

APS COLLEGE OF COMMERCE
N R Colony Bengaluru-560019



M.Com. – IV Semester 2022
Sub: GOODS AND SERVICES TAX

Marks: 40

Time: 1 ½ hours

Section A

(Answer Any FIVE Questions – Marks 2 x 5)

1. a) What is the functions of GST Council ?
- b) What is the Importance of Time and Place of Supply ?
- c) What is a Composition Scheme ?
- d) What is the purpose Input Tax Credit in GST ?
- e) Explain Mixed Supply and Composite Supply ?
- d) What is RCM in GST ?
- e) What is Territorial Waters in Customs ?

Section B

(Answer Any TWO Questions out of Three – Marks 5 x 2)

2. Explain the Conditions required for availing Input Tax Credit under GST ?
3. A manufacturer who is a registered person under GST purchased 10,000 Kgs of raw material during February 2022. IGST paid Rs.1,00,000. He has taken 100 Kgs for personal use. 200 Kgs were stolen from the factory. 80% of the raw materials were consumed for production during the month. What is the Input Tax Credit, allowed ?

4. The following particulars provided by M/s. RG Ltd., Bengaluru relating to the goods sold to a Customer M/s.GK Ltd., Hubli.

Particulars	Rs.
List Price of the goods (exclusive of taxes and discounts)	5,00,000
Tax Levied by Municipal Authority on the sale of such goods	50,000
Packing Charges (not included in the list price)	15,000
Subsidy Received from NGO on sale of such goods. This amount is adjusted in list price above.	20,000

RG Ltd., offers 2% discount on the list price of the goods which is shown in the invoice for the goods. GST Rate applicable is 12%

Determine the Value of Taxable Supply and the GST Payable ?

Section C

(Answer ANY TWO Questions Marks 10 x 2)

5. a) From the following particulars of the amount received, find out the GST Liability of M/s.A Ltd., for the month of February 2022:

Sl.No.	Particulars	Amount – Rs.
1	Renting of Agricultural Machinery to Farmers	2,00,000
2	Cultivation of Ornamental Flowers	1,50,000
3	Sale of Bore Well Water to other farmers	50,000
4	Processing of Tomato Ketchup under the Brand Name of B Ltd.	3,00,000
5	Processing of Potato Chips on job work basis to another registered taxable person	1,20,000
6	Income from Rubber Plantation	1,00,000

Assume GST Rate: CGST 6% and SGST 6%.

b) Moon Ltd., started in Chennai on 1st July 2019 has the following details of supply for the year 200-21:

Sl.No.	Particulars of Sales	Value in Rs. Lakhs
1	Intra-State Supply – Exempted Goods	8.00
2	Intra-State Supply of Taxable Goods	10.00
3	Supply of Goods – Non Taxable	4.00
4	Exempted Supply of Services	5.00
5	Value of Goods Exported	14.00

State whether Moon Ltd., is required to Register compulsory under CGST Act 2017 ?

6. Explain with details of Blocked Credit and Reversal of ITC under GST ?
8. M/s.Devendra Paints Ltd., is engaged in the manufacture of paints and varnishes. The company has procured the following items during the month of May 2022:

Sl.No	Items	GST Paid – Rs.
1	Machinery to be used for manufacture of Paints	2,40,000
2	Raw Materials Purchased	4,00,000
3	Food Items purchase for consumption of employees in the factory	40,000
4	Cement purchased for construction of Building	24,000
5	Purchase of Lubricants for use in the machinery	12,000

The Company is claiming depreciation on purchase of machinery as per Sec.32 of the Income Tax Act 1961.

Determine the amount of eligible Input Tax Credit for the month of May 2022 with reasons ?

APS COLLEGE OF COMMERCE
N R Colony, Bengaluru-560019



M.Com. – IV Semester – Test 2022
Sub: Corporate Reporting Practices and Ind AS

Marks: 40

Time: 1 ½ hours

Section A

(Answer Any FIVE Questions – Marks 5 x 2)

1. a) What is GAAP and explain different GAAPs ?
- b) What is Biological Assets under IND AS 41 ?
- c) What is a Business Combination under IND AS 103 ?
- d) What is a Joint Venture Company and Associate Company ?
- e) Explain Capital Profit and Revenue Profit in acquisition of business.?
- f) State the applicability of Ind AS issued by MCA to Indian Companies ?
- g) What is the SEBI Regulations with regard to Corporate Reporting by listed Companies.?

Section B

(Answer Any TWO Questions out of Three – Marks 2 x 5)

2. Explain the significance of IFRS and IAS in corporate reporting system in India ?
3. A machinery costing Rs.4,00,000 is transferred by A Ltd. to B Ltd. for Rs.5,00,000. B Ltd. Charged Depreciation Rs.40,000 on the Machine. A Ltd. Holding 75% of the Equity Shares in B Ltd. The balances of Machinery Asset Account in the books of A Ltd = Rs.10,50,00 and B Ltd = Rs.7,25,000.

Ascertain the unrealized profits to be eliminated and the Asset Account in the Consolidated Balance Sheet ?

4. A Ltd., acquired B Ltd. B Ltd., has 12% Debentures Valued at Rs.2,50,000 of Rs.100 each. A Ltd., issued 15% Debentures to the debenture holders of B Ltd., at a Premium of 20% of Rs.100 each so as to maintain the same interest income. What is the value of debentures and No.of Debentures to be issued to debenture holders of B Ltd.

5. What is meant by “Generally Accepted Accounting Principles” ? What is its relevance to converge IFRS and IAS into Ind AS ?

Section C

(Answer ANY TWO Questions Marks 2 x 10)

6. The Balance Sheet of M Ltd., is given below:

<i>Liabilities</i>	<i>2020</i>	<i>2021</i>	<i>Assets</i>	<i>2020</i>	<i>2021</i>
Equity Share Capital	35,000	30,000	Fixed Assets- Machinery	54,000	41,000
			Less: Depreciation	13,000	9,000
General Reserve	15,000	10,000	Net Block	41,000	32,000
Profit and Loss Account	7,000	0	Goodwill	8,000	10,000
10% Debentures	25,000	21,000	10% Debentures	8,000	3,000
Creditors	12,500	8,500	Stock	24,500	6,000
			Marketable Securities	9,000	10,000
			Cash and Bank	4,000	2,000
			Discount on Debentures		500
			Profit and Loss A/c.		6,000
Total	94,500	69,500	Total	94,500	69,500

Additional Information:

1. Investments costing Rs.3,000 were sold for Rs.2,800 during the year.
2. A new machine was purchased for Rs.13,000.

Prepare Cash Flow Statement as per Ind AS 7.

