

**M.Com. First Semester Degree Examination March/April 2022**

Q.P. 73616

**COMMERCE**

**(CBCS)**

**SC 1.5 (B): FINANCIAL MARKETS AND INSTITUTIONS**

Time: 3 Hours]

[Max. Marks: 70

**SECTION-A**

1. Answer any ten of the following sub-questions. Each sub-question carries two marks  
(10×2=20)

- What is loan syndication?
- Differentiate the physical asset and financial asset.
- Who is a Book runner?
- Give the concept of coupon rate.
- What is yield curve?
- State any two differences between IPO and FPO.
- Enlist any four recently merged or acquired public sector banks in India.
- What do you mean by pension funds?
- What is insurance?
- What is credit rating?
- Give the meaning of underwriter.
- What is factoring?

**SECTION-B**

- Answer any four questions. Each question carries five marks. (4×5=20)

- Explain the credit creation mechanism of commercial banks.
- What are the features of the IRDA Act.?
- Discuss the features of depositary system in India.
- What are the deficiencies of Indian financial market?
- What are the money market instruments? Explain.
- Write an explanatory note on loanable fund theory of interest.

**SECTION-C**

- Answer any three questions. Each question carries ten marks. (3×10=30)

- Discuss the role of financial institution for the growth of Indian financial system.
- Explain the various types of mutual funds.
- Explain the components of Indian financial system.
- Explicate the purpose and functions of SEBI Act.,
- Discuss the various theories of term structure of interest rate.



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**M.Com. I Semester (CBCS) Degree Examination, March/April - 2022**  
**COMMERCE**

**Paper No. 21COM1C1L - Organizational Behaviour**

Time : 3 Hours

Maximum Marks : 70

**Note :** Answer **any five** of the following questions with question no. **1** is **compulsory**.  
Each question carries **equal** marks.

5×14=70

1. (a) Discuss in detail the nature and scope of organizational behaviour. 7  
(b) Critically examine the contributions made by other behaviour sciences to the development of organizational behaviour. 7
2. (a) Describe the personality traits that shape the personality of the individual. 7  
(b) What do you mean by Perception ? Explain the perceptual process of employees in the organization. 7
3. (a) What are the types of groups ? Enumerate the determinants of group behaviour. 7  
(b) Define group cohesiveness. Reveal the relationship between group cohesive and productivity. 7
4. (a) What is decision making ? Explain various types of decision making in different situations. 7  
(b) Enumerate the Maslow's need hierarchy theory of Motivation. 7
5. (a) What are the human reactions to organizational change ? Write its importance. 7  
(b) Define Organizational Development. Explain the intervention techniques of Organizational Development. 7
6. (a) Do you agree that change in leadership will improve the business further ? Give your opinion keeping in view the leadership traits. 7  
(b) What is learning ? Explain the various theories of learning. 7



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7. (a) What are the barriers effective communication ? How can these barriers to be overcome ? 7
- (b) Define organizational culture. Briefly explain the determinants of changing the culture. 7
8. (a) Write a note on the concepts of developing, creating and sustaining high performance cultures. 5
- (b) Elucidate how managers can successfully motivate employees taking clue from the Vector Vroom's expectancy theory. 5
- (c) Illustrate the 'Big Five Personality Traits' model with empirical examples for each and every trait. 4

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I Semester M.Com Degree Examination, March/April 2022

COMMERCE

H.C 1.1 : Organisational Behaviour (CBCS)

Time: 3 Hours

Max. Marks: 70

Instructions: Attempt all the sections.

SECTION - A

Answer any TEN of the following sub-questions. Each sub-question carries TWO marks.

10x2=20

1.

- a. Define Organizational behaviour.
- b. What do you mean by Personality?
- c. What do you mean by 'Attitude'?
- d. Define 'Perception'.
- e. What do you mean by 'Formal group'?
- f. Define Group Norms.
- g. What do you mean by Decision making?
- h. Define the term 'Motivation'.
- i. Describe the term 'Change management'.
- j. What do you mean by Stress management?
- k. Define the term 'Team building'
- l. Write any 4 causes of job satisfaction.

