



**M. Com. I Semester Degree Examination, April/May - 2024**

**COMMERCE**

**Advanced Financial Management**

**(NEP)**

Time : 3 Hours

Maximum Marks : 70

**Note :** Answer **any five** of the following questions with question No. **1 (Q.1) Compulsory**.  
Each question carries **equal** marks.

1. (a) Explain “Wealth maximisation” and “Profit maximisation” objectives of Financial Management. 7
- (b) A borrower offers 16 percent nominal rate of interest with quarterly compounding. What is the effective rate of interest ? 7
2. Phoenix Company is Considering two mutually exclusive investments, Project P and Project Q. The expected cash flows of these projects are as follows :

Year	0	1	2	3	4	5
<b>Project P (Rs.)</b>	(1000)	(1200)	(600)	(250)	2000	4000
<b>Project Q (Rs.)</b>	(1600)	200	400	600	800	100

- (a) Construct the NPV Profiles for Projects P and Q.
- (b) What is each project’s MIRR if the cost of capital is 12 percent ? 14
3. (a) Discuss the Marginal Cost of Capital. 7
- (b) ABC Company’s equity share is quoted in the market at Rs. 25 per share currently. The company pays a dividend of Rs. 2 per share and the investor’s market expects a growth rate of 6% per year.  
You are required to :
  - (i) Calculate the company’s cost of equity capital.
  - (ii) If the company issues 10% debentures of face value of Rs. 100 each and realise Rs. 96 per debenture while the debentures are redeemable after 12 years at a premium of 12%. Calculate cost of debenture using YTM ? Assume Tax Rate to be 50%. 7
4. Define Working Capital Management. Discuss the features and importance of WCM. 14



5. With the help of following figures calculate the market price of a share of a company by using :

- (i) Walter's formula  
 (ii) Dividend growth model (Gordon's formula)
- |                                       |        |
|---------------------------------------|--------|
| Earnings per share (EPS)              | Rs. 10 |
| Dividend per share (DPS)              | Rs. 6  |
| Cost of Capital (Ke)                  | 20%    |
| Internal rate of return on investment | 25%    |
| Retention ratio                       | 40%    |

14

6. As a part of the strategy to increase sales and profits, the sales manager of a company proposes to sell goods to a group of new customers with 10% risk of non-payment. This group would require one and a half months credit and is likely to increase sales by Rs. 1,00,000 p.a. Production and selling expenses amount to 80% of sales and the income-tax rate is 50%. The company's minimum required rate of return (after tax) is 25%. Should the sales manager's proposal be accepted? Analyse. Also compute the degree of risk of non-payment that the company should be willing to assume if the required rate of return (after tax) were (i) 30%, (ii) 40% and (iii) 60%.

14

7. The management of Royal Industries has called for a statement showing the working capital to finance a level of activity of 1,80,000 units of output for the year. The cost structure for the company's product for the above mentioned activity level is detailed below :

	Cost per unit (Rs.)
Raw material	20
Direct labour	5
Overheads (including depreciation of Rs. 5 per unit)	<u>15</u>
Profit	40
Selling price	<u>10</u>
	50

**Additional information :**

- (a) Minimum desired cash balance is Rs. 20,000.  
 (b) Raw materials are held in stock on an average for two months.  
 (c) Work-in-progress (assume 50% completion stage) will approximate to half a month's production.  
 (d) Finished goods remain in warehouse on an average for a month.  
 (e) Suppliers of materials extend a month credit and debtors are provided two months credit; Cash sales are 25% of total sale.  
 (f) There is a time-lag in payment of wages of a month; half a month in the case of overheads.

From the above facts you are required to prepare a statement showing working capital requirements.

14

8. Write notes on :

- (a) NPV  
 (b) RoI and RoE  
 (c) EOQ

5

5

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**M.Com. I Semester Degree Examination, April/May - 2024**

**COMMERCE**

**Contemporary Areas of Financial Accounting**

**(NEP)**

Time : 3 Hours

Maximum Marks : 70

**Note :** Answer **any five** of the following questions with Question No. 1 (Q1) **Compulsory**.  
Each question carries **fourteen** marks.

