



**M.Com. II Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**Advanced Cost Accounting Techniques**

**(NEP)**

Time : 3 Hours

Maximum Marks : 70

**Note :** Answer **any five** of the following questions with **Question No.1** is **Compulsory**, each question carries **fourteen** marks.

1. Star Limited provides the following trading results :

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Year	Sale	Profit
2021-22	25,00,000	10% of Sale
2022-23	20,00,000	8% of Sale

You are required to calculate :

- (a) P/V Ratio  
 (b) Fixed Cost  
 (c) Break Even Point  
 (d) Amount of profit, if sale is 30,00,000  
 (e) Sale, when desired profit is 4,75,000  
 (f) Margin of Safety at a profit of 2,70,000
2. (a) Define Budgetary Control. State the essentials of effective Budgeting. 7  
 (b) M. K. Brothers wish to approach the bankers for temporary overdraft facility for the period from October 2023 to December 2023. During the period of these three months, the firm will be manufacturing mostly for stock. You are required to prepare a cash budget for the above period : 7

Months	Sales (Rs.)	Purchases (Rs.)	Wages (Rs.)
August	3,60,000	2,49,600	24,000
September	3,84,000	2,88,000	28,000
October	2,16,000	4,86,000	22,000
November	3,48,000	4,92,000	20,000
December	2,52,000	5,36,000	30,000

**Additional Information :**

- (i) 50% of credit sales are realised in the month following the sales and remaining 50% in the second following.  
 (ii) Creditors are paid in the month following the month of purchase.  
 (iii) Cash balance on October 1, 2023 may be assumed to be Rs. 50,000.



3. The standard cost of a certain chemical mixture is as under :

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40% of Material A @ Rs. 30 per kg

60% of Material B @ Rs. 40 per kg

A standard loss of 10% of input is expected in production. The following actual cost data is given for the period.

350 kg Material - A at a cost of Rs. 25

400 kg Material - B at a cost of Rs. 45

Actual weight produced is 620 kg.

You are required to calculate the following variances raw material wise and indicate whether they are favourable (F) or adverse (A) :

- (a) Cost variance
- (b) Price variance
- (c) Mix variance
- (d) Yield variance

4. Fastners Ltd. is having production shops reckoned as cost centres. Each shop charges other shops for material supplied and services rendered. The shops are motivated through goal congruence, autonomy and management efforts. Fastners Limited is having a welding shop and painting shop. The welding shop welds annually 75,000 purchased items with other 1,50,000 shop made parts into 12,000 assemblies. The assemblies are having variable cost of Rs. 9.50 each and are sold in market at Rs. 12 per assembly. Out of the total production, 80% is diverted to painting shop at same price ruling in the market. Welding shop incurs a fixed cost of Rs. 25,000 per annum. The painting shop is having fixed cost of Rs. 30,000 and its cost of painting including transfer price from welding shop comes to Rs. 20 per unit. This shop sells all units transferred to it by welding shop at Rs. 25 per assembly.

**You are required to :**

- (a) Find out profit of individual cost centres and overall profitability of the concern.
- (b) Recommend course of action if painting shop wishes to purchase its full requirement (at market price which is Rs. 10 per assembly) either from open market or from welding shop at market price of Rs. 10 per assembly. Give reasons for your recommendations.



5. (a) What do you mean by divisional performance measurement ? Briefly explain the non-financial measures of divisional performance measurement. 7
- (b) The food division of South McDown food corporation shows the following results for the year ended 31<sup>st</sup> March 2024. 7

Turnover	₹ 800000
<b>Costs-</b>	
Materials	₹ 210000
Labour	₹ 66000
Production overhead	₹ 60000
Apportioned group costs	₹ 64000
Total costs	₹ 400000
<b>Other divisional information -</b>	
Fixed assets investment	₹ 1300000
Working capital	₹ 300000
Total	₹ 1600000

Cost of capital is 13.75% as a weighted average rate on the total capital employed.

Comment on the management performance of the division using :

- (i) ROI method
- (ii) RI/EVA method
6. A building can be constructed by engaging a gang of workers as per detailed given below for working week of 40 hours the group expected to produce 1000 units of product. 14

Standard data :

Type of workers	Skilled	Semi-skilled	Unskilled
No. of workers in a gang	10	5	5
Standard rate of wages/hr	1	2	3

Actual completion of the work, 2 hours were lost due to the abnormal idle time and 960 units of output were produced.

