Exam Code: 225802 (30)

Paper Code: 2263

Programme: Master of Commerce
Semester-II

Course Title: Corporate Financial Accounting and Auditing

Course Code: MCML-2091

Time Allowed: 3 Hours

Max Marks: 70

Note: Attempt five questions, selecting at least one question from each section , The fifth question may be attempted from any section. Each question carries 14 marks.

SECTION-A

1. Briefly explain the provisions of Companies Act 2013 relating to preparation and presentation of Financial Statements. (14)
2. The following is the Trial Balance of AB Ltd. as on 31^{st} March, 2017.

Particulars	Debit Amount (Rs)	Credit Amount (Rs)
Stock	12,500	
Sales		40,000
Purchases	34,500	
Wages	5000	
Discount	700	500
Salaries	750	
Rent	495	
General Expenses including Insurance	1705	
Surplus in Statement of Profit and Loss		1503
Interim Dividend Paid	900	
Corporate Dividend Tax on Interim Dividend	183	
Capital : 1000 shares @ 10 each		10,000
Debtors and Creditors	3750	1750
Machinary	2900	
Cash in hand	1437	
Reserve		11,550
Bad Debts	483	
Total	65,303	65,303

Prepare Profit and Loss Account and Balance Sheet as on 31st March, 2017 after taking into account the following:

1. Stock Rs.30,000

2. Purchases include Rs.500 Machinary purchased on 1-10-2016.

3. On 31-3-2017, Goods worth Rs. 3000 were sold to a customer. He has taken away the goods but the transaction was not recorded in the sales book.

4. Directors want to provide

(A) Proposed 10% Final Dividend other than the Interim Dividend after the Balance Sheet Date

(B) Income Tax Rs. 3000

(C) Reserve Fund Rs. 2000.

(14)

SECTION -B

3. What are the different methods of Valuation of Shares?

(14)

4. From the following particulars, calculate the value of Goodwill:

1. Net Profit after Tax for Five Years: Rs. 160,000, Rs. 166,000, Rs. 180,000, Rs. 194,000 and Rs. 210,000.

2. Capital Employed in the Business Rs. 10,00,000.

3. Normal Rate of Return 10%.

4. Present Value of Annuity of Rs. 1 for 5 years at 10% is 3.78.

5. Profits include non recurring profits on average basis of Rs. 10,000 out of which it was deemed that even non

recurring profits had a tendency of appearing at the rate of Rs. 3000.

You are required to calculate Goodwill:

1. As per Annuity Method
2. As per 5 years purchase of Super Profits
3. As per Capitalisation of Super Profits Method
4. How Goodwill will be calculated if Annuity Value is not given.

(3.5+3.5+3.5+3.5)

SECTION-C

5. Who can become the statutory auditor of a company? How can he be appointed and removed? (14)

6. Briefly explain the provisions relating to the Professional Misconduct of a Statutory Auditor. (14)

SECTION-D

7. What are the provisions relating to the Cost Audit of a Company? (14)

8. How can the audit of the functional areas of Planning, Marketing and Finance be conducted? (14)

Exam Code: 225802 (30)

Paper Code: 2264

Programme: Master of Commerce
Semester-II

Course Title: Financial Management

Course Code: MCML-2092

Time Allowed: 3 Hours **Max Marks: 70**

Note: Students are required to attempt five questions in all, selecting one question from each section and fifth question can be attempted from any section. Each question carries 14 marks. Use of Calculator is allowed.

Section A

1. Define Financial Management. Is wealth maximisation the ultimate objective of financial management?
2. What is Cost of Capital? Explain and illustrate that how will you calculate cost of debt, equity share capital and preference share capital?

Section B

3. What do you mean by Capital Budgeting? Explain the importance and process of Capital Budgeting.
4. Explain the Walter's Model and Gordon's Model of Dividend Policy.

Section C

5. What do you mean by Leverage? Explain the Operating and Financial Leverage in detail.
6. Discuss the significance and types of working capital. Also explain the various approaches of Working capital.

Section D

7. Discuss the Baumol and Miller-Orr models of cash management.
8. What do you mean by Receivables Management? Discuss the credit policy that must be adopted by a business organisation.

Exam Code: 225802
(30)

Paper Code: 2265

Programme: Master of Commerce
Semester-II

Course Title: Human Resource Management

Course Code: MCML-2093

Time Allowed: 3 Hours

Max Marks: 70

Note:- Attempt FIVE Questions selecting at least ONE question from each section. The Fifth question may be attempted from any section. Each question carries 14 marks.

