VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST - 625234
POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Course Code:	41CT31	**Programme:**	M. Com.	**CIA:**		I
Date:	02.09.2022	**Part:**	III	**Semester:**		III
Duration:	2 Hours	**Academic Year:**	2022 - 23	**Max.Marks:**		50
Study Component:		Core Course				
Course Title:		INTERNATIONAL MARKETING MANAGEMENT				

SECTION – A (Remembering)

Answer **ALL** the Questions: (5 X 1 = 5 Marks)

1 Extension of marketing activities across the globe is called as………... **CO1**
   a) International Business b) International Marketing
   c) Universal Marketing d) Borderless Marketing

2 …………factors affect international marketing decisions. **CO1**
   a) Political b) Economical c) Social d) All of these

3 Cultural environment includes **CO1**
   a) Nature of the family b) Traditions and beliefs
   c) rural-urban distribution d) foreign trade regulation

4 It is the act of reducing government-imposed constraints on the behavior of actors in the economy. **CO1**
   a) Privatization b) Liberalization c) Deregulation d) All of the above

5 …………reflects the nature & values of the society. **CO2**
   a) Culture b) Tradition c) Language d) Nationalism

SECTION – B (Understating)

Answer any **FIVE** Questions: (5 X 2 = 10 Marks)

6	Define International Marketing.	**CO1**
7	What are the objectives of trade barriers?	**CO1**
8	Who do you understand by short-listing of markets?	**CO1**
9	From what sources would you get the information required for market selection?	**CO2**
10	What is domestic marketing?	**CO2**
11	Define "Balance of Payments"	**CO2**
12	What is meant by market selection?	**CO2**

SECTION – C (Applying)

Answer any **THREE** Questions: (3 X5= 15 Marks)

13	State the objectives of International Marketing.	**CO1**
14	Difference between Domestic and International Marketing	**CO1**
15	List out the problems of International Marketing.	**CO1**
16	What are the need for marketing selection?	**CO2**
17	State the market selection determinants.	**CO2**

SECTION – D (Analyzing)

Answer any **TWO** Questions: (2X 10= 20 Marks)

18	Explain the benefits of International Marketing.	**CO1**
19	Discuss how the differences in the socio-cultural environment influences marketing strategy.	**CO1**
20	Describe the Market Selection Process.	**CO2**

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Course Code:	41CT32	**Programme:**	M.Com.	**CIA:**		I
Date:	03.09.2022	**Part:**	III	**Semester:**		III
Duration:	2 Hours	**Academic Year:**	2022-23	**Max.Marks:**		50
Study Component:		Core Course				
Course Title:		CORPORATE FINANCIAL ACCOUNTING				

SECTION – A (Remembering)

Answer **ALL** the Questions: (5 X 1 = 5 Marks)

1 The percentage of profit a of life business to be distributed to policy holders is **CO4**
   (a) 95%   (b) 100%   (c) 50%   (d) 40%

2 Insurance business in India is now regulated by the provisions of **CO4**
   a) The insurance Act 1938   (b) The IRDA Act 1999
   c) The Banking Regulations Act 1949   (d) The Indian companies Act 1956

3 Preliminary expenses incurred by life insurance companies is treated as **CO4**
   (a) Miscellaneous expenditure;   (b) a deduction from paid up share capital
   (c) a fixed asset;   (d) an operating expense

4 Inflation accounting is also known as **CO5**
   a) Accounting for price level changes   b) Decision accounting
   c) Standard accounting   d) Historical accounting

5 Expenses incurred by a business enterprise on the recruitment, training and development **CO5**
   of workers are considered as
   a) Opportunity costs   b) Imputed costs   c) Current costs   d) Capital costs

SECTION – B (Understating)

Answer any **FIVE** Questions: (5 X 2 = 10 Marks)

6   What is meant by Insurance? **CO4**
7   Distingue between Life insurance and General insurance. **CO4**
8   Write a short note on "HRA" **CO5**
9   State any four feature of HRA **CO5**
10 Define Inflation Accounting **CO5**
11 State any four objective of Inflation accounting. **CO5**
12 Write a short note on Historical cost method. **CO5**

SECTION – C (Applying)

Answer any **THREE** Questions: (3 X5= 15 Marks)

13 Prepare Revenue Account of a life insurance business as per IRDA Regulation. **CO4**
14 From the following particulars, **calculate the premiums earned to be derived in** **CO4**
    schedule 1 of a life insurance company.