1. The following information is extracted from the Balance Sheet of XYZ Company as on 31<sup>st</sup> December 2015. **14**

Particulars	01-01-2015	31-12-2015
Equity Share Capital (10000 shares of Rs.100 each)	10,00,000	10,00,000
Reserves and Surplus	5,40,000	6,20,000
Proposed Dividend	1,20,000	1,40,000
Long-term loans	6,00,000	8,00,000
Cash and Bank balance	40,000	80,000

Further it is given that :

- (a) Cost of Sales Adjustment = Rs. 1,10,000  
(b) Depreciation Adjustment = Rs. 78,000  
(c) Monetary Working Capital Adjustment = Rs. 82,000

From the above information, Compute Gearing Adjustment as per Current Cost Accounting Method.

2. (a) Define Human Resource Accounting. Explain its applications. **7**  
(b) XYZ is a tax consultancy services, it has reported an operating profit of Rs. 15,00,000 and Rs. 8,90,000 as net profit. The expenses of the company for the recruitment and training for the last 6 years are as follows. **7**

Years	Current Year	2022	2021	2020	2019	2018
Cost of Recruitment and Training (Rs in Lakhs)	28	32	26	14	08	12

An employee who joins XYZ Ltd. stays for 4 years.

**Calculate :**

- (a) The value of human resources, capitalized value and amortized value for each year.  
(b) The adjusted operating profit for the current year.



3. Mr. Ashok has made following transactions during the financial year 2021-22. **14**

<b>Date</b>	<b>Particulars</b>
15-06-2021	Purchased 1,50,000 equity shares of Rs 10 each in Alpha Ltd, for Rs 25 each through a broker, who charged brokerage at 2%.
14-10-2021	Alpha Ltd, made a bonus issue of two equity shares for every three shares held.
31-10-2021	Sold 80000 shares in Alpha Limited for Rs. 22 each
01-02-2023	Received 15% interim dividend on equity shares of Alpha Limited

Prepare an Investment Account for equity shares of Alpha Limited in the books of Mr. Ashok for the year ended 31<sup>st</sup> March 2022.

4. (a) What is Brand Accounting ? Discuss the types of Brand Accounting in detail. **7**  
 (b) The net profits of a Company, after providing for taxation, for the past five years are Rs. 42,000, Rs. 47,000, Rs. 45,000, Rs. 39,000, and Rs. 47,000. The capital employed in the business is Rs.4,00,000 on which reasonable rate of return of 10% is expected. From the above information calculate the goodwill under capitalization of average profit method. **7**

5. From the following information of ABC Company, you are required to prepare Social Income statement for the year 2001. **14**

<b>Particulars</b>	<b>Amount (Rs)</b>
1. Education facilities	25,000
2. Training and development	1,00,000
3. Medical and hospital facilities	80,000
4. Canteen facilities	60,000
5. Township and housing facilities	1,20,000
6. Concessional transport	48,000
7. Holiday benefits	90,000
8. Lay off and involuntary termination	56,000
9. Extra hours worked by employees but not paid	1,20,000
10. Business generation	1,14,000
11. Central taxes and duties	80,000
12. Foreign exchange earned	74,000
13. Research and development efforts	86,000
14. State services and facilities consumed	77,000
15. Central services and facilities consumed	98,000
16. Taxes and duties of State	89,000
17. Foreign exchange saved	65,000
18. Social cost to community	1,22,000
19. Environmental improvements	45,000
20. Generation of job potential	72,000
21. Taxes paid to local authorities	88,000
22. Welfare activity for the community	54,000
23. Increase in cost of living in the vicinity of company	91,000
24. Business generation for community	32,000
25. Bonus and other benefits	41,000



