

(Autonomous & Residential) [Affiliated to Madurai Kamaraj University]

M.Com. Degree (Semester) Examinations, April 2017 Part - III : Core Subject : Second Semester : Paper - I

E – COMMERCE

Under CBCS - Cred Time: 3 Hours	it 4 Max. Marks: 75
<u>SECTION – A</u>	<u> </u>
Answer ALL Questions :	$(10 \times 2 = 20)$
1. What is internet?	
2. Explain the term Modem.	
3. What is E-commerce?	
4. Explain the term E-banking.	
5. What is LAN?	
6. What is HTTP?	
7. What is EDI?	
8. What is Digital Signature?	
9. What is Electronic Wallet?	
10. What is smart card?	
<u>SECTION – I</u>	<u>3</u>
Answer ALL Questions :	$(5 \times 5 = 25)$

11.a) What are the advantages of the internet?

(**OR**)

b) What are the types of accessing the internet? Explain.

12.a) What are the advantages of WWW?

(OR)

b) Briefly explain any five types of Web Browsers.

13.a) What are the benefits of E-commerce?

(OR)

b) What are the functions of E-commerce?

14. a) Briefly explain the EDI Applications in Business.

(**OR**)

b) What are the types of EDI?

15.a) Describe the uses of smart cards.

(**OR**)

b) What are the advantages of debit card?

SECTION – C

Answer any THREE Questions :

 $(3 \times 10 = 30)$

- 16. Narrate the different applications of the INTERNET.
- 17. What are the different types of E-commerce? Explain.
- 18. What is network? What are the types of network?
- 19. What are the advantages of EDI?
- 20. What are the various applications of smart cards?





(Autonomous & Residential) [Affiliated to Madurai Kamaraj University]

M.Com. Degree (Semester) Examinations, April 2017 Part – III : Core Subject : Second Semester : Paper – III

FINANCIAL MANAGEMENT

Under CBCS – Credit 5

Time: 3 Hours

Max. Marks: 75

SECTION – A

Answer ALL Questions :

 $(10 \times 2 = 20)$

- 1. Define Finance.
- 2. What is financial management?
- 3. What is capital structure?
- 4. What is leverage?
- 5. What is cost of capital?
- 6. What is meant by cost of retained earnings?
- 7. What is meant by pay back period?
- 8. What is capital rationing?
- 9. What is cash dividend?
- 10. What is meant by stable dividend policy?

SECTION – B

Answer ALL Questions :

 $(5 \times 5 = 25)$

11.a) Discuss the objectives of financial management.

(**OR**)

b) Explain the importance of financial management.

12. a) Explain the theories of capital structure.

(**OR**)

b) A Company has the following capital structure.

Rs.

Equity share capital	1,00,000
10% Prof. share capital	1,00,000
8% Debentures	1,25,000

The present EBIT is Rs. 50,000. Calculate the financial leverage assuring that the company is in 50% tax bracket.

13.a) A company issues Rs. 20,00,000, 10% redeemable debentures at a discount of 5%. The costs of floatation amount to Rs. 50,000. The debentures are redeemable after 8 years. Calculate before tax and after tax. Cost of debt assuring a tax rate of 55%.

(**OR**)

- b) A firm's Ke (return available to shareholders) is 10%, the average tax rate of shareholders is 30% and it is expected that 2% is brokerage cost that shareholders will have to pay while investing their dividends in alternative securities. What is the cost of retained earnings?
- 14. a) Describe the importance of capital budgeting.

(OR)

- b) Certain projects require an initial cash outflow of Rs.25,000.The cash inflows for 6 years are Rs.5,000, Rs.8,000, Rs.10,000, Rs.12,000, Rs.7,000 and Rs.3,000.
- 15.a) Discuss the various types of dividend policy.

(**OR**)

b) From the following data, calculate the MP of a share of ABC Ltd., under Walter's formula.

EPS = Rs. 10 DPS = Rs. 6Ke = 18% r = 25% retention ratio (b) = 45%

<u>SECTION – C</u>

Answer any THREE Questions :

 $(3 \times 10 = 30)$

- 16. Explain the scope of financial management.
- 17. XYZ Ltd., expects a net income of Rs.1,50,000. The company has 10% of 5,00,000 Debentures. The equity capitalization rate of the company is 10%.
 - a) Calculate the value of the firm and overall capitalization rate according to the net income approach (ignoring income tax).
 - b) If the debenture debt is increased to Rs.7,50,000 and interest of debt is change to 9%. What is the value of the firm and overall capitalization rate?
- A company has on its books the following amounts and specific costs of each type of capital.

Type of Capital	Book Value Rs.	Market Value Rs.	Specific Costs (%)
Debt	4,00,000	3,80,000	5
Preference	1,00,000	1,10,000	8
Equity	6,00,000	9,00,000	15
Retained Earnings	2,00,000	3,00,000	13
	13,00,000	16,90,000	

Determine the weighted average cost of capital using: a) Book value weights, and b) Market value weights. How are they different? Can you think of a situation where the weighted average cost of capital would be the same using either of the weights?