7.

The following is Balance Sheet of A Ltd. And B Ltd. As on 31.3.2022

Liabilities	Rs, in Lakhs	
	A Ltd	B Ltd.
Share Capital of Rs.10 each	500	300
Reserves	200	100
Profit & Loss Account	100	100
Secured Loans	300	200
Unsecured Loans	100	100
Current Liabilities	100	150
Total	1300	950
Assets		
Fixed Assets	800	600
Less: Depreciation	-200	-150
Net Block	600	450
Investments	300	-
(24 lakhs shares in B Ltd.)		
Other Investments	-	100
Current Assets	400	400
	1300	950

A Ltd. Acquired shares of S Ltd. To take over the assets and liabilities of B Ltd. at book values and discharge the claims of minority shareholders by issuing One Share for Two Shares held. Minority claims are to be discharged on the basis of intrinsic value per share.

To compute the intrinsic per share, the net assets of B Ltd. are to be valued at Rs.850 lakhs.

Prepared Post Merge Balance Sheet of A Ltd. Show all the workings.

8.

Balance Sheet of A Ltd. And K Ltd. As on 31st December

Liabilities	Amount	Amount	Assets	Amount	Amount
Equity Shares of Rs.10 each	30,000	20,000	Fixed Assets	20,000	15,000
			Investments in K Ltd.	16,000	-
General Reserve	5,000	5,000	Current Assets		
8% Debentures	10,000	5,000	Stock	8,000	10,000
Creditors	5,000	5,000	Debtors	4,000	7,000
			Cash & Bank	2,000	3,000
Total	50,000	35,000		50,000	35,000

A Ltd. Holds 80% shares in K Ltd. since incorporation of K Ltd.

Also Prepare Consolidated Balance Sheet

APS College of Commerce
P.G.Centre – M.Com
Internal Assessment Test
STRATEGIC COST MANAGEMENT 2



Time : 1.5 Hours

Max Marks : 40

SECTION A

1. Answer any three of the following sub-questions. Each sub-question carries 2 marks : (3x2=6)

- Mention the factors by which the choice of strategy is influenced.
- Briefly explain the return on capital method of pricing.
- What is meant by transfer pricing?
- Give any four non-financial factors in pricing..
- What do you mean by marginal cost pricing

SECTION – B

Answer any two questions from this section. Each question carries 5 marks (2X5=10)

- Explain the concept of cost plus pricing. What are its advantages and disadvantages?
- Briefly explain the transfer pricing methods.
- A company manufactures two types of herbal products A & B. Its budget shows profit figures after apportioning the fixed joint costs of Rs 15 lakhs in the proportion of number of units sold. The budget for 2012 indicates

Particulars	A	B
Profit in Rs	1,50,000	30,000

Selling price per unit in Rs	200	120
PV ratio %	40	50

Due to change in manufacturing process, the joint fixed costs would be reduced by 15% and the variable cost would be increased by 7%. You are required to advice the company, if it expects that the number of units sold would be equal.

SECTION - C

Answer any two from the following. Each question carries 12 marks (2x12=24)

5. Discuss the issues involved in transfer pricing.

6. A company is organized on decentralized lines with each manufacturing division operating as a separate profit centre. Each division manager has full authority to decide on sale of the division's output to outsiders and to other division.

Division C always purchased its requirements of a component from Division A. But when informed that division A was increasing its selling price to Rs 150, the manager of division C decided to look for outside suppliers.

Division C can buy the components from an outside supplier for Rs 135. But division A refuses to lower its price in view of its need to maintain its return on investment.

The top management has the following information:

C's annual purchase of the component 1000 units

A's variable cost per unit Rs 120

A's fixed cost per unit Rs 20

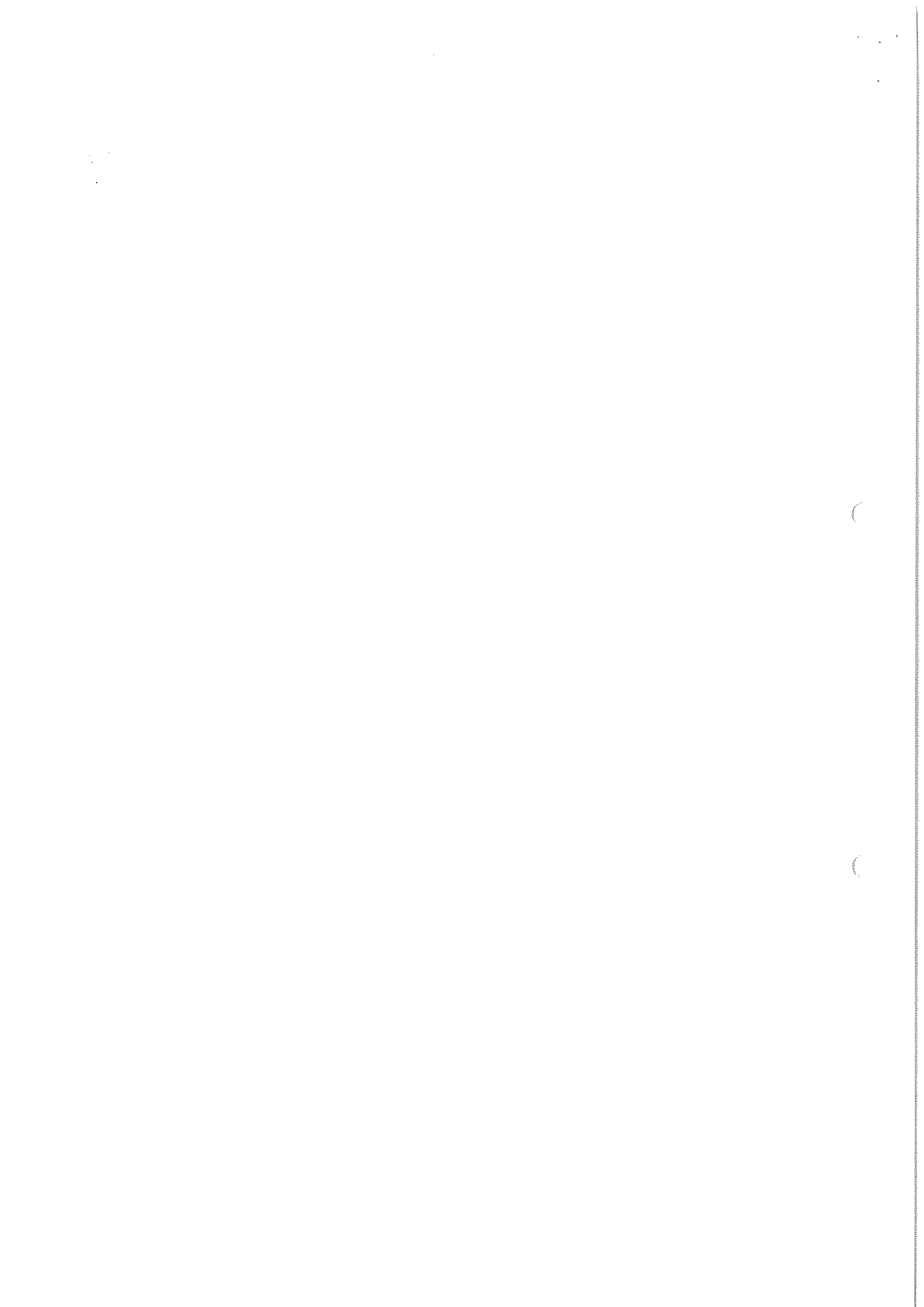
Required:

