



PRAHLADRAI DALMIA LIONS COLLEGE OF COMMERCE & ECONOMICS

ISO 9001 : 2015 Certified

Date : 06th June, 2020

NOTICE

INTERNAL EXAMINATION JUNE, 2020 **M.COM SEM II & IV (CHOICE BASED)** **Academic Year 2019-20**

For submission of assignment all students should follow below guidelines:

1. Last Date of Submission of the Assignments (Soft Copy) – 20th June, 2020.
2. Hard Copy of assignment must be produced as and when Demand by College.
3. Each assignment carries 40 Marks.
4. All questions are compulsory.
5. Submission of assignment to be done on proper A4 size/ Fool scape paper, handwritten only.
6. No typed assignment or Xerox will be accepted.
7. On every page student has to write their name, class and roll no on top right hand side with Blue Ball Pen only.
8. After writing each assignment, scan it and convert the document in PDF form.
9. Name of PDF file should be your Roll no and subject code Eg. "1012CF"
10. Submission of assignment should be done through Google Form, Link will be shared soon.
11. On the date of submission there will be a viva voce on the given topics.
12. Any Submissions after the above mentioned date and time will not be accepted and entertained under any circumstance.

Prof. Pankaj Jain
M.Com Co-ordinator

Prof. Durgesh Kenkre
Exam Convenor

Prof. Subhashini Naikar
Vice- Principal (SFC)

Dr. N.N. Pandey
Principal

DI/R- IPS/EXAM/00

M.Com Part I
Semester II
Corporate Finance(CF)

Q.1 From the following financial data of companies prepare their financial statements and find EPS: (10)

Particulars	Star Ltd	Moon Ltd
Variable cost to sales	50%	60%
Operating leverage	3:1	5:1
Combine leverage	6:1	15:1
Tax rate	35%	40%
Equity shares (Rs.10 each)	Rs.500000	Rs.200000
10% debenture	Rs.200000	Rs.600000

Q.2 E Ltd. Needs Rs. 5 crore for construction of a new plant. Following options are available:

Option 1: Issue 50 lakh equity shares of Rs. 10 each.

Option 2: Issue 25 lakh equity shares of Rs. 10 each and 8 % Debentures for the remaining.

Option 3: Issue 25 lakh equity shares of Rs. 10 each and Preference share bearing 8% dividend for the remaining.

Expected EBIT is Rs. 42 lakh. Tax rate is 30%.

Suggest the option to be selected on basis of EPS (10)

Q.3 Write Short Notes (4*5) (20)

- a) Types of leverage in detail
- b) Distinguish between under capitalization and over capitalization
- c) Factors affecting Capital Structure
- d) Features of Corporate Finance

M.Com Part I
Semester II
Research Methodology (RM)

Q.1 Explain the types of Research with example. (10)

Q.2 Explain in brief the stages in research Process. (10)

Q.3 Write short notes (5 Marks each) (20)

a) Review of literature

b) Importance of research in Accounting and finance

c) Sources of Hypothesis

d) Factors determining the sample size

M.Com Part I
Semester II
E- Commerce (EC)

Q.1 Explain the merits and de-merits of E-commerce (10)

Q.2 Explain the ESLC. (10)

Q.3 Write short notes (5 Marks each) (20)

Explain the key factors for success of e-commerce.

Explain the roadmap of e-commerce in India.

Explain the functions of e-commerce.

Explain the e-commerce business strategies.

M.Com Part I
Semester II
Macro Economics (ME)

Q.1 Explain the theory of effective demand in detail. (10)

Q.2 Discuss the problems in calculating national income (10)

Q.3 Write Short Notes (4*5) (20)

- A. Expenditure method of national income
- B. Features of national income
- C. Difference between GNP & GDP
- D. Inflation

M.Com Part II
Accountancy
Semester IV
Financial Management (FM)

Q.1. Prepare a cash-budget of A Ltd. for April, May & June from the following information:

Month	Sales Rs.	Purchases Rs.	Wages Rs.	Overheads Rs.
February (Actual)	1,80,000	1,20,000	23,000	6000
March (Actual)	1,75,000	1,22,000	22,000	6000
April (Budgeted)	1,90,000	1,30,000	25,000	7000
May (Budgeted)	1,85,000	1,22,000	26,000	6000
June (Budgeted)	1,80,000	1,15,000	24,000	5000

You are further informed that:

- 40% of credit sales are received after 1 month of sales and balance after 2 months of sales
- 10% of the purchases and 20% of sales are for cash.
- Of the creditors, 60% are paid in the next month and balance in next to next month.
- Lag in payment of wages is 1/4th month
- Lag in payment of overheads is 1/3rd month

Cash and Bank balances as on 1st April were Rs. 30,000.

