



PG – 246

I Semester M.Com. Degree Examination, May 2024
(CBCS Scheme)
(2020 – 2021 and Onwards)
COMMERCE
Paper – 1.1 : Monetary System

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer any seven questions out of ten. Each question carries two marks. (7×2=14)

1. a) Define Money.
- b) Define Monetary System.
- c) What is Bimetallism ?
- d) What is SDR ?
- e) What is Triffin's Paradox ?
- f) What is Cryptocurrency ?
- g) Expand ADR, GDR.
- h) What do you mean by Masala Bond ?
- i) Explain any two features of Samurai Bond.
- j) What do you mean by balance of payments ?

SECTION – B

Answer any four questions out of six. Each question carries five marks. (4×5=20)

2. Briefly explain the functions of money.
3. What are the qualities of Good Monetary System ? Discuss.
4. What are the pros and cons of Flexible Exchange Rate Regime ?
5. What are the components of International Financial System ? Explain.
6. Explain the process of Depository Receipts.
7. What are the causes of Disequilibrium in BOP ? Discuss.



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SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. (2×12=24)

8. What are the features of Money ? Explain the Circular Flow of Money.
9. Define Monetary Standard. Explain the types of Monetary Standards.
10. Define Bond Market. Explain different types of bonds issued across the globe.
11. Explain the components and structure of Balance of Payment.

SECTION – D

Compulsory skill based question on subject.

(1×12=12)

12. Evaluate the effectiveness of International Financial Institution such as the IMF and World Bank in assisting sustainable GDP growth.





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COMMERCE
Paper – 1.2 : International Business Environment

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any seven** questions out of ten. **Each** question carries **two** marks. (7×2=14)

1. a) What is meant by Contract Manufacturing ?
- b) Give the meaning of Demographic Environment.
- c) What is Regional Integration Agreement ?
- d) Mention any four features of Quota Agreements.
- e) Expand (a) IIFCL, (b) FCCB.
- f) What are the importance of MNCs ?
- g) What is meant by Global Asset Protection ?
- h) What is meant by Neighboring Rights ?
- i) What is Global Sourcing ?
- j) What is GATT ?

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. (4×5=20)

2. Discuss the process of globalization.
3. What are the different types of Regional Integration ? Explain.
4. Write a note on ADB.
5. Explain the significance of foreign investments.
6. Describe the importance of Global Supply Chain Management.
7. Is ethics correlated to social responsibilities ? Justify your view





SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. (2×12=24)

8. Explain the regulatory framework of business environment in context of India.
9. Write a note on (i) SAPTA, (ii) WTO.
10. Describe the factors affecting global investment.
11. Explain the key factors contributing to a country's global competitiveness and how do they indicate the competitiveness advantage of nation ?

SECTION – D

Compulsory skill based question on subject/case study. (1×12=12)

12. XYZ Corporation, a multinational technology company, has long been a leader in its industry. With its products reaching millions of consumers worldwide, XYZ Corporation recognizes its significant impact on society and the environment. In response to this recognition, the company has developed a robust Corporate Social Responsibility (CSR) program, which includes a strong focus on philanthropy.

XYZ Corporation believes in the importance of giving back to the communities it serves and addressing pressing social issues. As part of its philanthropic efforts, the company has established partnerships with various nonprofit organizations and initiatives aimed at promoting education, environmental sustainability, and social equity.

One of XYZ Corporation's flagship philanthropic initiatives is its "Tech for Good" program, which aims to leverage technology to address societal challenges. Through this program, the company provides financial support, technology resources, and expertise to organizations working on projects related to education, healthcare, environmental conservation, and humanitarian aid.

Additionally, XYZ Corporation encourages its employees to volunteer their time and skills to support charitable causes. The company offers paid time off for volunteering and organizes employee-led initiatives such as mentorship programs, community clean-up events, and fundraising campaigns.





Furthermore, XYZ Corporation is committed to transparency and accountability in its philanthropic endeavors. The company regularly publishes reports detailing its CSR activities, including financial contributions, impact assessments, and stakeholder feedback.

Overall, XYZ Corporation views philanthropy not only as a moral obligation but also as a strategic investment in building a better future for society. By aligning its philanthropic efforts with its core values and business objectives, the company aims to create positive social change while also strengthening its reputation and long-term sustainability.

- a) Describe how XYZ Corporation demonstrates philanthropic responsibility by integrating charitable giving into its corporate strategy.
- b) Explain how the corporate actively engaged with stakeholders to address societal needs.





