



(Pages : 2)

F – 4835

Reg. No. :

Name :

First Semester M.Com. Degree Examination, February 2019
Paper – III : CO 213 : RESEARCH METHODOLOGY
(2014 to 2017 Admission)

Time : 3 Hours

Max. Marks : 75

SECTION – A

Answer **all** questions. **Each** question carries **2** marks.

1. What is diagnostic research ?
2. Describe survey Vs case study.
3. What is meant by research gap ?
4. When we can use experimental research ?
5. In which situation probability sampling is used ?
6. What do you mean by replicated sampling ?
7. What is meant by hypothesis ?
8. What is meant by APA style ?
9. Which type of data can be collected by using rating scale ?
10. What is empirical research ?

(10×2=20 Marks)

SECTION – B

Answer **any five** questions. **Each** question carries **5** marks.

11. How does research aid planning ?
12. What are the uses of theory to research ?
13. What are the uses of field studies ?



P.T.O.



14. Define survey and explain its features.
15. Examine the criteria of evaluation research.
16. What are the sources of hypothesis ?
17. Explain errors in hypothesis testing.
18. Explain parametric and non-parametric tests.

(5×5=25 Marks)

SECTION – C

Answer **any two** questions. **Each** question carries **15** marks.

19. Explain reference management in research reports.
 20. What are the steps involved in research process ?
 21. How will you collect data for research ?
 22. "Identification of variable is a cumbersome process". Explain. (2×15=30 Marks)
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Reg. No. :

F – 4836

Name :

First Semester M.Com. Degree Examination, February 2019
Paper – IV : CO 214 PLANNING AND DEVELOPMENT ADMINISTRATION
(2014 Admission-2017 Admission)

Time : 3 Hours

Max. Marks : 75

SECTION – A

Answer **all** questions. **Each** question carries **2** marks.

1. What is public sector ?
2. State the meaning of estimation.
3. What is growth model ?
4. Write a note on National Development Council.
5. What is deficit financing ?
6. State the meaning of financial commission.
7. What is BOT ?
8. What is social audit ?
9. What is LSG ?
10. Give the meaning of allocation of revenue.

(10×2=20 Marks)

SECTION – B

Answer **any five** questions. **Each** question carries **5** marks.

11. Distinguish between growth and development. ✓
12. What are the objectives of economic planning ? ✓
13. Explain the development and non development expenditure.
14. Describe the rural infrastructure in India.



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15. Explain the concepts of constitution.
- ✓ 16. Write a note on primary and secondary sector.
- ✓ 17. Explain the problems of Indian economy.
- ✓ 18. Explain the types of planning.

(5×5=25 Marks)

SECTION – C

Answer **any two** questions. **Each** question carries **15** marks.

19. Explain in detail the growth model and planning model.
20. Explain in detail the infrastructure development in India.
21. Discuss in detail the division of resources between state and LSG.
- ✓ 22. Write a short notes on :
 - i) Panchayati Raj Systems
 - ii) Grama Sabha
 - iii) Self Government.

(2×15=30 Marks)

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H – 3738

Reg. No. : 59019130014

Name : Rohit

First Semester M.Com. Degree Examination, December 2019

Paper III : CO 213 — RESEARCH METHODOLOGY

(2018 Admission onwards)

Time : 3 Hours

Max. Marks : 75

SECTION – A

Answer **all** questions. **Each** question carries **2** marks.

1. What do you mean by basic research?
2. Define research design.
3. Explain quota sampling.
4. What is Random-Digit Dialling (RDD)?
5. what is non-sampling errors?
6. Explain the types of editing.
7. Explain Univariate analysis.
8. Explain Correlation Analysis.
9. Explain multi-dimensional scaling.
10. What are the types of research reports?

(10 × 2 = 20 Marks)

P.T.O.



SECTION – B

Answer **any five** questions. **Each** question carries **5** marks.

