a stock but is not sure in which direction the change would take place. What different strategies involving stock options could be adopted? Compare the strategies.
 11. On March 20, a company X negotiated a contract to sell 2 million barrels of Oil. It is agreed that the price that will apply to the contract is the price as on August 20. Company is in a position where by it will gain 1000 for each 1% decrease in price of Oil. Suppose the spot price on March 20, is 300 per barrel and in August Oil futures price on commodity exchanges is 290 per barrel. Explain how the strategy works if contract of commodity market is for delivery of 200 barrels.
-



55072

M.Com. Degree Examination, May/June 2018

Fourth Semester

COMMERCE

Paper 4.3 – Contemporary Issues in Accounting

Time : 3 Hours]

[Max. Marks : 80

Instructions : Answer all sections

SECTION – A

1. Answer **all** the questions, each carries **2** marks. **(10 × 2 = 20)**
- What is hedge accounting?
 - Write any four limitations of conventional financial statements.
 - Define intangible accounting.
 - What do you mean by Human Resource Accounting?
 - What is creative accounting?
 - List out the objectives of social accounting.
 - What is operating statement approach?
 - What is inflation accounting?
 - Distinguish between specific price level and general price level.
 - What do you mean by financial derivatives?

SECTION – B

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

- Explain any five types of intangible assets.
- Distinguish between CPP (Current Purchasing Method) and CCA (Current Cost Accounting method)
- From the following information of Steel India Ltd. For the year ended 31-3-2008, prepare their social balance sheet as on that date :
 - A specialist has valued their human assets at Rs. 828 lakhs.
 - Their investments were classified as



Particulars	Rs. In Lakhs			
	Residentials	School	Hospital	Welfare
Buildings	17.00	1.40	1.00	0.80
Equipments	2.80	1.00	1.00	—

- (c) Water, electricity and gas supply systems totalled Rs. 1 lakh.
 (d) Their net owned funds were Rs. 26 lakhs.

5. From the following details compute the value of human resource of an employee group with an average age of 55 using present value of return earning models.

- (a) Annual average earnings of an employee till their retirement age is Rs. 50,000.
 (b) Retirement age of an employee 60 years.
 (c) Discounting factors or cost of capital is 12%.
 (d) No. of employees in the group 100.

6. From the following data, calculate the cost of sales and closing inventory under CPP method presuming that firm is following LIFO method for inventory valuation.

Particulars	Amount	Index value
Inventory as on 1-1-2000	8,000	100
Purchases during 2000	48,000	—
Inventory as on 31-12-2000	12,000	—
Price index as on 31-12-2000	—	140
Average price index for 2000	—	125

SECTION - C

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

7. Explain the term creative accounting. What are its important features? Explain with suitable examples.
 8. What are various approaches for valuation of Human Resource Accounting?



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9. From the following information, prepare a statement by classifying the various items under appropriate heads, required under corporate social reporting. It has extracted from the books of 'A' limited relating to staff and community benefits.

Particulars	Rs.
(a) Environments improvements	21,10,000
(b) Medical facilities	45,00,000
(c) Training programme	10,25,000
(d) Generation of job opportunity	60,75,000
(e) Municipal tax	10,70,000
(f) Increase in cost of living due to thermal power station	16,55,000
(g) Concessional transport water supply	11,25,000
(h) Extra work put in by the staff and officers for brought relief	18,50,000
(i) Educational facilities for children of staff members	21,60,000
(j) Travel benefits	52,00,000
(k) Canteen facilities	14,40,000
(l) Generation of business	25,00,000

10. Compute net monetary result of X Company Limited as on 31-12-1990. The relevant data are given below :

Particulars	1-1-90	31-12-90
Cash	5,000	10,000
Book debts	20,000	25,000
Creditors	15,000	20,000
Loan	20,000	20,000

Retail price index number are as follows :

1-1-90 → 200, Average for the year → 240, 31-12-90 → 300.

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11. A Sunrise Company took a long position in a 3 months future contract for 1000 share at a contract price of Rs. 50 per share. The broker wanted 10% initial margin and 90% as maintenance margin of initial margin. The future price in the for next 10 days are as follows.

