ADIKAVI NANNAYA UNIVERSITY
M. Com I Semester
MODEL QUESTION PAPER
Paper: CP - 101: PRINCIPLES OF MANAGEMENT
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75
SECTION - A
1 Answer any FIVE of the following   5X5=25 M

    a. Concept of Management
    b. Game Theory
    c. Line and Staff
    d. Managerial Grid
    e. Span of Control
    f. CPM
    g. Decision Tree Analysis
    h. Management functions

SECTION – B
Answer the following   5X10=50 M

2 (a) Define Management. Explain the nature, scope and significance of Management.

(OR)

  (b) Explain Henry Fayol's Principles of Management.

3 (a) What is meant by Planning? Explain objectives and characteristics of planning.

(OR)

  (b) Define Decision Making. Explain its process.

4 (a) Distinguish between formal and informal organizations.

(OR)

  (b) What do you mean by Decentralization of Authority? Describe in brief its advantages and limitations.

5 (a)   Define Motivation. Compare and contrast of Maslow's Need Priority Theory and Herzberg Two Factors Theory.

(OR)

  (b) What is leadership? Discuss Trait Theory and Situational Theory of Leadership.

6 (a) Discuss the essential feature and principles of control.

(OR)

  (b) What do you mean by PERT? Explain briefly the uses of PERT.

ADIKAVI NANNAYA UNIVERSITY
M. Com I Semester
MODEL QUESTION PAPER
Paper: CP – 102 : BUSINESS ENVIRONMENT
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any FIVE of the following   5X5=25 M

   (a) Internal Business Environment
   (b) Economic Policy
   (c) Social Responsibilities
   (d) Trade Barriers
   (e) International Trade
   (f) Globalization
   (g) WTO
   (h) Public sector

SECTION – B

Answer the following   5X10=50 M

2 (a) Define Business Environment. What factors influencing business environment?

(OR)

  (b) Describe the components and significance of business environment.

3 (a) What do you mean by Economic Planning? Explain brief view of Five-Year Plans.

(OR)

  (b) Define Industrial Policy. What are the objectives of Industrial Policy 1991.

4 (a) What are the importance and regulations of New Economic Policy?

(OR)

  (b) Explain emerging trends in Indian Business environment.

5 (a) Define BOP. Explain its concepts, advantages and limitations of BOP.

(OR)

  (b) Explain Foreign Exchange Market Mechanism.

6 (a) Define International Trade Stocks. Explain its objectives and functions.

(OR)

  (b) What are the objectives, functions and organization structure of WTO?

ADIKAVI NANNAYA UNIVERSITY
M. Com I Semester
MODEL QUESTION PAPER
Paper: CP – 103 : BUSINESS ECONOMICS
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any FIVE of the following   5X5=25 M

   (a) Nature and Scope of Business Economics
   (b) Criteria for Good Forecasting Method
   (c) Cobb-Douglas Production Function
   (d) CES Production Function
   (e) Monopolistic Competition
   (f) Criteria for Standard Profit
   (g) Trade Cycles
   (h) Inflation

SECTION – B

Answer the following   5X10=50 M

2 (a) Write about the alternative objectives of the Firm.

(OR)

  (b) Explain the concept of demand forecasting and write about different methods of forecasting.

3 (a) Describe the concept of production function. Explain the production function with the help of Isoquant and Iscocost curves.

(OR)

  (b) Examine the cost oriented pricing methods.

4 (a) Explain the price and output determination under Perfect Competition.

(OR)

  (b) Write an essay on Monopoly.

5 (a) Describe the different concepts in National Income Measurement.

(OR)

  (b) Distinguish between Monetary and Fiscal Policies.

6 (a) Explain the concepts of theories of Profit.

(OR)

  (b) Write advantages and disadvantages of Business Forecasting.

ADIKAVI NANNAYA UNIVERSITY
M. Com I Semester
MODEL QUESTION PAPER
Paper: CP – 104 : BUSINESS COMMUNICATION AND SOFTSKILLS
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any FIVE of the following   5X5=25 M

    (a) Audio Visual Communication
    (b) Listening Skills
    (c) Exchange Theory
    (d) Communication Styles
    (e) E-mail writing skills
    (f) Meetings
    (g) Formal Vs Informal Reports
    (h) Team building skills

SECTION – B

Answer the following   5X10=50 M

2 (a) Define Communication. Explain its objectives and importance in business organizations.

(OR)

  (b) Explain the barriers of communication and gateways to effective communication.

3 (a) Explain the advantages and limitations of Interpersonal Communication.

(OR)

  (b) Draft an application for the post of a Lecturer in Commerce.

4 (a) What is meant by Business Correspondence? Explain the scope and significance of
     Business Correspondence.

(OR)

  (b) Define Report Writing. Explain its significance in Business Organizations.

5 (a) Describe the structure of the Effective Presentation.

(OR)

  (b) Explain the oral and written conventions for expressing numerical information in English.

6 (a) What do you mean by Feedback and Evaluation? Discuss the importance of feedback and
     evaluation in Business Communication.

(OR)

  (b) Describe the use of tone and intonation in good/bad feedback.

