



## MCM 2C 10—MANAGEMENT SCIENCE

## Part A

## Multiple Choice Questions :

1. Management Science came into existence in a \_\_\_\_\_ context.
  - (A) Business.
  - (B) Academic.
  - (C) Military.
  - (D) Religious.
2. In India, Operations Research came into existence in the year \_\_\_\_\_.
  - (A) 1940.
  - (B) 1947.
  - (C) 1949.
  - (D) 1950.
3. In India, first Operations Research application was made by \_\_\_\_\_.
  - (A) Pranab K Sen.
  - (B) Prof. Mahalonobis.
  - (C) Samarendra Nath Roy.
  - (D) Raghu Raj Bahadur.
4. Who defined Operations Research as “the art of giving bad answers to problems which otherwise have worse answers” ?
  - (A) H M Wagner.
  - (B) H A Taha.
  - (C) T L Saaty.
  - (D) Arthur Clark.
5. Operations Research is a very powerful tool for \_\_\_\_\_.
  - (A) Operations.
  - (B) Research.
  - (C) Decision making.
  - (D) None of these.
6. \_\_\_\_\_ are called mathematical models.
  - (A) Iconic models.
  - (B) Symbolic models.
  - (C) Analogue models.
  - (D) None of these.
7. \_\_\_\_\_ models assume that the values of the variables do not change with time  
a particular period.
  - (A) Dynamic.
  - (B) Static.
  - (C) Both (A) and (B).
  - (D) None of these.

8. \_\_\_\_\_ may be defined as a method of determining an optimal program of independent activities in view of available resources.
- (A) Goal programming. (B) Linear programming.  
(C) Decision making. (D) None of these.
9. If there are more than one optimal solutions for the decision variables, the solution is \_\_\_\_\_.
- (A) Infeasible. (B) Unbounded.  
(C) Alternative. (D) None of these.
10. The quantitative approach to decision analysis is a \_\_\_\_\_.
- (A) Logical approach. (B) Rational approach.  
(C) Scientific approach. (D) All of the above.
11. The dummy source/destination in a transportation problem is added to \_\_\_\_\_.
- (A) Satisfy rim constraints.  
(B) Prevent solution from becoming degenerate.  
(C) Ensure total cost does not exceed a limit.  
(D) None of the above.
12. Operations Research uses models to help the management in determining its \_\_\_\_\_ scientifically.
- (A) Policies. (B) Actions.  
(C) Both (A) and (B). (D) None of these.
13. \_\_\_\_\_ deals with making sound decisions under conditions of certainty, risk and uncertainty.
- (A) Game theory. (B) Network analysis.  
(C) Decision theory. (D) None of these.
14. \_\_\_\_\_ is used to imitate an operation prior to actual performance.
- (A) Inventory control. (B) Simulation.  
(C) Game theory. (D) Integrated Production Model.

15. The OR technique which helps in minimising total waiting and service cost is :
- (A) Game theory. (B) Queuing theory.  
(C) Both (A) and (B). (D) Decision theory.
16. A constraint in a Linear Programming Model restricts :
- (A) Value of objective function. (B) Value of decision variable.  
(C) Use of available resources. (D) All of the above.
17. An activity which must be completed before commencement of one or more other activities is called \_\_\_\_\_.
- (A) Successor activity. (B) Predecessor activity.  
(C) Dummy activity. (D) None of these.
18. \_\_\_\_\_ is an event oriented network diagram.
- (A) CPM. (B) PERT.  
(C) Histogram. (D) Ogive.
19. Activities that cannot be started until one or more of the other activities are completed, are called \_\_\_\_\_.
- (A) Dummy activities. (B) Initial activities.  
(C) Successor activities. (D) Predecessor activities.
20. A customer's behaviour of leaving the queue when he does not like to wait in the queue due to lack of time or space is called \_\_\_\_\_.
- (A) Jockeying. (B) Reneging.  
(C) Collusion. (D) Balking.

**M.Com. (PREVIOUS) DEGREE [CBCSS] EXAMINATION, APRIL/MAY 2020**

(PVT/SDE)

M.Com.—Second Semester

MCM 2C 10—MANAGEMENT SCIENCE

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

**Part B**

## SECTION A

*Answer any four questions.**Each question carries 2 weightage.*

1. Explain VAM.
2. What is a back order ?
3. Define iconic model.
4. Explain Reneging.
5. Explain the dummy activity
6. What is saddle point ?

(4 × 2 = 8 weightage)

## SECTION B

*Answer any four questions.**Each question carries 3 weightage.*

7. A manufacturer of furniture makes two products, chairs and table. Processing of these products is done on two machines A and B. Chair requires 2 hours on machine A and 6 hours on Machine B. Table requires 6 hours in machine A and no time on machine B. There are 160 hours available in A and 300 hours in B. profit earned by the manufacturer from chair is Rs. 100 and table it is Rs. 500. Formulate the problem into a LPP.
8. Customers arrive at railway station booking counter, being manned by a single individual at the rate of 25 per hour. Time required to serve a customer has exponential distribution which a mean of 120 seconds. Finds the average waiting time of a customers.

**Turn over**

9. A smart phone repairman finds that the times spend on his job has an exponential distribution with mean 30 minutes. If he repairs sent in the order in which they came in, and if the arrival of sets is approximately Poisson with an average rate of 10 per 8 hours day, what is repairman's expected idle time each day. How many jobs are ahead of the average set just brought in .
10. A purchase manager has decided to place order for minimum quantity of 500 units of a particular item in order to get a discount of 10%. From the records it was found out that in the last year 8 orders each of size 200 units have been placed. Given ordering cost Rs 500 per order, inventory carrying cost is 40%, cost per item is Rs. 400. Is the purchase manager justified in his decision.
11. From the following pay off matrix for firm A, determine the optimal strategies for both the firms and the value of the game using maximin-minimax principle :

Firm A -	Firm B				
	8	12	- 3	50	30
	40	12	10	20	50
	- 40	- 30	- 10	- 30	60
	50	10	- 50	- 20	- 60

12. List out and explain Phases of Management Science
13. Explain the decision making process under Markov analysis
14. Solve the following transportation problem using VAM :

Warehouse	$W_1$	$W_2$	$W_3$	$W_4$	$W_5$	Available
Factory						
$F_1$	3	4	6	8	9	20
$F_2$	2	10	1	5	8	30
$F_3$	7	11	20	40	3	15
$F_4$	2	1	9	14	16	13
Required	40	6	8	18	6	

(4 × 3 = 12 weightage)

## SECTION C

*Answer any two questions.  
Each question carries 5 weightage.*

15. What are the application areas of Linear Programming ?
16. Solve the following problem :

$$\begin{aligned} \text{Maximize } Z &= 5x_1 + 3x_2 \\ \text{subject to } &x_1 + x_2 \leq 2 \\ &5x_1 + 2x_2 \leq 10 \\ &3x_1 + 8x_2 \leq 12 \\ &x_1, x_2 \geq 0. \end{aligned}$$

17. A Project Schedule has the following characteristics :

Activity	Time	Activity	Time
1-2	4	5-6	4
1-3	1	5-7	8
2-4	1	6-8	1
3-4	1	7-8	2
3-5	6	8-10	5
4-9	7	9-10	7

- Construct Network Diagram.
- Compute  $T_E$  and  $T_L$  for each event.
- Find critical path.
- Find EST, LST, EFT, LFT values of all activities.

18. Solve the following assignment problem :

Employees	I	II	III	IV	V
Task					
A	1	3	2	3	6
B	2	4	3	1	5
C	5	6	3	4	6
D	3	1	4	2	2
E	1	5	6	5	4

(2 × 5 = 10 weightage)

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**M.Com. (PREVIOUS) DEGREE [CBCSS] EXAMINATION, APRIL/MAY 2020**

(PVT/SDE)

M.Com.–Second Semester

MCM 2C 09—INTERNATIONAL BUSINESS

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

**Part B**

## SECTION A

*Answer any four questions.**Each question carries 2 weightage.*

1. What is customs union ?
2. What is transfer pricing ?
3. What is joint venture ?
4. What do you mean by Intra firm trade ?
5. What is Free trade area ?
6. What is FDI ?
7. What is GATT ?

(4 × 2 = 8 weightage)

## SECTION B

*Answer any four questions.**Each question carries 3 weightage.*

8. Discuss the rationale behind regional economic co-operation
9. There is a huge scope of International business in today's scenario. Elucidate.
10. Define Technology transfer. What are the different types of Technology transfer ?
11. Write a note on UNCTAD.
12. Critically analyse the factors restricting internationalisation of business.

**Turn over**

13. Explain the components of BOP.
14. Discuss the policies of success of European Union.

(4 × 3 = 12 weightage)

SECTION C

*Answer any two questions.  
Each question carries 5 weightage.*

15. What are the advantages and disadvantages of regional trade blocks ?
16. Discuss various challenges faced by MNC's in developing economies:
17. Explain the different types of entry strategies in International Business.
18. Elaborate upon the EPRG orientation of International Business.

(2 × 5 = 10 weightage)

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(PVT/SDE)

M.Com.–Second Semester

MCM 2C 09—INTERNATIONAL BUSINESS

(2019 Admissions)

Part A

	DD		MM		YEAR					
<b>Date of Examination :</b>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	FN/AN
	<b>Time : 15 Minutes</b>					<b>Total No. of Questions : 20</b>				

**INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. Immediately after the commencement of the examination, the candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Write the Name, Register Number and the Date of Examination in the space provided.
4. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer book.
5. Candidate should handover this Question paper to the invigilator after 15 minutes and before receiving the question paper for Part B Examination.

## MCM 2C 09—INTERNATIONAL BUSINESS

## Part A

## Multiple Choice Questions :

1. General Agreement on Trade in Services will not be applicable to :
  - (A) Services supplied from one country to another—cross border supply.
  - (B) Transaction of goods across the border—Export Import.
  - (C) Individuals traveling from own country to supply services in another—present of natural persons.
  - (D) Consumers/firms making use of a service in another country—consumption abroad.
  - (E) Foreign company setting up subsidiary or branches to provide services in another country—commercial presence.
2. As a part of WTO guidelines, Agreement on Agriculture (AOA) doesn't consider :
  - (A) Direct payments to farmers are permitted.
  - (B) Indirect assistance and support to farmers including R and D support by Government are not permitted.
  - (C) Domestic policies which directly effect on production and trade have to be cut back.
  - (D) Least developed countries do not need to make any cuts.
3. Quantitative restrictions refer to limit set by countries to curb :
  - (A) Imports.
  - (B) Exports.
  - (C) Imports and exports.
  - (D) None of the above.
4. Factor of Interdependence in Multi-domestic strategy is :
  - (A) LOW.
  - (B) MODERATE.
  - (C) HIGH.
  - (D) VERY HIGH.
5. An attribute that doesn't contribute to Porters Diamond model is :
  - (A) Government.
  - (B) Organized Trade union.
  - (C) Factor Conditions.
  - (D) Demand conditions.
6. According to this theory the holdings of a country's treasure primarily in the form of gold constituted its wealth :
  - (A) Gold Theory.
  - (B) Ricardo Theory.
  - (C) Mercantilism.
  - (D) H.O. Theory.
7. The Theory of Absolute Cost Advantage is given by :
  - (A) Adam smith.
  - (B) D. Richardo.
  - (C) Raymond Varnoon.
  - (D) Porter.

8. The Theory of Relative Factor Endowments is given by :
- (A) Ohilin-Hecksher. (B) FY Taylor.  
(C) Richardo. (D) Porter.
9. Which is the right sequence of a stages of Internationalization ?
- (A) Domestic, Transnational, Global, International, Multinational.  
(B) Domestic, International, Multinational, Global, Transnational.  
(C) Domestic, Multinational, International, Transnational, Global.  
(D) Domestic, International, Transnational, Multinational, Global.
10. By entering into international business, a firm expects improvement in :
- (A) Marketing.  
(B) All spheres of marketing, operation and finance simultaneously.  
(C) Any or all spheres of marketing, operation and finance.  
(D) Finance only.
11. Free international trade maximizes world output through :
- (A) Countries specializing in production of goods they are best suited for.  
(B) Reduction in taxes.  
(C) Increased factor income.  
(D) Encouraging competition.
12. International business does not result in the following :
- (A) Innovation is encouraged. (B) International co-operation is encouraged.  
(C) Imports are rendered cheap. (D) Consumption is minimized.
13. No new investment in the host country is created in the case of :
- (A) Greenfield FDI. (B) Acquisition.  
(C) Horizontal FDI. (D) Vertical FDI.
14. The disadvantages of Greenfield FDI as compared to acquisition is :
- (A) Profit will be less. (B) Size of investment will be high.  
(C) Lesser control in management. (D) Delay in establishment.
15. Countries/ regions with huge market size will attract :
- (A) Market seeking FDI. (B) Efficiency seeking FDI.  
(C) Vertical FDI. (D) Created assets seeking FDI.

16. The following is not a component of culture :
- (A) Attitudes.
  - (B) Beliefs.
  - (C) Education.
  - (D) Life expectancy.
17. For a country with relatively lower level of cost of living PPP per capita GNI will be :
- (A) Lower than per capita GNI.
  - (B) Higher than per capita GNI.
  - (C) Same as per capita GNI.
  - (D) May be lower or higher than per capita GNI.
18. Monetary policy relates to controlling :
- (A) Money supply.
  - (B) Money supply and interest rate.
  - (C) Money supply, interest rate and exchange rate.
  - (D) Credit creation by banks.
19. Analysing the business environment best assists in :
- (A) Identifying key competitive forces ; identifying competitive position ; identifying key opportunities, threats, strengths and weaknesses.
  - (B) Auditing macro environmental influences ; identifying key competitive forces ; identifying competitive position ; identifying key opportunities and threats.
  - (C) Auditing external and organisational factors ; identifying key competitive forces ; identifying competitive position ; identifying key opportunities and threats.
  - (D) Assessing historical trends ; auditing environmental dangers ; identifying strategic capabilities ; identifying competitive position.
20. In relation to the PESTEL framework, which of the following statements is correct ?
- (A) It assists in the assessment of organisational strengths and weaknesses.
  - (B) It allows a detailed analysis of the structure of an industry.
  - (C) It can be used as a checklist to understand the different environmental influences in the macro environment.
  - (D) Takes an historical perspective on the main political, economic, sociocultural, technological, environmental and legal factors.

**M.Com. (PREVIOUS) DEGREE [CBCSS] EXAMINATION, APRIL/MAY 2020**  
(PVT/SDE)

M.Com.—Second Semester

MCM 2C 08—STRATEGIC COST ACCOUNTING

(2019 Admissions)

**Part A**

	DD	MM	YEAR					
Date of Examination :	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	FN/AN
Time : 15 Minutes	Total No. of Questions : 20							

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## MCM 2C 08—STRATEGIC COST ACCOUNTING

## Part A

## Multiple Choice Questions :

1. Contribution is known as \_\_\_\_\_.
  - (A) Marginal income.
  - (B) Marginal cost.
  - (C) Gross Profit.
  - (D) Net income.
2. PV ratio may be improved by :
  - (A) Increasing the sales price.
  - (B) Lowering variable cost.
  - (C) Lowering fixed cost.
  - (D) None of the above.
3. Increasing in selling price :
  - (A) Increase PV ratio.
  - (B) Decrease break-even point.
  - (C) Increase margin of safety.
  - (D) None of the above.
4. Marginal costing technique helps the management in deciding :
  - (A) Price of the product.
  - (B) Make or buy decision.
  - (C) To accept fresh orders at low price.
  - (D) All of the above.
5. The main difference (or differences) between how traditional costing and activity based costing treat indirect manufacturing costs is (are) that :
  - (A) Traditional costing uses only production volume based drivers while activity based costing uses only non-production volume based drivers.
  - (B) Traditional costing treats only unit level costs as variable, while abc systems treat unit level, batch level and product level costs as variable.
  - (C) Traditional cost allocations are usually based on a plant wide overhead rate, while abc systems use departmental overhead rates.
  - (D) (A) and (B).
6. The Cooper/Kaplan "Rule of One" refers to the following :
  - (A) Only one overhead rate should be used to allocate fixed costs.
  - (B) If only one item is represented by an activity cost pool, then the cost can be classified as fixed.
  - (C) If there is more than one activity cost pool, then one of the cost pools must be variable.
  - (D) Traditional cost allocation systems will distort the allocations for at least one cost pool.



