

# ANDHRA UNIVERSITY

## SCHOOL OF DISTANCE EDUCATION

Answer ALL Questions (A and B) each answer not more than 4 pages  
**M.Com ASSIGNMENT QUESTION PAPER FOR SUPPLEMENTARY STUDENTS**  
**SECOND YEAR**

### PAPER-I FINANCIAL MANAGEMENT

(5x4=20)

- Discuss the nature and scope of Financial Management?
  - What are the duties and responsibilities of a Financial Manager?
- What is Capital Budgeting? Explain different techniques of Capital Budgeting?
  - Data relating to three investment projects are given below:

	A	B	C
Investment	Rs.30,000	Rs.20,000	Rs.50,000
Useful life	10 years	4 years	20 years
Annual cash savings	Rs.6,207	Rs.7,725	Rs.9,341

Rank the projects according to their attractiveness using the following.

- Payback period.
  - IRR.
  - NPV using 14% cost of capital.
- Examine the different theories of capital structure?
    - A Company whose cost of capital is 12 % is considering two mutually projects X and Y, the details of which are given below:

	Project X	Project Y
Investment	Rs. 70,000	Rs. 70,000
Cash inflow after taxes (Rs.)		
Year 1	Rs. 10,000	Rs. 50,000
Year 2	Rs. 20,000	Rs. 40,000
Year 3	Rs. 30,000	Rs. 20,000
Year 4	Rs. 45,000	Rs. 10,000
Year 5	Rs. 60,000	Rs. 10,000

Question:

Compute the Net Present Value and Internal rate of Return of the two projects and suggest which project should be undertaken?

- What are the different dividend policies? Explain Gordon' model of dividend theory?
  - What do you mean by Retained Earnings? Explain the features of a strong policy or retained earnings?
- Explain in detail the determinants of working capital.
  - Discuss the main features of a strong working capital policy?

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### **M.Com ASSIGNMENT QUESTION PAPER FOR SUPPLEMENTARY STUDENTS SECOND YEAR**

**PAPER- II**

**MARKETING MANAGEMENT**

**(5x4=20)**

1. a) Discuss in detail about various concepts of marketing.  
b) What is Consumer Behaviour? Discuss the theories of consumer Behaviour?
2. a) Explain the steps involved and advantages in the development of a new product?  
b) Discuss in detail the types of pricing strategies and their merits and demerits to an organization?
3. a) what are the different levels of distribution channels?  
b) Discuss the main features of Integrated marketing Communications?
4. a) Define a Service? What are the main features of Services Marketing?  
b) What do you mean by Service package? How do you propose to develop a service package?
5. a) What is Global Marketing? Discuss the main features of Global Markets in comparison with domestic Markets.  
b) What is Corporate Social Responsibility? Discuss the need and significance of CSR?

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### **M.Com ASSIGNMENT QUESTION PAPER FOR SUPPLEMENTARY STUDENTS SECOND YEAR**

**PAPER- III**

**HUMAN RESOURCE MANAGEMENT**

**(5x4=20)**

1. a) Discuss the need and significance of HR department in an organization?  
b) What are the functions and responsibilities of a HR manager?
2. a) What is Human Resource Planning? Explain the steps in HRP?  
b) Distinguish between promotion and transfer? Discuss the important factors determining them?
3. a) List out the differences between Training and Development?  
b) Discuss the methods of Executive Development?
4. a) What is Performance appraisal? Discuss the steps in the performance appraisal process?  
b) Explain various concepts of wage? Also explain their relevance and advantages.
5. a) what is Collective Bargaining? Discuss the common issues included in a collective bargaining process?  
b) What is Workers Participation in Management? What are its benefits to both unions and management?

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**Elective (A) ACCOUNTING**

**PAPER- IV**

**FINANCIAL ACCOUNTING AND AUDIT**

**(5x4=20)**

1. a) Explain the objectives and role of financial statement analysis.  
 b) The following detail are available from a company.

Liabilities	2019 (Rs.)	2020 (Rs.)	Assets	2019 (Rs.)	2020 (Rs.)
Share capital	80,000	84,000	Bank Balance	19,000	17,800
Bonds	12,000	6,000	Accounts		
Account payable	10,360	11,840	Receivable	14,900	17,700
Provision for doubtful	700	800	Land	20,000	30,000
Reserves and surplus	10,040	10,560	Goodwill	10,000	5,000
	1,13,100	1,13,200		1,13,100	1,13,200

Following additional information has also been supplied to you:

- a) Dividends amounting to Rs.3,500 were paid during the year 2020  
 b) Land was purchased for Rs. 10,000  
 c) Rs. 5,000 was written off on goodwill during the year.  
 d) Bonds of Rs.6,000 were paid during the course of the year.

You are required to prepare a Cash Flow Statement.

