



JP – 376

I Semester M.Com. Examination, July 2022

(CBCS) (2020-21 and Onwards)

COMMERCE

Paper – 1.1 : Monetary System

Time : 3 Hours

Max. Marks : 70

**Instruction :** Answer *all* the questions as per instructions.

SECTION – A

1. Answer **any seven** of the following sub-questions, **each** question carries **two** marks : (7×2=14)
- a) How do you determine value of money ?
  - b) Give the meaning of monetary system.
  - c) What is Gold Specie Standard ?
  - d) What is International monetary system ?
  - e) Name the components of Balance of Trade.
  - f) Define Money.
  - g) What is bad bank ?
  - h) What is the meaning of Garnishee order ?
  - i) What is Samurai Bond ?
  - j) State the meaning of Capital account convertibility.

SECTION – B

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

- 2. Briefly explain the role of money in an economy.
- 3. Explain the principles of note issue in India.

P.T.O.



4. Write a note on fixed vs. flexible exchange rates.
5. Describe the various participants in International financial system.
6. Explain the causes for disequilibrium in BOP.
7. What is Forex market ? Explain the elements of forex market.

### SECTION - C

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

8. Critically examine the functionality of Gresham's law and explain any two types of Monetary standard.
9. What do you mean by sound currency system ? Describe the essential of sound currency system.
10. Explain major functions of IMF and world bank.
11. Discuss the recent developments in foreign capital flows with their relevance for economic development.

### SECTION - D

12. Answer the following questions : **(1×12=12)**

Independent India devalued its currency on two occasions once in 1966 and the second time in 1991. Both were preceeded by large fiscal and current account deficits and by dwindling international confidence in India's economy. Inflation caused by expansionary monetary and fiscal policy depressed exports and it led to continuous trade deficits. In each case, there was a large adverse





shock to the Indian economy. Further the policy of the Indian government was to follow the Soviet model of foreign trade by viewing exports as a necessary evil whose sole purpose was to earn foreign currency with which to purchase goods from abroad that could not be produced at home. As a result, there were inadequate incentives to export and the Indian economy missed out on the gains from comparative advantage. 1991 represented a fundamental paradigm shift in Indian economic policy and the government moved toward a freer trade stance.

**Questions :**

- 1) Critically examine the Government of India's Policies.
- 2) By borrowing from the Reserve Bank of India, the Govt. could finance its spending through an inflation tax. Enumerate your views on engaging in inflationary economic policy in agreement with Fixed Exchange rate regime.
- 3) Express your views on India following floating rate system.



JP – 377

I Semester M.Com. Examination, July 2022  
(CBCS Scheme)  
(2020 – 21 and Onwards)  
**COMMERCE**  
**Paper – 1.2 : International Business Environment**

Time : 3 Hours

Max. Marks : 70

**Instruction :** Answer *all* the questions as per instructions.

**SECTION – A**

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

1. a) What do you understand by International business ?  
b) Mention the different modes of entry to international business.  
c) Why trade blocks are important ?  
d) Give the meaning of piggy back.  
e) Mention four functions of International Monetary Fund.  
f) What is the importance of technology transfer in the context of international business ?  
g) Expand UNCTAD and UNIDO.  
h) What is the importance of global supply chain management ?  
i) Mention two factors affecting global Human Resource Management.  
j) Define multinational corporations.

**SECTION – B**

Answer **any 04** questions out of 06. **Each** question carries **five** marks. **(4×5=20)**

2. Explain the Ricardo's theory of comparative cost advantage with some example.  
What are the assumptions made in the theory of comparative cost advantage ?
3. What are the causes of political risk that may impact a firm ? What are different means adopted by the companies to deal with the political risks in the international business ?

P.T.O.





4. Discuss the following :
  - a) Impact of Global sourcing on Indian Industry.
  - b) India's competitive advantage in Textile Industry.
5. Distinguish between 'Balance of Trade' and 'Balance of Payment'. What are the reasons for disequilibrium in the balance of payment ?
6. Evaluate the advantages and disadvantages of FDI. Also explain the role of FDI in the economic development of the host country.
7. What are the major issues in settlement of international trade disputes ? Discuss the role of International Chamber of Commerce (ICC).