Days	Future Prices
1	51.25
2	51.50
3	50.25
4	50.15
5	49.50
6	48.75
7	48.25
8	49.10
9	50.25
10	50.80

Prepare the margin account, assuming that any margin calls are honoured immediately.

55070

M.Com. Degree Examination, May/June 2018

Fourth Semester

COMMERCE

Paper 4.1 - Services Marketing

Time : 3 Hours]

[Max. Marks : 80

Instructions : Answer all sections

SECTION - A

1. Answer **all** the questions, each carries **2** marks. **(10 × 2 = 20)**
- (a) Define services marketing.
 - (b) What is critical incident?
 - (c) What do you mean by zone of tolerance?
 - (d) What do you mean by sweat shops?
 - (e) What is service blue printing?
 - (f) State 4 Is of services.
 - (g) State the five gaps of gap theory.
 - (h) What is franchising?
 - (i) Service complexity.
 - (j) What is moment of truth?

SECTION - B

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

2. Explain the merits and demerits of franchising to both franchiser and franchisee.
3. Describe the ten steps approach of handling customers complaints by front line employees.
4. Discuss the process of service blueprint.
5. Explain modified disconfirmation model with examples.
6. Discuss the general elements of physical evidence.

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SECTION - C

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

7. Explain any 4 Ps of service marketing mix.
 8. Discuss the causes of gaps and also state how these gaps are closed under service gap theory.
 9. Discuss the scale of customer power and also explain the ladder of loyalty.
 10. Bring out the strategies to workout with intangibility, inventory, inconsistency and inseparability with appropriate illustrations.
 11. Write a brief note on the following :
 - (a) Dimension of quality
 - (b) Service divergence and complexity
 - (c) Word of mouth
-



55064

M.Com. Degree Examination, May/June 2018

Fourth Semester

COMMERCE

**Paper 4.4 (Group-A) - Corporate Tax Planning
(GST and Customs) - II**

Time : 3 Hours]

[Max. Marks : 80

Instructions : Answer all sections

SECTION - A

1. Answer **all** the sub-questions, each carries **2** marks : **(10 × 2 = 20)**
- (a) What is GST?
 - (b) What do you mean by taxable supply?
 - (c) How does GST council function?
 - (d) Define exempt supply.
 - (e) What do you mean by goods under GST Act 2017?
 - (f) Define the term Baggage
 - (g) What is the need to determine time of supply?
 - (h) What is GST input tax credit?
 - (i) Define the term custom duty.
 - (j) How many tax slabs in GST?

SECTION - B

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

- 2. Discuss the dual GST model introduced in India.
- 3. Explain the provisions relating to composition scheme, under GST Act, 2017.

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4. Compute the assessable value from the following information :

- (a) FOB value of machine \$10,000.
- (b) Air freight, loading, unloading, and handling charges associated with delivery of the imported goods to the place of importation \$1,000.
- (c) Cost of insurance not ascertainable.
- (d) Unloading and handling charges at the place of importation Rs. 50,000.
- (e) Exchange rate as notified by CBEC 1\$ = 65.

5. Ashok Ltd. A manufacturing concern in Karnataka has opted for composition scheme furnishes you with the following information's. It requires you to determine its composition tax liability. In financial year 2017-18 total value of supplies including inward supplies taxed under reverse charge basis are - 80,00,000. The break up of suppliers are as follows :

- (a) Intra-state supplies of goods X chargeable @ 5% GST-30,00,000.
- (b) Intra-state supplies made which are chargeable to GST at Nil rate 18,00,000.
- (c) Intra-state supplies which are wholly exempt under section 11 of CGST Act 2017 - 2,40,000.
- (d) Value of inward supplies on which tax payable under RCM (GST rate 5%) - 5,00,000.
- (e) Intra state supplies of goods Y chargeable @ 18% GST 30,00,000.

6. XYZ Pvt. Ltd., has provided the following particulars relating to goods sold by it to ABC Pvt. Ltd.

- (a) List price of the goods (exclusive of taxes and discounts) 1,25,000.
- (b) Tax, levied by municipal authority on the sale of such goods - 15,000.
- (c) CGST and SGST chargeable for the goods - 19,200.
- (d) Packing charges (not included in price above) 15,500

Other information:

XYZ Pvt. Ltd., received 9,500 as a subsidy form a non profit making organization in respect of timely supply of such goods. The price of 1,25,000 of the goods is after considering such subsidy XYZ Ltd., offers 4% discount on the list price of the goods which is recorded in the invoice for the goods. Determine the value of taxable supply made by XYZ Pvt. Ltd.