19.	А	company	has t	0.5	select	one	of the	foll	owing	two	proj	ects:

	Project A	Project B
Cost	Rs.22,000	20,000
Cash inflows:		
Year 1	12,000	2,000
Year 2	4,000	2,000
Year 3	2,000	4,000
Year 4	10,000	20,000

Using the Internal Rate of Return method suggest which is Preferable.

20. Following are the details regarding three companies A Ltd, B Ltd., and C Ltd.:

A Ltd,	B Ltd,	C Ltd,
r =15%	r = 5%	r = 10%
Ke = 10%	Ke = 10%	Ke = 10%
E = Rs.8	E = Rs.8	E = Rs.8

Calculate the value of an equity share of each of these companies applying Walter's formula when dividend payment ratio (D/P ratio is : a) 50% b) 75% and c) 25%. What conclusions do you draw?



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M.Com. Degree (Semester) Examinations, April 2017 Part – III : Core Subject : Second Semester : Paper – IV

QUANTITATIVE TECHNIQUES

Under CBCS – Credit 4

Time: 3 Hours

Max. Marks: 75

SECTION – A

Answer ALL Questions :

 $(10 \times 2 = 20)$

- 1. What is meant by sampling distribution?
- 2. What is 't' test? Where is it applied?
- 3. What is infeasible solution in graphical method?
- 4. What is degeneracy in transportation problems?
- 5. Define fair and strictly determinable game.
- 6. What is waiting time of a customer in a queuing system?
- 7. What is critical path?
- 8. What are three types of time estimates in PERT?
- 9. Define Group replacement?
- 10. What is progressive failure?

<u>SECTION – B</u>

Answer ALL Questions :

 $(5 \times 5 = 25)$

11.a) A sample of 10 house owners is drawn and the following values of their incomes are obtained. Mean Rs 6000; standard deviation Rs.650. Test the hypothesis that the average income of house owners of the town is Rs 5500.

(OR)

b) Two samples of 6 and 5 items respectively gave the following data:

Mean of the first sample = 40

SD of the first sample = 8

Mean of the second sample = 50

SD of the second sample = 10

Is the difference between the mean significant? The value of t

for 9df at 5% level is 2.26.

12. a) Solve the following transportation problem by VAM Method.

F_1	10	9	8	8
F_2	10	7	10	7
F ₃	11	9	7	9
F ₄	12	14	10	4
bj	10	10	8	_

(**OR**)

b) Find the optimal solution for the assignment problem with the following cost matrix.

		AREA					
		W	Х	Y	Ζ		
SALESMAN	А	11	17	8	6		
	В	9	7	12	6		
	С	13	16	15	12		
	D	14	10	12	11		

13.a) Solve the game whose pay- off matrix.

	PLAYER II				
PLAYER I	Х	Y	Ζ		
А	5	7	5		
В	4	0	1		
С	5	9	3		

(**OR**)

- b) At a barber shop, customers arrive according to a poisson process with an average time of 15 minutes between arrivals. The service time is exponentially distributed with mean time = 10 mins. On the basis of this information find out:
 - i) What would be the average queue length?
 - ii) What would be the average number customers in the queue?
- 14. a) A project consists of 9 Jobs A to I with the following precedence relations and estimates of time. Draw a project network.

JOB	Α	В	С	D	Е	F	G	Н	Ι
PREDECESSOR	-	-	A,B	A,B	В	D,E	C,F	D,E	G,H
TIME (Days)	15	10	10	10	5	5	20	10	15

(**OR**)

b) The following table gives the activities of a project and their duration in days.

ACTIVITY	1 - 2	1 - 6	2 - 3	2 - 4	3 - 5	4 - 5	6 - 7	5 - 8	7 - 8
DURATION	7	6	14	5	11	7	11	4	18

Draw the network diagram and find out the critical path.

15.a) For a machine, the following data are available.

Year	0	1	2	3	4	5	6
Cost of spares (Rs)	-	200	400	700	1000	1400	1600
Salary of maintenance staff (Rs)	-	1200	1200	1400	1600	2000	2600
Losses due to break down (Rs)	-	600	800	700	1000	1200	1600
Resale value (Rs)	12000	6000	3000	1500	800	400	400

Determine the optimum period for replacement of the above machine.

(OR)

b) Let the value of money be assumed to be 10% per year and suppose machine A is replaced after 3Years whereas machine B is replaced after every 6 Years. The yearly costs of both the machine are given as under.

Year	1	2	3	4	5	6
Machine A	1000	200	400	1000	200	400
Machine B	1700	100	200	300	400	500

Determine which machine should be purchased.

<u>SECTION – C</u>

Answer any THREE Questions :

 $(3 \times 10 = 30)$

16. Two samples are drawn from two normal populations. From the following data, test whether the population variances are the same at 5% level.

Sample i	60	65	71	74	76	82	85	87	-	-
Sample ii	61	66	67	85	78	63	85	86	88	91

17. Solve the following LPP, using simplex method.

Max $z = 5x_1 + 3x_2$ Subject to $3x_1 + 5x_2 \le 15$ $5x_1 + 2x_2 \le 10$ $x_1 + x_2 \ge 0.$

18. Following is the pay off matrix for player A

		Player B				
		B_1	B_2	B ₃	\mathbf{B}_4	B_5
Plaver A	A_1	2	4	3	8	4
	A_2	5	6	3	7	8
,	A_3	6	7	9	8	7
	A_4	4	2	8	4	2

Using dominance property, obtain the optimum strategies for both the players and determine the value of the game.

