

PG-AS-1097

**MCOS-11/
MCOS-11C**

P.G. DEGREE EXAMINATION — JULY 2024.

Commerce

First Semester

ACCOUNTING FOR MANAGERS

Time : 3 hours

Maximum marks : 70

PART A — ($5 \times 5 = 25$ marks)

Answer any FIVE questions.

1. Write short notes about Accounting and Technology.
2. Define Book keeping.
3. What are the fundamentals of Accounting?
4. From the following details ascertain the amount of subscriptions to be credited to Income and Expenditure account for the year 2020. Subscription received in 2019 Rs. 48,000 which includes Rs. 4,000 for 2018 and Rs. 48,000 for 2020. Subscription due but not received at the end of the year. 2019 were Rs. 20,000 subscription received in 2018 in advance for 2019 were Rs. 12,000.
5. What do you mean by financial statements?

6. From the following data, calculate trend a percentage taking (2018 as base)

Particulars	2018	2019	2020
	Rs.	Rs.	Rs.
Sales	50,000	75,000	1,00,000
Purchase	40,000	60,000	72,000
Expenses	5,000	8,000	15,000
Profit	5,000	7,000	13,000

7. What do you mean by fund flow statement?
8. Explain the objectives of cost accounting.

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions.

9. Describe about the system of Book keeping.
10. Computation of financial statements information from ratios.

Debtors velocity – 3 months

Creditors velocity – 2 months

Stock velocity – 8 times

Bills payable Rs. 10,000

Bills receivable Rs. 4,000

Total sales Rs. 2,40,000

The closing stock is Rs. 2,000 more than opening stock. Gross profit on the sales is Rs. 40,000. There are no cash sales and cash purchase and the according year consists of 360 working days. Find out :

- (a) Sundry Debtors
- (b) Sundry Creditors and
- (c) Closing stock.

11. Differentiate between Cost Accounting and Financial Accounting.
12. Calculate prime cost, work cost, office cost, cost of sales and profit for the given below details.

Particular	Amount
Direct materials	Rs. 20,000
Direct labour	Rs. 8,000
Direct expenses	Rs. 1,000
Work expenses	Rs. 3,000
Office expenses	Rs. 2,000
Selling expenses	Rs. 600
Sales	Rs. 40,000

13. Rajan Ltd. purchase and issued the materials during the month of December 2020 in the following order.

Date		Particular
2020	December	1 Opening stock 1,000 units at Rs. 26 each.
		5 Purchased 500 units at Rs. 24.50 each
		7 Issued 750 units
		10 Purchased 1,500 units Rs. 24 each
		12 Issued 1,100 units
		15 Purchased 100 units at Rs. 25 each
		17 Issued 500 units
		18 Issued 300 units
		25 Purchased 1,500 units at Rs. 26 each
		29 Issued 1,500 units

Adopt the First in First Out (FIFO) method of Issues and find out the value of closing stock.

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**MCOS-12/
MCOS-12C**

**P.G. DEGREE EXAMINATION –
JULY, 2024.**

Commerce

First Semester

MANAGERIAL ECONOMICS

Time : 3 hours

Maximum marks : 70

PART A — ($5 \times 5 = 25$ marks)

Answer any FIVE questions

1. What is mean by managerial Economics?
2. Write short notes on:
 - (a) Macro economics
 - (b) Micro economics
3. Explain about the scope of managerial Economics.
4. What is mean by consumer equilibrium?
5. Explain the importance of the Law of diminishing marginal utility.

6. What do you mean by demand?
7. Explain about the types of levels of the forecasting.
8. Write short notes on pure competition and perfect competition.

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions

9. Discuss about the types of Business Decision.
 10. Explain the fundamental concepts of managerial Economics.
 11. Describe about the importance of Demand forecasting.
 12. Explain about the Elastics and Inelastics supply.
 13. Discuss about the types of period Equilibrium.
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PG-AS-1099

**MCOS-13 /
MCOS-13C**

**P.G. DEGREE EXAMINATION –
JULY, 2024.**

Commerce

First Semester

LEGAL ASPECTS OF BUSINESS

Time : 3 hours

Maximum marks : 70

PART A — (5 × 5 = 25 marks)

Answer any FIVE questions out of Eight questions.

1. Write a note on Indian Contract Act.
2. What do you mean by Breach of contract?
3. Define Quasi contract.
4. Explain the essential elements of valid contract.
5. Write a notes on sales of Goods Act.
6. What do you meant by negotiable instrument act?

7. Define Consumer Protection Act.
8. Write short notes on IPR. (Intellectual Property IPR).

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions out of five questions.

9. Explain the performance of contract and discharge of contract.
10. Describe the negotiable Instrument Act and explain the kinds of negotiable Instruments.
11. Explain about the incorporation of company and describe the features of memorandum of association of the companies.
12. What do you mean by Agents and describe about the kinds of Agents and their rights?
13. Discuss about the Indemnity and Gurantee.

