



I Semester M.Com. Degree Examination, April/May - 2021

COMMERCE

**H.C 1.1 : Organisational Behaviour
(CBCS)**

50165

Time : 3 Hours

Maximum Marks : 70

Instruction : Attempt all the Sections.

SECTION - A

Answer any ten of the following sub-questions. Each question carries two marks. 10x2=20

1. (a) What is Id ?
- (b) What is reinforcement ?
- (c) What is Transactional Analysis ?
- (d) What are Self-actualization needs ? Give examples.
- (e) Define Learning.
- (f) Differentiate between Formal and Informal Groups in Organization.
- (g) State any four ways of enhancing Group Cohesiveness.
- (h) Give any two differences between Group and Team.
- (i) What is Organizational Culture ?
- (j) State any four factors influencing organizational climate.
- (k) State any four pre-requisites of Policy Formulation.
- (l) State the meaning of the term "Values".

P.T.O.

SECTION - B

Answer any four of the following questions. Each question carries five marks. **4x5=20**

2. Organisational Behaviour is an interdisciplinary approach to management. Comment.
3. What is Personality ? What are major determinants of Personality ?
4. What is Attitude ? What are the functions of Attitude ?
5. What is resistance to Change ? How to manage it ?
6. Briefly explain the process of Decision Making.
7. Define Learning. Explain the principles of Learning.

SECTION - C

Answer any three of the following questions. Each question carries ten marks. **3x10=30**

8. What is Group ? Explain types of Groups and Determinants of Group Behaviour.
9. Define Motivation. Explain the theories of Motivation.
10. What is Perception ? Discuss in detail the Determinants and Process of Perception.
11. Define Job Satisfaction. Explain causes and consequence of Job Satisfaction.
12. Examine the factors Influencing on Organizational Effectiveness.

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73612



I Semester M.Com. Degree Examination, April / May - 2021

COMMERCE

HC 1.2 Market Structure and Analysis
(CBCS)

50166

Time : 3 Hours

Maximum Marks : 70

Instruction : Attempt all Sections.

SECTION - A

1. Answer any ten sub-questions. Each sub-question carries 2 marks.

10x2=20

- (a) Define managerial economics.
- (b) What is meant by elasticity of demand ?
- (c) What is MRTS ?
- (d) Define demand forecasting.
- (e) What is production function ?
- (f) What is opportunity cost ?
- (g) What is monopoly market ?
- (h) What is meant by monetary policy ?
- (i) Define business cycle.
- (j) State few features of depression.
- (k) What is dumping ?
- (l) What is penetration pricing ?

P.T.O.

SECTION - B

Answer any four questions. Each question carries 5 marks.

4x5=20

2. What are the characteristics of managerial economics ? Explain.
3. Explain various types of price elasticity of demand with suitable examples.
4. Briefly explain the properties of iso-quants.
5. Explain various types of price discrimination with suitable examples.
6. Discuss the concept of multiple product pricing.
7. Explain the objectives and instruments of fiscal policies.

SECTION - C

Answer any three questions. Each question carries 10 marks.

3x10=30

8. Explain the nature and scope of managerial economics.
9. Discuss the various methods of demand forecasting for established products.
10. Briefly explain the cost output relationship in the short-run and long-run.
11. Compare and contrast the perfectly competitive market with monopoly market.
12. Discuss the various phases of business cycles and its impact on business.

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I Semester M.Com. Degree Examination, April/May - 2021

COMMERCE

HC 1.3 - Financial Management

50103

(CBCS)

Time : 3 Hours

Maximum Marks : 70

Instruction : Attempt all the Sections.

SECTION - A

Answer any ten of the following sub-questions. Each sub-question carries two marks.

10x2=20

1. (a) Define Financial Management.
- (b) What is Annuity ? State the types of Annuity.
- (c) Write any four limitations of NOI Approach.
- (d) Write the differences between Risk and Uncertainty.
- (e) What is Dividend Policy ?
- (f) State any four constituents of Current Assets.
- (g) What is Plough Back of Profit ?
- (h) Distinguish between Fixed Working Capital and Variable Working Capital.
- (i) What do you mean by MIRR ?
- (j) What is Net Operating Cycle ?
- (k) What is Net Profitability Index ?
- (l) What is Arbitrage Process ?

P.T.O.

SECTION - B

Answer any four of the following questions. Each question carries five marks. 4x5=20

2. Discuss the functions of financial management.
3. Critically examine the NPV and IRR. Do they give identical results ?
4. Discuss the reasons for time preference for money.
5. Calculate accounting rate of return from the following information.