19. The following table gives data on estimates optimistic, most likely and pessimistic duration in weeks for a project.

Activity	(Estimated duration in weeks)					
Activity	Optimistic Most likely		Pessimistic			
1 - 2	1	1	7			
1 - 3	1	4	7			
1 - 4	2	2	8			
2 - 5	1	1	1			
3 - 5	2	5	14			
4 - 5	2	5	8			
5 - 6	3	6	15			

- i. Draw the project network and identify all the parts through it.
- ii. Find the expected duration and variance for each activity.
- iii. Calculate the variance and standard deviation of the project.
- iv. What is the probability that the project will be completed withina) 20 weeksb) 17 weeksc) 14 weeks
- 20. The data on the operating costs per year and resale prices of equipment A whose purchase price is Rs 10000 are given below:

Year	1	2	3	4	5	6	7
Operating cost(Rs)	1500	1900	2300	2900	3600	4500	5500
Resale value(Rs)	5000	2500	1250	600	400	400	400

- i. What is the optimum period for replacement?
- ii. When equipment A is two years old equipment B, which is a new model for the same usage is available. The optimum period for replacement is 4 years with an average cost Rs 3600 should we change equipment A with that of B? If so when?



(Autonomous & Residential) [Affiliated to Madurai Kamaraj University]

M.Com. Degree (Semester) Examinations, April 2017 Part – III : Core Subject : Fourth Semester : Paper – I

FINANCIAL MARKETS & SERVICES

Under CBCS – Credit 5

Time: 3 Hours

Max. Marks: **75**

$\underline{SECTION}-\underline{A}$

<u>Answer ALL Questions</u> : $(10 \times 2 = 20)$

- 1. What are financial services?
- 2. Define 'Interest rate'.
- 3. What is a money market?
- 4. Who are the participants in a capital market?
- 5. Write any five types of lease.
- 6. List out the limitations of lease financing.
- 7. What is meant by hire purchase system?
- 8. Define seed capital.
- 9. What do you mean by Factoring?
- 10. Enumerate any four characteristics of forfeiting.

<u>SECTION – B</u>

Answer ALL Questions :

 $(5 \times 5 = 25)$

11. a) What are the objectives/functions of financial services?

(OR)

b) What are the constituents of a financial services market?

12. a) Explain the functions of a Capital market.

(OR)

- b) Describe the services rendered by the New Issues Market.
- 13.a) Distinguishing features of Venture capital.

(OR)

- b) Explain the role and responsibilities of a merchant banker.
- 14. a) What are the steps to be taken while leasing process?

(OR)

- b) State the operational problems in Indian factoring.
- 15.a) Explain the different types of interest rates used in hire purchase financing.

(OR)

b) The distinction between Merchant banks and Commercial banks.

<u>SECTION – C</u>

Answer any THREE Questions :

 $(3 \times 10 = 30)$

- Discuss the different stages in the growth and development of financial services market in India over the ages.
- Discuss in detail the various functions performed by merchant bankers in India.
- 18. Distinguish between Right issues versus Bonus issues shares.
- 19. Bring out the points of distinction between lease financing and hire purchase financing.
- 20. Elaborately discuss the advantages and disadvantages of factoring finance.





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M.Com. Degree (Semester) Examinations, April 2017 Part – III : Core Subject : Fourth Semester : Paper – II

APPLIED COST ACCOUNTING

Under CBCS – Credit 4

Time: 3 Hours

Max. Marks: 75

SECTION – A

<u>Answer ALL Questions :</u>

 $(10 \times 2 = 20)$

- 1. What is cost accounting?
- 2. What is minimum stock level?
- 3. What is job costing?
- 4. What is batch costing?
- 5. Write a note on operating costing.
- 6. What is work certified?
- 7. What is process costing?
- 8. What is joint product?
- 9. What do you understand by standard costing?
- 10. What is variance analysis?

<u>SECTION – B</u>

Answer ALL Questions :

 $(5 \times 5 = 25)$

11.a) Explain the different classification of cost.

(**OR**)

b) Write the function wise classification of overhead.

12. a) The following data are available in respect of Job NO: 123

Direct materials Rs.17,000

Wages 160 hours at Rs.50 per hour

Variable overheads incurred for all jobs Rs.80,000 for 2000 labour hours.

Fixed overheads are absorbed at Rs. 20 per hour.

Find the profit or loss from the job if the job is billed for Rs.40,000

(**OR**)

b) From the following information relating to the manufacturing of a product in a cost centre, prepare a cost sheet showing batch production and setting up costs, total and per unit, when the batch consists of 200 units.

Cost of materials 12 paise per unit

Operator's wages Rs. 1.44 an hour

Machine hour rate Rs. 3

Setting up time of the machine 4 hours and 40 minutes

Manufacturing time is 20 minutes per unit.

13.a) What are the objectives of transport costing?

(**OR**)

b) The following are the particulars relating to a contract commenced

on 1.1.2016.