ADIKAVI NANNAYA UNIVERSITY
M. Com I Semester
MODEL QUESTION PAPER
Paper: CP – 105 : ADVANCED MANAGEMENT ACCOUNTING
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any FIVE of the following   5X5=25 M
   (a) Management Accounting
   (b) Margin of Safety
   (c) Marginal Costing
   (d) Special Order
   (e) Joint Products
   (f) Zero based budgeting
   (g) Cash budget
   (h) Standard Costing

SECTION – B

Answer the following   5X10=50 M

2 (a) Explain the nature and scope of management accounting.

(OR)

(b) Distinguish between Management Accounting Vs Financial Accounting and Cost
    Accounting.

3 (a) What is meant by CVP Analysis? Explain its advantages and limitations.

(OR)

(b) Given : Jan. 2015 - Sales Rs. 15000   Profit   800
            Feb. 2015 - Sales Rs. 18000   Profit   1400
            Calculate : (a) The P/V ratio (b) BEP (c) Profit when sales are Rs. 12000
                        (d) Sales required to earn a profit of Rs. 2000.

4 (a) Explain the different managerial applications in decision making.

(OR)

(b) XYZ Ltd. is manufacturing three products, A, B and C. All the products use the same raw
material which is available to the extent of 61000 kg only. The following information is available
from the books and records of the company.

Particulars	Product A	Product B	Product C
Selling price per unit	Rs.100	Rs.140	Rs.90
Variable cost per unit	Rs.75	Rs.110	Rs.65

| Raw material requirement per unit [kg] | 5 | 8 | 6 |
| Market demand - units | 5000 | 3000 | 4000 |

Advise the company about the most profitable product mix and also compute the amount of profit resulting from such product mix if the fixed costs are Rs.1, 50,000.

5 (a) Define budgeting. Explain types of budgets.

(OR)

(b) A factory engaged in manufacturing plastic toys is working at 40% capacity and produces 10, 000 toys per month. The present cost break up for one toy is as under.

Material   : Rs.10
Labour   : Rs.3
Overheads   : Rs.5 [60% fixed]

The selling price is Rs.20 per toy. If it is decided to work the factory at 50% capacity, the selling price falls by 3%. At 90% capacity, the selling price falls by 5% accompanied by a similar fall in the price of material. You are required to prepare a statement showing the profits/losses at 40%, 50% and 90% capacity utilizations.

6 (a) Define 'Standard Cost' and 'Standard Costing'. What are the applications of Standard costing.

(OR)

(b) For producing one unit of a product, the materials standard is:
    Material X : 6 kg. @ Rs.8 per kg., and
    Material Y : 4 kg. @ Rs.10 per kg.
    In a week, 1,000 units were produced the actual consumption of materials was:
    Material X : 5,900 kg. @ Rs.9 kg., and
    Material Y : 4,800 kg. @ Rs.9.50 per kg.
    Compute the various variances.

ADIKAVI NANNAYA UNIVERSITY
M. Com II Semester
MODEL QUESTION PAPER
Paper: CP - 201: FINANCIAL MANAGEMENT
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75
SECTION - A
1 Answer any FIVE of the following   5X5=25 M

   i.   Risk Vs Return
   j.   IRR
   k.   Functions of Financial Management
   l.   Role of Financial Manager in modern environment
   m.   Determinants of Capital Structure
   n.   Gordan's Model
   o.   Working Capital Cycle
   p.   Gross Working Capital

SECTION – B
Answer the following   5X10=50 M

2 (a) Explain various financial analysis techniques.

(OR)

   (b) XYZ Ltd has made plans for the next year. It is estimated that the company will employ total assets of Rs. 10,00,000, 50% of the assets being financed by borrowed capital at an interest rate of 18% per year. The direct costs for the year are estimated at Rs. 4,50,000 and all other operating expenses are estimated at Rs.90,000. The goods will be sold to customers at 150% if the direct costs. Income tax rate is assumed to be 50%. You are required to calculate (a) Net Profit Margin (b) Return on Assets (c) Assets Turnover, and (4) Return on Owner's equity.

3 (a) What is meant by Capital Budgeting? Describe the process of Capital Budgeting.

(OR)

   (b) M/S Ramesh & Co want to replace its old machine with a new automatic machine. Two models X and Y are available at the same cost of Rs. 5 lakhs each. Salvage value of the old machine is Rs.1lakh. The utilities of the existing machine can be used if the company purchases X. Additional costs of utilities to be purchased in that case are Rs. 1 lakh. If the company purchases Y then all the exisiting utilities will have to be replaced with new utilities costing Rs. 2 lakhs. The salvage value of the old utilities will be Rs.0.20 lakhs. The earnings after taxation are expected to be:

Year	Cash inflows of		PV factors @15%
	X	Y	
1	1,00,000	2,00,000	0.87
2	1,50,000	2,10,000	0.76
3	1,80,000	1,80,000	0.66
4	2,00,000	1,70,000	0.57
5	1,70,000	1,40,000	0.50

Salvage value

At the end of 5 year   50,000   60,000

The targeted return on capital is 15%. You are required to

(i)   Compute for the two machines separately, net present value, discounted payback period and desirability factor and

(ii)   Advise which of the machine is to be selected.