7. Activity based cost systems would probably provide the greatest benefits for organizations that use :
- (A) Job order costing. (B) Process costing.  
(C) Historical costing. (D) Standard costing.
8. Regardless of how long it takes to produce and sell inventory, inventory is always considered to be a ?
- (A) Current asset. (B) Current liability.  
(C) Long-term asset. (D) Stockholder's equity.
9. An increase in inventories indicates that ?
- (A) More merchandise was purchased than the amount sold to customer.  
(B) Less merchandise was purchased than sold to the customer  
(C) Not all purchases were cash.  
(D) Cash payments were more than purchases on account.
10. What at is the principal criterion used to distinguish between tangible assets and inventories ?
- (A) The physical substance of the asset.  
(B) The acquisition cost of the asset.  
(C) The nature of the company's activity, which determines the purpose for which the asset is held.  
(D) The moment in the accounting period when the asset is acquired.
11. Which of the following method is suitable for calculating the cost of inventory when actual costs of individual units of merchandise can be determined from the accounting records ?
- (A) FIFO Method. (B) LIFO Method.  
(C) Specific Identification Method. (D) Average Method.
12. The average inventory costing method which results in a changed unit inventory cost after each successive purchase ?
- (A) Weighted average. (B) Moving average.  
(C) Specific cost. (D) Simple average.

13. Sales revenues are usually considered earned when ?
- (A) Cash is received from credit sales.
  - (B) An order is received.
  - (C) Goods have been transferred from the seller to the buyer.
  - (D) Adjusting entries are made.
14. Which one of the following does not describe a type of transfer pricing ?
- (A) Target based.
  - (B) Cost based.
  - (C) Negotiated.
  - (D) Administered.
15. Productivity is the ratio between input and \_\_\_\_\_.
- (A) Product.
  - (B) Output.
  - (C) Value.
  - (D) Cost.
16. \_\_\_\_\_ is introduced as a technique that aims to manage product costs throughout the design stage.
- (A) Process Costing.
  - (B) Product Costing
  - (C) Target Costing.
  - (D) Strategic Costing.
17. Target costing is a \_\_\_\_\_ costing methodology, in which the selling price and the required profit margin are used to determine the allowable cost for manufacturing a new/existing product.
- (A) Modern.
  - (B) Reverse.
  - (C) Product.
  - (D) Process.
18. \_\_\_\_\_ Costing Also known as delayed costing.
- (A) Backflush.
  - (B) Conventional.
  - (C) Modern.
  - (D) Competitive.
19. \_\_\_\_\_ means change for the better.
- (A) Kaizen.
  - (B) Theory of Constraints.
  - (C) Kanban.
  - (D) C. JIT.
20. TQM stands for \_\_\_\_\_.
- (A) Total Quality Misrepresentation.
  - (B) Team Quality Manager.
  - (C) Total Quality Management.
  - (D) Theoretical Quality Management.

**M.Com. (PREVIOUS) DEGREE [CBCSS] EXAMINATION, APRIL/MAY 2020**

(PVT/SDE)

M.Com.—Second Semester

MCM 2C 08—STRATEGIC COST ACCOUNTING

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

**Part B**

## SECTION A

*Answer any four questions.  
Each question carries 2 weightage.*

1. Differentiate Costing and Cost Accounting.
2. What is Transport Costing ? State its objectives.
3. Define Marginal Cost and Marginal Costing.
4. Explain the meaning and significance of Split of Point.
5. What do you mean by ABC ? Give its advantages.
6. What is JIT ? Discuss main features of JIT System.
7. Discuss the basic model of Porter's Value Chain.

(4 × 2 = 8 weightage)

## SECTION B

*Answer any four questions.  
Each question carries 3 weightage.*

8. XY Ltd manufactures three joint products- A, B and C. The actual joint expenses of manufacture for a period were Rs. 8,000. It was estimated that the profit on each product as a percentage of sale would be 30%, 25% and 15% respectively. Subsequent expenses were as follows :

	A (Rs.)	B (Rs.)	C (Rs.)
Material	100	75	25
Direct wages	200	125	50
Overhead	150	125	75
Sales	6,000	4,000	2,500

Prepare a statement showing the apportionment of the joint expenses Of manufacture over different products.

**Turn over**

9. Explain the essentials of a good Cost Accounting System.
10. TPP Inc makes two products, A and B and has identified that a bottleneck occurs during assembly. Details of the products are as follows :

	<i>Product A</i>	<i>Product B</i>
	Rs.	Rs.
Sale Price	25	16
Material Cost	5	3
Direct Labour Cost	10	8
	Minutes	Minutes
Assembly time per unit	20	15

*Required* : How should the two products prioritized ?

11. An organization manufactures a product, particulars of which are detailed below :

		Rs.
Annual Production (Units)	...	20,000
Cost Per Annum :		Rs.
Material		50,000
Other Variable Cost	...	60,000
Fixed Cost	...	40,000
		<hr/>
Apportioned Investment		1,50,000
		<hr/>

Determine the unit selling price under two strategies mentioned below. Assume that the organization's tax rate is 40 % :

- (a) 20 % return on investment.
- (b) 6 % profit on list sales, when trade discount is 40 %.
12. Explain the different types of responsibility centres.
13. The selling price of product P is set at Rs. 1,500 for each unit and sales for the coming year are expected to be 500 units. If the company requires a return of 15 % in the coming year on its investment of Rs. 15,00,000 in product P, calculate the TARGET cost for each unit for the coming year.
14. Explain the features of Life Cycle Costing.

(4 × 3 = 12 weightage)

## SECTION C

Answer any **two** questions.

Each question carries 5 weightage.

15. Explain the process of implementing Theory of Constraints (TOC) and its benefits.
16. RST Ltd processes product Z through two distinct processes, Process I and Process II. On completion it is transferred to finished stock. From the following information for the year 2018-19, prepare process I, Process II and Finished Stock Account.

<i>Particulars</i>	<i>Process I</i>	<i>Process II</i>
Raw materials used	7,500 units	—
Raw material cost per unit	Rs. 60	—
Transfer to next process/ finished stock	7,050 units	6,525 units
Normal Loss on outputs	5%	10%
Direct wages	Rs. 1,35,750	Rs. 1,29,250
Direct expenses	60 % of direct wages	65 % of direct wages
Manufacturing overheads	20 % of direct wages	15 % of direct wages
Realizable value of scrap per unit	Rs. 12.50	Rs. 37.50

6,000 units of finished goods were sold at a profit of 15 % on cost. Assume that there was no opening and closing stock of work in progress.

17. Define CVP analysis and explain its main features and useful contribution to the management in decision-making.

Turn over

18. A Company manufacturing two products L and M, furnishes the data for the year :

<i>Products</i>	<i>Annual output (units)</i>	<i>Machine hours (per unit)</i>	<i>Direct labour hours (per unit)</i>	<i>Total number of orders handled</i>	<i>Total number of set-ups</i>
L	5,000	3	1	15	10
M	7,000	1	2	60	40

Annual overhead costs :

Relating to machine activity	2,20,000
Relating to production run set - ups	20,000
Relating to handling of orders	45,000
	2,85,000

Required :

Calculate the production overheads to be absorbed by one unit of each of the products L and M using the following methods :

- (i) A traditional costing approach using a direct labour hour rate to absorb overheads.
- (ii) An activity based costing approach, using suitable cost drivers to trace overheads to products.

(2 × 5 = 10 weightage)

**M.Com. (PREVIOUS) DEGREE [CBCSS] EXAMINATION, APRIL/MAY 2020**  
(PVT/SDE)

M.Com.–Second Semester

MCM 2C 07—ADVANCED STRATEGIC MANAGEMENT

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

**Part B**

**SECTION A**

*Answer any four questions.*  
*Each question carries 2 weightage.*

1. Define ethics.
2. What is strategy formulation ?
3. Distinction between Strategy and Tactics.
4. What are the basic elements of strategic planning ?
5. How can a SWOC analysis be useful for both internal and external organizational environmental analysis ?
6. Explain Mintzberg's 5P's for strategy.
7. What is core competence ?

(4 × 2 = 8 weightage)

**SECTION B**

*Answer any four questions.*  
*Each question carries 3 weightage.*

8. Enumerate some characteristics of strategic management.
9. A strategy is said to be similar to the concept of a 'Game Plan' but it is not exactly the same. Discuss.
10. Explain the various approaches to the implementation of strategy.
11. Explain the social and ethical consideration of strategic implementation.
12. Write a note on :
  - a) Strategic Alliances ;
  - b) SBU's ;
  - c) KSF.

Turn over

13. Establish relationship between strategic directions and vision of a company.
14. Discuss the control techniques used in strategic unit.

(4 × 3 = 12 weightage)

#### SECTION C

*Answer any two questions.  
Each question carries 5 weightage.*

15. What is environmental analysis ? What are the different techniques of environmental analysis ?
16. Define competitive analysis. Discuss the forces given by Michael Porter with regards to competitive analysis.
17. Discuss business level strategies in detail. Differentiate business level strategies from operational level strategies.
18. Describe the different levels and process of strategic management.

(2 × 5 = 10 weightage)



**M.Com. (PREVIOUS) DEGREE [CBCSS] EXAMINATION, APRIL/MAY 2020**

(PVT/SDE)

M.Com.–Second Semester

MCM 2C 07—ADVANCED STRATEGIC MANAGEMENT

(2019 Admissions)

Part A

	DD		MM		YEAR						
Date of Examination :	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	FN/AN
	Time : 15 Minutes					Total No. of Questions : 20					

**INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. Immediately after the commencement of the examination, the candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Write the Name, Register Number and the Date of Examination in the space provided.
4. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer book.
5. **Candidate should handover this Question paper to the invigilator after 15 minutes and before receiving the question paper for Part B Examination.**

## MCM 2C 07—ADVANCED STRATEGIC MANAGEMENT

## Part A

## Multiple Choice Questions :

1. \_\_\_\_\_ is concerned with the determination of the basic long-term goals and the objectives of an enterprise, and the adoption of courses of action and allocation of resources necessary for carrying out these goals.
  - (A) Policies framing.
  - (B) Mission statement.
  - (C) Target setting.
  - (D) Strategic Management.
2. \_\_\_\_\_ strategy occupies the highest level of strategic decision making and covers actions dealing with the objective of the firm, acquisition and allocation of resources and coordination of strategies of various SBUs for optimal performance.
  - (A) SBU.
  - (B) Corporate level.
  - (C) Functional.
  - (D) Operational.
3. The fundamental purpose of an organization's mission statement is to :
  - (A) Create a good human relations climate in the organization.
  - (B) Define the organization's purpose in society.
  - (C) Define the operational structure of the organization.
  - (D) Generate good public relations for the organization.
4. The acronym SWOT stands for :
  - (A) Strategic Weakness Overcoming Tools.
  - (B) Services, Works, Operation and Tools.
  - (C) Strengths, Weakness, Overcome and Threats.
  - (D) Strengths, Weaknesses, Opportunities, and Threats.
5. Product differentiation refers to the :
  - (A) Ability of the buyers of a product to negotiate a lower price.
  - (B) Response of incumbent firms to new entrants.
  - (C) Belief by customers that a product is unique.
  - (D) Fact that as more of a product is produced the cheaper it becomes per unit.
6. Switching costs refer to the :
  - (A) Cost to a producer to exchange equipment in a facility when new technologies emerge.
  - (B) Cost of changing the firm's strategic group.
  - (C) One-time costs suppliers incur when selling to a different customer.
  - (D) One-time costs customers incur when buying from a different supplier.

7. All of the following are forces that create high rivalry within an industry EXCEPT :
- (A) Numerous or equally balanced competitors.
  - (B) High fixed costs.
  - (C) Fast industry growth.
  - (D) High storage costs.
8. Internal analysis enables a firm to determine what the firm :
- (A) Can do.
  - (B) Should do.
  - (C) Will do.
  - (D) Might do.
9. In the airline industry, frequent-flyer programs, ticket kiosks, and e-ticketing are all examples of capabilities that are :
- (A) Rare.
  - (B) Causally ambiguous.
  - (C) Socially complex.
  - (D) Valuable.
10. Strategic management process activates in the sequence of \_\_\_\_\_.
- (A) Environmental scanning, Strategy formulation, Implementation, control and evaluation.
  - (B) Strategy formulation, Environmental scanning, Implementation, control and evaluation.
  - (C) Environmental scanning, Strategy Implementation, formulation, control and evaluation.
  - (D) Strategy formulation, Implementation, control, evaluation, Environmental scanning.
11. Strategic decisions are based on what managers \_\_\_\_\_, rather than on what they \_\_\_\_\_.
- (A) Know ; forecast.
  - (B) React to ; anticipate.
  - (C) Forecast ; know.
  - (D) Compromise with ; analyse.
12. Strategic-management audit is known as :
- (A) Environmental scanning.
  - (B) Strategy formulation.
  - (C) Strategy control.
  - (D) Strategy evaluation.
13. \_\_\_\_\_ identifies a firm's major competitors and their particular strengths and weaknesses in relation to a sample firm's strategic position.
- (A) Competitive Profile Matrix.
  - (B) External Factor Evaluation matrix.
  - (C) Internal Factor Evaluation Matrix.
  - (D) Boston consulting group matrix.

14. Which statement best describes intuition ?
- (A) It represents the marginal factor in decision-making.
  - (B) It represents a minor factor in decision-making integrated with analysis.
  - (C) It should be coupled with analysis in decision-making.
  - (D) It is better than analysis in decision-making.
15. When an industry relies heavily on government contracts, which forecasts can be the most important part of an external audit :
- (A) Economic.
  - (B) Political.
  - (C) Technological.
  - (D) Competitive.
16. Strategic mission :
- (A) Is a statement of a firm's unique purpose and scope of operations.
  - (B) Is an internally-focused affirmation of the organizations societal and ethical goals.
  - (C) Does not limit the firm by specifying the industry in which the firm intends to compete.
  - (D) Is developed by a firm before the firm develops its strategic intent.
17. The environmental segments that comprise the general environment typically will NOT include :
- (A) Demographic factors.
  - (B) Sociocultural factors.
  - (C) Substitute products or services.
  - (D) Technological factors.
18. An industry is defined as :
- (A) A group of firms producing the same item.
  - (B) Firms producing items that sell through the same distribution channels.
  - (C) Firms that have the same seven-digit standard industrial code
  - (D) A group of firms producing products that are close substitutes.
19. Business-level strategies are concerned specifically with :
- (A) Creating differences between the firm's position and its rivals.
  - (B) The industries in which the firm will compete.
  - (C) How functional areas will be organized within the firm.
  - (D) How a business with multiple physical locations will operate one of those locations.
20. The useful framework for detecting new \_\_\_\_\_ is called a "product-market expansion grid".
- (A) Intensive opportunities.
  - (B) Integrative opportunities.
  - (C) Diversification opportunities.
  - (D) None of the above.

**M.Com. (PREVIOUS) DEGREE [CBCSS] EXAMINATION, APRIL/MAY 2020**  
(PVT/SDE)

M.Com.–Second Semester

MCM 2C 06—ADVANCED CORPORATE ACCOUNTING

(2019 Admissions)

**Part A**

	DD		MM		YEAR					
Date of Examination :	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	FN/AN
	Time : 15 Minutes				Total No. of Questions : 20					

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## MCM 2C 06—ADVANCED CORPORATE ACCOUNTING

## Part A

## Multiple Choice Questions :

1. \_\_\_\_\_ establishes principles for presenting and preparing consolidated financial statements when an entity controls one or more other entities.  
(A) IFRS 12. (B) IFRS 17.  
(C) IFRS 10. (D) IFRS 11.
2. \_\_\_\_\_ is an asset representing the future economic benefits arising from other assets acquired in a business combination that are not individually identified and separately recognized.  
(A) Goodwill. (B) Capital Reserve.  
(C) Plant and Machinery. (D) Drawings.
3. The \_\_\_\_\_ account appear in the Balance Sheet of the Holding company at the time of consolidation.  
(A) Bonus Share. (B) Security Premium  
(C) Share premium. (D) Capital Reserve.
4. A merger is defined as the joining of two or more companies to form a single legal entity :  
(A) Acquisition. (B) Restructuring.  
(C) Merger. (D) Internal Construction.
5. In external reconstruction, the liquidated company is called :  
(A) Purchasing Company. (B) Vendor Company.  
(C) Holding Company. (D) Group Company.
6. In finance lease agreement, the option for the lessee to purchase the property or equipment at a specific price is known as \_\_\_\_\_.  
(A) Balloon. (B) Operating Leasing.  
(C) Running Cost. (D) Administrative Expense.
7. \_\_\_\_\_ is the assistance of finance professionals to settle disputes concerning allegations, fraudulence, suspicion of fraud and misconduct in business.  
(A) Forensic accounting. (B) Human Reso  
(C) Financial Accounting.

