

ADIKAVI NANNAYA UNIVERSITY

M. Com III Semester

MODEL QUESTION PAPER

Paper: CP - 301: MICRO FINANCE

Time: 3 hrs

Max Marks: 75

SECTION - A

1 Answer any **FIVE** of the following

5X5=25 M

- (a) Hire purchase
- (b) Franchising
- (c) Capacity building
- (d) Pricing saving products
- (e) Microenterprises
- (f) MFI
- (g) Micro insurance
- (h) Micro finance

SECTION – B

Answer the following

5X10=50 M

2 (a) Explain the concept and various models of micro finance..

(OR)

(b) Discuss the Indian rural financial system

3 (a) Explain the catalyst role of NGOs in Micro finance.

(OR)

(b) Explain the pricing of microfinance products.

4 (a) Discuss the gender issues in micro finance and conflict resolution in micro finance.

(OR)

(b) What are the characteristics, merits and demerits of micro enterprise?

5 (a) Explain the structure of micro finance industry and constraints on MFI growth.

(OR)

(b) Discuss the credit rating agencies in India and Abroad.

6 (a) Explain the role of NABARD in Micro finance promotion.

(OR)

(b) Elaborate the micro insurance products and claim administration system.

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MODEL QUESTION PAPER

Paper: CP – 302 : ENTREPRENEURSHIP

Time: 3 hrs

Max Marks: 75

SECTION - A

1 Answer any **FIVE** of the following

5X5=25 M

- (a) Entrepreneur
- (b) Business Ethics
- (c) EDP
- (d) Training
- (e) Women Entrepreneurship
- (f) DIC
- (g) E-Business
- (h) Idea generation

SECTION – B

Answer the following

5X10=50 M

2 (a) Explain the characteristics and importance of Entrepreneurship.

(OR)

(b) Describe the role and functions of Entrepreneurs.

3 (a) Define IDBI. Explain its role in the development of Entrepreneurship.

(OR)

(b) Explain how educational institutions help in Entrepreneurial Development.

4 (a) Describe the design of appropriate training programme to inculcate Entrepreneurial Spirit.

(OR)

(b) Explain various training programmes implemented by government for New and Existing Entrepreneurs.

5 (a) Explain the role and importance of Women Entrepreneurship.

(OR)

(b) Discuss the problems of Women Entrepreneurs and suggest measures to overcome the problems.

6 (a) What are the methods and sources of Idea Planning?

(OR)

(b) Explain the advantages and limitations of New Venture Management.

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MODEL QUESTION PAPER

Paper: AT -1: CORPORATE ACCOUNTING

Time: 3 hrs

Max Marks: 75

SECTION - A

1 Answer any **FIVE** of the following

5X5=25 M

- (a) Financial Statement Analysis
- (b) Corporate Accounting
- (c) Inflation accounting
- (d) Valuation of Shares
- (e) Subsidiary company
- (f) Accounting standards
- (g) Financial reporting
- (h) Value added statements

SECTION - B

Answer the following

5X10=50 M

2 (a) What are the objectives of corporate financial accounting?

(OR)

(b) Explain the advantages and limitations of financial statement analysis.

3 (a) Explain the methods of valuation of shares.

(OR)

(b) From the following Balance Sheet of Sweetex Ltd. you are asked to-ascertain the value of each Equity Share of the company:

| <i>Liabilities</i> | <i>Rs.</i> | <i>Assets</i> | <i>Rs.</i> |
|---|-----------------|-----------------------|-----------------|
| 20,000 Equity Shares of Rs. 10 each, fully paid | 2,00,000 | Goodwill | 30,000 |
| 1,000, 6% Preference Shares of Rs. 100 each, fully paid | 1,00,000 | Land and Building | 1,00,000 |
| Reserves | 60,000 | Plant and Machinery | 1,20,000 |
| Sundry Creditors | 40,000 | Investments (at cost) | 60,000 |
| Provision for Taxation | 20,000 | Stock | 50,000 |
| Other Liabilities | 10,000 | Debtors | 40,000 |
| | | Cash at Bank | 24,000 |
| | | Preliminary Expenses | 6,000 |
| | <u>4,30,000</u> | | <u>4,30,000</u> |

For the purpose of valuing the shares of the company, the assets were revalued as: Goodwill Rs. 50,000; Land and Building at cost plus 50%, Plant and Machinery Rs. 1, 00,000; Investments at book values; Stock Rs. 80,000 and Debtors at book value, less 10%.

4 (a) Explain the advantages and limitations of Holding company.

