B .COM III

Corporate Governance and Auditing

B.C3.1(C)

MM 70

Time 3 Hours

NOTE:- Attempt one question from each unit. All questions are of 14 marks each.

Unit 1

QNo.1 Discuss the essential governance principles that can make corporate governance more effective and meaningful.

Or

QNo.2 Discuss the different mode is of corporate governance.

Unit 2

QNo.3 What is business ethics? What is the importance of business ethics?

Or

QNo.4 Can ethical behaviour lead to better corporate Governance ?Elucidate.

Unit 3

QNo.5 Give arguments for and against Corporate Social Responsibility.

Or

QNo.6 Explain the responsibility of business towards society.

Unit 4

QNo.7 Define Auditing. Discuss its basic principles and techniques.

Or

Q'No.8 Define Auditing.How does it differ from accounting?

Unit 5

QNo 9 Discuss the rights,duties and liabilities of the auditor of a company.

Or

QNo.10 Define Management Audit. Explain its objectives and importance.

B .COM III

International Business

BC.3.6(a)

Time 3 Hours   MM 70

NOTE:-   Attempt any five question from the following questions. All questions are of 14 marks each.

QNo.1 Discuss the advantages and disadvantages of International Trade.

QNo.2 Explain various components of International Business Environment.

QNo.3 Discuss the objectives and main functions of World Trade Organisation.

QNo.4 Differentiate between balance of payments and balance of trade. Discuss various methods to correct unfavourable balance of payments.

QNo.5 6What do you mean by IMF? Explain its objectives and functions.

QNo.6 What is Globalisation? Explain components and causes of globalisation.

QNo.7 What do you mean by regional economic groupings ? Explain their significance.

QNo.8 Critically examine the theory of comparative costs of international trade.

M.M 50

Time 2 Hours

(5x4=20)

Q.No 1 Explain any five of the following terms briefly.

(i) Assessee (ii)Previous Year(iii)Tax Evasion(iv)Annual value in House Property(v)Actual cost of Assets for depreciation(vi)Perquisites (vii)Agricultural Income(viii)Deduction U/S24

Q.No2 Explain any ten incomes which are absolutely exempted from tax. (1X10=10)

Or

Q.NO3 "The incidence of income tax depends upon the residential status of an assessee."Discuss in detail.

(1X10=10)

Q.No4 Define 'Annual Value'. How is it determined?

Or

Q.NO5 From the following particulars, find out the taxable salary of Mrs.Babita working at Coimbatore.(Population 11 lakhs)

(a)Salary Rs 12000p.m
(b)D.A @ 100%OF Salary
(c)Employer's contribution to employee's Recognised Provident Fund -14%of basic salary.
(d)Rent free accommodation(unfurnished)-fair rental value is Rs 80,000 p.a .Expenses on maintenance of garden met by employers 3,000.
(e)Interest on Provident Fund balance @13% p.a –Rs 3,900.
(f) A car (1.4lt.capacity)is provided by employer.All expenses are borne by mployer.It is used both for performance of duties and private purposes.Car was used by employee for only 11 months during the year.
(g)She paid professional tax of Rs 1,200.
(h)She received Rs 500 p.m as fixed medical allowance.

Q.No6 Enumerate the items of deductions allowable in computing income from other sources.

(1X10=10)

Or

Q.No7 Write short notes on: (i) Trnsfer(ii)Capital Gains exempted from Tax (iii)Long term and Short term Capital Assets and Gains .

Fundamentals of Financial Management

Paper Code BC 3.2 (a)

Max Marks :50

Time : 2 Hours

Note:- Attempt One question from each unit

Unit 1(1X10=10)

Q.No 1 What do you mean by Financial Management? What is the scope of finance function in a business enterprise?Should the goal of financial decision making be profit maximization or wealth maximization?

Or

Q.No 2 Mr A deposits Rs 2,000 at the end of every year for 4 years and the deposits earns a compound interest @ 10%p.a .Determine how much money he will have at the end of 4 years?

Unit 2(1X10=10)

Q.No 3 A company is considering a proposal to purchase a new machine .The machine would involve a cash outlays of Rs 5,00,000 and working capital of Rs 60,000.The expected life of the machine is 5 years without salvage value. Charge depreciation on straight line basis for tax purpose.Tax rate 35%

Year	1	2	3	4	5
Earning before dep. and tax	1,80,000	2,20,000	1,90,000	1,70,000	1,40,000
PV Factor at 10%	0.909	0.826	0.751	0.683	0.621

You are required to calculate :(1) Pa y Back Period (2) Net Present Value

Or

Q.No 4 (a) Difference between Systematic risk and Unsystematic risk.

(b)Explain statistical tools to measure the different kinds of risks.

Unit 3(1X10=10)

Q.No 5 What is Cost of Capital ? Explain the significance of cost of capital.

Or

Q.No6 What is meant by Capital Structure? What are the major determinants of capital structure?
(1X14=14)

Unit 4(1X10=10)

Q.No 7 Explain the various factors which influence the dividend decision of a firm.

Or

Q.No 8 How far do you agree that dividend decisions are relevant?