8. \_\_\_\_\_ also called green accounting.
- (A) Corporate Social Responsibility. (B) Corporate Accounting.  
(C) Environmental accounting. (D) Forensic Accounting.
9. Increase in the price of various goods and services over a period of time is known as \_\_\_\_\_.
- (A) Deflation. (B) Price Level Changes.  
(C) Shift. (D) Inflation.
10. Price for changes accounting can be done by the following method \_\_\_\_\_.
- (A) Current purchasing power, Current Value Accounting.  
(B) Replacement Cost Accounting, Current Cost Accounting.  
(C) Both (A) and (B).  
(D) None of the Above.
11. Forensic Accounting is very much useful to \_\_\_\_\_ industry.
- (A) Banking. (B) Communication.  
(C) Insurance. (D) None of the above.
12. The main elements of environmental accounting are \_\_\_\_\_.
- (A) Environmental Conservation costs and activities and environmental benefits.  
(B) Environmental activities and environmental benefits.  
(C) Environmental conversion costs and environmental benefits.  
(D) None of the above.
13. \_\_\_\_\_ is when a firm engages in social actions because of its obligation to meet certain economic and legal responsibilities.
- (A) Social Obligation. (B) Social Responsibility.  
(C) Social Responsiveness. (D) None of the above.
14. The stakeholder view of social responsibility states that organisations must respond to the needs of :
- (A) Employees and customers. (B) Shareholders and owners.  
(C) All interested parties. (D) All those who might sue the organisation.

Turn over

15. \_\_\_\_\_ establishes the principles that an entity applies when reporting information about the nature, amount, timing and uncertainty of revenue and cash flows from a contract with a customer.
- (A) IFRS 18. (B) IFRS 14.  
(C) IFRS 15. (D) IFRS 17.
16. \_\_\_\_\_ is about the measurement of the items in the consolidated financial statements, such as goodwill, non-controlling interest, etc.
- (A) IFRS 4. (B) IFRS 10.  
(C) IFRS 9. (D) IFRS 3.
17. A merger of two or more companies that compete in the same industry :
- (A) Horizontal. (B) Conglomerate.  
(C) Vertical. (D) None of the above.
18. Any agreement between two or more parties to collaborate with each other, in order to achieve certain objectives while continuing to remain independent organizations is called \_\_\_\_\_.
- (A) Strategic alliance. (B) Franchising.  
(C) Joint Venture. (D) Disinvestment.
19. A \_\_\_\_\_ is a lease that transfers substantially all the risks and rewards incidental to ownership of an asset. Title may or may not eventually be transferred.
- (A) Finance lease. (B) Operating lease.  
(C) Lessor. (D) Contract.
20. \_\_\_\_\_ is concerned with the development of measurement system to monitor social performance.
- (A) Social Accounting. (B) Environmental Accounting.  
(C) Inflation Accounting. (D) None of the above.



**M.Com. (PREVIOUS) DEGREE [CBCSS] EXAMINATION, APRIL/MAY 2020**

(PVT/SDE)

M.Com.–Second Semester

MCM 2C 06—ADVANCED CORPORATE ACCOUNTING

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

**Part B**

## SECTION A

*Answer any four questions.**Each question carries 2 weightage.*

1. Who are Dissenting Shareholders ?
2. What is fugitive goodwill ?
3. Define Social Responsibility Accounting.
4. What is cost of control ?
5. What do you mean by Deferred Tax Liability ?
6. ABC & Co. Ltd. had on 31<sup>st</sup> December, 2019, 80,000 Equity shares of Rs. 10 each, Rs. 8 per share Called-up. In June, 2020 the company decided to reduce it to Rs. 8 per share fully paid-up by cancelling unpaid amount of Rs. 2 per share. You are required to pass necessary journal entry to give effect to the above arrangement.
7. X Ltd. agreed to take over the business of Y Ltd. on the following terms :
  - (a) Shareholders of Y Ltd. are to be paid Rs. 50 in cash and two shares of Rs. 20 each in X Ltd. for every share of Y Ltd. has 20,000 equity share outstanding.
  - (b) The Debenture Holders holding 10,000 debentures of Rs. 50 each are to be redeemed at a premium of 10%.
  - (c) Cost of liquidation amounting to Rs. 50,000 are to be borne by X Ltd.

Compute the Purchase Consideration.

(4 × 2 = 8 weightage)

## SECTION B

*Answer any four questions.**Each question carries 3 weightage.*

8. What is Forensic Accounting ? What are the differences between Auditing and Forensic Accounting ?
9. What are the differences between Operating Lease and Financial Lease ?

**Turn over**

10. What is Green Accounting ? Explain the Benefits of Green Accounting.
11. What is Purchase Consideration ? Explain the various methods used for calculation of purchase consideration.
12. A firm has started its business with a capital of Rs. 5,00,000. It has purchased fixed assets worth Rs. 2,50,000 in cash. It has kept Rs. 1,30,000 as working capital and incurred Rs. 1,20,000 on recruitment, training and developing the engineers and a few workers. The value of engineers and workers is assessed as Rs. 4,00,000. Prepare Balance Sheet (including Human Resources).
13. The following scheme of reconstruction has been approved for Y Ltd :
- (i) The shareholders to receive in lieu of their present holding of 1,20,000 shares of Rs. 10 each, the following :
    - (a) Fully paid ordinary shares of Rs. 10 each, Rs. 5 paid up equal to  $\frac{1}{3}$  p.f. their holding.
    - (b) 15% preference shares of Rs. 100 each equal to  $\frac{1}{2}$  the amount of the above new ordinary shares.
    - (c) Rs. 3,00,000, 16% debentures of Rs. 100 each.
  - (ii) The goodwill which stood at Rs. 4,00,000 was written down to Rs. 2,50,000 and machinery was reduced by Rs. 60,000.
  - (iii) Rs. 70,000 in the debit of profit and loss account was written-off and the balance in the capital reduction was transferred to Capital Reserve account.

Give journal entries in the books of the company for the implementation of the above scheme.

14. From the following information, calculate the amount of Gearing Adjustment in case of a company which has a capital mix of 40% debt and 60% equity.

Particulars	Amt.
	Rs.
Depreciation Adjustment	2,000
Cost of Sales Adjustment	1,000
Monetary Working Capital Adjustment	1,000
Total	4,000

(4 × 3 = 12 weightage)

#### SECTION C

Answer any two questions.

Each question carries 5 weightage.

15. What is Human Resource Accounting ? What are the important approaches for valuation of human resources ?

. acquired Rs.12,000 Equity shares in S Ltd. and its subsidiary S Ltd. as on 31<sup>st</sup> M.

*Equity and Liabilities :*

Preference Share Capital  
 Equity Share Capital (Rs. 10 fully paid)  
 General Reserve  
 Profit & Loss A/c  
 Creditors  
Bills Payable  
Total

*Assets :*

Land  
 Properties  
 Plant and Machinery  
 Investments in S Ltd.  
 Stock  
Debtors and Cash  
Total

Other information given are :

- ) On 01.04.2019, Surplus of S Ltd. stood Rs. 20,000 more than its book value (Ig
- ) Stock of H Ltd. includes Rs. 8,000 of S Ltd. include Rs. 24,000 for sale to H Ltd.
- ) S Ltd. made a Bonus issue during the year recorded in the books.

are required to prepare the Consolidated Balance Sheet. H Ltd. decided to sell its business to Z Ltd. and

*Equity and Liabilities :*

Share Capital :  
 50,000 Equity Shares of Rs. 10 each  
 14% Debentures  
 Creditors  
 Reserves

*Assets :*

Goodwill  
 Property  
 Plant  
 Stock  
 Cash

td. took over all assets except cash at their book value, goodwill at Rs. 1,00,000 and 1,80,000. Z Ltd. agreed to pay Rs. 90,000 in cash and balance in the form of shares @ Rs. 100. Expenses of liquidation were Rs. 15,000. Show ledger accounts and journal entries in the books of Z Ltd.

The following is the Balance Sheet of M/s. Unfortunate Ltd. as on 31st March 2020

	Amt. Rs.
<i>Equity and Liabilities :</i>	
Authorised, Subscribed and paid up	
4,000, 6% Preference shares of Rs. 100 each	4,00,000
2,000 Equity shares of Rs. 100 each, Rs. 75 per share paid up	1,50,000
6,000 Equity shares of Rs. 100 each Rs. 60 per share paid up	3,60,000
5% Debentures	2,00,000
Interest outstanding on Debentures	10,000
Creditors	2,90,000
	14,10,000
<i>Assets :</i>	
Land and Building	2,00,000
Plant	5,00,000
Patents	80,000
Stock	1,10,000
Debtors	2,20,000
Cash at Bank	60,000
Profit & Loss A/c	2,40,000
	14,10,000

The dividends on preference shares were in arrear for two years. The arrears of dividends as per the articles of the company before the payment to equity shareholders include Rs. 1,00,000 loan on mortgage of land and building and preferential creditors. The assets realized by liquidator are as under :

	Amt. Rs.
Land and Building	2,40,000
Plant	4,00,000
Patent	60,000
Stock	1,30,000
Debtors	1,50,000

The expenses of liquidation amounted to Rs. 21,800. The liquidator is entitled to 2% commission on all assets realized (except bank) and a commission of 2% on amounts due to secured creditors. Preferential creditors amounted to Rs. 30,000. All payments were made on 1st September 2020. Prepare Liquidator's Statement of Accounts.

**M.Com. (PREVIOUS) DEGREE EXAMINATION, APRIL/MAY 2020**

(PVT/SDE)

M.Com.–Second Semester

MC 2C 10—STRATEGIC MANAGEMENT AND CORPORATE GOVERNANCE

(2015 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Section A***Answer all questions.**Each questions carries 2 marks.*

1. Define vision and mission with examples.
2. What do you meant by Macro and micro Environment ?
3. What is Strategic alliance ?
4. Define Strategic control.
5. What is Corporate Economic responsibility ?

(5 × 2 = 10 marks)

**Section B***Answer any four questions.**Each questions carries 10 marks.*

6. What is the relevance of resource based view of the firm to strategic management in a global environment ?
7. Define Environment. Describe the three level of environment in detail. What are its characteristics ?
8. Explain stability Strategies. State the conditions when this strategy may be adopted ?
9. Explain the Various approaches to Strategy implementation ?
10. What are the different types of strategic control ? Explain them briefly.
11. What are the Ethical and Unethical business practices ?

(4 × 10 = 40 marks)

**Turn over**

**Section C**

*Answer any two questions.*

*Each questions carries 15 marks.*

12. What are the possible strengths of an organization identified as part of the SWOT analysis ?
13. How can a company develop a corporate entrepreneurship culture ?
14. Explain the difference between merger, acquisition and takeover. In the Indian context, is the difference between a takeover and merger or acquisition relevant ?

(2 × 15 = 30 marks)

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**M.Com. (PREVIOUS) DEGREE EXAMINATION, APRIL/MAY 2020****(PVT/SDE)****M.Com.–Second Semester****MC 2C 10—STRATEGIC MANAGEMENT AND CORPORATE GOVERNANCE****(2015 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

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2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

## MC 2C 10—STRATEGIC MANAGEMENT AND CORPORATE GOVERNANCE

(Multiple Choice Questions for SDE Candidates)

1. Micro environment is the \_\_\_\_\_ environment of a company.  
(A) Working. (B) Human.  
(C) External. (D) Internal.
2. Criteria for making an evaluation is (are) :  
(A) Consistency with goals. (B) Consistency with environment.  
(C) Money. (D) All of the above.
3. Formal systems are adopted to bring \_\_\_\_\_ and amalgamation of decentralized units into product groups.  
(A) Manpower. (B) Co-ordination.  
(C) Production. (D) All of the above.
4. ETOP stands for \_\_\_\_\_.  
(A) Environmental threat and opportunity project.  
(B) Environmental threat and opportunity profile.  
(C) Environmental treaty and opportunity profile.  
(D) Environmental threat and optimum profile.
5. It concentrates on organisation design and work flow :  
(A) Systems approach. (B) Flotilla.  
(C) Method study. (D) Work study.
6. Internal analysis enables a firm to determine what the firm :  
(A) Can do. (B) Should do.  
(C) Will do. (D) Might do.
7. BCG in BCG matrix stands for :  
(A) Boston Calmette Group. (B) British Consulting Group.  
(C) Boston Corporate Group. (D) Boston Consulting Group.



8. SBU stands for :
- (A) Strategic Business Unit. (B) Strategy Based Unit.  
(C) Sustainable Business Unit. (D) Strategic Based Unit.
9. BCG Matrix take in to account two dimensions, that is :
- (A) Market Share and Growth Rate.  
(B) Market Situation and Growth Rate.  
(C) Market Share and Governance Rate.  
(D) Market Situation and Governance Rate.
10. In BCG Matrix, a product has relatively high Market share and Market Growth, this position is depicted as :
- (A) Cash Cow. (B) Start.  
(C) Dogs. (D) Question Mark.
11. In BCG Matrix, a product has relatively low Market share and Market Growth, this position depicted as :
- (A) Cash Cow. (B) Start.  
(C) Dogs. (D) Question Mark.
12. Dog Symbol in BCG Matrix stands :
- (A) Growth. (B) Maturity.  
(C) Introduction. (D) Decline.
13. This strategy is adopted when the organization attempts to maintain the current position and focuses only on the incremental improvement :
- (A) Retrenchment strategy. (B) Growth Strategy.  
(C) Consistent Strategy. (D) Stability strategy.
14. Find the odd one :
- (A) Retrenchment strategy. (B) Combination Strategy.  
(C) Profit Strategy. (D) Stability strategy.

15. Find the odd one :
- (A) Stability strategy. (B) Pause/proceed with caution Strategy.  
(C) Profit Strategy. (D) No change Strategy.
16. A \_\_\_\_\_ is an agreement between two or more parties to pursue a set of agreed upon objectives needed while remaining independent organizations.
- (A) Strategic Partnership. (B) Takeover Strategy.  
(C) Acquisition Strategy. (D) Joint Venture Strategy.
17. The essence of \_\_\_\_\_ is the determination of the overall direction that will enable the organization to achieve its strategic goals through its operation.
- (A) Corporate Strategy. (B) Strategic Management.  
(C) Stability Strategy. (D) Expansion Strategy.
18. A \_\_\_\_\_ is the merger of two or more companies involved at different stages in the supply chain process for a common good or service.
- (A) Horizontal Merger. (B) Vertical Merger.  
(C) Concentric Merger. (D) Conglomerate Merger.
19. The \_\_\_\_\_ is a retrenchment strategy followed by an organization when it feels that the decision made earlier is wrong and needs to be undone before it damages the profitability of the company.
- (A) Turnaround Strategy. (B) Growth Strategy.  
(C) Consistent Strategy. (D) Stability Strategy.
20. In strategic management, \_\_\_\_\_ does not simply identify threats but identifies opportunities.
- (A) Environmental Analysis. (B) Environmental Scanning.  
(C) Environmental Diagnosis. (D) Environmental Study.

## M.Com. (PREVIOUS) DEGREE EXAMINATION, APRIL/MAY 2020

(PVT/SDE)

M.Com.—Second Semester

MC 2C 9—MANAGEMENT SCIENCE

(2015 Admissions)

Time : Three Hours

Maximum : 80 Marks

## Part A

Answer all the questions.  
Each question carries 2 marks.

1. What is transportation problem ?
2. What is CPM ?
3. What is expected demand ?
4. What is maximun strategy ?
5. What is EMV ?

(5 × 2 = 10 marks)

## Part B

Answer any four of the following.  
Each question carries 10 marks.

6. How does management science helps in management decision making ?
7. How will you define transportation model ? Explain its application.
8. With the help of an example, describe in detail decision making under risk.
9. Solve the following problem graphically :

$$\text{Maximize } Z = -x_1 + 4x_2,$$

$$\text{subject to } -3x_2 + x_2 \leq 6,$$

$$x_1 + x_2 + \leq 4,$$

$$x_1 \leq -3.$$

no lower bound constraint for  $x_1$ .

Turn over

10. Solve the following assignment problem :

	I	II	III	IV	V
1	11	17	8	16	20
2	9	7	12	6	15
3	13	16	15	12	16
4	21	24	17	28	26
	14	10	12	11	13

11. Construct a network diagram for a project comprising of activities B, C, E, F, G, H, I, J, L, M, N, P and Q such following precedence relationship are satisfied :

$B < E, F$  ;  $C, F < G$  ;  $C < L$  ;  $E, G < H, L < I$  ;  $H < J$  ;  $L < M$  ;  $H, M < N$  ;  $I, J < P$  ;  $N < Q$ .

(4 × 10 = 40 marks)

### Part C

Answer any **two** of the following.

Each question carries 15 marks.

12. Solve the game shown in table by the L.P. method.

		B		
		1	2	3
A	1	3	-4	2
	2	1	-3	-7
	3	-2	4	7

13. Goods trucks arrive randomly at a stockyard with a mean of 8 trucks/hours. A crew of four operatives can unload a truck in 6 minutes. Trucks waiting in queue to be unloaded are paid a waiting charge at the rate of Rs.60 per hour. Operatives are paid a wage rate of Rs.20 per hour. It is possible to augment the crew strength to 2 or 3 ( of four operatives per crew) when the unloading time will be 4 minutes or 3 minutes respectively per truck. Find the optimal crew size.

