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S – 6372

Reg. No. : .....

Name : .....

**First Semester M.Com Degree Examination, April 2024**  
**CO 211 : BUSINESS ETHICS AND CORPORATE GOVERNANCE**  
**(2018 Admission Onwards)**

Time : 3 hours

Max. Marks : 75

SECTION – A

Answer all questions. Each question carries 2 marks.

1. What is Ethics?
2. What is power culture?
3. What is ethical decision making?
4. What is work life balance?
5. What is corporate philanthropy?
6. What is EPS?
7. Define corporate governance.
8. What do you mean by Moral Mazes?
9. What is ethical checklist?
10. What is code of conduct?

(10 × 2 = 20 Marks)

P.T.O.



## SECTION – B

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

11. What are the advantages of code of ethics?
12. Explain the principles of corporate governance.
13. Write a short note on MVA.
14. Explain the need for corporate social responsibility.
15. Discuss the significance of ethics in business.
16. Discuss the role of organisational culture in an organisation.
17. Explain the factors influencing quality of work life.
18. Discuss the consequences of bad governance.

**(5 × 5 = 25 Marks)**

## SECTION – C

Answer any **two** of the following questions. Each question carries **15** marks.

19. Explain the various tools of ethics.
20. "Ethical decision making is an integral part of the functioning of an organisation". Discuss.
21. What are the inherent and perceived benefits from corporate social responsibility.
22. Explain ethical dilemmas in an organisation.

**(2 × 15 = 30 Marks)**



(Pages : 6)

S – 6376

Reg. No. : .....

Name : .....

First Semester M.Com. Degree Examination, April 2024

CO 215 : ADVANCED CORPORATE ACCOUNTING AND REPORTING

(2018 Admission Onwards)

Time : 3 hours

Max. Marks : 75

SECTION – A

Answer all questions. Each question carries 2 marks.

1. What is meant by IFRS?
2. Write in detail about AS 3 Cash Flow Statements.
3. What is Reinsurance?
4. What is meant by Average clause?
5. Define a holding company
6. What do you mean by Minority Interest?
7. What is Amalgamation?
8. Define Purchase Consideration.
9. State the modes of winding up of a company.
10. Define Contributory.

(10 × 2 = 20 Marks)

P.T.O.



## SECTION – B

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

11. Discuss the specific features of AS 21.
12. Elaborate the various methods of calculating purchase consideration.
13. A fire occurred on 25<sup>th</sup> April, 2021 in the premises of a company. From the following particulars ascertain the amount of claim to be lodged in case of the loss of stock which was insured.  
 Stock on 1.1.2021 – Rs. 1,25,000  
 Purchases from 1.1.2021 to date of fire – Rs. 5,00,000  
 Wages – Rs.1,00,000  
 Manufacturing Expenses – Rs. 50,000  
 Sales from 1.1.2021 to date of fire – Rs. 7,50,000  
 The gross profit ratio is 15%. The stock salvaged was estimated at Rs.37,500.
14. The summarised Balance Sheets of Gery Ltd and Reny Ltd as on March 31 were as follows:

	Gery Ltd	Reny Ltd		Gery Ltd	Reny Ltd
Issued Share Capital :			Good will		60,000
Shares of Rs.10 each	4,00,000	3,00,000	Fixed Assets		
Creditors	40,000	1,20,000	Less Depreciation	3,00,000	1,20,000
Profit and Loss account	70,000	–	Current assets	2,10,000	1,40,000
			Profit and Loss account		– 1,00,000
	5,10,000	4,20,000		5,10,000	4,20,000

Gery Ltd, resolved to take over the business of Reny Ltd, with effect from April 1. The shareholders of the latter company agreed to accept shares in the former company on the basis that the shares of Gery Ltd. were worth Rs. 12 each and the shares of Reny Ltd. were worth Rs. 5 each. The purchasing company took over the fixed assets of Reny Ltd together with the current assets and were not required to pay the liabilities.

Assuming the necessary formalities were carried out, make entries in the books of Gery Ltd. and draw up its Balance Sheet immediately after the merger.



15. Fire occurred in the premises of Gharib Dass on 1<sup>st</sup> April, 1979 and a considerable part of the stock was destroyed. The stock salvaged was Rs. 56,000. A fire insurance policy for Rs. 3, 42,000 was taken to cover loss of stock by fire. You are required to ascertain the insurance claim which the company should claim from the insurance company for the loss of stock by the fire from the following particulars:

	Rs.
Purchases for the year 1978	18,76,000
Sales for the year 1978	23,20,000
Purchases from 1 <sup>st</sup> Jan 1979 to 1 <sup>st</sup> April 1979	3, 64,000
Sales from 1 <sup>st</sup> Jan. 1979 to 1 <sup>st</sup> April 1979	4,80,000
Stock on 1 <sup>st</sup> Jan. 1978	2,88,000
Stock on 31 <sup>st</sup> Dec 1978	4,84,000
Wages paid during the year 1978	2,00,000
Wages paid during 1 <sup>st</sup> Jan. 1979 to 1 <sup>st</sup> April 1979	36,000

Fire also broke out on 21<sup>st</sup> Dec. 1978 and destroyed stock of the estimated cost of Rs. 1,00,000. There was a practice in the concern to value stock at cost less 10% but all of a sudden this practice was changed and stock on 31<sup>st</sup> Dec, 1978 was valued at cost plus 10%.