- 1) Will the company as a whole benefit if Division C buy's the component at Rs 135 from an outside supplier.
- 2) If A did not produce the material for C, it could use the facilities for other activities resulting in a cash operating savings of Rs 18,000 . Should C then purchase from outside sources?
- 3) Suppose there is no alternative use of A's facilities and the market price per unit for the component drops by Rs 20. Should C now buy from outside?

7. Arjun of Delhi presently operates his plant at 80% of the normal capacity to manufacture a product only to meet the demand of government of Tamil Nadu under a rate of contract. He supplies the product for Rs.4,00,000 and earns a profit margin of 20% on sales realizations. Direct cost per unit is constant. The indirect costs as per his budget projections are:

He has received an export order for the product equal to 20% of its present operations. Additional packing charges on this order will be Rs.1000. Arrive at the price to be quoted for the export order to give him a profit margin of 10% on the export price.

Indirect Cost	20,000 units – 80% capacity	22,500 units – 90% capacity	25,000 units – 100% capacity
Variable	80,000	90,000	1,00,000
Semi - Variable	40,000	42,500	45,000
Fixed	80,000	80,000	80,000



APS College of Commerce
P.G.Centre – M.Com
Internal Assessment Test – April 2022
1 Semester



Internal Assessment Test

Course M.com. 4th semester
Duration-90minutes
Subject- Commodity markets.

Total marks -40

Section A

Answer any three questions each Carries two marks:

3*2=6

- 1.What is commodity derivatives.
- 2.State any two functions of commodity markets.
- 3.What is Quality Assurance.
4. Give the meaning of speculation.
5. What is option contract.

Section B.

Answer any two questions each five Carries marks:

2*5=10

- 1.What are the major characteristics of bullion commodity.
- 2.Write a note on Quality Assurance.
- 3.Explain the economic importance of commodity derivative market.

Section C

Answer any one question which carry twelve marks:

1*12=12

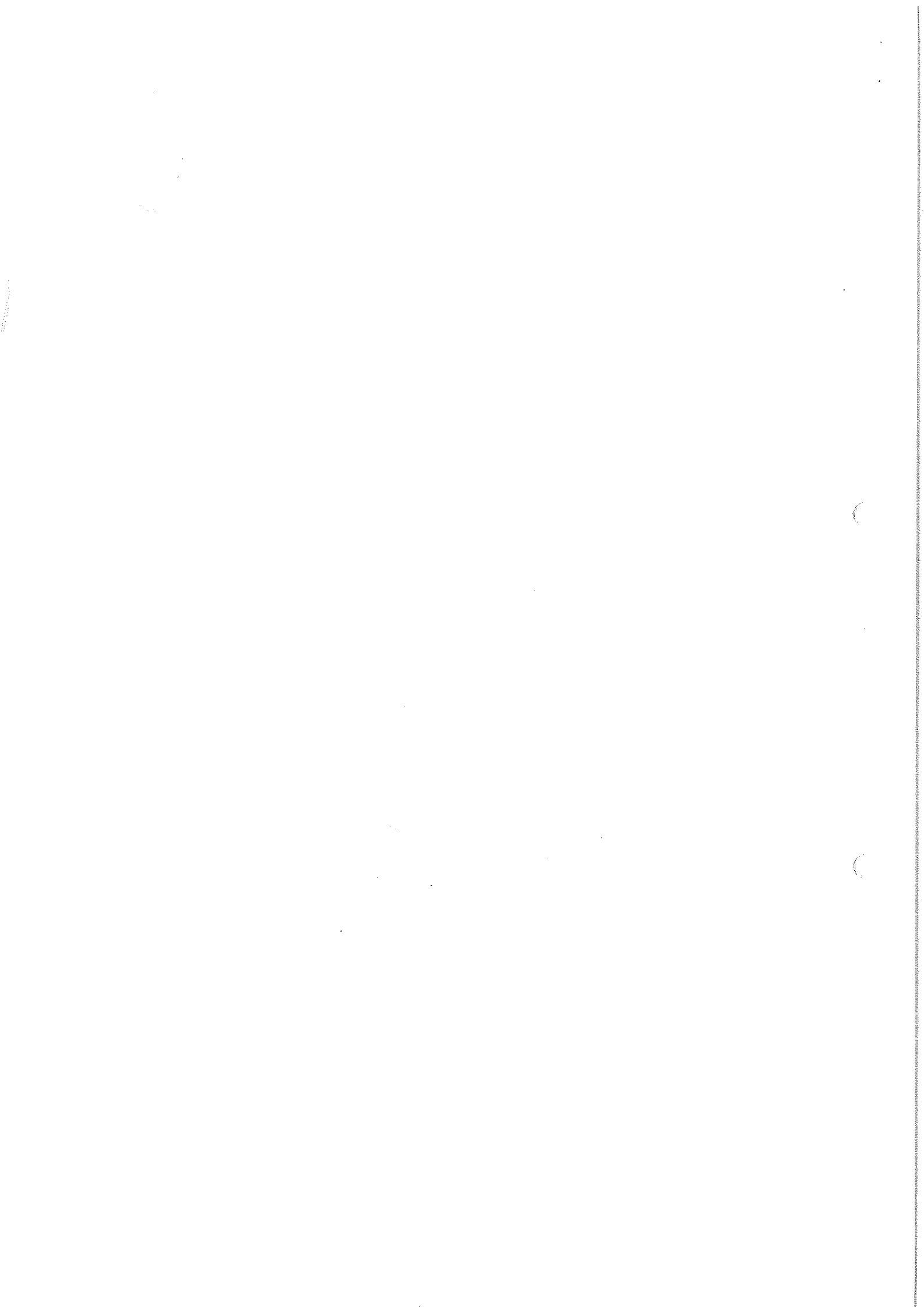
- 1.Explain the importance of derivative market
- 2.Explain the concepts of Quality Assurance and explain briefly how grading is done for gold.