14. A company has factories at A, B and C which supply warehouse at D,E,F and G. The factory capacities are 230, 280 and 180 respectively for regular production. If overtime productions is utilised, the capacities can be increased to 300, 360 and 190 respectively. Increment unit costs are Rs. 5, Rs. 6 respectively. The current warehouse requirements are 165, 175, 205 and 165 respectively. Unit shipping costs in rupees between the factories and the warehouses are :

To from	D	E	F	G
A	6	7	8	10
B	4	10	7	6
C	3	22	2	11

Determine the optimum distribution for the company to minimize costs.

(2 × 15 = 30 marks)

**M.Com. (PREVIOUS) DEGREE EXAMINATION, APRIL/MAY 2020****(PVT/SDE)****M.Com.—Second Semester****MC 2C 9—MANAGEMENT SCIENCE****(2015 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
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## MC2C9—MANAGEMENT SCIENCE

(Multiple Choice Questions for SDE Candidates)

1. The term "Operation Research" was coined by :
  - (A) Mc Closky and Treffthen.
  - (B) Arthur Clark.
  - (C) Churchman, Ackoff and Arnoff.
  - (D) George B Dantzig.
2. In India, Operations Research came into existence in the year \_\_\_\_\_.
  - (A) 1940.
  - (B) 1947.
  - (C) 1949.
  - (D) 1950.
3. In India, first Operations Research application was made by \_\_\_\_\_.
  - (A) Pranab K Sen.
  - (B) Prof. Mahalonobis.
  - (C) Samarendra Nath Roy.
  - (D) Raghu Raj Bahadur.
4. Operations Research Society of India was formed in the year \_\_\_\_\_.
  - (A) 1950.
  - (B) 1955.
  - (C) 1957.
  - (D) 1960.
5. The variables whose co-efficient vectors are unit vectors, are called \_\_\_\_\_.
  - (A) Unit variables.
  - (B) Basic variables.
  - (C) Non-basic variables.
  - (D) None of these.
6. A minimisation problem can be connected into maximisation problem by changing the signs of co-efficients in the \_\_\_\_\_.
  - (A) Constraints.
  - (B) Objectives.
  - (C) Both (A) and (B).
  - (D) None of these.
7. In simplex method, we add \_\_\_\_\_ in the case of constraints with sign "=".
  - (A) Surplus variable.
  - (B) Artificial variable.
  - (C) Slack variable.
  - (D) None of these.

8. \_\_\_\_\_ deals with the concepts such as critical path, float, events, etc.
- (A) Game theory. (B) Decision theory.  
(C) Queuing theory. (D) Network analysis.
9. \_\_\_\_\_ is used to imitate an operation prior to actual performance.
- (A) Inventory control. (B) Simulation.  
(C) Game theory. (D) Integrated Production Model.
10. Linear Programming technique is a :
- (A) Constrained optimisation technique.  
(B) Technique for economic allocation of resources.  
(C) Mathematical technique.  
(D) All of the above.
11. Before formulating a formal L P model, it is better to :
- (A) Verbally identify decision variables.  
(B) Express the objective function in words.  
(C) Express each constraint in words.  
(D) All of the above.
12. The EST + activity duration = \_\_\_\_\_.
- (A) Earliest Finish Time. (B) Latest Start Time.  
(C) Latest Finish Time. (D) None of these.
13. \_\_\_\_\_ is a scheme or design of something intended to do.
- (A) Network. (B) Float.  
(C) Project. (D) Program.
14. In a network diagram, activity is denoted by \_\_\_\_\_.
- (A) Node. (B) Arrow.  
(C) Triangle. (D) None of these.



15. The maximise criteria is \_\_\_\_\_.
- (A) Optimistic. (B) Pessimistic.  
(C) Neutral. (D) None of these.
16. If the value of the game is zero it is called.
- (A) Zero sum game. (B) Two person zero game.  
(C) Fair game. (D) None.
17. For a linear programming equation convex set of equations is included in region of :
- (A) Feasible solutions. (B) Disposed solutions.  
(C) Profit solutions. (D) Loss solutions.
18. In linear programming, objective function and objective constraints are :
- (A) Solved. (B) Linear.  
(C) Quadratic. (D) Adjacent.
19. Times between two successive requests arriving, called the :
- (A) Inter arrival time. (B) Arrival time.  
(C) Poisson distribution. (D) Average residual service time.
20. Transportation models can be used for which of the following decisions ?
- (A) Facility location. (B) Production mix.  
(C) Media selection. (D) Portfolio selection.  
(E) Employee shift scheduling.

**M.Com. (PREVIOUS) DEGREE EXAMINATION, APRIL/MAY 2020**

(PVT/SDE)

M.Com.—Second Semester

MC 2C8—BUSINESS COMMUNICATIONS

(2015 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A**

*Answer all questions.*

*Each question carries 2 marks.*

1. What are the physical barriers to communication ?
2. Differentiate between upward and downward communication.
3. What is SWOT analysis ?
4. Define non-verbal communication.
5. What is mock interview ?

(5 × 2 = 10 marks)

**Part B**

*Answer any four of the following.*

*Each question carries 10 marks.*

6. What is business communication? Explain the importance of communication to business.
7. What are some of the techniques that are useful in preparing and delivering effective speeches in public ?
8. Draft a reply to the following advertisement : A plastic processing unit engaged in manufacturing various packaging products requires marketing executives. Graduates with experience in marketing plastic or metal packaging products will be given preference.
9. Explain in detail the layout of a business letter.

**Turn over**

10. Write a letter of inquiry to a resort at a hill station asking about their rates, packages, recreation, food, transport facilities and any other details for a holiday that you are planning.
11. What is effective listening ? How can one improve listening skills ?

(4 × 10 = 40 marks)

### Part C

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

12. How do physical exercises, yoga and meditation help in personality development ?
13. You had placed an urgent order for some goods and the suppliers had promised to deliver them within a week. But they have not been delivered even after 10 days. Write a complaint letter to the suppliers.
14. What do you mean by barriers to communication ? Explain in detail four different psychological barriers to communication.

(2 × 15 = 30 marks)

**M.Com. (PREVIOUS) DEGREE EXAMINATION, APRIL/MAY 2020****(PVT/SDE)****M.Com.—Second Semester****MC 2C8—BUSINESS COMMUNICATIONS****(2015 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

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## MC 2C8—BUSINESS COMMUNICATIONS

(Multiple Choice Questions for SDE Candidates)

1. Communication means \_\_\_\_\_ information, feeling and thoughts, with others.
  - (A) To receive.
  - (B) Exchange of.
  - (C) Conveying.
  - (D) All the above.
2. Grapevine communication is associated with \_\_\_\_\_ communication.
  - (A) Formal.
  - (B) Informal.
  - (C) Horizontal.
  - (D) Vertical.
3. Lateral communication is between :
  - (A) Superior and subordinate.
  - (B) Same cadre of personal.
  - (C) Subordinate and superior.
  - (D) Among all.
4. Communication problems otherwise known as :
  - (A) Enquire.
  - (B) Barriers.
  - (C) Encoding.
  - (D) Decoding.
5. Communication is a \_\_\_\_\_.
  - (A) One way process.
  - (B) Two way process.
  - (C) Three way process.
  - (D) Four way process.
6. The main objective of communication is :
  - (A) Information and persuasion.
  - (B) Skill and personality development.
  - (C) Control and management.
  - (D) Need.
7. The downward communication flow from :
  - (A) A subordinate to a superior.
  - (B) A subordinate to a subordinate.
  - (C) A superior to a superior.
  - (D) A superior to a subordinate.

8. Examples of oral communication ———.
- (A) Letter. (B) E-mail.  
(C) Telephone. (D) Fax.
9. Which one is an effective audio-visual communication :
- (A) Cinema. (B) Television.  
(C) Drama. (D) All the above.
10. ——— is also referred to as critical/judgmental listening.
- (A) Discriminative listening. (B) Biased listening.  
(C) Evaluative listening. (D) Appreciative listening.
11. ——— takes place when you listen to only those things that you want to hear or to those that you interested.
- (A) Discriminative listening. (B) Biased listening.  
(C) Selective Listening. (D) Appreciative listening.
12. ——— Involves how we arrange personal space and what we arrange in it.
- (A) Kinesics. (B) Proxemics.  
(C) Time language. (D) Paralanguage.
13. ——— is a document sent with your resume to provide additional information on your skills and experience.
- (A) Hand-outs. (B) Curriculum vitae.  
(C) Application letter. (D) Sales letter.
14. A synopsis of the most relevant professional experiences you have for the particular job for which you are applying :
- (A) Resume. (B) Curriculum vitae.  
(C) Application letter. (D) Hand-outs.
15. A summary of your educational and academic backgrounds as well as teaching and research experience, publications, presentations, awards, honours and affiliations :
- (A) Resume. (B) Curriculum vitae.  
(C) Application letter. (D) Hand-outs.

16. \_\_\_\_\_ is an assigned communication for a purpose and for specific receiver or reader.
- (A) Report. (B) Memos.  
(C) Letters. (D) Circulars.
17. Business Letters that please the receiver are called :
- (A) Good news letter. (B) Praising letter.  
(C) Routine letter. (D) All the above.
18. Class room teaching and directors meeting are the examples of :
- (A) Mass communication. (B) Intrapersonal communication.  
(C) Group communication. (D) All of these.
19. Communication through news papers and television are known as :
- (A) Group communication. (B) Interpersonal communication.  
(C) Mass communication. (D) None of these.
20. \_\_\_\_\_ communication refers to the communication between a superior and a subordinate through scalar chain.
- (A) Wheel communication. (B) Chain communication.  
(C) Circular communication. (D) Free flow communication.

**M.A. (PREVIOUS) DEGREE EXAMINATION, APRIL/MAY 2020**

(PVT/SDE)

M.Com.—Second Semester

MC 2C 7—ADVANCED CORPORATE ACCOUNTING

(2015 Admission onwards)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all the questions. Each question carries 2 marks.*

- 1) Explain the term 'Minority Interest'.
- 2) Briefly explain types of Amalgamation.
- 3) What do you mean by liquidation of a company ?
- 4) Explain the term 'Primage' in Voyage account.
- 5) Explain Current Cost Accounting.

(5 × 2 = 10 marks)

**Part B***Answer any four questions. Each question carries 10 marks.*

- 6) Discuss the various economic valuation methods of evaluating human assets. What are the objections against the value approaches ?
- 7) Describe the conditions which must be fulfilled for amalgamation in the nature of merger.
- 8) From the Balance Sheet and information given below, prepare Consolidated Balance Sheet.

Liabilities	A Ltd ₹	B Ltd ₹	Assets	A Ltd ₹	B Ltd ₹
Equity Share Capital (₹ 10 each fully paid)	25,00,000	6,00,000	Land and Building	6,40,000	2,00,000
General Reserve	3,60,000	1,20,000	Machinery	12,60,000	3,40,000
Surplus A/C	2,40,000	1,80,000	Furniture	1,40,000	60,000
Trade Creditors	3,50,000	1,00,000	40,000 Shares in B. Ltd	5,00,000	
			Stock in Hand	4,10,000	2,50,000
			Debtors	3,80,000	1,00,000
			Bank Balance	1,20,000	50,000
	34,50,000	10,00,000		34,50,000	10,00,000

Turn over



At the date of acquisition of A Ltd of its holding of 40,000 shares in B Ltd., the latter company had undistributed profits and reserves amounting to ₹ 1,00,000, none of which has been distributed since then.

9) The Capital of the D Company Limited was as follows :

- 1) 4,000 equity shares of Rs. 100 each fully paid up.
- 2) 3,000 equity shares of ₹ 100 each, ₹ 80 per share paid up.
- 3) 1,000 preference shares of ₹ 100 each fully paid.
- 4) 1,000 deferred shares of ₹ 100 each ₹ 80 per share paid up. (These shares, under the articles are to be paid after satisfying the claims of equity shareholders).

The various creditors amounted in all to ₹ 1,00,000 including liquidators remuneration ₹ 2,500. The liquidator made a call of remaining ₹ 20 on deferred shares which was paid in full. He also realized all the assets amounting ₹ 1,91,000.

A call of ₹ 15 per share was made on Equity shares which were partly paid up. This was paid in full with the exception of that on 100 shares.

Prepare Liquidators Final Statement of Account.

- 10) S.S. Jaihind commenced Voyage on 1.1.2016 from Mumbai to London and back the voyage was completed on 31.03.2016. It carried the consignment of Jute on its outward journey and Plant on its return journey. The ship was insured and annual premium was ₹ 15,000.

Prepare a Voyage Account from the following particulars :

	₹		₹
Freight earned (outward)	1,00,000	Wages and salaries	20,000
Freight earned (inward)	50,000	Stores	6,000
Port Dues	5,000	Sundry expenses	2,000
Bunker	20,000	Passage money received	4,000
Ligherage charges	3,000	Annual depreciation	36,000

Address commission 5% on outward and 4% on inward freight. Primage is 5% on freight.

The manager is entitled to 5% Commission on the profit earned after charging such commission. Stores on hand valued at ₹ 2,000 on 31.03.2016.

Following is the Balance Sheet of Vishal Ltd. as on 31st March 2016 :

Liabilities	₹	Assets	₹
Share Capital :		Patents	50,000
12,000 Equity shares of ₹ 100 each	1,20,000	Property	1,20,000
Less : Calls in arrears		Goodwill	30,000
₹ 3 per share	<u>9,000</u>	Other Current Assets	6,81,000
	1,11,000	Preliminary Expenses	20,000
5,000, 7% preference shares of ₹ 100 each	5,00,000	Profit and Loss Account	40,000
6% Debentures	30,000		
Creditors	3,00,000		
	<u>9,41,000</u>		<u>9,41,000</u>

The Court approved the scheme of reorganization to take effect on 1.04.2016 and the terms are as given below :

- 1) 6% debenture holders took over Property at ₹50,000 and paid balance in cash.
- 2) Forfeited the shares on which the calls are in arrears.
- 3) Reduce the paid equity capital by ₹ 3 per share.
- 4) Reissue the forfeited shares at ₹ 5 per share.
- 5) The preference shares were to be reduced to an equal number of fully paid 8% preference shares of ₹ 80 each.
- 6) All intangible and fictitious assets are to be written-off.
- 7) Creditors claims are reduced by one-third.

You are required to Pass Journal Entries and prepare Capital Reduction account.

(4 × 10 = 40.marks)

### Part C

Answer any two questions.

Each question carries 15 marks.

The Balance Sheet of Moon Ltd. as on 31st March 2016 was as follows :

Liabilities	₹	Assets	₹
1,20,000, Equity shares of ₹ 10 each	12,00,000	Plant and Machinery	9,00,000
Capital Reserve	20,000	Furniture and Fixture	1,50,000
Loan	3,60,000	Stock	4,00,000
Sundry creditors	3,00,000	Sundry debtors	2,20,000
		Cash at bank	1,00,000
		Profit and Loss Account	1,10,000
	<u>18,80,000</u>		<u>18,80,000</u>

Turn over

A new company Suraj Ltd. was incorporated which took over the fixed assets and stock of Moon Ltd. for ₹ 12,60,000 payable as to ₹ 9,00,000 in the form of 1,80,000 equity shares of ₹ 5 each and ₹ 3,60,000 in the form of 3,600 12% mortgage debentures of ₹ 100 each. Loan creditor accepted the debentures in Suraj Ltd. in discharge of loan. Sundry debtors realized ₹ 2,05,000. Expenses of liquidation amounted to ₹ 8,000 and were met by Moon Ltd. The available cash was distributed among the sundry creditors in full satisfaction of their claims. Prepare necessary ledger accounts in the books of Moon Ltd to close the books and draw initial Balance Sheet of Suraj Ltd.

13) Following is Balance Sheet of Jay Ltd. and Vijay Ltd. as on 31st March 2016 :

Liabilities	H Ltd ₹	S Ltd ₹	Assets	H Ltd ₹	S Ltd ₹
Equity Share Capital (₹10 each fully paid)	5,00,000	3,00,000	Fixed Assets (cost less depreciation)	4,00,000	1,60,000
Reserves and surplus			Investments in S Ltd at cost	2,00,000	
Profit and loss A/C	3,00,000	2,00,000	Stock	3,00,000	1,50,000
10% Debentures	2,00,000	1,00,000	Bills Receivable	2,00,000	50,000
Current liabilities and provisions :			Sundry debtors	4,00,000	3,00,000
Sundry Creditors	5,00,000	1,50,000	Cash at bank	1,00,000	1,40,000
Bills Payable	1,00,000	50,000			
	16,00,000	8,00,000		16,00,000	8,00,000

Additional Information :

- H Ltd. acquired 18,000 shares on 1-04-2015 when the balance in profit and loss account of S Ltd. showed a credit balance of ₹ 80,000.
- H Ltd values stock on LIFO basis while S Ltd used FIFO basis. If S Ltd adopts the same basis as H Ltd. its stock would be less by ₹ 37,000.
- H Ltd calculates depreciation at 10% per annum. Fixed assets of S Ltd stood ₹ 2,00,000 at the beginning of the year. During the year there was no other adjustment except the depreciation of the fixed assets of S Ltd.
- H Ltd deducts 1% from sundry debtors as general provision against doubtful debts.
- Of the bills payable by H Ltd. ₹ 20,000 are in favor of S Ltd.