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SECTION - C

Answer **any three** questions, each carries **15** marks : (3 × 15 = 45)

7. How will the time of supply will be determined under CGST Act 2017, in case there is any change in effective rate of tax.
8. Explain the eligibility and conditions for taking input tax credit.
9. M/s Money Express Ltd., Mysore is an authorized money changer registered under FEMA, 1999. It enter into the following transactions of money changing.
- (a) Sold 10,000 US \$ @ US \$ = 61
 - (b) Purchased 1000 Euro @ 1 Euro = 70
 - (c) Purchased 1000 GBP @ 1 GBP = 99
 - (d) Sold 50,000 units of currency ABC @ 1ABC = Rs. 15
 - (e) RBI reference rate for the various currencies at the relevant time :
 - 1 US \$ = Rs. 60
 - 1 Euro = Rs. 71
 - 1 GBP = Rs. 100
 - (f) Sold 11,300 US \$ for 6800 GBP.

You are required to calculate value of taxable supply of service and tax there on if all charges are exclusive of GST, Applicable GST rate 18%.

10. Everest Ltd., import machine from USA. Compute the assessable value and custom duty payable from the following informations.

Machinery imported from USA by air US \$10,000

Accessories worth US \$2,000

Compulsorily supplied with machine, price is included in price of machine.

Air Freight US \$3,000

Insurance US \$100

Local agent commission 4,500

Exchange rate 1 US \$ = 60

Custom duty on machine 10% ad valorem custom duty on accessory 20% ad valorem

Integrated tax 12%

GST compensation cess Nil

Education cess + secondary and higher education 2% + 1%.

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11. Bangar Ltd., provides taxable as well as exempted services. Turnover of Bangar Ltd., during the month of October 2017 is as under :

Particulars	Amount
(a) Value of exempted supply of services	15,00,000
(b) Value of taxable supply of services	32,00,000
(c) Value of zero rated taxable supply of service	8,00,000
(d) Supply of service made for personal use	5,00,000
Total :	60,00,000

Detail in input tax credit for the month of October 2017 are as under :

(i) Particulars	CGST	SGST	IGST
Total input tax credit available	1,08,000	1,08,000	1,08,000

(ii) The above input tax credit on the input services include the following :

(1) Credit on input services exclusively used for supplying exempted services	18,000	18,000	18,000
(2) Credit on input services exclusively used for supplying taxable services (including zero rated supplies)	54,000	54,000	54,000
(3) Credit availed on input which are not eligible u/s 17(5)	18,000	18,000	18,000
(4) Credit on input services exclusively used for supplying services for personal use	10,800	10,800	10,800

What would be the entitlement for input tax credit of Bangar Ltd., for the month of October 2017? Under rule 42 of CGST rules and also calculate the amount to be added to output tax liability of Bangar Ltd.

51773

M.A. Degree Examination, May/June 2018

Fourth Semester

WOMEN'S STUDIES

Paper WS 4.5 - Personality Development

Time : 2 Hours]

[Max. Marks : 40

(5 × 8 = 40)

Answer any five of the following :

ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿ :

1. Discuss the stages of the development.
ಅಭಿವೃದ್ಧಿಯ ಹಂತಗಳನ್ನು ಚರ್ಚಿಸಿ.
2. Explain role of speaking skills in personality development.
ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದಲ್ಲಿನ ಮಾತನಾಡುವ ಕೌಶಲ್ಯದ ಪಾತ್ರವನ್ನು ವಿವರಿಸಿ.
3. Explain the physical fitness and body language in personality development.
ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದಲ್ಲಿನ ಆಂಗಿಕ ಸನ್ನೆ ಮತ್ತು ದೈಹಿಕ ಸಾಮರ್ಥ್ಯವನ್ನು ವಿವರಿಸಿ.
4. Discuss the importance of positive attitude in personality development.
ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದಲ್ಲಿನ ಗುಣಾತ್ಮಕ ಚಲನವಲನಗಳ ಪ್ರಾಮುಖ್ಯತೆಯನ್ನು ಚರ್ಚಿಸಿ.
5. Write a note on preparation of resume.
'ವ್ಯಕ್ತಿಗತ' ವಿವರವನ್ನು ತಯಾರಿಸುವುದರ ಮೇಲೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
6. Write a note on entrepreneurship development.
ಉದ್ಯಮಶೀಲ ಅಭಿವೃದ್ಧಿಯ ಮೇಲೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
7. Explain the participatory management in personality development.
ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದಲ್ಲಿರುವ ಭಾಗವಹಿಸುವಿಕೆಯ ನಿರ್ವಹಣೆಯನ್ನು ವಿವರಿಸಿ.

