

(201CO21)

ASSIGNMENT - 1

M.Com. DEGREE EXAMINATION, FEB 2024.

Second Semester

Accountancy

MANAGEMENT OF INFORMATION SYSTEMS

MAXIMUM MARKS: 30

ANSWER ALL QUESTIONS

1. (a) Types of information Systems.
 - (b) Information resource
 - (c) Characteristics of a systems
 - (d) Project team constitution
 - (e) Types of transmission
 - (f) Characteristics of LAN.
 - (g) Traditional approach to application system development.
 - (h) Relational data model.

2. (a) Describe the information requirements for different decision making stages. Describe the organisational choice models.
 - (b) How do you trace the growth of MIS function in an organisation?

3. (a) Describe the phases in MIS design. Describe the steps in implementation.
 - (b) Explain the system development life cycle. Explain multi processing and time-sharing.

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ASSIGNMENT - 2

M.Com. DEGREE EXAMINATION, FEB 2024.

Second Semester

Accountancy

MANAGEMENT OF INFORMATION SYSTEMS

MAXIMUM MARKS: 30

ANSWER ALL QUESTIONS

1. (a) Explain the stages of data base design. Describe the 12 Commandments of CODD.

(b) Explain the nature of query language and query processing with suitable examples. Explain the factors and terms normally be included in a software acquisition contract.
2. (a) Explain (i) network topologies and (ii) types of switching.

(b) Explain the interface between the computer and communication equipment.
3. (a) Examine the need for the study of MIS.

(b) Write a note on 'Computer Networks'.

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ASSIGNMENT - 1

M.Com. DEGREE EXAMINATION, FEB 2024.

Second Semester

MARKETING MANAGEMENT-II

MAXIMUM MARKS: 30

ANSWER ALL QUESTIONS

1. (a) Penetration pricing
(b) Channel Conflicts
(c) Tools of Sales promotion
(d) Need for Marketing Audit.
(e) Concept of personal selling
(f) Resale price maintenance
(g) Information systems
(h) Idea Marketing

2. (a) Explain the concept and objectives of Pricing.

(b) Briefly write about pricing strategies and policies.

3. (a) What factors influencing channel design decisions?

(b) Outline the functions of wholesaler and Retailer.

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ASSIGNMENT - 2

M.Com. DEGREE EXAMINATION, FEB 2024.

Second Semester

MARKETING MANAGEMENT-II

MAXIMUM MARKS: 30

ANSWER ALL QUESTIONS

1. (a) Define 'Advertising' What are the objectives of Advertising?
 - (b) What is meant by publicity? What are the objectives of publicity?
 2. (a) Explain in detail about strategic control and Profitability control.
 - (b) What do you understand by the concept of marketing Research? Discuss its need and importance.
 3. (a) Evaluate the nature and scope of Marketing in Non-Business organisations.
 - (b) "Marketing plays a vital role in service sector" Discuss.
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ASSIGNMENT - 1

M.Com. DEGREE EXAMINATION, FEB 2024.

Second Semester

FINANCIAL MANAGEMENT–II

MAXIMUM MARKS: 30

ANSWER ALL QUESTIONS

1. (a) Concept of EVA.
 - (b) Market Value Added (MVA)
 - (c) Types of Float.
 - (d) Feasibility study
 - (e) Features of a Project
 - (f) Project life cycle
 - (g) Cash Deficit.
 - (h) Project Idea.
2. (a) Define 'Cost of Capital' Examine the need and importance of cost of Capital.
 - (b) What do you understand by EVA? What process is involved in evaluation of EVA?
3. (a) What are the various drawbacks of EVA?
 - (b) Describe the process involved in EVA in a large scale financial organisation.

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ASSIGNMENT - 2

M.Com. DEGREE EXAMINATION, FEB 2024.

Second Semester

FINANCIAL MANAGEMENT–II

MAXIMUM MARKS: 30

ANSWER ALL QUESTIONS

1. (a) Discuss in detail about BAUMOL'S model of cash management.
(b) What are the objectives of cost benefit analysis of cash management?
 2. (a) What is meant by a project? Give a classification of Projects.
(b) Outline the various benefits of Project Management.
 3. (a) What is meant by PERT? Give a comparison between PERT and CPM.
(b) Elucidate the important objectives of network Analysis.
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ASSIGNMENT - 1

M.Com. DEGREE EXAMINATION, FEB 2024.