You are required to consolidate the Balance Sheet of H Ltd. with S Ltd. adopting uniform accounting polices for the group as a whole.

14) What are the difference between Indian Accounting Standards and International Financial Reporting Standards (IFRS) ? Put up the arguments for global convergence of IFRS.

(2 × 15 = 30 marks)

**M.A. (PREVIOUS) DEGREE EXAMINATION, APRIL/MAY 2020****(PVT/SDE)****M.Com.—Second Semester****MC 2C 7—ADVANCED CORPORATE ACCOUNTING****(2015 Admission onwards)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

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## MC 2C 7—ADVANCED CORPORATE ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. The body to which the International Accounting Standards Board is responsible is :
  - (A) The IFRS Advisory Council.
  - (B) The IFRS Interpretations Committee.
  - (C) The IFRS Foundation.
  - (D) The monitoring board.
2. The convergence of the Indian Accounting Standards with IFRS began in :
  - (A) April 11.
  - (B) April 10.
  - (C) August 9.
  - (D) December 11.
3. International accounting standards are known as :
  - (A) IFRS.
  - (B) AS.
  - (C) Ind AS.
  - (D) None of the above.
4. Profits of the subsidiary company made after the date of purchase of shares in the subsidiary company by the holding company are called :
  - (A) Post- acquisition profit.
  - (B) Revenue profit.
  - (C) Both (A) and (B).
  - (D) None.
5. Premium on issue of debentures is a :
  - (A) Capital loss.
  - (B) Capital profit.
  - (C) Revenue profit.
  - (D) Revenue loss.
6. What term is used to describe increase in the price level ?
  - (A) Inflation.
  - (B) GNP.
  - (C) Deflation.
  - (D) Exchange rate.
7. Capital of a company can be reduced by \_\_\_\_\_.
  - (A) Authorization of Articles.
  - (B) Passing of a special resolution.
  - (C) Confirmation of court.
  - (D) All of these.

8. In \_\_\_\_\_, an existing company's financial structure is reorganized without liquidating the existing company and forming a new company.
- (A) Amalgamation. (B) External reconstruction.  
(C) Absorption. (D) Internal reconstruction.
9. The vendor company transfers preliminary expenses (at the time of absorption) to :
- (A) Equity shareholder's account. (B) Realisation account.  
(C) Purchasing company's account.
10. Under the pooling of interest method, shares are issued by the transferee company at :
- (A) Par. (B) Premium.  
(C) Discount. (D) None.
11. X Ltd. goes into liquidation and an existing company Z Ltd. purchases the business of X Ltd. It is a case of :
- (A) Absorption. (B) External reconstruction.  
(C) Amalgamation.
12. Any payment to preference shareholders in excess of paid up value of preference shares is debited to \_\_\_\_\_ account.
- (A) Capital A/C. (B) Preference shareholders A/C.  
(C) Realisation A/C. (D) Securities premium A/C.
13. Loss on amalgamation is debited to \_\_\_\_\_ A/C by the transferee company.
- (A) Goodwill. (B) Surplus A/C.  
(C) Revenue reserves. (D) None of the above.
14. Intercompany holding means :
- (A) Transferee holding shares in transferor.  
(B) Transferor hold shares in transferee.  
(C) Both (A) and (B) simultaneously.  
(D) All the above.

15. Claim of holding company in subsidiary is :
- (A) Controlling interest. (B) Non-controlling interest.  
(C) Minority interest. (D) None of the above.
16. Dividend declared out of pre-acquisition profits will \_\_\_\_\_.
- (A) Increase capital reserve. (B) Decrease goodwill.  
(C) Either (A) or (B). (D) Neither (A) nor (B).
17. While consolidating balance sheets, inter-company owing for purchases should be :
- (A) Deducted from total of trade receivables.  
(B) Deducted from total of trade payables.  
(C) Both (A) and (B).  
(D) Either (A) or (B).
18. The extra amount charged by a shipping company as a percentage of freight is termed as \_\_\_\_\_.
- (A) Brokerage. (B) Commission.  
(C) Primage. (D) Value addition.
19. Losses due to natural calamities should be treated as :
- (A) Normal loss. (B) Business loss.  
(C) Abnormal loss. (D) None of these.
20. The farm output consumed by the proprietor is debited to \_\_\_\_\_ account.
- (A) Drawings. (B) Crop.  
(C) Wages. (D) Sales.

**M.Com. (PREVIOUS) DEGREE EXAMINATION, APRIL/MAY 2020**

(PVT/SDE)

M.Com–Second Semester

MC 2C 6—INTERNATIONAL BUSINESS

(2015 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A**

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

1. What do you mean by Management Contracts ?
2. What is the meaning and scope of international business ?
3. What are the non-tariff barriers to trade ?
4. Write a note on Protectionism Vs. Free trade.
5. What are Anti-dumping measures ?

(5 × 2 = 10 marks)

**Part B**

*Answer any four questions.  
Each question carries 10 marks.*

6. Describe the growth of MNCs in India and how far the MNCs have helped in transfer of technology ?
7. Discuss in brief TRIPS and TRIMS.
8. Explain the process of overseas expansion of MNCs.
9. Describe in brief the Haberler's theory of Opportunity Cost in international trade.
10. How do the Socio-cultural and Demographic environmental factors affect the international business ?
11. Describe the role and functions of NAFTA and EU in facilitating international business.

(4 × 10 = 40 marks)

Turn over



**Part C**

*Answer any two questions.*

*Each question carries 15 marks.*

12. Describe the various modes of foreign market entry strategies employed by MNCs.
13. Critically analyse the role of IMF and World Bank in global economic development.
14. Describe the objectives and functions of WTO. What are the key features of TRIPS and TRIMS ?

(2 × 15 = 30 marks)

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**M.Com. (PREVIOUS) DEGREE EXAMINATION, APRIL/MAY 2020****(PVT/SDE)****M.Com–Second Semester****MC 2C 6—INTERNATIONAL BUSINESS****(2015 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

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## MC 2C 6—INTERNATIONAL BUSINESS

## (Multiple Choice Questions for SDE Candidates)

1. Which of the following is NOT true about the International Finance Corporation (IFC) ?
  - (A) IFC does not make its investments in partnership with the private investors from the capital exporting country.
  - (B) The minimum investment that the IFC will make in an enterprise is fixed at \$ 10,000.
  - (C) Rate of interest in each case would be a matter of negotiations depending on the risk.
  - (D) None of the above.
2. If a commodity X is subject to an import duty of 25 % ad valorem, the nominal tariff is :
  - (A) 50 %.
  - (B) 25 %.
  - (C) 12.5 %.
  - (D) 2.5 %.
3. The components of WTO are :
  - (A) Ministerial conference.
  - (B) Disputes settlement body.
  - (C) Director General.
  - (D) All of the above.
4. Which type of elasticity plays a crucial role in determining international trade ?
  - (A) Elasticity of demand.
  - (B) Price Elasticity of demand.
  - (C) Income elasticity of demand.
  - (D) Cross elasticity of demand.
5. The Fund's resources are provided through :
  - (A) Permanent policies for general balance of payments purposes.
  - (B) Permanent facilities for specific purposes.
  - (C) Temporary facilities.
  - (D) All of the above.
6. In independent India the first major foreign exchange crisis occurred in the year :
  - (A) 1955.
  - (B) 1956.
  - (C) 1969.
  - (D) 1991.

7. OECD stands for :
- (A) Organisation for Economic Co-operation and development.
  - (B) Organisation for Economic Co-ordination and Development.
  - (C) Organisation for Environmental Co-operation and Development.
  - (D) Organisation for Environmental Control and Development.
8. The balance of payments of a country on current account is equal to :
- (A) Balance of trade plus short term borrowings.
  - (B) Balance of trade plus net invisible exports.
  - (C) Balance of payment minus capital flows.
  - (D) Balance of invisible trade plus imports.
9. The head quarters of SAARC is \_\_\_\_\_.
- (A) Bangladesh.
  - (B) Maldives.
  - (C) Sri Lanka.
  - (D) Kathmandu.
10. FERA was replaced by \_\_\_\_\_.
- (A) FEMA.
  - (B) GATT.
  - (C) WTO.
  - (D) ITO.
11. \_\_\_\_\_ is part of the parent corporation and simply an extension of domestic operation.
- (A) Foreign Subsidiary.
  - (B) Overseas branch.
  - (C) Third country location.
  - (D) Assembly operation.
12. \_\_\_\_\_ is a separate company organised under a foreign nations legal code with accountability distinct from the parent company.
- (A) Foreign subsidiary.
  - (B) Oversees branch.
  - (C) Assembly operation.
  - (D) Fully owned manufacturing.
13. The highest policy making body of the ADB is \_\_\_\_\_.
- (A) Board of Governors.
  - (B) Board of Directors.
  - (C) President.
  - (D) Other members.

14. NAFTA is an example of :
- (A) Common market. (B) Customs union.  
(C) Economic community. (D) Free trade area.
15. The balance of payment account is conventionally divided into :
- (A) Current account and Capital account.  
(B) Visible account and invisible account.  
(C) Long term capital account and short term capital account.  
(D) None of the above.
16. Foreign exchange and foreign currencies in India are governed by :
- (A) RBI. (B) Banking regulation act.  
(C) FEMA. (D) SEBI.
17. Companies establish foreign subsidiary and empowers its executives is \_\_\_\_\_
- (A) Regio centric. (B) Geo centric.  
(C) Poly centric. (D) Ethno centric.
18. \_\_\_\_\_ theory suggests for maintaining favourable balance of trade in the form of import of gold for export of goods and services.
- (A) Gold standard. (B) Mercantilism.  
(C) Non-mercantilism. (D) Breton wood system.
19. \_\_\_\_\_ is a form of licensing
- (A) Franchising. (B) Patent.  
(C) Brand. (D) None of the above.
20. \_\_\_\_\_ is the long term contracting out of non-core business processes to an outside to help achieve increased share holder value.
- (A) Contract manufacturing. (B) BPO.  
(C) Management contract. (D) Turnkey contract.

**SECOND SEMESTER P.G. DEGREE EXAMINATION, APRIL 2020**

(CCSS)

M.Com. (International Finance)

MCM 2C 05/MCI F2 C10—PROJECT AND RELATIONSHIP MANAGEMENT

(2018 and 2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A**

*Answer all questions.  
Each question carries 2 marks.*

1. Define Leadership.
2. What do you mean by delegation of authority ?
3. Explain bounded rationality.
4. What is Project Management ?
5. What is Globalization ?

(5 × 2 = 10 marks)

**Part B**

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

6. Explain the concept of competitive advantage.
7. Examine the term Change Management.
8. What is SBU ? Discuss its importance.
9. How to manage effective team in an organization ?
10. What are the different levels of strategy ?
11. Explain Gantt chart.

(4 × 5 = 20 marks)

**Turn over**

**Part C**

*Answer any two questions.  
Each question carries 10 marks.*

12. Explain the factors affecting environment analysis.
13. State the importance of culture in an organization.
14. Explain the important techniques for Project Managers.

(2 × 10 = 20 marks)

**Part D**

*Answer any two questions.  
Each question carries 15 marks.*

15. What is leadership ? Explain important approaches to leadership.
16. Explain the importance of Communication in an Organization.
17. Explain Porter's five force model and its uses.

(2 × 15 = 30 marks)

**SECOND SEMESTER P.G. DEGREE EXAMINATION, APRIL 2020**

(CCSS)

M.Com. (International Finance)

MCM 2C 04/MCI F2 C9—ADVANCED MANAGEMENT ACCOUNTING

(2018 and 2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.**Each question carries 2 marks.*

1. What do you mean by Cost Planning ?
2. What is Kaizen costing ?
3. What do you mean by Total Quality Management ?
4. Write a short note on NPV ?
5. What do you mean by Capital Budgeting ?

(5 × 2 = 10 marks)

**Part B***Answer any four questions.**Each question carries 5 marks.*

6. Examine in briefly about the pricing strategies.
7. What are the important Investment appraisal techniques ?
8. Briefly explain the concept capital rationing.
9. What are the different approaches to Sensitivity Analysis ?
10. Briefly explain the concept Life Cycle Costing.
11. Narrate briefly about the application of Cost-volume-profit analysis.

(4 × 5 = 20 marks)

**Turn over**



**Part C**

*Answer any two questions.  
Each question carries 10 marks.*

12. What are the benefits of Target Costing ?
13. The XYZ Ltd. is considering three proposed investments: A, B and C. Each requires an investment of Rs. 98,000 and each has an economic life of 3 years and total cash inflows over that period of Rs. 1,20,000. The pattern of cash inflows for each proposal differs, however, as indicated below :

Years	Annual Cash flows		
	A (Rs.)	B (Rs.)	C (Rs.)
1	20,000	40,000	60,000
2	40,000	40,000	40,000
3	60,000	40,000	20,000
<i>Total</i>	1,20,000	1,20,000	1,20,000

- (a) Calculate the Net Present Value of each proposal if the required rate of return is 10 %.
- (b) Calculate the Net Present Value of each proposal if the required rate of return is 6 %.
- (c) Explain why the results differ.
14. What is the role of Management Accounting in Organizational Decision-Making ?

(2 × 10 = 20 marks)

**Part D**

*Answer any two questions.  
Each question carries 15 marks.*

15. What is the role of big data in Risk Management ?
16. A company proposes to install a machine involving a capital cost of Rs. 3,60,000. The life of the machine is 5 years and its salvage value at the end of the life is nil. The machine will produce the net operating income after depreciation of Rs. 68,000 per annum. The company's tax rate is 45 %.

**The net Present Value Factors for 5 years are as under**

Discounting rate	14	15	16	17	18
Cumulative factor	3.43	3.35	3.27	3.20	3.13

You are required to calculate the Internal Rate of Return of the proposal.

17. Small Tools Factory has a plant capacity adequate to provide 19,800 hours of machine use. The plant can produce all A type tools or all B type tools or a mixture of the two types. The following information is relevant.

Per type	A	B
Selling price (Rs.)	10	15
Variable Cost (Rs.)	8	12
Hours required to produce	3	4

The market conditions are such that no more than 4,000 A type tools and 3,000 B type tools can be sold in a year. Annual fixed costs are Rs. 9,900.

Compute the product mix that will maximise the net income to the company and find that maximum net income.

(2 × 15 = 30 marks)

**SECOND SEMESTER P.G. DEGREE EXAMINATION, APRIL 2020**

(CCSS)

M.Com. (International Finance)

MCM 2C 03/MCI F2 C8—BUSINESS TAXATION

(2018 and 2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.**Each question carries 2 marks.*

1. What is Input tax credit ?
2. What is RPF ?
3. Define unrealised rent.
4. What is reverse charge ?
5. What is intra wise set off ?

(5 × 2 = 10 marks)

**Part B***Answer any four questions.**Each question carries 5 marks.*

6. What do you mean by Perquisites ? List out types of perquisites which are exempted from tax.
7. What is GST ? Explain its features.
8. Explain the benefits of GST.
9. Point out eight incomes chargeable under the head income from other sources.
10. Explain the procedures associated with the e-filing system.
11. Explain the rules relating to residential status of individuals.

(4 × 5 = 20 marks)

**Part C***Answer any two questions.**Each question carries 10 marks.*

12. What is GST Council ? Explain its functions.
13. Explain in detail the assessment procedure.

**Turn over**

14. Siddhartha converts his plot of land purchased in the year 2001-02 for Rs. 40,000 into stock in trade on 1<sup>st</sup> April 2018. The fair market value on 1<sup>st</sup> April Rs. 4, 50,000. The stock in trade is sold for Rs. 4, 90,000 in the month of may 2018. Find out taxable income, if any, and if so under which head of income ? The cost of inflation index in 2001-02 was 100 and in 2018-19 it was 280.

(2 × 10 = 20 marks)

**Part D**

*Answer any two questions.*

*Each question carries 15 marks.*

15. What are the differences between VAT regime and GST ?
16. Mr. X is the owner of two houses which he uses for his residential purposes. He submits the following information in respect of these houses for the previous year 2018-19.

