



JP – 269

I Semester M.Com. Degree Examination, June 2023
(CBCS Scheme)
(2020 – 21 and Onwards)
COMMERCE
Paper – 1.1 : Monetary System

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks. (7×2=14)
- What do you mean by quantity theory of money ?
 - What is Bit coin ?
 - What do you mean by Bimetallism ?
 - What do you mean by IMF Quota ?
 - What do you mean by Triffin's paradox ?
 - State any two features of Yankee Bond.
 - What do you mean by Balance of Payment ?
 - What is meant by Initial Public Offer (IPO) ?
 - State the importance of ADR and SDR.
 - What do you mean by Near Money ?

SECTION – B

- Answer **any four** questions out of six. **Each** question carries **five** marks. (4×5=20)
- Briefly explain the Cambridge cash balance theory.
 - Discuss the essentials of sound currency system.
 - Explain how the Flexible Exchange rate regime influence on International Trade ?
 - Explain the Components of International financial system.
 - Explain the procedure to convert Capital account to Current account and Vice-versa.
 - Briefly write a note on IMF and World Bank.

P.T.O.



SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. (2×12=24)

8. "International financial system depends on International monetary system." Comment on this statement.
9. Discuss the different causes of disequilibrium in BoP.
10. "Evils of money destroys the Economic conditions of a country." Comment your views on it.
11. "Standards of a currency of any nation depends on the inflation pressure situation in a country." Justify this statement.

SECTION – D

Answer the following :

(1×12=12)

12. If "Crypto currency introduced in India by near futures it will be boon or bane". Justify your answer.



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Paper – 1.2 : International Business Environment

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any seven** questions out of ten. **Each** question carries **two** marks. (7×2=14)

1. a) Mention the various modes of entry into International Business.
- b) What is meant by globalization ?
- c) What do you understand by SWOC analysis ?
- d) Mention the objectives of MIGA.
- e) Make a differences between capitalism and socialism.
- f) List out the organizations involved in International trade.
- g) Give the meaning of IPR and FDI.
- h) Write the external factors which influence the business environment.
- i) Make a differences between MNC and MNE responsibilities in the business world.
- j) Mention the issues faced in foreign investment.

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. (4×5=20)

2. Define the term economic environment. How do you analyse economic environment for International Business ?
3. Discuss about various organizations which are involved in IMF.
4. Explain the various factors affecting global HRM, staffing policies and global negotiation.

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5. Briefly explain the MNE's social responsibilities.
6. Explain how cross-cultural negotiations which influences the decision making in global environment.
7. Discuss the factors influencing to minimize Forex Risk.

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. (2×12=24)

8. Explain nature, scope and significance in international business.
9. Discuss the following organizations in detail :
 - a) ASEAN
 - b) TRIPS
 - c) SAARC
 - d) SAPTA
 - e) GATS.
10. Explain the concept of Foreign Corrupt Practices Act in detail.
11. Compare and contrast between :
 - a) Mercantilism theory
 - b) Absolute Advantage theory and
 - c) Comparative Advantage theory.

SECTION – D

Answer the following (**Compulsory**) : (1×12=12)

12. "Foreign Direct Investment has created a New Era in Information Technology in India." Comment on the statement with an illustration.
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Paper – 1.3 : Principles and Practices of Business Decisions

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any seven** questions out of ten. **Each** question carries **two** marks :

(7×2=14)

1. a) Mention any two sources of Public Revenue.
- b) Under what conditions can we expect to find a perfectly competitive firm with greater than normal profit ?
- c) Is the slope of a demand curve the same as its elasticity ? Justify.
- d) Draw isoquants if the factors are perfect complement.
- e) Give two examples of linear homogenous production function.
- f) List out assumptions of perfect competition.
- g) What is debt trap ?
- h) Define cross elasticity of demand.
- i) Write any two limitations of cardinal utility approach to consumer choice.
- j) Is persistent dumping good or bad for the receiving country ? Comment.

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks :

(4×5=20)

2. Managerial economics is a tool for improving management decision making. Elaborate.
3. Explain how Indian economy transformed from a mixed socialist economy to a mixed capitalist economy.

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4. What is public expenditure ? What are the canons of public expenditure ?
5. What is income elasticity of demand ? If the income elasticity of demand is positive what does it indicates ?
6. Prove that price is always equal to marginal cost under perfect competition.
7. Explain the major pricing practices being commonly used in India with suitable examples.

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks :

(2×12=24)

8. Explain the concepts of national income. What are the difficulties in measuring national income ?
9. How does a producer choose an optimal input combination to maximize output, subject to a given cost ? Discuss.
10. In what way the three degree of price discrimination different from each other ? In the Indian business environment, what firms would you like to categorize under each degree of price discrimination ?
11. How elasticity is useful in managerial decision making ? Discuss.