4 (a) What is the relationship between leverage and cost of capital as per the net income approach?

(OR)

(b) The following information cost of capital of Santosh Metals:

Net operating income	Rs. 40,00,000
Interest on Debt	Rs. 10,00,000
Cost of equity	18 percent
Cost of debt	12 percent

(i)   What is average cost of capital of Santhosh?

(ii)   What happens to the average cost of capital of Santhosh, if it employs Rs. 1Crore of debt to finance a project which earn an operating income of Rs.20,00,000? Assume that the Net Operating Income(NOI) method applies and there is no tax.

5 (a)   What is the substance of Modigliani Miller "Dividend Irrelevance" Theorem?

(OR)

(b) Critically examine the policies regarding retained earnings.

6 (a) What are the important characteristics of current assets? What are their implications for Working Capital Management?

(OR)

(b) Discuss how the cash requirement for Working Capital is estimated.

ADIKAVI NANNAYA UNIVERSITY
M. Com II Semester
MODEL QUESTION PAPER
Paper: CP – 202: HUMAN RESOURCE MANAGEMENT
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75
SECTION - A
1 Answer any FIVE of the following   5X5=25 M

(i) Management Development
(j) Promotion
(k) Counseling
(l) Minimum wage
(m)Fringe benefits
(n) Collective Bargaining
(o) Induction
(p) Social security

SECTION – B
Answer the following   5X10=50 M

2 (a) Define Human Resource Management. Explain the functions of HRM.

(OR)

 (b) Explain the qualities and qualifications necessary for a HR manager and also discuss the role of HR Manager in an organization.

3 (a) What is Human Resource Planning? Explain the importance of HRP in a business organization.

(OR)

 (b) Explain the process of recruitment and selection.

4 (a) What is meant by Training and Development? Explain its methods.

(OR)

 (b) Explain the evaluation of training and development programmes.

5 (a) Discuss the methods and techniques of job evaluation.

(OR)

 (b) What is performance appraisal? Explain the methods of performance appraisal.

6 (a) Define Industrial relations. Explain the functions of good industrial relations.

(OR)

 (b) Discuss the employee participation in management.

ADIKAVI NANNAYA UNIVERSITY
M. Com II Semester
MODEL QUESTION PAPER
Paper: CP – 203: MARKETING MANAGEMENT
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any FIVE of the following   5X5=25 M
   (i) Marketing Mix
   (j) Online Marketing
   (k) Product Development
   (l) Idea Generation
   (m)Publicity Vs Advertising
   (n) Personal Selling
   (o) Supply Chain Process
   (p) Promotion Mix

SECTION – B

Answer the following   5X10=50 M

2 (a) Explain various approaches to the study of Marketing?

(OR)

  (b) What do you mean by marketing environment? Explain its importance in the process of marketing development.

3 (a) What is market segmentation? Explain various bases by which marketers can segment international markets.

(OR)

  (b) Define consumer behaviour. What factors influencing consumer behavior?

4 (a) Explain the major steps in the new product development process. Explain the problems involved in it.

 (OR)

  (b) Describe various stages in the product life cycle? Suggest measures and strategies at various stages.

5 (a) Explain the basic distinction between skimming and penetration pricing strategies while launching a new product which type of pricing is preferable? Why?.

(OR)

  (b) Explain a logical process for channel relation. Discuss various types of conflicts that may arise in the channel of distribution.

6 (a) Define sales promotion. Explain its objectives.

(OR)

  (b) What is various major forms of direct marketing. Explain the benefits to buyers and sellers.

ADIKAVI NANNAYA UNIVERSITY
M. Com II Semester
MODEL QUESTION PAPER
Paper: CP -204: RESEARCH METHODOLOGY AND QUANTITATIVE TECHNIQUES
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75
SECTION - A
1 Answer any FIVE of the following   5X5=25 M

   (i) Research Process
   (j) Null Hypothesis
   (k) Descriptive Research
   (l) Quota Sampling
   (m)Schedules
   (n) Ratio Scale
   (o) Regression Analysis
   (p) Arithmetic Mean

SECTION – B
Answer the following   5X10=50 M
2 (a) What is meant by research? Explain the various types of research.
<div align="center">(OR)</div>
  (b) What do mean by Hypothesis? State the general procedure for testing the Hypothesis.

3 (a) Define Sampling, Sampling Design and explain various methods of sampling.
<div align="center">(OR)</div>
  (b) Briefly explain the research design.

4 (a) Writes short note on
   (q) Likert Scale   (ii) Ordinal Scale   (iii) Schematic Differential Scale

<div align="center">(OR)</div>
  (b) Define data collection. Explain different methods of data collection and distinguish
     between primary and secondary data.

5 (a) Discuss the advantages and limitations of Quantitative techniques.
<div align="center">(OR)</div>
  (b) Briefly explain importance of research in Quantitative Techniques.