51773

8. Write a note on **any two** of the following :

ಯಾವುದಾದರೂ ಎರಡಕ್ಕೆ ಲಘು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ :

(a) Definition of personality

ವ್ಯಕ್ತಿತ್ವ ವಿಕಾಸನದ ವ್ಯಾಖ್ಯೆಗಳು

(b) Self confidence

ಆತ್ಮ ವಿಶ್ವಾಸ

(c) Group discussion

ಸಮೂಹ ಚರ್ಚೆ

(d) Time management

ಸಮಯ ನಿರ್ವಹಣೆ

55067

M.Com. Degree Examination, May/June 2018

Fourth Semester

COMMERCE

Paper 4.2 – Accounting Software Services

Time : 3 Hours]

[Max. Marks : 80

Instructions : Answer all sections

SECTION – A

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

(10 × 2 = 20)

- (a) What is Ms Excel?
- (b) Mention any four functions of MS Excel.
- (c) What is the general font size and font name when you open Excel 2007?
- (d) What is a cash budget?
- (e) What is projected profit and loss statement?
- (f) What is BEP?
- (g) What is make or buy decision?
- (h) What is an accounting software package?
- (i) List out four vouchers with their shortcuts.
- (j) Mention any four problems of accounting software packages.

SECTION – B

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

(3 × 5 = 15)

2. Explain any five mathematical functions with syntax and example.
3. Write the steps to create a ledger in accounting software package.
4. Explain the basic features of an inventory software package.
5. Briefly explain the different types of budget.
6. What is make or buy decision? Explain with an example.

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SECTION - C

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

7. Enumerate the features of MS Excel. Explain any two categories of functions with five syntaxes and examples in each category.
 8. Explain the preparation of cash budget in MS Excel with necessary steps.
 9. Explain the excel application of cost volume profit analysis.
 10. Explain the features of an accounting software package and write the steps to enter transactions in receipt and payment vouchers.
 11. Explain the problems of accounting software packages.
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M.Com. IV Semester Degree Examination, June/July- 2019

COMMERCE (Group B)

Accounting and Financial Derivatives and Risk Management Finance

Paper - 4.4 : (Elective)

Time : 3 Hours

Maximum Marks : 80

Instructions to Candidates:

Answer **all** the Sections.

Section - A

1. Answer all **ten** sub - questions. Each carries **two** marks. (10×2=20)
- Define the term Derivative contract.
 - What is lot size?
 - What is option contract?
 - Define the term call option contract.
 - Explain the term variation margin.
 - Who is hedger?
 - What is the role of clearing house?
 - Define the term counter party risk.
 - What is currency future contract?
 - Define the term option buyer/holder.

Section - B

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

- Explain in brief about margin money.
- Explain the various types of future contracts.
- Calculate the 3 months future contract price of a stock that pays no dividend when the spot price of the share is 120/- and risk free rate of interest is 8% p.a.
- The current market price of a share is 180/-. The risk free rate of interest is 10% p.a. What will be the fair future price of the share after 3 months from now.
Is there an arbitrage opportunity, if the actual 3 months future price of share is Rs.190/-. If yes how, it can be exploited.

(2)

6. Calculate the value of futures contract using the following data

Spot value of index = 3090/-

Time to expiration = 76 days

Risk free rate of interest - 8% p.a.

Contract Multiplier = 100.

Section - C

Answer any **three** questions. Each question carries **fifteen** marks.