Type of workers	Skilled	Semi-skilled	Unskilled
No. of workers in a gang	13	4	3
Actual rate of wages/hr	3	4	5



**You are required to calculate :**

- (i) Labour cost wage variance
  - (ii) Labour rate variance
  - (iii) Labour efficiency variance
  - (iv) Labour composition variance
  - (v) Labour yield variance
  - (vi) Labour idle time variance
7. (a) Briefly explain the methods of the transfer pricing. **7**
- (b) Explain the importance of divisional performance measurement and list out its limitations. **7**
8. Write a short note on the following :
- (a) Zero based budgeting. **5**
  - (b) Balanced scorecard. **5**
  - (c) Application of standard costing. **4**

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**M.Com. II Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**Computerized Accounting**

**(NEP)**

Time : 1 Hour

Maximum Marks : 30

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**Note :** Answer **all** the questions. Each question carries **one** mark.

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**30x1=30**

1. The Computerised Accounting system refers to :
  - (A) Printing of Balance Sheet and Profit and Loss Accounts using computer.
  - (B) Processing of Accounting transactions through computer and produce records and reports.
  - (C) Processing of accounting related data and printing reports.
  - (D) Printing of Trial Balance and Balance Sheet.
  
2. The following is an example of Utility Software :
  - (A) Windows
  - (B) Anti-virus Software
  - (C) MS-Office
  - (D) Payroll Software
  
3. Accounting software is used by the outside party which processes the data given to it and hands over different reports to clients is coming under :
  - (A) Enterprise Resource Planning Software
  - (B) Spreadsheet Software
  - (C) Outsourcing of Accounting function
  - (D) Pre-packaged Software
  
4. It is a step-by-step series of instructions given to perform a specific function and to achieve desired output.
  - (A) Steps
  - (B) Programming
  - (C) Procedure
  - (D) Functions
  
5. The following is one of the advantages of Computerised Accounting :
  - (A) Reduction of Manpower
  - (B) High Cost
  - (C) Require Special Skills
  - (D) Facilitates Standardization



6. It allows the expression of semantic meaning required in business reporting.  
(A) Block Chain (B) Bitcoin (C) XBRL (D) ERP Software
7. A Block chain which requires each node to be approved before joining is known as :  
(A) Public Block Chain (B) Private Block Chain  
(C) Approved Block Chain (D) Permissionless Block Chain
8. Who is one among the person invented Block Chain Technology ?  
(A) Stuart Little (B) W. Scott Stornetta  
(C) Satoshi Nakamoto (D) Scott Haber
9. The following website which allows for illegal trading activity on the block chain network :  
(A) Money laundering web (B) Black web  
(C) Dark web (D) Snapdeal
10. Block Chain technology is linked together via \_\_\_\_\_.  
(A) Chronology (B) Cryptography (C) Seismography (D) Choreography
11. In which Tally version Payroll and POS (Point of Sales) are introduced ?  
(A) Tally 5 (B) Tally 6.3 (C) Tally 8.1 (D) Tally 9
12. Which of the following option will not appear in the Top Menu of Gateway of Tally ?  
(A) K: Company (B) Y: Data (C) F2: Date (D) Z: Exchange
13. The shortcut key used to quit from Tally is :  
(A) Ctrl+P (B) Ctrl+Q (C) Ctrl+R (D) Ctrl+S
14. It offers a paralld classification of stock items :  
(A) Units of Measure (B) Stock Category  
(C) Stock Group (D) Godown
15. The following is a pre-defined P and L A/c Group in Tally :  
(A) Fixed Assets (B) Miscellaneous Expenses  
(C) Indirect Expenses (D) Current Assets