SECTION—A

1. Explain the Nature and Scope of Human Resource Management. Also discuss the Changing Trends in HRM.
2. What do you mean by Job Analysis? Explain in detail the uses and Problems of Job Analysis.

SECTION —B

3. What do you understand by Selection Process? Discuss various steps involved in it.
4. Define Training? Discuss various steps involved in designing an Effective Training Programme? Also discuss various impediments to Effective Training.

SECTION —C

5. What is Performance Appraisal? Explain the objectives and Essentials of Effective Performance Appraisal System? Also write down its components.
6. Explain the various factors influencing Employee Remuneration? Also discuss the Challenges of Remuneration.

SECTION —D

7. What do you mean by Incentives? Explain in detail the Importance and Process of Incentives.
8. What do you mean by Grievance Handling? Explain in detail the Machinery for Redressal of Grievances.

Exam Code: 225802
(30)

Paper Code: 2266

Programme: Master of Commerce
Semester-II

Course Title: Marketing Management

Course Code: MCML-2094

Time Allowed: 3 Hours

Max Marks: 70

NOTE: Candidates are required to attempt five questions, selecting one question from each section. The fifth question may be attempted from any section. Each question carries 14 marks.

SECTION-A

1. Discuss the importance of marketing. Explain the philosophies (concepts) of marketing management. 14

2. Differentiate between micro and macro environments of marketing. Discuss various factors of macro environment of marketing in India. 14

SECTION-B

3. Why it is important to study consumer behaviour? Explain the determinants of consumer behaviour. 14

4. Explain the steps involved in the process of product positioning. Give suitable examples to support your answer. 14

SECTION-C

5. Explain the various stages involved in the new product development process with suitable examples. Also state the reasons responsible for the failure of a new product. 14

6. (a) Explain the two pricing strategies normally adopted by marketers for pricing new products. 7

   (b) Which of the two strategies would you suggest for launching a new type of bread in the market? Give justification for your suggestion. 7

SECTION-D

7. Define a distribution channel and indicate its importance in marketing. Discuss the factors governing the choice of a distribution channel for an industrial chemical company. 14

8. Explain:

   a. internal Marketing 7

   b. e-marketing. 7

Exam Code: 225802 Paper Code: 2267

Programme: Master of Commerce Semester - II

Course Title: Research Methodology

Course Code: MCMM-2095

Time Allowed: 3 Hours **Max. Marks: 50**

Note: Candidates are required to attempt five questions in all, selecting at least one question from each of the four sections. The fifth question may be attempted from any section. Each question carries 10 marks. Use of a simple calculator is allowed.

Section-A

Q1) Discuss the nature and scope of the research methodology.

Q2) Describe the various steps involved in the research process.

Section-B

Q3) How does the review of the literature contribute to understanding the research problem?

Q4) Explain the various types of research designs.

Section-C

Q5) Discuss the ordinal, interval and ratio levels of measurement.

Q6) Elaborate on the comparative and non-comparative scaling techniques.

Section-D

Q7) How to prepare, screen and transform the data for analysis?

Q8) Discuss the various methods of factor analysis.

Exam Code: 225804 Paper Code: 4243
(30)

Programme: Master of Commerce
Semester-IV

Course Title: Entrepreneurship Development and Project Management

Course Code: MCML-4091

Time Allowed: 3 Hours **Max Marks: 80**

Attempt five questions, selecting at least one question from each section, The fifth question may be attempted from any section. Each question carries sixteen marks.

Section A

1. a. Entrepreneur need to have a basis set of skills to be successful. Comment 8 Marks

   b. Creativity is the more it is the most important trait for a successful entrepreneur explain

   8 Marks

2. Entrepreneurs can be classified into different types on the basis of the characteristics and the traits they have. Explain 16 Marks

Section B

3. a. What are the different tools which end which an entrepreneur can use assessing the environment to be successful 8 Marks

   b. What is feasibility study for a project. Also explain the various methods used in feasibility study 8 Marks

4. Economic Development of any nation depends upon the business activity in that nation. Hence explain the role of the entrepreneur in the economic development of the nation. 16 Marks

Section C

5. What is market and demand analysis. How the situational analysis can help in predicting the market and the demand of a particular product. 16 Marks

6. What is social cost benefit analysis and how is it carried out. Also explain the various methods used by the entrepreneurs to carry out the social cost benefit analysis. 16 Marks

Section D

7. a. What is financial analysis. At what are the key components of a good financial analysis for starting a new venture. 8 Marks

   b. Monitoring the risks for a new project is a difficult hence explained the various tools that can be used for carrying out the risk analysis for a project. 8 Marks

8. Managing both the working capital requirements and the cash flows is very important for a new entrepreneur. Comment 8 Marks

Exam Code: 225804 (30) Paper Code: 4245

Programme: Master of Commerce
Semester-IV

Course Title: Group A: Accounting and Finance (International Financial Management)

Course Code: MCML-4093 (Opt-AI)

Time Allowed: 3 Hours **Max Marks: 80**

Note: Candidates are required to attempt any five questions selecting one question from each section. The fifth question can be attempt from any section. Each question carries 16 marks.

