



K21P 0804

Reg. No. : .....

Name : .....

**II Semester M.Com. Degree (CBSS – Reg./Suppl. (Including Mercy Chance)/Imp.)**  
**Examination, April 2021**  
**(2014 Admission Onwards)**  
**COM2C06 : STRATEGIC MANAGEMENT**

Time : 3 Hours

Max. Marks : 60

**SECTION – A**

Answer **any four** questions in this Section. **Each** question carries **1** mark for Part (a), **3** marks for Part (b) and **5** marks for Part (c).

1. a) What is strategic implementation ? 1  
b) Enumerate some characteristics of strategic management. 3  
c) Explain the types of strategic control. 5
2. a) What is SWOT analysis ? 1  
b) What are the steps involved in Business Process Reengineering ? 3  
c) What are the features of expansion strategy ? 5
3. a) What is core competence ? 1  
b) What are the merits of vertical integration ? 3  
c) Explain the factors that affect strategic choice. 5
4. a) What is functional strategy ? 1  
b) What are the advantages of mergers ? 3  
c) Explain the nature and barriers to strategic implementation. 5
5. a) What is a vision statement ? 1  
b) Explain the role of organizational system in evaluation. 3  
c) Explain the production strategies and policies. 5
6. a) What is TQM ? 1  
b) What are the steps towards successful restructuring ? 3  
c) Explain the process of strategic evaluation. 5

(4×9=36)

P.T.O.



Answer the **two** questions in this Section. **Each** question carries **12** marks.

7. a) Define strategy. Explain in detail the approaches to strategic decision making.

OR

b) Explain SWOT analysis. Illustrate with an example. **12**

8. a) Define strategic management. Explain the strategic management process.

OR

b) Briefly explain various forms of corporate strategies. **12**

**(2×12=24)**

1

8

5

1

3

5

1

3

5

1

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1

3

5

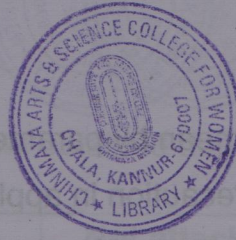
1

3

5

(4×9=36)

P.T.O.



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**II Semester M.Com. Degree (CBSS – Reg./Suppl. (Including Mercy Chance)/Imp.) Examination, April 2021  
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**COM2C07 – RESEARCH METHODOLOGY AND COMPUTER APPLICATION**

Time : 3 Hours

Max. Marks : 60

**SECTION – A**

Answer **any four** questions in this Section. **Each** question carries **1** mark for Part (a), **3** marks for Part (b) and **5** marks for Part (c).

1. a) What is a Research Problem ?  
b) Differentiate between Dependent and Independent Variable.  
c) "Empirical research in India in particular creates so many problems for the researchers". State the problems that are usually faced by such researchers.
2. a) What are Treatments ?  
b) Explain the three important principles of experimental designs.  
c) What are measures of dispersion ?
3. a) What is "Pantry audits" in data collection ?  
b) Differentiate between sample Survey Vs Census survey.  
c) Explain with any illustration the procedure of selecting a random sample.
4. a) What do you mean by "Field editing" ?  
b) Distinguish between Null hypothesis and Alternative hypothesis.  
c) The procedure of testing hypothesis requires a researcher to adopt several steps. Briefly discuss about such steps.

P.T.O.



5. a) What do you mean by parameter ?  
 b) Explain the precaution in applying Chi-square test.  
 c) Why sampling is used in practice ?
6. a) What is Kurtosis ?  
 b) Explain Central Limit Theorem.  
 c) Briefly explain about statistical estimation.

(4×9=36)

## SECTION – B

Answer the **two** questions in this Section. **Each** question carries **12** marks :

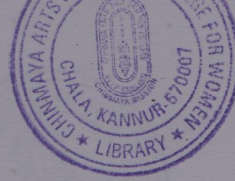
7. a) Analyse and interpret the following statistics concerning output of wheat per field obtained as a result of experiment conducted to test four varieties of wheat viz., A, B, C and D under a Latin Square Design.

C	B	A	D
25	23	20	20
A	D	C	B
19	19	21	18
B	A	D	C
19	14	17	20
D	C	B	A
17	20	21	15

- b) Two researchers adopted different sampling techniques while investigating the same group of customers to find the number of customers falling in different buying-intelligence levels.