Section D
Skill based questions

Write the following Compulsory question which carries twelve marks.

1*12=12

1. Explain the role of SEBI in regulating commodity market in India.





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I Semester M.Com. Degree Examination, June/July - 2022

COMMERCE
Monetary System
(CBCS Scheme)
Paper : 1.2

Time : 3 Hours

Maximum Marks : 70

SECTION - A

Answer any **Seven** questions out of **Ten**. Each question carries **Two** marks. (7×2=14)

1. a. State the differences between Money and Near Money.
- b. Give the meaning of Bitcoin.
- c. Mention any four qualities of good monetary standard.
- d. What do you mean by Pegged Exchange Rate?
- e. Give the meaning of Green Masala Bonds.
- f. What is Current Account Convertibility?
- g. List out the participants in international financial markets.
- h. What is meant by Monometallism?
- i. State any two differences between BOT and BOP.
- j. What are GDR's?

[P.T.O.]



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SECTION - B

Answer any **Four** questions out of **Six**. Each question carries **Five** marks. (4×5=20)

2. SDR is popularly known as Paper Gold. Justify the Statement.
3. Explain Income theory of Money.
4. Distinguish between Depreciation and Devaluation of a Currency.
5. Write a note on Flexible exchange rate regime in India.
6. Explain the functioning of Euro Currency Market with an Example.
7. Explain the Operation of Gresham's Law in Classical Gold Standard.

SECTION - C

Answer any **Two** out of the **Four**. Each question carries **Twelve** marks. (2×12=24)

8. Explain the circular flow of Money with an Economy with diagram.
9. What is Digital Currency? Explain the Measures taken by RBI to introduce digital currencies in India.
10. Explain the various stages in Evolution of International Monetary System.
11. Give the meaning of Disequilibrium in BOP. Explain the Causes and Methods to correct disequilibrium in BOP.

SECTION - D

Answer the following carries **12** marks. (1×12=12)

12. "Surging inflation will continue to be a significant 'Pain - Point' for Indian Economy". Explain the measures to be taken by RBI in this regard.
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APS COLLEGE OF COMMERCE
NR COLONY, BANGALORE -560019
MCOM 1ST SEMESTER 1ST INTERNALS -APRIL2022
SUBJECT: TECHNOLOGY IN BUSINESS



Internal assessment test

Course M.com.

Subject- Business models and startups.

Duration-90minutes

Total marks -40

Section A

Answer any three questions each Carries two marks.

3*2=6

1. What do you mean by funding?
2. State any two objectives of startups.
3. Give the meaning of risk Management.
4. What is business Model?
5. What do you mean by Business plan?

Section B.

Answer any two questions each five Carries marks

2*5=10

1. Briefly Explain the types of risk in business Models.
2. What are the benefits to startups by Indian Government?
3. Explain the Importance of business plan.

Section C

Answer any one question which carry twelve marks.

1*12=12

1. Explain the common pitfalls to be avoided in the preparation of a business plan.
2. Write a case study on byju's business Model.