	House I (Rs.)	House II (Rs.)
Municipal value	4,000	10,000
Fair rent	5,000	12,000
Municipal taxes paid	500	500
Fire insurance premium	100	200
Interest on loan taken for construction of house	3,000	15,000

His other incomes are Rs. 2,50,000. Advise Mr. X Which house he should opt for self-occupation concession.

17. Compute the tax payable (for AY 2019-20) BY an employee of a private company in Mumbai who has provided accommodation in a flat at concessional rate for ten months and in a hotel for two months.

	(Rs.)
Salary	5,00,000
Bonus	76,000
Free gas, electricity, water	34,000
Furnished flat provided to employees	
For which actual rent paid by the company per annum	1,20,000
Hotel rent paid by employer (for two months)	50,000
Rent recovered from employee	10,000
Cost of furniture	1,20,000
Subscription to infrastructure bonds	6,000
Life insurance premium	5,000
Subscription to NSC (VIII) Issue	20,000
Contribution to P.F	36,000

(2 × 15 = 30 marks)

**SECOND SEMESTER P.G. DEGREE EXAMINATION, APRIL 2020**

(CCSS)

M.Com. (International Finance)

MCM 2C 02/MCI F2 C7—ADVANCED FINANCIAL REPORTING

(2018 and 2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.**Each question carries 2 marks.*

1. What is underwriting ?
2. What do you mean by leasing ?
3. What is convertible debt ?
4. What is meant by inter-segment comparison ?
5. What are redeemable debentures ?

(5 × 2 = 10 marks)

**Part B***Answer any four questions.**Each question carries 5 marks.*

6. What are the difference between Basic EPS and Diluted EPS ?
7. What are the features of International Financial Reporting System ?
8. How can we calculate Weighted Average Cost of Capital ?
9. What are the different types of profitability ratios ?
10. Explain the deferred tax assets and liabilities.
11. Rs. 2,00,000 - 10% debentures issue is convertible into 8,000 equity shares. Assuming net income of Rs. 1,00,000 - Weighted Average Equity Shares (WAES) outstanding 50,000 and a tax of 40% calculate basic EPS and diluted EPS.

(4 × 5 = 20 marks)

**Turn over**

**Part C**

*Answer any two questions.*

*Each question carries 10 marks.*

12. What are the advantages of ratio analysis ?
13. Explain the different functions of underwriters.
14. A company has the following capital structure and after tax costs for the different sources of funds used :

Sources of funds	Amount (Rs.)	Proportion (%)	After tax cost (%)
Debt	15,00,000	25	5
Preference Shares	12,00,000	20	10
Equity Shares	18,00,000	30	12
Retained Earnings	15,00,000	25	11
Total	60,00,000	100	

Compute weighted Average Cost of Capital.

(2 × 10 = 20 marks)

**Part D**

*Answer any two questions.*

*Each question carries 15 marks.*

15. Explain the role and functions of investment banking.
16. Calculate (i) Operating Leverage ; (ii) Financial Leverage ; and (iii) Composite Leverage.

	Original	After an increase of 20% in sales (Rs.)
Sales (20,000 units @ Rs. 10)	2,00,000	2,40,000
Variable cost (Rs 6 per unit)	1,20,000	1,44,000
Fixed Cost	60,000	60,000
Earnings Before Interest and tax (EBIT)	20,000	36,000
Less: Interest	5,000	5,000
Profit Before Tax (EBT)	15,000	31,000
Tax at 50%	7,500	15,500
Profit after Tax	7,500	15,500

17. The shares of a company are selling at Rs. 40 per share and it had paid a dividend of Rs.4 per share last year. The investor's market expects a growth rate of 5 per cent per year.
- (a) Compute the company's equity cost of capital.
  - (b) If the anticipated growth rate is 7 per cent p.a., calculate the indicated market price per share.

(2 × 15 = 30 marks)

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**SECOND SEMESTER P.G. DEGREE EXAMINATION, APRIL 2020**

(CCSS)

M.Com. (International Finance)

MCM 2C 01/MCI F2 C6—INTERNATIONAL BUSINESS

(2018 and 2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.**Each question carries 2 marks.*

1. What do you mean by international business ?
2. What is theory of mercantilism ?
3. What do you know about international commodity agreements ?
4. Write a short note on WTO ?
5. What is protectionism ?

(5 × 2 = 10 marks)

**Part B***Answer any four questions.**Each question carries 5 marks.*

6. Examine the problems encountered in technology transfers.
7. Examine the important objectives on WTO.
8. What do you mean by economic integration ? What are the various types of economic integration ?
9. Differentiate the GATT and WTO.
10. Explain different patterns of Foreign Direct Investment in India.
11. Examine the functions of World Bank in international trade.

(4 × 5 = 20 marks)

**Turn over**



**Part C**

*Answer any two questions.*

*Each question carries 10 marks.*

12. What is GATT ? Examine various GATT rounds of global trade.
13. What do you understand about UNCTAD ? Also examine the major achievements of UNCTAD.
14. What are the important items covers the Trade Related Intellectual Property Rights (TRIPs) Agreement ?

(2 × 10 = 20 marks)

**Part D**

*Answer any two questions.*

*Each question carries 15 marks.*

15. What is FDI? Examine the arguments in favor and against FDI.
16. Discuss about various affiliates of World Bank in detail.
17. What do you know about Balance of Payment ? Examine how the disequilibrium can be managed ?

(2 × 15 = 30 marks)

**SECOND SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, APRIL 2021**

(CBCSS)

M.Com.

MCM 2C 10—MANAGEMENT SCIENCE

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

**General Instructions**

1. *In cases where choices are provided, students can attend all questions in each section.*
2. *The minimum number of questions to be attended from the Section / Part shall remain the same.*
3. *There will be an overall ceiling for each Section / Part that is equivalent to the maximum weightage of the Section / Part.*

**Part A**

*Answer any four questions.*

*Each question carries 2 weightage.*

1. What do you mean by degeneracy in transportation ?
2. What are the stock out cost ?
3. Define deterministic model.
4. Explain Jockeying.
5. Explain network diagram.
6. What do you mean by value of game in pure strategy ?

(4 × 2 = 8 weightage)

**Part B**

*Answer any four questions.*

*Each question carries 3 weightage.*

7. An animal feed company must produce at least 2000 kg of a mixture consisting of ingredients X and Y daily. X cost Rs 30 per kg and Y cost Rs 80 per kg. No more than 800 kg of X can be used and at least 600 kg of Y must be used. Formulate a mathematical model to the problem.

**Turn over**

8. A smart phone repairman finds that the times spend on his job has an exponential distribution with mean 30 minutes. If he repairs sent in the order in which they came in, and if the arrival of sets is approximately Poisson with an average rate of 10 per 8 hours day, what is repairman's expected idle time each day. How many jobs are ahead of the average set just brought in .
9. XYZ company uses 12,000 units of component A in a year Component A is currently made in 30 batches of 400 units on a machine that makes 8 units per hour. The company operates for 2000 hours per year and it costs Rs. 60 to set up the machine, irrespective of batch size. For work in progress purposes, component A is valued at Rs. 10. Investigate whether the existing production plan is optimal and if not, to suggest a new plan showing what savings are possible.
10. From the following pay off matrix for firm A, determine the optimal strategies for both the firms and the value of the game using maximin-minimax principle.

		Firm B				
8	12	-3	50	30		
40	12	10	20	50		
-40	-30	-10	-30	60		
50	10	-50	-20	-60		

11. Explain Characteristics of Management Science.
12. What do you mean by assignment problem ? Explain the assignment algorithm.
13. Explain the decision making process under Markov analysis.
14. A Small project consisting of eight activities has the following characteristics :

Activity	Preceding activity	Most optimistic time	Most likely time	Most pessimistic time
A	None	2	4	12
B	None	10	12	26
C	A	8	9	10
D	A	10	15	20
E	A	7	7.5	11
F	B, C	9	9	9
G	D	3	3.5	7
H	E, F, G	5	5	5

Draw the PERT network for the project, determine critical path.

(4 × 3 = 12 weightage)

## Part C

Answer any two questions.  
Each question carries 5 weightage.

15. Solve the following assignment problem :

Employees Task	I	II	III	IV	V
A	1	3	2	3	6
B	2	4	3	1	5
C	5	6	3	4	6
D	3	1	4	2	2
E	1	5	6	5	4

16. Solve the following problem :

$$\text{Maximize } Z = 6x_1 + 4x_2$$

$$\text{Subject to } -2x_1 + x_2 \leq 2$$

$$x_1 - x_2 \leq 2$$

$$3x_1 + 2x_2 \leq 9$$

$$x_1, x_2 \geq 0.$$

17. A Project Schedule has the following characteristics :

Activity	Time	Activity	Time
1-2	4	5-6	4
1-3	1	5-7	8
2-4	1	6-8	1
3-4	1	7-8	2
3-5	6	8-10	5
4-9	7	9-10	7

- Construct Network Diagram.
- Compute  $T_E$  and  $T_L$  for each event.
- Find critical path.
- Find EST, LST, EFT, LFT values of all activities.

18. What are the application areas of Linear Programming ?

(2 × 5 = 10 weightage)

**SECOND SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, APRIL 2021**

(CBCSS)

M.Com.

MCM 2C 09—INTERNATIONAL BUSINESS

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

**General Instructions**

1. *In cases where choices are provided, students can attend all questions in each section.*
2. *The minimum number of questions to be attended from the Section / Part shall remain the same.*
3. *There will be an overall ceiling for each Section / Part that is equivalent to the maximum weightage of the Section / Part.*

**Part A**

*Answer any four questions.  
Each question carries 2 weightage.*

1. What is turnkey contract ?
2. What is international strategic alliance ?
3. What is international business ethics ?
4. Brief upon few international agencies involved in conflict resolution.
5. What are the different facts of international business environment ?
6. What is non - tariff trade barrier ?
7. What is global competitiveness index ?

(4 × 2 = 8 weightage)

**Part B**

*Answer any four question.  
Each question carries 3 weightage.*

8. Discuss the role played by MNC's in technological transfer.
9. What are the different modes of international business ?

**Turn over**

10. Discuss the impact of Regional economic agreements on the trading activities of the member countries.
11. Explain the international distribution channel system.
12. Write short notes on : (a) TRIPS (b) Anti dumping duties.
13. Write short notes on : (a) SAARC (b) ASIAN.
14. What are the uses of FDI for the host country ?

(4 × 3 = 12 weightage)

### Part C

*Answer any two questions.*

*Each question carries 5 weightage.*

15. What are the barriers to international trade ? List and explain all the types of barriers to international trade.
16. Explain Adam Smith theory of absolute advantage. How does Ricardo's theory of comparative advantage differ from theory of absolute advantage ?
17. Explain the functions of WTO. Describe the dispute resolution mechanism of WTO.
18. Explain the classification of international business.

(2 × 5 = 10 weightage)

**SECOND SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, APRIL 2021**

(CBCSS)

M.Com.

MCM 2C 08—STRATEGIC COST ACCOUNTING

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

**General Instructions**

1. *In cases where choices are provided, students can attend all questions in each section.*
2. *The minimum number of questions to be attended from the Section / Part shall remain the same.*
3. *There will be an overall ceiling for each Section / Part that is equivalent to the maximum weightage of the Section / Part.*

**Part A**

*Answer any four questions.  
Each question carries 2 weightage.*

1. Explain the various techniques of Costing.
2. Distinguish between Relevant Cost and Irrelevant Cost.
3. What is Equivalent Production ? How is it computed ?
4. Explain Geographic Pricing Strategies.
5. Explain the Principles of Kaizen Costing.
6. What is Life Cost Analysis ?
7. Define : a) Cost Object ; b) Cost Driver.

(4 × 2 = 8 weightage)

**Part B**

*Answer any four questions.  
Each question carries 3 weightage.*

8. What are the limitations of Cost Accounting ?
9. "Cost may be classified in a variety of ways according to their nature and the information needs of the Management." Explain.

**Turn over**

10. ABC LTD. has the capacity of production of 1,20,000 units and presently sells 80,000 units at ₹ 100 each. The demand is sensitive to selling price and it has been observed that with every reduction of ₹ 10 in selling price the demand is doubled. What should be the target cost at full capacity if profit margin on sale is taken as 25% ?

11. In the timber industry, the milling operations to the split off point during a period amounted to ₹ 17,500 with the following production :

First grade timber 400 units ; second grade timber 500 units ; third grade timber 600 units.

You are required to apportion the joint cost on technical evaluation with points 5, 4 and 3 for first, second and third grade respectively.

12. A company fixes the inter-divisional transfer prices for its product on the basis of cost plus an estimated return on investment in its divisions. The relevant portion of the budget for the division A for the year 2015-16 is given below :

Fixed Assets ₹ 5,00,000 ; Current Assets (other than debtors) ₹ 3,00,000 ; Debtors ₹ 2,00,000 ; Annual Fixed Cost of the Division ₹ 8,00,000 ; Variable Cost per unit of product ₹ 10 ; Budgeted Volume of Production per year (units) ₹ 4,00,000 ; Desired Return on Investment 28%.

You are required to determine the transfer price for the Division A.

13. From the following details prepare Statement of Equivalent Production, Statement of Cost, Statement of Evaluation and Process Account by following average cost method :

Opening work-in-progress :	2,000 Units
Material (100% complete)	₹ 7,500
Labour (80 % complete)	₹ 3,000
Overheads (60 % complete)	₹ 1,500
Units introduced into the process	₹ 8,000

There are 2,000 units in process, and the stage of completion is estimated to be :

Material 100%, Labour 80% ; Overhead 60%.

600 units are transferred to next process.

The process costs for the period are :

Material ₹ 1,00,000; Labour ₹ 75,000 ; Overheads ₹ 89,000.

14. Define Productivity. How will you measure the Productivity ?

(4 × 3 = 12 weightage)



**Part C***Answer any two questions.**Each question carries 5 weightage.*

15. TP Ltd. produces a product which passes through two processes-Cutting and Finishing. The following information is provided :

	Cutting	Finishing
Hours available per annum	50,000	60,000
Hours needed per unit of product	5	12
Fixed operating costs per annum excluding direct material (₹)	10,00,000	10,00,000

The selling price of the product is ₹ 1,000 per unit and the only variable cost per unit is direct material, which costs ₹ 400 per unit. There is demand for all units produced.

Evaluate each of the following proposals independent of each other :

- i) An outside agency is willing to do the finishing operation of any number of units between 5,000 and 7,000 at ₹ 400 per unit.
  - ii) An outside agency is willing to do cutting operation of 2,000 units at ₹ 200 per unit.
  - iii) Additional equipment for cutting can be bought for ₹ 10,00,000 to increase the cutting facility by 50,000 hours, with annual fixed costs increased by ₹ 2 lakhs.
16. Shakshi Ltd. manufactures two products X and Y. Product X is produced in four runs of 250 units and product Y in five independent runs of 200 units. Each product consumes equal direct material and direct labour content. The product overheads amount to ₹ 36,000 which comprises line set up costs ₹ 18,000, product inspection costs ₹ 9,000 and ₹ 9,000 for material movement to the product line. Total cost incurred for producing 1,000 units of product X and 1,000 units of product Y will be as under :

	₹
Direct material	30,000
Direct labour	8,000
Production overhead	40,000
	78,000

Calculate product wise cost under Traditional Costing as well as under Activity Based Costing.

**Turn over**

17. The factory is engaged in the production of a chemical X and in the course of its manufacture a by- product Y is produced, which after a separate process has a commercial value. For the month of January 2020, the following are the summarized cost data :

	Joint Expenses	Separate Expenses	
	(₹)	X (₹)	Y (₹)
Materials	19,200	7,360	780
Labour	11,700	7,680	2,642
Overhead	3,450	1,500	544

The output for the month was 142 tons of X and 49 tons of Y and the selling price of Y averaged ₹ 280 per ton. Assuming that profit of Y is estimated at 50% of the selling price, prepare an account showing the cost of X per ton.

18. What is JIT ? Discuss the aims and objectives of JIT. How JIT affects production price and costing system ?

(2 × 5 = 10 weightage)

**SECOND SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, APRIL 2021**

(CBCSS)

M.Com.

MCM 2C 07—ADVANCED STRATEGIC MANAGEMENT

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

**General Instructions**

1. *In cases where choices are provided, students can attend **all** questions in each section.*
2. *The minimum number of questions to be attended from the Section / Part shall remain the same.*
3. *There will be an overall ceiling for each Section / Part that is equivalent to the maximum weightage of the Section / Part.*

**Section A**

*Answer any **four** questions.*

*Each question carries 2 weightage.*

1. What is SWOC analysis ?
2. Write a note on strategic planning.
3. What is defensive mode of strategic choice ?
4. Describe strategic analysis.
5. Write a short note on portfolio models.
6. Define competitive strategy.
7. What is Dupont control model ?