SECTION - B

Answer any FOUR of the following questions. Each question carries FIVE Marks. 4x5=20.

2. Explain the evolution of Organizational behaviour.
3. Explain Erickson's Stages of personality development.
4. What do you mean by 'Learning'? Explain its principles.
5. Define Group. Explain different types of groups.
6. Explain the importance of decision making.
7. What are the causes and remedies of Stress management?

SECTION - C

Answer any THREE of the following Questions. Each question carries TEN Marks.

3x10=30.

8. Explain different theories of learning.
9. Briefly explain the concept of group development.
10. Define motivation. Briefly explain different theories of motivation.
11. Write a note on Change management.
12. Define 'Job satisfaction'. Briefly explain the causes and consequences of job satisfaction.

Time: 3 Hours]

Max.Marks:70

**SECTION-A**

1. Answer **any ten** of the following sub-questions. Each sub questions carries 2 marks.(10X2=20)

- a) Define Supply.
- b) What are Copyrights?
- c) Define Price leadership.
- d) What is meant by Advertising elasticity of Demand?
- e) What is opportunity cost?
- f) What is Dumping?
- g) What is wage theory of profit?
- h) Define Monopolistic competition.
- i) What do you mean by monetary policy?
- j) What is transfer pricing?
- k) What is meant by Cost-output relationship?
- l) Differentiate between consumer demand and producer demand.

**SECTION-B**

Answer **any four** of the following questions. Each question carries 5 marks: (4X5=20)

2. Explain the fundamental principles of Managerial Economics.
3. Explain the factors affecting on elasticity of supply.
4. What is Production function? Explain its attributes.
5. What are the features of Oligopoly?
6. Write a note on multiple products pricing.
7. What are the objectives of fiscal policy?

**SECTION-C**

Answer **any three** questions. Each question carries 10 marks. (3X10=30)

8. Define Managerial Economics. Briefly explain the nature and Scope of Managerial Economics.
  9. Explain the techniques of demand forecasting with suitable examples.
  10. Explain the price and output determination of a monopoly firm in the short run and long run.
  11. Describe the various methods of pricing.
  12. What are business cycles? Suggest the measures to control the business fluctuations.
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**M.Com I Semester (CBCS) Degree Examination, March/April - 2022**  
**COMMERCE**

**Paper No. 21COM1C2L - Indian Accounting Standards (Ind-AS)**

Time : 3 Hours

Maximum Marks : 70

**Note :** Answer **any five** of the following questions with question No. 1 (Q1) **compulsory**.

Each question carries **equal** marks.

**5x14=70**

1. (a) What is Accounting Standard ? Explain its objectives. 7  
(b) Explain the differences between Ind-AS and IFRS. 7
  
2. (a) The price paid for machine is Rs. 2,00,000/- (Rs. 1,80,000/- plus GST of Rs. 20,000/-). The entity gets credit of Rs. 20,000/- while calculating the tax payable on the finished goods sold. 7  

Additional costs are freight Rs. 5000/-, import duty Rs. 9,000/-, installation expenses Rs. 5,500/-. The initial estimate of dismantling and removing the item is Rs. 4,500/-. After the machine was put to use Rs. 3,000/- was spent for maintenance. Calculate the initial cost of the asset and justify your reasons as per Ind-AS-16.

  
(b) What are intangible assets ? How they are identified and recognised ? 7
  
3. (a) X Ltd. prepares its accounts annually On 31<sup>st</sup> March On 1-04-2010, its purchase of machine is at a cost of Rs. 3,00,000. The machine has useful life of 4 years and an expected scrap value of zero. Although it is eligible for 100% first year depreciation allowance for the tax purpose, the straight line method is considered appropriate for accounting purpose. X has a profit before depreciation and tax of Rs. 5,00,000 each year and the corporate tax rate is 40% each year. Calculate deferred tax and deferred tax liability/asset. 7  
(b) What are the disclosures as per Ind-AS-37 ? 7