6 (a) Explain clearly the meaning and significance of multiple regression and correlation..
<div align="center">(OR)</div>
(b) Calculate the Mean, Median and Mode from the following information:

10-20	20-30	30-40	40-50	50-60	60-70	70-80
6	13	20	25	20	11	5

ADIKAVI NANNAYA UNIVERSITY
M. Com II Semester
MODEL QUESTION PAPER
Paper: CP -205:COMPUTER APPLICATION IN BUSINESS
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any FIVE of the following   5X5=25 M
   (i) Computer Architecture
   (j) Elements of Computers
   (k) Software
   (l) Computer Network
   (m) Traditional Commerce vs E-commerce
   (n) Network Topology
   (o) Business Model
   (p) Mail Merge

SECTION – B

Answer the following   5X10=50 M

2 (a) Define computer. Explain merits and demerits of a computer.

(OR)

  (b) Explain different Input and Output Devices.

3 (a) Explain the concept of software and various types of software.

(OR)

  (b) What are the basic functions of an operating system? Distinguish between Windows
      Operating System and MS DOS.

4 (a) Explain the various components involved in the preparation of document using MS-Word.

(OR)

  (b) Define a computer network. Discuss the different types of networks.

5 (a) What is E-Commerce? Explain the advantages and disadvantages of E-commerce.

(OR)

  (b) Discuss the issues in implementing E-Commerce.

6 (a) What is EDI? Explain the different phases of EDI.

(OR)

  (b) Briefly explain the E-commerce Models.

ADIKAVI NANNAYA UNIVERSITY
M. Com III Semester
MODEL QUESTION PAPER
Paper: CP - 301: MICRO FINANCE
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any FIVE of the following   5X5=25 M
   (a) Hire purchase
   (b) Franchising
   (c) Capacity building
   (d) Pricing saving products
   (e) Microenterprises
   (f) MFI
   (g) Micro insurance
   (h) Micro finance

SECTION – B

Answer the following   5X10=50 M

2 (a) Explain the concept and various models of micro finance..

(OR)

  (b) Discuss the Indian rural financial system

3 (a) Explain the catalyst role of NGOs in Micro finance.

(OR)

  (b) Explain the pricing of microfinance products.

4 (a) Discuss the gender issues in micro finance and conflict resolution in micro finance.

(OR)

  (b) What are the characteristics, merits and demerits of micro enterprise?

5 (a) Explain the structure of micro finance industry and constraints on MFI growth.

(OR)

  (b) Discuss the credit rating agencies in India and Abroad.

6 (a) Explain the role of NABARD in Micro finance promotion.

(OR)

  (b) Elaborate the micro insurance products and claim administration system.

ADIKAVI NANNAYA UNIVERSITY
M. Com III Semester
MODEL QUESTION PAPER
Paper: CP – 302 : ENTREPRENEURSHIP DEVELOPMENT
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any **FIVE** of the following   **5X5=25 M**
   (a) Entrepreneur
   (b) Feasibility study
   (c) EDP
   (d) Financial Plan
   (e) Women Entrepreneurship
   (f) DIC
   (g) E-Business
   (h) Idea generation

SECTION – B

Answer the following   **5X10=50 M**

2 (a) Explain the characteristics and importance of Entrepreneurship.

(OR)

  (b) Describe the role and functions of Entrepreneurs.

3 (a) Briefly explain role of financial institutions.

(OR)

  (b) Explain different training programmes for new and existing entrepreneurs by
       Entrepreneurial Development Institutes.

4 (a) Describe the preparing a model project report for starting a new venture.

(OR)

  (b) Explain the need for start up's business plan and process of business plan.

5 (a) Explain the role and importance of Women Entrepreneurship.

(OR)

  (b) Discuss the problems of Women Entrepreneurs and suggest measures to overcome the
        problems.

6 (a) What are the methods and sources of Idea Planning?

(OR)

  (b) Explain the factors contribution for success and failure of enterprises in India.

ADIKAVI NANNAYA UNIVERSITY
M. Com III Semester
MODEL QUESTION PAPER
Paper: AT -1: CORPORATE ACCOUNTING
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75
SECTION - A
1 Answer any FIVE of the following   5X5=25 M
   (a) Financial Statement Analysis
   (b) Corporate Accounting
   (c) Inflation accounting
   (d) Valuation of Shares
   (e) Subsidiary company
   (f) Accounting standards
   (g) Financial reporting
   (h) Value added statements
SECTION – B
Answer the following   5X10=50 M
2 (a) What are the objectives of corporate financial accounting?

(OR)

   (b) Explain the advantages and limitations of financial statement analysis.

3 (a) Explain the methods of valuation of shares.

(OR)

   (b) From the following Balance Sheet of Sweetex Ltd. you are asked to-ascertain the value of each Equity Share of the company:

Liabilities	Rs.	Assets	Rs.
20,000 Equity Shares of		Goodwill	30,000
Rs. 10 each, fully paid	2,00,000	Land and Building	1,00,000
1,000, 6% Preference Shares		Plant and Machinery·	1,20,000
of Rs. 100 each, fully paid	1,00,000	Investments (at cost)	60,000
Reserves	60,000	Stock	50,000
Sundry Creditors	40,000	Debtors	40,000
Provision for Taxation	20,000	Cash at Bank	24,000
Other Liabilities	10,000	Preliminary Expenses	6,000
	4,30,000		4,30,000

For the purpose of valuing the shares of the company, the assets were revalued as: Goodwill Rs. 50,000; Land and Building at cost plus 50%, Plant and Machinery Rs. 1, 00,000; Investments at book values; Stock Rs. 80,000 and Debtors at book value, less 10%.