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COMMERCE

Paper – 1.3 : Principles and Practices of Business Decisions

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks. (7×2=14)
- Define the concept of NNP.
 - State the differences between free market and perfect market.
 - List out any four sources of public borrowings.
 - What are canons of taxation ?
 - State the importance of price elasticity of demand.
 - What do you mean by ordinal utility approach ?
 - Bring out the stages of production.
 - Define skimming pricing.
 - Write a short note on dumping strategies.
 - Write the statement of law of returns of scale.

SECTION – B

- Answer **any four** questions out of six. **Each** question carries **five** marks. (4×5=20)
- What is the significance of managerial economics in modern business decision-making ?
 - From the following table, calculate price elasticity of demand by the percentage method.

Price of X ₹ per unit	Total Expenditure (₹)
4	600
5	525





4. A manufacturing sector reports the following data on sales of a Product A against various years. Estimate the sales of a Product A for the next two years.

Year	:	2021	2022	2023	2024	2025
Sales	:	180	160	140	160	120
(In 000's)						

5. Discuss demand forecasting techniques.
6. Explain how pricing strategies influence various aspects of business decision-making processes.
7. What are the primary sources of public borrowing for governments ?

SECTION – C

Answer any two questions out of four. Each question carries twelve marks.

(2×12=24)

8. Compare and contrast the factors influencing demand for both consumer durable and non-durable goods.
9. Discuss the best practices for managing public finances effectively, ensuring sustainable levels of expenditure and borrowing while promoting economic development and social welfare.
10. Analyze how economies of scale influence production costs, pricing strategies and market competitiveness for firms.
11. Identify the different phases of the law of variable proportions from the following and also give reason behind each phase.

Units of variable input	:	1	2	3	4	5
Total physical product	:	20	50	70	80	60
(units)						





SECTION – D

Compulsory skill based question on subject.

(1×12=12)

12. Surya Textiles Limited (STL) is a medium-sized textile manufacturing company based in India, specializing in the production of cotton fabrics for both domestic and international markets. With a history spanning over three decades, STL has established itself as a reputable player in the Indian textile industry, renowned for its commitment to quality and innovation. However, in recent years, the company has encountered challenges related to the law of returns to scale as it strives to expand its operations to meet growing market demand.

Despite its efforts to scale up operations, STL began experiencing diminishing returns to scale, particularly in certain segments of its business. As production volumes increased, the company encountered inefficiencies in its manufacturing processes, leading to higher production costs and reduced profitability. Surya Textiles Limited underscores the challenges and complexities associated with scaling operations in the textile industry amidst evolving market dynamics. By examining the company's experiences with diminishing returns to scale and its strategic responses, valuable insights emerge for textile manufacturers seeking to navigate similar challenges and drive sustainable growth. Ultimately, STL's journey highlights the importance of continuous adaptation, innovation and strategic planning in addressing the implications of the law of returns to scale and achieving long-term success in a competitive business environment.

Questions :

- 1) Does the company need to reassess its expansion plans in light of diminishing returns to scale ? Elaborate.
- 2) How do these scale dynamics affect the company's ability to innovate, adapt to market changes, and sustain its competitive advantage over time ?





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COMMERCE
Paper – 1.4 : Information Technology for Business

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any seven** questions out of ten. **Each** question carries **two** marks. (7×2=14)

1. a) Define e-commerce.
- b) What is B2B and B2C Commerce ? Give an example.
- c) What is Client-Server Technology ?
- d) What is Domain Name System ? Give an example.
- e) What is Web Portal ? Name any four types of Web Portals.
- f) What is Cryptography ?
- g) Define the Digital Signature.
- h) What is Virtual Private Network ?
- i) What is EDI ?
- j) What is Data Diddling ?

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. (4×5=20)

2. What do you mean by auction ? Differentiate between Brokerage and Informediary Model.
3. Explain e-catalogue with an examples.
4. Why digital certificates are used ? What are its contents ? Who is a Certifying Authority ?
5. Write a short note on cyber crimes.
6. With a neat diagram, explain the process of obtaining a digital signature.
7. How Firewalls and Proxy Servers protect the networks in E-Commerce ?





SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. **(2×12=24)**

8. Discuss in detail E-business models based on relationship of transaction parties.
9. What are the latest E-Payments available ? Explain.
10. Discuss the salient features of IT Act, 2000.
11. What is denial of service attack ? Explain how it will be different from Trojan horse.