4. (a) Mary Corporation had 5,00,000 equity shares outstanding on 1-1-2017. Net profit for 2017 was Rs. 12,00,000; average fair value per share during 2017 was Rs. 20. It has given share option to its employees of 1,00,000 shares at option price of Rs. 15. Calculate Basic EPS 2016 and diluted EPS. 7
- (b) Write a note on Ind-AS-18. 7
5. (a) Explain adjusting and non-adjusting events after the reporting period. 7
- (b) HUL Ltd. has 5 divisions namely personal care, health care, beverage. Processed foods and others. 7

Particulars	Personal Care	Health Care	Beverage	Processed foods	Others	Total
Segment External Revenue	50	20	25	50	15	160
Internal Sales Transfer		15	10		15	40
Segment Assets	60	70	40	20	10	200
Segment Results	20	(40)	20	10	(20)	10

Determine reportable segments.

6. (a) Determine impaired loss assuming discount rate is 12%, carrying amount Rs. 500.00 lakhs; and Net selling price Rs. 450.00 lakhs. 7

Year	31/03/2006	31/03/2007	31/03/2008	31/03/2009	31/03/2010	Residual value on 31-3-10
Cash flows	250	150	120	100	140	30

- (b) What are the conditions for recognizing provision ? How they are different from Contingent liability ? 7
7. (a) Explain in brief effect of changes in foreign exchange rates. 7
- (b) What are the minimum content set out in Interim Financial Report ? 7



8. (a) Hero Cycles enterprise has the following inventories at December 2019;

5

Product line	Quantity on hand	Selling price per unit (Rs)	Estimated cost on completion per unit (Rs)	Estimated cost to sell per unit (Rs)	Cost per unit (Rs)
Raw Materials (Cycle Frames)	1000	20	NILL	2	16
Work in Progress (Assembly)	300	80	20	2	42
Finished goods	2000	80	NILL	5	65

Compute the Valuation of inventories of Hero cycles enterprises under Ind-AS-2 by calculating NRV per unit and Lower of Cost and NRV principle.

- (b) Write a short note on Employee benefits.

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- (c) Briefly discuss about Ind-AS-8 : Accounting policies.

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**M.Com. I Semester (CBCS) Degree Examination, March/April - 2022**  
**COMMERCE**

**Paper No. 21COM1C5L - Advanced Financial Management**

Time : 3 Hours

Maximum Marks : 70

**Note :** Answer **any five** of the following questions with Q.No. 1 is **compulsory**, each question carries **equal** marks. **5x14=70**

1. Write an explanatory note on functions of finance manager in the context of Indian companies. **14**
2. A company is considering an investment proposal to install new milling controls at a cost of Rs. 50,000. The facility has a life expectancy of 5 years and no salvage value. The tax rate is 35 percent. Assume the firm uses straight line depreciation and the same is allowed for tax purposes. The estimated cash flows before depreciation and tax (CFBT) from the investment proposal are as follows : **14**

Year	CFBT
1	Rs. 10,000
2	Rs. 10,692
3	Rs. 12,769
4	Rs. 13,462
5	Rs. 20,385

Compute the following :

- (a) Payback period
- (b) Internal Rate of Return
- (c) Net Present Value at 10 percent discount rate
- (d) Profitability Index at 10 percent discount rate
3. The following data relate to two companies belonging to same risk class : **14**

Particulars	X Ltd.	Y Ltd.
Expected Net Operating Income	Rs. 6,60,000	Rs. 6,60,000
10% Debt	Rs. 30,00,000	-
Equity Capitalization Rate	20%	15%

You are required to :

- (a) Determine the Total Value and Weighted Average Cost of Capital for each company assuming no taxes before the start of arbitrage process.
- (b) Show the arbitrage process by which an investor who holds 10% equity shares in X Ltd. will be benefited by investing in Y Ltd.
- (c) Will he gain by investing in the Undervalued Firm ?



4. X and Y Ltd. is desirous to purchase a business and has consulted you and point on which you are asked to advise them, is the average amount of working capital which will be required in the first year's working. 14

You are given the following estimates and are instructed to add 10 percent to your computed figure to allow for contingencies.