4 (a) Explain the advantages and limitations of Holding company.

(b) The following is the Balance sheet of S Ltd. as on 31st March, 2015.

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Share capital Equity shares of Rs. 10 each	2,70,000	Fixed Assets	2,90,000
General Reserve and Profit & Loss Account	3,60,000	Investment	2,75,000
Current Liabilities	85,000	Current Assets	1,30,000
		Preliminary Expenses	20,000
	7,15,000		**7,15,000**

H Ltd. acquired 25,000 shares in S Ltd. on 31st March, 2010 at a cost of Rs. 2,75,000. Fixed assets were revalued at Rs. 3,28,000. Find minority interest. Prepare consolidated balance sheet.

5 (a) Explain the objectives, advantages and limitations of accounting standards.

(b) Explain applicability of Indian Accounting Standards to companies.

6 (a) What are the objectives and purpose of financial reporting?

(b) Explain the difficulties in Segment Reporting and Interm Reporting.

ADIKAVI NANNAYA UNIVERSITY
M. Com III Semester
MODEL QUESTION PAPER
Paper: AT-2 STRATEGIC COST MANAGEMENT
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75
SECTION - A
1 Answer any **FIVE** of the following   **5X5=25 M**

(a) Strategic Cost Management

(b) Benchmark costing

(c) Kaizen costing

(d) Variance analysis

(e) Cost control

(f) Life cycle costing

(g) Target costing

(h) Activity based management

SECTION – B
Answer the following   **5X10=50 M**

2 (a) Explain the nature and scope of strategic cost management.

(OR)

(b) Explain the design issues in product costing.

3 (a) Distinguished between traditional costing and activity based costing.

(OR)

(b) A company manufactures two products, X and Y. The product X is a low volume and its sales are only Rs.5,000 p.a. Product Y is high volume and labor intensive, its sales are 25,000 units pa. Product X takes 6 labor hours to make one unit but Y requires 8 hours per unit. Details of costs for materials and labor for each product are as follows.

Particulars	Product X	Product Y
Direct Materials – Rs.	200	100
Direct Labor -@ Rs.10 per hour	60	80
Total	260	180

The company works 1,00,000 direct labor hours p.a. Total manufacturing overhead costs are Rs.17,50,000 p.a.
You are required to compute per unit cost of each product using,
I. Direct labor hour rate method for absorption of overhead costs and
II. Activity Based Costing technique for absorption of overhead costs

4 (a) Explain the meaning and application of quality cost system.

(OR)

(b) Elaborate learning curve analysis.

5 (a) What is meant by costing engineering? Explain the methods of cost estimation.

(OR)

(b) The standard material cost to produce a ton of chemical X is given below:

300 kg of material A @ Rs.10 per kg

400 kg of material B @ Rs.5 per kg

500 kg of material C @ Rs.6 per kg

During a particular period, 100 tons of mixture X was produced from the usage of

35 tons of material A @ Rs.9, 000 per ton

42 tons of material B @ Rs.6, 000 per ton

53 tons of material C @ Rs.7, 000 per ton

Calculate material cost, price, and usage and mix variances.

6 (a) Explain the role and challenges of Cost Accountant.

(OR)

(b) Distinguish between cost control and cost reduction.

ADIKAVI NANNAYA UNIVERSITY
M. Com III Semester
MODEL QUESTION PAPER
Paper: AT-3 MANAGEMENT CONTROL SYSTEMS
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any **FIVE** of the following   **5X5=25 M**

    (a) Operational Control

    (b) Responsibility Accounting

    (c) Profit Centers

    (d) Responsibility Centers

    (e) Strategic Planning

    (f) Corporate Strategy

    (g) Reporting System

    (h) Financial Services

SECTION – B

Answer the following   **5X10=50 M**

2 (a) What is meant by Management Control System? Explain its characteristics and objectives of Management Control System.

(OR)

  (b) Distinguish between Management Control and Operational Control.

3 (a) Briefly explain the structure of Management Control.

(OR)

  (b) Explain the objectives and methods of transfer pricing.

4 (a) Briefly explain the strategic planning process.

(OR)

  (b) What is meant by reporting? Explain various types of reports.

5 (a) Explain the management control in service organizations.

(OR)

  (b) Discuss the characteristics and objectives of management control in non-profit organizations.

6 (a) Explain the structure of multi project organizations.

(OR)

  (b) What are the basic objectives and significance of Multi Project Corporations?

ADIKAVI NANNAYA UNIVERSITY
M. Com III Semester
MODEL QUESTION PAPER
Paper: 303 FB-1 : SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any **FIVE** of the following   **5X5=25 M**
   (a) Speculation
   (b) Secondary Market
   (c) Systematic Risk
   (d) Industry Analysis
   (e) Equity Shares
   (f) Fundamental Analysis
   (g) Performance Evaluation
   (h) CAPM

SECTION – B

Answer the following   **5X10=50 M**

2 (a) Define investment. What are the characteristics of investment?