#### SECTION – C

Answer **any 2** questions out of 4. **Each** question carries **twelve** marks. (2×12=24)

8. Why do companies engage in international business ? What are the major cultural factors that affect international business ? Give suitable illustrations in support of your answer.
9. Explain the following :
  - a) Electronic Data Interchange (EDI) and
  - b) Global Trade Point Network (GTPN).
10. "Firms face organisational challenges by using Global strategies". Elucidate with an illustration.
11. "Currency Exchange rates can impact merchandise trade, Economic growth, Capital flows, inflation and interest rates" – Comment on the following statement.

#### SECTION – D

12. Answer the following : (1×12=12)

EU had refused to consider Digital Certificate of vaccinated people who took Covishield recently. What were the justification provided ? As on current day how many countries in EU have accepted it ? What is the stand of Indian Government ?



JP – 378

I Semester M.Com. Examination, July 2022  
(2020 – 21 and Onwards) (CBCS Scheme)

COMMERCE

Paper – 1.3 : Principles and Practices of Business Decisions

Time : 3 Hours

Max. Marks : 70

**Instruction :** Answer **all** the questions as per instructions.

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks. (7×2=14)
- Define Managerial Economics.
  - State the canons of taxation.
  - What is Debt Trap ?
  - State the exemptions to law of demand.
  - Give the meaning of economies of scale.
  - What is predatory pricing ?
  - What is cardinal utility ?
  - State the problems in computing GDP.
  - What is perfect inelastic demand ?
  - What is demand based pricing ?

SECTION – B

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

2. The following data refer to sales of a product for the last five years.

Year :	2017	2018	2019	2020	2021
Sales :	40,00,000	55,00,000	80,00,000	90,00,000	1,00,00,000

Forecast the demand for 2022, assuming same trend continues.

- Critically analyse behavioural theory of the firm.
- "Profit and Profit making is the only objective of a firm." Comment.

P.T.O.





5. What factors influence pricing decisions ?
6. Critically analyse the methods of debt redemption.
7. What are the determinants of demand ?

### SECTION - C

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

8. Explain the properties of Indifference curve under what condition does a consumer attain equilibrium ?
9. Explain with reasons the behaviour of cost in the short and long run.
10. How do you compute National Income ? Explain in detail.
11. A large part of demand for Indian tea is from Abroad. In 2018, the total demand for Indian was  $Q = 5960 - 35P$  and the total supply was  $Q = 3230 + 25P$ . The domestic demand for tea was  $Q_D = 2810 - 17P$ . If the export demand for India tea drops by 25 percent, what would happen to the free market price of tea in India ?

### SECTION - D

(1×12=12)

12. Why does a country enter into debt trap ? Explain the reason of debt trap of Sri Lanka.



JP – 379

I Semester M.Com. Examination, July 2022  
(CBCS Scheme) (2020-21 and Onwards)

COMMERCE

Paper – 1.4 : Information Technology for Business

Time : 3 Hours

Max. Marks : 70

**Instruction :** Answer **all** the questions as per instructions.

SECTION – A

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

(7×2=14)

- Differentiate E-Commerce and E-Business.
- What is B2G Commerce ? Give an example.
- State the meaning of Client-Server Technology.
- What is banner advertising in E-Commerce ? Explain.
- What is web portal ? Name any four types of web portals.
- What is web auction ?
- What is a public key ?
- What do you mean by Virtual Private Network ?
- What is EDIFACT ?
- Give the meaning of cyber-stalking.

SECTION – B

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

- Highlight the strengths, weakness, opportunities and challenges in E-Commerce.
- How electronic catalogues are different from traditional catalogues ?
- Illustrate web services – service-oriented architecture.
- Describe the hardware and software for E-Business.
- Bring out any two recent cyber attacks in detail.
- Differentiate between Digital Certificate and Firewall.

P.T.O.





## SECTION - C

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

(2×12=24)

8. Explain retailing in E-commerce with respect to Products and Services.
9. Explain the types of E-Payments.
10. What are the security measures available in E-commerce ? Explain in detail.
11. Highlight the important Sections and Penalties of IT Act, 2000.

## SECTION - D

Answer the following question :

(1×12=12)

12. Describe how the firm will earn revenue, generate profit and produce superior returns on invested capital using different types of E-commerce revenue models. Give the examples of any two revenue models used by E-commerce firms.