	Rs.
Contract price	5,00,000
Machinery	30,000
Materials	1,70,600
Wages	1,48,750
Direct expenses	6,330

Outstanding wages	5,380
Uncertified work	9,000
Overheads	8,240
Materials returned	1,600
Materials on hand (31.12.2016)	3,700
Machinery on hand (31.12.2016)	22,000
Value of work certified	3,90,000
Cash received	3,51,000

Prepare the contract account.

14. a) The following information is available in respect of Process B

Material	1,000 kg @ Rs.6 per kg
Labour	Rs.5,000
Direct expenses	Rs.1,000
Indirect expenses allocated to Pro-	ocess B Rs.1,000
Normal wastage 10% of input	
Prepare Process B account when	scrap value of normal los

Frepare Process B account when scrap value of normal loss is nil.

(OR)

b) Amba Industries Limited produces a product through two processes I and II. During March 2016, 20,000 units of materials were introduced into process I. By the end of the month 13,000 units were completed and transferred to process II. The remaining units were estimated to be completed in all respects to the extent of 60%.

Compute the equivalent production for the purpose of cost ascertainment.

15.a) Explain the different classification of variances.

b) It is estimated that a product required 100 kgs of material at the rate of Rs.5 per kg. The actual consumption of material for manufacturing the same product came to 120 kgs at the rate of Rs.4.75 per kg. Calculate material cost variance..

<u>SECTION – C</u>

Answer any THREE Questions :

 $(3 \times 10 = 30)$

16. Mention the steps involved in installing cost accounting system.

17. A company's costing records reveal the following:

	Rs.
Materials	5,00,000
Wages	4,00,000
Works overhead	1,00,000

The company has been manufacturing a uniform product.

A quotation is to be prepared for the supply of 100 units of the product. Estimated cost of materials and wages per unit are Rs.250 and 200 respectively. Required profit on the quotation is 20%

Ascertain the quotation for 100 units of the product, based on the figures revealed by the costing records.

18. Compute cost per running kilometer from the following data of a truck.

Estimated life of vehicle 1, 00, 000 kms Annual running 15, 000 kms

	Rs
Cost of vehicle	25,000
Road licence (Annual)	750
Insurance (Annual)	700
Garage rent (Annual)	900
Supervision & Salaries (Annual)	2,700

Drivers' wages per hour	3
Cost of fuel per litre	3
Repairs and maintenance per km	1.75
Tyre allocation per km	0.90

Charge interest at 5% per annum on cost of vehicle. The vehicle runs 20 kms per hour on an average and one litre of fuel gives 20 km.

19. A Product passes through three processes X, Y and Z to its completion. During September 2016, 5,000 units of finished product were produced and the following expenses were incurred.

	Processes				
	X (Rs.)	Y (Rs.)	Z (Rs.)		
Materials	5,000	10,000	5,000		
Wages	25,000	20,000	15,000		
Direct expenses	2,500	3,000	5,000		

Indirect expenses amount to Rs.30,000 which are to be apportioned to the processes on the basis of direct wages. Raw materials worth Rs.30,000 were issued to process X.

Ignore the question of process stocks and prepare the process accounts, showing cost per unit in each process.

20. Calculate Material Variances from the following information.

Material	SQ (kg)	SP (Rs)	AQ (kg)	AP (Rs)
Х	10	5	12	4
Y	8	4	7	4.5
Z	6	3	5	3.25
	24		24	



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M.Com. Degree (Semester) Examinations, April 2017 Part – III : Core Subject : Fourth Semester : Paper – III

DIRECT TAX – II

Under CBCS – Credit 4

Time: 3 Hours

Max. Marks: 75

SECTION – A

Answer ALL Questions :

 $(10 \times 2 = 20)$

- 1. Who is called as a Karta?
- 2. List out the two different schools of thought of HUF.
- 3. Define partnership firm.
- 4. How can you calculate Book Profit?
- 5. What is a company?
- 6. Differentiate widely held companies from closely held companies.
- 7. What is Self assessment?
- 8. Who is called as an Assessing officer?
- 9. Who is a person under wealth tax?
- 10. What do you mean by net wealth?

<u>SECTION – B</u>

Answer ALL Questions :

 $(5 \times 5 = 25)$

11. a) State the incomes which are not treated as HUF income.

(OR)

 b) From the following information compute the taxable income and tax liability of Hindu Undivident Family for assessment year of 2016- 2017:

	Rs.
Rent received from House Property	6,000 p.m.
Municipal valuation	50,000
Local taxes (10%)	
Income from business	2,20,000
Short term capital gain	15,000
Long term capital gain	30,000
Dividend received from U.T.I.	10,000
Income from lottery (Gross)	50,000

12. a) A, B and C are partners in a firm with equal shares. The Profit & Loss Account of the firm for the year ended 31st March, 2016 is as under:

Interest on Capital @ 12%:	Rs			Rs.
А	8,000		Gross Profit	9,000
В	7,000		Loss: A	1,25,000
С	9,000		В	1,25,000
		24,000	С	1,25,000
Salary : A	1,20,000			
В	1,20,000			
С	1,20,000			
		3,60,000		
		3,84,000		3,84,000

Compute Book Profit and total income of the firm. The firm fulfills the conditions u/s 184.

