

(311CO21)

M.Com. DEGREE EXAMINATION, FEBRUARY 2024.

Third Semester

Banking

INTERNATIONAL BANKING

Time : Three hours

Maximum : 70 marks

SECTION A — (5 × 3 = 15 marks)

Answer the following questions.

Each question carries 3 marks.

1. (a) English banking system.
Or
(b) Commercial Banking system.
2. (a) Unit Banking.
Or
(b) Branch banking.
3. (a) European Central Bank.
Or
(b) Bank of Japan.
4. (a) Monetary policy.
Or
(b) Credit Policy.
5. (a) I.M.F.
Or
(b) I.B.R.D.

SECTION B — (5 × 8 = 40 marks)

Answer the following questions.

Each question carries 8 marks.

6. (a) Explain about Deployed and less deployed Money market.

Or

- (b) Discuss briefly about Commercial Banking System.

7. (a) What is Federal Reserve System? Explain its organizational structure.

Or

- (b) Discuss about origin and growth of Bank of England.

8. (a) What is European Central Bank? Discuss about its organization structure.

Or

- (b) Discuss about the structure and working of Bank of Japan.

9. (a) Explain about the functions of Reserve Bank of India.

Or

- (b) Briefly explain about Banking Reforms in India.

10. (a) Expand I.D.A. and briefly discuss about it.

Or

- (b) Expand I.F.C and briefly discuss about it.

SECTION C — (1 × 15 = 15 marks)

Answer the following

11. (a) Expand NABARD and write its functions.

Or

- (b) What is the importance of international banking? Explain

311CO21)

(312CO21)

M.Com. DEGREE EXAMINATION, FEBRUARY 2024.

Third Semester

Banking

INTERNATIONAL FINANCIAL MARKETS AND SERVICES

Time : Three hours

Maximum : 70 marks

SECTION A — (5 × 3 = 15 marks)

Answer the following questions.

Each answer carries 3 marks.

1. (a) System of exchanging currencies.

Or

(b) International Monetary System.

2. (a) Hedging.

Or

(b) Speculation.

3. (a) IRP interest rate parity.

Or

(b) Spot Exchange Rate.

4. (a) Eurobond market.

Or

(b) MNC.

5. (a) Debt servicing features.

Or

(b) Debt developing features.

SECTION B — (5 × 8 = 40 marks)

Answer the following questions.

Each answer carries 8 marks.

6. (a) Explain about European monetary system.
Or
(b) Write the features of requirements of IMS International Monetary System.
7. (a) Enunciate exchange rate quotations and practices.
Or
(b) What are the market activities tie-up with foreign company?
8. (a) Discuss portfolio balance approaches.
Or
(b) Write down BOP theory and growth theory.
9. (a) Write in brief about IDR Indian Depository Receipts.
Or
(b) Explain the role of Financial Intermediaries.
10. (a) How India is withstanding the problem of debt serving?
Or
(b) Discuss the problems of debt serving.

SECTION C — (1 × 15 = 15 marks)

Answer the following.

11. (a) Write in brief about purpose, conditions and manner of issue of GDR.
Or
(b) Explain about International Securities marks and instruments.

312CO21

(313CO21)

M.Com. DEGREE EXAMINATION, FEBRUARY 2024.

Third Semester

Banking

INSURANCE AND RISK MANAGEMENT

Time : Three hours

Maximum : 70 marks

SECTION A — (4 × 5 = 20 marks)

Answer any FOUR of the following.

1. (a) Risk Vs. Uncertainty
- (b) Elements of insurance risk
- (c) Taxation aspects of Insurance
- (d) Underwriting
- (e) Functions of Surveyors
- (f) Reinsurance
- (g) General Insurance Vs. Life Insurance
- (h) Functions of Insurers.

SECTION B — (5 × 10 = 50 marks)

Answer ALL questions.

2. (a) Define risk management. Explain the objectives of risk management.
Or
 - (b) What are the various types of risk? Explain the methods of handling poor risk.
3. (a) Define insurance. Explain the causes and benefits of insurance.

Or

- (b) What are the various principles of insurance? Explain the theories of risk management.
4. (a) Explain Insurance sector refers in India after liberalizations.
- Or
- (b) Discuss the accounting principles and taxation aspects of Insurance.
5. (a) Explain the Insurance product design and development process.
- Or
- (b) Discuss the claims settlement procedure in General Insurance and Life Insurance.
6. (a) What is insurance pricing? Explain the fundamentals of insurance pricing and also explain the pricing objectives.
- Or
- (b) What do you understand by reinsurance? Explain the techniques of reinsurance.
-

(304CO21)

M.Com. DEGREE EXAMINATION, FEBRUARY 2024.