SECTION – D

(Compulsory Skill-based question on Subject/Paper) Skill-based question. **(1×12=12)**

12. An Electronic Fish Market Re-engineers Fishing Industry. Mr. Bob owner of small fishing company combined fishing and HTML creating one of the most interesting electronic enterprise. In an attempt to fight stiff competition from rivals, Mr. Bob whose company was on verge of bankruptcy, tried to find niche markets. In exploring market for sea-snails, he realize that he lacked knowledge, while searching for knowledge he was introduced to web as solution for this problem. In appreciation of power of Internet he taught himself HTML and launched a website called Fishmart (www.fishmart.com). This sites provides considerable information for fishermen. For example it help sellers, identify buyers with troubled credit history, list sources of loans for commercial fishermen, provides link to all related government agencies, provides weather reports and reports fish prices in all major markets – All for Free. The site makes money from classified ads for fishing related products and services including help - wanted ads. The second source of income is companies public market which rents space on website to sea food retailers who offer their products there. In 1997 actual trading was competed via telephone, so site was basically used for advertisement. This situation changed in 1998 and now customers can order and pay electronically, another feature is Auction Market that available on website. The Auction Market can profoundly changed the sea-food industry operates.





Here, is how auction worked : Seller of any fish product can place their product up for bid on Fishmart for any of Marketing Channels. Fishmart inspect the quality to ensure compliance. Buyers open trading accounts with Fishmart. Any approved buyer can bid on price and quantity via E-mail. Once bid is accepted, payments are arranged and shipments are executed. Payments can be made via special accounts maintained by special financial service company. Buyer deposit funds in an interest paying account and using a password, can authorize electronic transfer of funds to seller. In past seller use 100's of sales people to call on potential buyers. Commissions supplemented many of sales people salary. Now sellers use website and pay a commission only when sale is made. Bob's company's, Innovative Internet Marketing System is both B2C and B2B oriented.

Questions :

- a) How can the Internet help the Fishing Companies compete in the International Market ?
- b) What are the benefits of Auction Market to the Sellers and Buyers ?



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COMMERCE
Paper – 1.5 : Managerial Finance

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks : (7×2=14)
- Bring out the assumptions of pecking order theory.
 - What do you mean by optimal capita structure ?
 - Define MIRR.
 - State the need for investment decision.
 - What is simulation analysis ?
 - Distinguish risk and uncertainty.
 - What is formula for calculation of P/E Ratio ?
 - List out cons of equity crave out.
 - Define dividend.
 - State the reasons for inadequate working capital.

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks : (4×5=20)

- Briefly explain the objectives of corporate financial decisions.
- State the pros and cons of selecting the project under capital rationing method.
- Explain Modigliani and Miller approach.
- What is dividend ? Describe the determinants of dividend policy.



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6. The Balance Sheet of M/s Seethamma & Co. is as under :

Liabilities	Amount Rs.	Assets	Amount Rs.
Equity capital (Rs.10)	60,000	Fixed assets	1,75,000
10% Debenture	80,000	Current assets	25,000
Retained earnings	20,000		
Current liabilities	40,000		
	2,00,000		2,00,000

The company's total assets turnover is 3 times, its fixed operating cost is Rs. 1,00,000 and its variable operating cost is 40% of sales. Tax rate is 40%. Calculate degree of financial leverage, degree of operating leverage and degree of combined leverage.

7. M/s Lakshmana & Co. is in need of a machine which requires an investment of Rs. 3,20,000. The net income before tax and depreciation is estimated as follows :

Year	Amount Rs.
1	1,60,000
2	60,000
3	1,08,000
4	1,12,000
5	96,000

Depreciation is to be charged on straight line basis. The tax rate is 55%. Calculate Average Rate of Return (ARR).

SECTION – C

Answer any two questions out of four. Each question carries twelve marks :

(2×12=24)

8. What are the different techniques of capital budgeting techniques ? How do you accept or reject the project based on the techniques of capital budgeting ?





9. Sri. Subramanya and Co. has a capital of Rs. 2,00,000 divided into shares of Rs. 10 each. It has major expansion programme requiring an investment of another Rs. 1,00,000. The management is considering the following alternatives for raising this amount :

- 1) Issue of 10,000 shares of Rs. 10 each.
- 2) Issue of 10,000 12% preference shares of Rs. 10 each.
- 3) Issue of 10% debentures of Rs. 1,00,000.

The company's present Earnings Before Interest Tax (EBIT) is Rs. 60,000 p.a. You are required to calculate the effect of each of the above modes of financing on the Earnings Per Share (EPS) presuming :

- a) EBIT continues to be the same even after expansion.
- b) EBIT increases by Rs. 20,000.
- c) Assume tax liability as 50%.

10. The following two Projects A and B requires an investment of Rs. 2,00,000 each. The income returns after tax for these projects are as follows :

Year	Project A Rs.	Project B Rs.
1	80,000	20,000
2	80,000	40,000
3	40,000	40,000
4	20,000	40,000
5	-	60,000
6	-	60,000

Using the following criteria, determine which of the project is preferable

- 1) 8 years payback.
- 2) ARR method.
- 3) Present value approach, if the company cost of capital is 10%.