7. Explain the various terminologies used in the options contract. (3×15=45)
8. Define the term Derivative contract and explain in brief various types of derivative contract.
9. From the following information, find out the stock future contract price using cost of carry model.
- a) Spot price of a share is Rs. 280/-
 - b) Risk free rate of interest is 7% p.a.
 - c) Time to maturity 6 months

What transactions will be undertaken if the stock future price is Rs. 296/-

10. Consider the following data

Stock price (Spot) Rs. 100/-

Month of expiration. 3 months.

Risk free rate of interest 10% p.a.

Standard deviation of stock - 50%

Exercise price - Rs. 110/-

Option type - European call

Calculate value fo call option as per Black and scholes model.

11. Companies A and B have been offered the following rates per annum on a \$20 mill five year plan.

	Fixed rate	Floating rate
Company A	5%	LIBOR + 0.5%
Company B	6.5%	LIBOR + 1.0%

Company A requires a floating rate loan, Company B requires a fixed rate loan. Design a swap that will net a bank; acting as intermediary 40 basis points per annum and that appear equally attractive to both companies.



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

COMMERCE
Services Marketing
Paper - 4.1

Time : 3 Hours

Maximum Marks : 80

Section - A

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

(10×2=20)

- a) Define service marketing.
- b) What is wish image?
- c) What is service quality?
- d) What is zone of tolerance?
- e) State 4 Is of services.
- f) What is Relationship Marketing?
- g) Give two examples of customization Bonds.
- h) What is service scape?
- i) What is Franchising?
- j) What is Service Complexity?

Section - B

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

(3×5=15)

2. Bring out the steps in service Blueprint.
3. Explain zone of tolerance with appropriate examples.
4. Discuss six market model of relationship marketing.
5. Explain ten stage complaint handling process by front line employees.
6. Discuss service scape of physical evidence.

[P.T.O]

(2)

Section - C



- Answer any **three** of the following. Each question carries **15** marks. (3×15=45)
7. Explain Modified Disconfirmation model and also discuss scale of customer power.
 8. Describe service quality Gap model and how these gaps be closed?
 9. Discuss the various strategies for dealing with Intangibility, Inventory, Inconsistency and Inseparability.
 10. Explain Service marketing mix and also state which P is important according to you and why illustrate.
 11. Write a brief note on the following.
 - a) Pricing methods
 - b) Franchising.
 - c) Retention strategies of Relationship Marketing.



51773

M.A. IV Semester Degree Examination, June/July - 2019
WOMEN'S STUDIES
Personality Development
Paper : W.S. 4.5

Time : 2 Hours

Instructions to Candidates:

Maximum Marks : 40

Answer any five of the following.

ಯಾವುದಾದರೂ ಐದು ಪ್ರಶ್ನೆಗಳಿಗೆ ಉತ್ತರಿಸಿರಿ.

- 1) What are the Factors influencing on personality? Explain. (08)
ವ್ಯಕ್ತಿತ್ವದ ಮೇಲೆ ಪ್ರಭಾವ ಬೀರುವ ಅಂಶಗಳಾವುವು? ವಿವರಿಸಿರಿ.
- 2) What is "SWOT" analysis? State its uses. (08)
SWOT ವಿಶ್ಲೇಷಣೆ ಎಂದರೇನು? ಅದರ ಉಪಯೋಗಗಳನ್ನು ಹೇಳಿರಿ.
- 3) Define positive Social Image and discuss the techniques of developing positive social Image. (08)
ಧನಾತ್ಮಕ ಸಾಮಾಜಿಕ ಪ್ರತಿಬಿಂಬವನ್ನು ವ್ಯಾಖ್ಯಾನಿಸಿರಿ ಮತ್ತು ಧನಾತ್ಮಕ ಸಾಮಾಜಿಕ ಪ್ರತಿಬಿಂಬವನ್ನು ಬೆಳೆಸುವ ತಂತ್ರಗಳನ್ನು ಚರ್ಚಿಸಿರಿ.
- 4) What is Resume? State its importance in enhancing the employability. (08)
ರೆಸ್ಯೂಮ್ ಎಂದರೇನು? ಉದ್ಯೋಗಾವಕಾಶಗಳನ್ನು ಹೆಚ್ಚಿಸುವಲ್ಲಿ ಅದರ ಮಹತ್ವವನ್ನು ಹೇಳಿರಿ.
- 5) Write a note on Stress management and change management. (4+4=8)
ಒತ್ತಡ ನಿರ್ವಹಣೆ ಮತ್ತು ಬದಲಾವಣೆ ನಿರ್ವಹಣೆ ಕುರಿತು ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.
- 6) Discuss the role of job analysis and job description in Entrepreneurship development. (08)
ಉದ್ಯಮಶೀಲ ಅಭಿವೃದ್ಧಿಯಲ್ಲಿ ಉದ್ಯೋಗ ವಿಶ್ಲೇಷಣೆ ಮತ್ತು ಉದ್ಯೋಗ ವಿವರಣೆಯ ಪಾತ್ರವನ್ನು ವಿವರಿಸಿರಿ.
- 7) Explain the role of listening and speaking skills in personality development. (08)
ವ್ಯಕ್ತಿತ್ವ ವಿಕಸನದಲ್ಲಿ ಆಲಿಸುವ ಮತ್ತು ಮಾತನಾಡುವ ಕೌಶಲ್ಯದ ಪಾತ್ರವನ್ನು ವಿವರಿಸಿರಿ.