2. a) Discuss about the concept and scope of Indian scope of Indian accounting standards.  
 b) The subscribed share capital of a company consists 10,000 14% preference shared of Rs. 100 each and 2, 00,000 equity shared of Rs.10 each. All the shares are fully paid-up. The average annual profit of the company after providing depreciation but before taxation is Rs.25, 00,000. It is considered necessary to transfer Rs. 1, 25,000 to general reserve before declaring any dividend. Rate of taxation is 50% the normal return expected by investors on equity shares from the type of business carried on by the company is 20%.

From the above information, calculate the value of any equity share.

3. a) What are the Legal definitions and requirements of holding company and subsidiary companies?

b) The balance sheet of H Ltd. And S Ltd. as at 31<sup>st</sup> December 2020 given below.

Liabilities	H. Ltd.	S. Ltd.	Assets	H.Ltd.	S.Ltd.
Share Capital (Rs.10 each)	8,00,000	2,00,000	Fixed Assets	7,00,000	2,00,000
General reserve	2,00,000	80,000	Investment 16,000 shares in S Ltd.	2,00,000	
Profit and Loss Account	1,00,000	60,000	Current Assets	3,00,000	1,60,000
Creditors	1,00,000	20,000			
	12,00,000	3,60,000		12,00,000	3,60,000

S Ltd. had a credit balance of Rs.80, 000 in the General Reserve when H Ltd. acquired share in S Ltd. S Ltd decided to capitalize Rs. 40,000 out of post-acquisition profits earned by making a bonus issue of one share for every five shares held. Prepare a consolidated Balance sheet as on December, 31<sup>st</sup> 2020.

4. a) What is Financial Reporting? Explain its content and limitations.  
b) What are the recent dimensions of International Financial Reporting?
5. a) Define Financial Audit? Explain its scope and classifications.  
b) Discuss the procedure in the appointment of an Auditor? Explain the responsibilities of an Auditor.

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### M.Com ASSIGNMENT QUESTION PAPER FOR SUPPLEMENTARY STUDENTS SECOND YEAR

#### Elective (A) ACCOUNTING

PAPER- V

COST MANAGEMENT AND AUDIT

(5x4=20)

1. a) Explain the role of cost management in decision making.  
b) What is job costing? Explain its features, advantages and limitations.
2. a) Why the traditional costing is fails to capture the cause effect relationship?  
b) What is activity based costing? Explain its objectives and stages.
3. a) What is the meaning and application of quality cost systems.  
b) Define learning Curve. Explain the effect of learning curve in firms cost reduction.
4. a) Discuss the different methods of cost estimation.  
b) Prepare a table showing in detail the relative variances arising out of the following.

	<u>Standard</u>	<u>Actual</u>
Output (Units)	14,000	15,000
Overhead (Rs.)	18,000	19,500

Standard overhead comprise Rs, 12,000 fixed and Rs.8, 000 variables. Actual overheads include Rs. 12,500 fixed expenses. Explain the different methods of cost engineering.

5. a) What do you mean by cost audit? Explain its purpose and scope.  
b) Discuss the different techniques in cost audit.

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### **M.Com ASSIGNMENT QUESTION PAPER FOR SUPPLEMENTARY STUDENTS SECOND YEAR**

#### **ELECTIVE (B) ADVANCED BANKING**

##### **PAPER -IV BANKING AND FINANCIAL INSTITUTIONS**

**(5X4=20)**

1. a) Explain the structure and classifications of financial institutions in India  
b) Examine the evolution and scope of banking sector in India.
2. a) Discuss the banking structure with reference to post nationalization and post reform period.  
b) What are the banking products, service and its diversification?
3. a) Explain the regulatory and supervisory role of bankers bank.  
b) What do you mean by regulatory mechanism in banking sector? Explain its process in India banking industry.
4. a) Examine the structure and performance of financial institutions.  
b) Enlighten the Khen Committee report on development banks.
5. a) Explain the concept of back drop in universal banking.  
b) Discuss the Indian experience in universal banking in India and its trends.

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### **M.Com ASSIGNMENT QUESTION PAPER FOR SUPPLEMENTARY STUDENTS SECOND YEAR**

#### **ELECTIVE (B) ADVANCED BANKING**

##### **PAPER -V FINANCIAL MARKETS AND SERVICES**

**(5X4=20)**

1. a) What do you mean by secondary market? How it is controlled by SEBI.  
b) Discuss about the structure of financial system in India.
2. a) Explain the concept nature and objectives of financial services.  
b) What do mean by merchant banking? Explain different types of merchant banks.
3. a) Define venture capital. Explain its Legal aspects  
b) What is leasing option? Explain different types of leases.
4. a) Describe the concept of credit rating and its functions.  
b) Define factoring explain different types of factoring arrangements.
5. a) Explain about the portfolio classification in-mutual funds.  
b) Discuss the working of public and private mutual funds in India.