

**FACULTY OF COMMERCE****M.Com. (CDE) Previous Examination, July / August 2019****Subject: Advanced Managerial Accounting****Paper – 1 (101)****Time: 3 Hours****Max. Marks: 80****Note: 1) This paper will be evaluated for 100 marks for the candidates not having Internal Assignment.****2) Answer any five questions from Part-A and all questions from Part-B. Each question carries 4 marks in Part-A and 12 marks in Part-B.****PART – A (5x4 = 20 Marks)  
[Short Answer Type]****1. Answer any five of the following questions in not exceeding 20 lines each.**

- Define accounting theory
- Explain the functions of management accounting
- From the following data, calculate trend percentages taking 2013 as base year:

Details	2013 Rs.	2014 Rs.	2015 Rs.	2016 Rs.	2017 Rs.
Salary	1,24,000	1,31,000	1,28,000	1,33,000	1,30,000
Wages	43,000	42,000	46,000	48,000	50,000
Gross Profit	36,000	38,000	31,000	32,000	33,000

- How will you show the following items in funds flow analysis?

**Balance Sheet**

Liabilities	2016 Rs.	2017 Rs.
Provision for Tax	20,000	30,000

Tax provided during the year 2017 was Rs. 20,000.

- A mobile manufacturing company finds that while it costs Rs.625 each to make certain component, the same is available in the market at Rs.575 each with an assurance of continued supply. The cost of component is as under:

	Rs.
Materials	273
Other variable overheads	50
Depreciation	<u>125</u>
Total	<u>625</u>

Should you make or buy?

- Define responsibility accounting
- Explain the objectives of Human Resource Accounting
- What do you mean by harmonization in financial reporting?

**PART – B (5x12 = 60 Marks)**  
**[Essay Answer Type]**

- 2 a) Define accounting principle. Explain briefly about various accounting concepts and conventions.

**OR**

- b) Define the term Managerial Accounting. Explain its relationship with Cost Accounting.

- 3 a) From the following particulars, prepare the Balance Sheet of a Company as on 31<sup>st</sup> March, 2017:

	Rs.
1) Working Capital	75,000
2) Reserves & Surplus	1,00,000
3) Bank Overdraft	60,000
4) Current Ratio	1.75
5) Liquid Ratio	1.25
6) Fixed assets to proprietor's funds	75%

**OR**

- b) From the following Balance Sheets of a company, prepare Funds Flow Statement as on 31-03-2017.

Liabilities	2016 Rs.	2017 Rs.	Assets	2016 Rs.	2017 Rs.
Share Capital	2,00,000	2,50,000	Land & Building	2,00,000	1,90,000
General Reserve	50,000	40,000	Plant	1,50,000	1,74,000
Profit & Loss Account	30,500	30,600	Stock	1,00,000	74,000
Loan	70,000	--	Debtors	80,000	64,200
Creditors	1,50,000	1,35,200	Cash	500	600
Provision Tax	30,000	35,000	Bank	--	8,000
<b>Total</b>	<b>5,30,500</b>	<b>5,10,800</b>	<b>Total</b>	<b>5,30,500</b>	<b>5,10,000</b>

Additional Information:

- 1 Depreciate written off on plant Rs. 14,000
  - 2 Dividend of Rs. 20,000 was paid during the year 2017
  - 3 Income tax provision made during the year was Rs.25,000
  - 4 A piece of land has been sold during the year at cost.
- 4 a) A manufacturer has planned his level of production at 50% of his plant capacity of 30,000 units. At 50% capacity expenses are as under:

Particulars	Rs.
Direct materials	8,280
Direct labour	11,160
Variable overheads	3,960
Fixed overheads	6,000

The home selling price is Rs. 2 per unit. Now, the manufacturer receives a trade enquiry from overseas for 6,000 units at a price of Rs. 1.45 per unit. If you were the manufacturer, would you accept or reject the offer? Support your statement with suitable cost and profit details.

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**OR**

- b) "Responsibility Accounting is an important devices for control". Discuss.
- 5 a) From the following data, calculate "Net Monetary Gain or Loss" required under Current Purchasing Power Method.

Particulars	01-04-2016 Rs.	31-03-2017 Rs.
Cash	1,00,000	2,00,000
Debtors	2,00,000	2,50,000
Bills Receivables	1,00,000	50,000
Creditors	1,50,000	2,00,000
Bills Payables	1,00,000	1,50,000
Bank Overdraft	1,00,000	50,000

Retail Price Index Numbers:

On 01-04-2016 200

On 31-03-2017 300

Average for the year 150

**OR**

- b) The following information is given:

Particulars	2016 Rs.	2017 Rs.
Sales	6,00,000	9,00,000
Cost of goods sold	4,00,000	4,50,000

During the year, increase in quantity or volume was 20%.