[P.T.O.]

8) Write a notes on any Two of the following.

ಕೆಲಗಿನವುಗಲಲ್ಲಿ ಯಾವುದಾದರೂ ಏರಡಕ್ಕೆ ಟಿಪ್ಪಣಿ ಬರೆಯಿರಿ.

- a) Stages of development.
ಏಕಸನದ ಹಂತಗಲು.
- b) Barriers of communication.
ಸಂವಹನದಲ್ಲಿನ ಅಡೆತಡೆಗಲು.
- c) Facing Interviews.
ಸಂದರ್ಶನಗಲನ್ನು ಁದುರಿಸುವುದು.
- d) Time Management
ಸಮಯ ನಿರ್ವಹಣೆ.

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

55072

COMMERCE

Contemporary Issues in Accounting

Paper - 4.3(Group A and B)

Time : 3 Hours

Instructions to Candidates:

Answer all sections.

Maximum Marks : 80

Section - A

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

(10×2=20)

- a) Define Inflation Accounting?
- b) What is Intangible Assets?
- c) Write the meaning Human Resource Accounting?
- d) What do you mean by current purchasing power method?
- e) Write any two importance of creative Accounting.
- f) What is social Accounting?
- g) Give the meaning of derivatives?
- h) What is Hedge accounting?
- i) What do you mean by Backlog depreciations?
- j) Why Environmental Accounting is needed?

Section - B

Answer any three from the following. Each carries 5 marks.

(3×5=15)

2. Explain the importance & objections against creative Accounting.
3. What are the types of financial Derivatives?

[P.T.O

(2)

4. Compute Net monetary reserve of X company at 31-12-2001, the relevant data are given below :

Particulars	1-1-2001	31-12-2001
Cash	5,000	10,000
Bank debts	20,000	25,000
Creditors	15,000	20,000
Loan	20,000	20,000

Retained price index number January 1. 2001 = 200
 Average for the year = 240
 Dec. 31 - 2001 = 300.

5. From given information prepare social balance sheet as on 31-3-2018.

- a) A specialist has valued their human assets at Rs. 8,28,000.
- b) Their Investments were classified as

	Residential	Hospital	Schools	Welfare
Buildings	1700000	100000	140000	80000
Equipments	280000	100000	100000	-

- c) Water, electricity and gas supply systems totalled Rs. 100,000
- d) Their net owned funds were Rs. 2600000

6. From the following details calculate the value of human resource of an employee group with an average age of 58 years. Annual average earnings of an employee till the retirement age Rs. 20,000.

Age of retirement = 60 years.

Cost of capital = 10%

Number of employees in group = 10.

Section - C

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

(3×15=45)

7. What are different approaches for valuation of Human Resource Accounting.
 8. Why we need creative accounting explain your opinion?
 9. From given information calculate net monetary result at 2017

Particulars	Start 2017	End 2017
Current liabilities	80,000	90,000
retained earnings	1,50,000	1,10,000
Account payables	1,40,000	1,60,000
Accounts Receivables	50,000	65,000
Inventories	1,25,000	1,30,000
Cash	2,50,000	4,00,000
Bank	1,00,000	1,10,000
2017 at the beginning = 400		
2017 at the end = 700		
2017 Average = 180.		