	Amount
Premium less reinsurance	1,61,500
Accrued premium	5,000
Bonus in reduction of premium	5,000

15 **Calculate the net claim to be debited to Revenue account of an Insurance Company**: **CO4**

	Amount
Claims paid for the year ended 31.3.2021	5,75,000
Claims outstanding on 1.4.2020	55,000
Claims outstanding on 31.3.2021	98,000
Claims Covered under reinsurance	28,000

16 Distinguish between historical, current cost and current purchasing power concepts of **CO5**
    accounts.
17 Distinguish between the historical cost approach and replacement cost approach. **CO5**

Answer any **TWO** Questions: **(2X 10= 20 Marks)**

18   The following figures relate to Life Insurance Corporation for the year ended 31.3.2021.   **CO4**
         Prepare the Revenue Account

	Amount		Amount
Claims	39,000	Consideration for annuities granted	16500
Management expenses	14,000	Surrenders	9,000
Director's fees	4,000	Premia received	1,51,000
Audit fees	3,000	Life fund	11,50,000
Medical expenses	500	Interest Received	40,000
Agents Commission	5,000	Rent Received	10,000
Depreciation	4,000	Claims cancelled	500
Bonus in reduction of Premium	1,500	Annuities	1,500
a) Premium outstanding Rs. 9,000.			
b) Claims outstanding Rs. 3,000.			

19   What are the Merits and Demerits of accounting for **price level changes**?   **CO5**
20   Explain the various **cost based method** of valuing human resources.   **CO5**

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Course Code:	41CT33	**Programme:**	M.Com	**CIA:**	I
Date:	05.09.2022	**Part:**	III	**Semester:**	III
Duration:	2 Hours	**Academic Year:**	2022-23	**Max.Marks:**	50
Study Component:		Core Course			
Course Title:		INCOME TAX LAW AND PRACTICE			

SECTION – A (Remembering)

Answer **ALL** the Questions: **(5 X 1 = 5 Marks)**

1 Exempted limit of HRA in metropolitan cities is: **CO1**
(a) 50% of salary   (b) 40% of salary   (c) 15% of salary   (d) 10% of salary

2 Education allowance is exempted up to a maximum of: **CO1**
(a) One child   (b) Two children   (c) Three children   (d) Four children

3 Value of RFA in case of Govt. employee shall be taxable up to: **CO1**
(a) 15% of employee's salary   (b) 7.5% of employee's salary
(c) License fee fixed by Govt   (d) 10% of employee's salary

4 Deduction allowed from gross salary: **CO1**
(a) Professional Tax   (b) Entertainment Tax   (c) Income Tax   (d) Insurance Premium

5 The basis of charge for Tax on Income from house property is **CO2**
(a) Annual Value   (b) Rental Value   (c) Municipal Value   (d) Market Value.

SECTION – B (Understating)

Answer any **FIVE** Questions: **(5 X 2 = 10 Marks)**

6 What is salary? **CO1**
7 What do you mean by allowance? **CO1**
8 What is Perquisites? **CO1**
9 Define Annual Value. **CO2**
10 Write short note on: Standard Rent. **CO2**
11 List out the fully exempted incomes in house property. **CO2**
12 Write short note on: Actual Rent. **CO2**

SECTION – C (Applying)

Answer any **THREE** Questions: **(3 X5= 15 Marks)**

13 Mr. X is employed in A Co. Ltd. On a basic salary of ₹.20,000 p.m. in Delhi. He is getting dearness allowance of ₹. 1000 p.m. The company paid annual premium of ₹. 10000 to the Life Insurance Corporation on the policy of Mr. X. Mr. X's two children are getting free education in a school owned by the company. The cost of education per child per month is ₹. 800. He was also provided rent free unfurnished house whose fair value is ₹. 30,000. The company has allotted him 100 shares of the company @₹.100 per share, while the fair market value is ₹.150 per share. Compute X's taxable salary for the Assessment Year 2022-23. **CO1**

14 Mr. P gets salary of' ₹. 30000 per month. He also gets dearness allowance @ 10% of the salary, house rent allowance of' ₹. 5,000 per month and proctor's allowance of' ₹. 1000 per month. During the Previous Year 2021-22, he was out of India for three months and the salary and allowances for this period were paid to him abroad. He was not paid any proctor's allowance while he remained out of India. He paid ₹. 4000 per month as rent of the house occupied by him for his residence. He also owned a scooter which he used for the purpose of his employment in India for which he did not get any conveyance allowance. Compute his income from salary for the Assessment Year 2022-23. **CO1**

15 Mr. Devendra, an employee in a company at Delhi, is drawing a salary of ₹. 25000 p.m. plus 10% of his salary as dearness pay. He is getting entertainment allowance of ₹. 1000 p.m. He has spent ₹.5000 on the entertainment of the company's customers. He is provided with a rent free-unfurnished house of the fair rental value of ₹.4000 p.m. The house is owned by the company. He is also provided with a small car for his personal and official use and all expenses of its running, maintenance and driver are met by the company. Devendra borrowed ₹.100000 interest free loan from the company to construct the house **CO1**

before one year. The State Bank of India charges interest on such loans @10% p.a. Calculate the taxable salary of Mr. Devendra for the Assessment Year 2022-2023.

16   Compute the annual value of the house in the following cases: **CO2**

	A	B
	₹.	₹.
Municipal Value	1,00,000	1,00,000
Fair Rent	1,20,000	1,20,000
Standard Rent	90,000	1,40,000
Actual Rent Received	1,32,000	96,000
Municipal tax 10% of M.V.	Paid by owner	Paid by tenant

17   From the following information compute the annual value of the house: ₹.   **CO2**

Municipal Value	1,50,000
Fair Rent	1,80,000
Standard Rent	1,60,000
Actual Rent Received	20,000 p.m.