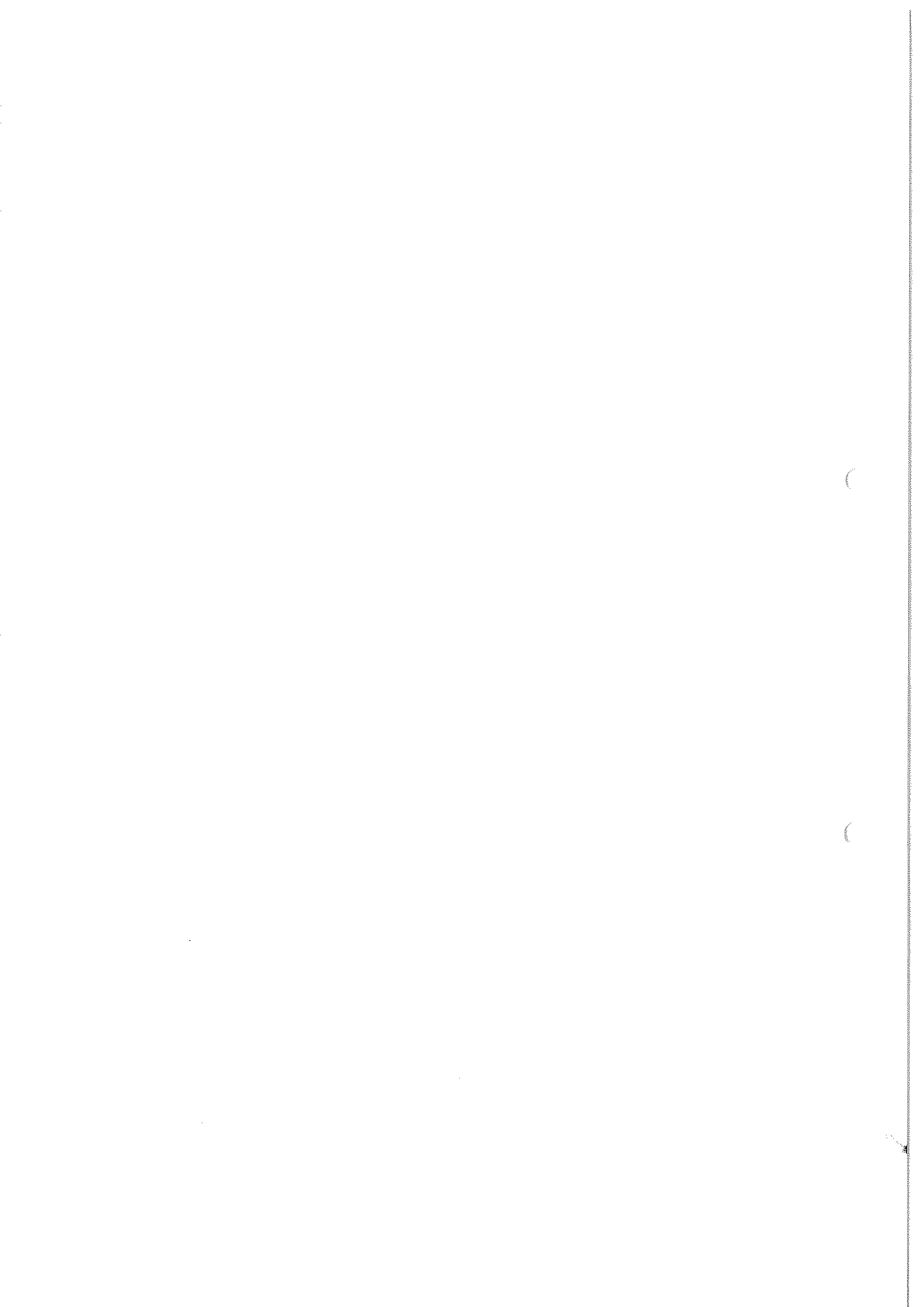
Section D

Skill based questions

Write the following Complusory question which carries twelve marks.

1*12=12

1. Explain the list of recent successful startups in India and their stories.



APS COLLEGE OF COMMERCE
NR COLONY, BANGALORE -560019
MCOM 1ST SEMESTER 1ST INTERNALS -APRIL2022
SUBJECT: TECHNOLOGY IN BUSINESS



Internal assessment test

Course M.com.

Subject- Business models and startups.

Duration-90minutes

Total marks -40

Section A

Answer any three questions each Carries two marks.

3*2=6

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2. State any two objectives of startups.
3. Give the meaning of risk Management.
4. What is business Model?
5. What do you mean by Business plan?

Section B.

Answer any two questions each five Carries marks

2*5=10

1. Briefly Explain the types of risk in business Models.
2. What are the benefits to startups by Indian Government?
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Section C

Answer any one question which carry twelve marks.

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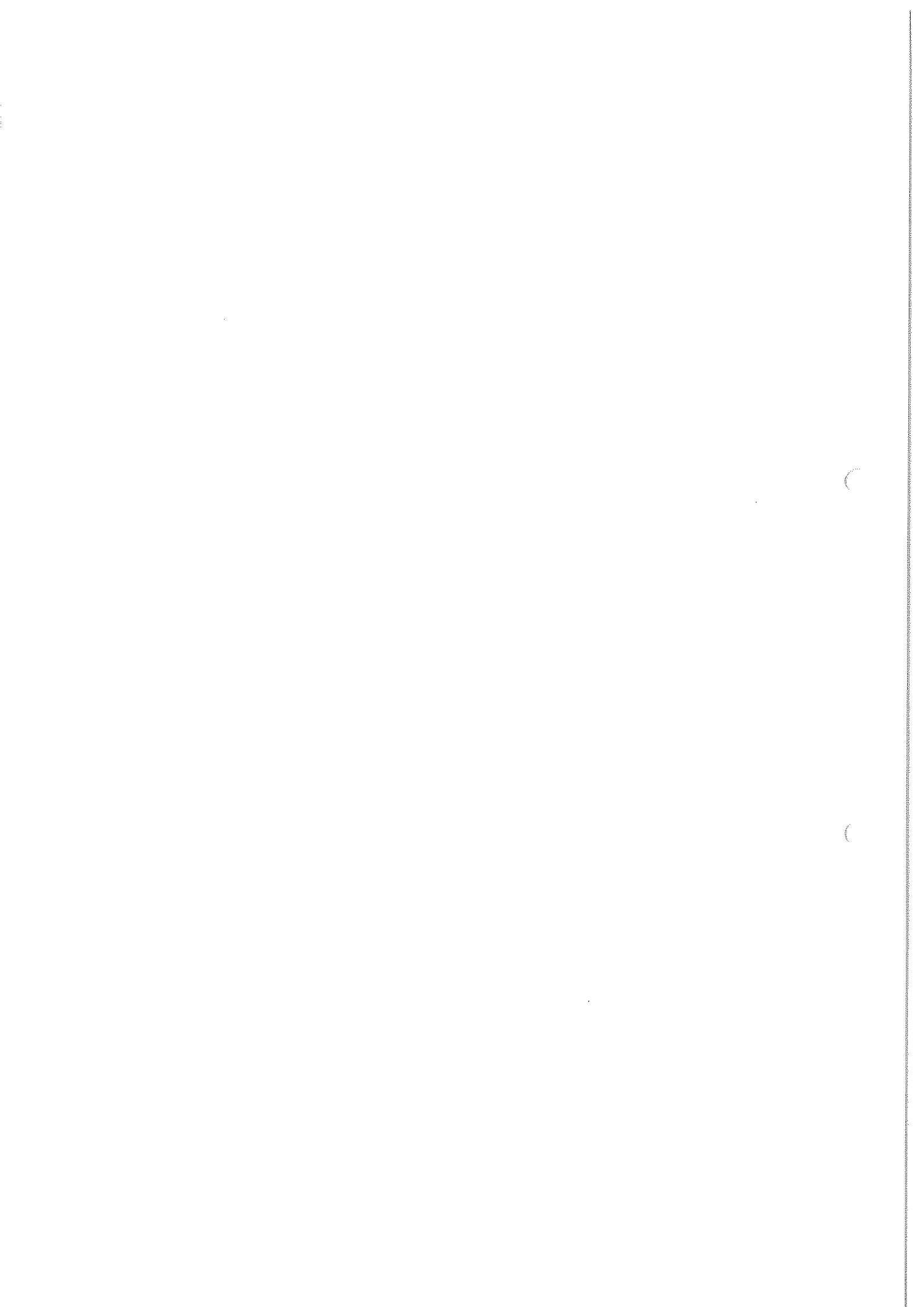
Section D

Skill based questions

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1*12=12

1. Explain the list of recent successful startups in India and their stories.



APS College of Commerce
P.G.Centre – M.Com
Internal Assessment Test – April 2022
1 Semester



Sub: Advanced Financial Management & Practices

Paper Code 1.5

Time: 1 ½ hrs.