Second Semester

HUMAN RESOURCE MANAGEMENT–II

MAXIMUM MARKS: 30

ANSWER ALL QUESTIONS

1. (a) Meaning of Compensation.
(b) Need for Employee Participation in Decision Making.
(c) Reasons for Absenteeism.
(d) Concept for Attitudes
(e) Potential Appraisal
(f) Sensitivity Training
(g) Role play
(h) Adjudication

2. (a) Define 'Ware' Briefly write about various methods of wage payments.
(b) Outline the factors which are influencing Job Satisfaction

3. (a) Examine the Process involved in Conducting Domestic Enquiry.
(b) Suggest measures to improve the relationship between Trade unions and Management

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ASSIGNMENT - 2

M.Com. DEGREE EXAMINATION, FEB 2024.

Second Semester

HUMAN RESOURCE MANAGEMENT–II

MAXIMUM MARKS: 30

ANSWER ALL QUESTIONS

1. (a) What is meant by Skills development? What factors are responsible for skill development?
 - (b) Outline the advantages and disadvantages of Lecture Method of Training.
2. (a) What is Transactional Analysis? What are the issues involved in it?
 - (b) Examine the need and importance of Evaluation of HRD programmes.
3. (a) Briefly Explain about the Process involved in Collective Bargaining.
 - (b) Explain with examples about Business Games

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ASSIGNMENT - 1

M.Com. DEGREE EXAMINATION, FEB 2024

Second Semester

ADVANCED FINANCIAL ACCOUNTING

MAXIMUM MARKS: 30

ANSWER ALL QUESTIONS

1. (a) Need for valuation of shares

వాటా మూల్యాంకన ఆవశ్యకత

(b) Super profit method

అదనపు లాభాల పద్ధతి

(c) Internal reconstruction

అంతర్గత పునర్నిర్మాణము

(d) Cost of control or goodwill

కాస్ట్ కంట్రోల్ లేదా గుడ్విల్

(e) Consolidated balance sheet

ఏకీకృత ఆస్తి అప్పుల పట్టి

(f) Role of financial advisor

ఆర్థిక సలహాదారు పాత్ర

(g) Human Resource Accounting

మానవ వనరుల ఎకౌంటింగ్

(h) Ratio analysis

నిష్పత్తి విశ్లేషణ.

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ASSIGNMENT - 2

M.Com. DEGREE EXAMINATION, FEB 2024

Second Semester

ADVANCED FINANCIAL ACCOUNTING

MAXIMUM MARKS: 30

ANSWER ALL QUESTIONS

1. (a) State the advantages and limitations of Financial Statements analysis and interpretation.

ఆర్థిక నివేదికల విశ్లేషణ మరియు వ్యాఖ్యానం యొక్క ప్రయోజనాలు, పరిమితులు తెల్పండి.

- (b) From the following particulars, calculate the value of equity shares:

- (i) Equity capital – 1,00,000 shares of Rs. 10 each, Rs. 7.50 paid up
- (ii) 12% Preference capital – 2,000 shares of Rs. 100 each
- (iii) 10% Debentures – Rs. 6,00,000
- (iv) Profit before interest and tax –Rs. 6,00,000
- (v) Rate of tax – 50%
- (vi) Normal Rate of return – 10%

క్రింది సమాచారం నుంచి ఈక్విటీ వాటా విలువను కనుగొనండి.

- (i) ఈక్విటీ మూలధనం – 1,00,000 వాటాలు రూ. 10 విలువ గలవి రూ. 7.50 చె

ల్లించినవి

- (ii) 12% ఆధిక్యపు మూలధనం – 2,000 వాటాలు రూ. 100 చొప్పున
- (iii) 10% డిబెంచర్ల – రూ. 6,00,000
- (iv) వడ్డీ మరియు పన్ను ముందు లాభం –రూ. 6,00,000
- (v) పన్ను రేటు– 50%

(vi) సాధారణ రాబడి రేటు – 10%

2. (a) Explain briefly about the methods of valuation goodwill.

గుడ్విల్ మూల్యాంకనకు వివిధ పద్ధతులను క్లుప్తంగా వ్రాయండి.

(b) Following is the balance sheet of Weak Ltd. as on 31.3.2023.