Year	Book value of investment (₹)	Profit after tax (₹)
1	90,000	20,000
2	80,000	22,000
3	70,000	24,000
4	60,000	26,000
5	50,000	28,000

6. The following data relate to two companies belonging to the same risk classes :

Particulars	X Ltd.	Y Ltd.
Number of equity shares	₹ 90,000	₹ 1,50,000
Market price per share	1.20	1.00
6% debentures	₹ 60,000	-
Profit before interest	₹ 18,000	₹ 18,000

All profits after debenture interest are distributed as dividend.

Explain how under Modigliani and Miller Approach an investor holding 10% of shares in overvalued firm will be better off in switching his holding to undervalued firm.



7. Basu manufacturing concern has the following estimates available.

	₹
(a) Amount lock-up in stock on an average:	
Stock of raw materials and stores	20,000
Finished goods and work in progress	28,000
(b) Average credit period :	
Domestic sales 4 weeks	2,60,000
Foreign sales 13 weeks	6,00,000
(c) Time available for payment :	
Purchase 8 weeks	5,98,000
Wages 4 weeks	5,20,000

The financial manager has estimated the working capital at ₹ 1,00,000 with the above information assuming 52 weeks in a year and 10% for contingencies. Do you agree with his estimate ? Support your answer with necessary calculations.

SECTION - C

Answer any three of the following questions. Each question carries ten marks. 3x10=30

8. Write an explanatory note on profit maximization and wealth maximization objectives.
9. What is capital budgeting ? Explain the process of capital budgeting.
10. Discuss the procedural aspects of dividend payment in India.
11. Susheel Corporation has the following book value capital structure :

Equity capital (10 million shares ₹ 10 par)	₹ 100 million
Preference capital, 11% (100,000 shares ₹ 100 par)	₹ 10 million
Retained earnings	₹ 120 million
Debentures 13.5% (500,000 debentures, ₹ 100 par)	₹ 50 million
Term loans, 12%	₹ 80 million
	₹ 360 million

The next expected dividend per share is ₹ 1.50. The dividend per share is expected to grow at the rate of 7%. The market price per share is ₹ 20.00. Preference stock, redeemable after 10 years is currently selling for ₹ 75.00 per share. Debentures, redeemable after 6 years, are selling for ₹ 80.00 per debentures. The tax rate for the company is 50%.



P.T.O.

- (a) Calculate the cost of capital using book value and market value proportions.
- (b) Define the marginal cost of capital if it needs ₹ 100 million next year, assuming that the amount will be raised equally from equity and debt, the firm will retain ₹ 15 million earnings next year, equity issue will fetch a net price of ₹ 16 per share, and debt will cost 14% for the first ₹ 25 million and 15% for the next ₹ 25 million.
12. Akshay Ltd. expects that its net income and capital expenditures over the next four years will be as follows :

Year	Net income ₹	Capital expenditures ₹
1	10,000	8,000
2	12,000	7,000
3	9,000	10,000
4	15,000	8,000

The company has 5,000 outstanding shares currently on which it pays a dividend of one rupee per share.

- (a) What will be the dividend per share if the company follows a pure residual policy ?
- (b) What external financing is required if the company plans to raise dividends by 10 percent every 2 years ?
- (c) What will be the dividend per share and external financing requirement if the company follows a policy of a constant 60 percent payout ratio ?

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I Semester M.Com. Degree Examination, April/May - 2021

COMMERCE

50160

HC 1.4 : Advanced Marketing Management
(CBCS)

Time : 3 Hours

Maximum Marks : 70

SECTION - A

Answer any ten of the following sub-questions. Each sub-question carries two marks.

10x2=20

1. (a) Define Marketing.
- (b) What do you mean by marketing environment ?
- (c) What is Niche Marketing ?
- (d) Define positioning.
- (e) What is societal concept of marketing ?
- (f) Define Consumer Behaviour.
- (g) Write any two differences between Marketing and Selling.
- (h) What is Undifferentiated Marketing ? Give an example.
- (i) What do you mean by Market Research ?
- (j) Mention any two advantages of Strategic Marketing.
- (k) What is Event Marketing ?
- (l) What is SRM ? Mention any two advantages of SRM.

P.T.O.

SECTION - B

Answer any four questions. Each question carries five marks.

4×5=20

2. What do you mean by Marketing Management ? Explain the various marketing concepts in brief.
3. Define market segmentation. Explain the essentials of market segmentation.
4. Explain in brief about the process of strategic marketing management.
5. Illustrate the recent trends in marketing environment.
6. Discuss the factors influencing on Consumer Behaviour.
7. Write a note on 'Marketing Research'.

SECTION - C

Answer any three questions. Each question carries 10 marks.