PG-AS-1100

**MCOS-14/
MCOS-14C**

**P.G. DEGREE EXAMINATION –
JULY, 2024.**

Commerce

First Semester

INTERNATIONAL BUSINESS MANAGEMENT

Time : 3 hours

Maximum marks : 70

PART A — ($5 \times 5 = 25$ marks)

Answer any FIVE questions

1. Write a note on Economic Environment.
2. What are the objectives of the Industrial policy?
3. Explain about the International Economic Environment.
4. What are the characteristics of Socialist Economic system.
5. What is mean by Competitive Environment?

6. Write the features of Company Act 1956.
7. Define a foreign collaboration.
8. Write short notes on Industrial policy.

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions

9. Explain about the advantages of foreign Direct Investment.
10. What are the classification of International Business? Explain them.
11. Discuss about foreign collaborations and joint ventures.
12. Explain the functions of WTO.
13. Write about the conflicts in International business. Explain about the conflict resolution in the International Business.

PG-AS-1101 MCOSE-11/ MCOSE-11C
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P.G. DEGREE EXAMINATION —
JULY 2024.

Commerce

First Semester

STATISTICS FOR BUSINESS DECISIONS

Time : 3 hours

Maximum marks : 70

PART A — ($5 \times 5 = 25$ marks)

Answer any FIVE questions.

1. What do you mean by Quantitative Techniques?
2. Explain about the role of quantitative techniques.
3. Write short notes on Measures of Dispersion.
4. Calculate the correlation coefficient between the height of Father and height of son from the given data:

Height of Father (Inches): 64 65 66 68 69 70

Height of son (inches): 66 67 68 70 68 72

5. If $n = 50$, $\Sigma X = 75$, $\Sigma Y = 80$, $\Sigma X^2 = 130$, $\Sigma Y^2 = 140$ $\Sigma XY = 120$. Find out the value of r .
6. What do you mean by correlation and Regression?
7. Following given below are the figures of sales of factory fit a straight line trend by the method of least square and estimate the sales for the year 2023.

Year :	2016	2017	2018	2019	2020
Sales in (Rs.):	70	74	80	86	90
8. Explain about the Ratio trend method.

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions.

9. A Bag 'A' contains 2 white and 3 red balls and another Bag 'B' contains 4 white and 5 Red balls. One ball is drawn at random from one of the bags and is found to be red. Find out the probability that it was drawn from bag 'B'.
10. Explain about the steps in Decision Tree Analysis.
11. Assume that a factory has two machines past records show that machine I produces 30% of output and machine II produces 70% of the items. Further more 5% Items produced by Machine I were defective and only 1% item. Produced by

Machine II were defective. If a defective item is drawn of random, what is the probability that the defective item was produced by Machine I and Machine II?

12. The following mistakes per wages were observed in books.

No. of mistake:	0	1	3	3	4
No. of time the mistake occurred:	211	90	19	5	0

Calculate to fit a Poisson distribution to fit data.

13. Calculate the variance from the following data

Daily wages: 120-130 130-140 140-150 150-160 160-170 170-180 180-190

No. of workers	15	30	44	60	30	14	7
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PG-AS-1102

MCOS-21

P.G. DEGREE EXAMINATION — JULY 2024

Commerce

Second Semester

ADVANCED FINANCIAL MANAGEMENT

Time : 3 hours

Maximum marks : 70

PART A — ($5 \times 5 = 25$ marks)

**Answer any FIVE questions out of Eight questions in
300 words.**

All questions carry equal marks.

1. List out the objectives of Financial Management.
2. Write about Profit Maximisation Vs. Wealth Maximisation.
3. What are the factors determining the sources of finance?

4. Briefly discuss about determinants of Working Capital.
5. Describe the objectives of Receivable Management.
6. What are the factors determining Capital Structure?
7. Income Statement of P Ltd., is given bellow:

	Rs.
Sales	10,50,000
Variable cost	7,67,000
Fixed Cost	75,000
EBIT	2,08,000
Interest	1,10,000
Tax	29,400
Net Income	68,600
No. of equity shares	4,000

Calculate Operating Leverage, Financial Leverage, Combined Leverage.

8. Explain the Objectives of Capital Budgeting.

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions out of Five questions in 1000 words.

All questions carry equal marks.

9. Explain the Functions of Financial Management.
10. Tata and Co., Ltd., desires to purchase a business and has consulted you, and one point on which you are asked to advise them is the average amount of working capital which will be required in the first year's working.

You are given the following estimates and are instructed to add 10% to your computed figure to allow for contingencies.

	Rs.
(a) Average amount locked up in Stock:	
Stock of finished product	5,000
Stock of stores, materials etc.,	8,000
(b) Average credit given:	
Inland Sales 6 weeks credit	3,12,000
Export Sales 1 ½ weeks credit	78,000
(c) Lag in payment of wages and other outstandings:	
Wages	1 ½ weeks 2,60,000
Stores, materials etc.	1 ½ months 48,000

		Rs.
Rent. Royalties etc.,	6 months	10,000
Clerical staff	$\frac{1}{2}$ month	62,400
Manger	$\frac{1}{2}$ month	4,800
Miscellaneous expenses	1 $\frac{1}{2}$ month	48,000
(d) Payments in advance:		
Sundry expenses (paid quarterly in advance)		8,000
(e) Undrawn profits on an average throughout the year		
		11,000

Calculate the average amount of working capital required.