(**OR**)

b) How can you determine the tax liability of a firm?

13. a) kwality Electronics Ltd. Is a domestic company in which public are substantially interested. The following are the particulars of income in respect of the previous year 2016-2017:

		Rs.
(i)	Interest on Govt. securities	20,000
(ii)	Income from business	5,00,000
(iii)	Short – term capital gains	15,000
(iv)	Long – term capital gains	33,000
(v)	Divident from an indian co. (gross)	10,000
(vi)	Divident from a foreign co.	10,000
(vii)	Book profit u/s 115-JB	9,00,000

Compute Company's total income and its net tax liability.

(OR)

- b) The book profits of a company in the previous year 2016-2017
 computed in accordance with Sec. 115JB of the Income tax Act, is Rs 12,00,000. Its total income under the Income-tax Act for the same period is computed at Rs 3,50,000. Is the company liable to pay 'Minimum Alternative Tax'? If yes, how much has to be paid?
- 14.a) State the consequences of Compulsory Best Judgement Assessment.

(OR)

b) Describe the procedure for Self Assessment.

15. a) Write down the procedure for computing Net Wealth?

(OR)

b) The building is situated on a freehold plot of 18,000 sq.ft. The Floor Space Index (FSI) permissible is 2. The built up floor area is 32,000 sq.ft. The net maintainable rent is Rs.50,000 p.a. Find out the value of the building.

<u>SECTION – C</u>

Answer any THREE Questions : (3 2

 $(3 \times 10 = 30)$

16. The following details have been supplied by the Karta of a H.U.F.

Compute the total income for the A.Y. 2016-2017:

a)	Profit from business	2,90,000
b)	Salary received by a member of HUF	10,000
c)	Director's fees received by Karta	8,000
d)	Rent from let-out property	20,000
	Municipal taxes paid	1,000
e)	Annual municipal value of the joint family house	18,000
	Municipal taxes paid	1,000
	Interest on loan for construction of house	20,000
f)	Interest	5,000
g)	Long – term capital gains from transfer of buildings	10,000
h)	Profit from an AOP (1/4 th share)	10,000
i)	Dividend from companies (Gross)	10,000
j)	Donation to N.D.F	50,00
k)	Medical Insurance Premium on the health of the members of the family	6,000
1)	Premium paid on LIC policies	19,000

17. A, B and C are partners of a firm enjoying profit and losses in the ratio of 3:2:1. From the following available particulars compute the Book Profit and Total Income of the firm for the assessment year 2016-2017 assuming that the firm fulfils the conditions of section 184:

Profit & Loss Account

For the year	ended	31.3	3.20	16
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		Rs.		
Sundry Expenses		1,64,500	Gross profit	2,00,000
			Interest on securities	18,600
Salaries : A	17,000		Dividend from Indian	
В	15,000	32,000	Companies (Gross)	10,000
			Income from House Property	20,000
			Capital Gain (Short term)	18,000
Commission to C		20,000		
Interest on Capital	@ 12% p.a.			
А	5,000			
В	10,000	15,000		
Net Profit : A	17,550			
В	11,700			
С	5,850	35,100		
	R	s.2,66,600		2,66,600

Sundry expenses include Rs.5,000 spent for the purchase of a scooter by A for using as conveyance to attend office.

18. From the following information compute the tax payable by Z & C. keeping in view the provisions of MAT u/s 115JB for the Assessment Year 2016-2017:

1. Profit & Loss Account

	Rs.		Rs.
Exp. Related to sales	23,20,000	Sales	30,00,000
Security transaction tax		LTCG [Example u/s 10(38)]	2,00,000
Paid relating to LTCG	5,000	Interest on Govt. securities	25,000
Depreciation	1,50,000		
Proposed dividend	2,50,000		
Income-tax	1,00,000		
Net profit	4,00,000		

- The company revalued its assets from Rs.3,00,000 to Rs.6,00,000 and provides depreciation on Rs.6,00,000 @ 25%. The depreciation allowable under the Income – Tax Act is Rs.80,000
- 3. B/F loss as per books of account Rs.2,00,000
- 4. B/F depreciation as per books of account Rs.50,000
- 5. B/F unabsorbed depreciation Rs.1,00,000
- 19. Examine the various kinds of assessment.
- 20. Mr. Jayaram has the following assets and liabilities on the valuation date:

	Rs. (in lakh)
Residential house	40.0
A farm house – 15 km away from the local limits of Kolkata	10.0
Cars for personal use	6.0
Jewelry	14.0
Aircraft for personal use	150.0
Urban land (construction is not permitted under the law)	10.0
Cash in hand	1.5
Shops given on rent	20.0
Gold deposit bonds	10.0
Loan taken to purchase the aircraft	50.0

Compute the net wealth.





