

**GROUP - A**  
**M.COM**  
**Paper – Advanced Accounting**

1. The following is the Balance Sheet of company Ltd as on 31<sup>st</sup> December, 2015

Liabilities	Rs	Assets	Rs
35000 Equity Shares of Rs 10 each	3,50,000	Cash at Bank	75,000
1500,9% of preference shares of Rs 100 each	15,00,000	Current Assets	2,30,000
General Reserve	45,000	Fixed Assets	2,99,000
Profit & Loss A/c	18,000	Goodwill	55,000
Proposed preference Dividend	13,500		
Sundry creditors	70,000		
Other Liabilities	12,500		
<b>Total</b>	<b>6,59,000</b>	<b>Total</b>	<b>6,59,000</b>

The assets are valued as follows:

Current assets at Rs 2,35,000, Fixed assets at Rs 2,80,000 and Goodwill at Rs 60,000.

Calculate the value of equity shares and preference shares. The preference shares are non participating.

2. Ascertain the value of goodwill of Alpha Limited carrying on business from the following:

Balance Sheet as at 31<sup>st</sup> December, 2016.

Liabilities	₹	Assets	₹
Paid up capital -250 shares of ₹ 100 each fully paid	2,50,000	Goodwill	2,50,00
Bank Overdraft	48,000	Land and Building at Cost	1,10,000
Sundry Creditors	80,500	Plant and machinery	1,00,000
Provision for Taxation	42,500	Stock in trade	1,50,000
Profit & Loss appropriation Account	60,000	Book debt less provision	96,000
<b>Total</b>	<b>4,81,000</b>	<b>Total</b>	<b>4,81,000</b>

The company started its operations in 2011 with a paid up capital of as aforesaid of ₹ 2,50,000.

Profits earned before providing for taxation have been as follows:

Year ended 31<sup>st</sup> December:

2011: ₹60,000, 2012: ₹ 75,000, 2013: ₹ 85,000, 2014: ₹ 95,000, 2015: ₹ 85,000

Income Tax @ 50% has been payable on these profits. Dividends have been distributed from the profits of the first three years @ 10% and from those of next two years @ 15% of the paid-up Capital.

3. Define Amalgamation. What entries are passed by a company to close its books when it is amalgamated by another company?
4. Give a specimen format of preparing profit and loss account of a banking company according to Banking Regulation Act, 1949.
5. Prepare a consolidated Balance Sheet from the Balance Sheets of H Ltd And S Ltd.

Liabilities	H Ltd (₹)	S Ltd(₹)	Assets	H Ltd (₹)	S Ltd(₹)
Share Capital			Sundry Assets	8,000	1,200
Equity Shares of Rs 10 each	10,000	2,000	Stock	6,100	2,400
Profit & Loss A/c	4,000	1,200	Debtors	1,300	1,700
Reserve Fund	1,000	600	Bills Receivable	100	-
Creditors	2,000	1,200	150 Shares in S Ltd		
Bills Payable	-	300	(at cost)	1,500	-
<b>Total</b>	<b>17,000</b>	<b>5,300</b>	<b>Total</b>	<b>17,000</b>	<b>5,300</b>

Following other additional information are also given

- (i) Company S Ltd has earned all the profits only since the above 150 shares were acquired by H Ltd.
  - (ii) On the date of acquisition of these 150 shares by H Ltd , S Ltd got reserves of ₹ 600.
  - (iii) The bills payable of S Ltd were in favour of H Ltd which had discounted of ₹ 200 of them.
  - (iv) Sundry assets of S Ltd were undervalued by ₹ 200.
  - (v) Stock of H Ltd includes goods of ₹ 500 purchased from S Ltd at a profit of 25%of cost.
6. Explain how electricity companies prepare their final accounts with suitable example.

Date : 07.01.2019

## GROUP - B M.COM

### Paper – Financial Markets & Institutions

1. Discuss the developments that have taken place in the Indian Financial system since independence.
2. Discuss the characteristics and problems of Indian money market.
3. Discuss in detail the organization, growth and weakness of stock exchange in India.
4. What do you understand by "scripless trading system". Discuss various players involved in the depository system.
5. What are the tools of monetary policy available with Reserve Bank of India.
6. Discuss the role and Functions of Investment Institutions in India.

**GROUP - C**  
**M.COM**

**Paper – Human Resources Planning & Development**

1. Explain the concept of manpower planning? How is manpower planning is carried at various levels in the organization and also write down the various techniques of manpower planning?
2. Briefly discuss the qualitative and quantitative aspects of human resource planning? What are the factors affects these aspects during HRP?
3. "Human Resource Information System must be integrated with the overall Management information system of the organization?
4. Explain the concept of Human resource auditing? What difficulties do arise in human resource audit? Write down the importance of Records and statistics in personal audit?
5. Define HRD? Discuss the different HRD Mechanism.
6. What is career planning? How it is different between succession planning? Discuss the various stages of carrier planning?

**GROUP - A**  
**M.COM**  
**Paper – Cost & Management Accounting**

1. From the following figure prepare a Cost Sheet for the month of April, 2017

	₹
Opening Stock of Finished Goods (5,000 units)	45,000
Purchase of raw Material	2, 57,100
Direct Wages	1, 05,000
Factory Overheads	100% of Direct wages
Administration Overheads	₹ 1 per Unit
Selling and Distribution Overheads	10% of Sales
Closing Stocks of Finished Goods (10,000 units)	?
Sales (45,000 Units)	₹ 6,60,000.