6. (a) Explain the objectives of Human Resource Accounting. **7**  
 (b) What do you mean by Investment Accounting ? Elucidate investments on the basis of income. **7**
7. Balance sheet of Mr. X as on 31<sup>st</sup> December 2001 was as under. **14**
- | <b>Liabilities</b> | <b>Amount</b>   | <b>Assets</b> | <b>Amount</b>   |
|--------------------|-----------------|---------------|-----------------|
| Capital            | 2,50,000        | Land          | 1,18,000        |
| Creditors          | 80,000          | Machinery     | 1,10,000        |
| Bills Payable      | 20,000          | Furniture     | 2,000           |
|                    |                 | Stock         | 70,000          |
|                    |                 | Cash at Bank  | 50,000          |
|                    | <b>3,50,000</b> |               | <b>3,50,000</b> |
- (i) The profit of the business for the five years ending 31<sup>st</sup> December 2001 is,
- | <b>Year</b> | <b>Amount</b> |
|-------------|---------------|
| 1997        | 40,000        |
| 1998        | 42,000        |
| 1999        | 45,000        |
| 2000        | 50,000        |
| 2001        | 53,000        |
- (ii) The assets are revalued as under
- |           |          |
|-----------|----------|
| Land      | 1,94,000 |
| Machinery | 1,18,000 |
| Furniture | 1,000    |
- (iii) The reasonable return on capital invested is 10% p.a  
 (iv) Assume that the normal management remuneration is Rs. 6000  
 From the above information find out goodwill by capitalization method
8. (a) Explain adjusted discounted future wage method. **5**  
 (b) What do you mean by Cloud Based Accounting ? Discuss its essentials. **5**  
 (c) Explain the procedure for valuation of investment. **4**





**M.Com. I Semester Degree Examination, April/May - 2024**

**COMMERCE**

**Corporate Communication**

**(NEP)**

Time : 1 Hour

Maximum Marks : 30

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1. Which communication model emphasizes feedback and considers communication as an interactive process ?  
(A) Linear model (B) Transactional model  
(C) Interactive model (D) Hierarchical model
  2. What is communication ?  
(A) The process of transmitting data electronically  
(B) The exchange of information, ideas and feelings  
(C) The act of speaking loudly  
(D) The process of writing letters
  3. Encoding in communication refers to :  
(A) Deciphering a message  
(B) Transferring a message to a medium  
(C) Understanding non-verbal cues  
(D) Creating a message to be sent
  4. What is the difference between verbal and non-verbal communication ?  
(A) Verbal communication involves words, while non-verbal communication does not.  
(B) Non-verbal communication involves gestures, while verbal communication does not.  
(C) Verbal communication is more effective than non-verbal communication.  
(D) Non-verbal communication is only used in formal settings.
  5. Which of the following is a potential barrier to effective communication ?  
(A) Active listening (B) Clear language  
(C) Cultural diversity (D) Timely feedback



6. What does kinesics study ?
- (A) Verbal communication
  - (B) Non-verbal communication through body movements
  - (C) Written communication
  - (D) Electronic communication
7. The purpose of employee communication is to :
- (A) Maintain secrecy within the organization
  - (B) Enhance employee engagement and alignment with organizational goals
  - (C) Exclude lower-level employees from decision-making processes
  - (D) Promote a hierarchical structure within the organization
8. Which component of the communication process involves selecting words, symbols or gestures to send a message ?
- (A) Sender
  - (B) Receiver
  - (C) Channel
  - (D) Encoding
9. What is the primary difference between formal and informal communication ?
- (A) Formal communication follows established channels, while informal communication is spontaneous.
  - (B) Formal communication involves non-verbal cues, while informal communication is verbal
  - (C) Formal communication occurs within an organization, while informal communication occurs outside of it.
  - (D) Formal communication is written, while informal communication is verbal.
10. Which approach can help in overcoming communication barriers caused by differing levels of knowledge or expertise ?
- (A) Assuming everyone has the same level of understanding
  - (B) Using technical jargon extensively
  - (C) Tailoring the message to the audience's level of understanding
  - (D) Avoiding providing explanations
11. Which component of a business letter contains the sender's address and date ?
- (A) Inside address
  - (B) Salutation
  - (C) Body
  - (D) Heading