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M.Com. Degree (Semester) Examinations, April 2017 Part – III : Core Subject : Fourth Semester : Paper – IV

INVESTMENT MANAGEMENT

Under CBCS – Credit 4

Time: 3 Hours

Max. Marks: 75

$\underline{SECTION} - \underline{A}$

Answer ALL Questions :

 $(10 \times 2 = 20)$

 $(5 \times 5 = 25)$

- 1. What is an investment?
- 2. What is financial market?
- 3. What is credit rating?
- 4. List out the parties involved in the New Issue Market.
- 5. What is Stock Exchange?
- 6. What is meant by listing of securities?
- 7. Define shares.
- 8. What is meant by Bonds?
- 9. What is fundamental analysis?
- 10. What is Technical analysis?

<u>SECTION – B</u>

Answer ALL Questions :

11.a) Examine the structure of financial markets.

(**OR**)

b) Explain the features of an investment programme.

12. a) What are the mechanics of floating New Issues?

(OR)

- b) List out the benefits of credit rating.
- 13.a) Bring out the relationship between New Issue Market and Stock Exchange.

(**OR**)

- b) Describe the procedure for listing securities.
- 14. a) Enumerate the points to be remembered in Valuation of Bonds.

(OR)

- b) State the features of preference shares.
- 15.a) Explain the basic assumptions of technical analysis.

(OR)

b) Point out the criticism of efficient market hypothesis.

<u>SECTION – C</u>

Answer any THREE Questions :

 $(3 \times 10 = 30)$

- 16. Examine the importances of investment.
- 17. Discuss the functions of credit rating.
- 18. Analyze the role of SEBI.
- 19. Explain the basic valuation models of investment.
- 20. Enumerate the various approaches to investment management.





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M.A. / M.Sc. Degree (Semester) Examinations, April 2017 Part – III : Elective Subject : Second Semester : Paper – I

COMMERCE FOR COMPETITIVE EXAMINATIONS

Under CBCS – Credit 2

Time: 3 Hours

Max. Marks: 75

SECTION – A

Answer ALL Questions :				$(75 \times 1 = 75)$
1. 337 a)	7.62 + 8.591 + 34 370.611	4 = ? b) 380.511	c) 380.611	d) 426.97
2. The a)	e value of (1 + .1 1.001	+ .01 + .001) is: b) 1.011	c) 1.003	d) 1.111
3. 892 a)	2.7 – 573.07 – 95 224.623	.007 = ? b) 224.777	c) 233.523	d) 414.637
4. Eva a)	aluate : 35/.07 500	b) .500	c) 5.00	d) 50.0
5. 535 a)	58 * 51 = ? : 273258	b) 273268	c) 273348	d) 27358
6. H. (a)	C.F of 180 and 25 34	52 b) 35	c) 36	d) None
7. The a)	e H.C.F of 2/3,8/9 2/3	9,64/81,10/27 is: b) 2/81	c) 160/3	d) 160/81
8. The a)	e L.C.M of 148 a 680	nd 185 is: b) 740	c) 2960	d) 3700
9. The a)	e L.C.M of 1/3,5/ 1/54	/6,2/9,4/27: b) 10/27	c) 20/3	d) 20/4
10. Wł a)	nich of the follow 13/16	ing fractions is the b) 15/19	he smallest? c) 17/21	d) 7/8
11. Wł a) c)	nich part contains 11/14,16/19,19/2 16/19,19/21,11/1	the fractions in a 21 4	ascending order: b) 16/19,11/14, d) 19/21,11/14,	19/21 16/1

12. Which of the following are the follow a) 5/9,7/11,8/15,11/17 c) 11/17,7/11,5/9,8/15		wing are in deso b) 5/9/8/15,11 d) None	cending order: /17,7/11	
$13 53^3$				
a) 149877	b) 14877	c) 14977	d) None	
14.885^2				
a) 783226	b) 783228	c) 783225	d) None	
15. Evaluate: $\sqrt{248}$ +	$\sqrt{51} + \sqrt{169}$			
a) 26	b) 16	c) 15	d) None	
16. What is the square	root of 0.0009?			
a) 0.003	b) 0.03	c) 0.0003	d) None	
17. Find the average o	f first 40 natural i	numbers.		
a) 21	b) 25	c) 26	d) None	
18. Find the average o	f all prime numbe	ers between 30 a	and 50	
a) 39.8	b) 40.1	c) 40.5	d) None	
19. Rajeev's age after What is the presen	15 years will be 5 t age of Rajeev?	5 times his age 5	years back.	
a) 10	b) 11	c) 12	d) None	
20. If a radio is purcha loss percent	used for Rs.490 ar	nd sold for Rs.46	55.50, find the	
a) 3%	b) 4%	c) 5%	d) None	
21. Find the S.P., whe	n C.P. = Rs. 56.2	5 Gain = 20%		
a) 65.50	b) 66.50	c) 67.50	d) None	
22. Reena and Shaloo are partners in a business. Reena invests Rs.35000 for 8 months and Shaloo invests Rs.42000 for 10 months. Out of a profit of Rs 31570. Reena's share is:				
a) Rs.9471	b) Rs.12628	c) Rs.18040	d) None	
23. Worker A takes 8 hours to do a job. Worker B takes 10 hours to do the same job. How long should it take both A and B, working together but independently, to do the same job?				
a) 40/10	b) 40/9	c) 40/8	d) None	
24. A sum of Rs.800 a the interest rate is	mounts to Rs.920 increased by 3%,) in 3 years at sin it would amoun	mple interest. If at to how much?	
a) 900	b) 901	c) 992	d) 50.0	

