



Reg. No. : .....

Name : .....

**First Semester M.Com. Degree Examination, March 2018**  
**Paper – I : CO 211 CONTEMPORARY MANAGEMENT CONCEPTS AND**  
**THOUGHT**  
**(2014 Admission Onwards)**

Time : 3 Hours

Max. Marks : 75

**SECTION – A**

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

1. What is Modern Management ?
2. Explain cross culture communication.
3. Explain the traits theory of leadership.
4. What is leadership ethics ?
5. Explain dual career management.
6. What does resistance to change mean ?
7. Define MIS.
8. Explain green marketing.
9. Define Financial Management.
10. Explain optimization.

**(10x2=20 Marks)**

**SECTION – B**

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

11. What do you understand by Victor Vroom's Expectancy theory of Motivation ?
12. Distinguished between transactional Vs transformational leadership.
13. Explain the Criteria for the measurement of the degree of QWL.



14. Explain the causes of resistance to change.
15. Comment on the rapidly changing marketing environment in India.
16. Discuss the need for an orderly ongoing marketing information system.
17. Explain various stages involved in marketing Research.
18. "Liquidity and Profitability" are competing the goal of financial management.  
Comment.

**(5×5=25 Marks)**

**SECTION – C**

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

19. What do you mean by Motivation ? Explain the David McClelland's Achievement Motivation theory.
20. What is marketing environment ? Explain the macro and micro components and their impact on marketing decisions.
21. What is Human resource planning ? Explain the various factors that influence human resource planning.
22. "An optimal combination of discussion relating to investment, finance and dividend will maximize the value of the firm to its share holders" – Examine.

**(2×15=30 Marks)**

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**First Semester M.Com. Degree Examination, March 2018**  
**Paper – II : CO 212 : MANAGEMENT INFORMATION SYSTEM**  
**(2014 Admission Onwards)**

Time : 3 Hours

Max. Marks : 75

**SECTION – A**

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

1. Define information.
2. What is negative feedback control ?
3. What is redundancy ?
4. What is DSS ?
5. What is meant by 'decoupling' ?
6. Define the term 'system'.
7. What is the concept behind prototyping ?
8. What do you mean by 'Data warehousing' ?
9. What is meant by bounded rationality in decision making ?
10. Differentiate between MIS and OR. **(10×2=20 Marks)**

**SECTION – B**

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

11. Explain the characteristics of Management Information System.
12. How do MIS differ from Management Accounting ?
13. Explain briefly the different phases of decision making.



14. What is decisional conflict ? Briefly describe the different coping patterns.
15. Explain the characteristics of system.
16. Briefly explain database models.
17. Explain the components of DBMS.
18. Write short notes on :
  - a) Age of Information
  - b) Quality of Information.

(5×5=25 Marks)

**SECTION – C**

Answer any two questions. Each question carries 15 marks.

19. Explain the synthesis of Management Information System structure.
20. What is System Analysis ? Explain the various steps involved in system analysis.
21. What are expert systems ? Explain its features and main components.
22. Write short notes on :
  - a) Behavioural Model of Organisational Decision making.
  - b) Accounting Information System.

(15×2=30 Marks)

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**First Semester M.Com. Degree Examination, March 2018**  
**Paper – V ; CO 215 : ADVANCED CORPORATE ACCOUNTING**  
**(2014 Admission Onwards)**

Time : 3 Hours

Max. Marks : 75

**SECTION – A**

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

1. What is IFRS convergence ?
2. What are the objectives of financial reporting ?
3. Define a subsidiary company.
4. What is meant by Minority Interest ?
5. What are the steps to be followed for calculating super profit ?
6. Distinguish between cum interest and ex interest.
7. What is meant by indemnity period ?
8. What is meant by insured standing charges ?
9. Describe various types of contributories.
10. What is surplus account ?

**(10×2=20 Marks)**

**SECTION – B**

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

11. What is meant by 'consequential loss insurance' ?
12. What is meant by holding company ? What are their advantages ?
13. What are the purposes of maintaining investment ledger ?
14. State the factors affecting the valuation of shares.
15. Explain preferential creditors.



16. The following particulars are relating to the business of Jai Ltd.

- a) Profits earned for the years
 

|         |              |
|---------|--------------|
| 2014-15 | Rs. 5,00,000 |
| 2015-16 | Rs. 6,00,000 |
| 2016-17 | Rs. 5,50,000 |
- b) Normal rate of return 10%
- c) Capital employed Rs. 30,00,000
- d) The profits included non-recurring profits on an average basis of Rs. 30,000 a year.

Calculate the value of goodwill as per capitalization of super profit method.

17. A Ltd. went into voluntary liquidation. The following are the details.

|                          |        |
|--------------------------|--------|
| Assets realized          | 40,000 |
| Liquidators remuneration | 5,000  |
| Unsecured creditors      | 20,000 |

Preference share capital is Rs. 20,000 (2,000 shares of Rs. 10 each). Equity share capital consists of

- a) 1,000 shares of Rs. 10 each, Rs. 9 called and paid up Rs. 9,000
- b) 2,000 shares of Rs. 10 each, Rs. 5 called and paid up Rs. 10,000

You are required to prepare the Liquidators statement of a/c.

