

FACULTY OF COMMERCE**M.Com (previous) (CDE) Examination, February 2021****Subject : Advanced Managerial Accounting****Paper – I (101)****Time : 2 Hours****Max Marks : 80****Note: This paper will be evaluated for 100 marks for the candidates not having Internal Assignment****Part–A****Note: Answer Any Four of the following questions.****(4 X 5 = 20 marks)**

1. Explain the role of accounting theory.
2. Explain the significance of Management accounting.
3. From the following information calculate
 - i) Current liabilities
 - ii) Inventory information
 Current ratio : 2.5
 Acid test ratio : 1.5
 Current Assets Rs. 2,50,000
4. How will you show the following items in funds flow analysis :

Balance Sheet		
Assets	2019	2020
	Rs.	Rs.
Plant	1,00,000	1,25,000
Provision for depreciation	20,000	30,000
	80,000	95,000

During the year a part of plant costing Rs. 12,000 (accumulated depreciation being Rs. 4,000) was sold for Rs. 6,000.

5. A company produces two products X and Y. The following facts are given:

	X	Y
	Rs.	Rs.
Contribution per unit	2	3
Required production hours per unit	1	2
Sales potential (units)	1500	800

Available production hours 2000 hours, determine the optimum Product – mix

6. What do you mean by Cost Centre?
7. What is Human Resources Accounting?
8. What are the objectives of financial reporting?

Part-B

Note: Answer Any Four of the following questions. (4 X 15 = 60 marks)

9. Define accounting principles? Explain various accounting concepts?
10. What do you mean by Management Accounting? Explain the steps in installation of management accounting system?
11. From the following particulars, prepare the Balance Sheet of a Company as on 31st March, 2019

Sales for the year	Rs. 6,00,000
Sales to Net worth	4 times
Current liabilities to net worth	50%
Total debt to net worth	70%
Current ratio	2:1
Sales to inventory	8 times
Average collection period	35 days

- 12 The income statement and balance sheets of an enterprise for the year 2019 as follows:

i) Income statement for the year ended 31st March, 2019

Particulars	Rs.
Sales	5,00,000
Cost of sales	3,50,000
Tax provision	40,000
Dividend provision	20,000

ii) Balance Sheet as on 31st March, 2018 and 2019

Liabilities	2018	2019	Assets	2018	2019
	Rs,	Rs.		Rs.	Rs.
Share capital	1,20,000	1,20,000	Fixed assets	1,40,000	1,90,000
General reserve	40,000	1,30,000	Depreciation	40,000	50,000
Debentures	70,000	80,000		-----	-----
Sundry creditors	20,000	40,000		1,00,000	1,40,000
Bills payable	18,000	26,000	Inventory	90,000	75,000
Dividend provision	----	20,000	Bills receivable	55,000	1,72,000
			Cash balance	23,000	29,000
	-----	-----		-----	-----
Total	2,68,000	4,16,000	Total	2,68,000	4,16,000

You are required to prepare cash flow statement for the year ended 31st March, 2019 as per AS-3 using indirect method.

- 13 The ABC limited manufactures 500 articles for home consumption at the following costs.

Particulars	Rs.	Rs.
Marginal costs	----	8,000
Wages	----	7,200
Factory overheads:		
Fixed	2,400	
Variable	4,000	
Administrative overheads (fixed)		6,400
Selling & distribution overheads:		3,600
Fixed	2,000	
Variable	3,200	
	----	5,200
	Total	30,400

The home market can consume only 1000 articles at a selling price of Rs. 30 per article. However, the foreign market for this product can consume additional 2000 articles if the price is reduced to Rs. 25. Is the foreign market worth trying?