16. Which of the following will **not be** listed under Inventory Masters in Tally ?  
(A) Ledger (B) Unit (C) Stock group (D) Stock item
17. The following is an example for Compound units of measure :  
(A) Pieces (B) Numbers (C) Kilograms (D) Dozen
18. The path which is used to create Ledgers using multi-create option is :  
(A) Gateway of Tally > Create > Accounting Masters > Ledgers  
(B) Gateway of Tally > Chart of Accounts > Accounting Masters > Ledgers  
(C) Gateway of Tally > Create > Inventory Masters > Ledgers  
(D) Gateway of Tally > Chart of Accounts > Inventory Masters > Ledgers
19. In Tally, how many number of pre-defined vouchers are available :  
(A) 15 (B) 20 (C) 24 (D) 28
20. An Entry for transfer of Cash from Cash A/c to Petty Cash A/c should be recorded through \_\_\_\_\_ Voucher.  
(A) Payment (B) Contra (C) Receipt (D) Purchase
21. \_\_\_\_\_ Voucher is used for recording goods rejected by a customer before issue of sales invoice.  
(A) Debit note (B) Rejection In (C) Rejection Out (D) Credit note
22. A Document that have the details about the product, its specification and pricing details is known as :  
(A) Sales Order (B) Product Specification  
(C) Quotation (D) Price Specification
23. Where do we record credit purchase of Furniture in Tally ?  
(A) Purchase Voucher (B) Payment Voucher  
(C) Receipt Voucher (D) Journal Voucher
24. Voucher mode, item invoice mode and accounting invoice mode is not used in :  
(A) Purchase Voucher (B) Debit note Voucher  
(C) Credit note Voucher (D) Payment Voucher



- 25.** This Report provides information on stock groups and shows the quantity and rate details of stock item under that group :
- (A) Stock Summary (B) Stock Query  
(C) Stock Category (D) None of these
- 26.** Which of the following ledger should be debited if the goods are returned by the customer ?
- (A) Sales A/c (B) Customer A/c (Sundry Debtors)  
(C) Purchase A/c (D) Creditors A/c (Sundry Creditors)
- 27.** The following is a type of Payroll voucher :
- (A) Stock Journal Voucher (B) Attendance Voucher  
(C) Memorandum Voucher (D) Payment Voucher
- 28.** In Tally, Employee groups, pay heads, salary details, etc. are available under \_\_\_\_\_.
- (A) Accounts Info (B) Inventory Info  
(C) Payroll Info (D) None of them
- 29.** The following report displays the details of all the pending amount which needs to be cleared :
- (A) Bills Receivable Report (B) Customers Report  
(C) Bills Payables Report (D) Cash Flow analysis Report
- 30.** Path to View the Sales Voucher is :
- (A) Gateway of Tally > Display more Reports > Account book > Sales Book  
(B) Gateway of Tally > Display more Reports > Account book > Sales Register  
(C) Gateway of Tally > Masters > Chart of Accounts > Sales Register  
(D) Gateway of Tally > Utilities > Account book > Sales Register







**M.Com. II Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**International Business**

**(NEP)**

Time : 3 Hours

Maximum Marks : 70

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

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1. Discuss the various modes of entry into international markets. How do these modes differ in terms of risk, control and investment ? **14**
2. What is regional economic integration ? Explain its different types. **14**
3. Write a note on global supply chain management. **14**
4. Explain the different types of Foreign Direct Investment(FDI) and how FDI impact both the investing company and the host country ? **14**
5. Explain the types of trade barriers. How do these barriers impact on international trade and global economic relations ? **14**
6. (a) How does SAARC address regional issues ? **7**  
(b) Explain the ethical practices in MNC's. **7**
7. (a) Explain the structure of World Bank. **7**  
(b) Write a note on Make in India scheme. **7**
8. (a) Explain the factors influencing on Global manufacturing strategies. **5**  
(b) What is the current status of Foreign Direct Investment (FDI) policy in India ? **5**  
(c) What are the factors influencing on pricing of goods in international trade ? **4**

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**M.Com. II Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**Operations Research for Business Decisions**