You are required to:

- i) Calculate percentage change in price and cost
  - ii) Prepare reconciliation statement of Gross Profit earned in 2016 and 2017.
- 6 a) Explain briefly about various methods of valuing human resources.

**OR**

- b) Discuss the recent developments in corporate reporting in India.

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**FACULTY OF COMMERCE**

**M.Com. (CDE) Previous Examination, July / August 2019**

**Subject: Managerial Economics of Business Environment**

**Paper – 102**

**Time: 3 Hours**

**Max. Marks: 80**

**Note: 1) This paper will be evaluated for 100 marks for the candidates not having Internal Assignment.**

**2) Answer any five questions from Part-A and all questions from Part-B. Each question carries 4 marks in Part-A and 12 marks in Part-B.**

**PART – A (5x4 = 20 Marks)**

**[Short Answer Type]**

**1. Answer any five of the following questions in not exceeding 10 lines each.**

- a) Optimization
- b) Cross Elasticity of Demand
- c) Cobb Douglas Production Function
- d) Economies of Scale
- e) Monopolistic Competition
- f) Kinked Demand Curve
- g) IPRs
- h) MNC

**PART – B (5x12 = 60 Marks)**

**[Essay Answer Type]**

**Note: Answer all the questions by using internal choice  
in not exceeding 3 pages each.**

- 2 a) i) Explain how the total production is maximized with the help of functional relationship between total and marginal products.
- ii) Determine the average functions for each of the following total functions:
  - a) Total Revenue =  $100Q - Q^2$
  - b) Total Cost =  $1000 + 10Q + 0.01Q^2$
  - c) Total Profit =  $50Q - 0.1Q^2 - 1000$

**OR**

- b) i) Explain the various determinants of market demand and develop the market demand equation.
  - ii) The demand equation faced by a company is given by  $P = 10,000 - 4Q$ 
    - a) Write the MR equation
    - b) At what price and quantity will TR be maximized?
- 3 a) i) Explain how the firm optimizes the employment of one variable factor of production.
  - ii) The Production Function of a firm is  $20K^{0.5}L^{0.5}$ . If the Capital Stock is fixed at nine units ( $K=9$ ), the price of product is Rs. 6 per unit, wage rate ( $w$ ) is Rs.2 per unit, determine the optimal or profit maximizing rate of labour to be hired.

**OR**

- b) i) Explain the long-run total and average cost functions.
- ii) Calculate the Break Even Point when  $TR = 100Q$  and  $TC = 10,000 + 30Q$ .

4 a) What do you understand by product differentiation? Explain how a firm under monopolistic competition takes decisions on output and price of its product.

**OR**

b) "A firm under perfect competition is a price taker and not a price maker" – Explain.

5 a) Explain the role of WTO in the development of world trade.

**OR**

b) Explain the various agreements under TWO.

6 a) Explain the meaning and forms of privatization.

**OR**

b) Explain the role of MNCs in the economic development of developing country.

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**FACULTY OF COMMERCE**  
**M.Com. (CDE) Previous Examination, July/August 2019**

**Subject: Marketing Management**  
**Paper – III (103)**

**Time: 3 Hours**

**Max. Marks: 80**

**Note: 1) This paper will be evaluated for 100 marks for the candidates not having Internal Assignment.**

**2) Answer any five questions from Part-A and all questions from Part-B. Each question carries 4 marks in Part-A and 12 marks in Part-B.**

**PART – A (5x4 = 20 Marks)**

**[Short Answer Type]**

**1. Answer any five of the following questions in not exceeding 20 lines each.**

- a) Distinguish between selling and marketing concepts
- b) State the types of Demand
- c) What is meant by Mega Marketing?
- d) What are the elements in Micro Environment?
- e) State the objectives of Market Segmentation
- f) What is Brand Loyalty?
- g) State the reasons for new product development
- h) What is supply chain management?

**PART – B (5x12 = 60 Marks)**

**[Essay Answer Type]**

**Note: Answer the following questions in not exceeding four pages each, using internal choice.**

- 2 a) Discuss the role of marketing in economic development of a nation.  
**OR**  
b) Explain the significant elements in macro environment.
- 3 a) Describe the bases for market segmentation of consumer goods.  
**OR**  
b) Discuss the factors influencing for consumer behaviour.
- 4 a) Describe the implications for marketers in various stages of product life cycle.  
**OR**  
b) Discuss different pricing strategies for market strategies for market sustainability.
- 5 a) Explain the significance of advertising in promoting sales under competitive business environment.  
**OR**  
b) What is online marketing and state its advantages and limitations.
- 6 a) Discuss the nature and need of service marketing in recent time.  
**OR**  
b) Describe the marketing research process and its significance.