(OR)
 (b) Describe the characteristics of the security market.

3 (a) Define risk and distinguish between systematic and unsystematic risk.

(OR)
 (b) A stock costing Rs. 100 pays no dividends. The possible prices that the stock might sell for at year-end and the probability of each are:

Year-end Price (Rs.)	Probability
90	0.1
95	0.2
100	0.4
110	0.2
115	0.1

   a. What is the expected return on the stock?
   b. What is the standard deviation of the expected return?

4 (a) Why industry analysis is important in security valuation? Bring out the important considerations in industry analysis.

(OR)
(b) What are the significant factors to be considered for Company Analysis?

5 (a) Technical analysts believe that one can use past price changes to predict future price changes. How do they justify this belief?

(OR)

(b) What sequence of events might bring about an 'efficient market'?

6 (a) Use the Sharpe Index Model to select the best combination of securities for a portfolio. The risk free rate is 5% and market standard deviation is 20%.

Security	S1	S2	S3	S4	S5
Risk (Beta)	1.5	1.2	1.3	1.4	0.85
Return	12%	15%	10%	16%	8%
Error	20%	15%	12%	24%	22%

(OR)

(b) State the modern approach in the construction of the portfolio.

ADIKAVI NANNAYA UNIVERSITY
M. Com III Semester
MODEL QUESTION PAPER
Paper: 304 FB-2 : INTERNATIONAL FINANCIAL MANAGEMENT
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any **FIVE** of the following   **5X5=25 M**
  (a) Foreign Exchange Risk
  (b) European Monetary System
  (c) Euro Bonds
  (d) Corporate Strategy
  (e) Financial Reporting
  (f) Floating Rate Instruments
  (g) Foreign Exchange Markets
  (h) International Acquisition

SECTION – B

Answer the following   **5X10=50 M**

2 (a) Discuss the nature and scope of international financial management by a multinational firm.

(OR)

  (b) Describe in detail the evolution of international monetary and financial systems?

3 (a) Explain various types of Foreign Exchange Exposure.

(OR)

  (b) Discuss the foreign exchange risk management strategies.

4 (a) Explain the process of issuing ADR and Distinguish between GDR and ADR.

(OR)

  (b) Describe in detail the features of different international markets.

5 (a) Discuss the diversification principle in the context of foreign investment vis-à-vis domestic investment?

(OR)

  (b) What is the intuition behind the NPV capital budgeting framework?

6 (a) Briefly explain the international accounting and reporting.

(OR)

  (b) Elaborate the multinational transfer pricing and performance measurement.

ADIKAVI NANNAYA UNIVERSITY
M. Com III Semester
MODEL QUESTION PAPER
Paper: 305 FB-3 : FINANCIAL DERIVATIVES
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any **FIVE** of the following   **5X5=25 M**
  (a) Financial Futures
  (b) Put options
  (c) Black Scholes Option Pricing Model
  (d) Swap Variant
  (e) Option pricing
  (f) Pricing models
  (g) Hedging strategies
  (h) FRAs

SECTION – B

Answer the following   **5X10=50 M**

2 (a) Define forward contract and explains its characteristics.

(OR)

  (b) What is meant by Financial Derivatives? Explain the growth of Financial Derivatives in
      India.

3 (a) What is future contract? Distinguish between forwards and future contracts.

(OR)

  (b) Briefly explain the futures trading on NSE and BSE.

4 (a) What is options market? Explain the various types of options.

(OR)

  (b) Discuss the option markets in India on NSE and BSE.

5 (a) What factors affecting options pricing.

(OR)

  (b) Briefly explain the pricing models.

6 (a) What is a swap? Explain the structure of Swaps.

(OR)

  (b) Briefly explain the economic functions of swap transactions.

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any FIVE of the following   5X5=25 M

    a. Capital Market
    b. Concept of Financial Services
    c. Merchant Banker
    d. Bill Discounting
    e. CRISIL
    f. Factoring
    g. NSDL
    h. De-mat Services

SECTION – B

Answer the following   5X10=50 M

2 (a) What is meant by financial system? Examine its role in economic development.
(OR)
  (b) What is meant by Stock Exchange? Explain the functions of Stock Exchange.

3 (a) Briefly write about regulatory framework of financial service in India.
(OR)
  (b) Explain the responsibilities of merchant bankers in India.

4 (a) What is venture capital? Evaluate the growth of venture capital in India.
(OR)
  (b) What do you mean by leasing? Explain various types of leases.

5 (a) What are the types of Factoring Arrangements?
(OR)
 (b) Outline the functions of Credit Rating.

6 (a) Define mutual fund. Explain the objectives and functions of mutual funds.
(OR)
 (b) Explain the role and functions of CSDL.

