

Sl.No. 1363

Course Code: 74217101

**VINAYAKA MISSIONS RESEARCH FOUNDATION  
(Deemed to be University) SALEM  
M.COM DEGREE EXAMINATION – November 2018  
First Semester  
MARKETING MANAGEMENT**

**Time: 3 Hours**

**Max.Marks: 70**

**PART – A**

**Answer All Questions. (5 x 6 = 30)**

1. (a) Define Marketing and discuss its significance in the Modern World.  
(or)  
(b) Explain the Objectives of Marketing Management.
2. (a) What is meant by Market Segmentations? What are the criteria of successful?  
Market segmentation?  
(or)  
(b) Enumerate the stages of Product Life Cycle.
3. (a) Explain the Objectives of Pricing Policy of a business firm.  
(or)  
(b) Is it essential to use an Advertising Agency?
4. (a) Explain in brief the Five stages in the Buying Decision process.  
(or)  
(b) Describe the Marketing Mix for Service Industries.
5. (a) What are the Problems faced by E-Business People.  
(or)  
(b) Who is retailer and what is his Function?

**(p.t.o)**

**PART – B**

**Answer ANY Four Questions. (4 x 10 = 40)**

6. Discuss the uses of Marketing Research.
7. What is the Object of Market Segmentation and Write the bases of Market Segmentation.
8. What are the Various Kinds of Pricing Strategies – Discuss?
9. What are the factors which influence the Consumer Behavior in the purchase of a product?
10. What do you mean by On –Line Marketing? And also discuss the advantages of On – Line Marketing
11. Explain the various Methods to measure Brand Equity.
12. Write the Strategic considerations in the Product Life Cycle concept?

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**Sl.No. 1363**





Sl.No.1342

Course Code: 74217102

**VINAYAKA MISSIONS RESEARCH FOUNDATION, SALEM**

(Deemed to be University)

M.COM DEGREE EXAMINATION – November 2018

Second Semester

**DSCC –II- ACCOUNTING FOR MANAGERIAL DECISIONS**

Time: Three hours

Maximum: 70 marks

**PART – A**

(5 x 6 = 30)

**(Answer ALL Questions)**

1. a) Explain Management accounting? What are the function of Management accounting? **(Or)**  
b) Tools and techniques of management accounting?.

2. a) Explain the Ratio analysis? Advantages and Disadvantages of Ratio analysis? **(Or)**  
b) Calculate Gross Profit Ratio from the following figures:

Sales	10,00,000
Sales returns	1,00,000
Opening stock	2,00,000
Purchases	6,00,000
Purchase returns	1,50,000
Closing stock	65,000

3. a) What are the significant uses of cash flow statement? **(Or)**  
b) Prepare a statement of changes in working capital from the following details of 'R' ltd?

<i>Liabilities 31-12-94</i>		<i>31-12-95</i>		<i>Assets 31-12-94 Rs</i>		<i>31-12-95</i>	
<i>Rs</i>		<i>Rs</i>		<i>Rs</i>		<i>Rs</i>	
Equity	500000	500000		Fixed assets	600000	700000	
Debentures	370000	450000		Long term			
Tax Payable	77000	43000		Investments	200000	100000	
Creditors	96000	192000		Work in Prog	80000	90000	
Dividend pay	87000	80000		stock	150000	225000	
				Debtors	70000	140000	
				Cash	30000	10000	
	<b>1130000</b>	<b>1265000</b>			<b>1130000</b>	<b>1265000</b>	

4. a) You are required to prepare a production budget for the half year ending June 2000 from the following information?

<b>Product</b>	<b>Budgeted sales quantity</b>	<b>Actual stock on 31-12-99</b>	<b>Desired stock on 30-6-2000</b>
	Units	Units	Units
S	20000	4000	5000
T	50000	6000	10000

**(Or)**

- b) What is budgetary control? What are its objectives?

5. a) Write short note on:  
(i) PV Ratio

- (ii) BEP  
 (iii) Contribution (Or)  
 b) From the following particulars calculate the Break-even-point.  
 Variable cost per unit Rs.12  
 Fixed expenses Rs.60000  
 Selling price per unit Rs. 18

## Section –B

(05X10=50)

Answer ANY FIVE Questions.