Researchers	Number of customers in each level				Total
	Below average	Average	Above average	Genius	
1	86	60	44	10	200
2	40	33	25	2	100
<b>Total</b>	126	93	69	12	300

Are the two sampling techniques and buying intelligence significantly independent ? (Use  $\alpha = 0.05$ ).



8. a) The table given below shows the data obtained during outbreak of smallpox :

	Attacked	Not attacked	Total
Vaccinated	31	469	500
Not vaccinated	185	1315	1500
<b>Total</b>	<b>216</b>	<b>1784</b>	<b>2000</b>

Test the effectiveness of vaccination in preventing the attack from smallpox. Test your result with the help of  $\chi^2$  at 5 percent level of significance.

b) Give your understanding of non-parametric or distribution free method explaining their important characteristics. (2×12=24)



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**II Semester M.Com. Degree (CBSS – Reg./Suppl. (Including Mercy Chance)/Imp.)  
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**COM2C08 : COSTING FOR MANAGEMENT DECISIONS**

Time : 3 Hours

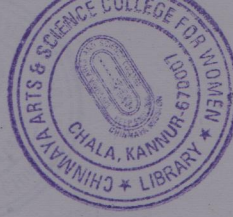
Max. Marks : 60

**SECTION – A**

Answer **any four** questions. **Each** question carries **1** mark for Part (a), **3** marks for Part (b) and **5** marks for Part (c).

1. a) What is variance analysis ?  
b) Explain the relevance of variance analysis to budgeting and standard costing.  
c) A manufacturing concern, which has adopted standard costing, furnished the following information :  
Standard Material for 70 kg finished product : 100 kg  
Price of materials Re. 1 per kg  
Actual output 2,10,000 kg  
Material used 2,80,000 kg  
Cost of material Rs. 2,52,000.  
Calculate material variance.
2. a) What are product costs ?  
b) Explain the assumptions of breakeven analysis.  
c) "Cost accounting helps in managerial decision making". Explain.
3. a) What is BEP ?  
b) What is control break even chart ? Explain its benefits.  
c) Explain the steps included in construction of break-even chart with an example.
4. a) Define cost.  
b) Explain the relationship between cost, estimate and price.  
c) Write a note on the functions of cost accountant.
5. a) What is differential cost analysis ?  
b) A company maintains a margin of safety of 25% on its current sales and earns a profit of ₹ 30 lakhs per annum. If the company has a profit volume (P/V) ratio of 40%, what will be the company's current sales value ?  
c) Discuss the use of CVP analysis and its significance of managerial decision making.

P.T.O.



6. a) What is cost accounting ?  
 b) Explain 'Cost centre' and 'cost unit'.  
 c) Distinguish between differential cost analysis and marginal costing. (4×9=36)

## SECTION – B

Answer any two questions. Each carries 12 marks.

7. a) The operating results of a company for the two years are as follows :

	Sales Rs.	Profit Rs.
2016	2,70,000	6,000
2017	3,00,000	15,000

Assuming that the cost structure and the selling price per unit remain the same, you are required to calculate :

- I) P/V ratio
- II) Fixed cost
- III) BEP
- IV) Variable cost during the two periods
- V) Marginal cost at a profit of Rs. 24,000.

OR

- b) The following details relates to two products :

	Products	Price per unit
Selling price	A	Rs. 20
	B	Rs. 15
Variable cost	A	Rs. 16
	B	Rs. 13

Total fixed expenses Rs. 800.

Calculate the total contribution and profit for each of the following sales, sales mixtures and comment which sales mixture is advisable.

100 units of product A and 200 units of B

150 units of product A and 150 units of B

200 units of product A and 100 units of B.

8. a) Discuss the nature, scope and importance of cost accounting.

OR

- b) What is value analysis ? What are the advantages of value analysis ? Explain the steps in value analysis.

(2×12=24)



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**II Semester M.Com. Degree (CBSS – Reg./Suppl. (Including Mercy  
Chance)/Imp.) Examination, April 2021  
(2014 Admission Onwards)**

**COM 2C09 : ADVANCED BUSINESS ACCOUNTING**

Time : 3 Hours

Max. Marks : 60

**SECTION – A**

Answer **any four** questions in **each** Section. **Each** question carries **1** mark for Part (a), **3** marks for Part (b) and **5** marks for Part (c).