3×10=30

8. Describe the various functions performed by a marketer.
9. Explain how macro environmental factors affect on marketer's activities ?
10. Examine the various models of consumer behaviour.
11. Critically evaluate the different promotional strategies used by a marketer to attract the consumers.
12. Write a brief note on the following :
 - (a) Virtual marketing
 - (b) PRM

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I Semester M.Com. Degree Examination, April/May - 2021

COMMERCE

50101

SC 1.5(A) : Accounting Standards and Corporate Reporting
(CBCS)

Time : 3 Hours

Maximum Marks : 70

Instruction : Attempt all the Sections.

SECTION - A

1. Answer any ten of the following sub-questions. Each sub-question carries 2 marks.

10x2=20

- (a) Define Financial Reporting.
- (b) State the objectives of ASB.
- (c) Expand IASC, IASB, ICAI and IFAC.
- (d) Mention the types of Accounting Standards.
- (e) What is social audit ?
- (f) What is interim reporting ?
- (g) State any four AS and IND-AS.
- (h) What are the objectives of CICA's Stamp report ?
- (i) What is XBRL ?
- (j) Distinguish between business segment and geographical segment.
- (k) Differentiate between IASs and IFRS.
- (l) Mention the application areas of social reporting.

P.T.O.

SECTION - B

Answer any four questions. Each question carries 5 marks.

4x5=20

2. Write an analytical note on True blood committee report.
3. What are the components of segment reporting ?
4. Discuss the functions of Accounting Standard Board.
5. Write an analytical note on social accounting approaches.
6. Critically examine the relevance of interim reporting.
7. MNR Corporation had 5,00,000 equity shares outstanding on 1-1-2017. Net profit for 2017 was ₹ 12,00,000; average fair value per share during 2017 was ₹ 20. MNR Corporation has given share option to its employees of 1,00,000 shares at option price of ₹ 15. Calculate Basic EPS 2016 and diluted EPS.

SECTION - C

Answer any three questions. Each question carries 10 marks.

3x10=30

8. Explain the need and significance of accounting standards in India.
9. Discuss the objectives and benefits of financial reporting.
10. Write a note on IASC and IASB with its organisational structure.
11. The following is the data regarding six segments of Z Ltd.

Particulars	A	B	C	D	E	F
Segment Revenue	150	310	40	30	40	30
Segment Result	25	95	5	5	5	15
Segment Assets	20	40	15	10	10	5

The Finance Director is of the view that it is sufficient that segment A and B alone be reported, advice for reportable segment.



12. From the following information taken from the books of F Ltd. relating to staff and community benefits, prepare a statement classifying the various items under the appropriate heads, required under Corporate Social Reporting.

Particulars	₹ Amount
Environment improvements	20,10,000
Medical faculties	45,00,000
Training Programmes	10,25,000
Generation of Job opportunities	60,75,000
Municipal Taxes	10,70,000
Increases in cost of living in the vicinity due to a thermal power station	16,55,000
Concessional transport, water supply	11,25,000
Extra work put in by staff and officers for drought relief	18,50,000
Leave encashment and leave travel benefits	52,00,000
Educational faculties for children of staff members	21,60,000
Subsidized canteen facilities	14,40,000
Generation of business	25,00,000

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I Semester M.Com. Degree Examination, April/May - 2021

COMMERCE

SC 1.5(B) : Financial Markets and Institutions
(CBCS)

50079

Time : 3 Hours

Maximum Marks : 70

SECTION - A

Answer any ten of the following sub-questions. Each sub-question carries two marks.

10x2=20

1. (a) What is loan syndication ?
- (b) Differentiate the physical asset and financial asset.
- (c) Who is a Book runner ?
- (d) Give the concept of coupon rate.
- (e) What is yield curve ?
- (f) State any two differences between IPO and FPO.
- (g) Enlist any four recently merged or acquired public sector banks in India.
- (h) What do you mean by pension funds ?
- (i) What is insurance ?
- (j) What is credit rating ?
- (k) Give the meaning of underwriter.
- (l) What is factoring ?

P.T.O.

SECTION - B

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

4×5=20

2. Identify deficiencies of Indian financial market.
3. What are the money market instruments ? Explain.
4. Write an explanatory note on loanable fund theory of interest.
5. Describe the credit creation mechanism of commercial banks.
6. Briefly explain the main features of the IRDA Act.
7. Write a short note on depositary system.

SECTION - C

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

3×10=30

8. What is financial system ? Explain the components of financial system.
9. What do you mean by stock exchange ? Explain the purpose of SEBI and its functions.
10. What is Mutual fund ? Explain the various types of mutual funds.
11. Discuss the role of financial institution for the growth of Indian financial system.
12. Discuss the various theories of term structure of interest rate.

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