11. Calculate

- (a) Stock Turnover Ratio,
- (b) Fixed Assets Turnover Ratio,
- (c) Debtors Turnover Ratio,
- (d) Creditors Turnover Ratio.

Items	Rs. in Lakhs.
Sales	17,874
Sales returns	4
Other Income	53
Cost of Sales	15,440
Administration and selling expenses	1,843
Depreciation	63

Items	Rs. in Lakhs.
Interest expenses (non operating)	456
Purchases	15,000
Purchase returns	5
Debtors	10,000
Bills Receivables	2,000
Creditors	5,000
Bills Payable	3,000
Opening Stock	4,000
Fixed assets	5,000

12. Anand Company Ltd., has an all equity capital structure consisting of 20,000 equity shares of Rs.1.00 each. The management plans to raise Rs.30 lakhs to finance a programme of expansion. Three alternative methods of financing are under consideration.

- (a) Issue of 30,000 new shares of Rs.100 each
- (b) Issue of 30,000, 8% debentures of Rs.100 each
- (c) Issue of 30,000,8% Preference shares of Rs.100 each.

The company's expected earnings before interest and taxes (EBIT) is Rs. 10 lakhs. Determine the earnings per share in each alternative assuming a corporate tax rate of 50%. Which alternative is best and why?

13. A choice is to be made between two competing proposals which require an equal investment of Rs. 50,000 and are expected to generate net cash flows as under:

	Project I Rs.	Project II Rs.
End of year 1	25,000	10,000
End of year 2	15,000	12,000
End of year 3	10,000	18,000
End of year 4	NIL	25,000
End of year 5	12,000	8,000
End of year 6	6,000	4,000

The cost of capital of the company is 10%. The following are the Present Value Factors at 10% per annum.

Year	1	2	3	4	5	6
P.V. Factor @10%	0.909	0.826	0.751	0.683	0.621	0.564

Which project proposal should be chosen and why under Net Present Value Method?

PG-AS-1103

MCOS-22

**P.G. DEGREE EXAMINATION –
JULY 2024.**

Commerce

Second Semester

APPLIED COSTING

Time : 3 hours

Maximum marks : 70

SECTION A — (5 × 5 = 25 marks)

**Answer any FIVE questions out of Eight questions
in 300 words**

All questions carry equal marks.

1. What is the significance of Cost Accounting?
2. List out the practical difficulties in implementation of Cost System.
3. Briefly discuss about various methods of Pricing of Material Issues.

4. Calculate the earnings of a worker under Halsey and Rowan Plans;

Time allowed = 48 hours

Time Taken = 40 hours

Rate per hour = Rs.10.

5. Write the Classification of Overheads.

6. Give the comparison between Joint Costing and Process Costing.

7. Find out equivalent production, cost per unit of equivalent production from the following information:

Unit put into process 2,500

Units completed 2,000

Work-in-progress at the end of 500 units:

Process Costs: Rs.

Materials 22,500

Labour 6,750

Overheads 2,250

Work-in-progress is completed 50% as to materials, labour and overheads.

8. What are the differences between Cost Reduction and Cost Control?

SECTION B — ($3 \times 15 = 45$ marks)

Answer any THREE questions out of Five questions
in 1000 words.

All questions carry equal marks.

9. The Directors of a Manufacturing business require a statement showing the production results of the business for the month of March. The accounts reveal the following information:

	Rs.
Stock on hand 1 st March:	
Raw Materials	25,000
Finished Goods	17,360
Stock on hand 31 st March:	
Raw Materials	26,250
Finished Goods	15,750
Purchase of Raw Materials	21,900
Work-in-progress 1 st March	8,220
Work-in-progress 31 st March	9,100
Sale of finished goods	72,310
Direct wages	17,150
Non-productive wages	830
Works expenses	8,340
Office and Administrative Expenses	3,160
Selling and Distributing Expenses	4,210

You are required to construct a statement so as to show:

- (a) The value of materials consumed
- (b) The total cost of production
- (c) The cost of goods sold
- (d) The net profit for the month.

10. From the following particulars prepare the priced Stores Ledger under LIFO method:

Dec. 1 Stock in hand 500 units at Rs.20
 3 Issued 200 units
 3 Purchased 150 units at Rs. 22
 4 Issued 100 units
 5 Purchased 200 units at Rs. 25
 6 Issued 300 units
 6 Returned to Store 10 units
 (Issued on 4th Dec.)
 7 Issued 100 units
 8 Issued 50 units.

On 10th, it was noticed that there is a storage of 10 units.