SECTION A

1. Explain the various areas covers under internationalization of business?
2. Explain any 3 theories of exchange rate determination?

SECTION B

3. Explain equilibrium & disequilibrium of BOP?
4. Explain currency forecasting in detail.

Exam Code: 225804 (30)

Paper Code: 4246

Programme: Master of Commerce
Semester-IV

Course Title: Group A: Accounting and Finance (Financial Markets and Financial Services)

Course Code: MCML-4094 (Opt-AII)

Time Allowed: 3 Hours **Max Marks: 80**

Note: Attempt five questions, selecting at least one question from each section. The fifth question may be attempted from any section. Each question carries 16 marks.

SECTION-A

1. "Financial markets and Financial institutions play an important role in financial system". Do you agree? Explain in detail. (16)
2. Write a detailed note on the selective and direct measures of credit control adopted by RBI. (16)

SECTION-B

3. Discuss the recommendations of Narasimham Committee on Review of Financial Sector Reforms (1998). (16)
4. a. Explain the types of Factoring.

b. Explain the problems faced by Non-Banking Financial Companies in India. (8,8)

SECTION-C

5. What do you mean by repurchase agreements (repos)? Explain the process and progress of REPOs in India. (4,12)
6. What are the main features of government securities market? Why government securities are called gilt-edged securities. (8,8)

SECTION-D

7. Describe various types of commercial Bills. Discuss the steps that have been taken to promote the bill market in India. (8,8)
8. What is securitisation? Explain the securitisation mechanism in detail. (4,12)

Exam Code: 225804 **Paper Code: 4247**
(30)

Programme: Master of Commerce
Semester-IV

Course Title: Group A: Accounting and Finance (Corporate Tax Law and Planning)

Course Code: MCML-4095 (Opt-AIII)

Time Allowed: 3 Hours **Max Marks: 80**

Note: Attempt FIVE questions in all, selecting at least one question from each section. Fifth question may be attempted from any section. Each question carries 16 marks.

Section -A

1. Write a detailed note on "Planning in the context of Court Rulings and Legislative Amendments."
2. Write Notes
   a. Company
   b. Indian Company
   c. Residence of Company
   d. Corporate Tax

Section -B

3. (i) Explain the tax planning provisions in respect of Tea, Coffee and Rubber Industry -

(ii) Explain the tax planning provisions relating in respect of Hospital or Hotel.

4. What are the provisions of law regarding deductions of tax at source.

Section -C

5. What tax concessions are available in case of demerger to a demerged company, shareholders of demerged company and to the resulting company?

6. Discuss the following:

   (i) Tax Planning to Capital Structure decision.

   (ii) In relation to Inter-Corporate Dividends.

Section -D

7. What do you understand by the term Managerial Decisions? Explain provisions related to repair, replacement and renovation of an asset.

8. (i) Explain in detail the provisions of section 91 of the income Tax Act.

   (ii) Discuss the taxability of Dividend from Company and Investors point of view.

Exam Code: 225804
(30)

Paper Code: 4244

Programme: Master of Commerce
Semester-IV

Course Title: E-Commerce

Course Code: MCML-4122

Time Allowed: 3 Hours **Max Marks: 80**

Attempt FIVE questions in all, selecting at least ONE question from section. The fifth question may be attempted from any each section. All questions carry (16) equal marks.

SECTION-A

1. Define the term E-Commerce. Discuss in detail the goals and functions of e-commerce. (16)
2. Discuss various E-Business Models in detail. Differentiate between B2B and B2C model. (16)

SECTION- B

3. What is EDI? Discuss the layered architecture and implementation issues of EDI. (16)
4. Compare the EDI with Traditional Systems. Discuss various EDI service providers. (16)

SECTION- C

5. Discuss in detail, the laws of E-Commerce in India.

(16)

6. What are the security issues in online transactions? What are steps/precautions for secure online transactions ?

(16)

SECTION-D

7. What is Business Process Re-Engineering? Discuss methodology and planning methods for change to EC/EDI. (16)

8. Demonstrate with help of a case study the usefulness of E-Commerce and E- governance (16)