12. In the structure of a business letter, what typically follows the body of the letter ?  
(A) Complimentary close (B) Signature block  
(C) Subject line (D) Date line
13. What is the standard font style and size used in most business letters ?  
(A) Times New Roman, 12-point (B) Arial, 10-point  
(C) Comic Sans MS, 14-point (D) Calibri, 11-point
14. What is the appropriate spacing between paragraphs in a business letter ?  
(A) A Single spacing (B) Double spacing  
(C) 1.5 spacing (D) Triple spacing
15. In \_\_\_\_\_ network, a single authority gives orders and instructions to all the employees around him.  
(A) Circuit (B) Star  
(C) Wheel (D) Chain
16. How should you respond to the question, "Tell me about yourself" ?  
(A) Provide a detailed account of your personal life  
(B) Talk about your entire work history  
(C) Summarize your professional background and highlight relevant experiences and skills  
(D) Refuse to answer the question
17. Which of the following is a best practice for handling questions during a presentation ?  
(A) Ignore questions from the audience  
(B) Answer questions defensively  
(C) Listen actively and respond respectfully  
(D) Interrupt audience members who ask questions
18. What is the primary goal of a group discussion ?  
(A) To dominate the conversation  
(B) To demonstrate individual knowledge superiority  
(C) To exchange ideas and reach a consensus  
(D) To silence opposing viewpoints





- 19.** How can you ensure that meeting minutes accurately capture key decisions and action items ?
- (A) Take incomplete notes
  - (B) Make up information
  - (C) Document decisions, action items and responsible parties clearly
  - (D) Don't bother with meeting minutes
- 20.** What is a common technique to overcome nervousness before a public speaking engagement ?
- (A) Avoiding eye contact with the audience
  - (B) Focusing solely on memorizing the speech word-for-word
  - (C) Practicing relaxation techniques such as deep breathing
  - (D) Drinking excessive amounts of caffeine
- 21.** How can negotiators handle conflicts or disagreements during negotiations ?
- (A) Escalate conflicts and resort to aggression
  - (B) Ignore conflicts and pretend they don't exist
  - (C) Address conflicts calmly and seek mutually beneficial solutions
  - (D) Manipulate or deceive the other party
- 22.** How can mobile communication technology enhance communication flexibility ?
- (A) By limiting communication to a specific location
  - (B) By allowing communication on the go, regardless of location
  - (C) By restricting communication to certain devices
  - (D) By increasing communication costs
- 23.** What is the primary purpose of using project management software in communication ?
- (A) To complicate project workflows
  - (B) To streamline communication and collaboration among team members
  - (C) To reduce project transparency
  - (D) To discourage project documentation



24. In a business setting, how should you handle interruptions during a conversation or meeting ?
- (A) Politely ignore the interruption
  - (B) Encourage interruptions to keep the conversation lively
  - (C) Acknowledge the interruption and address it appropriately
  - (D) Respond aggressively to interruptions
25. What is the primary purpose of report ?
- (A) To monitor and control production
  - (B) To control problem and sell products and services
  - (C) To analyze problems and Predict practical alternatives
  - (D) To solve problems and Supply facts
26. Which of these must be avoided in business letters ?
- (A) Abbreviations (B) Polite Words (C) Clear Details (D) Formal Words
27. \_\_\_\_\_ is the process of carrying out business transactions through the internet. It involves buying and selling products and services and information via computer networks including the internet.
- (A) Trade (B) Electronic Commerce
  - (C) Commerce (D) Exchange
28. Which of the following are advantages of newsletters ?
- (A) Act as a marketing tool
  - (B) Help to get in touch with customers
  - (C) Creating awareness about organization's products
  - (D) All of the above
29. Reports are prepared and presented at regular and prescribed intervals is called \_\_\_\_\_.
- (A) Periodic reports (B) Special reports
  - (C) Informal reports (D) Non-periodical reports
30. Modern business letters are usually written in :
- (A) Simplified style (B) Indented style
  - (C) Semi-block style (D) Full-block style





**M.Com. I Semester Degree Examination, April/May - 2024**

**COMMERCE**

**Goods and Services Tax and Customs Law**

**(NEP)**

Time : 3 Hours

Maximum Marks : 70

**Note :** Answer **any five** of the following questions with Question No. **1 (Q.1)** is **Compulsory**.  
Each question carries **fourteen** marks.