11. "Observation is a primary method of collecting data by human, mechanical, electrical or electronic means". Explain the methods of observation.
12. Discuss the steps involved in sampling plan.
13. "The use of interviews as a data collection method begins with the assumption that the participants' perspectives are meaningful, knowable, and able to be made explicit, and that their perspectives affect the success of the project". Explain the types of interview.
14. What are the measures of central tendency and dispersion?
15. Explain chi-square and steps involved in calculation of chi-square.
16. "Conjoint analysis deals with the measurement of the combined effect of two or more attributes that are important from the view of the consumer". Explain the main steps involved in the application of conjoint analysis.
17. Explain the methods of marketing research.
18. Explain the classifications of research design.

(5 × 5 = 25 Marks)

SECTION – C

Answer **any two** questions. **Each** question carries **15** marks.

19. "Marketing Research reduces the uncertainty in the decision-making process and increase the probability and magnitude of success if conducted in a systematic, analytical, and objective manner". Explain the steps involved in Marketing Research Process.
20. Explain the types of sampling methods.

21. "Multivariate analysis is the analysis of the simultaneous relationships among three or more phenomena". Explain various methods of Multivariate analysis.
22. "It is not sufficient if the market researcher has collected information on the research problem, the results of marketing research must be effectively communicated to management". Explain the format for writing the research report.

(2 × 15 = 30 Marks)



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F – 4742

Reg. No. :

Name :

First Semester M.Com. Degree Examination, February 2019
Paper – V : CO 215 : ADVANCED CORPORATE ACCOUNTING AND
REPORTING
(2018 Scheme)

Time : 3 Hours

Max. Marks : 75

SECTION – A

Answer **all** questions in **two** or **three** sentences. **Each** question carries 2 marks.

- ✓1. Differentiate compulsory winding up and voluntary winding up.
2. State any two significance of IFRS.
3. What is a loss of profit insurance ?
4. What do you mean by Ex dividend and Cum dividend ?
- ✓5. What is minority interest ?
- ✓6. How the bonus shares are treated while preparing consolidated financial statements ?
7. What do you mean by 'Intrinsic value' ?
8. What is a merger ?
- ✓9. Who are unsecured creditors ?
- ✓10. Who may petition for compulsory winding up of companies ? (10×2=20 Marks)



P.T.O.

Answer **any five** questions. **Each** question carries **5** marks.

11. List out the accounting standards applied in preparation of final accounts of company.
12. Enumerate the grounds on which a company may be wound up by the company.
13. What is an associated company ? How does it differ from a holding company ?
14. Explain the conditions which must be fulfilled for an amalgamation in the nature of merger.
15. On 1-1-2017, X Ltd. had 10000 equity shares of Rs. 10 each in A Ltd. purchased for Rs. 1,25,000. The company, unlike investment companies, does not make any apportionments of dividend (received or receivable) between capital and revenue.

On 15-5-2016, A Ltd. made a bonus issued of 1 fully paid share for 2 held on 15-5-2017. In addition, on the same day, right shares were issued at 3 for 5 held on that date at a premium of Rs. 3, Rs. 7 to be paid on application and the balance in one call after a month. These shares are not a rank for dividend for the year ending 30th June, 2017. 2000 right shares were taken up by X Ltd., balance rights being sold at Rs. 2 each on 25-5-2017.

On 15-10-2017 A Ltd. declared a dividend of 20% for the year ending 30th June 2017.

Make out the investment account in the books of X Ltd. Ignore the Income Tax.

16. A fire occurred in the premises of Mr. Dheenadayalan on 15th Aug. 2017. A large part of the stock was destroyed and Rs. 7,500 was realised for the salvage. For the period from 1st January 2017 to 15th August 2017, the following information is available.
 - i) Purchases amounted to Rs. 42,500
 - ii) Sales amounted to Rs. 45,000





- iii) Stock on hand on 1st Jan. 2017 was Rs. 20,000 at cost price
 iv) Goods costing Rs. 2,500 were taken by Dheenadayalan for his personal use.

The previous accounts reveal that the rate of gross profit was 33 1/3% on sales. The insurance policy was for Rs. 25,000 and included an average clause. Prepare the statement of claim to be made on the insurance company.