10. XYZ company given the following information relating to staff and community benefits.

a. Medical & hospital facility	46,15,000
b. Environmental improvements	4,20,000
c. Townsheet & housing facility (including concessional electricity & water facility)	91,65,000
d. Education facility	32,00,000
e. Generation of job	1,76,000
f. Canteen facility	8,95,000
g. Taxes paid to local Authority	2,34,000

(4)

h. Training & development	16,24,000
i. Welfare activity for community	97,000
j. Extra hours worked by executives but not paid.	5,94,000
k. Bonus and other benefits	6,12,000
l. Research and development efforts	5,61,000

Prepare a statement by classifying various items, under the appropriate heads, required under corporate social report.

11. A moon company took a long position in a 3 months future contract for 1000 share at a contract price of Rs. 50 per share. The broker wanted 10% initial margin and 90% as maintenance margin of initial margin. The future price in the for next 10 days are as follows.

Day	Future price
1	51.25
2	51.50
3	50.25
4	50.15
5	49.50
6	48.75
7	48.25
8	49.10
9	50.25
10	50.80

Prepare the margin account assuming that any marginal calls are honoured immediately.



55071

M.Com. IV Semester Degree Examination, June/July. - 2019
COMMERCE
Accounting Software Packages

Paper - 4.2

Time : 3 Hours

Instructions to Candidates:

Answer all sections.

Maximum Marks : 80

SECTION-A

1. Answer all the following questions. Each sub question carries 2 marks. (10×2=20)
- a) What do you mean by Accounting Software?
 - b) State the purpose of Function Wizard.
 - c) What do you mean by Budget Manual?
 - d) What do you mean by Production Budget?
 - e) What do you mean by CVP Analysis?
 - f) What do you mean by Make or Buy Decision?
 - g) Mention any four Types Vouchers and their Shortcuts.
 - h) What do you mean by EOQ?
 - i) State the meaning of Computerized Book Keeping.
 - j) State the meaning of Data Integrity.

SECTION-B

Answer any Three of the following questions, each question carries 5 marks.(3×5=15)

- 2. State the different objectives of preparing Budget.
- 3. Briefly explain the different features of Microsoft Excel.
- 4. State the requirement of preparing Production Budget? Explain its procedures with suitable example.
- 5. Briefly explain the procedure for creating ledger account in Tally.
- 6. What are security problems? Explain the problems associated with Computer System.

[P.T.O.]

(2)

SECTION-C

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

7. Briefly explain the Different Functions under Financial Category under MS Excel with suitable example for each Function.
8. Explain the steps in preparation of Flexible Budget under MS Excel with the suitable illustration.
9. What factors influences Make or Buy Decision? Explain the procedure involved in taking Decision in the organization.
10. "Report generating is not a easy task" Is this statement true or false. Explain the steps to be followed to generate the different forms through tally?
11. What is meant by Virus? Briefly explain the different types of Viruses which infects data.



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M.Com. IV Semester Degree Examination, September - 2021

COMMERCE

Financial Derivatives and Risk Management

Paper : S 4.5 (Group A)

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates : Answer all the sections.

SECTION - A

1. Answer **all** the questions, each carries **two** marks. (5×2=10)
- Define the term financial derivative.
 - What is hedging?
 - Explain the term margin call.
 - What do you mean by call option?
 - What is the forward contract?

SECTION - B

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

- Describe the characteristics and settlement procedure of future contract.
- Explain the terminologies used in Option contract.
- The current market price of a share is Rs. 150. The risk - free rate of interest is 8% per annum compounded continuously. What should be the ideal contract price of one month futures contract?
- From the following data, prepare the Margin account of the investor. Assume that if the margin call is made at any time, the investor would deposit the amount called for
Position - Short (Seller)
Contract Size - 500 units.
Unit Price - Rs. 22
Initial margin - 12%
Maintenance margin - 3/4th of initial margin.

Date of contract - June 3

Closing prices of the contract on various working days in the month of June are as follows.