Max Marks 40

1) Answer any three of the following questions Each question carries two marks

(3x2=6)

Section A

- a) Discuss the concept of Time Value of money
- b) State the investment decision under inflation
- c) Explain arbitrage process
- d) What is WACC
- e) What is IRR

Section B

Answer any two of the following . Each question carries five marks

(2x5=10)

2. What is the relationship between leverage and cost of capital according to NI and NOI approach.
3. Despite its weakness payback period is popular in practice. What are the reasons for its popularity.
4. Explain decision tree and its advantages.

Section C

Answer any one of the following

(1x12 = 12)

5. Contrast the IRR and the NPV methods. Under what circumstances may they lead to

- i) comparable recommendations and
- ii) give conflicting recommendations ?

In circumstances in which they give contradictory results, which criteria should be used to select the projects and why? Justify your answer.

6. What is capital budgeting? Discuss its nature, importance and deficiencies of capital budgeting.

Section D – Compulsory Question

(1x12 = 12)

7. A firm has a capital structure exclusively comprising of ordinary shares amounting to Rs 10 lakhs. The firm now wishes to raise additional capital of Rs 10 lakhs for expansion. The firm has four alternative financial plans:

- A) It can raise the entire amount in the form of equity capital
- B) It can raise 50% as equity capital and 50% as 5% debentures
- C) It can raise the entire amount as 6% debentures
- D) It can raise 50% as equity capital and 50% as 5% preference shares

Further, the existing EBIT is Rs 1,20,000, tax rate 35%, outstanding ordinary shares 10,000 and the market price per share is Rs 100 under all the four alternatives. Which financing plan should the firm select?

APS College of Commerce
P.G.Centre – M.Com
Internal Assessment Test August 2021
STRATEGIC COST MANAGEMENT 2

Time : 1.5 Hours

Max Marks : 40

SECTION A

1. Answer any three of the following sub-questions. Each sub-question carries 2 marks : (3x2=6)

- a) Mention the factors by which the choice of strategy is influenced.
- b) Briefly explain the return on capital method of pricing.
- c) What is meant by transfer pricing?
- d) Give any four non-financial factors in pricing..
- e) What do you mean by marginal cost pricing

SECTION – B

Answer any two questions from this section. Each question carries 5 marks (2X5=10)

- 2 Explain the concept of cost plus pricing. What are its advantages and disadvantages?
- 3 Briefly explain the transfer pricing methods.
- 4 A company manufactures two types of herbal products A & B. Its budget shows profit figures after apportioning the fixed joint costs of Rs 15 lakhs in the proportion of number of units sold. The budget for 2012 indicates

Particulars	A	B
Profit in Rs	1,50,000	30,000

Selling price per unit in Rs	200	120
PV ratio %	40	50

Due to change in manufacturing process, the joint fixed costs would be reduced by 15% and the variable cost would be increased by 7%. You are required to advice the company, if it expects that the number of units sold would be equal.

SECTION - C

Answer any three from the following. Each question carries 12 marks (2x12=24)

5. Discuss the issues involved in transfer pricing.
6. A company is organized on decentralized lines with each manufacturing division operating as a separate profit centre. Each division manager has full authority to decide on sale of the division's output to outsiders and to other division.

Division C always purchased its requirements of a component from Division A. But when informed that division A was increasing its selling price to Rs 150, the manager of division C decided to look for outside suppliers.

Division C can buy the components from an outside supplier for Rs 135. But division A refuses to lower its price in view of its need to maintain its return on investment.

The top management has the following information:

C's annual purchase of the component	1000 units
A's variable cost per unit	Rs 120
A's fixed cost per unit	Rs 20

Required:

- 1) Will the company as a whole benefit if Division C buy's the component at Rs 135 from an outside supplier.
- 2) If A did not produce the material for C, it could use the facilities for other activities resulting in a cash operating savings of Rs 18,000 . Should C then purchase from outside sources?
- 3) Suppose there is no alternative use of A's facilities and the market price per unit for the component drops by Rs 20. Should C now buy from outside?

7. Arjun of Delhi presently operates his plant at 80% of the normal capacity to manufacture a product only to meet the demand of government of Tamil Nadu under a rate of contract. He supplies the product for Rs.4,00,000 and earns a profit margin of 20% on sales realizations. Direct cost per unit is constant. The indirect costs as per his budget projections are:

He has received an export order for the product equal to 20% of its present operations. Additional packing charges on this order will be Rs.1000. Arrive at the price to be quoted for the export order to give him a profit margin of 10% on the export price.

Indirect Cost	20,000 units – 80% capacity	22,500 units – 90% capacity	25,000 units – 100% capacity
Variable	80,000	90,000	1,00,000
Semi - Variable	40,000	42,500	45,000
Fixed	80,000	80,000	80,000



NR COLONY, BANGALORE. PG DEPARTMENT OF COMMERCE

INTERNAL ASSESSMENT-August 2021

CLASS- I V SEMESTER M.COM

SUBJECT: 4.1 Commodity Markets



TIME- 1 ½ HOURS

MAXIMUM MARKS- 40

SECTION-A

1 Answer any Three questions of the following.

(2x3=6)

- a. What is commodity?
- b. What is ISO 9000?
- c. What is Quality Assurance?
- d. What is Warehousing ?
- e. What is Margin Trading??

SECTION-B

Answer any Two questions of the following.

(5x2=10)

1. Discuss briefly on Clearing House Operations and Risk Management?
2. Write a note on Quality Assurance?
3. Explain briefly various participants of Commodity Market?

SECTION-C

Answer any Two questions of the following.

(12x2=24)

- 11..Explain growth of Derivatives Market in India?
- 12.Explain the functions of Commodity Exchange?
- 13.Discuss various types of Warehouse?

11

12

13



APS COLLEGE OF COMMERCE
M.Com. – IV Semester 2021
Sub: GOODS AND SERVICES TAX

Marks: 40

Time: 1 ½ hours

Section A

(Answer ANY FIVE Questions – Marks 2 x 5)

1.
 - a) Explain what is Supply in GST ?
 - b) What is the Importance of Time and Place of Supply ?
 - c) What is Composition Scheme ?
 - d) Why Input Tax Credit allowed in GST ?
 - e) Explain Taxable Territory and Non Taxable Territory under GST ?
 - f) What is Reverse Charge Mechanism in GST?
 - g) What is GST Council ?