25. Find the compound interest on Rs.7500 at 4% per annum for 2 years, Compounded annually.				
a) 8112	b) 8113	c) 8114	d) None	
26. Find the average of a) 21	first 40 natural n b) 25 c) 26	umbers. d) 20.5	e) None	
27.3, 5, 7, 11, 13,? a) 15	b) 17	c) 19	d) None	
28. A, E, I? a) O	b) K	c) M	d) None	
29. A man is facing sou direction he is mov	th. He turns left, ing now?	left and right. Ir	n which	
a) North	b) West	c) East	d) None	
30. One day Ram left h and cycled 5 km an and cycled 10 km. 1 home straight?	ome and cycled 1 d turned right and How many km w	10 km southward d cycled 10 km a ill he have to cy	ls, turned right and turned left cle to reach his	
a) 10 km	b) 16 km	c) 15	d) None	
31. Raju travelled 4 km straight towards south. He turned left and travelled. 6 km straight, then turned right and travelled 4 km straight. How far is he from the starting point?				
a) 10 km	b) 12 km	c) 14 km	d) None	
32. If PEOPLE is code a) TREDB	d as PLPOEE, Ho b) TRDNE	ow is TREND co c) TNERD	oded? d) None	
33. If BODY is coded a a) CFKGI	as APCZ. How w b) CFKHI	ould DELHI is c c) CFKIH	coded. d) None	
34. If in a certain code SISTER is coded as 535301, UNCLE as 84670 and BOY as 129, how is SON coded in that code?				
a) 524	b) 643	c) 353	d) None	
35. Which of the following diagrams indicates the best relation between				
Profit, Dividend an	d Bonus?			
a)	b) 🔘 🔿	c) 🖗	d) 🔘	

- 36. Pointing to a photograph Arun tells Reeka "Her husband is your father-in-law". If Arun is the husband of Reeka, shoes photograph could it be?
 - a) Reeka's sister-in-lawb) Reeka's motherc) Arunmotherd) None
- 37. If P is the brother of the sonof Q'son, how is P related to Q?a) Grandsonb) Sonc) Brotherd) None

Study the following table and answer the questions based on it.

Expenditures of a Company (in Lakh Rupees) per Annum Over the given Years.

Year	Item of Expenditure					
	Salary	Fuel and Transport	Bonus	Interest on Loans	Taxes	
1998	288	98	3.00	23.4	83	
1999	342	112	2.52	32.5	108	
2000	324	101	3.84	41.6	74	
2001	336	133	3.68	36.4	88	
2002	420	142	3.96	49.4	98	

38. What is the average amount o	f interest per year which the company
had to pay during this period?	?
a) Rs. 32.43 lakhs	b) Rs.33.42 lakhs
c) Rs.34.18 lakhs	d) Rs.36.66 lakhs
39. The total amount of bonus pai	id by the company during the given

period is approximately what percent of the total amount of salary paid during this period?

a) 0.1% b) 0.5% c) 1% d) 1.25%

40. Total expenditure on all these items in 1998 was approximately what percent of the total expenditure in 2002?

1%	%
	19

41. The total expenditure of the company over these items during the year 2000 is?a) Rs.544.44 lakhsb) Rs.501.11 lakhs

c) Rs.446.46 lakhs d) 478.87 lakhs

42. The ratio between the total expenditure on Taxes for all the years and the total expenditure on Fuel and Transport for all the years respectively is approximately?a) 4 : 7b) 10 : 13c) 15 : 18d) 5 : 8				
43. Bank of India were nationalised i a) 1935, 1921 b) 1949, 195	n the year 5 c) 1934, 1921 d) 1966, 1969			
44. The RBI adopts the following pria) Fixed fiduciary issue systemc) Minimum reserve system	nciple of note issue b) Proportional reserve system d) None			
 45.NABARD consists- a) Non Agricultural Banking for Advance Research Development b) The National Bank for Agriculture and Rural Development c) Non Agency Bank for Agriculture Rural Development d) None 				
46. Which of the following is a primary function of Bank?a) Advancing of loansc) Credit creationb) To accept the deposits from the publicd) Both A and B				
47. Bank note of one rupee issued bya) State Governmentc) RBI	b) Government of Indiad) Finance Commission			
48. ATM meansa) Automatic Teller Machinec) Automated Teller Machine	b) Any Time Money d) Any Time Machine			
49. NPA stands fora) Not Performing Assetc) Net Performing Asset	b) Non Performing Asset d) None Pure Asset			
50. Which of the following is the elema) Sellingb) Costing	ment of marketing mix? c) Creating d) Product			
51. Service market is related with a) Tangible b) Intangible c)	Both A and B d) All of the above			
 52. Product mix means a) Distributing a mix of products b) Collecting ideas to sell better c) Satisfying the customers d) various products designed by 	the company			