SECTION – D

12. Answer the following questions (**Compulsory**) :

(1×12=12)

One of the workers, Sunil Pawar is a worker in the Production Department and works as a driller. He is in the company for past five years and all the while he has been working as a driller only. His record of service has been generally good, except for one warning for remaining absent for two days without permission. In the early years of service, he used to be rude to his superiors and quarrelsome



with his co-workers. But there is nothing about this on the record, because no serious view was taken about this by the superiors. In the past eight months, since the new management took over the control of Neptune Engineering Company, there is a change in the policy. The new management has taken a stricter approach in enforcing discipline.

One day, at 8 p.m., at the time of starting of the shift Sunil went to his supervisor saying that some guests has arrived unexpectedly at his house in the morning and he wanted leave for that day. The supervisor told him that since few more workers were already absent in the Department he could not grant him, leave. Instead he asked Sunil to work on the press machine. On that day because the regular press operator had not come and there was a large backlog which must be cleared today. Sunil declined to obey the instruction. He said, "I will work on my machine only and not on any other machine", and he went to his usual drilling machine. After some time he left a leave application on the supervisor table. He was not seen on the shop floor throughout the day.

The supervisor had reported the case to his manager and the manager wants your opinion as the Senior Consultant to the company.

Questions :

- 1) Identify the problem in this case and comment on the events that have taken place.
 - 2) Suggest the course of action for the above problem.
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Paper – 1.4 : Information Technology for Business

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks.

(7×2=14)

- a) Define E-Commerce.
- b) What is C2G ?
- c) What are the web authoring tools ?
- d) What is the Electronic shopping ?
- e) What is INTERNET security ?
- f) What is Public key ?
- g) What is Internet fraud ?
- h) What is cyber crime ?
- i) Define EDI.
- j) What is EDIFACT ?

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. (4×5=20)

2. Differentiate between e-commerce and e-business.
3. Differentiate between website and web portal.
4. Explain about loss of control and access to content.
5. Describe new guidelines of ISO 27001.
6. What are the functions of ANSI X12 ?
7. How to prevent Cyber Crime ?

P.T.O.



SECTION - C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. (2×12=24)

8. Write the challenges and opportunities of E-Commerce.
9. Discuss the web authoring tools and state their usage.
10. Explain the major types of the Security issues and common threats.
11. Write the main provisions under IT Act (Amendment) 2018.

SECTION - D

Answer the following question (**Compulsory**).

(1×12=12)

12. What is the EDI how it should be implemented ? What are the difficulties in implementing EDIFACT ? Explain with suitable example.



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COMMERCE

Paper – 1.5 : Managerial Finance

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any seven** questions out of ten. **Each** question carries **two** marks. (7×2=14)

1. a) What do you mean by optimal capital structure ?
- b) Define Dividend.
- c) What do you mean by cost of capital ?
- d) What do you mean by operating cycle ?
- e) Define IRR.
- f) Define PE Ratio.
- g) Distinguish between profit maximization and wealth maximization.
- h) What is sensitivity analysis ?
- i) What do you mean by leverage buyout ?
- j) Define Replacement cost.

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. (4×5=20)

2. Describe the relevance of Modigliani and Miller Approach in Financial Decision.
3. Describe the key determinants of an optimal capital structure.
4. How is cost of retained earnings computed ? How does it influence on capital structuring/financing decisions ?

P.T.O.



5. Determine the cost of capital with the help of following data :

Securities	Average Returns	Systematic Risk
A	15	1.32
B	22	1.20
C	8	0.98
D	12	1.10
E	14	1.12
F	20	1.20

$$R_f = 7\%$$

6. With the help of an illustration (imaginary figures) describe the process of financial decision using decision tree analysis.
7. Calculate operating leverage. Interest Rs. 5,000/-; Sales Rs. 50,000/-; variable cost Rs. 25,000/-; fixed cost Rs. 15,000/-.

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. (2×12=24)

8. Calculate :

- Operating leverage
- Financial leverage and
- Combined leverage from the following data under situations I and II and financial plans, A and B.

Installed Capacity, 4,000/- units

Actual production and sales, 75% of the capacity

Selling price, Rs. 30/- per unit

Variable cost, Rs. 15 per unit

Fixed cost :

Under situation I, Rs. 15,000/-

Under situation II, Rs. 20,000/-



9. Assuming no taxes and given the Earnings Before Interest and Taxes (EBIT), interest (I) at 10% and equity capitalization rate (K_e) below, calculate the total market value of each firm.

Firms	EBIT (Rs.)	I (Rs.)	K_e (per cent)
W	2,00,000/-	20,000/-	12
X	3,00,000/-	60,000/-	16
Y	5,00,000/-	2,00,000/-	15
Z	6,00,000/-	2,40,000/-	18

Also determine the weighted average cost of capital for each firm.

10. Determine the working capital required to finance a level of activity of 1,80,000 units of output for a year. The cost structure is as under :

Particulars	Cost per unit (₹)
Raw materials	20/-
Direct labour	5/-
Overheads (including Depreciation of Rs. 5/-)	15/-
Total cost	40/-
Profit	10/-
Selling price	50/-

Additional information :

- Minimum desired cash balance is Rs. 20,000/-
- Raw materials are held in stock, on an average, for 2 months.
- Work-in-progress (assume 50% completion stage) will approximate to half-a-month production.
- Finished goods remain in warehouse, on an average for a month.
- Suppliers for materials extend a month credit and debtors are provided 2 months credit.
- The cash sales are 25% of total sales.
- There is a time lag in payment of wages of a month and half-a-month in the case of overheads.