Section B

(Answer Any TWO Questions out of Three – Marks 5 x 2)

2. State Conditions required for availing Input Tax Credit under GST ?
3. From the following details indicate the time of supply ?

Date of Goods Removed	Payment Date	Invoice Date
03/10/2020	09/10/2020	05/10/2020
06/09/2020	01/09/2020	02/10/2020
01/12/2020	05/12/2020	19/10/2020

4. Explain the concept of Composite Supply and Mixed Supply ?

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Section C
(Answer ANY TWO Questions Marks 10 x 2)

5. a) From the following particulars of receipts find the GST Liability of M/s.A Ltd., for the month of February 2021:

Sl.No.	Particulars	Amount – Rs.
1	Renting of Agricultural Machinery to Farmers	2,00,000
2	Cultivation of Ornamental Flowers	1,50,000
3	Sale of Bore Well Water to other farmers	50,000
4	Processing of Tomato Ketchup under the Brand Name of B Ltd.	3,00,000
5	Processing of Potato Chips on job work basis to another registered taxable person	1,20,000
6	Income from Rubber Plantation	1,00,000

Assume GST Rate: CGST 6% and SGST 6%.

6. Contracted Price of Goods is Rs.10 lakhs. It includes the following:

Cost of Packing	Rs.15,000
Design and Development Cost	Rs.5,000
Preventive Packing at the request of customer	Rs.7,000
Pre-Installation Charges	Rs.50,000
Inspection Charges	Rs.8,000
Trade Discount	Rs.2,000

Additional Expenses incurred :

Freight Charges paid by the buyer on behalf of the supplier	Rs.25,000
Subsidy Received from NGO	Rs.30,000
Subsidy Received from Government	Rs.20,000

GST Rate is at 18%. What is the Transaction Value and GST Payable ?

7. Explain the conditions and parameters of Supply for levy of GST ?
8. From the following information provided, determine, how would you utilize the ITC and how to pay the GST Liability

ITC in Electronic Credit Ledger – SGST	Rs.2,00,000
CGST Payable	Rs.73,000
SGST Payable	Rs.30,000
IGST Payable	Rs.96,000

100

100

100



APS COLLEGE OF COMMERCE

INTERNAL ASSESSMENT I SEMESTER M.COM

SUBJECT-MACRO ECONOMICS FOR BUSINESS DECISION

DURATION- 90 MINUTES

MAX. MARKS-40

Section-A

Answer any *three* Questions in about 3-4 sentences each. Each Question carries *two* marks. $3 \times 2 = 6$

Distinguish between Induced Investment and Autonomous Investment.

What is Liquidity trap?

Distinguish between Personal income and Disposable Personal Income.

What is Psychological Law of Consumption?

What is MEC?

Section-B

Answer any *two* Questions. Each Question carries *five* marks. $2 \times 5 = 10$

Explain the merits and demerits of Mixed economy in the context of the development of the Indian economy.

Explain the Classical theory of Income and Employment.

Analyse the statement "*Saving is Vice or Virtue.*"

State the role of money in the modern economy

Section -C

Answer any *two* Questions. Each Question carries *twelve* marks. $2 \times 12 = 24$

State the merits and demerits of Macro economics explaining its interface with business and industry.

What is Consumption function? State the determinants of Consumption function.

What is Multiplier? Explain its working mechanism stating its significance and limitations.

What is Fiscal policy? State its objectives and limitations.



Sub: Advanced Financial Management

Time: 1 ½ hrs.

Max Marks 40

- 1) Answer any three of the following questions Each question carries two marks
(3x2=6)

Section A

- a) Discuss the concept of Time Value of money
- b) State the investment decision under inflation
- c) Explain arbitrage process
- d) What is WACC
- e) What is IRR

Section B

Answer any two of the following . Each question carries five marks

(2x5=10)

2. What is the relationship between leverage and cost of capital according to NI and NOI approach.
3. Despite its weakness payback period is popular in practice. What are the reasons for its popularity.
4. Explain decision tree and its advantages.

Section C

Answer any two of the following

(2x12 = 24)

5. Contrast the IRR and the NPV methods. Under what circumstances may they lead to
- comparable recommendations and
 - give conflicting recommendations ?

In circumstances in which they give contradictory results, which criteria should be used to select the projects and why? Justify your answer.

6. What is capital budgeting? Discuss its nature, importance and deficiencies of capital budgeting.

7. A firm has a capital structure exclusively comprising of ordinary shares amounting to Rs 10 lakhs. The firm now wishes to raise additional capital of Rs 10 lakhs for expansion. The firm has four alternative financial plans:

- It can raise the entire amount in the form of equity capital
- It can raise 50% as equity capital and 50% as 5% debentures
- It can raise the entire amount as 6% debentures
- It can raise 50% as equity capital and 50% as 5% preference shares

Further, the existing EBIT is Rs 1,20,000, tax rate 35%, outstanding ordinary shares 10,000 and the market price per share is Rs 100 under all the four alternatives. Which financing plan should the firm select?

APS COLLEGE OF COMMERCE

NR COLONY, BANGALORE-560019

POST GRAGUATION DEPARTMENT OF COMMERCE



INTERNAL ASSESSMENT TEST

I SEMESTER M.COM

SUBJECT-HUMAN RESOURCE MANAGEMENT

DURATION-90 MINUTES

MAXIMUM MARKS-40

SECTION-A

1. Answer any THREE out of FIVE questions.

(2x3=6)

a. what do you mean by Orientation?

b. Define HRM ?

c. What do you mean by Job Analysis?

d. what do you mean by recruitment?

e. what is Training?

SECTION-B

Answer any TWO out of Three question

(5x2=10)

2. Distinguish between Personnel management and Human Resource Management.

3. What is Induction? State the objectives of Induction?

4. Explain briefly 10 C's model of principles of HRM?

SECTION-C

Answer any TWO out of THREE questions

(12x2=24)

5. What is HRP? Explain the factors affecting HRP?

6. What do you mean by Selection? Explain the process of Selection?

7. "Key issue of all companies of this era is "TALENT SHORTAGE" –HRM model plays a major role in talent development strategies". Explain various HRM Model?