Particulars	Amount for the year in Rs.
(i) Average amount backed up for stocks :	
Stocks of finished Product	5,000
Stocks of stores and materials	8,000
(ii) Average Credit given :	
In land sales, 6 week's credit	3,12,000
Export sales, 1.5 week's credit	78,000
(iii) Average time lag in payment of wages and other outgoings :	
Wages, 1.5 weeks	2,60,000
Stocks and materials, 1.5 months	48,000
Rent and royalties, 6 months	10,000
Clerical staff, 0.5 month	62,400
Manager, 0.5 month	4,800
Miscellaneous Expenses, 1.5 months	48,000
(iv) Payment in advance :	
Sundry Expenses (paid quarterly in advance)	8,000
Undrawn profits on an average throughout the Year	11,000

Set up your calculations for the average amount of working capital required and give comment on it.

5. Global Company Ltd. has 1,00,000 equity shares of Rs. 100 each. Cost of equity (Ke) is 12.50 percent. The firm has net income (earnings) of Rs. 10,00,000. Firm needs fresh investment of Rs. 10,00,000. Ascertain the value of firm, number of shares to be issued if firm : 14
- Pays no dividend
  - Pays dividend of Rs. 5 per share
  - Pays dividend of Rs. 10 per share



6. Define cost of capital. Explain its components and significance of financing decision. 14
7. What is stable dividend policy ? Why should it be followed ? What can be the consequences of changing a stable dividend policy ? 14
8. Write a note on :
- (a) Compare a bonus issue with a stock split 5
  - (b) ROI and ROE 5
  - (c) EOQ 4

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**M.Com. I Semester (CBCS) Degree Examination, March/April - 2022**  
**COMMERCE**

**Paper No. 21COM1C3L - Contemporary Areas of Financial Accounting**

Time : 3 Hours

Maximum Marks : 70

Answer **any five** of the following questions with question no. **1** is **compulsory**. Each question carries **equal** marks. **5x14=70**

1. The following are the Financial Statement of the XYZ Company for the year 14 ended 31<sup>st</sup> December 2018 and Balance Sheet as on that date.

Particulars	Amount (Rs)	Particulars	Amount (Rs)
To Opening Stock	40,000	By Sales Revenue	1,50,000
To Purchases	85,000	By Closing Stock	30,000
To Manufacturing Expenses	24,000		
To Gross Profit c/d	31,000		
	<b>1,80,000</b>		<b>1,80,000</b>
To Administrative Expenses	6,000	By Gross Profit b/d	31,000
To Selling Expenses	7,000		
To Depreciation	5,000		
To Interest on debenture	4,000		
To Net Profit c/d	9,000		
	<b>31,000</b>		<b>31,000</b>

**Balance Sheet of XYZ Company as on 31<sup>st</sup> December 2018**

Capital & Liabilities	P.Y.	C.Y.	Assets & Properties	P.Y.	C.Y.
Equity Share Capital (20,000 shares of Rs 10 each)	2,00,000	2,00,000	Land	60,000	1,50,000
Reserves and Surplus	20,000	32,000	Machine	50,000	45,000
4% Debentures	0	1,00,000	Stock	40,000	30,000
Accounts Payable	7,000	22,000	Accounts Receivable	40,000	37,000
			Cash	37,000	92,000
	<b>2,27,000</b>	<b>3,54,000</b>		<b>2,27,000</b>	<b>3,54,000</b>

P.T.O.

The following are the additional information as follows :

1. The Company uses FIFO method for issuing the materials.
2. Interest on debentures is paid on the last day of the accounting year.
3. The company purchased the machine in the last week of December 2017 with a useful life of 10 years and no salvage value.
4. The price indexes of different points of time are given below :

Particulars	Previous Year (2017)	Current Year (2018)
Beginning Year	120	140
Closing Year	130	160
Average index for the year	125	150

From the above historical financial statements and other information, you are required to prepare the Profit and Loss Account for the year ended 31<sup>st</sup> December 2018 and also the Balance Sheet on that date under Purchasing Power Method.