11. You are supplied with the following information and required to work out the Secondary Overhead Distribution Summary under Repeated Distribution method and calculate production hour rate of recovery of overhead in departments A, B and C.

Particulars	Total	Production Depts.			Service Depts.	
		A	B	C	P	Q
		Rs.	Rs.	Rs.	Rs.	Rs.
Rent	12,000	2,400	4,800	2,000	2,000	800
Electricity	4,000	800	2,000	500	400	300
Indirect Labour	6,000	1,200	2,000	1,000	800	1,000
Depreciation	5,000	2,500	1,600	200	500	200
Sundries	4,500	910	2,143	847	300	300
Total	31,500	7,810	12,543	4,547	4,000	2,600
Estimated Working Hours		1,000	2,500	1,400		

Expenses of Service Departments P and Q are apportioned as under:

	A	B	C	P	Q
P	30%	40%	20%	—	10%
Q	10%	20%	50%	20%	—

12. The product of a company passes through two processes to completion known as A and B. From past experience it is ascertained that loss is incurred in each process as:

Process A – 2%; Process B – 5%.

In each case the percentage of loss is computed on the number of units entering the process concerned.

The loss of each process possesses a scrap value. The loss of processes A and B is sold at Rs. 5 per 100 units.

The output of each process passes immediately to the next process and the finished units are passed into stock.

	Process A	Process B
	Rs.	Rs.
Material Consumed	6,000	4,000
Direct Labour	8,000	6,000
Manufacturing expenses	1,000	1,000

20,000 units have been issued to Process A at a cost of Rs.10,000. The output of each process has been as under:

Process A – 19,500; Process B – 18,800.

Prepare Process Accounts.

13. The following information is given to you regarding 'X' Ltd., for the financial year ended 31.3.1997.

	1.4.96	31.3.97
	Rs.	Rs.
Monetary Assets	80,000	80,000
Monetary Liabilities	1,00,000	1,00,000
Retail price index	200	300

Ascertain gain or loss on monetary items.

PG-AS-1104

MCOS-23

P.G. DEGREE EXAMINATION — JULY 2024

Commerce

Second Semester

INTERNATIONAL BANKING

Time : 3 hours

Maximum marks : 70

PART A — (5 × 5 = 25 marks)

**Answer any FIVE questions out of Eight questions in
300 words.**

All questions carry equal marks.

1. What are the characteristics of Money Market?
2. Distinguish between International Banking and Domestic Banking.
3. How did Exchange Rate determined under Fixed Exchange Rate?
4. What do you understand about Spot and Forward Exchange Rate?
5. List out the functions of IMF.

6. Write short note on Asian Development Bank.
7. What are the advantages of Global Depository Receipt (GDR)?
8. Explain the concept of Capital Account Convertibility.

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions out of Five questions in 1000 words.

All questions carry equal marks.

9. Explain the functions of Reserve Bank of India.
 10. Enumerate the Origin, Organisational Structure and working of Federal Reserve System.
 11. Describe the functions of International Financial Corporation.
 12. Analyse various sources of Foreign Exchange.
 13. What are the functions of Foreign Exchange Management?
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PG-AS-1105

MCOS-24

**P.G. DEGREE EXAMINATION —
JULY 2024.**

Commerce

Second Semester

ORGANISATIONAL BEHAVIOUR

Time : 3 hours

Maximum marks : 70

PART A — ($5 \times 5 = 25$ marks)

**Answer any FIVE Questions out of Eight Questions in
300 words.**

All questions carry equal marks.

- 1. Define Organisational Behaviour. What is the Nature of Organisational Behaviour?**
- 2. Write the importance of Perception.**
- 3. What are the Components of Emotional Intelligence?**
- 4. Explain the Maslow's Motivation Theory of Need Hierarchy.**

5. Critically examine the Trait Theory of Personality
6. Explain the Nature of Organisational Change.
7. What are the functions of Communication?
8. How did you managing workplace stress?

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions out of Five questions in
1000 words.

All questions carry equal marks.

9. (a) What are the limitations of Organisational Behaviour? (7)
(b) What is the relationship between Organisational Behaviour and the Individual?
10. Briefly discuss about Learning Theories.
11. Describe the factors influencing Personality.
12. Explain various approaches to Organisational Change.
13. Discuss the Leadership Styles. Which can you suggest a best style for them?

P.G. DEGREE EXAMINATION — JULY 2024

Commerce

Second Semester

ENTERPRISE RESOURCE PLANNING

Time : 3 hours

Maximum marks : 70

PART A — ($5 \times 5 = 25$ marks)

**Answer any FIVE questions out of Eight questions in
300 words.**

All questions carry equal marks.

1. What do you understand by Evolution of ERP System?
2. List out the tangible and Intangible benefits of ERP System.
3. What are the phases in Designing ERP Systems?
4. Explain the features of MIS.
5. What are the benefits of Supply Chain Management (SCM)?

6. Describe the Principles of Business Process Reengineering (BPR).
7. Enumerate the benefits of Business Process Integration.
8. What is the importance of ERP team training at various implementation stages?

