

ASSIGNMENT - 1
M.Com Degree Examination February -2022
First Semester
M.Com –ACCOUNTANCY/BANKING
Paper I: PERSPECTIVES OF MANAGEMENT

MAXIMUM MARKS: 30
ANSWER ALL QUESTIONS

1. (a) Process of Management
(b) Management vs Administration
(c) M.B.O.
(d) Strategy
(e) Span of Control
(f) Decentralisation
(g) Communication
(h) Leadership
(i) Management Development
(j) CPM
2. (a) What are the Principles of Management?
(b) Discuss the Scope and Significance of Management.
3. (a) Define Planning? What are the different types of Plans?
(b) Briefly explain Decision making process.

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Paper I: PERSPECTIVES OF MANAGENENT
MAXIMUM MARKS: 30
ANSWER ALL QUESTIONS

1. (a) What is the Delegation of Authority? Explain its Elements.

(b) Define Centralization. What are the advantages and disadvantages of Centralization?
2. (a) List out the different types of Leadership styles.

(b) Describe the various theories of Motivation.
3. (a) Define Social Responsibility? What are the Social Responsibilities of the Business?

(b) Discuss various Modern Control Techniques.
4. (a) Distinguish between Formal and Informal communication.

(b) What is Staffing? Enumerate the major steps in Staff selection process.

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Paper II: BUSINESS ENVIRONMENT

MAXIMUM MARKS: 30
ANSWER ALL QUESTIONS

1. (a) Social Environment
(b) Legal Environment
(c) What is Indian Economy?
(d) What is Private Sector?
(e) What is Industrial Policy?
(f) IPR
(g) What is Foreign Trade?
(h) External Debt
(i) Liberalization
(j) Social Justice
2. (a) What are the different types of environment?
(b) Discuss about environment changing role of State Government
3. (a) Define sickness? Which factors influencing on sickness in Indian Industry?
(b) What is Structure? Explain the Structural dimensions of Indian Economy.

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Paper II: BUSINESS ENVIRONMENT

MAXIMUM MARKS: 30
ANSWER ALL QUESTIONS

1. (a) What is Planning? Discuss briefly planning Goals & Strategies .

(b) Briefly explain on evolution of Industrial Policy Regulatory and Promotional Framework

2. (a) What is Foreign Trade? Discuss about export and policies of Foreign Trade

(b) What is Foreign Capital? Discuss about collaborations India's external debt.

3. (a) What are the different types of reforms existing in Indian financial Sector

(b) Explain about the Industrial Policy of 1991

4. (a) Explain LPG and how it is effect on Social Justice ?

(b) What is the role of Private sector companies on Indian Economy?

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Paper III: MARKETING MANAGEMENT

MAXIMUM MARKS: 30
ANSWER ALL QUESTIONS

1. (a) Marketing Orientation
 - (b) Social Pressures
 - (c) Intermediaries
 - (d) Macro Environment
 - (e) Product Portfolio
 - (f) Market Leader
 - (g) Psychological factors
 - (h) Consumer behaviour
 - (i) PLC
 - (j) Product-Mix
2. (a) What are the societal dimensions of marketing?
 - (b) What is marketing? How is it influencing on social responsibility of business
3. (a) Define micro environment . Explain about various stakeholders including in micro environment
 - (b) What is marketing organisation? Explain about the marketing organisation and interface with other departments in a company.

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MAXIMUM MARKS: 30
ANSWER ALL QUESTIONS

1. (a) What is competitive strategy? Discuss briefly about Niche Strategies.

(b) Briefly explain about components of marketing plan.
2. (a) What are Psychological factors influencing on Consumer Behaviour

(b) Discuss about Marshallian Consumer Behaviour Model.
3. (a) What are the dimensions of Product-Mix Strategy-Explain

(b) Explain about the Product Life Cycle Stages
4. (a) Marketing concept as applied to marketing management- discuss

(b) Define consumer behaviour? What are factors influencing on Consumer Behaviour

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Paper IV: FINANCIAL MANAGEMENT

MAXIMUM MARKS: 30
ANSWER ALL QUESTIONS

1. (a) Financial Management
 - (b) Long-term Sources of finance
 - (c) Liquidity Ratio
 - (d) NPV
 - (e) Funds from operations
 - (f) Break- even point
 - (g) NOI Approach
 - (h) EOQ
2. (a) Explain profit maximization and wealth maximization
- (b) Discuss various Managerial finance functions.
3. (a) Discuss Profitability ratios with the help of formulae
- (b) A company is considering purchasing a machine. Two machines are available P and Q , each costing Rs.50,000.Earnings after taxation are expected to as follows:

| Year | 1 | 2 | 3 | 4 | 5 |
|---------------|--------|--------|--------|--------|--------|
| Machine P(Rs) | 15,000 | 20,000 | 25,000 | 15,000 | 10,000 |
| Machine Q(Rs) | 5,000 | 15,000 | 20,000 | 30,000 | 20,000 |

Evaluate the two alternatives according to Net Present Value method.

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Paper IV: FINANCIAL MANAGEMENT

MAXIMUM MARKS: 30
ANSWER ALL QUESTIONS

1. (a) Discuss various tools of Cost- Volume –Profit Analysis
 (b) From the following data , calculate
- i) P/V Ratio
 - ii) Profit when sales are Rs. 20,000 and
 - iii) New Break-even point if selling price is reduced by 20%.
- Fixed expenses Rs. 4,000: Break-even point Rs.10,000

2. (a) Briefly explain the determinants of Capital Structure
 (b) Given information calculate the weighted average cost of capital

| Sources of Capital | Amount Rs. | Cost of capital |
|--------------------------|------------|-----------------|
| Preference Share capital | 250,000 | 12% |
| Equity share capital | 500,000 | 15% |
| Debentures | 250,000 | 10% |

3. Case study:

Following information is taken from the records of Krishna company.