16. Balance sheet of Bubble Ltd as on December 31, 2021.

Liabilities	Rs.	Assets	Rs
Share Capital		Land and buildings	1,50,000
8,000 preference shares of Rs.10 each	80,000	Other fixed assets	2,50,000
12,000 equity shares of Rs.10 each	1,20,000	Stock	5,25,000
Bank Loan	4,00,000	Debtors	1,00,000
8% debentures	1,00,000	Profit and Loss Account	58,000
Interest outstanding on Debentures	8,000		
Creditors	2,00,000		
	9,08,000		9,08,000

The company went into liquidation on that date. Prepare the Liquidator's Statement of Account after taking into account the following:

- (a) Liquidation expenses and liquidator's remuneration amounted to Rs. 3,000 and Rs. 10,000 respectively
- (b) Bank loan was secured by pledge of stock
- (c) Debentures and interest there on are secured by a floating charge on all assets
- (d) Fixed assets were realised at book values and current assets at 80% of book values.

17. Balance sheet of S Ltd as on December 31, 2021

Liabilities	Rs.	Assets	Rs.
Share Capital:		Land and Building	5,00,000
50,000 shares of Rs. 10 each	5,00,000	Machinery	3,00,000
General Reserve as on		Current Assets	2,00,000
Jan 1, 2021	2,00,000		
Profit and Loss Account	1,50,000		
Add: Profit for '21	50,000		
Creditors	1,00,000		
	10,00,000		10,00,000

H Ltd acquired 40,000 shares of S Ltd on July 1, 2021 at Rs. 7,80,000 H Ltd, valued the machinery at Rs. 2,50,000 and current assets at Rs.2,75,000. Calculate the minority interest.

18. The following are the liabilities and assets of the holding company H Ltd. and its subsidiary S Ltd. as on 31<sup>st</sup> December 2014:

Liabilities	H Ltd. Rs.	S Ltd. Rs.	Assets	H Ltd. Rs.	S Ltd. Rs.
Share Capital:			Sundry Assets	2,60,000	2,40,000
Shares of Rs .10 each	4,00,000	2,00,000	Investments:		
			20000 shares in S Ltd.	3,00,000	
Profit and Loss Account	80,000	20,000			
General Reserve	40,000	16,000			
Current Liabilities	40,000	4,000			
	5,60,000	2,40,000		5,60,000	2,40,000

H Ltd. acquired the shares of S Ltd. on 31<sup>st</sup> December 2014. Prepare the consolidated Balance Sheet.

**(5 × 5 = 25 Marks)**



## SECTION – C

Answer any **two** of the following questions. Each question carries **15** marks.

19. Explain the role and objectives of International Accounting Standards Board (IASB).
20. Discuss the list of IFRS.
21. The following are the balance sheets of Sun Ltd and Moon Ltd as on December 31, 2020.

Liabilities	Sun Ltd.	Moon Ltd	Assets	Sun Ltd	Moon Ltd
Share Capital			Fixed Assets	1,95,000	70,000
Shares of Rs.10	2,00,000	50,000	investments		
General Reserve	50,000	20,000	Shares in Moon Ltd	60,000	–
Profit and Loss account balance (1.1.2020)	30,000	7,500	Debtors	35,000	25,000
Profit for the year 20	50,000	20,000	Other current assets	60,000	12,500
Creditors	20,000	10,000			
	<b>3,50,000</b>	<b>1,07,500</b>		<b>3,50,000</b>	<b>1,07,500</b>

Notes :

- (a) Sun Ltd purchased on July 1, 2020, 4,000 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, 2020.



22. The Moon Co. Ltd and the Rising Star Co. Ltd have agreed to amalgamate. A new company Sunshine Co. Ltd has been formed to take over the combined concern as on 31<sup>st</sup> December, 2020. After negotiations, the assets of the two companies have been agreed as shown in the following balance sheets.