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions out of Five questions in 1000 words.

All questions carry equal marks.

9. Explain the following:
 - (a) Material Requirement Planning
 - (b) Manufacturing Requirement Planning.
10. How did Client – Server Architecture works in ERP Systems? Also explain the types of Client – Server Architecture.
11. Briefly discuss about phases in Business Process Reengineering.
12. Write a brief note on BPR and Organisational Restructuring.
13. (a) What are the stages in ERP Testing? (8)
(b) What is the scope of ERP Customization Services? (7)

PG-AS-1107

MCOS-31

P.G. DEGREE EXAMINATION – JULY, 2024.

Commerce

Third Semester

HUMAN RESOURCE MANAGEMENT

Time : 3 hours

Maximum marks : 70

PART A — (5 × 5 = 25 marks)

**Answer any FIVE questions out of Eight questions in
300 words.**

All questions carry equal marks.

1. Bring out the qualities required for a good HR Manager.
2. How would you measure labour turnover?
3. Explain the various stages of Career Development.
4. Describe the Employee Stock Ownership Plan.
5. Highlight the issues in Quality of Work life.
6. State the objectives of Performance Appraisal.

7. Write a note on :
 - (a) Role Playing
 - (b) Business Games
 - (c) Group Discussion
8. Enumerate the uses of job analysis.

PART B — (3 × 15 = 45 marks)

Answer any THREE questions out of Five questions in
1000 words.

All questions carry equal marks.

9. Explain the managerial and procurement functions of HRM.
10. Discuss the sources of recruitment and selection in detail.
11. Explain the need for training the employees in an organisation.
12. Discuss the objectives and need for appraising performance of employees.
13. Explain some common Obstacles in QWL.

PG-AS-1108

MCOS-32

**P.G. DEGREE EXAMINATION —
JULY 2024.**

Commerce

Third Semester

BUSINESS RESEARCH METHODS

Time : 3 hours

Maximum marks : 70

PART A — ($5 \times 5 = 25$ marks)

**Answer any FIVE questions out of Eight Questions in
300 words.**

All questions carry equal marks.

1. Explain the various types of research.
2. What are the important points to consider while determining the sample size?
3. What is observation? Classify.
4. Explain the different parametric tests with examples.

5. List out the significance of report writing.
6. What are the essentials of a good questionnaire?
7. List out the components of a research problem.
8. Draft the lay-out of a research report.

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions out of Five questions in
1000 words.

All questions carry equal marks.

9. Explain the different steps involved in research process.
10. Narrate the different methods of sampling.
11. Differentiate between questionnaire and interview schedule.
12. Regression equation y on x when $x = 6$, find the value of y .

X	1	2	3	4	5	6	7
Y	9	8	10	12	11	13	14
13. Give your detailed view on graphical representation of data in a research report.

PG-AS-1109

MCOS-33

P.G. DEGREE EXAMINATION — JULY 2024.

Commerce

Third Semester

INSURANCE AND RISK MANAGEMENT

Time : 3 hours

Maximum marks : 70

PART A — ($5 \times 5 = 25$ marks)

**Answer any FIVE questions out of Eight questions in
300 words.**

All questions carry equal marks.

- 1. State the importance of Insurance Industry.**
- 2. Explain the role of Insurance.**
- 3. How would you assess the Importance of
Certificates of Insurance?**
- 4. Construct the Factors and Determinants of
Insurance Pricing.**
- 5. Difference between Compulsion and Voluntarism.**

6. Write a note on Ethical Behaviour in Insurance.
7. What is meant by Baggage Insurance? Explain its types.
8. Explain the Reforms in the Indian insurance sector.

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions out of Five Questions in 1000 words.

All questions carry equal marks.

9. Enumerate the Privatization and Liberalization in India.
10. Explain the procedure of revival of lapsed policies.
11. Discuss the Insurance Time or Institute Cargo Clauses.
12. What are the powers of Tariff Advisory Committee (TAC)?
13. Explain the Retention of Customers by Insurers.

P.G. DEGREE EXAMINATION – JULY, 2024.

Commerce

Third Semester

ADVANCED CORPORATE ACCOUNTING

Time : 3 hours

Maximum marks : 70

PART A — ($5 \times 5 = 25$ marks)

Answer any FIVE questions out of Eight questions in
300 words.

All questions carry equal marks.

1. 'A' Ltd. is absorbed by the 'B' Ltd. the consideration is as follows :
 - (a) The taking over of the Trade Liabilities Rs.40,000
 - (b) The payment of cost of absorption of Rs.15,000
 - (c) The repayment of 6% debentures of 'A' Ltd. of Rs.2,00,000 at par.,

- (d) The discharge of 7% debentures of 'A' Ltd. at a premium of 10%, by the issued 8% debentures in 'B' Ltd. at par
- (e) A payment of Rs.20 per share in cash and the exchange of 4 fully paid Rs.10 shares in 'B' Ltd. at a market price Rs.15 per share for every Rs.50 share in 'A' Ltd. which were 40,000 in number

You are required to find out the purchase consideration.