1. (a) Explain the significance of the GST for the economy of a country. **7**  
(b) Discuss the functions of the GST Network. **7**
2. (a) Explain the provisions of GST Act relating to place of supply. **7**  
(b) Analyse the features of CGST - 2017. **7**
3. (a) Explain the cancellation of registration under GST. **7**  
(b) A Ltd trader and manufacturer in goods, who opted to pay tax under composition scheme. The transactions are as follows : **7**
  - (i) Supply of traded goods - Rs. 4 lakhs - the tax rate is CGST @9% and SGST @9%.
  - (ii) Supply of manufactured goods of Rs. 5 lakhs, Tax rate is CGST @6% and SGST @6%.
  - (iii) Supply of traded goods - Rs. 5 lakhs - the tax rate is nil
  - (iv) A Ltd receipt of goods of Rs. 4 Lakhs from registered person on which tax rate is CGST @6 and SGST @6%.
  - (v) A Ltd receipt of goods of Rs. 4 lakhs from unregistered person on which tax rate is CGST @6 and SGST @6%.
  - (vi) A Ltd receipt of services of Rs. 1 lakh from Advocate who was unregistered person.
  - (vii) A Ltd receipt of goods transport agency (GTA) service who is not registered under GST-Rs. 10,000.Calculate tax liability of A Ltd for the quarter.



4. (a) Explain Prosecution and Appellate Tribunals on GST issues. **7**
- (b) Discuss the hierarchy and powers of officers under GST Administration. **7**
5. (a) Explain the provisions of customs Act towards duty drawback. **7**
- (b) From the particulars given below, find out the assessable value of imported goods and customs duty payable. **7**
- (i) Cost of the machine at the factory of the exporting country : US \$ 10,000
- (ii) Transport charges incurred by the exporter from his factory to the port of shipment : US\$ 500.
- (iii) handling charges paid for loading the machine in the ship : US\$ 100
- (iv) Buying commission paid by importer : US\$ 100
- (v) Freight from export country to India : US\$ 300
- (vi) Design and Development charges : US\$ 150
- (vii) Freight charges from port to factory in India Rs. 4000
- (viii) Rate of Integrated tax was 12%, Basic customs duty is 10% and there was no GST Compensation cess. Exchange Rate 1US\$ = Rs. 70
- (ix) Insurance premium details were not available.
6. (a) Explain the Accounts and Records to be maintained under GST. **7**
- (b) Mr. XY, a supplier of goods pays GST under regular scheme. Mr. XY is not eligible for any threshold exemption. He made the following outward taxable supplies during September 2022 Rate of tax-product A-CGST-6%, SGST-6%, IGST-12%, Product B-CGST-9%, SGST-9%, IGST-18%. **7**
- (i) Intra-state outward supply of goods-Product A-Rs. 8,00,000 and Product B-Rs. 2,00,000.
- (ii) Inter-state outward supply of goods-Product A-Rs. 3,00,000, Product B-Rs. 80,000.
- He has also furnished the following information in respect of supplies received by him during September 2022.
- (i) Intra-state supply of goods-Product A-Rs.2,00,000 and Product B-Rs. 1,00,000



- (ii) Inter-state supply of goods-Product-A Rs. 1,50,000 and Product B-Rs. 80,000. Mr. XY has following ITCs with him at the beginning of September 2022-CGST-Rs. 40,000, SGST-Rs. 28,000, IGST-RS 44,600. Compute net GST payable by Mr. XY for the month of September 2022. Make suitable assumptions wherever required.

- Note:** (i) Both inward and outward supplies are exclusive of taxes, wherever applicable.
- (ii) All the conditions necessary for availing the ITC have been fulfilled.

7. (a) Discuss the exempted goods and services from GST. **7**
- (b) What is Transaction value ? State the inclusive and exclusives of Transaction value under Customs Act. **7**
8. Write a note on following.
- (a) E-Way Bill **5**
- (b) Composite supply and Mixed supply **5**
- (c) Types of Audit under GST **4**

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**M.Com. I Semester Degree Examination, April/May - 2024**

**COMMERCE**

**Indian Accounting Standards (IND AS)**

**(NEP)**

Time : 3 Hours

Maximum Marks : 70

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**Note :** Answer **any five** of the following questions with Q. No. 1 (Q.1) **Compulsory**. Each question carries **equal** marks.