17. The following are the Balance Sheets of H Ltd. and S Ltd. as at 31st March 2017 :

Particulars	Note No.	Amounts as on 31 st March 2017	
		H Ltd.	S Ltd.
I. Equity and Liabilities			
1) Shareholder's funds			
a) Share capital	1	5,00,000	2,00,000
b) Reserves and surplus	2	1,00,000	44,000
2) Current liabilities			
a) Trade payables		80,000	60,000
		6,80,000	3,04,000
II. Assets			
Non-current assets			
Fixed assets		3,00,000	1,00,000
Non-current investments		1,62,400	
Current assets		2,17,600	2,04,000
		6,80,000	3,04,000
		H Ltd.	S Ltd.

Notes :

1) **Share capital**

Issued, Subscribed and paid up :

Equity shares of Rs. 10 each, fully paid 5,00,000 3,00,000

2) **Reserves and surplus**

General Reserves

1,00,000 50,000

Less : Preliminary Expenses

(6,000)

44,000

3) Non-current Investments

60% Equity Shares in S Ltd. at cost

Acquired on 31st March 2012 (cost)1,62,400

On 31st March 2017 S Ltd. revalued its fixed assets at Rs. 1,10,000. Prepare a Consolidated Balance Sheet of H Ltd. and its subsidiary S Ltd. as at 31st March 2017.

(5×5=25 Marks)

18. Write a note on IFRS.

SECTION – C

Answer **any two** of the following questions. **Each** question carries **15** marks.

19. During the year ended 3 December 2017, Bear – Bull Investment Limited purchased and sold investments as per the following details :

31st March 2017 Purchased 5000 5% debenture of Rs. 100 each of Bear Ltd. at Rs. 97, brokerage and stamp duty amounting to Rs. 2,800. Interest is payable on debenture on 1st July and 1st January.

1st May 2017 Purchased 5000 6% cumulative preference share of Rs.100 each of Bull Ltd. at Rs. 95, brokerage and stamp duty being Rs. 12,000. Dividends are payable on 30th June and 31st December.

1st July 2017 Sold Rs. 3,00,000 debentures of Bear Ltd. at Rs. 99 less brokerage, etc. Rs. 1,800

1st October 2017 Purchased a further 2000 6% cumulative preference shares of Rs. 100 each of Bull Ltd. at Rs. 90, brokerage and stamp duty being Rs. 4,300.

Write up the ledger accounts of these two investments for the year 2017.



20. The Balance Sheets of S Ltd. and H Ltd. as on 30th June 2017, were as follows :

	(Rs. in crores)			
	S Ltd.		H Ltd.	
Liabilities				
Equity share capital in fully paid				
Shares of 10 each	80		25	
Reserves and surplus	400		75	
10% 25 lakh debentures of Rs. 100 each	—		25	
Non-current liabilities	120		—	
	600		125	
Assets				
Fixed assets, as cost	200		75	
Less : Depreciation	<u>100</u>	100	<u>50</u>	25
Investments in H Ltd.				
2 crore equity shares of Rs. 10				
each at cost	32			
10% 25 lakh debentures of Rs. 100				
each, at cost	<u>24</u>	56		
Current assets	800		300	
Less : Current liabilities	<u>356</u>	<u>444</u>	<u>200</u>	<u>100</u>
		600	125	





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In a scheme of absorption duly approved by the court, the fixed assets of H Ltd. were taken over at an agreed value of Rs. 30 crore. The current assets and all the liabilities were taken over at par. Outside shareholders of H Ltd. were allotted equity shares in S Ltd. at a premium of Rs. 90 per share in satisfaction of their claims in H Ltd. for record in the books of S Ltd., fixed assets taken over from H Ltd., were revalued at Rs. 40 crore.

The scheme was put through on 1st July 2017.

- a) Give journal entries in the books of S Ltd. to record the transactions.
- b) Show the Balance Sheet of S Ltd. after absorption of H Ltd.

21. The following are the Balance Sheets of H Ltd. and S Ltd. as at 31st March 2017 :

Particulars Note No. Amounts as on 31st March 2017

H Ltd. S Ltd.

