



M.Com. II Semester Degree Examination, October - 2023

COMMERCE

Operations Research for Business Decisions

(NEP)

200471

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. Explain the phases of Operation Research (OR) 7
 study. 7
 (b) Solve graphically the following LPP :
 Minimize $Z = 3X_1 - 2X_2$
 Subject to constraints
 $-2X_1 + 3X_2 \leq 9$
 $X_1 - 5X_2 \geq -20$
 $X_1, X_2 \geq 0$ (Non-negativity constraints)
2. Use the Simplex Method to solve the (LP) model : 14
 Minimize $Z = 4x_1 + 10x_2$
 Subject to constraints
 $2x_1 + x_2 \leq 10$
 $2x_1 + 5x_2 \leq 20$
 $2x_1 + 3x_2 \geq 18$
 $x_1, x_2 \geq 0$
3. Determine an Initial Basic Feasible Solution to the following transportation problem 14
 using -
 (a) Least Cost Method
 (b) Vogel's Approximation Method

Destinations		A	B	C	D	E	Supply
Origins	X	2	11	10	3	7	4
	Y	1	4	7	2	1	8
	Z	3	9	4	8	12	9
Demand		3	3	4	5	6	21



4. (a) The data collected in running a machine, the cost of which is Rs. 60,000 are given below. 7

Year	1	2	3	4	5
Resale Value	42000	30000	20400	14400	9650
Cost of Spares	4000	4270	4880	5700	6800
Cost of Labour	14000	16000	18000	21000	25000

Determine the optimum period for the replacement of the machine.

- (b) A company is considering purchasing a new grinder, which will cost Rs.10,000/-. The economic life of the machine is expected to be 6 years. The salvage value of the machine will be Rs. 2,000/-. The average operating and maintenance costs are estimated to be Rs. 5,000/- per annum. 7
- (i) Assuming an interest rate of 10% determine the present value of future cost of the proposed grinder.
- (ii) Compare this grinder with the presently owned grinder that has an annual operating cost of Rs. 4,000/- per annum and expected maintenance cost of Rs. 2,000/- in the second year with an annual increase of Rs. 1,000/- thereafter.

5. A project schedule has the following characteristics as shown in the below table : 14

Activity	Name	Time	Activity	Name	Time (days)
1 - 2	A	4	5 - 6	G	4
1 - 3	B	1	5 - 7	H	8
2 - 4	C	1	6 - 8	I	1
3 - 4	D	1	7 - 8	J	2
3 - 5	E	6	8 - 10	K	5
4 - 9	F	5	9 - 10	L	7

- (a) Construct network diagram and find out the critical path.
- (b) Find the time estimates for all activities.



6. (a) Solve the following assignment problem shown in Table using Hungarian Method. 7

Men					
Jobs	I	II	III	IV	V
A	12	8	7	15	4
B	7	9	17	14	10
C	9	6	12	6	7
D	7	6	14	6	10
E	9	6	12	10	6

- (b) Describe the computational procedure of obtaining optimum solution under Simplex method. 7

7. (a) Find the cost per period of individual replacement policy of an installation of 300 bulbs, given the following : 7

- (i) Cost of individual replacement of bulb is Rs. 2/- per bulb.
(ii) Conditional probability of failure of bulbs is as follows.

Weekend	0	1	2	3	4
Probability of failure	0	0.1	0.3	0.7	1.0

- (b) Write the rules for constructing the network diagram. 7

8. Write short notes on following :

- (a) Method to resolve the degeneracy 5
(b) Application of PERT/CPM 5
(c) Differentiate between North West Corner method and Minimum Matrix method. 4

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M.Com. II Semester Degree Examination, October - 2023

COMMERCE

DSC8 : Security Analysis and Portfolio Management

(NEP)

200469

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. The rate of return on stock B and the market portfolio for a 10 year period are given below : 14

Year	Return on Stock B (%)	Return on Market Portfolio (%)
2013	15	9
2014	16	12
2015	10	6
2016	-15	4
2017	-5	16
2018	14	11
2019	10	10
2020	15	12
2021	12	9
2022	-4	8

- Calculate the beta for the Stock B.
 - Establish the characteristic line for the stock B.
 - What would be the return from Stock B if the market is expected to move up by 9 % in 2023 ?
2. "Fundamental analysis provides an analytical framework for rational investment decision-making". Discuss. 14



3. Calculate covariance of each pair of securities and correlation coefficient from the following data. 14

Year	Return from Security X (%)	Return from Security Y (%)	Return from Security Z (%)
1	15	20	12
2	18	24	8
3	20	25	7
4	16	22	14
5	22	20	16