1920



MONETARY SYSTEM



Time allowed: 1.5hrs

Max Marks – 40

INTERNALS

SECTION – A

- I. Answer any five of the following:- 2X5=10
- (1) What is Bi-metallion?
 - (2) Give the meaning of monetary system.
 - (3) Mention any two functions of money.
 - (4) What is fiat money?
 - (5) What are the determinants of value of money?
 - (6) What do you understand by SDR?
 - (7) What is the essence of quantitative theory of money?

SECTION – B

- II. Answer any ONE of the following :- 6X1=6
- (8) Explain in brief the Keynes' theory of money.
 - (9) Differentiate between Fixed exchange rate and flexible exchange rate systems.

SECTION – C

- III. Answer any TWO of the following :- 12X2=24
- (10) Elucidate the evaluation of international monetary system.
 - (11) Describe the essentials of a sound currency system.
 - (12) Discuss the Friedman's restatement of quantitative theory of money.





APS COLLEGE OF COMMERCE
NR COLONY, BANGALORE-560019
I SEMESTER INTERNALS

Subject- Communication skills

Duration-90 minutes

Max.marks-40

Section-A

answer any of the following. Each question carries two marks: (3*2=6)

1. *What is communication?*
2. *Mention two reasons of communication gap.*
3. *What is business communication?*
4. *What is oral communication?*
5. *What is body language?*

Section-B

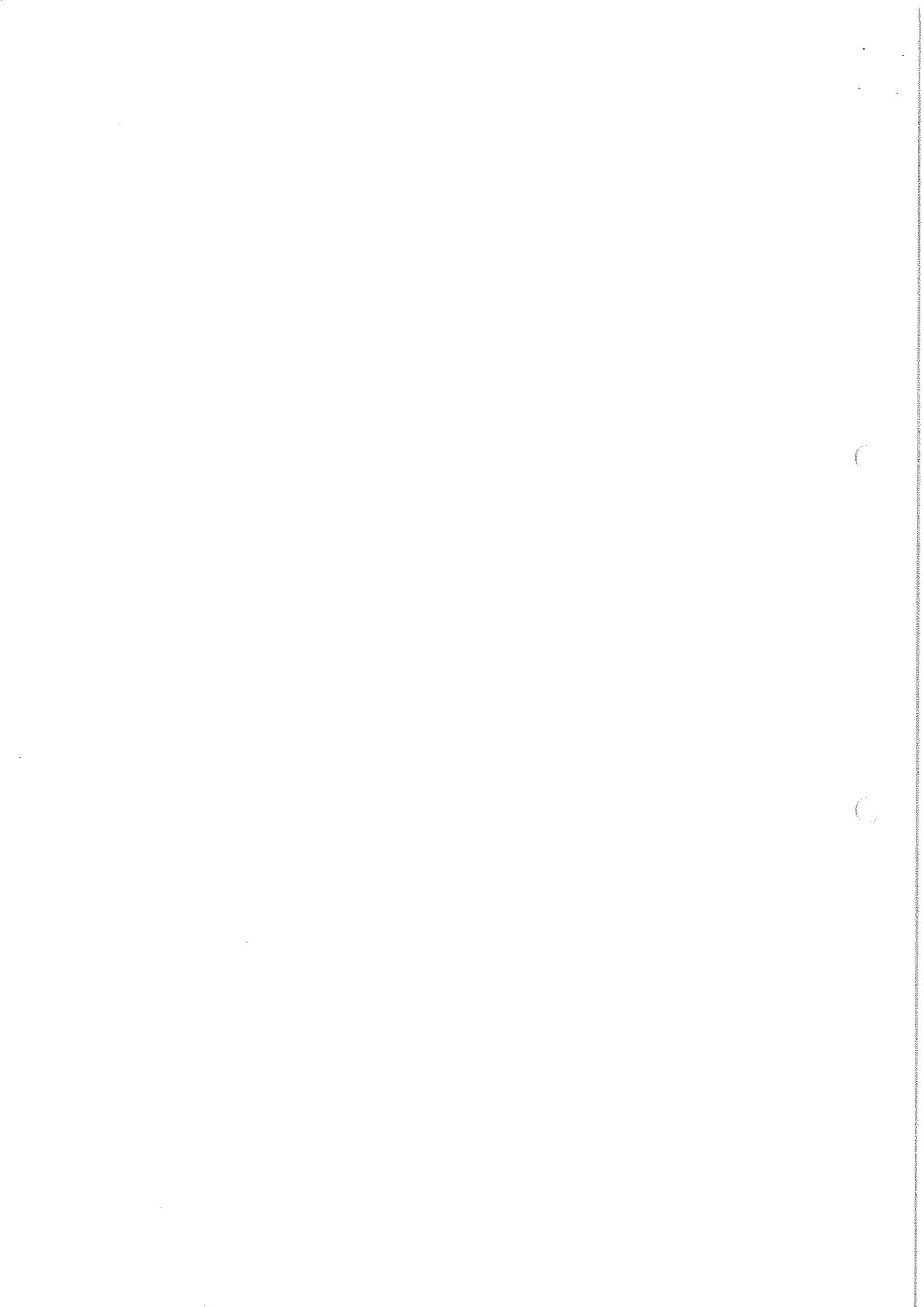
Answer any two of the following. (5*2=10)

6. *Briefly explain the objectives of business communication.*
7. *What are the characteristics of oral communication?*
8. *Explain presentation tips for effective presentation.*
9. *What are the differences between oral and written communication?*

Section-C

Answer any two of the following. Each question carries 12 marks. (2*12=24)

10. *Write a note on forms of communication.*
11. *Explain in brief barriers of communication. How to overcome those barriers?*
12. *What are the advantages and disadvantages of oral communication?*



APS College of Commerce

N.R.Colony Bangalore

M.Com ,1st semester Internals test, April-2021

Subject: Information Systems and Computers



Time:1hr 30 mints

marks:40

Section-A

1. Answer any three –

3*2=6

- a. What is DSS?
- b. Define management support system?
- c. what is Expert system?
- d. What is Artificial intelligent?
- e. What is information system?

Section-B

2. Answer any two –

5*2=10

- a. What is executive information system? Explain briefly?
- b. Explain Artificial intelligent?
- c. Explain the steps in Data Processing?

Section-C

3. Answer any two-12*2=24

- a. Explain the classification of information system and types of information systems?
- b. Explain marketing information system?
- c. Explain Human Management Resource system?