I Semester M.Com. Examination, July 2022  
(CBCS Scheme) (2020 – 21 and Onwards)

COMMERCE

Paper – 1.5 : Managerial Finance

Time : 3 Hours

Max. Marks : 70

**Instruction** : Answer *all* the questions as per *instructions*.

SECTION – A

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

(7×2=14)

- What do you mean by Pecking Order theory in capital structure ?
- Give the meaning of risk-return trade-off.
- State the situation leading to calculation of MIRR.
- What are Indivisible projects ?
- Distinguish between Risk and Uncertainty.
- What is Sensitivity Analysis ?
- Give the meaning of Equity Carve Out.
- Distinguish between Spin-off and Sell-off.
- What is Bird-in-hand argument with respect to dividends ?
- Give the meaning of Cash Cycle.

SECTION – B

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

- Explain the factors influencing financial decisions.
- When do you say an investment analysis is efficient ? Explain with suitable examples.

P.T.O.





4. Green Field Ltd. is considering an investment proposal which involves a cost of Rs. 45 lakhs. Cost of capital is 16 per cent and risk-free interest rate is 6 per cent. The investment has 5 years life. It generates cash flows :

Year	2023	2024	2025	2026	2027
Cash Flows (Rs. in lakhs)	14	6	12	20	28
Certainty Equivalent Value ( $\alpha$ )	0.95	0.90	0.80	0.75	0.60

Suggest Green Field Ltd., whether the investment proposal is feasible or not using NPV.

5. Describe the motives behind the corporate acquisitions.
6. GL Ltd., is expecting return available to equity shareholders is Rs. 5,00,000 total assets. GL has outstanding shares of 20,000. The BODs of the company have decided to pay 40 per cent of earnings as dividends. The rate of return required by equity shareholders is 12.5 per cent and rate of return expected on investment is 15 per cent.

You are required : (i) Determine value of equity share using Walter's model.  
(ii) Are you satisfied with the current dividend pay-out ratio of the GL Ltd. ?

7. Proforma cost sheet of XYZ Ltd., is as follows :

Material 40 %

Direct Labour 20%

Overheads 20%

The following information is also available to :

- It is proposed to maintain a level of activity of 2,00,000 units.
- Selling price is Rs. 24 per unit.
- Raw materials are expected to remain in store for an average period of 4 weeks.
- Work-in-process will be in process on an average period of 2 weeks.
- Finished goods are required to be in stock on an average period of 4 weeks.
- Credit allowed by the suppliers is 4 weeks.
- Credit allowed to debtors is 8 weeks.

Estimate the working capital required assuming 10 per cent contingency is required.



## SECTION – C

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

(2×12=24)

8. "Efficient working capital management plays a pivotal role in successes of business". Do you agree with the statement ? Justify your answer.
9. Answer the following :
- A) Risk adjusted discount rate.
  - B) Scenario analysis.
  - C) Utility theory and Capital budgeting.
10. S Ltd. wants to acquire N Ltd. and the cash flows of S Ltd. and the merged entity are given below :

Year	1	2	3	4	5
S Ltd. (Rs. in Lakhs)	175	200	320	340	350
Merged Entity (Rs. in Lakhs)	400	450	525	590	620

Earnings would have witnessed 5% constant growth rate without merger and 6% with merger on account of economies of operations after 5 years in each case. The cost of capital is 15%.

The number of shares outstanding in both the companies before the merger is the same and the companies agree to an exchange ratio of 0.5 shares of S Ltd. for each share of N Ltd.

You are required to :

- i) Compute the value of S Ltd. before and after merger.
  - ii) Value of Acquisition and
  - iii) Gain to shareholders of S Ltd.
11. P&Q Ltd. has under its consideration a project with an initial investment of Rs. 90,00,000. Three probable cash inflow scenarios with their probabilities of occurrence have been estimated as below :

Annual Cash Inflow (Rs.)	20,00,000	30,00,000	40,00,000
Probability	0.20	0.70	0.10





The project life is 5 years and the desired rate of return is 18%. The estimated terminal values for the project assessed under the three probability alternatives, respectively, are Rs. 0, Rs. 20,00,000 and Rs. 30,00,000.

You are required to :

- Calculate the probable NPV.
- Calculate the worst case NPV and the best case NPV.
- State the probability occurrence of the worst case, if the cash flows are perfectly positively correlated over time.

#### SECTION – D

Answer the following question.

(1×12=12)

12. HS Hospital is considering to purchase a machine for medical projectional radiography which is priced at Rs. 2,00,000. The projected life of the machine is 8 years and has an expected salvage value of Rs. 18,000 at the end of 8<sup>th</sup> year. The annual operating cost of the machine is Rs. 22,500. It is expected to generate revenues of Rs. 1,20,000 per year for eight years. Presently, the hospital is outsourcing the radiography work to its neighbour Test Centre and is earning commission income of Rs. 36,000 per annum, net of taxes. Consider tax rate 30% and cost of capital is 10%.