Liabilities	Rs.	Assets	Rs.
Capital 1,00,000 shares of Rs. 10 each	10,00,000	Land	1,00,000
Creditors	1,73,000	Machinery	2,30,000
		Furniture	68,000
		Stock	1,50,000
		Debtors	70,000
		Cash	5,000
		P and L account	5,50,000
	<u>11,73,000</u>		<u>11,73,000</u>

The following scheme of reconstruction was approved:

- Equity shares to be reduced to Rs. 4 per share
- Machinery to be written down to Rs. 1,50,000
- Stock and land to be revalued at Rs. 1,40,000 and Rs. 1,42,000 respectively.
- Provision for bad debts to be created Rs. 2,000

Give the journal entries are prepare reconstruction account.

వీక్ లిమిటెడ్ ఆస్తి అప్పుల పట్టి 31.3.2023 న క్రింది విధంగా ఉంది

అప్పులు	రూ.	ఆస్తులు	రూ.
మూలధనం 1,00,000 వాటాలు రూ. 10 చొప్పున	10,00,000	భూమి	1,00,000
ఋణదాతలు	1,73,000	యంత్రాలు	2,30,000
		ఫర్నిచర్	68,000
		సరుకు	1,50,000
		ఋణగ్రస్తలు	70,000
		నగదు	5,000

	లాభనష్టాల ఖాతా	5,50,000
		<u>11,73,000</u>
		<u>11,73,000</u>

క్రింది పునర్ నిర్మాణ పథకం ఆమోదించారు:

- ఈక్విటీ వాటా విలువను రూ. 4 కు తగ్గించాలి
- యంత్రాలను రూ. 1,50,000 తగ్గించాలి
- సరుకు, భూమి విలువలను రూ. 1,40,000 మరియు రూ. 1,42,000 గా నిర్ణయించారు

- రానిబాకీల నిధి రూ. 2,000 ఏర్పాటు చేయాలి

అవసరమైన పద్దులు వ్రాసి, పునర్ నిర్మాణ ఖాతాను చూపండి.

3. (a) Explain the role of technical analysis in share valuation.

వాటా మూల్యాంకనలో సాంకేతిక విశ్లేషణ పాత్రను వివరించండి.

(b) Balance sheets as on 31.3.2023

Liabilities	H (Rs.)	S (Rs.)	Assets	H (Rs.)	S (Rs.)
Share Capital (Shares of Re1 each)	12,000	5,000	Sundry Assets	20,000	8,000
Reserve	5,000	1,000	Investments (5,000 shares of S. Ltd.)	6,500	—
P and L a/c	2,000	1,000			
Sundry Liabilities	7,500	1,000			
	<u>26,500</u>	<u>8,000</u>		<u>26,500</u>	<u>8,000</u>

(i) S.Ltd. Shares were acquired by H.Ltd. on 30th Sept. 2022.

(ii) S.Ltd. transferred Rs. 500 from profits to reserve on 31.3.2023.

Prepare Consolidated Balance Sheet.

31.3.2023 నాటి ఆస్తి అప్పులు పట్టీలు

అప్పులు	H (రూ.)	S (రూ.)	ఆస్తులు	H (రూ.)	S (రూ.)
మూలధనం (వాటా విలువ రూ ౧)	12,000	5,000	వివిధ ఆస్తులు	20,000	8,000

రిజర్వు	5,000	1,000	పెట్టుబడులు (S. లీ లో 5,000 వాటాలు)	6,500	—
లాభనష్టాల ఖాతా	2,000	1,000			
వివిధ అప్పులు	7,500	1,000			
	<u>26,500</u>	<u>8,000</u>		<u>26,500</u>	<u>8,000</u>

- (i) H. లీ|| 30.9.2022. న S. లీ||లోని వాటాలను కొన్నది
- (ii) S. లీ|| 31.3.2023. న రూ. 500 లాభనష్టాల ఖాతా నుంచి రిజర్వుకు ఏకీకృత ఆస్తి అప్పుల పట్టీని తయారు చేయండి.

4. (a) Explain the treatment of

- (i) Minority Interest and
- (ii) Cost of control while preparing consolidated balance sheet.

ఏకీకృత ఆస్తి అప్పులు పట్టీ తయారు చేయునపుడు

- (i) మైనారిటీ ఆశక్తి మరియు
- (ii) గుడ్ విల్ (Cost of control) ఏ విధంగా చూపుతారో తెల్పండి.