6. Enumerate the duties of a management accountant?  
 7. What are 'Liquidity' and long term solvency Ratio? Discuss their significance?  
 8. From the following details relating to Usha Traders for the year ending 31<sup>st</sup> March 1999 you are required to calculate ratios reflecting their liquidity position vit.. current ratio, acid test ratio and super quick ratio and offer your comments:

Particulars	Rs	Rs.
Sundry debtors	50000	
Cash in hand	40000	
Cash at bank	60000	
Trade Investment	20000	
Bills receivable	30000	
Prepaid expenses	10000	
Closing stock	80000	
<b>Current assets</b>		<b>290000</b>
Sundry assets	40000	
Bills payable	30000	
Outstanding expenses	2500	
<b>Current liabilities</b>		<b>72500</b>

9. You are required to construct a selling overhead budget from the details given below:

Establishment expenses of sales	Rs.
Department	15000
Other expenses of sales department	6000
Advertisement	4500
Salaries to counter salesman	15000
Commission to counter salesmen at 2% on their sales.	
Commission to travelling salesmen at 5% on their sales and out of pocket expenses at 3% on their sales.	

The following are the likely sales range for a year

<i>Sales at counter</i> Rs.	<i>Sales by Travelling salesmen</i> Rs.
150000	15000
200000	20000
250000	25000

10. The standard quantity and standard price of raw material required for one unit of product A are given below:

	<b>Quantity</b>	<b>Standard price</b>
Material X	2 kgs	Rs. 3 per kg
Material Y	4 kgs	Rs. 2 per kg

The actual production and relevant are as follows:

Output 500 units of Products A

Total quantity for Total cost 500 units		
Material X	1200 kgs	Rs. 3900
Material Y	1800 kgs	Rs. 4500

Calculate Material cost, price and usage variances.

11. From the following data, calculate.

- (i) Sales price variance
- (ii) Sales volume variance
- (iii) Sales mix variance.

Product	Standard		Actual	
	Units	price per unit	Units	Price per unit
A	1500	30	2000	29
B	1000	50	700	50

12. Discuss the features of Marginal costing?

13. An automobile manufacturing company finds that the cost of making Part No. 208 in its own workshop is Rs. 6. The same part is available In the market at Rs. 5.60 with an assurance of continuous supply. The cost data to make the part are:

Material	Rs. 2
Direct labour	Rs. 2.50
Other variable costs	Rs. 0.50
Fixed cost allocated	<u>Rs. 1.00</u>
	<b><u>Rs.6.00</u></b>

- (i) Should the part be made or bought?
  - (ii) Will your answer be different if the market price is Rs.4.60?
- Show your calculation clearly

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**VINAYAKA MISSIONS RESEARCH FOUNDATION, SALEM**  
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**M.COM DEGREE EXAMINATION - November 2018**

**First Semester**

**DSCC – III FINANCIAL MANAGEMENT**

Time: Three hours

Maximum: 70 marks

(5 x 6 = 30)

**SECTION-A**

**Answer ALL questions**

1. (a) Briefly explain the three key activities of the Finance Manager? **(OR)**  
(b) Briefly describe the three basic reasons why profit maximization fails to be consistent with wealth maximization?
  2. (a) Explain the different methods of computation of cost of capital? **(OR)**  
(b) A company has 10 percent debt of RS.1,00,000. The tax rate is 35 percent. Determine the cost of capital (before tax as well as after tax) assuming the debt is issued at (i) par; (ii) 10 percent discount and (iii) 10 percent premium.
  3. (a) Explain the limitation of Modigliani-Miller approach? **(OR)**  
(b) The firm has 20 percent debt and 80 percent equity in its capital structure. The cost of debt and the cost of equity are assumed to be 10 percent and 15 percent respectively. What is the over cost of capital, according to the traditional approach.
  4. (a) Explain the factors which should be taken into account while making a capital investment decision. **(OR)**  
(b) A firm has to make a choice between two projects A and B which are mutually exclusive. The cash flows are as follows:
 

Year	Project A	Project B
	RS.	RS.
0	5,000	7,500
1	6,000	8,800
- The cost of capital is 10%. Suggest which project should be taken up using (i) NPV method and (ii) IRR method.
5. (a) What are the internal factors which affect the dividend policy of a company? **(OR)**  
(b) A company belonging to a risk class with 10% capitalization rate is thinking to declare a dividend of Rs. 4 per share at the end of the current year. Its total number of equity shares are 60,000. The current market price of an equity share is Rs. 80. Compute the value of an equity share, if dividends are paid using MM model.