Third Semester

Accountancy and Banking

FINANCIAL REPORTING

Time : Three hours

Maximum : 70 marks

SECTION A – (5 × 3 = 15 marks)

Answer the following questions.

Each question carries 3 marks.

1. (a) Any six accounting standards.
Or
(b) Content of corporate annual report.
2. (a) Merger and Demerger.
Or
(b) Computation of purchase consideration-methods.
3. (a) Pre-acquisition profits and post acquisition profits.
Or
(b) Capital Reserve.
4. (a) Cash flows from operating activities.
Or
(b) Holding company and subsidiary company.
5. (a) Meaning of Financial instruments.
Or
(b) Recognition of Financial instruments.

SECTION B – (5 × 8 = 40 marks)

Answer the following questions.

Each question carries 8 marks.

6. (a) Explain the limitations of Financial Statements.
Or
(b) Discuss the qualitative characteristics of Financial Statements.
7. (a) Explain the methods of accounting for Amalgamation.
Or
(b) Write about Internal Restructuring.
8. (a) What are the essential steps in preparing the consolidated financial statements.
Or
(b) Explain the purposes of consolidated Financial Statements.
9. (a) Draw the consolidated Balance Sheet of holding company with its subsidiary company.
Or
(b) Discuss the preparation of consolidated Cash Flow Statement.
10. (a) Explain about the mode of reporting of Financial instruments.
Or
(b) Enunciate the measurement of Financial Instruments.

SECTION C – (1 × 15 = 15 marks)

Answer the following questions.

11. (a) Discuss the manner of consolidation with foreign subsidiaries.
Or
(b) Explain the accounting treatment of pre-acquisition and post acquisition profits.
-

304CO21)

(315CO21)

M.Com. DEGREE EXAMINATION, FEBRUARY 2024

Third Semester

Banking

ENTREPRENEURSHIP DEVELOPMENT

Time : Three hours

Maximum : 70 marks

SECTION A — (4 × 5 = 20 marks)

Answer any FOUR of the following.

1. (a) Describe the classification of Entrepreneurs.
- (b) Explain the different marketing concepts.
- (c) Explain the conduct of market survey.
- (d) Discuss the different phases of project life cycle.
- (e) Explain different modes of Break Even Analysis.
- (f) What are the considerations in factory layout?
- (g) What are the factors affecting entrepreneurial growth?
- (h) How would you identify and select a project?

SECTION B — (5 × 10 = 50 marks)

Answer the following questions

2. (a) Distinguish between Entrepreneur and Entrepreneurship.
Or
(b) What the factors influencing the birth of Entrepreneurs?
3. (a) What are the Psychological factors in Entrepreneurship?
Or
(b) What are the measures taken for promotion of Entrepreneurship?
4. (a) What are the weakness of support system for Entrepreneurship in India?
Or
(b) What are problems and performance of industrial estates in India?

5. (a) How is Market analysis and demand analysis useful to an Entrepreneur? Explain.

Or

- (b) Why factory design and layout is important? Explain.

6. (a) How do you select a good investment? Explain.

Or

- (b) What steps should be followed in the preparation of Project Report?
-

(315CO21)

(316CO21)

M.Com. DEGREE EXAMINATION, FEBRUARY 2024.

Third Semester

Banking

FINANCE OF FOREIGN TRADE

Time : Three hours

Maximum : 70 marks

SECTION A — (5 × 3 = 15 marks)

Answer the following questions.

Each answer carries 3 marks.

1. (a) Nostro Accounts
Or
(b) Vostro Accounts
2. (a) ECGC
Or
(b) Foreign Trade
3. (a) Rate of Dividend
Or
(b) Balance of Payment
4. (a) Settlements
Or
(b) International Settlements
5. (a) Exchange controls
Or
(b) Exchange regulations

SECTION B — (5 × 8 = 40 marks)

Answer the following questions.

Each question carries 8 marks.

6. (a) Explain briefly about Foreign Trade.
Or
(b) Discuss briefly about commercial terms used in the delivery of goods.
7. (a) What is Balance of Trade? Explain the features of Balance of Trade.
Or
(b) Discuss about the role of banks in Foreign Trade.
8. (a) What is ECGC? Explain the role of ECGC.
Or
(b) Discuss about the methods of international settlements through banks.
9. (a) Explain about the major types of Exchange Rates.
Or
(b) Briefly explain about problems on Exchange Rates.
10. (a) Explain briefly about Nostro-exchange arithmetic.
Or
(b) Briefly discuss about purchase and sale of foreign currencies.

SECTION C — (1 × 15 = 15 marks)

11. (a) What are exchange rates? How to calculate exchange rates with hypothetical example? Explain.
Or
(b) What is the importance of Foreign Exchange Regulation Act, 1973?
-

{316CO21}