(10)

Q. 2. Radiance Garments Ltd. manufactures readymade garments and sells them on credit basis through a network of dealers. Its present sale is Rs.60 lakhs per annum with 20 days credit period. The company is contemplating an increase in the credit period with a view to increasing sales. Present variable costs are 70% of sales and the total fixed costs Rs. 8 lakhs per annum. The company expects pre-tax return on investment at 25%. Some other details are given as under.

Proposed credit policy	Average collection period (days)	Expected annual sales (Rs. Lakh)
I	30	65
II	40	70
III	50	74
IV	60	75

Required: which credit policy should the company adopt? Present your answer in a tabular form.

Assume 360 days a year. Calculation should be made upto two digits after decimal.

(10)

Q.3 Write Short Notes (4*5)

(20)

- Inventory Management
- Objective of Cash Management
- Aspects of Receivable Management
- Types of Budget

M.Com Part II
Accountancy
Semester IV
Indirect Tax GST (GST)

Q.1) What are the benefits of GST? Which Central and State taxes are subsumed under GST?
(10)

Q.2) Explain in details Sec 5 of IGST Act, 2017. (10)

Q3) Explain the following: (5 Marks each) (20)

- a) GST Council
- b) GST Compensation Cess
- c) Place of supply under section 10
- d) Place of supply under section 12

M.Com Part II
Accountancy
Semester IV
Corporate Financial Accounting (CFA)

Q.1 Explain the provisions of Companies Act 2013 regarding Financial Statements (10)

Q.2 KHU Limited obtained a loan for Rs. 100 lakhs on 1 April 2020 from HBSC Bank, which was to be utilised as below:

Construction of Factory Shed Rs. 50 Lakhs

Purchase of Machinery Rs. 25 Lakhs

Working Capital Rs. 15 Lakhs

Advance for Purchase of truck Rs. 10 Lakhs

In March 2021, construction of the factory shed was completed and machinery, which was ready for its intended use was installed. Delivery of truck was received in the next financial year. Total interest of Rs. 1300,000 was charged by the bank for the financial year ending 20-21. Show the treatment of Interest under IND AS 23 and also explain the nature of assets. (10)

Q.3 Briefly describe/ explain the following (20)

- a. Types of Audit Report
- b. Format of balance sheet under Companies Act 2013
- c. IFRS and convergence in India
- d. Borrowing cost and Qualifying Assets

M.Com Part II
Management
Semester IV
Management of Business Relations (MBR)

- Q 1. Explain the Essential Qualities and Skills of Business Relation Manager? (10)
- Q2. Explain the Types of Stakeholders? (10)
- Q3. Short Notes (All should be answered 5 marks each) (20)
- A. Steps in E-CRM
 - B. Role of Employee Relations Manager
 - C. Strategies to improve Community Relations
 - D. Role of Business Relation Manager

M.Com Part II
Management
Semester IV
Supply Chain Management (SCM)

Q.1 Define the term transportation. Discuss the different modes and means of transportation. (10)

Q. 2 Describe the advantages and limitations of Road Transportation. (10)

Q.3 Short Notes

(4 * 5 = 20)

- A. Bull-Whip effect in logistics.
- B. Participants of transportation.
- C. Functions of warehousing.
- D. Types of warehouses.
- E.

M.Com Part II
Management
Semester IV
Advertising & Sales Management (ASM)

Q.1 Explain the classification of advertising (10)

Q.2 Explain the elements of IMC (10)

Q.3 Short Notes (4 * 5 = 20)

- A. Explain DAGMAR Model
- B. Explain the various functional departments of an AD Agency
- C. Explain the types of Advertising Agencies
- D. Explain New Media Options