(P.T.O)



**SECTION-B**  
**Answer Any FOUR questions (4X10=40)**

6. Explain the goals (or) objectives of financial management.
7. What are the factors affecting financial plan? explain.
8. Discuss various classification of cost of capital.
9. PQR Ltd. Co. 10% debenture of the value of Rs.8 crores in its capital structure.  
The operating profit of the company before interest and tax is Rs.2 crores with the  
Cost of equity capital (or) equity capitalization rate at 12.5%  
Find out  
(i) total value of the firm (V) and  
(ii) Overall cost of capital (Ko) under NI approach.
10. The Alpha Co. Ltd. Is considering the purchase of a new machine (A and B) have  
been suggested, each having an initial cost of Rs. 4,00,000 and requiring Rs.20,000  
as additional working capital at the end of 1<sup>st</sup> year. Earning after taxation are  
expected to be as follows:

Year	Cash inflows	
	Machine A Rs.	Machine B Rs.
1	40,000	1,20,000
2	1,20,000	1,60,000
3	1,60,000	2,00,000
4	2,40,000	1,20,000
5	1,60,000	80,000

The company has a target of return on capital of 10% and on this basis, you are  
required of compare the profitability of the machines and state which alternative  
you consider financially preferable.

11. What are the advantages and significance of a stable dividend policy?
12. Briefly explain the factors to be considered in capital structure.

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**Sl.No.1939**

**VINAYAKA MISSION'S RESEARCH FOUNDATION, SALEM**  
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**M.COM DEGREE EXAMINATION - November 2018**  
First Semester

**DSCC – IV – ADVANCED MANAGEMENT CONCEPTS**

Time: Three hours

Maximum: 70 marks

**PART – A**

(5 x 6 = 30)

**(Answer ALL Questions)**

1. a. Briefly analyses the relevance of management in insurance Company.(OR)  
b. Explain the various types of Planning
2. a. What is Centralization? What are its merits and demerits? (OR)  
b. Describe the factors affecting span of control.
3. a. How can you evaluate the effectiveness of training? (OR)  
b. Explain the need for co-ordination
4. a. What are the barriers of effective communication? (OR)  
b. What is total quality management? Give its importance?
5. a. Explain any four differences between single entry system and double entry system. (OR)  
b. From the following information you are required to calculate total sales.

Opening Debtors Rs. 60,000

Cash received from debtors Rs. 1,50,000

Bills receivable in the beginning Rs. 15,000

Bills receivable encashed during the year Rs. 40,000

Bad debts Rs. 5,000

Bad debts previously written off now recovered Rs. 2,000

Return inwards Rs. 15,000

Bills receivable dishonored Rs. 4,000

Bills receivable at the end Rs. 12,000

Debtors at the end Rs. 50,000

Cash sales Rs. 80,000.

**PART – B (05 X 10 = 50) ANSWER ANY FIVE QUESTIONS**

6. Describe and evaluate Henri Fayol's contribution to the management theory.
7. Describe the processes involved in making decisions.
8. Discuss the advantages and disadvantages of line and Staff and the functional types of organization.
9. State the principles and process of effective delegation. What are the factors determining the delegation of authority?
10. Discuss different incentive plans and their impact on workmen.
11. Explain clearly the essential steps in control process.
12. Elucidate the recent trends in management.

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**Sl.No.1634**

**VINAYAKA MISSION'S RESEARCH FOUNDATION, SALEM**  
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**M.Com DEGREE EXAMINATION - November 2018**

**First Semester**

**DSEC – I BUSINESS ENVIRONMENT**

Time: Three hours

Maximum: 70 marks

**PART – A**

(5 x 6 = 30)

**(Answer ALL Questions)**

1. a.Explain significance of Business Environment. **(OR)**  
b. Define Indian Social Culture.
2. a. Explain in brief about mixed economy. **(OR)**  
b. Difference between capitalism and socialism.
3. a. What is meant by new industrial policy? **(OR)**  
b. What are the advantages of Globalization?
4. a. Write about the limitation of fund flow impact on business. **(OR)**  
b. What are the characteristics of joint family system?
5. a. What is capitalistic economy? Explain. **(OR)**  
b. List out the objectives of public sector enterprises

**PART – B (05 X 40 = 40) ANSWER ANY FOUR QUESTIONS**

6. Profit making is the primary goal of any business enterprise 'Yes or No' – Discuss.
7. What are the types of Business environment?
8. Discuss the role of small scale industries in Indian economy.
9. Discuss the need of objectives of credit control.
10. List out the Fundamental rights.
11. Bring out the limitations of environmental analysis
12. What is technology? What are all its characteristics?