- 14 What is responsibility accounting? Discuss various steps involved in responsibility accounting.
- 15 From the following information, Calculate 'Cost of Sales adjustment' (COSA) required under Current Cost Accounting Method:

Particulars	Rs.
Opening Stock	50,000
Purchases	2,20,000
Total	2,70,000
Less : Closing Stock	70,000
Cost of Sales	2,00,000

Index Number : Opening 100
 Average 150
 Closing 300

- 16 The following information is given to you:

Particulars	2018	2019
	Rs.	Rs.
Sales	1,50,000	3,50,000
Cost of goods sold	1,00,000	2,75,000

During the year 2019, cost is increased by 25% You are required to calculate :

- Percentage change in quantity and price
 - Prepare reconciliation statement of gross profit earned in 2018 and 2019.
- 17 Explain the Historical Cost Approach of Human Resource Accounting.
- 18 Describe the main obstacles in the harmonization of financial reporting at international level.

FACULTY OF COMMERCE**M.Com (CDE) (Final) Examination, November 2020****Subject : Quantitative Techniques for Business Decisions****Paper – 201****Time : 2 Hours****Max Marks : 80****Part–A**

Answer any Four questions.

(4X5=20 MARKS)

- 1 Methods of primary data collection.
- 2 Independent – Dependent events in probability.
- 3 Assumptions of Poisson distribution.
- 4 Characteristics of a Normal distribution curve.
- 5 Properties of a good estimator
- 6 Conditions for applying chi square test
- 7 EVPI
- 8 Limitations of game theory.

Part-B

Answer any Four questions.

(4X15=60 MARKS)

- 9 What are the managerial applications of statistics in decision making.
- 10 Write about various types of sampling.
- 11 Three machines A,B,C produce respectively 50%, 30% and 20% of the total out put of a factory. The percentage of defective output of these machines are respectively 3%, 4%, 5% If an item is defective, what is the probability it was from machine A, B or C.
- 12 Fit a Poisson distribution to the following data and calculate the theoretical frequencies

Deaths	0	1	2	3	4
Frequencies	109	65	22	3	1
13. Explain the steps in hypothesis formation and testing.
14. A certain stimulates when administered to each of the 12 patients resulted in the following increase in BP. 5, 2, 8, -1, 3, 0, 2, 1, 5, 0, 4, and 6 can it be concluded that the stimulates in general be accompanied by increase of blood pressure? (given for 11d.f , to 0.01=2.7)

15 The number of road accidents of week in a certain area were as follows: 12, 8, 20, 2, 14, 10, 15, 6, 9, 4. All these frequencies are in agreement with the belief that accidents are the same during the 10 week period? Apply chi square test.

16 Calculate a two way analysis for the following data.

Plot of Land	A	B	C	D
I	3	4	6	6
II	6	4	5	3
III	6	6	4	7

17 Each unit of a product produced and sold yields a profit of Rs. 50 but a unit produced if not sold results in a loss of Rs. 30. The probability distribution of the number of units demanded is as follows:

No of units demanded	0	1	2	3	4
Probability	0.20	0.20	0.25	0.30	0.05

How many units are to be produced to maximize the expected profits? Also calculate EVPI

18 Solve the following game

		player B			
		I	II	III	IV
Player A	I	[3	2	4	0]
	II	[3	4	2	4]
	III	[4	2	4	0]
	IV	[0	4	0	8]

FACULTY OF COMMERCE**M.Com (previous) (CDE) Examination, February 2021****Subject : Financial and Investment Management****Paper - 104****Time : 2 Hours****Max Marks : 80****Note: This paper will be evaluated for 100 marks for the candidates not having Internal Assignment****Part-A****Note: Answer Any Four of the following questions.****(4 X 5 = 20 marks)**

1. What is risk?
2. What is dividend?
3. What is liquidity?
4. What is public issue?
5. What is diversification?
6. What is cost of debt?
7. What is optimum capital structure?
8. What is EOQ?

Part-B**Note: Answer Any Four of the following questions.****(4 X 15 = 60 marks)**

9. What is 'Time Value of money'? Explain the application of time value of money concept in financial decisions.
10. Company – X is Considering a project which will cost Rs. 60,000 It has a life expectancy of 6 years and the tax rate is 50%. Estimated profits before depreciation and tax are presented as follows:

Year:	1	2	3	4	5	6
PBDT:	10,000	12,000	15,000	18,000	20,000	22,000

Compute the following:

- 1) Payback period
 - 2) Average rate of Return
 - 3) NPV at 10% discount rate
- 11 Explain the Net income approach of capital structure theory with suitable example.