I. Equity and Liabilities

1) Shareholder's funds

a) Share capital	1	10,00,000	2,00,000
b) Reserves and surplus	2	4,60,000	35,000

2) Current liabilities

a) Trade payables		2,30,000	69,000
		16,90,000	3,04,000

II. Assets

Non-current assets

Fixed assets	11,62,000	1,80,000
Non-current investments	1,42,000	
Current assets	3,86,000	1,24,000
	16,90,000	3,04,000





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Notes :

H Ltd.

S Ltd.

1) Share capital

Issued, Subscribed and paid up :

Equity shares of Rs. 10 each, fully paid 10,00,000 2,00,000

2) Reserves and surplus

General Reserves

3,10,000

Surplus

-1,50,000

40,000

40,000

Less : Preliminary Expenses

(5,000)

Surplus i.e. credit balance of P and L

4,60,000

35,000

3) Non-current investments

70% Equity Shares in S Ltd. at cost 1,42,000

H Ltd. acquired the shares on 31st December, 2011. On 1st April 2016 S Ltd.'s Profit and Loss Account showed a debit balance of Rs. 8,000. On 31st March, 2017 S Ltd. decided to revalue its fixed assets at Rs. 2,00,000.

22. What is consequential loss policy ? What factors influence the ascertainment of claim under this policy ?
(2×15=30 Marks)



Time : 3 Hours

Max. Marks

PART – A

Answer **all** questions. **Each** question carries **2** mark.

1. ✓ What do you mean by NITI Ayog? ✓
2. ✓ What do you mean by privatization?
3. (3) What is transfer payment?
4. ✓ What are the different sectors in Indian economy?
5. ✓ What is NNP?
6. ✓ What is PPP?
7. (7) What is MGNREGA?
8. What is skill India?
9. What is Make in India scheme?
10. What is industrial economic policy?

(10 × 2 = 20 M)

PART – B

Answer any **five** questions. Each question carries **5** marks.

11. Explain the role of public sector in India. ✓
12. Explain the role of private sector in India. ✓
13. State some of the impact of new economic policy on business and industry. ✓
14. What are the measures to minimize the effect of business cycle? ✓
15. What is fiscal policy and name some of the elements in fiscal policy?
16. What are the objectives of India's development plan?
17. What are the objectives of NITI Ayog? ✓
18. What are the initiatives under MAKE IN INDIA scheme? ✓

(5 × 5 = 25 Marks)

PART – C

Answer any **two** questions. Each question carries **15** marks.

19. Write a note on industrial policy and name some important economic policies implemented by government of India.
20. Explain new economic policy and enumerate the aims of LPG.
21. State some of the recent initiatives undertaken by the government of India in detail.
22. What are the different economic systems and its characteristics? ✓

(2 × 15 = 30 Marks)

PAPER II: CO 212 LEGAL FRAME WORK FOR BUSINESS

(2018 Admission Onwards)

Time : 3 Hours

Max. Marks : 70

PART – A

Answer **ALL** questions in two or three sentences. Each question carries 2 marks.

1. What is auditing?
2. Who is a liquidator?
3. What is insolvency?
4. What is FDI?
5. What is udyogaadhar?
6. What are inter cooperate loans?
7. What is ECB?
8. What is cost audit?
9. What is FEMA?
10. What is IRDA?

(10 × 2 = 20 Marks)

PART – B

Answer **any five** questions. Each question carries **5** marks.

- 11. Write a note on Limited Liability Partnership Act 2018. ✓
- 12. What is dissolution? ✓
- 13. What are the types of audit?
- 14. What are the powers of liquidator? ✓
- 15. Write a note on foreign contribution. ✓
- 16. What are ECB formalities?
- 17. Explain foreign trade policy. ✓
- 18. Explain the concept corporate laws

(5 × 5 = 25 Marks)

PART – C

Answer **any two** questions. Each question carries **15** marks.

- 19. Explain the procedure for conversion of LLP'S into private limited company.
- 20. Explain the various types of meeting.
- 21. Write an essay on the regulatory mechanism under IRDA. ✓
- 22. What are the challenges and opportunities of Indian business? ✓

(2 × 15 = 30 Marks)