Date	June 4	June 5	June 6	June 7	June 10	June 11	June 12
Price (Rs.)	22.30	23.10	22.90	23	23.15	22.85	22.95

[P.T.O.]



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6. The market price of a share is Rs. 200. The risk free rate of interest is 10% per annum. What will be the ideal future price of the share after one month from now. Is there any arbitrage opportunity exists? If the actual one month future price of share is Rs. 210. If yes, how it can be exploited.

SECTION - C

Answer any three questions each question carries fifteen marks.

(3×15=45)

7. Discuss each of the following type of traders in a derivatives market : Hedgers, Speculators and Arbitrageurs.
8. What are the factors that determine the options value? Explain.
9. From the following data, determine for each option, the intrinsic value and time value.

Sr.No.	Option	Stock Price	Exercise Price	Premium
1	Put	36	32	5.30
2	Call	48	50	4.10
3	Call	107.50	105	8.40
4	Put	41	45	9.70

10. Calculate the forward price on a 6 month contract on a share, expected pay no dividend during the period, which is available at Rs. 75, given that the risk - free rate of interest be 8% per annum compounded continuously.
11. Companies X and Y have been offered the following rates per annum on Rs. 20 lakhs for 5 years.

	Fixed Rate	Floating rate
Company X	5%	LIBOR + 0.5 %
Company Y	6.5%	LIBOR + 1 %

Company X requires a floating rate loan, Company Y requires a fixed rate loan, Design a swap that will net a bank; acting as intermediary, 40 basis points per annum and that will appear equally attractive both the companies.



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M.Com. IV Semester Degree Examination, Septemeber - 2021

COMMERCE

Corporate Law

Paper : H 4.2

Time : 3 Hours

Maximum Marks : 70

Instructions to Candidates : Answer all the sections.

SECTION - A

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

1. a) What is Sweat Equity?
- b) What is dividend?
- c) Who is a Promoters?
- d) What is Prospectus?
- e) Expand MCA and DIR.

SECTION - B

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

2. Explain the Allotment of share?
3. Explain the Components of Prospectus?
4. Explain the Duties of Board of Directors?
5. Discuss the various types of meeting which are held in company?
6. What is Debenture? And explain the types of debentures?

SECTION - C

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

7. What is Dividend? And bring out the procedure for declaration and payment of dividend?
8. Define Company. What are its essential Characteristics?

[P.T.O.]



(2)

9. Who is Auditors? And explain the appointment of auditors?
 10. Discuss the procedure for transfer of Securities?
 11. Write a short note on
 - a) Bonus shares and Sweat equity shares.
 - b) Alteration of AOA.
 - c) Types of Resolution.
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M.B.A. IV Semester Degree Examination, September - 2021

MANAGEMENT

Business Communication Skills

Paper : 4.7 (Open Elective)

Time : 3 Hours

Maximum Marks : 70

Note : Answer all the sections.

SECTION - A

1. Answer all the sub - questions. Each question carries 2 marks. (5×2=10)
- Define Intercultural communication.
 - What do you mean by Business Correspondence?
 - What is status enquiry letter?
 - What is Memorandum?
 - What do you understand by CV?

SECTION - B

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

- Explain the types of communication.
- Discuss the structure of a business letter.
- How to write a Complaint Letter?
- Write an application for applying for a Job vacancy in ABC Pvt., Ltd., Bengaluru.
- Explain the essentials of business letters.

SECTION - C

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

- Examine the various barriers of Communication.
- Define Written Communication. Discuss the advantages and limitations of written communication.
- Explain the essentials of telephone skills.
- Discuss the types of reports.

[P.T.O.]



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11. Write a brief note on :

- a) Write a Credit enquiry letter of your SB account to ABC Branch, Canara Bank, Bengaluru.
- b) Write an Inquiry Letter to the wholesale readymade garments showroom asking for quotation, catalogue and other information.
- c) Write a complaint letter to your management regarding the salary issue.



1st
IV Sem

55051

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

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

SECTION-B

Answer any THREE of the following. Each question carries 5 Marks. (3×5=15)

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

[P.T.O.]



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SECTION-C

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

7. Discuss in detail on any two business scams with illustrations.
8. Describe the Indian Business Laws & their impact on ethical business behaviour.
9. 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.