Unit 5(1X10=10)

Q.No9 Prepare a statement showing the working capital requirements for a level of activity of 1,56,000 units of production on te basis pf following information :

Particulars	Per Units
Raw Material	90
Direct labour	40
Overheads	75
Total	205
Profit	60
Selling price per unit	265

Other information:

1 Raw material are in stocK , on average one month

2 Materials are in process on average 2 weeks

3 Finished goods are in stock , on average one month

4 Credit allowed by suppliers, one month

5 Time lag in payment from debtors ,2 months

6 Lag in payment of wages , 1.5 weeks

7 Lag in payment of overheads is one month

20% of the output is sold against cash. Cash in hand and at bank is expected to be Rs 60,000.It is to be assumed that production is carried on evenly throughout the year,wages and overheads accrue similarly and a time period of 4 weeks is equivalent to a month.

Or

Q.No 10 Explain the essentials of a sound working capital management.

B .COM III

Personal Selling and Salesmanship

BC 3.7

Time 2 Hours

M.M 50

NOTE:- *Attempt one question from each unit. All questions are of 10 marks each.*

Unit 1 (1X10=10)

QNo.1 What do you mean by salesmanship? Explain its scope.

Or

QNo.2 "Sales management is an important part of business –enterprise."Explain this statement.

Unit 2(1X10=10)

QNo.3 Discuss the main careers in selling profession.

Or

QNo.4 What do you mean by motivating sales force? Discuss need –hierrarchy theory of motivation>

Unit 3(1X10=10)

QNo.5 Explain AIDAS theory of selling.

Or

QNo.6 4 Explain the main factors affecting buying motives .Also explain the utility of study of buying motives to marketers.

Unit 4(1X10=10)

QNo.7 What do you mean by sales ethics? Discuss the main ethical issues in Sales Management.

Or

QNo.8 What is sales report? Explain the benefits and limitations of sales report.

Unit 5(1X10=10)

QNo9 Explain the main components of physical distribution .Also explain its role in marketing.

Or

Q.No10 Explain various activities involved in physical distribution in marketing .

CLASS B.COM 3rd YEAR
PAPER: Principles Of Micro Economics(Generic Elective)
(PAPER CODE BC 3.4)

Time 2 Hours   M.M 50
Attempt one question from each unit

UNIT-1   (1X10=10)

Q.NO.1 What is microeconomics? Discuss the importance and limitation of microeconomics.

Or

Q.NO.2 Explain the Law of Demand with the help of a diagram. Write its exceptions.

UNIT-2   (1X10=10)

Q.NO.3 What is Indifference curve ?Discuss Its characteristics.

Or

Q.NO.4 Explain the income effect ,price effect and substitution effect with the help of indifference curves.

UNIT-3   (1X10=10)

Q.NO.5 What are Iso-Quant Curves? Explain producer equilibrium with the help of Iso-Quant Curves.

Or

Q.NO.6 Determine the relationship between total revenue ,average revenue and marginal revenue .Explain the shapes of AR and MR under various market structures.

UNIT-4   (1X10=10)

Q.NO.7 Define and distinguish between pure competition and perfect competition .How price is determined in a perfect competition.

Or

Q.NO.8 Differentiate between monopolistic competition and perfect competition.

UNIT-5   (1X10=10)

Q.NO.9 Discuss the marginal productivity theory of factor pricing .Explain its assumptions.

Or

Q.NO.10Explain the modern theory of factor pricing.

Time Allowed: 2hours]   M.M:50

Note: Attempt any five questions .All question carry equal marks:-

Q.1 Explain the objectives of management accounting. (10)

Q.2 Draw up a flexible budget: (10)

A factor is currently working to 50% capacity and produced 10,000 units. Estimate the total profit of the company when it works to 60% and 80% capacity and offer your critical comments.
At 60% working, raw material cost increases by2% and selling price falls by 2%.

At 80%, raw material cost increases by 5%and selling price falls by 5%.

At 50% capacity working, the product costs 180 per unit and is sold at200 per unit. The unit cost of 180 is made up as follows:

Raw material   Rs 100

Labour   RS30

Factory overheads Rs 30(40% fixed)

Admn. Overheads   Rs20 (50% fixed)

Q.3. What is cash budget? What are its advantages? (10)

Q.4. Write short notes on the following:

(A) P/V Ratio. (5) (B) Break-even point. (5)

Q.5. what are the features of standard costing? (10)

Q.6 Distinguish between the standard costing and budgetary control. (10)

UG B.Com.I Year mid Term Test, 2023
Paper BC 1.3. Business Law
Course Type: Core Course

Time Allowed: 2hours]   M.M:50
Note: Attempt any five questions .All question carry equal marks:-

Q1. Explain the Essential of a valid contract. Also distinguish between void and voidable contract. (10)

Q2. "All contracts are agreements, but all agreements are not contracts. "Explain (10)

Q3. Who are various persons regarded as incompetent by law to enter into contract? (10)

Q.4 .Explain briefly the various kinds of void agreements under the Indian Contract Act.(10)

Q5. What do you mean by Contract of Sale? Distinguish between Sale and Agreement of Sale.(10)

Q6.What do you mean by "Limited Liability Partnership?Discuss the salient features of limited liability partnership (10)

Q.7 Distinguish between contract and agreement ? (10)