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**VINAYAKA MISSION'S RESEARCH FOUNDATION  
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**M.COM DEGREE EXAMINATION - November 2018  
First Semester**

**PRINCIPLES OF ACCOUNTING**

Time: Three hours

Maximum: 70 marks

**PART – A (05X06= 30)**

**Answer ALL Questions**

1. a) What are subsidiary books? **(OR)**

b) Pass necessary journal entries for the following transactions.

	Rs.
(i) Started business with cash	9,000
(ii) Purchased goods for cash	2,100
(iii) Sold goods for cash	700
(iv) Deposited into bank	500
(v) Cash received from Rajan	500

2. a) What is the needs for preparing final accounts? **(OR)**

b) From the following information ascertain gross profit and net profit.

	Rs.
Opening stock	24,000
Purchases	15,205
Sales	20,860
Closing stock	3,840
Returns outwards	185
Returns inwards	860
Carriage in	524
Manufacturing wages paid	2,800
Manufacturing wages owing	96
Loss due to fire	1,000
Indirect expenses	200

3. a) Define accounting and explain in details the accounting concepts and conventions.

**(OR)**

b) From the following details relating to subscriptions to Coimbatore Sports Club.

Calculate the subscriptions income for the year ending 31<sup>st</sup> December,1990:

Subscriptions received as per receipts and payments accounts for the year ending 31.12.1990  
Rs.10, 000.

Subscription outstanding as on 31.12.1989, Rs.2, 000.

Subscription outstanding as on 31.12.1990, Rs.4, 000.

(p.t.o)

Subscription received in advances as on 31.12.1989, Rs.3, 000.

Subscription received in advance as on 31.12.1990 Rs.2, 000.

4. a) Prepare a bank reconciliation statement from the following data as on 31.03.2014.

	Rs.
Balance as per cash book	12,500
Cheque issued but not presented for payment	900
Cheque deposited in bank but not collected	1,200
Bank paid insurance premium	500
Direct deposit by a customer	800
Interest on investment collected by bank	200
Bank charges	100 (OR)

b) A five year lease worth Rs.30, 000 is to be depreciated by annuity system, the unwritten balance of the asset bearing interest at 5%. The annual amount to be written off as shown by the annuity table is 6,929.24.

Show the working of the lease account for the five years

5. a) On 1.1.2010, X & Co. purchased machinery for Rs.4, 00,000. Depreciation is to be charged at 10% under straight line method. On 31.12.2010, this machinery was sold for Rs.1, 20,000. Show the machinery a/c for the years 2010 and 2011. (OR)

b) A boiler was purchased from abroad for Rs. 20,000. Shipping and forwarding charges amounted Rs. 4,000, import duty Rs.14,000 and expenses of installation amounted to Rs.2,000.

Calculate depreciation for the first three years (separately for each year) @ 10% on Diminishing balance method.

#### **PART – C (04X10=40 Marks)**

**Answer any FOUR Questions**

6. Prepare trial balance.

Opening stock	10,600
Wages	2,200
Carriage	200
Commission (Dr)	300
Purchases	12,000
Returns inward	440
Trade expenses	580
Rent	200
Plant	2,600
Repairs to plant	460
Cash in hand	200
Cash at bank	1,000
Debtors	3,000
Income tax	500

(p.t.o)

**Sl.No.1501**

Drawings	700
Returns outwards	150
Sales	25,200
Discount received	400
Capital	7,000
Creditors	836
Loan (Cr)	1,400

7. From the following balance as at 31<sup>st</sup> December 1994 of trader, Prepare Trading and Profit and Loss A/c for the year 1994 and a balance sheet as on that date :

Debit balance	Rs	Credit Balance	Rs
Salaries	5500	Creditors	9500
Rent	1300	Sales	32000
Cash	1000	Capital	30000
Debtors	40000	Loans	10000
Trade expenses	600		
Purchases	25000		
Advances	2500		
Bank balance	5600		
	<u>81500</u>		<u>81500</u>

Adjustments:

1. Closing stock Rs.900
2. Salary outstanding is one month
3. Rent paid in prepaid is one month
4. Provide 5% for doubtful debt against debtors.