2. Vijay Ltd. went into liquidation with the following liabilities :

- (a) Secured creditors Rs.30,000 (security realised Rs.35,000)
- (b) Preferential creditors Rs.700
- (c) Unsecured creditors Rs.40,500

Liquidator's expenses are Rs.352. He is entitled to a remuneration of 4% on the amount realised (including securities with creditors) and 2% on the amount distributed to unsecured creditors. The various asset realised Rs.36,000.

Prepare the liquidators final statement account.

3. As on 31st Dec. 2005, the books the 'H' bank, include among items, the following balances :

Rs.

Rebate on bills discounted (1.1.2005)	3,20,000
Discount received	46,00,000
Bills discounted and purchased	3,15,47,000

Throughout 2005, the bank's rate for discounting has been 18%. In investigation and analysis, the average due date for the bills discounted and purchased is calculated as 14 Feb. 2006. Calculate the amount to be transferred to profit and loss a/c under discount earn for the year 2005.

4. From the information furnished below, you are required to calculate Reasonable Return :

Capital Base: Rs.15,39,000

Reserve fund investment (4%) Rs.14,25,000

Loan from Electricity Board Rs.11,40,000

12% Debentures Rs.5,70,000

Development Reserve Rs.2,85,000

Assume Bank Rate as 5%

5. What are the characteristics of computerised accounting?

6. How would you ascertain the amount of Minority Interest?
7. Explain the different types of Insurance.
8. Distinguish between Amalgamation and Absorption.

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions out of Five questions in 1000 words.

All questions carry equal marks.

9. 'X' Ltd. and 'Y' Ltd. agreed to amalgamate on the basis of the following Balance Sheet as on 31.3.2015.

Liabilities	X Ltd. Rs.	Y Ltd. Rs.	Assets	X Ltd. Rs.	Y Ltd. Rs.
Share Capital (Rs. 25 each)	75,000	50,000	Goodwill	30,000	—
P and L A/c	7,500	2,500	Fixed Assets	31,500	38,800
Creditors	3,500	3,500	Stock	15,000	12,000
Depreciation Fund	—	2,500	Debtors	8,000	5,200
			Bank	1,500	2,500
	<u>86,000</u>	<u>58,500</u>		<u>86,000</u>	<u>58,500</u>

The assets and liabilities are to be taken over by a new company formed called 'Z' Ltd. at book value. 'Z' Ltd's capital is Rs.2,00,000 divided into 10,000 equity shares of Rs.10 each and 10,000 9% preference shares of Rs.10 each.

'Z' Ltd issued the equity shares equally to the vendor companies and preferences shares were issued for any balance of purchase price.

Pass journal entries in the book of 'Z' Ltd and prepare Balance Sheet.

10. The following are the Balance Sheets of the Sun Ltd, and Moon Ltd, as on Dec. 31st 2016.

Liabilities	Sun Ltd. Rs.	Moon Ltd. Rs.	Assets	Sun Ltd. Rs.	Moon Ltd. Rs.
Share Capital; Shares of Rs.10 each	2,00,000	50,000	Fixed Assets	1,95,000	70,000
General Reserve	50,000	20,000	Investments: Shares in Moon Ltd.	60,000	—
P and L A/c Balance 1.1.2016	30,000	7,500	Debtors	35,000	25,000
Profit for the year 2016	50,000	20,000	Other current assets	60,000	12,500
Creditors	20,000	10,000			
	<u>3,50,000</u>	<u>1,07,500</u>		<u>3,50,000</u>	<u>1,07,500</u>

- (a) Sun Ltd. Purchased on July 1, 2016 4000 shares in Moon Ltd. At Rs.15 each.
- (b) Stock in Moon Ltd. Includes Rs.7,500 worth of goods purchased from Sun Ltd. Which company sells goods at 25% above cost.
- (c) Creditors of Moon Ltd. Include Rs.5,000 due to Sun Ltd.

Prepare a consolidated Balance sheet as on December 31, 2016.

11. A Life Insurance Co. disclosed a fund of Rs.20,00,000 and the balance sheet total Rs.45,00,000 on 31.3.2016 before taking into consideration.

- (a) A claim of Rs.10,000 intimated and admitted but not paid during the year.
- (b) A claim of Rs.6,000 outstanding in the books for 8 years and written back.
- (c) Interest on securities accrued Rs.800 but not received during the year.
- (d) Premium of Rs.600 is payable under reinsurance.
- (e) Reinsurance recoveries Rs.26,000.
- (f) Bonus utilised in reduction of premium Rs.10,000
- (g) Agent's commission to be paid Rs.8,000

Pass the necessary journal entries for the above commissions, recompute the fund and show the balance sheet total after making the above adjustments.