2. (a) Define Human Resource Accounting. Explain the significance of Human Resource Accounting in organizational decision making. 7
- (b) From the following details compute the value of human resources of ABC Company using 'Lev and Schwartz's' Present Value of Future Earnings Model. 7
  1. Number of employees in the group : 400
  2. Average age of the above employees : 25 years
  3. Retirement age of employees : 65 years
  4. Discount Rate : 10%
  5. The future average earnings per year per employee is expected to be as follows :

Age (years)	25 - 34	35 - 44	45 - 54	55 - 64
Average annual earnings per employee (Rs)	45,000	56,000	68,000	82,000

3. (a) Distinguish between Cum-Interest Securities and Ex-Interest Securities. 7
- (b) The following transactions of Nidhi took place during the year ended 31<sup>st</sup> March 2019. 7

Date	Particulars
12 <sup>th</sup> April	Purchased 1,00,000 equity shares of Rs 10 each in X Ltd. for Rs 40,00,000.
15 <sup>th</sup> May	X Ltd. made a bonus issue of three equity shares for every two held. Nidhi sold 1,25,000 bonus shares for Rs 20 each.
1 <sup>st</sup> December	Received 18% interim dividend on equity shares (including bonus shares) in X Ltd.

Prepare the relevant Investment Account in the books of Nidhi for the year ended 31<sup>st</sup> March 2019.

4. (a) What is Brand Accounting ? Explain its importance. 7
- (b) From the following information, calculate the value of goodwill according to capitalization of average profits method. 7

(i) Average capital employed in the business : Rs 5,00,000

(ii) Net trading profit of the firm for the past three years

Years	Profits (Rs)
2000	1,10,000
2001	1,32,000
2002	1,40,000

(iii) Rate of interest expected from capital having regard to the risk involved : 18%.

(iv) Sundry Assets (excluding goodwill) : Rs 7,50,000 and Sundry Liabilities : Rs 30,000.

(v) Fair Remuneration to the partners for the services : Rs 12,000 p.a.





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

Particulars	Amount (Rs)
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) Discuss the Cost Based Accounting methods for valuation of human assets ? 7  
 (b) What do you mean by Investment Accounting ? Explain various kinds of Investments. 7
7. (a) What do you mean by Creative Accounting ? Explain the role of auditors in Creative Accounting. 4  
 (b) Define Environmental Accounting. Discuss the objectives of Environmental Accounting. 5  
 (c) X Company decided to purchase a business of Y company, having profits of the last five years as under : 5

Years	Profits (Rs)
2000	18,000
2001	23,000
2002	31,000
2003	36,000
2004	42,000

Compute the value of goodwill on the basis of 3 yearly purchases on the basis of weighted average of last five years profits.

8. (a) What is Intangible Accounting ? Elaborate the various types of intangible assets in the company. 5  
 (b) What do you mean by Forensic Accounting ? Discuss its relevance in present scenario. 4  
 (c) Mr. Krishna made the following investments in the year 2011-12. 12% state government bonds having nominal value of Rs 100. 5

Date	Particulars
01.04.2011	Opening Balance (1200 bonds) book value of Rs 1,26,000
02.05.2011	Purchased 2000 bonds at Rs 100 cum-interest
30.09.2011	Sold 1500 bonds at Rs 105 ex-interest

Interest on the bonds is received on 30<sup>th</sup> June and 31<sup>st</sup> December each year.

Prepare Investment Account in the books of Mr. Krishna. Assume that the Average Cost Method is followed.

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**M.Com. I Semester (CBCS) Degree Examination, March/April - 2022**  
**COMMERCE**