53. Sales promotion involves a) Building product awareness	b) Creating interest			
c) Providing information	d) None			
54. Online advertising uses				
a) Internet b) WWW	c) Bothe A and B d) TV			
55. When a brand name is registered and a) Trade markb) Brand mark	d legalized it becomes c) Trade right d) Brand right			
56. Which of the following is applicable a) Patent b) Copyright	in the case of books? c) Trade mark d) Legal right			
57. Which of the following constitute a brand? a) Name b) Term c) Symbol & Design d) All of these				
58. Which is a application software amoa) Assemblerb) Complier	ng following? c) Microsoft office d) None			
59. What is meaning of OMR?a) Optical Mark Readerc) Optical Message Reader	b) Optical Message Readerd) None			
60. If CPU executes multiple programs simultaneously, it will be knowna) Multiprocessingb) Multitaskingc) Timesharingd) Multiprogramming				
61. Who invented C++				
a) Steve jobs c) BjarneStroustrup	b) James Goslingd) Dennis Ritchie			
62. A wireless technology built in electronic gadgets used for exchanging data over short distances is?				
a) Bluetooth b) Wifi	c) Modem d) USB			
63. Which of the following is not an out a) LCD b) Printer c) C	put device? CRT d) Touch Screen			
64. Parts of CPU are a) ALU, CU, MU c) RAM, ROM, CU	b) ALU, RAM, ROM d) ALU,CU,CPU			
65. A Browser is aa) Tool for creating a databaseb) Software program to view web pc) Printing deviced) Software program to delete a fold	ages on the internet der			

	66. What is MS-Word?				
	a) Word Processing Softwarec) Typing tutor software		b) An Operating systemd) None		
	67. Computers on the In institution from par a) Com domain	nternet owned and t of the b) Edu domain	d operated by ec	lucational d) In domain	
nt	68. Which country will a) Japan	host 2019 the Co b) India	ombined World (c) Sweden	Cup for Shooting? d) Brazil	
t se	69 is th Basket ball Federat a) VinayKaushik c) Aravind Arumus	e first Indian to b ion (FIBA) as the gam	be promoted by the International a Technical Delegate (TD)? b) Norman Isaac d) VisheshBhriguvanshi		
ne	70. Which State has become the first Indian state to adopt resolution on Demonetisation?a) Madhya Pradesh b) Chhattisgarh c) Assamd) Haryana				
n as?	71."BHIM" mobile app make digital payme a) Build Interface f c) Bi-aural Interfac	p has been launch ents easier. What for Money ee for Money	ned by Union Go does "BHIM" st b) Built-up Inte d) Bharat Inter	overnment to ands for? erface for Money face for Money	
	72. Which committee w Education in Unive a) M M Lal commi c) Suresh Lal Barn	vas constituted by rsities? ittee b awal committee of	y Union Governi b) Dwarakanathl d) H R Nagendra	ment on Yoga Bhavan Committee a committee	
	73. Truecaller partnered Interface (UPI) base a) Axis	with which bank d mobile payment b) ICIC	to launch its new t service 'Trueca c) HDFC	Unified Payments ller Pay"? d) SBI	
	TD) which is obs do you?				
	75. Which Indian city of Film Festival (NCF in India"? a) New Delhi	organised the 2nd F) on November b) Jaipur	edition of Nation 14, 2016 with the c) Lucknow	onal Children"s ne theme "Make d) Mumbai	
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M.Com. Degree (Semester) Examinations, April 2017 Part – III : Elective Subject : Fourth Semester : Paper – I

> ENTREPRENEURIAL DEVELOPMENT Under CBCS – Credit 4

Time: **3** Hours

Max. Marks: **75**

$\underline{SECTION} - \underline{A}$

<u>Answer ALL Questions</u> : $(10 \times 2 = 20)$

- 1. Define 'Entrepreneurship'.
- 2. Who is an 'Entrepreneur'?
- 3. Who are women entrepreneurs?
- 4. What is meant by 'Entrepreneurship Development Programme'?
- 5. Define the term 'Project'.
- 6. What do you mean by project appraisal?
- 7. What is seed capital?
- 8. Why District Industries Centres was established?
- 9. What is a project report?
- 10. What is meant by project description?

<u>SECTION – B</u>

Answer ALL Questions :

 $(5 \times 5 = 25)$

11.a) Briefly explain the significance of entrepreneurship.

(OR)

b) What are the qualities of an entrepreneur? Explain.

12. a) What are the objectives of EDP? Explain.

(OR)

- b) What are the problems of women entrepreneurs? Explain.
- 13. a) What are the project classifications? Explain.

(OR)

- b) Briefly explain the elements of project appraisal.
- 14. a) Discuss about the functions performed by Small Industries Development Bank of India (SIDBI).

(OR)

- b) Briefly explain the various assistance provided by the Tamil Nadu Industrial investment Corporation Ltd., (TIIC).
- 15. a) What are the contents of a project report? Explain.

(OR)

b) What are the qualities of a good project report? Explain.

<u>SECTION – C</u>

Answer any THREE Questions :

 $(3 \times 10 = 30)$

- 16. Enumerate the different kinds of entrepreneurs.
- 17. What are the different phases of EDP? Explain.
- 18. Explain the different methods of project appraisal.
- 19. What are the functions of NABARD? Explain.
- 20. Discuss about the steps involved in preparation of project report.