8. from the following receipts and payments account of the city club. Chennai for the year ended 31<sup>st</sup> march, 1998, prepare income and expenditure account.

**Receipts and Payment Account for the year ended 31-3-1998**

To balance 1-4-97	3,485	By Books	6,150
To Entrance fees	650	By Printing & stationery	465
To Donations	6,000	By newspaper	1,110
To subscription	6,865	By sports materials	5,000
To interest on investments	1,900	By Repairs	650
To sale of furniture	685	By Investments	2,000
To sale of old newspapers	465	By Furniture	1,000
To Proceeds from entertainments	865	By Salary	1,500
To Sundry receipts	125	By Balance on 31-3-98	3,165
	<u>21,040</u>		<u>21,040</u>

(p.t.o)

**Sl.No.1501**

The entrance fees and donations are to be capitalized, sports materials are valued at Rs. 4,000 as on 31-3-1998.

9. Prepare a bank reconciliation statement from the following data as on 31.12.2012

	Rs.
Balance as per cash book	25,500
Cheque issued but not presented for Payment	5,000
Cheque deposited in bank but not Collected	1,000
Bank paid insurance premium	1,500
Direct deposit by a customer	5,000
Interest on investment collected by bank	2,500
Bank charges	1,000

10. A second hand machine was purchased on 1.1.83 for Rs. 70,000 and repairs Charges amounted to Rs.6, 000. It was installed at a cost of Rs.4, 000. On 1<sup>st</sup> July 1984, another machine was purchased for Rs.20, 000. On 1<sup>st</sup> July 1985 The first machine was sold for Rs. 56,000. On the same day, one more Machine was bought for Rs. 50,000. On 1.july 1986, the second machine was sold for Rs. 4,000.Account are closed every year on 31<sup>st</sup>Dec. Depreciation is written off at 10% P.A. Prepare Machinery A/C for the 4 years ending 31.12.86.

11. Explain the rules for accounting

12. Enter the following Transactions in a double column cash book with discount

	Rs
2009 March 1 cash Balance	1,755
3 Cash sales	3,200
8 paid David Rs 1,475 discount allowed by him	25
14 sold goods to Mohan on credit	1,840
17 Cash withdrawn for personal expenses	250
18 Bought goods from Chandra on credit	1,430
21 Paid Rent	500
24 Paid into bank	2,175
26 Cash received from Madhu Rs1,800 allowed discount	40
27 Drew a Cheque for office use	1,650
30 Paid cash to sekar	290
Discount received from him	10
31 Paid cash to Chandra less discount	1,400

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**Sl.No.1501**



Sl.No.1458

Course Code: 74217107

**VINAYAKA MISSIONS RESEARCH FOUNDATION, SALEM**

(Deemed to be University)

**M.COM DEGREE EXAMINATION – November 2018**

**First Semester**

**GE – I PRINCIPLES OF MODERN BANKING**

Time: Three hours

Maximum: 70 marks

**PART – A**

**( 6 × 5 = 30 )**

**(Answer ALL Questions)**

1. (a) What are classification of Banks? (OR)  
(b) Explain role of Banks in Economic Development?
2. (a) What are the E- Banking service in Banking sector? (OR)  
(b) Explain Internet Banking?
3. (a) Write a shot notes on a Mobile Banking? (OR)  
(b) What are the advantages of Mobile Banking?
4. (a) Explain Functions of ATM? (OR)  
(b) List out the Monetary Policy of RBI
5. (a) Explain what are types of cheque? (OR).  
(b) Write a shot note on a collecting Banker

**SECTION B- (4X10=40)**

Answer **ANY FOUR** questions

6. Explain functions of RBI?
7. Discuss detail about E-Banking Service?
8. What is the Reforms In Banking Sector?
9. Discuss detail about EFT?
10. Explain Duties and Responsibilities of paying banker?
11. Explain concept of Negotiable Instrument Act, 1981
12. Explain a) Debit Card b) Credit Card c) RTGS d) NEFT

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