12. The Poiner Gas Co. rebuilt and re-equipped part of their works at a cost of Rs.15,00,000. The part of the old works thus superseded cost Rs.9,00,000. Rs.60,000 is realised by the sale of old materials valued Rs.2,000 are used in the reconstruction and included in the cost of Rs.15,00,000 mentioned above.

The cost of labour and materials is 20% higher now than when the old works were constructed. Give journal entries and prepare the necessary ledger accounts.

13. Describe the International Accounting Standards.
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**P.G. DEGREE EXAMINATION —
JULY 2024.**

Commerce

Third Semester

CUSTOMER RELATIONSHIP MANAGEMENT

Time : 3 hours

Maximum marks : 70

PART A — (5× 5 = 25 marks)

**Answer any FIVE questions out of Eight questions in
300 words.**

All questions carry equal marks.

1. Who are the stakeholders of CRM and their roles and responsibilities?
2. What are the dimensions of Customer Loyalty?
3. State the types of customer Retention.
4. What is Sales Force Automation? State its functions.
5. Write a note on kick off meeting.
6. Distinguish between Cross Selling and Up Selling.

7. Explain the Significance of CRM.
8. Explain the features of e-CRM.

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions out of Five questions in
1000 words.

All questions carry equal marks.

9. Explain the difference types of CRM.
 10. Describe the Drivers of Customer Loyalty.
 11. Write short note on
 - (a) Automatic call Distribution
 - (b) Interactive Voice Response
 - (c) Computer Telephony Integration.
 12. Explain the components of Enterprise Marketing Automation.
 13. Discuss the steps in implementing CRM.
-

PG-AS-1112

MCOS-41

**P.G. DEGREE EXAMINATION —
JULY 2024.**

Commerce

Fourth Semester

**INVESTMENT ANALYSES AND PORTFOLIO
MANAGEMENT**

Time : 3 hours

Maximum marks : 70

PART A — ($5 \times 5 = 25$ marks)

**Answer any FIVE questions out of Eight questions in
300 words.**

All questions carry equal marks.

- 1. Elaborate the various methods of measuring risk.**
- 2. Explain the Primary and Secondary Markets.**
- 3. What are the factors influencing industry analysis?**
- 4. What are the obstacles in the way of successful fundamental analysis?**
- 5. What are the components of CAPM?**

6. Ravi provides you following information. Compute expected return by using CAPM.

Total expected return = 16%.

Risk-free return = 9%.

Beta value 0.8%

7. What is performance evaluation of portfolio? Explain the models of measurement.
8. List out the importance of mutual fund.

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions out of Five questions in 1000 words..

All questions carry equal marks.

9. Explain various methods used to measure risk.
10. Describe the Methods of Trading System in Secondary Markets.
11. Examine the factors involved in Company Analysis.
12. What are the differences between technical analysis and fundamental analysis?
13. Explain the random walk theory of efficient market hypothesis.

PG-AS-1113

MCOS-42

**P.G. DEGREE EXAMINATION –
JULY 2024.**

Commerce

Fourth Semester

**FINANCIAL MARKETS AND FINANCIAL
SERVICES**

Time : 3 hours

Maximum marks : 70

SECTION A — (5 × 5 = 25 marks)

**Answer any FIVE questions out of Eight questions in
300 words.**

All questions carry equal marks.

1. State the constituents of Financial Markets.
2. What are the various types of Preference Shares?
3. Explain the role of issue manager.
4. What are the drawbacks experienced in Credit Rating?
5. Explain the different systems of Stock Trading.

6. List down the benefits of Call Money Market.
7. Explain the mechanism of Lease Financing.
8. Distinguish between Factoring and Bills Discounting.

SECTION B — ($3 \times 15 = 45$ marks)

Answer any THREE questions out of Five questions in
1000 words.

All questions carry equal marks.

9. Describe the various functions of Financial Services.
10. State the procedure to be followed by a merchant banker while acting as a banker to an issue.
11. How is an issue marketed through the ESOP? State the relevant SEBI guidelines in this regard.
12. Enumerate the functions of Credit Rating Agencies.
13. Explain about:
 - (a) NSMS
 - (b) ISE
 - (c) INDONEXT
 - (d) NSE

PG-AS-1114

MCOS-43

**P.G. DEGREE EXAMINATION —
JULY 2024.**

Commerce

Fourth Semester

STRATEGIC MANAGEMENT

Time : 3 hours

Maximum marks : 70

PART A — (5× 5 = 25 marks)

**Answer any FIVE questions out of Eight questions in
300 words.**

All questions carry equal marks.

1. What is mission? Explain key elements in developing a mission statement.
2. What are the features of Environmental analysis?
3. How do you formulate a strategy at corporate level?
4. Explain the role of leadership in strategy Implementation.

5. What are the different types of operational control techniques?
6. Briefly explain the components of environmental analysis.
7. Write about the differences between SWOT Analysis and TOWN Matrix.
8. Prepare an imaginary ETOP Profile.

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions out of Five questions in 1000 words.

All questions carry equal marks.