**(NEP)**

Time : 3 Hours

Maximum Marks : 70

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

1. (a) Define Operations Research. Discuss the Modelling in OR. **4**
- (b) The manufacturer of patent medicines is proposed to prepare a production plan for medicines A and B. There are sufficient ingredients available to make 20,000 bottles of medicine A and 40,000 bottles of medicine B. However, there are only 45,000 bottles into which either of medicines can be filled. Further, it takes 3 hours to prepare enough material to fill 1,000 bottles of medicine A and 1 hour to prepare enough material to fill 1,000 bottles of medicine B and there are 66 hours available for this operation. The profit is Rs. 8 per bottle of medicine A and Rs. 7 per bottle of medicine B. Formulate the problem as LPP. **5**
- (c) Solve the following LPP using Graphical Method : **5**
- Maximize  $Z = 40x_1 + 60x_2$   
Subject to constraints  
 $2x_1 + x_2 \leq 70$   
 $x_1 + x_2 \geq 40$   
 $x_1 + 3x_2 \leq 90$   
Where  $x_1, x_2 \geq 0$  (non-negativity constraints)
2. Solve the following LPP using Simplex method : **14**
- Maximize  $Z = 2x_1 + 5x_2$   
Subject to constraints  
 $x_1 \leq 40$   
 $x_2 \leq 30$   
 $x_1 + x_2 \leq 30$   
Where  $x_1, x_2 \geq 0$  (non-negativity constraints)



3. Determine an Initial Basic Feasible Solution to the following transportation problem using : **14**
- (i) Northwest Corner Rule  
(ii) Least Square Cost Method  
(iii) Vogel's Approximation Method

<b>Destinations</b>		<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>Supply</b>
<b>Origins</b>	<b>X</b>	5	7	10	5	3	5
	<b>Y</b>	8	6	9	12	4	10
	<b>Z</b>	10	9	8	10	15	10
<b>Demand</b>		3	3	10	5	4	25

4. The following failure rates have been observed for a certain type of fuses : **14**

<b>Months</b>	1	2	3	4	5
<b>Percentage failing by the end of the months</b>	5	15	35	75	100

There are 1,000 fuses in use and it costs Rs. 5 to replace an individual fuse. If all fuses are replaced simultaneously, it would cost Rs. 1.25/fuse. It is proposing to replace all fuses at fixed intervals of time, whether or not they have got burnt and to continue replacing burnt out fuses as they fail. At what intervals the group replacement should be made ? Also prove that this optimal policy is superior to the straight forward policy of replacing each fuse only, when it fails.

5. The scheduled completion time of a project is 48 days. Calculate probability of finishing the project within this time : **14**

<b>Activity</b>	<b>To</b>	<b>Tm</b>	<b>Tp</b>
10-20	4	8	12
20-30	1	4	7
30-50	3	5	7
20-40	8	12	16
40-50	0	0	0
40-60	3	6	9
50-70	3	6	9
50-80	4	6	8
60-100	4	6	8
70-90	4	8	12
80-90	2	5	8
90-100	4	10	16



- (a) Draw a PERT network.  
 (b) Find the critical path.  
 (c) Find the starting and ending time estimates.  
 (d) Find early and late start, early and late finish.  
 (e) What is the probability of completing the project in 48 days for the critical path ?  
 (f) How many days are required to complete 95% of the project ?

6. (a) What is degeneracy in simplex ? Describe the steps of resolving the degeneracy in simplex method with illustration. **7**  
 (b) Solve the following problem using Hungarian approach : **7**

<b>Men</b>		<b>I</b>	<b>II</b>	<b>III</b>	<b>IV</b>	<b>V</b>
<b>Tasks</b>	<b>A</b>	1	3	2	8	8
	<b>B</b>	2	4	3	1	5
	<b>C</b>	5	6	3	4	6
	<b>D</b>	3	1	4	2	2
	<b>E</b>	1	5	6	5	4

7. (a) A Company has the option to buy one of the mini computers. Mini-computers costs Rs.5,00,000 and running and maintenance costs are Rs.60,000 for each of the first 5 years and increasing by Rs. 20,000 per year in the 6<sup>th</sup> and subsequent years. Chip computer has the same capacity as mini computer. But costs Rs. 2,50,000, however its running and maintenance costs are Rs.1,20,000 per year in first 5 years and increases by Rs. 20,000 per year thereafter. If the money worth is 10% per year, which computer should be purchased ? What are the optimal replacement periods for each one of the computers ? Assume that there is no salvage value for either of the computers. **7**  
 (b) Draw the network diagram to the following alternatives activities, find the critical activity and total slack of the activities : **7**