Install capacity 10,000 units; Operating capacity: 8,000 units

Selling Price per unit: Rs.10

Variable Cost per unit: Rs. 7

Fixed cost Rs. 10,00,000

Calculate the operating, financial Leverages under the following situations

| Situation | A | B | C |
|-----------------|-------|--------|--------|
| Fixed Cost (Rs) | 6,000 | 10,000 | 12,000 |

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Paper V: HUMAN RESOURCE MANAGEMENT
MAXIMUM MARKS: 30
ANSWER ALL QUESTIONS

1. (a) Scope
 - (b) Job design
 - (c) Replacement Chart
 - (d) Recruitment
 - (e) Induction
 - (f) Counselling
 - (g) Career Planning
 - (h) Management Inventory
2. Explain Objectives & Principles of Human Resource Management
 3. Discuss briefly about Job description and Job specification
 4. Define Human Resource Planning. Explain its forecasting techniques.

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Paper V: HUMAN RESOURCE MANAGEMENT

MAXIMUM MARKS: 30
ANSWER ALL QUESTIONS

1. What is Recruitment? Explain the sources of recruitment.
2. Define Selection. Discuss various steps in selection process.
3. Discuss briefly various performance evaluation techniques.
4. Explain about evaluation of training programmes.
5. Discuss the concept of promotion and demotion.
6. Discuss briefly regarding various selection tools.
7. Explain about Internal and External Environment that effect HRM Programmes.

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Paper VI: FINANCIAL ACCOUNTING AND PACKAGES
MAXIMUM MARKS: 30
ANSWER ALL QUESTIONS

1. (a) Assets
 - (b) Book keeping
 - (c) Petty Cash book
 - (d) Discount of Bills
 - (e) BRS
 - (f) Trading Account
 - (g) Single entry system
 - (h) Capital Accounts
 - (i) Debentures
2. (a) Explain the points of preparing three column Cash Book
 - (b) Enter the following transactions in a three column cash book of Mrs. Hymavathi
2021 Dec 3 Balance of : Cash in hand INR 12,000, Cash at Bank INR 10,000
 - 5 Bought goods, for cash INR 8,000
 - 6 Received cash from Mohit INR 13,000 & allowed discount INR 50
 - 8 Paid to Anjan& Co., INR 15,000 & received discount INR 100
 - 10 Withdraw from Bank for personal use INR 3,000
 - 10 Sold goods for Cash INR 4,000
 - 12 Paid into Bank INR 6,000
 - 15 Received cheque from Niraj INR 16,000

19 Withdraw from Bank for office use INR 2,500

24 Paid salaries by Cheque INR 7,500

30 Received cheque for commission INR 2,000 from Nisha, and paid the same into Bank.

3. (a) What is Promissory Note? Explain Features of Promissory Note

(b) On 1st October 2021, Sudhakar drew a three months' bill on Poojitha for Rs.150,000. Poojitha accepted the same. On the due date , Poojitha approached Sudhakar to cancel original bill and to renew the bill for a period of one month for which Poojitha paid an interest INR 12,000 and to renewed the bill. On the due date , the bill is honoured.

Pass the journal entries in the books of Sudhakar and Poojitha.

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Paper VI: FINANCIAL ACCOUNTING AND PACKAGES
MAXIMUM MARKS: 30
ANSWER ALL QUESTIONS

1. (a) Define Bank reconciliation statement . State the features of Bank reconciliation statement
(b) From the following particulars prepare Bank reconciliation statement
as on 31st March 2019.
 - i. Over draft balance as per cash book (Cr) RS. 11,300
 - ii. Cheque drawn within 31st March but presented after that date Rs.
10,000, Rs. 3,600, and Rs. 185
 - iii. Cheque received and deposited in the Bank within 31st March but
credited by Bank only in the following month Rs. 115 and Rs. 320
 - iv. Interest on overdraft Rs. 100 shown in the pass book only.
 - v. Bank charges is recorded in the pass book only Rs. 50
 - vi. Direct collection by Bank from a debtor Rs.110

2. (a) What is a Partnership Firm and Explain Essential Elements of a Partnership
(b) A, B and C start a business each investing Rs. 20,000. After 5 months A withdrew
Rs.5000, B withdrew Rs. 4000 and C invests Rs. 6000 more. At the end of the year,
a total profit of Rs. 69,900 was recorded. Find the share of each.

3. Case study:

The following balances were extracted from the books of Thomas as on 31st March, 2018

| Particulars | Amount | Particulars | Amount |
|-----------------|--------|-----------------|----------|
| Purchases | 75,000 | Capital | 60,000 |
| Returns inward | 2,000 | Creditors | 30,000 |
| Opening stock | 10,000 | Sales | 1,20,000 |
| Freight inwards | 4,000 | Returns outward | 1,000 |
| Wages | 2,000 | | |
| Investments | 10,000 | | |
| Bank charges | 1,000 | | |
| Land | 30,000 | | |
| Machinery | 30,000 | | |
| Building | 25,000 | | |
| Cash at Bank | 18,000 | | |
| Cash in Hand | 4,000 | | |

Additional information:

- i. Closing stock Rs. 9,000
- ii. Provide depreciation @ 10% on machinery
- iii. Interest accrued on investment Rs. 2,000

Prepare trading account, profit and loss account and balance sheet.