11. Assuming yourself as a corporate financial manager of a contemporary organization you are required to develop a financial restructuring strategy for your organization, ensuring that the ownership structure, financial condition and the stake-holders interest is not affected. What are the key factors that would become the base for your strategies ? Discuss.

SECTION - D

Answer the following :

(1×12=12)

12. Skyline software Ltd. has appointed you as its finance manager. The company wants to implement a project for which Rs. 30 lakhs is required to be raised from the market as a means of financing the project. The following financing plans and are at hand : (number in thousands).

Particulars	Plan A	Plan B	Plan C
Option - 1 :			
Equity shares	30	30	30
Option - 2 :			
Equity shares	15	20	10
12% Preference shares	NIL	10	10
10% Non-convertible debentures	15	NIL	10

Assuming corporate tax to be 35% and the face value of all the shares and debentures to be ₹ 100 each, calculate the indifference points and earnings per share (EPS) for each of the financing plans. Which plan should be accepted by the company ? Explain.



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COMMERCE
Paper – 1.6 : Global Talent Management

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks. (7×2=14)
- What is talent management ?
 - What do you mean by human capital ?
 - What is the succession planning program ?
 - State two objectives of talent planning.
 - Define Leadership.
 - What is talent management information system ?
 - What is talent engagement ?
 - What is compensation ?
 - State two challenges of talent management.
 - What is E-Fraud in talent management ?

SECTION – B

- Answer **any four** questions out of six. **Each** question carries **five** marks. (4×5=20)
- Audit is critical in talent management. Explain the importance of audit in the organisation.
 - What are steps in strategic talent management ? Explain.
 - Explain E-frauds in talent acquisitions with an example.

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5. "Talent management is the foremost responsibility of successful management." In the light of this statement, explain the importance of talent management in the cut throat competitive era of today.
6. Explain the significance of information technology in talent management.
7. What are the contemporary issues in talent management ?

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks.

(2×12=24)

8. Explain the AI applications in human resource management practices in service industry.
9. State the current industry practices for strategic talent planning.
10. Explain the best practices for talent engagement in IT industry.
11. How talent is different from knowledge ? What are the possible outcomes of failure in talent management ?

SECTION – D

Answer the following (Compulsory).

(1×12=12)

12. Discuss the significance of "Sense of Belonging" and "Trust in Career" with suitable example.



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COMMERCE

Paper – 1.7 : SC : Corporate Communication Skills

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks.

(7×2=14)

- a) What is Corporate Communication ?
- b) Define Cultural Sensitivity.
- c) State two emerging trends in virtual communication.
- d) Define corporate liaisoning.
- e) State two qualities required for public speaking.
- f) State two dynamics for group presentation.
- g) What is feedback loop in communication ?
- h) Define communication Gap.
- i) What is cultural sensitivity ?
- j) State two qualities for telephone etiquette.

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. (4×5=20)

2. What is Grapevine communication ? Briefly explain the importance of informal communication in organization.
3. Explain the principles of effective presentations.

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4. How time management will be used effectively and efficiently while presenting through virtual mode ?
5. What is non-verbal communication ? Explain the benefits of non-verbal communication.
6. What is Conference ? How it is planned and conducted ? Explain.
7. Explain the different types of gestures with suitable examples.

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. (2×12=24)

8. Listening is the corner stone of effective communication. Elucidate with suitable examples.
9. How communication skills and soft skills are inter-related for corporate employees ? Explain with an illustration.
10. What are cross-cultural communication issues in the workplace ? Explain with suitable examples.
11. Explain the different types of technology used for virtual communication in corporate sector.

SECTION – D

Answer the following (**Compulsory**).

(1×12=12)

12. Case study.

The UNC Business Essentials program (an online business communications skills) has been more than beneficial in my everyday life, and its impact played an especially important role in my search for an internship geared toward my future profession. As I searched for different positions within my field of study, one thing stood out to me : The skills I learned from the UBE program thoroughly assisted me in my internship search and even made the process much easier. Several sections in the UBE program, like the business communication section, provided me with the business skills necessary to contact, email and communicate with employers in a professional tone. Before obtaining these skills, I was less confident in the way I reached out and spoke



to employers about internships. Now, I feel that I have the same amount of business communication skills that students majoring in business also have. These skills not only put me at an advantage, but also thoroughly impressed employers and helped me to be considered for several internships' positions. Applying for internships and jobs in the future is no longer an added stress because I know how to properly fill out applications, create cover letters and communicate with employers in a professional manner. One added benefit of the UBE program is that I can include my online business certificate on my resume. Many employers have asked me about the UNC Business Essentials certificate in interviews and thought the UBE program is a great distinction to have.

Answer the following questions.

- 1) What are the advantages of online business communication skills ?
Explain.
 - 2) Give an overview of the case.
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