You are required to analyse whether it would be profitable for the hospital to purchase the machine. Give your recommendation under

- Net Present Value method
- Profitability Index method.

Annual Cash Inflow (Rs.)	20,00,000	30,00,000	40,00,000
Probability	0.50	0.10	0.10



JP – 381

I Semester M.Com. Examination, July 2022

(CBCS Scheme) (2020 – 21 and Onwards)

COMMERCE

Paper – 1.6 : Global Talent Management

Time : 3 Hours

Max. Marks : 70

**Instruction :** Answer **all** the questions as per instructions.

SECTION – A

Answer **any 7** questions out of 10. Each question carries **two** marks. (7×2=14)

1. a) What is talent audit ?
- b) What is succession planning ?
- c) Give the meaning of Rapid prototyping.
- d) Mention the E-Frauds in Talent Acquisition.
- e) List the steps of Talent Management Information Strategy.
- f) State the applications of Artificial Intelligence in HRM Practices.
- g) What do you mean by Human capital ?
- h) What is 360-degree approach in Talent Acquisition ?
- i) What is Employee Churn ?
- j) Define Collaborative Hiring.

SECTION – B

Answer **any 4** questions out of 6. Each question carries **five** marks. (4×5=20)

2. Describe the process of Global talent management with an example.
3. What is employee engagement ? What are its strategies to retain talent ?
4. Explain the sources of attracting talent in the competitive world including the e-recruitment.

P.T.O.





5. Explain with the help of Job Description, the types of interviews and which one you will select for the post of a Sales Manager.
6. How firms manage employee turnover and retention strategies to be adopted by the firms ? Suggest.
7. What is EVP ? Explain the benefits of EVP.

### SECTION – C

Answer **any 2** questions out of 4. **Each** question carries **twelve** marks. **(2×12=24)**

8. Explain the role of talent management in helping organisation for sustainable competitive advantage.
9. Performance appraisal strategy for home country, host country and third country nationals needs to be tailor made. Design the performance appraisal process for the three by taking relevant example of FMCG firm.
10. Briefly explain attraction and retention policies and programs as a part of resourcing strategy.
11. You are working as an HR Manager in IT firm who has started with global expansion. Design an effective pre departure training program for him and also design ways by which you will counsel him for international assignment.

### SECTION – D

Answer the following question.

**(1×12=12)**

12. Ramesh, HR Manager of IOC Chemical is facing the problem of employee engagement from last 6 months. What strategies will you suggest him to improve employee engagement in the organisation ?



JP – 382

I Semester M.Com. Examination, July 2022

(CBCS Scheme) (2020-21 and Onwards)

COMMERCE

Paper – 1.7 : Soft Core : Corporate Communication Skills

Time : 3 Hours

Max. Marks : 70

**Instruction :** Answer **all** the questions as per **instructions**.

SECTION – A

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

- What are telephone skills ?
- Mention at least three different types of gestures.
- Differentiate between hearing and listening.
- Give an example of meta communication.
- Clearly elucidate the meaning of the term – social etiquettes.
- Write short notes on 'Virtual meetings'.
- Why physical appearance is considered an important part of corporate communication ?
- What is public speaking ?
  - What is a voice mail ?
  - List two tools used in work from home communications.

SECTION – B

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

- What are the points to remember to become a successful public speaker ?
- Presentation is an art. What are the essentials key factors of an effective presentation ?

P.T.O.





4. What are the steps involved in organizing a business meeting ?
5. Communication gap leads to poor decisions in organisation. Suggest ways to overcome these.
6. Differentiate between formal and informal communication in business.
7. Write a short note on any two types of managerial speeches.

### SECTION - C

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

8. Discuss the emerging trends in virtual communication and its applicability in businesses.
9. Why is it important to understand the nuances of cultural differences between societies in the context of global business ? Illustrate your answer with examples of cross cultural communication.
10. Ability to communicate effectively is closely linked to the ability to perform effectively. Write briefly on the importance of communication in organizations.
11. What are the different audio-visual aids that can be used in business presentations ? Give their advantages.

### SECTION - D

Answer the following :

(1×12=12)

12. Compare and contrast the significance of verbal and non-verbal communication. How are they complementary ?