Moon Co. Ltd.			
Liabilities	Rs.	Assets	Rs.
Issued Capital:		Land and Buildings	5,00,000
1,00,000 equity shares of Rs.10 each fully paid up	10,00,000	Machinery and Plant	2,00,000
Sundry Creditors	80,000	Patents	1,10,000
Profit and Loss account	50,000	Stock	1,50,000
		Sundry Debtors	1,20,000
		Cash in Bank	50,000
	11,30,000		<u>11,30,000</u>

Rising Star Co. Ltd.			
Liabilities	Rs.	Assets	Rs.
Issued Capital:		Land and Buildings	1,00,000
50,000 equity shares of Rs.10 each fully paid up	5,00,000	Machinery and Plant	2,50,000
Sundry Creditors	50,000	Goods	50,000
Reserve Fund	50,000	Stock	20,000
Profit and Loss account	50,000	Sundry Debtors	20,000
		Cash in Bank	10,000
	6,50,000		<u>6,50,000</u>

Show how the amount payable to each company is arrived at and prepare the amalgamated balance sheet of the new company.

(2 × 15 = 30 Marks)





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S – 6373

Reg. No. : .....

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First Semester M.Com. Degree Examination, April 2024

CO 212 : LEGAL FRAMEWORK FOR BUSINESS

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 75

SECTION – A

Answer **all** questions in **two** or **three** sentences. Each question carries **2** marks.

1. What is cost audit?
2. What do you mean by company law?
3. What is LLP Act 2008?
4. What is Bankruptcy?
5. What is FDI?
6. In which year the branch office of a foreign entity in India is established?
7. What is the use of Udhog Aadhar?
8. Name any two role of MSMEs
9. What is foreign exchange management Act?
10. State any two challenges of FEMA.

(10 × 2 = 20 Marks)

P.T.O.



SECTION – B

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

11. Explain in brief the procedure for formation of a company.
12. What are the types of companies under companies Act 2013?
13. Write a brief account on LLP Act 2008.
14. Give a note on Insolvency and Bankruptcy in FDI.
15. What are the procedure for import and export in FDI?
16. What are the roles and significance of MSME?
17. What are the features of FEMA?
18. What are the challenges faced by FEMA?

SECTION – C

(5 × 5 = 25 Marks)

Answer any **two** of the following questions. Each question carries **15** marks.

19. Write an essay on LLP Act 2008.
20. Explain Competition Commission in India.
21. Discuss the regulatory mechanism under MSME.
22. Give a brief account on challenges and opportunities of FEMA in Indian business.

(2 × 15 = 30 Marks)



(Pages : 2)

S – 6374

Reg. No. : .....

Name : .....

First Semester M.Com. Degree Examination, April 2024

CO 213 RESEARCH METHODOLOGY

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 75

SECTION – A

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

1. Explain the importance of research.
2. What is case study?
3. What are deduction and induction?
4. What is the need for reviewing literature?
5. What are the types of interview used for data collection?
6. What is probability sampling?
7. Distinguish between statistic and parameter.
8. What are null and alternative hypothesis?
9. What is a research report?
10. What are the points to be kept in mind while presenting the bibliography?

(10 × 2 = 20 Marks)

P.T.O.



## SECTION – B

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

11. What is experimental method of investigation?
12. Distinguish between pure research and applied research.
13. Explain the merits of research design.
14. What is sample design?
15. Explain the purpose of pilot study.
16. Explain the uses of analysis of variance.
17. What are the advantages and disadvantages of non-parametric tests?
18. Discuss characteristics of a good research report.

(5 × 5 = 25 Marks)

## SECTION - C

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

19. Explain the need for conducting research studies.
20. What are the stages of research design for exploratory studies?
21. What are different parametric tests used for statistical analysis?
22. Explain the various steps in report writing.

(2 × 15 = 30 Marks)



(Pages : 2)

S – 6375

Reg. No. : .....

Name : .....

**First Semester M.Com. Degree Examination, April 2024**  
**CO 214 : PLANNING AND DEVELOPMENT ADMINISTRATION**  
**(2018 Admission Onwards)**

Time : 3 Hours

Max. Marks : 75

SECTION – A

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

1. What is inflation?
2. Define NDP
3. What do you mean by Per capita income?
4. What is Decentralised Planning?
5. Define District Planning Board
6. What is meant by deficit financing?
7. What is Fiscal Policy?
8. Define Mudra Bank
9. What is meant by Startup India?
10. What is Panchayats Raj Government Kerala?

**(10 × 2 = 20 Marks)**

P.T.O.



## SECTION – B

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

11. Explain the difficulties in measuring national income
12. Explain the phases of economic planning
13. Elaborate the objectives of NITI Aayog
14. Write short notes on District Planning Committee
15. Distinguish between plan and non-plan expenditure
16. Describe the objectives of fiscal policy
17. Explain Digital India
18. Write notes on Peoples Planning in Kerala

**(5 × 5 = 25 Marks)**

## SECTION – C

Answer any **two** of the following questions. Each question carries **15** marks.

19. Explain the methods of computation of National Income
20. Elaborate the growth models of economic planning
21. Explain the Make in India Schemes.
22. Explain the Center-State relationship and the role of finance commission in maintaining a good relationship in the recent plan period.

**(2 × 15 = 30 Marks)**