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**FACULTY OF COMMERCE****M.Com. (CDE) Previous Examination, July / August 2019****Subject: Financial and Investment Management****Paper – IV (104)****Time: 3 Hours****Max. Marks: 80**

**Note: 1) This paper will be evaluated for 100 marks for the candidates not having Internal Assignment.**

**2) Answer any five questions from Part-A and all questions from Part-B. Each question carries 4 marks in Part-A and 12 marks in Part-B.**

**PART – A (5x4 = 20 Marks)****[Short Answer Type]**

**1. Answer any five of the following questions in not exceeding 10 lines each.**

- a) What is time value of money?
- b) What is operating leverage?
- c) What are the objectives of cash management?
- d) What is online trading?
- e) What is efficient portfolio?
- f) What is cost of capital?
- g) What is insider trading?
- h) What is capital market line?

**PART – B (5x12 = 60 Marks)****[Essay Answer Type]**

**Note: Answer all the questions in not exceeding three pages each for theory questions using internal choice.**

- 2 a) Explain the relationship between the financial management and other areas of management.**

**OR**

- b) A company has to choose one of the following two mutually exclusive projects A and B. Project A requires Rs.20,000 and Project B requires Rs.15,000 as initial investment. Both the projects will be depreciated on straight line basis. The first cost of capital is 10% and tax rate is 50%. The before tax cash flows are as follows:**

Year	1	2	3	4	5
Project – A	4,200	4,800	7,000	8,000	4,000
Project – B	4,200	4,500	4,000	5,000	4,400

Which project should not accepted under Net Present Value Method?

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- 3 a) What are the determinants of capital structure?

**OR**

- b) Calculate operating, financial and combined leverages for the following firms and interpret the results:

Particulars	Firm – X	Firm – Y	Firm – Z
Output (Units)	4,00,000	1,00,000	6,00,000
Unit Variable Cost (Rs)	1.00	7.00	0.20
Unit Selling Price (Rs)	4.00	20.00	0.50
Fixed Cost (Rs)	3,00,000	6,00,000	90,000
Interest Expenses (Rs)	30,000	45,000	---

- 4 a) What is ABC analysis of inventory management?

**OR**

- b) While preparing a project report on behalf of a client, from the following facts complete the working capital requirements of the firm after adding 10% of the estimated figure for contingencies.

Estimated cost per unit of production	Amount per unit (Rs.)
Raw materials	45.00
Labour	20.00
Overheads	32.00
Total cost	97.00

Additional Information:

Selling price per unit (Sales 20,000 units)	Rs.130
Raw materials in stock	4 weeks
Work-in-progress (50% of completion stage)	2 weeks
Finished goods stock	4 weeks
Credit allowed to suppliers	4 weeks
Credit allowed to debtors	8 weeks
Lag in payment of wages and overheads	2 weeks
Cash at Bank	Rs.25,000

Assume that production is carried out evenly throughout the year (52 weeks).

- 5 a) Explain the role of SEBI in regulating the secondary market operations.

**OR**

- b) Explain the need and objectives of depository system in India.

- 6 a) What are the various assumptions of the Markowitz model?

**OR**

- b) Two securities Anita Company Limited and Sunita Company Limited have expected return of 15% and 20% respectively while the standard deviation are 50% and 30%, the correlation coefficient between the shares is -0.60. A portfolio is constructed with 40% of funds in Anita Company Limited and 60% of funds in the Sunita Company Limited.

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**FACULTY OF COMMERCE**  
**M.Com. (CDE) Previous Examination, July / August 2019**

**Subject: Organization Theory and Behaviour**

**Paper – 105**

**Time: 3 Hours**

**Max. Marks: 80**

**Note: 1) This paper will be evaluated for 100 marks for the candidates not having Internal Assignment.**

**2) Answer any five questions from Part-A and all questions from Part-B. Each question carries 4 marks in Part-A and 12 marks in Part-B.**

**PART – A (5x4 = 20 Marks)**  
**[Short Answer Type]**

**1. Answer any five of the following questions in not exceeding 20 lines each.**

- a) OB Model
- b) Modern Organization Theory
- c) Decentralization
- d) Staff Authority
- e) Attitude
- f) Pay Plans
- g) QWL
- h) Organizational conflict

**PART – B (5x12 = 60 Marks)**  
**[Essay Answer Type]**

**Note: Answer all the questions in not exceeding four pages each using internal choice.**

- 2 a) Discuss about various approaches to organizational theory.  
**OR**  
b) Discuss the challenges and opportunities for organizational behaviour.
- 3 a) What is meant by delegation? Explain its advantages.  
**OR**  
b) Explain about determinants of span of management.
- 4 a) Give an overview on theories of group formation.  
**OR**  
b) Examine the impact of technology on communication.
- 5 a) Write in detail about Adams Theory of motivation.  
**OR**  
b) Discuss the factors leading to change in organizational culture.
- 6 a) Outline the features of trait theory.  
**OR**  
b) How do you address the challenges of change?

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