2. Define cost accounting. Explain its advantages and discuss how it is different from financial Accounting?
3. “Management Accounting concerned with accounting information which is useful to management” Discuss. And explain the limitation of management Accounting
4. Describe briefly the procedure of establishing standard costs within the division of Material, labour and overhead costs
5. Define Break Even analysis. Discuss the assumption and advantage of break even Analysis and explain two managerial application of CVP analysis.
6. The following details are obtained from XYZ Co. Ltd. for a calendar year:

Present production and Sales	8,000 units
Selling Price per Unit	Rs. 20.
Variable Cost per Unit:	
Direct Materials	Rs.5
Direct Labour	Rs.2.50
Variable Overheads	100% of direct labour cost
Fixed Cost	Rs. 40,000

- a) Calculate P/V ratio, break-even point and margin of safety from the above data.
- b) Find the effect on P/V ratio, break-even point and margin of safety of changes in each of the following:
- |                                   |                                    |
|-----------------------------------|------------------------------------|
| i. 10% increase in Selling Price; | ii. 10% increase in Variable Cost. |
| iii. 10% decrease in Fixed cost;  | iv. 10% decrease in Sales Volume.  |

**GROUP - B**  
**M.COM**  
**Paper – Derivative and Risk Management**

1. Discuss the evolution of financial future market in India? Discuss in brief the functions of future market and future market trading mechanism.
2. Define forward contract? What are different types of forward contract? Discuss different theories for valuation of forward contract.
3. Discuss the concept of cash and carry arbitrage and reverse cash and carry arbitrage with suitable example.
4. What is option pricing? Discuss the factors affecting option price (Determinants of option price).
5. What is interest rate derivative? Discuss different interest rate derivative with suitable example.
6. Write short notes on:-
  - a) Option Hedging strategy
  - b) Financial SWAPs

**GROUP - C**  
**M.COM**  
**Paper – Consumer Behavior and Advertisement**  
**Managament.**

1. Define consumer behavior? Explain the different stages of consumer decision making process.
2. What do you mean by attitude? Explain the Tri-component model of attitude.
3. What is diffusion of innovation? Explain the diffusion of innovation process.
4. Explain four views of consumer behavior. Justify your answer with examples for each view.
5. What is a Family? Explain the Family –life – cycle with a FMCG product.
6. Write the short notes for the followings: (5X 3=15 )
  - a. Corporate Advertising
  - b. Media Planning Process
  - c. Advertising Budget

Date : 09.01.2019

**GROUP - A**  
**M.COM**  
**Paper – Corporate Law & Tax Compliances**

1. Explain the various stages involved in formation of a company? List the various documents that should be filed with the Registrar at the time of incorporation of a company?
2. Define prospectus and state its contents? Under what circumstances does a company need not issue prospectus?
3. What is meant by a share capital in a company limited by shares?
4. What are the provisions of companies Act 2013 regarding appointment removal and remuneration of auditor of a company?
5. What is the difference between tax planning & tax management? Discuss tax planning for salaried employees?
6. Discuss tax planning relating to income from other sources?

Date : 09.01.2019

**GROUP - B**  
**M.COM**  
**Paper – Security Analysis and Portfolio Management**

1. Explain how you will measure different types of Risks.
2. Explain efficient market theory in detail.
3. Explain the strategies followed by passive bond investor and active bond investor.
4. Discuss the factors involved in company analysis.
5. How do you judge a mutual fund's performance through Sharpe and Treynor's Methods?
6. What is meant by fundamental analysis? What are the various factors that are considered in such an analysis?

Date : 09.01.2019

**GROUP - C**  
**M.COM**  
**Paper – Merchant Banking & Financial Services**

1. Define financial services. Bring out the importance and functions of such services in India.
2. "The scope of merchant banking is great in India". Elaborate.
3. What do you mean by lease? Differentiate among operating lease, financial lease and lease & sales back. What are its pros and cons? '
4. What is meant by mutual funds? What are the advantages of professionally managed portfolio? Outline its limitations.
5. Describe credit rating framework prevailing in India.
6. What drives the need for companies to consider merger and acquisition? Discuss the role and functions of BIFR.

Date : 10.01.2019

**M.COM**  
**Paper – Budgetary System with Special Reference to India**

1. 'Budget is an instrument of social and economic policy'. Discuss.
2. Discuss the composition and functions of Public Accounts Committee.
3. Discuss the various types of budget.
4. Discuss the effects of budgetary measures on aggregate expenditure and economic growth.
5. What is social accounting? Discuss the methods of calculating NI through social accounting.
6. Discuss the normative principles of taxation.



**Paper – Business Ethics**

1. Define ethics. Explain importance of ethics on business.
2. What are ethical issues on leader? Explain importance of leader in an organization.
3. What are the different unethical practices followed in advertising. Give a brief outline of ethical principles to prevent unethical advertising.
4. What are ethical problems related to all medical industries?
5. What is CSR? Briefly discuss on the strategies adopted by a organization to fulfill this responsibility.
6. Write a note on: a) Sexual Harassment b) Corporate Governance.

**Date: 12.01.2019**

**Paper – Disaster Management**

1. Examine the causes of Global Warming. How it can be checked?
2. Air pollution a major menace of man-kind – comment.
3. 'Road-Accidents are rising day by day and it is fire to check it' examine.
4. Write an essay on 'Disaster Information System focuses Doppler Roder.
5. Write a note on Disaster 'Rehabilitation'.
6. What are the causes and impacts of Deforestation? How it can be checked.