**Paper No. 21COM1C4L/P : Goods & Services Tax & Customs Law**

Time : 3 Hours

Maximum Marks : 70

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

5x14=70

1. (a) How GST is a destination based tax ? Discuss. 7  
(b) Explain GST Network and Functions of GSTN Portal. 7
2. (a) What is exempt supply ? Is it different from zero rated supply ? 4  
(b) What are the parameters to find out location of Supplier of goods or services ? 5  
(c) A supplier of goods gets advance payment. Is he liable to pay GST ? Illustrate with an example. 5
3. (a) Explain the provisions of registration relating to Casual Taxable person and Non-Resident Taxable person. 7  
(b) Calculate only IGST payable of a dealer in Bangalore from the following data. 7
  1. Sales made to a registered dealer in Hyderabad for Rs. 1,20,000.
  2. Sales made to a registered dealer in Coimbatore for Rs. 4,50,000.
  3. Export to Australia worth Rs. 5,25,000.
  4. Export to Singapore worth Rs. 1,20,000.
  5. Sales made to registered dealer in Pune Rs. 3,00,000.
  6. Sales made to local dealer in Bangalore Rs. 12,00,000.
  7. Sales made to a unit in Noida Special Economic Zone Rs. 40,000.
  8. Transfer to Branch in Salem Rs. 6,50,000.
  9. Sales to a local dealer in Mysore Rs. 6,60,000.The following are the returns made within 6 months :  
(a) Coimbatore dealer returned goods worth Rs. 33,000 and Pune dealer returned goods worth Rs. 15,000.  
(b) Bangalore dealer and Mysore dealer have returned goods worth Rs. 45,450 and 36,910 respectively.  
Assume GST rate is 12%.





4. (a) What are the power and functions of officers under GST ? 7  
 (b) Explain the provisions relating to inspection, search and seizure under GST. 7
5. (a) What are the different types of Customs Duties in India ? 7  
 (b) The Assessable value of Goods imported by Mr. Sugun from USA is 7  
 Rs. 2,00,000. The goods attract the following custom duties :  
 (i) Basic custom duty is @ 10%  
 (ii) IGST is payable @ 12%  
 (iii) GST Compensation cess is 15%  
 (iv) Social Welfare Surcharge (SWS) @ 10%  
 Your are required to calculate total Customs duty, IGST and the GST  
 Compensation Cess.
6. (a) Define E-way bill. When and how e-way bill is generated ? 4  
 (b) Yarab Ltd. is in the business of manufacture of kitchen appliances for domestic 10  
 market. It is located in Hyderabad. During January 2021 it has acquired  
 the following :  
 (i) Steel from a Mumbai supplier to be used as raw material in factory,  
 GST Rs. 54,000.  
 (ii) Steel rods from a Hyderabad supplier to be used in factory, GST  
 Rs. 12,600.  
 (iii) 50 LED lamps from a Hyderabad supplier to be used in office, GST  
 Rs. 6,000.  
 (iv) Machinery for gym from a Vijayawada supplier. Gym is used by  
 employees of Yarab Ltd. GST Rs. 78,000.  
 (v) Group mediclaim insurance policy taken for employees and their family  
 members. GST Rs. 54,000.  
 Calculate he amount of net GST payable for January 2021 taking into  
 consideration the following additional information.  
 (i) On January 1, 2021, electronic credit ledger has opening balance of  
 Rs. 2,000 (CGST), Rs. 7,000 (SGST) and Rs. 3,000 (IGST).  
 (ii) Invoice issued pertaining to outward supply during January 2021.  
 CGST - Rs. 80,000, SGST - Rs. 80,000, IGST - Rs. 600.  
 (iii) Yarab Ltd. also provides technical consultancy services pertaining to  
 manufacture of Kitchen appliances. It has received an advance of Rs.  
 50,000 from Zuber Ltd. Hyderabad. No GST rate is charged separately  
 for advance. GST rate is 18 percent.  
 (iv) Out of 50 LED lamps, 10 lamps are stolen by an unknown person before  
 installation.



7. (a) Briefly explain the import procedures as per the provisions of Customs Act, 1962. 7
- (b) Find out the customs duty from the information given below in respect of goods imported by X Ltd. On February 20, 2021. 7

Particulars	USD	Rs.
Free on board value of plant imported (FOB)	70,000	
Air fare paid to Air Cargo Germany	10,000	
Exchange rate notified by CBIC on the day of landing of aircraft		53
Exchange rate notified by CBIC on the day of presentation of bills of entry		55
Cost of packing borne by X Ltd. in USA (not included in FOB)	500	
Extra charges paid by X Ltd. to Air Cargo Germany for transporting goods in time to India		90,000
Insurance charges		1,10,000
Loading Charges, handling charges		10,000
Basic customs duty		10%
IGST		12%
Social Welfare Surcharge as applicable		