ADIKAVI NANNAYA UNIVERSITY
M. Com IV Semester
MODEL QUESTION PAPER
Paper: CP - 402: AUDING AND ASSURANCE
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any FIVE of the following   5X5=25 M

    a. Qualifications of Auditor
    b. International standards of Auditing
    c. Internal Control
    d. Cost Audit
    e. Government Audit
    f. EDP Audit
    g. Audit Evidence
    h. Companies Act, 2013

SECTION – B

Answer the following   5X10=50 M

2 (a) What are the rights and duties of Auditor under Companies Act, 2013.

(OR)

  (b) Explain the basic principles of governing audit.

3 (a) Describe the auditing and assurance standards in India.

(OR)

  (b) Briefly explain the role of auditing and assurance standards board of India.

4 (a) Explain appraisal of adequacy of Internal control system.

(OR)

  (b) Distinguish between internal audit and internal check.

5 (a) Briefly explain various types of audit reports.

(OR)

  (b) What are the requisites of a good audit report as per Companies Act, 2013?

6 (a) What are the basic principles and features of government audit?

(OR)

 (b) Explain the Role and Functions of Controller and Auditor General in India.

ADIKAVI NANNAYA UNIVERSITY
M. Com IV Semester
MODEL QUESTION PAPER
Paper: 403- AT 1: DIRECT TAXES
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75
SECTION - A
1 Answer any FIVE of the following   5X5=25 M

(a) Assessee

(b) Agriculture Income

(c) Perquisites

(d) Gratuity

(e) Self-occupied Property

(f) Capital Asset

(g) Interest on Securities

(h) Deemed Assets

SECTION – B

Answer the following   5X10=50 M

2 (a) What are the different categories of assesses according to their residential status? How is this status determined?

OR

(b) Enumerate any ten items which are exempt from charge of Income-tax.

3 (a) Balu is employed by P Ltd in Pune. During the previous year, he gets the following emoluments: Basic salary: Rs. 1,86,000; dearness allowance: Rs. 12,300 (forming part of salary); city compensatory allowance: Rs. 3,100; children's education allowance: Rs. 2,340 (for 3 children); Bonus Rs.15,000; house rent allowance: Rs. 16,200 (rent paid: Rs. 20,000). Employer's contribution towards recognized provident fund Rs.20,000; Balu's contribution towards recognized provident fund Rs.40000; Income of Balu from other sources in India 80,000; Find out the taxable income and tax liability of Balu for the assessment year 2016-2017.

OR

(b) Discuss various deductions available under the head salary.

4 (a) Explain briefly, house property "deemed to be let out" and how the income from such house property is determined?

OR

(b) A owns two houses, I & II. House I is let-out throughout the previous year. House II is self-occupied for nine months and let-out for three months on a monthly rent of Rs 5,000. Determine Taxable income, given the following details

	House I	House II
Municipal Value	40000	50000
Fair Rent	50000	48000
Rent Received	48000	15000
Municipal Taxes paid	4000	5000
Insurance Premium (not yet paid)	2000	2500
Ground Rent	1000	1500
Maintenance Charges	3000	3500
Electricity Bill	5000	6000

5 (a) What are the incomes chargeable under the head "Profits and Gains of Business or Profession?

OR

(b) Discuss the provisions of the IT Act, 1961 regarding: (i) Conversion of Capital Assets to Stock in Trade; (ii) Computation of Capital Gains in case of depreciable assets.

6 (a) Briefly explain person liable to pay Wealth Tax.

OR

(b) Explain the valuation of immovable property.

ADIKAVI NANNAYA UNIVERSITY
M. Com IV Semester
MODEL QUESTION PAPER
Paper: 404-AT 2: INDIRECT TAXES
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75
SECTION - A
1 Answer any FIVE of the following   5X5=25 M

   a. Benefits of GST
   b. Goods Exempted from GST
   c. Input Tax Credit
   d. Features of Indirect Taxes
   e. Baggage
   f. CGST vs IGST
   g. Indian Territorial waters and Customs waters
   h. Duty Draw Back

SECTION – B
Answer the following   5X10=50 M

2. (a) Discuss the general framework for GST in India. Explain major advantages and
        disadvantages with GST.

                                    OR

   (b) What do you mean by supply of goods and services? How does composite supplies dealt
        with in GST?

3   (a) What are the general powers of Government to grant exemption from GST? List out
        various goods and services that are exempt from tax.

                                    OR

   (b) Practical Question on Calculation of Taxable turnover.

4. (a) Explain various steps involved in the process of registration for GST? List various types of
       returns used in GST.

                                    OR

   (b) Practical question on Computation of ITC (Input Tax Credit).

5 (a) What is the basis for levy of Customs duty? Explain various types of customs duties?

                                    OR

   (b) ABC Ltd. has imported a machinery to be used for providing a taxable service. The
assessable value of imported machinery under customs laws is 2,00,000.

Basic customs duty is payable @ 10%. If the machinery is manufactured in India, excise duty @ 12.5% is leviable on such machinery. Education cess and secondary and higher education cess of customs are as applicable. Special CVD is payable on said machinery @ 4%. You are required to:-

(i) Calculate the total customs duty payable.

(ii) Examine whether ABC Ltd. can avail any CENVAT credit of the custom duties so paid? If

Yes, how much?

6 (a) List out various procedures to be followed in importation of into India by Air/Sea/Land?