4. What do you mean by revision of portfolio ? Identify reasons and formula-plans for revision of portfolio. 14
5. The following is the historical performance information on the capital market and a mutual fund. 14

Year	Mutual fund return (%)	Mutual fund beta	Return on Market index (%)	Return on Govt. Securities (%)
1	13.85	1.25	-10.00	4.76
2	28.00	1.20	21.00	4.21
3	35.00	1.18	11.05	5.21
4	11.25	1.20	-7.50	6.00
5	24.00	1.22	4.00	6.50
6	6.85	1.32	14.31	4.35
7	1.20	1.27	18.95	3.85
8	21.00	1.25	14.50	6.15
9	10.18	1.10	9.25	7.50
10	17.65	0.95	20.00	6.00

Calculate the following risk adjusted return measures for the mutual fund :

- Reward to Variability Ratio
- Reward to Volatility Ratio



6. What are price charts ? Describe the different types of price charts used by technical analyst. 14

7. The following data are available to you as portfolio manager : 14

Security	Estimated Return (%)	Beta	Standard Deviation (%)
A	30	2.0	50
B	25	1.5	40
C	20	1.0	30
D	11.5	0.8	25
E	10.0	0.5	20
Market index	15	1.0	18
Govt. Security	7	0	0

- (i) In terms of the security market line, which of the securities listed above are underpriced ?
- (ii) Assuming that a portfolio is constructed using equal proportions of the five securities listed above, calculate the expected return and risk of such a portfolio.

8. Write a note on the following :

- (a) Forms of market under EMH 5
- (b) Efficient Frontier 5
- (c) Active strategy for revision of portfolio 4

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M.Com. II Semester Degree Examination, October - 2023

COMMERCE

Strategic Marketing Management

(NEP)

200350

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 strategic intent. Critically evaluate the relevance of vision and mission statement in the growth of company. 14
2. Discuss the building blocks of strategic marketing approach. 14
3. Briefly, explain why a strategist has to consider the macro environmental forces in formulating the strategies. 14
4. Elucidate the impact of STP (Segmentation, Targeting and Positioning) Model in understanding the consumer behaviour. 14
5. Critically evaluate the issues and challenges of strategic marketing management in the present marketing system. 14
6. Define competitive advantage. Explain the contribution of Michael Porter towards competitive advantage. 14
7. Briefly discuss the recent trends in strategic marketing management. 14
8. Write a note on the following :
 - (a) Marketing Myopia 5
 - (b) SWOT 5
 - (c) Sustainable marketing 4

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M.Com. II Semester Degree Examination, October - 2023

COMMERCE

International Business

(CBCS)

200469

Time : 3 Hours

Maximum Marks : 70

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

1. Explain the impact of devaluation on international business. 14
2. What are regional trading blocks ? Explain the different types of regional trading blocks. 14
3. Discuss in detail global manufacturing strategies of MNCs. 14
4. Discuss the factors influencing of FDI. Highlight the present scenario of FDI in India. 14
5. Explain the role of WTO in globalisation. 14
6. (a) How do regional trade blocks helps for global trade ? Discuss. 7
(b) Does India suffer from Brain Drain ? Discuss. 7
7. (a) Discuss the impact of make in India on manufacturing sectors. 7
(b) Discuss the functions of TRIPS and TRIMS. 7
8. Write a short note on :
(a) Technology Transfer 5
(b) Bretton Wood Twins 5
(c) Supply Chain Management 4

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M.Com. II Semester Degree Examination, October - 2023

COMMERCE

Advanced Cost Accounting Techniques

(NEP)

200472

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. An umbrella manufacturer makes an average profit of Rs. 2.50 per unit on a selling price of Rs. 14.30 by producing and selling 60,000 units @ 60% of potential capacity. The cost of sales per unit is as follows : 14

Direct Materials	Rs. 3.50
Direct Wages	Rs. 1.25
Factory Overhead	Rs. 6.25 (50% Fixed)
Sales Overhead	Rs. 0.80 (25% Variable)

During the current year he intends to produce the same number of units, but estimates that, his fixed cost would go up by 10% while the rates of direct wages and direct materials will increase by 8% and 6% respectively. However, the selling price cannot be changed. Under this situation he obtains an offer for a further 20% of his potential capacity.

What minimum price would you recommend for acceptance of the offer to ensure the manufacturer and overall profit of Rs. 1,67,300 ?