8. (a) Define Goods under GST. Write a note on HSN classification of Goods. 5
- (b) Write a note on different types of penalties under GST regulations. 5
- (c) Differentiate between Debit notes and Credit notes. 4

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Question Booklet Code

**D**Question Booklet  
Serial Number

200212

**M.Com. I Semester Degree Examination, March/April - 2022**  
**Skill Enhancement Courses (SEC)**

**COMMERCE**

**Paper Code : 21COM1S1L/T**  
**Corporate Communication**

Time : 1 Hour

Maximum Marks : 30

**INSTRUCTIONS TO CANDIDATES**

1. The Question Paper will be given in the form of a Question Booklet. There will be four/two versions of Question Booklets with Question Booklet Code viz. **A, B, C & D / A & B**.
2. The Question Booklet Serial Number is printed on the top right margin of the facing sheet. If your Question Booklet is un-numbered, please get it replaced by new Question Booklet with same Code.
3. Immediately after the commencement of the examination, the candidate should check that the Question Booklet supplied to him contains all the 30 questions in serial order. The Question Booklet does not have unprinted or torn or missing pages and if so he/she should bring it to the notice of the Invigilator and get it replaced by a complete booklet with same Code. This is most important.
4. A blank sheet of paper is attached to the Question Booklet. This may be used for Rough Work.
5. **Please read carefully all the instructions on the top of the Answer Sheet before marking your answers.**
6. Each question is provided with four choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and darken the bubble corresponding to the question number using **Black Ball-Point Pen** in the OMR Answer Sheet.
7. No candidate will be allowed to leave the examination hall till the end of the session and without handing over his/her Answer Sheet to the Invigilator.
8. Strict compliance of instructions is essential. Any malpractice or attempt to commit any kind of malpractice in the Examination will result in the disqualification of the candidate.
9. First fifteen minutes is provided to fill the general information of the Student. Eg. Student Name, Student ID, etc. in the OMR Answer Sheet
10. Without the instruction of the Invigilator do not open the Question Paper Booklet Seal.

**D****1****76256****SEAL**



1. As a means of communication, e-mails have features of the immediacy of both \_\_\_\_\_ and \_\_\_\_\_.
- (A) reading, receiving (B) writing, sending  
(C) calling, receiving (D) receiving, sending
2. At each stage in the process of communication, there is a possibility of interference which may hinder the process. Such interference is known as \_\_\_\_\_.
- (A) Sender (B) Receiver  
(C) Barrier (D) None of them
3. Which one of the following is the correct structure of the letter ?
- (A) address, date, body, subject, signature, enclosure  
(B) address of the applicant, date, salutation, subject, body, signature, enclosure  
(C) address, salutation, date, body, subject, enclosure, signature  
(D) address, date, subject, body, salutation, enclosure, signature
4. One of the great tools that are used to handle complaining customers is the technique of BLAST. The acronym stands for :
- (A) Believe, listen, apologize, satisfy, treat  
(B) Believe, listen, apologize, suggest, thank  
(C) Believe, listen, apologize, satisfy, thank  
(D) Believe, list, apologize, satisfy, thank
5. Public Relations use the external communications prepared by Corporate Communications to generate a \_\_\_\_\_ of the company.
- (A) Static image (B) Positive image  
(C) Negative image (D) Mobile image



6. \_\_\_\_\_ demands an integrated approach to managing communication.

- (A) Business communication      (B) Corporate communication
- (C) Mass communication      (D) Critical communication

7. \_\_\_\_\_ communication can be inward or outward.

- (A) Vertical communication      (B) Horizontal communication
- (C) Internal communication      (D) External communication

8. Financial relations involve \_\_\_\_\_.

- (A) Staging special events such as picnic
- (B) Communicating with company's stockholders
- (C) Creating awareness about environment
- (D) Releasing booklets and brochures

9. Which one of them is a type of reading ?

- (1) Extensive reading      (2) Evaluative reading
- (3) Scanning      (4) Intensive reading
- (A) (1), (2), (3)      (B) (1), (3), (4)      (C) (2), (3), (4)      (D) (1), (2), (4)

10. Identify the type of report that was submitted to the government stating that the company is following the environmental regulations.