1. a) What is price level accounting ?  
b) Differentiate between monetary and non-monetary accounts.  
c) Mr. A purchased a piece of land in 2000 for Rs. 50,000 when the general price index was 125. He sold this piece of land in 2007 for Rs. 1,05,000 when the general price index was 300. Calculate the profit or loss on the sale of land keeping aside the price level changes.
2. a) What is Public Accounts Committee ?  
b) What are the special features of Government Accounting ?  
c) How is commercial accounting different from Government Accounting?
3. a) What do you mean by surrender value ?  
b) Describe consequential losses with examples.  
c) From the following particulars, prepare the Fire Insurance Revenue Account for the year ended 31-3-2019.

	Rs.
Claims paid	5,80,000
Premiums received	13,90,000
Reinsurance premium	80,000
Commission	2,20,060
Expenses of management	2,85,000
Provisions for unexpired risks (as on 1-4-2018)	5,25,000
Claims unpaid (as on 1-4-2018)	45,000
Claims unpaid (as on 31-3-2019)	47,000

Make a provision for unexpired risks at the end of the year @ 50% of net premium.

P.T.O.





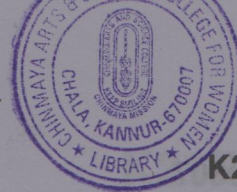
4. a) How will you treat the farm output consumed by the labourers working in the farm ?  
 b) What are the objectives of farm accounting ?  
 c) What are the features of farm accounting ? Write a short note on notional transactions in agricultural farm accounts.
5. a) Explain the concept of Human Resource Accounting.  
 b) Discuss the limitations of Human Resource Accounting.  
 c) Write notes on :  
 i) Historical Cost Approach  
 ii) Replacement Cost Approach  
 iii) Opportunity Cost Approach.
6. a) What is "backlog depreciation" ?  
 b) Write notes on COSA and MCWA.  
 c) Calculate Monetary Working Capital Adjustment from the following data :
- |                  | 1-1-2006 | 31-12-2007 |
|------------------|----------|------------|
| Sundry debtors   | 70,000   | 1,00,000   |
| Sundry creditors | 30,000   | 40,000     |
| Index number     | 100      | 120        |
- Average index for the year 110. (4×9=36)

## SECTION – B

Answer the **two** questions in this Section. **Each** question carries **12** marks.

7. Following is the Balance Sheet of Messers H. Desai & Co. Private Ltd. as on 31<sup>st</sup> December 2011 :

Liabilities	Amount Rs.	Assets	Amount Rs.
Share capital (10,000 shares of Rs.10 each)	1,00,000	Land and Building at cost	
General Reserve	50,000	less depreciation	70,000
Taxation Reserve	20,000	Plant and Machinery at cost	70,000
Workmen's Savings a/c	20,000	less depreciation	
P & L a/c	30,000	Trade Marks	20,000
Sundry Creditors	40,000	Stock	20,000
		Debtors	48,000
		Cash at bank	25,000
		Preliminary expenses	7,000
	<b>2,60,000</b>		<b>2,60,000</b>



The Plant and Machinery is worth Rs. 60,000 and Land and Buildings are worth Rs. 1,30,000 as valued by an independent valuer.

Rs. 5,000 of the debtors is to be taken as bad.

The profits of the company were

2009 : Rs. 50,000

2010 : Rs. 60,000

2011 : Rs. 70,000

It is the practice of the company to transfer 20% of the profits to reserve. Ignoring taxation find out the value of shares of the company on their intrinsic or net assets basis and also on yield basis. Shares of similar companies quoted in the stock exchange yield 12% on their market value. Goodwill of the company may be taken at Rs.1,00,000.

OR

Describe about Accounting standards, arguments in favor and against accounting standards. What are the steps in formulation of Accounting Standards ? List out few IAS.

- 8. A Ltd. furnishes the following income statement for the year ending 31<sup>st</sup> December 2007, prepared on the basis of conventional accounting. You are required to adjust the same for price level changes under CPP method.

	Rs.
Sales	90,000
- Cost of goods sold :	
Opening stock	8,000
+ Purchases	60,000
- Closing stock	6,000
	62,000
+ Expenses :	
Wages & salaries	6,000
Other expenses	4,500
Depreciation on building	700
Interest	300
	73,500
Net Income	16,500
Dividends	4,000
Retained Earnings	12,500

**Additional information :**

## i) Index of general price level

1-1-2007	100
31-12-2007	200
Average Index	150

ii) Interest and dividends are paid on December 31.

iii) Building was purchased when the index was 50.