Municipal tax paid by the owner 20% of M.V.

Unrealised rent ₹. 40,000. Conditions of Rule 4 are satisfied.

SECTION – D (Analyzing)

Answer any **TWO** Questions: **(2X 10= 20 Marks)**

18   From the following particulars of Shri Balkrishan, working in a firm at Jaipur, compute his   **CO1** taxable income from salary for the previous year 2021-22.   ₹.

i.	Basic Salary	18,000 p.m.
ii.	Contribution to Recognised Provident Fund	26,320
iii.	Employer's contribution	26,320
iv.	Interest on P.F. @ 9.5%	36,000
v.	House Rent Allowance	24,000
	Rent paid for the house	48,000
vi.	Medical Allowance	50,000
	Medical Expenses	42,000
vii.	Free service of water & gas for which the payment was done by the employer	12,000
viii.	He was provided with a cook whose salary was borne by the employer	72,000
ix.	He claims the following deductions: (a) ₹. 700 in connection with purchase of books. (b). He paid ₹. 600 for State Employment Tax.	

19   Sri Rajeev furnished the following particulars of his income for the financial year 2021-22:   **CO1**   ₹.

a)	Salary	15,000 p.m.
b)	Dearness Allowance	1,250 p.m.
c)	Entertainment Allowance	1,000 p.m.
d)	Employer's and employee's contribution to a Recognised provident fund Rs.24000 each.	
e)	Interest from provident fund 9.5% p.a.	19,000
f)	CCA	200 p.m.
g)	Medical Allowance	10,000

h) He has been provided with the facility of an unfurnished house by the employer in a town (population less than 10 lakh) for which the employer charges ₹.500p.m. The Fair rent of the house is ₹.30,000 per annum. The house is owned by the employer.

i) The employer has employed for him a sweeper @ ₹. 200p.m. and a servant @ ₹. 750 p.m. Compute the taxable income under the head salary for the Assessment Year 2022-23.

20   From the following information compute the annual value of the house: ₹.   **CO2**

Municipal Value	2,00,000
Fair Rent	1,80,000
Standard Rent	2,50,000
Actual Rent Received	30,000 p.m.

Building remained vacant for two months during the previous year.

Unrealized rent ₹. 30,000. Conditions of Rule 4 are satisfied.

Municipal tax paid by the owner ₹. 15,000 and by the tenant ₹.15,000.

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POST GRADUATE AND RESEARCH DEPARTMENT OF COMMERCE

Course Code:	41GE31	**Programme:**	M.Sc. Zoology/ Chemistry	**CIA:**	I
Date:	06.09.2022	**Part:**	III	**Semester:**	III
Duration:	2 Hours	**Academic Year:**	2022 - 23	**Max.Marks:**	50
Study Component:		Generic Elective Course			
Course Title:		**BANKING TECHNOLOGY**			

SECTION – A (Remembering)

Answer **ALL** the Questions: (5 X 1 = 5 Marks)

1 Banks of Bengal , Bombay and Madras were known as **CO1**
   a) Presidency Bank   b) Earliest Banks
   c) Joint Stock Bank   d) Foreign Banks

2 _____ committee suggest ways to make Banking Technology more effective. **CO1**
   a) Mitra   b) Jilani   c) Barman   d) Shere

3 The _____ of a bank is responsible for bank level planning policy decisions and control functions. **CO1**
   a) Branches   b) Head Office   c) Regional office   d) Zonal office

4 The RBI constitute a _____ committee on legal aspects of bank frauds in August 2000 **CO1**
   a) Mitra   b) Rangarajan   c) Barman   d) Shere

5 The RBI has introduced Electronic Clearing Service (ECS) with effect from **CO2**
   a) April 1995   b) March 1995   c) April 2000   d) May 2000

SECTION – B (Understating)

Answer any **FIVE** Questions: (5 X 2 = 10 Marks)

6 Define 'Banking' **CO1**
7 What is 'Electronic Banking'? **CO1**
8 What is 'Core Banking'? **CO1**
9 Write a short note on 'Automated Teller Machines'. **CO2**
10 State the meaning of 'Mobile Banking'. **CO2**
11 Write a short note on 'Internet Banking'. **CO2**
12 What is 'Personal Banking' **CO2**

SECTION – C (Applying)

Answer any **THREE** Questions: (3 X5= 15 Marks)

13 What are the needs for technology in banking? **CO1**
14 Explain the advantages and disadvantages of Branch level Computerisation. **CO1**
15 Explain the various features of core banking system. **CO1**
16 List out the card payment systems. **CO2**
17 Explain the MICR Clearing. **CO2**

SECTION – D (Analyzing)

Answer any **TWO** Questions: (2X 10= 20 Marks)

18 Explain the advantages of Core Banking System. **CO1**
19 Discuss about the introduction of banking technology in India during Post LPG. **CO1**
20 Explain the merits and demerits of ATMs **CO2**

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