(4 × 2 = 8 weightage)

**Section B**

*Answer any **four** questions.*

*Each question carries 3 weightage.*

8. Discuss the process of strategic decision-making.
9. What is strategic decision-making ? Discuss the approaches to strategic decision-making ?

**Turn over**

10. Describe Michael Porter Competitive strategy.
11. Enumerate some characteristics of strategic management.
12. What can executives do to properly implement strategic plan ?
13. What is Portfolio strategic management and write the major process of portfolio strategic management ?
14. How do companies benefit from forming international joint ventures and strategic alliances ?

(4 × 3 = 12 weightage)

### Section C

*Answer any **two** questions.*

*Each question carries 5 weightage.*

15. Define strategic evaluation and control. Discuss the techniques the techniques of strategy evaluation and control in details.
16. Describe various issues related to behaviour affect the strategy implementation strategy.
17. What is environmental scanning and what are the different techniques of environmental scanning ?
18. Explain the process involved in strategic choice and major subjective issues of strategic choice.

(2 × 5 = 10 weightage)

**SECOND SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)  
EXAMINATION, APRIL 2021**

(CBCSS)

M.Com.

MCM 2C 06—ADVANCED CORPORATE ACCOUNTING

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

**General Instructions**

1. *In cases where choices are provided, students can attend **all** questions in each section.*
2. *The minimum number of questions to be attended from the Section / Part shall remain the same.*
3. *There will be an overall ceiling for each Section / Part that is equivalent to the maximum weightage of the Section / Part.*

**Part A**

*Answer any **four** questions.  
Each question carries 2 weightage.*

1. What is non-controlling interest ?
2. Define Social Responsibility Accounting.
3. What is Current Purchasing Power Accounting (CPPA) ?
4. What is fugitive goodwill ?
5. What is Deferred Tax Assets ?
6. ABC & Co. Ltd. had on 31<sup>st</sup> December, 2019, 80000 Equity shares of Rs. 10 each, Rs. 8 per share Called-up. In June, 2020 the company decided to reduce it to Rs. 8 per share fully paid-up by cancelling unpaid amount of Rs. 2 per share. You are required to pass necessary journal entry to give effect to the above arrangement.
7. X Ltd. agreed to take over the business of Y Ltd. on the following terms :
  - (a) Shareholders of Y Ltd. are to be paid Rs. 50 in cash and two shares of Rs. 20 each in X Ltd. for every share of Y Ltd. has 20,000 equity share outstanding.
  - (b) The Debenture Holders holding 10,000 debentures of Rs.50 each are to be redeemed at a premium of 10%.
  - (c) Cost of liquidation amounting to Rs. 50,000 are to be borne by X Ltd.

Compute the Purchase Consideration.

(4 × 2 = 8 weightage)  
**Turn over**

**Part B**

*Answer any four questions.  
Each question carries 3 weightage.*

8. What is Human Resource Accounting ? What are the important approaches for valuation of human resources ?
9. What is Purchase Consideration ? Explain the various methods used for calculation of purchase consideration.
10. What are the differences between Operating Lease and Financial Lease ?
11. What is Green Accounting ? Explain the advantages of Green Accounting.
12. A firm has started its business with a capital of Rs. 5,00,000. It has purchased fixed assets worth Rs. 2,50,000 in cash. It has kept Rs. 1,30,000 as working capital and incurred Rs. 1,20,000 on recruitment, training and developing the engineers and a few workers. The value of engineers and workers is assessed as Rs. 4,00,000. Prepare Balance sheet (including Human Resources).
13. The following scheme of reconstruction has been approved for Y Ltd :
  - (i) The shareholders to receive in lieu of their present holding of 1,20,000 shares of Rs. 10 each, the following :
    - (a) Fully paid ordinary shares of Rs. 10 each, Rs.5 paid up equal to 1/3 pf their holding.
    - (b) 15% preference shares of Rs. 100 each equal to ½ the amount of the above new ordinary shares.
    - (c) Rs. 3,00,000,16% debentures of Rs. 100 each.
  - (ii) The goodwill which stood at Rs. 4,00,000 was written down to Rs. 2,50,000 and machinery was reduced by Rs. 60,000.
  - (iii) Rs. 70,000 in the debit of profit and loss account was written off and the balance in the capital reduction was transferred to Capital Reserve account.

Give journal entries in the books of the company for the implementation of the above scheme.

14. From the following information, calculate the amount of Gearing Adjustment in case of a company which has a capital mix of 40% debt and 60% equity.

Particulars	Amt. Rs.
Depreciation Adjustment	2,000
Cost of Sales Adjustment	1,000
Monetary Working Capital Adjustment	1,000
<b>Total</b>	<b>4,000</b>

(4 × 3 = 12 weightage)

**Part C**

*Answer any two questions.  
Each question carries 5 weightage.*

15. What is Forensic Accounting ? What are the differences between Traditional Accounting and Forensic Accounting ?
16. H Ltd. acquired Rs. 12,000 Equity shares in S Ltd. on 01.04.2019. The summarized Balance sheets of H Ltd. and its subsidiary S Ltd. as on 31<sup>st</sup> March 2020 are as follows :

	A Ltd. Rs.	B Ltd. Rs.
<b>Equity and Liabilities</b>		
Share Capital (share of Rs.10 each)	3,00,000	45,000
General Reserve (01.04.2016)	1,00,000	2,000
Profit and Loss Account	90,000	36,000
Creditors	10,000	20,000
<b>Total</b>	<b>5,00,000</b>	<b>1,03,000</b>
<b>Assets</b>		
Freehold premises	1,65,000	31,000
Machinery	70,000	29,000
Investments in B Ltd.	1,05,000	
Stock	62,000	18,000
Debtors	35,000	14,000
Cash	63,000	11,000
<b>Total</b>	<b>5,00,000</b>	<b>1,03,000</b>

- (a) The creditors of A Ltd. include Rs. 5,000 due to B Ltd. for purchases on which the latter company made a profit of Rs. 1,000.
- (b) The stock of A Ltd. includes Rs. 3,000 of the above purchases from B Ltd. You are required to prepare the Consolidated Balance sheet as on 31.03.2020.
17. The following is the Balance sheet of Rocky Ltd. :

	Amt. Rs.
<b>Equity and Liabilities</b>	
Share Capital :	
10,000 Equity Shares of Rs. 10 each	1,00,000
Profit & Loss	35,000
12% Debentures	50,000
Creditors	15,000
	<b>2,00,000</b>

**Turn over**

Assets	
Goodwill	20,000
Fixed Assets	82,500
Current Assets	97,500
	2,00,000

Priya Ltd. agreed to take over assets at 10 % less than book value (excepting goodwill, one fixed asset valued at Rs.20000 and cash Rs.5000 included in the Balance sheet as above). The Priya Ltd. agreed to pay Rs.30000 for goodwill and to discharge the trade creditors and debentures.

The purchase consideration was to be discharged by the issue of 10000 shares of Rs. 10 each, Rs. 8 called at market value of Rs. 10 per share and the balance in cash. Cost of liquidation amounted to Rs. 2,000. You are required to :

- (i) Calculate purchase consideration.
- (ii) Give journal entries to close the books of Rocky Ltd.

18. The following particulars relate to a limited company which has gone into voluntary liquidation. You are required to prepare the Liquidator's Final Statement of Account allowing for his remuneration @ 2% on amount realised and 2% on the amount distributed among unsecured creditors than preferential creditors.

The assets realised the following sums :

Land and Building	100000
Plant and Machinery	93250
Fixtures and Fittings	5000

The liabilities of the company were :

Preferential creditors	50000
Unsecured creditors	160000
Debentures	50000
Equity share capital	250000

(25000 shares of Rs. 10 each)

The liquidation expenses amounted to Rs. 5,000.

(2 × 5 = 10 weightage)



**SECOND SEMESTER M.Com. DEGREE (SUPPLEMENTARY) EXAMINATION  
APRIL 2021**

(CUCSS)

M.Com.

MC 2C 10—STRATEGIC MANAGEMENT AND CORPORATE GOVERNANCE

(2015 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. What do you mean by Strategic Management ?
2. Explain Corporate Level Strategies.
3. What is a Strategic Business Unit ?
4. What do you mean by Environmental Scanning ?
5. Discuss the need for Strategic Choice.
6. Define Corporate Governance.

(6 × 1 = 6 weightage)

**Part B**

*Answer any six questions.*

*Each question carries 3 weightage.*

7. What are the different components of Micro and Macro Environment ?
8. Explain Strategic Control and State it's importance.
9. What do you mean by business ethics ? What is the need for ethics in business ?
10. Briefly explain the different levels of Strategy.
11. Define Strategic Management. Briefly discuss its benefits and limitations.
12. Explain Henry Mintzberg Modes to Strategic Decision-Making.

**Turn over**

13. What are the different External Growth Strategies ? Explain.
14. What is BCG Matrix ? Evaluate the four quadrants of BCG Matrix

(6 × 3 = 18 weightage)

### **Part C**

*Answer any two questions.  
Each question carries 6 weightage.*

15. Discuss in detail the process of Strategic Management.
16. What do you mean by Strategy Implementation ? Explain the nature and barriers in implementation of strategy.
17. What is Corporate Governance ? Elaborate the objectives and needs of Corporate Governance.

(2 × 6 = 12 weightage)

**SECOND SEMESTER M.Com. DEGREE (SUPPLEMENTARY)  
EXAMINATION APRIL 2021**

(CUCSS)

M.Com.

MC 2C 9—MANAGEMENT SCIENCE

(2015 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. What is surplus variable ?
2. What is saddle point ?
3. Explain Earliest Start Time.
4. What is a normative model ?
5. What is Monte Carlo simulation ?
6. Explain (M/M/1) : ( $\infty$ /FCFS) model of queuing theory.

(6 × 1 = 6 weightage)

**Part B**

*Answer any six questions.*

*Each question carries 3 weightage.*

7. A firm makes two products X and Y and has a total production capacity of 9 tonnes per day, X and Y requiring the same production capacity. The firm has a permanent contract to supply at least 2 tonnes of X and at least 3 tonnes Y per day to another company. Each tone of X requires 20 machine hours production time and each tone of Y requires 50 machine hours production time, the daily maximum possible number of machine hours is 360. All the first output can be sold and the profit made is Rs.80 per tonne of X and Rs.120 per tonne of Y.

Formulate the situation into mathematical form

8. What are travelling salesmen problem ?

**Turn over**

9. What do you mean by 'minimax' and 'maximin' principle ?
10. What are the essential characteristics of queuing process ?
11. How does the problem of replacement arise ?
12. Find Initial Basic feasible solution :

		Stores						Supply
		1	2	3	4	5	6	
Warehouses	I	9	12	9	6	9	10	5
	II	7	3	7	7	5	5	6
	III	6	5	9	11	3	11	2
	IV	6	8	11	2	2	10	9
Demand		4	4	6	2	4	2	

13. Draw a network for a simple project erection of steel works for a shed. The various elements of the project are as shown below :

Activity node	Pre-requisites
A	-
B	-
C	A
D	B
E	A
F	B
G	C, D
H	G, F
I	E
J	H, I
K	J

14. Write a short note on waiting line models.

(6 × 3 = 18 weightage)

**Part C**

*Answer any two questions.*

*Each question carries 6 weightage.*

15. Explain the differences between PERT and CPM.
16. Explain 'queuing theory'. What are its characteristics ?
17. Distinguish between assignment problem and transportation problem.

(2 × 6 = 12 weightage)

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**SECOND SEMESTER M.Com. DEGREE (SUPPLEMENTARY) EXAMINATION  
APRIL 2021**

(CUCSS)

M.Com.

MC 2C 8—BUSINESS COMMUNICATIONS

(2015 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. What is formal communication ?
2. What is meant by kinesics ?
3. Define appraisal interview.
4. Define a report.
5. What is meant by Jargon ?
6. Who is the communicator ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any six questions.*

*Each question carries 3 weightage.*

7. Distinguish between formal and informal report.
8. How does the use of jargon affect a business letter ?
9. What is meant by public speaking ?
10. Explain group discussion.
11. What is meant by self development ?
12. Explain the guidelines to use telephone / mobile phone.
13. Explain film as an audio visual media.
14. What is meant by business games ?

(6 × 3 = 18 weightage)

**Turn over**

**Part C**

*Answer any **two** questions.*

*Each question carries 6 weightage.*

15. Describe the different parts of a business letter.
16. Explain personality development. What are the different types of personality ?
17. List out and elucidate the various qualities which an interviewer looks for while selecting a candidate.

(2 × 6 = 12 weightage)

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**SECOND SEMESTER M.Com. DEGREE (SUPPLEMENTARY) EXAMINATION  
APRIL 2021**

(CUCSS)

M.Com.

MC 2C 7—ADVANCED CORPORATE ACCOUNTING

(2015 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all questions.*

*Each question carries 1 weightage.*

1. What is IFRS Convergence ?
2. What do you mean by 'Minority Interest' ?
3. What is the term 'Purchase Consideration' ?
4. What is Deficiency Account ?
5. What do you mean by 'Human Resource Accounting' ?
6. What is 'Crop Account' ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any six questions.*

*Each question carries 3 weightage.*

7. Explain the different value based methods of valuing human resources ?
8. How would you treat contingent liabilities and unrealised profits, while preparing a Consolidated Balance Sheet ?
9. What do you mean by the term 'Contributory' ? Describe the various types of contributories.

**Turn over**



10. Himalaya set on voyage from Kolkatta to Mumbai on 31<sup>st</sup> December on which date the accounts are to be closed, the return voyage has not been completed. The details for the entire voyage to Mumbai and back to Kolkatta completed after 31<sup>st</sup> December were:

Freight Rs. 4,00,000, Coal consumption Rs. 70,000, stores consumed Rs. 30,000, Port charges Rs. 15,000, Salaries of crew Rs. 40,000, Depreciation Rs. 40,000, Insurance-Ship Rs. 20,000, Insurance-Freight Rs. 8,000, Primage 10 %, Address Commission 5 %, only 1,50,000 freight was available on return journey Prepare Voyage Account up to 31<sup>st</sup> December.

11. Following is the abridged Income statement of A Ltd for the year ending 31<sup>st</sup> Dec. 2010 prepared according to Historical Cost Accounting System.

Sales	Rs.	
Less - Depreciation	2,70,000	13,80,000
Other Expenses	9,00,000	
		11,70,000
Net Income		2,10,000

Depreciation is charged by the company on building purchased in 1995 for Rs. 54 lakhs when the price level index was 65. It is being depreciated by Rs. 2,75,000 every year. Other expenses have been paid uniformly through out the year. The price level index was 120 in the beginning of 2010 and 140 at the end of 2010.

Your are required to restate the income statement according to CPP Method.

12. XY Ltd went into liquidation 30<sup>th</sup> June. 2015. Prepare Liquidators Final Statement of Account presented to the court by liquidator on completing the winding up process :

Preferential Creditors	10,000
Unsecured creditors	1,50,000
15 % debentures	2,00,000
12 % preference share capital (Shares of Rs. 10 each fully paid)	3,00,000
Liquidation Expenses	2,000
Secured Creditors (Securities realised Rs. 1,20,000)	1,60,000
Equity share capital (40,000 shares of Rs. 10 each fully paid)	4,00,000

Liquidator is entitled to remuneration @ 2 % of all assets realised including assets held as security and 3 % of amount paid to unsecured creditors including preferential creditors. Sundry assets realised Rs. 4,80,000.

13. State the main benefits of achieving convergence with IFRS.

14. From the following information prepare Cattle Account to Assertion the profit made by the cattle division :

	No	Value
Opening stock of livestock	100	2,00,000
Closing stock of livestock	118	2,42,000
Opening stock of cattle food	...	4,000
Closing stock of cattle food		5,000
Purchases of cattle during the year	180	3,70,000
Sales of cattle during the year	175	4,38,000
Sale of Carcasses	5	1000
Purchases of cattle food		40,000
Wages for rearing cattle		10,000

Crop worth Rs. 11,100 down in the farm was used for feeding the cattle. Out of the calves born 4 died and their carcasses realised Rs. 100.

(6 × 3 = 18 weightage)

### Part C

Answer any **two** questions.

Each question carries 6 weightage.

15. The liabilities and assets of Jay Ltd and Ray Ltd as on 31.03.2012. are as follows :

<i>Liabilities</i>	JAY Ltd	RAY Ltd	<i>Assets</i>	JAY Ltd	RAY Ltd
Equity share Capital (Rs. 10)	5,00,000	4,00,000	Fixed Assets	8,00,000	6,00,000
6 % preference share capital (Rs. 100)	5,00,000	1,00,000	Investment		
Reserves	1,40,000	1,00,000	(5,000 shares		
7 % debentures (Rs. 100)		1,00,000	of Ray Ltd)	60,000	
Loan from JAY Ltd		30,000	Current Assets	5,00,000	2,00,000
Other liabilities	2,50,000	70,000	Loan to Ray Ltd	30,000	
	13,90,000	8,00,000		13,90,000	8,00,000

Jay Ltd decides to amalgamate in the nature of purchase Ray Ltd. On the following terms.....