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1. Describe the challenges for implication of Ind-AS in India. **14**
  
2. (a) B Ltd. owns an asset with an original cost of Rs. 2,00,000. On acquisition, management determined that the useful life was 10 years and the residual value would be Rs. 20,000. The asset is now 8 years old, and during this time there have been no revisions to the assessed residual value. **7**

At the end of year 8, management has reviewed the useful life and residual value and has determined that the useful life can be extended to 12 years in view of the maintenance program adopted by the company. As a result, the residual value will reduce to Rs. 10,000. How would the above changes in estimate be accounted by B Ltd. ?
- (b) A company, XYZ Ltd., is engaged in the development of new technologies. During the financial year ended March 31, 2023, the company incurred significant costs related to the development of a new software product. The total development costs amounted to Rs. 2,00,00, 000. However, the company is uncertain about whether the software product will generate future economic benefits. Discuss how XYZ Ltd. should account for the development costs incurred in compliance with Indian Accounting Standard 38 (Ind AS 38) - Intangible Assets, considering the uncertainty regarding the future economic benefits. **7**
  
3. How do Contingent Liabilities differs from Provisions ? Discuss the criteria for Recognising provisions under Ind AS 37. **14**



4. ABC Ltd. is a publicly traded company engaged in the manufacturing and distribution of electronic goods. The company's financial statements for the year ended 31<sup>st</sup> December 2023 are as follows :

14

**Income Statement for the year ended 31<sup>st</sup> December 2023 :**

Revenue	:	Rs. 500,000,000
Cost of Goods Sold	:	Rs. 300,000,000
Gross Profit	:	Rs. 200,000,000
Operating Expenses	:	Rs. 100,000,000
Operating Income	:	Rs. 100,000,000
Interest Expense	:	Rs.20,000,000
Profit Before Tax (PBT)	:	Rs. 80,000,000
Income Tax Expense	:	Rs. 20,000,000
Net Profit	:	Rs. 60,000,000

**Balance Sheet as at 31<sup>st</sup> December 2023**

Total Assets	:	Rs. 600,000,000
Total Liabilities	:	Rs. 400,000,000
Equity	:	Rs. 200,000,000

Number of Ordinary Shares Outstanding : 10,000,000 shares

**Additional Information :**

The company has no preferred shares outstanding.

The weighted average number of ordinary shares outstanding during the year was 8,000,000 shares.

ABC Ltd. issued 1,000,000 additional ordinary shares on 1<sup>st</sup> July 2023 for Rs. 50 per share.

**Required :**

- Calculate the basic earnings per share (EPS) for the year ended 31<sup>st</sup> December 2023
- Calculate the diluted earnings per share (EPS) for the year ended 31<sup>st</sup> December 2023, assuming that the company has potential dilutive securities in the form of convertible bonds that would result in the issuance of an additional 1,000,000 shares upon conversion. The convertible bonds have a coupon rate of 5% and a face value of Rs. 10,000,000.



5. ABC Corporation is a diversified conglomerate operating in various industries, including manufacturing, retail, and services. The company prepares its financial statement in accordance with Ind AS (Indian Accounting Standards). As of December 31, 2018, ABC Corporation has identified three reportable operating segments based on its internal management reporting system : Segment A (Manufacturing), Segment B (Retail), and Segment C (Services). 14

Segment A (Manufacturing) primarily manufactures automotive components and industrial machinery. Segment B (Retail) operates a chain of retail stores specializing in consumer electronics and home appliances. Segment C (Services) provides consulting and IT services to clients across various industries.