18. X Ltd. acquires 4000 shares of Rs. 10 each at Rs. 15 per share in Y Ltd. on 1<sup>st</sup> October, 2016. The issued share capital of Y Ltd. consists of 5,000 shares of Rs. 10 each. In 2017 Y Ltd. declares a dividend of 20% on its paid up capital for the year ending 31<sup>st</sup> December, 2016.

The Profit and Loss account of Y Ltd. shows the following position.

|  |        |
|--|--------|
| Profit and Loss account (Balance on 1 <sup>st</sup> January, 2016) | 30,000 |
| Profit for the year 2016   | 24,000 |

Explain the treatment of this dividend in the books of X Ltd. if post acquisition profits are first used.

**(5×5=25 Marks)**

### SECTION – C

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

19. What is IFRS ? Discuss the benefits of IFRS convergence.

20. Following information was extracted from the books of a limited company on 31<sup>st</sup> December, 2015.

|   |          |
|---|----------|
| Equity share capital 40000 equity shares of Rs. 10 each, Rs. 5 paid up    | 2,00,000 |
| 9% Preference share capital 40,000 shares of Rs. 10 each fully paid       | 4,00,000 |
| 9.5% First mortgage debentures secured by a floating charge on all assets | 3,00,000 |

|   |          |
|---|----------|
| Fully secured creditors (value of securities Rs. 70,000)                            | 60,000   |
| Partly secured creditors (value of securities Rs. 20,000)                           | 40,000   |
| Preferential creditors  | 12,000   |
| Bills payable   | 1,00,000 |
| Unsecured creditors   | 1,40,000 |
| Bank overdraft  | 20,000   |
| Bills receivable in hand  | 30,000   |
| Bills discounted (a bill for Rs. 20,000 estimated to be bad)                        | 60,000   |
| Investment (estimated to produce Rs. 70,000) deposited with secured creditors       | 1,00,000 |
| G P Notes (estimated to produce Rs. 20,000) deposited with partly secured creditors | 30,000   |
| <b>Trade receivable :</b>   |          |
| Good  | 20,000   |
| Doubtful (estimated to produce 50 Paise in the Rupee)                               | 14,000   |
| Bad   | 10,000   |
| Land and buildings (estimated to produce Rs. 2,00,000)                              | 2,60,000 |
| Stock in trade (estimated to produce Rs. 78,000)                                    | 1,05,000 |
| Plant and Machinery (estimated to produce Rs. 5,000)                                | 12,000   |
| Cash in hand  | 2,200    |

Prepare a statement of affairs as regards creditors and contributories.

21. A fire occurred on 1<sup>st</sup> February, 2017 in the premises of ABC Ltd., a retail store and business was partially disorganized up to 30<sup>th</sup> June 2017. The company was insured under a loss of Profit for Rs. 1,25,000 with a six month period indemnity. From the following information, compute the amount of claim under the loss of profit policy.

|  |          |
|--|----------|
| Actual turnover from 1 <sup>st</sup> February to 30 <sup>th</sup> June 2017  | 80,000   |
| Turnover from 1 <sup>st</sup> February to 30 <sup>th</sup> June 2016         | 2,00,000 |
| Turnover from 1 <sup>st</sup> February 2016 to 31 <sup>st</sup> January 2017 | 4,50,000 |
| Net profit for last financial year   | 70,000   |
| Insured standing charges for last financial year                             | 56,000   |
| Total standing charges from last financial year                              | 64,000   |
| Turnover for the last financial year   | 4,20,000 |

The company incurred additional expenses amounting to Rs. 6,700 which reduced the loss in turnover. There was also a saving during the indemnity period of Rs. 2,450 in the insured standing charges as a result of the fire.

There had been a considerable increase in trade since the date of the last annual accounts and it has been agreed that adjustment of 15% be made in respect of the upward trend in turnover.



22. The following are the statements of financial position of Hayson Ltd. and its subsidiary Samson Ltd. as on 31<sup>st</sup> March 2017.

| Particulars                     | Note no. | Hayson Ltd.      | Samson Ltd.      |
|---------------------------------|----------|------------------|------------------|
| <b>I Equity and Liabilities</b> |          |                  |                  |
| 1 Shareholders funds            |          |                  |                  |
| a) Share capital                | 1        | 15,00,000        | 6,00,000         |
| b) Reserves and surplus         | 2        | 4,80,000         | 2,37,000         |
| 2 Non-current liabilities       |          |                  |                  |
| 9% Debentures                   |          | 5,00,000         |                  |
| 3 Current liabilities           |          |                  |                  |
| Trade payables                  |          | 3,60,000         | 2,43,000         |
|                                 |          | <b>28,40,000</b> | <b>10,80,000</b> |
| <b>II Assets :</b>              |          |                  |                  |
| 1 Non-current assets            |          |                  |                  |
| a) Fixed assets                 |          | 14,00,000        | 4,20,000         |
| b) Non-current investments      | 3        | 4,87,200         |                  |
| 2 Current assets                |          |                  |                  |
| Stock in trade                  |          | 5,00,000         | 2,80,000         |
| Trade receivables               |          | 4,52,800         | 3,80,000         |
|                                 |          | <b>28,40,000</b> | <b>10,80,000</b> |