- 12 From the following data, calculate the value of an equity share of each of the following three companies applying Welter's formula when dividend payment ratio is a) 25% b) 50% c) 75%

Particulars	Company-X	Company-Y	Company-Z
R	15%	7%	10%
Ke	10%	12%	10%
E	Rs. 18	Rs. 16	Rs. 9

13. Explain the tools of inventory control.

14. Cost sheet of Dot company Limited.

Raw Material	Rs. 45
Direct Labor	Rs. 18
Overheads (including dep. Rs.10)	Rs. 40
Total Cost	Rs. 103
Profit	Rs. 17
Selling price	Rs. 120

1. Average stock of Raw material is for one month.
2. Average material in work-in-progress is for half month.
3. Credit allowed by suppliers is one month and credit allowed to debtors is one month.
4. Average time lag in payment of overheads 30 days.
5. 30% of sales are on cash basis
6. Expected cash balance Rs. 1,00,000
7. Finished goods lie in warehouse for half a month.

Prepare the working capital needed to finance a level of activity of Rs. 45,000 units of output production is carried on evenly throughout the year and wages and overheads accrue similarly.

- 15 What are the different types of securities available in the capital market?
- 16 What are the different methods used for pricing of an issue?
- 17 What do you understand by investment risk? Discuss market risk and inflation risk.
- 18 Security-A has a beta of 0.75 while security-B has a beta of 1.45. Calculate the expected return for these securities, assuming that the risk-free rate is 15% and the expected return of the market is 14%.

FACULTY OF COMMERCE

M.Com (previous) (CDE) Examination, February 2021

Subject : Marketing Management

Paper - 103

Time : 2 Hours

Max Marks : 80

**Note: This paper will be evaluated for 100 marks for the candidates not having Internal Assignment
Part-A**

Note: Answer Any Four of the following questions.

(4 X 5 = 20 marks)

1. Marketing of mix
2. Objectives of Marketing
3. SWOT Analysis
4. Requirements of effective segmentation.
5. Branding
6. New product pricing
7. Publicity
8. Marketing for nonprofit organizations

Part-B

Note: Answer Any Four of the following questions.

(4 X 15 = 60 marks)

9. Explain the effects in marketing strategy formulation and implementation.
10. Explain briefly the role played by micro environment factors on marketing divisions.
11. With suitable examples explain the types of target marketing.
12. Explain the steps in consumer division process.
13. With suitable examples explain the product mix and product line divisions.
14. Write about various pricing methods.
15. Write about the need objectives, types and major divisions in advertising
16. Write about the need role, of functions of various marketing of intermediaries
17. Explain the working of consumer protection act in India.
18. Design a model questionnaire to ascertain consumer delight for a newly established three star hotel.

FACULTY OF COMMERCE

M.Com (previous) (CDE) Examination, February 2021

Subject : Organisational Theory and Behaviour

Paper – V (105)

Time : 2 Hours

Max Marks : 80

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

Part–A

Note: Answer Any Four of the following questions.

(4 X 5 = 20 marks)

- 1 Components of Open System of Organisation
- 2 Difference between delegation and decentralization
- 3 Sensation and Perception
- 4 Matrix structures
- 5 Management by Objectives
- 6 Transformational leadership
- 7 Force field analysis
- 8 Group think

Part-B

Note: Answer Any Four of the following questions.

(4 X 15 = 60 marks)

- 9 Discuss the characteristics and limitations of the Neo-classical organizational theory .
- 10 How environment influences organizational behavior?
- 11 Discuss the components of organization structure.
- 12 Do you think bureaucracy is always bad? Substantiate your answer.
- 13 What is personality? What are the determinants of personality?
- 14 How do you improve group cohesiveness? Do you think group cohesiveness always improves productivity?
- 15 How do you make use of Equity theory in organisational behavior?
- 16 What do you mean by Morale? How do you improve morale in organisations?
- 17 Discuss the utility of managerial grid theory.
- 18 How do you manage conflict in an organization?