For the year ended December 31, 2018, ABC Corporation provided the following segment information :

(1) Segment Revenue :

(a) Segment A (Manufacturing)	:	Rs. 500 million
(b) Segment B (Retail)	:	Rs. 300 million
(c) Segment C (Services)	:	Rs. 200 million

(2) Segment Expenses (excluding depreciation and amortization) :

(a) Segment A (Manufacturing)	:	Rs. 350 million
(b) Segment B (Retail)	:	Rs. 200 million
(c) Segment C (Services)	:	Rs. 150 million

(3) Segment Assets :

(a) Segment A (Manufacturing)	:	Rs. 1,000 million
(b) Segment B (Retail)	:	Rs. 800 million
(c) Segment C (Services)	:	Rs. 600 million

(4) Segment Liabilities :

(a) Segment A (Manufacturing)	:	Rs. 500 million
(b) Segment B (Retail)	:	Rs. 400 million
(c) Segment C (Services)	:	Rs. 300 million

**Additional Information :**

- ABC Corporation's total revenue for the year ended December 31, 2018, amounted to Rs. 1,000 million.
- The total expenses (excluding depreciation and amortization) for the year amounted to Rs. 700 million.
- The company's total assets as of December 31, 2018, amounted to Rs. 3,000 million.
- The total liabilities as of December 31, 2018, amounted to Rs. 1,800 million.

**Required :**

- Prepare a schedule, reconcile the segment revenues and segment expenses to the total revenue and total expenses of ABC Corporation for the year ended December 31, 2018.
- Calculate the segment profit or loss for each operating segment.
- Prepare a schedule, reconcile the segment assets and segment liabilities to the total assets and total liabilities of ABC Corporation as of December 31, 2018.





6. Heaven Ltd. had purchased a machinery on 1.4. 2011 for Rs. 30,00,000, which is reflected in its books at written down value of Rs. 17,50,000 on 1.4. 2016. The company has estimated an upward revaluation of 10% on 1.4. 2016 to arrive at the fair value of the assets. Heaven Ltd. availed the option by IND AS of transferring some of the surplus as the asset is used by an enterprise. **14**
- On 1.4. 2018, the machinery was revalued downward by 15% and the company also re-estimated the machinery's remaining life to be 8 years. On 31.3.2020, the machinery was sold for Rs. 9,35,000. The company charges depreciation on straight line method.
- Prepare machinery account in the books of Heaven Ltd. over its useful life to record the above transactions.
7. (a) Discuss the disclosure requirements for events after the reporting period in the financial statements. **7**
- (b) Explain the objectives and key requirements of Ind AS 34 : Interim Financial Reporting. Discuss the importance of interim financial reporting in providing timely and relevant information to stakeholders, and highlight the differences between interim financial statements and annual financial statements. **7**
8. Write short notes on the following :
- (a) Inventories (IND AS - 02) **5**
- (b) Provisions, Contingent Liabilities and Contingent Assets (IND AS 37) **5**
- (c) Accounting Policies, Changes in accounting estimates and errors (IND AS 08) **4**

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**M.Com I Semester Degree Examination, April/May - 2024**

**COMMERCE**

**Organizational Behaviour**

**(NEP)**

Time : 3 Hours

Maximum Marks : 70

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**Note :** Answer **any five** of the following questions with Question No. **1 (Q.1)** is **Compulsory**.  
Each question carries **fourteen** marks.

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1. (a) Define Organizational Behaviour. Explain its nature and scope. **7**
- (b) List out the challenges and opportunities for organizational behaviour. **7**
2. Explicate the theory of Maslow's Self-actualization and Erikson's stages of personality development. **14**
3. (a) Define Leadership styles. List out the styles of leadership. **7**
- (b) What is Group ? Explicate types of group. **7**
4. Write a detailed note on content theories in motivation. **14**
5. (a) What is organizational culture ? Explain its determinants in detail. **7**
- (b) What are the factors influencing organizational change ? Explain the process of organizational change. **7**
6. (a) Illustrate the learning theory of operant conditioning. **7**
- (b) Write a note on situational leadership theory. **7**
7. (a) Elucidate the different approaches of decision making. **7**
- (b) What are the nature and levels of organizational change ? **7**



- 8.** (a) Discuss the foundations of individual behaviour. **5**
- (b) Write a note on group norms. **5**
- (c) Define communication. Explain its types. **4**

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