- (A) Compliance reports      (B) Routine management reports
- (C) Situational reports      (D) Policies and procedures



11. What is identified as "looking over a textbook quickly, in order to get a general or superficial idea or the content" ?
- (A) Scanning (B) Extensive reading  
(C) Skimming (D) Intensive reading
12. The PR \_\_\_\_\_ should assess the potential effects of socio-cultural forces on their business, and they should manage the reputation and relationship with society at large.
- (A) Practitioners (B) Employees (C) Employer (D) None of these
13. Corporate Communications use emails, announcements, minutes of meetings, intranet as internal communication platforms :
- (A) External communication (B) Internal communication  
(C) Disrupted communication (D) Prolonged communication
14. What does "Haptic" refer to ?
- (A) Communication through touch  
(B) Communication through words  
(C) Communication through letters  
(D) Communication through emails
15. \_\_\_\_\_ is all kind of impressions that the community makes about a corporation.
- (A) Corporate identity (B) Corporate brand  
(C) Corporate image (D) Corporate personality





16. Which of the following is not listed amongst the barrier to communication ?
- (A) Physical noise (B) Physiological noise  
(C) Psychological noise (D) Physically challenged
17. Too much of \_\_\_\_\_ communication in the workspace may also prove \_\_\_\_\_. It may lead to negligence of work.
- (A) formal, positive (B) informal, negative  
(C) verbal, positive (D) non-verbal, negative
18. \_\_\_\_\_ is an exchange of facts, ideas, opinions, or emotions by two or more persons.
- (A) Communication (B) Combination  
(C) Conversation (D) Connection
19. \_\_\_\_\_ is the full form of the abbreviation TQM.
- (A) Team Quality Management  
(B) Total Quality Management  
(C) Total Quality Manager  
(D) Total Quantity Management
20. The forum where people sit together and discuss a topic with the common objective of finding a solution for a problem is called \_\_\_\_\_.
- (A) Interview (B) Drama (C) Play (D) Group Discussion



21. In letter writing, \_\_\_\_\_ indicates to the reader of the letter what the \_\_\_\_\_ is about.
- (A) salutation, letter (B) subject, notice  
(C) body, memo (D) subject, letter
22. Communication helps managers utilize \_\_\_\_\_ and \_\_\_\_\_ in the most effective and efficient manner.
- (A) Employees, organization  
(B) Control, evaluation of performance  
(C) Plans, goals  
(D) Manpower, resources
23. SQR3 Technique of reading stands for :
- (A) survey, question, read, recall, review  
(B) survey, quotient, read, review, recall  
(C) survey, question, relief, recall, read  
(D) survey, question, recall, review, read
24. Using the passive voice is a technique of \_\_\_\_\_.
- (A) Emphasis (B) Ordination  
(C) Subordination (D) Grammar
25. \_\_\_\_\_ is the overall estimation in which an organization is held by its internal and external stakeholders based on its past actions and probability of its future behavior.
- (A) Corporate Reputation (B) Corporate Identity  
(C) Corporate Image (D) Corporate Impression



26. \_\_\_\_\_ describes all forms of human communication that are not verbal.  
(A) Prosody (B) Vocalics (C) Haptics (D) Para language
27. A resume needs conceptualization of your \_\_\_\_\_ and \_\_\_\_\_ all into one document.  
(A) objectives, experiences  
(B) projects, skills  
(C) accomplishments, experiences  
(D) skills, aims
28. Dialogic listening is also known as \_\_\_\_\_.  
(A) Therapeutic (B) Appreciative (C) Relational (D) Evaluative
29. The corporate communication is tightly connected to \_\_\_\_\_.  
(A) Strategy implementation and strategy formulation  
(B) Image reputation  
(C) Image enhancement  
(D) Communication issue
30. Which of the following is not a part of communication classification ?  
(A) Two-way face-to-face (B) Multiple but not face-to-face  
(C) Two-way non-face-to-face (D) One-way non-face-to-face

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