Year	1	2	3	4	5	6
Disc. Factor	0.909	0.826	0.751	0.683	0.621	0.564





11. Following are the details regarding three companies A Ltd., B Ltd. and C Ltd. :

A Ltd.	B Ltd.	C Ltd.
$r = 15\%$	$r = 5\%$	$r = 10\%$
$k_e = 10\%$	$k_e = 10\%$	$k_e = 10\%$
$E = \text{Rs. } 8$	$E = \text{Rs. } 8$	$E = \text{Rs. } 8$

Calculate the value of an equity share of each of these companies applying Walter's formula when Dividend Payment ratio (D/P ratio) is :

- 25%,
- 50%,
- 75%.

SECTION – D

Compulsory skill based question on subject : (1×12=12)

12. Paramesh Ltd. has a machine having an additional life of 5 years which costs Rs. 10,00,000 and has a book value of Rs. 4,00,000. A new machine costing Rs. 20,00,000 is available. Though its capacity is the same as that of the old machine, it will mean a saving in variable costs to the extent of Rs. 7,00,000 per annum. The life of the machine will be 5 years at the end of which it will have a scrap value of Rs. 2,00,000. The rate of income-tax is 40% and P. Ltd.'s policy is not to make an investment if the yield is less than 12% per annum. The old machine, if sold today, will realise Rs. 1,00,000; it will have no salvage value if sold at the end of 5th year.

- Advise Paramesh Ltd. whether or not the old machine should be replaced. Capital gain is tax free. Ignore income-tax saving on additional depreciation as well as on loss due to sale of existing machine.
- Will it make any difference, if the additional depreciation (on new machine) and gain on sale of old machine is also subject to same tax at the rate of 40%, and the scrap value of the new machine is Rs. 3,00,000.





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COMMERCE

Paper – 1.7 : Soft Core – Corporate Communication Skills

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer any seven questions out of ten. Each question carries two marks. (7×2=14)

1. a) What do you mean by the concept of a Meta Communications System ?
- b) Define the term "trouble shooters".
- c) Differentiate between active and passive listening.
- d) What do you mean by non-verbal communication ?
- e) List out a few strategies for time management in a presentation.
- f) What are soft skills ? Give examples.
- g) What is the purpose of a speech of introduction in a public speech ?
- h) Differentiate between the dynamics of group presentations and individual presentations.
- i) List the etiquettes and mechanisms applicable to virtual meetings.
- j) Define the term cross-cultural communication.

SECTION – B

Answer any four questions out of six. Each question carries five marks. (4×5=20)

2. How do communication skills and soft skills complement each other in professional settings ? Provide examples to illustrate their interrelation.
3. Differentiate between formal and informal communication channels within organizations and highlight their implications.



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4. How can executives and managers leverage public speaking to enhance their influence, credibility and effectiveness in driving organizational objectives ?
5. Explain the importance of effective corporate communication in fostering employee engagement and organizational culture. Provide examples to support your arguments.
6. Explain the importance of body language in enhancing the effectiveness of personal communication.
7. Write a note on corporate liaisoning and E-Training.

SECTION – C

Answer any two questions out of four. Each question carries twelve marks. (2×12=24)

8. How can organizations leverage technological advancements to enhance both internal and external communication strategies, utilizing digital tools and platforms effectively ?
9. How can multinational companies overcome communication challenges between people from different cultures to create a more inclusive and cohesive team environment ?
10. Discuss various strategies for maintaining audience engagement and interest throughout a public speech.
11. Evaluate the role of public speaking in developing leadership skills with suitable illustration.

SECTION – D

Compulsory Skills based question on subject.

(1×12=12)

12. OptiTech Solutions, a leading technology firm, is preparing for its annual conference where it will showcase its latest product developments to stakeholders, including investors, clients and employees. You, as a member of the marketing team, have been tasked with creating a comprehensive presentation that highlights the company's achievements over the past year, outlines future directions and introduces new products.





The audience is diverse, encompassing technical experts, non-technical stakeholders and potential investors with varying levels of attention and interest. Previous presentations have received feedback pointing to issues such as overly technical language, cluttered slides and a lack of engaging visuals which led to reduced audience engagement. Additionally, the last conference ran over time due to presentations exceeding their allocated slots.

Questions :

- i) How will you strategize the planning phase to ensure the training sessions align with the organization's goals and the participants' needs ?
- ii) Describe the key principles you would incorporate into the structure and delivery of the presentations to enhance engagement and learning outcomes.
- iii) Discuss the principles governing the effective use of audio-visual media in presentations and how you would integrate them into the training sessions to maximize impact.
- iv) Outline strategies for managing time effectively during the training sessions to cover essential content without overwhelming participants.