| Notes   | Hayson Ltd.      | Samson Ltd.     |
|---|------------------|-----------------|
| 1 Share capital                                     |                  |                 |
| Issued subscribed and paid up                       |                  |                 |
| Equity shares of Rs. 10 each, fully paid up         | 15,00,000        | 6,00,000        |
|   | <b>15,00,000</b> | <b>6,00,000</b> |
| 2 Reserves and surplus                              |                  |                 |
| General Reserve                                     | 3,00,000         | 1,32,000        |
| Surplus (P and L account)                           | 1,80,000         | 1,05,000        |
|   | <b>4,80,000</b>  | <b>2,37,000</b> |
| 3 Non-current investments                           |                  |                 |
| 36,000 shares of Rs. 10 each in Samson Ltd. at cost | 4,87,200         |                 |
|   | <b>4,87,200</b>  |                 |

Hayson Ltd. acquired shares in Samson Ltd. on 1<sup>st</sup> April 2016 on which date General reserve and Profit and Loss account of Samson Ltd. showed a balance of Rs. 1,20,000 and Rs 24,000 respectively. Prepare consolidated statement of financial position.

(2×15=30 Marks)





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**First Semester M.Com. Degree Examination, March 2018**  
**Paper – IV : CO 214 : PLANNING AND DEVELOPMENT ADMINISTRATION**  
**(2014 Admission Onwards)**

Time : 3 Hours

Max. Marks : 75

**SECTION – A**

Answer all questions. Each question carries 2 marks.

1. What is National Income ?
2. Write a note on co-operative sector in India.
3. State the meaning of economic planning.
4. What is decentralized planning ?
5. What is fiscal policy ?
6. What is resource allocation ?
7. Give the meaning of tertiary sector.
8. What is PPP ?
9. What is poverty eradication ?
10. Write a note on employment generation.

**(10x2=20 Marks)**

**SECTION – B**

Answer any five questions. Each question carries 5 marks.

11. What are the various types of economy ?
12. Explain the features of planning.



13. Describe the plan and non plan expenditure.
14. Explain the importance of infrastructure development.
15. State the features of local bodies.
16. Explain the concepts of national income.
17. Write a note on :
  - i) State planning board.
  - ii) District planning board.
18. Explain the criteria adopted for evaluating budget. **(5×5=25 Marks)**

**SECTION – C**

Answer any two questions. Each question carries 15 marks.

19. Discuss in detail the role of agriculture and industrial development in Indian economy.
  20. Explain in detail the techniques and tools of planning.
  21. Explain in detail the preparation of budget in India.
  22. Discuss in detail the rural development programme of Central and State in India. **(2×15=30 Marks)**
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**First Semester M.Com. Degree Examination, March 2018**  
**Paper – III : CO 213 : RESEARCH METHODOLOGY**  
**(2014 Admission Onwards)**

Time : 3 Hours

Max. Marks : 75

## SECTION – A

(10×2=20 Marks)

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

1. What is exploratory research ?
2. What is measurement in research ?
3. What is hypothesis ?
4. What are variables ?
5. What is research design ?
6. What is simple random sampling ?
7. What is Type I error ?
8. What is pilot survey ?
9. What is meant by citation ?
10. Write about APA style of referencing.

## SECTION – B

(5×5=25 Marks)

Answer **any five** questions. Each question carries 5 marks :

11. Distinguish cluster sampling and stratified sampling.
12. State the qualities of a researcher.



13. Distinguish qualitative and quantitative research.
14. Write a note about scaling technique.
15. State how hypothesis are formulated and tested.
16. Explain the steps in developing research design.
17. Explain the steps in drafting research report.
18. Write about research ethics.

**SECTION – C**

**(2×15=30 Marks)**

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

19. Explain research process.
  20. Discuss sampling methods.
  21. What is inferential statistics ? Explain any two tests each from parametric and non-parametric tests.
  22. What is plagiarism ? Discuss the problems and consequences relating to plagiarism. Also state the significance of referencing in the context of plagiarism.
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**Paper – III : CO 213 : RESEARCH METHODOLOGY**  
**(2014 Admission Onwards)**

Time : 3 Hours

Max. Marks : 75

**SECTION – A**

**(10×2=20 Marks)**

Answer all questions. Each question carries 2 marks :

1. What is exploratory research ?
2. What is measurement in research ?
3. What is hypothesis ?
4. What are variables ?
5. What is research design ?
6. What is simple random sampling ?
7. What is Type I error ?
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**SECTION – B**

**(5×5=25 Marks)**

Answer any five questions. Each question carries 5 marks :

11. Distinguish cluster sampling and stratified sampling.
12. State the qualities of a researcher.