<b>Job</b>	<b>A</b>	<b>B</b>	<b>C</b>	<b>D</b>	<b>E</b>	<b>F</b>	<b>G</b>	<b>H</b>	<b>I</b>	<b>J</b>	<b>K</b>
<b>Job time (Days)</b>	13	8	10	9	11	10	8	6	7	14	18
<b>Immediate Predecessor</b>	-	A	B	C	B	E	D,E	E	H	G,I	J

8. (a) What is Hungarian Approach ? State the steps followed in Hungarian Approach. **5**  
 (b) Differentiate between PERT and CPM. **5**  
 (c) What is Replacement Cost ? How Individual Replacement differ from Group Replacement ? **4**





**M.Com. II Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**Security Analysis and Portfolio Management**

**(NEP)**

Time : 3 Hours

Maximum Marks : 70

**Note :** Answer **any five** of the following questions with **Question No.1** is **Compulsory**, each question carries **fourteen** marks.

1. Define systematic risk and unsystematic risk. Provide a detailed explanation of the different types of risks associated with each category. **14**
2. What is security analysis ? Why is it required ? Compare and contrast fundamental analysis with technical analysis. **14**
3. Describe Harry Markowitz's Modern Portfolio Theory. Explain its significance in optimizing the risk-return trade-off. **14**
4. The rates of return on the security of the company X and market portfolio for 10 periods are given below : **14**

Period	Return on Security (%)	Return on Market Portfolio (%)
1	10.0	11.0
2	11.0	10.0
3	12.5	9.0
4	10.5	8.0
5	9.0	10.0
6	-2.5	4.0
7	8.5	-3.0
8	9.5	2.5
9	-3.5	3.0
10	10.0	5.5

- (a) What is the beta of security ?
- (b) What is the characteristic line of security ?
- (c) What would be the return from Stock if the market is expected to move up by 14% in the 11<sup>th</sup> period ?



5. Assume a risk-free rate of 3.5 percent and market return as 10 percent with a standard deviation of 15 percent. Rank portfolios using Sharpe Ratio, Treynor Ratio, Jensen's Alpha, and Fama's Net Selectivity measures. **14**

Portfolio	P <sub>1</sub>	P <sub>2</sub>	P <sub>3</sub>	P <sub>4</sub>
Return(%)	15	12.5	16.6	17.8
Standard deviation(%)	18	16	17	20
Beta	1.02	0.70	0.60	0.65

6. Explain the technical analysis indicators: Moving Average Analysis and RSI, and how they are used to predict future price movements ? **14**
7. The risk-free rate of the return is 9 percent and expected market return is 21 percent. The estimated rates of the return of securities M to V and their respective beta coefficient are as under : **14**

Security	Estimated rate of return (%)	Beta
M	30	1.20
N	18	1.23
O	20	1.19
P	15	1.15
Q	25	1.22
R	19	1.65
S	28	1.75
T	32	1.13
U	23	1.18
V	26	1.08

Using CAPM model, identify the pricing of securities and state the decision to be taken for investment for each of the securities. And calculate the expected return and risk of a portfolio assuming that a portfolio is constructed investing equal proportion of funds in each of the above securities.

8. (a) How does constant dollar/rupee value plan differ from constant ratio plan ? **5**  
 (b) Draw and explain the various stages of industry life cycle. **5**  
 (c) Write a note on Dow Theory. **4**





**M.Com. II Semester Degree Examination, Sept./Oct. - 2024**

**COMMERCE**

**Strategic Marketing Management**

**(NEP)**

Time : 3 Hours

Maximum Marks : 70

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

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1. Discuss the differences between Generic and Specific Marketing Strategies with suitable examples. **14**
2. Critically evaluate the strategic implications of marketing decisions with relevant examples. **14**
3. Discuss Porter's Five Forces Model and its application in formulating competitive strategies. **14**
4. Discuss the importance of Brand Resonance and Unique Selling Proposition (USP) in strategic marketing. **14**
5. Discuss the strategic implications of distribution strategies in ensuring market success. **14**
6. Analyse the significance marketing myopia and its dimensions in contemporary business practices. **14**
7. Evaluate the role of CRM and Virtual Marketing in building customer relationships and enhancing market reach. **14**
8. Write a note on the following :
  - (a) Product positioning **5**
  - (b) PEST Analysis **5**
  - (c) Sustainable marketing **4**

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