- a) Jay Ltd will issue 7 Equity shares of Rs. 10 each at a premium of 20 % and Rs. 5 for every 5 equity shares of Ray Ltd. surrendered.
- b) Preference shareholders of Ray Ltd are to be given one 6% preference share in Jay Ltd. for every share held. These shares are to be issued at a premium of 5 %.
- c) Liquidation expenses are to be paid by Jay Ltd. amounting to Rs. 10,000.
- d) Jay Ltd, revaluates the fixed assets of Ray Ltd at Rs. 8,00,000 on take over.

Close the books of Ray Ltd and Pass journal entries to Jay Ltd and prepare Balance Sheet after takeover.

16. H Ltd acquired 20,000(4/5) equity shares of S Ltd of Rs. 100 each on 31.03.2013. Liabilities and assets of H Ltd and S Ltd as on 31.03.2014 were as follows :

	H	S		H	S
Share Capital (Share of Rs. 100 each)	80,00,000	25,00,000	Fixed Assets	70,00,000	25,00,000
Reserves	30,00,000	5,00,000	Current Assets	40,00,000	20,00,000
Surplus A/c	10,00,000	10,00,000	20,000 shares in S.Ltd	30,00,000	
Creditors	20,00,000	5,00,000			
	1,40,00,000	45,00,000		1,40,00,000	45,00,000

S Ltd had the credit balance of Rs. 5,00,000 in the reserves and 2,00,000 in the surplus account when H Ltd acquired the shares in S Ltd. S Ltd issued bonus shares at one for every five shares held out of pre acquisition profits. This is not shown in the books. Prepare a Consolidated Balance Sheet

17. Explain in brief the various International Financial Reporting standards formulated by International Accounting standard Board.

(2 × 6 = 12 weightage)

**SECOND SEMESTER M.Com. DEGREE (SUPPLEMENTARY) EXAMINATION  
APRIL 2021**

(CUCSS)

M.Com.

MC 2C 6—INTERNATIONAL BUSINESS

(2015 Admissions)

Time : Three Hours

Maximum : 36 Weightage

**Part A**

*Answer all the questions.*

*Each question carries 1 weightage.*

1. What is an Export ?
2. What is Joint Ventures ?
3. What is meant by Transnational corporations ?
4. What is Bilateral agreement ?
5. What is AoA ?
6. What is an Economic Integrations ?

(6 × 1 = 6 weightage)

**Part B**

*Answer any six questions.*

*Each question carries 3 weightage.*

7. Explain the Product Life Cycle Theory.
8. What is BOP ? Explain the features of BOP.
9. Write short notes on : (a) Contract manufacturing ; and (b) Licencing.
10. What do you mean by GATT ? Explain its objectives.
11. Discuss the role of MNCs to develop Indian Economy.
12. State the reasons for a firm to enter International business.

**Turn over**

13. What is EU ? Explain its objectives.
14. Explain the functions of ADB.

(6 × 3 = 18 weightage)

### Part C

*Answer any two questions.  
Each question carries 6 weightage.*

15. Discuss the Tariff and Non-tariff barriers in International business.
16. Explain the different WTO agreements.
17. Explain the objectives and functions of IMF.

(2 × 6 = 12 weightage)

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**SECOND SEMESTER P.G. DEGREE EXAMINATION, APRIL 2021****(CCSS)****M.Com. (International Finance)****MCM 2C 05/MCIF 2C 10—PROJECT AND RELATIONSHIP MANAGEMENT****(2018 and 2019 Admissions)****Time : Three Hours****Maximum : 80 Marks****Part A***Answer all questions.**Each question carries 2 marks.*

1. What is transaction cost ?
2. What do you mean by Strategy ?
3. What is CPM ?
4. What is SLAs ?
5. Explain organizational culture.

**(5 × 2 = 10 marks)****Part B***Answer any four questions.**Each question carries 5 marks.*

6. What is the importance of Quality Circle ?
7. What is PEST analysis ?
8. Explain Porter's five force model.
9. What are the different levels of Strategic Management ?
10. Explain the importance of Change Management.
11. Explain the process of communication.

**(4 × 5 = 20 marks)****Turn over**

**Part C**

*Answer any **two** questions.*

*Each question carries 10 marks.*

12. What is the importance of economic environment in strategic development ?
13. Explain Resistance to Change. What are the sources of Resistant to Change ?
14. Explain the importance of Strategic Management.

(2 × 10 = 20 marks)

**Part D**

*Answer any **two** questions.*

*Each question carries 15 marks.*

15. What do you mean by Leadership ? What are the important theories of leadership ?
16. Explain the factors affecting environment analysis.
17. What is Strategic Management ? Explain Strategic Management Process.

(2 × 15 = 30 marks)

**SECOND SEMESTER P.G. DEGREE EXAMINATION, APRIL 2021**

(CCSS)

M.Com.

MCM 2C 04/MCIF 2C 09—ADVANCED MANAGEMENT ACCOUNTING

(2018 and 2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions..**Each question carries 2 marks.*

1. What do you mean by Activity Based Costing ?
2. What is Kaizen costing ?
3. What do you mean by Transfer Pricing ?
4. Write a short note on NPV ?
5. What is Financial Restructuring ?

(5 × 2 = 10 marks)

**Part B***Answer any four questions.**Each question carries 5 marks.*

6. What do you know about pricing strategies ?
7. Examine the concept Sensitivity Analysis.
8. Briefly explain the concept capital rationing.
9. What are the different approaches to Performance Measurement ?
10. Briefly explain the concept Life Cycle Costing.
11. Narrate briefly about the application of Kaizen Costing.

(4 × 5 = 20 marks)

**Turn over**



### Part C

Answer any **two** questions.

Each question carries 10 marks.

12. What are the benefits of Target Costing ?
13. The ABC Ltd., is considering three proposed investments : X, Y and Z. Each requires an investment of Rs. 49,000 and each has an economic life of 3 years and total cash inflows over that period of Rs. 60,000. The pattern of cash inflows for each proposal differs, however, as indicated below :

Years	Annual Cash flows		
	X (Rs.)	Y (Rs.)	Z (Rs.)
1	10,000	20,000	30,000
2	20,000	20,000	20,000
3	30,000	20,000	10,000
Total	60,000	60,000	60,000

- 1 Calculate the Net Present Value of each proposal if the required rate of return is 10 %
  - 2 Calculate the Net Present Value of each proposal if the required rate of return is 6 %
  - 3 Explain why the results differ.
14. A company manufacturing two products furnishes the following data for a year :

Product	Annual Output (Units)	Total machine hours	Total number of purchase orders	Total number of set-ups
A	5000	20000	160	20
B	60000	120000	384	44

The annual overheads are as under :

Volume related activity costs	Rs. 5,50,000
Set up related costs	Rs. 8,20,000
Purchase related costs	Rs. 6,18,000

You are required to calculate the cost per unit of each Product A and B based on :

- 1 Traditional method of charging the overheads.
- 2 Activity based costing methods.

(2 × 10 = 20 marks)

**Part D**

Answer any **two** questions.

Each question carries 15 marks.

15. What is the role of big data in Risk management ?
16. XYZ company is considering investing in a new machine so that the present method of production by the help of manual labour may be eliminated. The management has got two alternatives A and B. The following information available.

Items	Machine A	Machine B
Cost of machine	15000	24000
Estimated life of the machine	5 years	6 years
Estimated savings in scrap (per year)	1000	1500
Estimated savings in direct wages	9000	12000
Additional cost of maintenance	500	1000
Additional cost of supervision	1200	1600

Depreciation will be taken on a straight line basis. A tax rate of 50 % is assumed. Prepare their profitability statement and calculate the annual cash inflows ?

17. Small Tools Factory has a plant capacity adequate to provide 19800 hours of machine use. The plant can produce all A type tools or all B type tools or a mixture of the two types. The following information is relevant :

Per type	A	B
Selling price (Rs)	10	15
Variable Cost (Rs)	8	12
Hours required to produce	3	4

The market conditions are such that no more than 4,000 A type tools and 3,000 B type tools can be sold in a year. Annual fixed costs are Rs. 9,900.

Compute the product mix that will maximize the net income to the company and find that maximum net income.

(2 × 15 = 30 marks)

**SECOND SEMESTER P.G. DEGREE EXAMINATION, APRIL 2021**

(CCSS)

M.Com.

MCM 2C 03/MCIF 2C 08—BUSINESS TAXATION

(2018 and 2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer **all** the questions.**Each question carries 2 marks.*

1. What is Self-Assessment ?
2. What is casual income ?
3. What is GTI ?
4. What is Tax Cascading ?
5. What is Tax Pyramiding ?

(5 × 2 = 10 marks)

**Part B***Answer any **four** questions.**Each question carries 5 marks.*

6. Define provident fund. What are the different types of provident fund ?
7. What are the major features of GST ?
8. Explain the situations in which the income of the previous year is taxed in the same year itself ?
9. Point out any ten items of income which are totally exempt from tax.
10. Mr. X a dealer, purchased goods worth Rs. 1,00,000 during a month and his sales during the month were Rs. 2,50,000. If the tax rate is 5 %. Calculate GST payable by Mr. X.

**Turn over**

11. Mr. Lalit is an ordinary resident in India earned the following incomes during the financial year 2018-19 :

	Rs.
Directors' fees	2,000
Income from agricultural land in Pakistan	5,000
Ground rent for land in Pathankot	10,000
Interest on postal savings bank accounts	100
Interest on deposit with IFCI	500
Dividend from foreign company	700
Income from sub letting	26,250
Rent payable by Lalit for sub-let house	12,000
Other expenses incurred on this sub-let house ...	1,000
Winning from horse race	12,300
Interest on securities	4,000

You are required to calculate Income from Other Sources of Mr. Lalit for the Assessment Year 2019-20.

(4 × 5 = 20 marks)

### Part C

*Answer any **two** questions.*

*Each question carries 10 marks.*

12. Explain the provisions regarding set-off and carry forward of losses.
13. What is GST Council and explain its functions ?

14. Mercury manufacturing Co. (P) Ltd. Carrying on business in manufacture of machinery spares has submitted the following particulars regarding its income for the Assessment Year 2019-20. Compute its total income.

	Rs.
Income from house property	20,000
Income from machinery manufacturing business	3,00,000
Capital Gain (long term) on sale of land	1,05,000
Donation u/s 80 G by cheque	1,06,000
Business loss brought forward	5,24,000

(2 × 10 = 20 marks)

#### Part D

*Answer any two questions.*

*Each question carries 15 marks.*

15. Explain income tax authorities and their functions.
16. From the following information, compute the total income of a Sri. Lakshmi Kanth for the A: Y2019-20.

	Rs.
Gross Salary	2,20,000
Loss from self-occupied house	20,000
Rent from let out house	60,000
Interest payable on loan taken for the house	45,000
Interest on bank time deposits	16,000
Income from cloth business	50,000
Loss from silver speculation	10,000
Profit from gold speculation	25,000
Gross winning from lotteries	12,000
Agricultural Indian income	15,000
Agricultural Foreign income	10,000

**Turn over**

17. From the following information compute the gross tax liability of Mr. Ram for the Assessment Year 2019-20.

	Rs.
Salary for 12 months	5,84,000
Interest on listed securities	3,000
Interest on Government securities	5,000
Interest on loan taken to purchase Government Securities	1,000
Income from house property	30,000
Long term capital gain	70,000
Short term capital gain	– 10,000
Dividend from Indian company (Gross)	4,000
Income from mutual fund (Gross)	7,000
Insurance premium paid Rs. 13,000 on a policy taken after 01/04/2013 of Rs.	1,20,000
Paid donation to National Children's Fund by cheque	5,000
Contribution to unrecognized provident fund	3,000
Deposit in public provident fund	30,000

(2 × 15 = 30 marks)

**SECOND SEMESTER P.G. DEGREE EXAMINATION, APRIL 2021**

(CCSS)

M.Com. (International Finance)

MCM 2C 02/MCI F2 C7—ADVANCED FINANCIAL REPORTING

(2018 and 2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.**Each question carries 2 marks.*

1. What is gearing ratio ?
2. What is meant by underwriting ?
3. What do you mean by Weighted Average Cost of Capital ?
4. What is inter-segment comparison ?
5. What are irredeemable debentures ?

(5 × 2 = 10 marks)

**Part B***Answer any four questions.**Each question carries 5 marks.*

6. How can we calculate basic EPS and diluted EPS ?
7. What do you know about of operating lease ?
8. How do you calculate Weighted Average Cost of Capital ?
9. What are the different types of activity ratios ?
10. Explain the deferred tax assets and liabilities.

**Turn over**

11. Income after tax Rs. 50,000 ; Weighted average number of equity shares outstanding is 10,000 shares, Tax rate is 40 %, Option to purchase 1,000 equity shares at Rs .8 per share. The options are outstanding all year. Option to purchase 2,000 equity shares at Rs 1.30 per share. The average market price of equity shares during the year was Rs 10. 4% Convertible cumulative preference stock per Rs. 10,00,000 shares issued and outstanding the entire year. Each preferred share is convertible into one equity share. The preference share was issued at par and no shares were converted during the year. Calculate basic EPS and diluted EPS.

(4 × 5 = 20 marks)

**Part C**

*Answer any two questions.  
Each question carries 10 marks.*

12. What are the limitations of ratio analysis ?
13. Explain the role and functions of investment banking.
14. A company has the following capital structure and after tax costs for the different sources of funds used :

<i>Sources of funds</i>	<i>Amount (Rs.)</i>	<i>Proportion (%)</i>	<i>After tax cost (%)</i>
Debt	15,00,000	25	5
Preference Shares	12,00,000	20	10
Equity Shares	18,00,000	30	12
Retained Earnings	15,00,000	25	11
<b>Total</b>	<b>60,00,000</b>	<b>100</b>	

If the firm has 18000 equity shares of Rs 100 each outstanding and the current market price is Rs 300 per share, calculate the market value weighted average cost of capital assuming that the market values and book values of the debt and preference capital are same.

Compute weighted Average Cost of Capital.

(2 × 10 = 20 marks)

**Part D**

*Answer any two questions.  
Each question carries 15 marks.*

15. Explain the advantages of ratio analysis.



16. Calculate (i) Operating Leverage ; (ii) Financial Leverage ; and (iii) Composite Leverage :

	Rs.
Sales	9,60,000
Variable cost	<u>5,60,000</u>
Revenue before fixed costs	4,00,000
Fixed Cost	<u>2,40,000</u>
	1,60,000
Interest	<u>60,000</u>
Earnings Before tax	1,00,000
Less : Tax	<u>50,000</u>
Net Income	50,000

17. (a) A company plans to issue 1000 new shares of Rs. 100 each at par. The floatation costs are expected to be 5 % of the share price. The company pays a dividend of Rs. 10 per share initially and the growth in dividends is expected to be 5 %. Compute the cost of new issue of equity shares
- (b) If the current market price of an equity share is Rs. 150, calculate the cost of existing equity shares.

(2 × 15 = 30 marks)

**SECOND SEMESTER P.G. DEGREE EXAMINATION, APRIL 2021**

(CCSS)

M.Com. (International Finance)

MCM 2C 01/MCIF 2C 6—INTERNATIONAL BUSINESS

(2018 and 2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.**Each question carries 2 marks.*

1. Write a note on international Business.
2. What is theory of comparative advantage ?
3. What do you mean by micro environment ?
4. What is GATT ?
5. What do you know about PEST analysis ?

(5 × 2 = 10 marks)

**Part B***Answer any four questions.**Each question carries 5 marks.*

6. Explain the factors unfavorable to India with respect to WTO.
7. Discuss about selected Lending facilities of IMF.
8. What are the important difficulties in international business ?
9. Examine the important objectives on WTO.
10. Explain the factors favorable to India with respect to WTO.
11. Examine in brief about various GATT 'Rounds'.

(4 × 5 = 20 marks)

**Turn over**

**Part C**

*Answer any two questions.  
Each question carries 10 marks.*

12. What are the important items covers the Trade Related Intellectual Property Rights (TRIPs) Agreement?
13. What are the important strategies adopted by the companies to enter in to foreign markets?
14. Write about UNCTAD. Examine the major functions and activities of UNCTAD.

(2 × 10 = 20 marks)

**Part D**

*Answer any two questions.  
Each question carries 15 marks.*

15. Explain the origin and function of the World Bank. What are the facilities provided by the World Bank to member countries?
16. Write a note on Balance of Payment and its disequilibrium. Discuss the ways through which the disequilibrium can be balanced.
17. What are the important macro-environment forces that affect opportunities and threats of the company?

(2 × 15 = 30 marks)