2. A factory currently working at 50% capacity and produces 10,000 units at a cost of Rs. 180 per unit as detailed below : 14

Particulars	Per Unit
Materials	Rs. 100
Labour	Rs. 30
Factory Overhead	Rs. 30 (Rs. 12 fixed)
Administrative Overhead	Rs. 20 (Rs. 10 Flexible)
Total	180

The current selling price is Rs. 200 per unit. At 60% working, material cost per unit increases by 2% and selling price per unit falls by 2% and at 80% working, material cost per unit increases by 5% and selling price per unit falls by 5%.

Estimate the profit of the factory at 60% and 80% working with your comments. Working notes should be part of your answer.



3. A gang of workers normally consists of 30 men, 15 women and 10 boys. They are paid at a standard rate per hour as Man-Rs. 0.80, Woman-Rs. 0.60 and Boy-Rs. 0.40. In a normal working week of 40 hours, the gang is produced of 40 men, 10 women and 5 boys. The actual wages paid were at Rs. 0.70, Rs. 0.65 and Rs. 0.30 respectively. 1,600 units were produced. Four hours were lost due to abnormal idle time. 14

Calculate :

- (i) Labour Cost Variance
 - (ii) Labour Rate Variance
 - (iii) Labour Efficiency Variance
 - (iv) Idle Time Variance
 - (v) Labour Mix Variance and
 - (vi) Labour Revised Efficiency Variance
4. A Company has two divisions, Division 'A' and Division 'B'. Division 'A' has a budget of selling 2,00,000 units of particular component 'x' to fetch a return of 20% on the average assets employed. The following particulars of Division 'A' are also known : 14

Particulars	Amount (Rs.)
Fixed Overhead	Rs. 5,00,000
Variable Cost	Rs. 1 per unit
Average Assets :	
Sundry Debtors	Rs. 2,00,000
Inventories	Rs. 5,00,000
Plant and Equipments	Rs. 5,00,000

However there is constraint in marketing and only 1,50,000 units of the component 'x' be directly sold to the proposed price.

It has been gathered that the balance 50,000 units of component 'x' can be taken up by Division 'B' Division 'A' wants a price of Rs. 4 per unit of 'x' but Division 'B' is prepared to pay Rs. 2 per unit of 'x'.

Division 'A' has another option in hand, which is to produce only 1,50,000 units of component 'x'. This will reduce the holding of assets by Rs. 2,00,000 and fixed overhead by Rs. 25,000.

Advise the most profitable course of action for Division 'A'.



5. A and B are the two newly established divisions of SR Ltd. These two divisions operate as independent units. They have agreed to a 20% per annum charge for capital provided by SR Ltd. The budget for the two divisions is as under : 14

Particulars	Division-A (Rs.)	Division-B (Rs.)
Initial Investment	10,00,00,000	15,00,00,000
Expected Net Cash Flows :		
First Year	1,90,00,000	3,20,00,000
Years 2-8 (per annum)	2,90,00,000	4,20,00,000

In the first year of operation, A secured 5% increase in market share in sale of its products at the cost of B.

- (i) Evaluate the performance of the two divisions as envisaged in the budget using Return on Investment (RoI) and Residual Income bases.
 - (ii) Calculate the net profit of the two divisions for the year of operation based on the achievement of market share increase of 5% for A with corresponding reduction in market share for B.
6. (a) Elucidate different types of Budgets. 7
- (b) Analyse the advantages and applications of Standard Costing. 7
7. (a) Discuss the guiding principles in fixation of Transfer Prices. 7
- (b) Write a note on Balanced Scorecard. 7
8. (a) Write a note on Zero Base Budgeting (ZBB). 5
- (b) Explain the types of Overhead variances. 5
- (c) Analyse the importance of Divisional Performance Measurement. 4

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No. of Printed Pages : 8

Question Booklet Code

A

21COM2S2L/P

Question Booklet
Serial Number

200532

**M.Com. II Semester (NEP) Degree Examination,
October - 2023**

COMMERCE

Computerized Accounting

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 / A** only.
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.

A



1

21COM2S2L/P

1. The following is one of the disadvantages of Computerised Accounting :
(A) Provide Quality Reports (B) Minimizes mathematical errors
(C) Relieve monotony (D) Creates Unemployment

2. A software which is designed to manage the computer devices and its resources is known as :
(A) Programming Software (B) Utility Software
(C) General purpose Software (D) Special purpose Software

3. An integrated Software package that manages the business across the entire organisation is known as :
(A) Pre-packaged Accounting Software
(B) Customised Accounting Software
(C) Enterprise Resource Planning (ERP) Software
(D) Spread-sheet Software

4. The benefit of outsourcing of an Accounting function is :
(A) To encourage the outsourcing agencies
(B) It enables the organisation to take the advantage of expert knowledge
(C) It secures the data with themselves
(D) To cater to the large number of employees.