OR

(b) What is the Procedure for importing goods through Post offices in India?

ADIKAVI NANNAYA UNIVERSITY
M. Com IV Semester
MODEL QUESTION PAPER
Paper: 405-AT 3: TAX PLANNING AND MANAGEMENT
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any FIVE of the following   5X5=25 M
   (a) Tax Evasion
   (b) Tax Planning
   (c) Perquisites
   (d) HUF
   (e) Types of Companies
   (f) SEZs
   (g) Dividend
   (h) Firm

SECTION – B

Answer the following   5X10=50 M

2 (a) What is meant by tax management? Describe the elements to be covered under it.

OR

  (b) Throw light on the need and importance of tax-planning. Explain various types of tax planning.

3 (a) Explain briefly tax planning for salaried persons.

OR

  (b) Explain the applications Sec 80C in reducing the tax bill of salaried persons.

4 (a) Explain the assessment of HUF and Firms.

OR

  (b) Explain the allowance and disallowance for remunerations paid to partners.

5 (a) What is meant by Company? Explain the tax rates and relating to company assessment.provisions

OR

  (b) Explain the dividend distribution tax and deemed dividend.

6 (a) Discuss tax planning according to the forms of small business organization.

OR

  (b) What are the exemptions and provisions relating to SEZs, Software Parks?

ADIKAVI NANNAYA UNIVERSITY
M. Com IV Semester
MODEL QUESTION PAPER
Paper: 403- FB 1: ADVANCED BANKING
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any **FIVE** of the following   5X5=25 M

   (a) Credit Control
   (b) RBI
   (c) Central Banking
   (d) Asset Management
   (e) Capital Markets
   (f) Fiscal Policy
   (g) Financial Reforms
   (h) Debt Management Policy

SECTION – B

Answer the following   5X10=50 M

2 (a) Explain the concept and functions of Central Banking.

(OR)

  (b) Briefly explain the role and structure of RBI.

3 (a) What are the objectives and techniques of Central Banking Policy?

(OR)

  (b) Explain the structure and organization of Central Bank in USA and UK.

4 (a) Explain the recent developments in Commerce Banking in USA, UK and India.

(OR)

  (b) Explain the nature and structure of Commercial Banking in India.

5 (a) Distinguish between Monetary Policy and Economic Stabilization.

(OR)

  (b) What are the objectives and functions of Monetary Policy?

6 (a) Briefly explain the financial sector reforms in India.

(OR)

  (b) Explain the issues and impact of financial reforms.

ADIKAVI NANNAYA UNIVERSITY
M. Com IV Semester
MODEL QUESTION PAPER
Paper: 404- FB 2: RURAL BANKING
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75

SECTION - A

1 Answer any **FIVE** of the following   5X5=25 M

(a) Rural Economy
(b) Financial Inclusion
(c) Urban Housing Schemes
(d) Poverty Alleviation
(e) Educational Loans
(f) SHGs
(g) Rural Financing
(h) Rural India

SECTION – B

Answer the following   5X10=50 M

2 (a) What are the main causes and methods of measuring rural poverty?

(OR)

(b) Explain the economic reforms and its impact on rural economy.

3 (a) Explain the functions and policies of RBI and NABARD.

(OR)

(b) Briefly explain the role of information and communication technologies in rural banking.

4 (a) Discuss the concept of its role in inclusive growth.

(OR)

(b) Briefly explain the business facilitators and business correspondents in rural financing.

5 (a) Briefly explain poverty alleviation programmes/ Employment Programmes/ Production oriented programmes.

(OR)

(b) Discuss the rural housing and urban housing schemes under priority sector.

6 (a) Briefly explain the problems and prospects of rural banking.

(OR)

(b) Explain the emerging trends in rural banking.

ADIKAVI NANNAYA UNIVERSITY
M. Com IV Semester
MODEL QUESTION PAPER
Paper: 405- FB 3: FINANCIAL INSTITUTIONS
(Effective from the Admitted batch of 2019-2020)

Time: 3 hrs   Max Marks: 75
SECTION - A
1 Answer any **FIVE** of the following   5X5=25 M

   (a) Financial System
   (b) NBFCs
   (c) RBI
   (d) NBSFO
   (e) Asset Finance Company
   (f) Infrastructure Finance Company
   (g) Loan Company
   (h) Financial Performance

SECTION – B
Answer the following   5X10=50 M

2 (a) Briefly explain the role of Financial Institutions.

(OR)

   (b) Explain the concept and structure of Financial Institutions.

3 (a) Briefly explain the concept, scope and objectives of Non-Bank Financial Companies.

(OR)

   (b) Explain the functions and role of Non-Bank Financial Companies.

4 (a) Explain the structure and growth of NBFCs.

(OR)

   (b) Briefly explain the overview of the present position of NBFCs.

5 (a) Explain the concept and structure of Non-Bank Statutory Financial Organizations.

(OR)

   (b) What are the functions and role of NBSFOs.

6 (a) Explain the reforms in NBSFOs.

(OR)

   (b) Briefly explain the financial performance of Non-Bank Statutory Financial Organizations.