OR

Bharat Shipping Ltd. of Mumbai acquired a new ship M. V. Jalabhi at a cost of Rs. 25,00,000. The ship was ready for service on January 1, 2012. Upto 31<sup>st</sup> March 2012 the ship had made 2 complete voyages one to London and back and was half way through the next to London. The ship carried the following Freight :

To London 7,500 tonnes @ Rs. 30 per ton

From London 9,000 tonnes @ Rs. 25 per ton

Unfinished Voyage 9,500 tonnes @ Rs. 25 per ton

Following expenses were incurred:

	<b>Rs.</b>
Salaries and wages of crew	80,000
Fuel	40,000
Sundry Stores	8,000
Port dues	
Mumbai	8,400
London	6,000
	14,400

Stevedoring @ Rs. 2 per ton

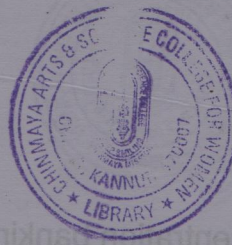
Share of overhead for the ship for the period 30,000

You are further informed that 5% commission was paid to agents in addition to 1 % address commission.

An insurance policy was taken out @ 2% p.a on the ship and freight was insured at a premium of Rs. 1,200 p.a.

You are required to prepare Voyage Account for the period of 3 months ending on 31<sup>st</sup> March 2012.

**(2×12=24)**



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**II Semester M.Com. Degree (CBSS – Reg./Suppl. (Including Mercy  
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**(2014 Admission Onwards)**

**COM2C10 – FINANCIAL MANAGEMENT**

Time : 3 Hours

Max. Marks : 60

**SECTION – A**

Answer **any four** questions in this Section. **Each** question carries **1** mark for Part (a), **3** marks for Part (b), and **5** marks for Part (c). **(4×9=36)**

1. a) Explain wealth maximization with reference to society.  
b) What are the functions of finance manager ?  
c) What are the assumptions and implications of NI approach ? Is there an optimal capital structure as per NI approach ?
2. a) What is optimal capital structure ?  
b) Differentiate between the business risk and financing risk of a firm. How are they measured by the leverage ?  
c) What is combined leverage ? Examine its significance in financial planning of a firm.
3. Write short notes on :  
a) Walter's Approach to dividend policy.  
b) Gordons Approach to relevance of dividend decision.  
c) Residuals theory of dividend.
4. a) What is adequacy of working capital ?  
b) What is operating cycle concept ?  
c) Examine the importance of trade credit and accrued expenses as a source of working capital financing.

P.T.O.



5. a) What is Concentration banking ?  
 b) What are the motives for holding cash ?  
 c) Explain the EOQ model of inventory control. What are its shortcomings.
6. a) What are the costs associated with receivables ?  
 b) What are Credit terms ? Explain the role of credit terms in a credit policy.  
 c) "Average age of receivables is an important yardstick of testing the efficiency of receivables management". Explain.

## SECTION – B

Answer the **two** questions in this Section. **Each** question carries **12** marks. **(2×12=24)**

7. a) From the following illustration extracted from the books of the manufacturing concern, compute the operating cycle in days.

Period covered 365 days

Average period of credit allowed by suppliers 16 days

(₹ '000')

Average total of debtors outstanding 480

Raw material consumption 4,400

Total production cost 10,000

Total cost of goods sold for the year 10,500

Sales for the year 16,000

**Value of Average stock maintained :**

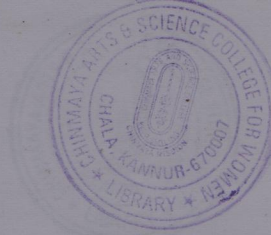
Raw materials 320

Work-in progress 350

Finished goods 260

OR

- b) Define the term working capital. What factors would you take into consideration in estimating the working capital needs of a concern ?



8. a) The following information is available in respect of the rate of return on investment(r), the cost of capital (K) and earning per share (E) of ABC Ltd.

Rate of return on investment(r) = (i) 15 % ; (ii) 12% ; (iii) 10%

Cost of capital = (k) 12%

Earnings per share = (E) ₹ 10

Determine the value of its share using Gordon's Model assuming the following :

	D/p ratio (1-b)	Retention ratio (b)
a)	100	0
b)	80	20
c)	40	60

OR

b) There is strong view prevalent among financial experts that the irrelevant hypothesis underlying the MM theory of dividend distribution is outdated and unsuited to present conditions. Do you agree with this view ? Discuss.