(b) From the following balance sheet, calculate:

- (i) Liquid ratio
- (ii) Debt – equity ratio
- (iii) Current ratio and
- (iv) Proprietary ratio

Liabilities	Rs.	Assets	Rs.
Capital	15,00,000	Fixed assets	14,00,000
Reserves	1,00,000	Stock	5,00,000
Debentures	3,00,000	Debtors	2,00,000
Creditors	1,00,000	Cash	1,00,000
Overdraft	2,00,000		
	<u>22,00,000</u>		<u>22,00,000</u>

క్రింది ఆస్తి అప్పుల పట్టీ నుంచి

- (i) ద్రవ్యతా నిష్పత్తి
- (ii) అప్పు – ఈక్విటీ నిష్పత్తి

(iii) ప్రస్తుత నిష్పత్తి

(iv) యాజమాన్య నిష్పత్తి

అప్పులు	రూ.	ఆస్తులు	రూ.
మూలధనం	15,00,000	స్థిర ఆస్తులు	14,00,000
రిజర్వులు	1,00,000	సరుకు	5,00,000
డిబెంచర్లు	3,00,000	ఋణగ్రహీతులు	2,00,000
ఋణదాతలు	1,00,000	నగదు	1,00,000
ఓవర్ డ్రాఫ్ట్	2,00,000		
	<u>22,00,000</u>		<u>22,00,000</u>

5. (a) Discuss the concept and objectives of financial reporting.

పైనాన్నియల్ రిపోర్టింగ్ భావనను, ధ్యేయాలను వివరించండి.

(b) Ascertain net monetary result from the following:

	1.4.2022	31.3.2023
Cash and Bank	60,000	88,000
Accounts receivable	80,000	1,00,000
Accounts payable	1,00,000	1,24,000
Retail price index	100	125

Average index number for the year 120.

క్రింది సమాచారం నుండి నికర మానిటరీ ఫలితాన్ని కనుగొనండి.

	1.4.2022	31.3.2023
నగదు మరియు బ్యాంకు	60,000	88,000
రావలసిన ఖాతాలు	80,000	1,00,000
చెల్లించవలసిన ఖాతాలు	1,00,000	1,24,000
రిటైల్ ధరల సూచీ	100	125

ఆ సం॥ లో సగటు సూచీ సంఖ్య 120.

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ASSIGNMENT - 1

M.Com. DEGREE EXAMINATION, FEB 2024.

Second Semester

RESEARCH METHODOLOGY

MAXIMUM MARKS: 30

ANSWER ALL QUESTIONS

1. (a) Research Problem.
 - (b) Laboratory versus field experimentation.
 - (c) Determining order of questions.
 - (d) Sampling design process.
 - (e) General procedure for hypothesis testing.
 - (f) Statistics associated with factors analysis
 - (g) Importance of report and presentation.
2. (a) Describe the tasks involved in defining or research problem. Distinguish between research and hypothesis.
 - (b) Explain the classification of experimental designs. What are the limitations of experimentation?
3. (a) Explain the various sampling designs and their merits and demerits. Give their applications.
 - (b) Explain the basic non-comparative scales with suitable examples.

ASSIGNMENT - 2

M.Com. DEGREE EXAMINATION, FEB 2024.

Second Semester

RESEARCH METHODOLOGY

MAXIMUM MARKS: 30

ANSWER ALL QUESTIONS

1. (a) Discuss data analysis associated with (i) cross tabulation and (ii) parametric hypothesis testing.

- (b) Below is the table of observed frequencies along with the frequency to the observed under normal distribution:

(i) Calculate the Kolmogorov –Smirnov statistic (ii) Can we conclude that this distribution is normal? Use 0.10 level of significance.

Test score:	51-60	61-70	71-80	81-90	91-100
Observed frequency:	30	100	440	500	130
Expected frequency:	40	170	500	390	100

(Table value for $n = 5$ and $\alpha = 0.01$ is 0.51)

2. (a) Explain the basic requirement of report preparation. What are the guidelines for tables and illustrate.

- (b) Explain the discriminant model. Explain the steps for conducting discriminant analysis. How do you determine the significance of discriminant function?

3. (a) The nicotine content of two brands of cigarettes measured in milligrams was found to be as forms:

Brand A:	2.1	4.0	6.3	5.4	4.8	3.7	6.1	3.3		
Brand B:	4.1	0.6	3.1	2.5	4.0	6.2	1.6	2.2	1.9	5.4

Test the hypothesis that the average nicotine contents of the two brands are equal.

- (b) Explain the factor analysis model. Explain the steps to conduct factor analysis. How do you determine the significance of the model?