5. XBRL Stands for :
(A) Expensive Business Recording Language
(B) Expandable Business Reporting Language
(C) Extensible Business Recording Language
(D) Extensible Business Reporting Language



6. The following is one of the disadvantages of Block chain technology :
- (A) Regulation varies by jurisdictions
 - (B) Cost reduction by eliminating third party verification
 - (C) Decentralization makes it harder to tamper
 - (D) Provide secure transactions
7. Block chains are also known as :
- (A) Compressed Ledger Technology
 - (B) Black and White Technology
 - (C) Chain link Technology
 - (D) Distributed Ledger Technology
8. The following is an example of Block chain Technology :
- (A) Blackberry
 - (B) Bitcoin
 - (C) Data Science
 - (D) Artificial Intelligence
9. A block chain where anybody can join the network freely is known as :
- (A) Private Block chain
 - (B) Permission Block chain
 - (C) Bitcoins
 - (D) Public Block chain
10. From Gateway of Tally, which among the following option is available in the Right Button ?
- (A) F2 : Date
 - (B) K : Company
 - (C) Y : Data
 - (D) Z : Exchange
11. Which of the following is not a Primary group in Tally ?
- (A) Capital Account
 - (B) Suspense A/c
 - (C) Current Assets
 - (D) Stock in Hand



12. Which of the following will not list under Accounting Masters in Tally ?
(A) Transactions (B) Voucher type (C) Ledger (D) Group
13. Headquarter of Tally Solutions is located at :
(A) Delhi (B) Mumbai (C) Bengaluru (D) Chennai
14. The path which is used to delete Stock Category :
(A) Gateway of Tally>Create>Accounting Masters>Stock Category
(B) Gateway of Tally>Delete>Inventory Masters>Stock Category
(C) Gateway of Tally>Alter>Inventory Masters>Stock Category
(D) Gateway of Tally>Chart of Accounts>Accounting Masters>Stock Category
15. A Tally version which supports 13 languages is :
(A) Tally 6.3 (B) Tally 9 (C) Tally 7.2 (D) Tally 8.1
16. Sales order does not contain the following details :
(A) Customers Name (B) Quantity and Rate details
(C) Date of Order (D) Name of the Accounting Group
17. A mode of voucher which allows entry of Accounts only :
(A) Voucher Mode (B) Accounting Voucher mode
(C) Item invoice mode (D) Accounting invoice mode
18. Total number of Ledgers, Groups, Entries etc. Can be shown from :
(A) Company Information (B) Tally Audit
(C) Statistics (D) Accounts Information
19. The following is a type of Inventory Vouchers :
(A) Delivery note Voucher (B) Receipt Voucher
(C) Purchase Voucher (D) Sales order Voucher



20. Functional key which is used to select Purchase Vouchers is ?
(A) F6 (B) F7 (C) F8 (D) F9
21. Where do we record Credit purchase of Machinery in Tally ?
(A) Purchase Voucher (B) Machinery Voucher
(C) Payment Voucher (D) Journal Voucher
22. Which of the following is a Sub group in Tally ?
(A) Suspense A/c (B) Capital A/c
(C) Sundry Debtors (D) Sales Accounts
23. Rs. 20,000 withdrawn from State Bank of India. In which voucher type this transaction will be recorded ?
(A) Payment Voucher (B) Receipt Voucher
(C) Contra Voucher (D) Bank Voucher
24. The following is a type of Payroll Voucher :
(A) Stock Journal Voucher (B) Attendance Voucher
(C) Memorandum Voucher (D) Payment Voucher
25. Short cut key used to paste the text copied from a text field is :
(A) Ctrl + X (B) Ctrl + V (C) Shift + C (D) Ctrl + C
26. In Tally, Credit Note Voucher is used to record entries for :
(A) Sales Return (B) Purchase Returns
(C) Sales (D) Stock transfer to another Godown
27. Tally generates _____ report(s) automatically based on voucher/journal entries.
(A) Balance sheet (B) Stock report
(C) Profit and loss account (D) All of them



28. Employee groups, employee name, attendance/production types, pay heads, salary details, etc. are available under which feature in Tally ?
- (A) Payroll Info (B) Inventory Info (C) Accounts Info (D) None of them
29. 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
30. A financial statement that reports a business financial position on a specific date is known as :
- (A) Cash Book (B) Trial Balance
(C) Balance sheet (D) Profit and Loss A/c

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