9. Trace the process of strategic management in business.
 10. Discuss about various types of approach to environmental scanning.
 11. Explain the various phases of strategy formulation with an illustration.
 12. Analyse the relationship between Strategy and Structure.
 13. Discuss the process of strategic evaluation and control in detail.
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PG-AS-1115

MCOS-44

**P.G. DEGREE EXAMINATION —
JULY 2024.**

Commerce

Fourth Semester

ENTREPRENEURSHIP DEVELOPMENT

Time : 3 hours

Maximum marks : 70

PART A — (5× 5 = 25 marks)

**Answer any FIVE questions out of Eight questions in
300 words.**

All questions carry equal marks.

1. Discuss the characteristics of Entrepreneur.
2. State the importance of Entrepreneurial Competency.
3. Enumerate the factors affecting Entrepreneurial Mobility.
4. Discuss the objectives of SIDCO.
5. Explain the importance of feasibility analysis in a project formulation.

6. Specify the objectives of Network Analysis.
7. Write a note on TAHDCO.
8. What are the various types of Entrepreneurs?

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions out of Five questions in
1000 words.

All questions carry equal marks.

9. Describe the environmental factors influencing Entrepreneurship.
 10. Enumerate the skills required to be an Entrepreneur.
 11. Elaborate the different types of entrepreneurial mobility.
 12. Explain the functions of SISI.
 13. Describe the different sources of Business ideas.
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PG-AS-1116 MCOSE-41

**P.G. DEGREE EXAMINATION —
JULY 2024.**

Commerce

Fourth Semester

APPLIED E-COMMERCE

Time : 3 hours

Maximum marks : 70

PART A — (5× 5 = 25 marks)

**Answer any FIVE questions out of Eight questions in
300 words.**

All questions carry equal marks.

1. What are the principles of E-Commerce?
2. List out the tax problems in E-Commerce
3. Write short note on Web Metrics.
4. Explain the roadmap of E-Commerce in India.
5. Discuss cyber law issues relating to E-Commerce.
6. Critically evaluate the Economics of E-Commerce.

7. Explain about the legal issues in E-Commerce.
8. State the importance of consumer protection.

PART B — ($3 \times 15 = 45$ marks)

Answer any THREE questions out of Five questions in
1000 words.

All questions carry equal marks

9. What is Cryptography? Explain the various methods of its implementation.
 10. Discuss the applications of E-Commerce in different sectors.
 11. Write short note on
(a) Hyper markets. (b) Intelligent agent.
 12. Explain the impact of E-Marketing in the modern business world.
 13. Discuss the contract law of E-Commerce.
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PG-AS-1117

**MSOS-11/
MSOS-11C**

**U.G. DEGREE EXAMINATION –
JULY 2024**

Sociology

First Semester

PRINCIPLES OF SOCIOLOGY

Time : 3 hours

Maximum marks : 70

PART A — (5 × 5 = 25 marks)

**Answer any FIVE questions out of Eight questions
in 300 words**

All questions carry equal marks

1. Explain meaning and development of sociology.

சமூகவியலின் பொருள் மற்றும் வளர்ச்சியை விளக்குங்கள்.

2. Bring out the aims and objectives of community.

சமூகத்தின் குறிக்கோள்கள் மற்றும் நோக்கங்கள் பற்றி குறிப்பிடுங்கள்.

3. What is culture? Explain.

கலாச்சாரம் என்றால் என்ன? விளக்குக.

4. Write a short note on social process.
சமூக செயல்முறை பற்றி ஒரு சிறு குறிப்பை எழுதவும்.
5. Write an essay on social change.
சமூக மாற்றம் குறித்து ஒரு கட்டுரை எழுதவும்.
6. What are the types of socialization? Explain.
சமூகமயமாக்கலின் வகைகள் யாவை? விளக்கு.
7. Describe sociological perspective on deviance.
விலகல் பற்றிய சமூகவியல் கண்ணோட்டத்தைக் விவரிக்கவும்.
8. Discuss the characteristics of race.
இனத்தின் பண்புகளைப் பற்றி விவாதிக்கவும்.

PART B — (3 × 15 = 45 marks)

Answer any THREE questions out of Five questions
in 1000 words

All questions carry equal marks

9. Explain the definition, meaning and nature of sociology.
சமூகவியலின் வரையறை, பொருள் மற்றும் தன்மையை விளக்குக.
10. Briefly explain relationship of sociology with other social science.
மற்ற சமூக அறிவியலுடன் சமூகவியலின் தொடர்பை சுருக்கமாக விளக்கவும்.

11. Discuss and critically analyse the types of association.

சங்கத்தின் வகைகளைப் பற்றி விவாதித்து விமர்சன ரீதியாக பகுப்பாய்வு செய்யுங்கள்.

12. Describe the function of social control.

சமூகக் கட்டுப்பாட்டின் செயல்பாட்டை விவரிக்கவும்.

13. Analyse the nature of social stratification.

சமூக அடுக்கின் தன்மையை பகுப்பாய்வு செய்யுங்கள்.