(OR)

(b) The following is the Balance sheet of S Ltd. as on 31st March, 2015.

| Liabilities | Amount (Rs.) | Assets | Amount (Rs.) |
|---|---------------------|----------------------|---------------------|
| Share capital Equity shares of Rs. 10 each | 2,70,000 | Fixed Assets | 2,90,000 |
| General Reserve and Profit & Loss Account | 3,60,000 | Investment | 2,75,000 |
| Current Liabilities | 85,000 | Current Assets | 1,30,000 |
| | | Preliminary Expenses | 20,000 |
| | 7,15,000 | | 7,15,000 |

H Ltd. acquired 25,000 shares in S Ltd. on 31st March, 2010 at a cost of Rs. 2,75,000. Fixed assets were revalued at Rs. 3,28,000. Find minority interest. Prepare consolidated balance sheet.

5 (a) Explain the objectives, advantages and limitations of accounting standards.

(OR)

(b) Explain applicability of Indian Accounting Standards to companies.

6 (a) What are the objectives and purpose of financial reporting?

(OR)

(b) Explain the difficulties in Segment Reporting and Interim Reporting.

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M. Com III Semester
MODEL QUESTION PAPER
Paper: AT-2 STRATEGIC COST MANAGEMENT

Time: 3 hrs

Max Marks: 75

SECTION - A

1 Answer any **FIVE** of the following

5X5=25 M

- (a) Strategic Cost Management
- (b) Benchmark costing
- (c) Kaizen costing
- (d) Variance analysis
- (e) Cost control
- (f) Life cycle costing
- (g) Target costing
- (h) Activity based management

SECTION - B

Answer the following

5X10=50 M

2 (a) Explain the nature and scope of strategic cost management.

(OR)

(b) Explain the design issues in product costing.

3 (a) Distinguished between traditional costing and activity based costing.

(OR)

(b) A company manufactures two products, X and Y. The product X is a low volume and its sales are only Rs.5,000 p.a. Product Y is high volume and labor intensive, its sales are 25,000 units pa. Product X takes 6 labor hours to make one unit but Y requires 8 hours per unit. Details of costs for materials and labor for each product are as follows.

| Particulars | Product X | Product Y |
|--------------------------------|------------------|------------------|
| Direct Materials – Rs. | 200 | 100 |
| Direct Labor -@ Rs.10 per hour | 60 | 80 |
| Total | 260 | 180 |

The company works 1,00,000 direct labor hours p.a. Total manufacturing overhead costs are Rs.17,50,000 p.a.

You are required to compute per unit cost of each product using,

- I. Direct labor hour rate method for absorption of overhead costs and
- II. Activity Based Costing technique for absorption of overhead costs

4 (a) Explain the meaning and application of quality cost system.

(OR)

(b) Elaborate learning curve analysis.

5 (a) What is meant by costing engineering? Explain the methods of cost estimation.

(OR)

(b) The standard material cost to produce a ton of chemical X is given below:

300 kg of material A @ Rs.10 per kg

400 kg of material B @ Rs.5 per kg

500 kg of material C @ Rs.6 per kg

During a particular period, 100 tons of mixture X was produced from the usage of

35 tons of material A @ Rs.9, 000 per ton

42 tons of material B @ Rs.6, 000 per ton

53 tons of material C @ Rs.7, 000 per ton

Calculate material cost, price, and usage and mix variances.

6 (a) Explain the role and challenges of Cost Accountant.

(OR)

(b) Distinguish between cost control and cost reduction.

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M. Com III Semester
MODEL QUESTION PAPER
Paper: AT-3 MANAGEMENT CONTROL SYSTEMS

Time: 3 hrs

Max Marks: 75

SECTION - A

1 Answer any **FIVE** of the following

5X5=25 M

- (a) Operational Control
- (b) Responsibility Accounting
- (c) Profit Centers
- (d) Responsibility Centers
- (e) Strategic Planning
- (f) Corporate Strategy
- (g) Reporting System
- (h) Financial Services

SECTION - B

Answer the following

5X10=50 M

2 (a) What is meant by Management Control System? Explain its characteristics and objectives of Management Control System.

(OR)

(b) Distinguish between Management Control and Operational Control.

3 (a) Briefly explain the structure of Management Control.

(OR)

(b) Explain the objectives and methods of transfer pricing.

4 (a) Briefly explain the strategic planning process.

(OR)

(b) What is meant by reporting? Explain various types of reports.

5 (a) Explain the management control in service organizations.

(OR)

(b) Discuss the characteristics and objectives of management control in non-profit organizations.

6 (a) Explain the structure of multi project organizations.

(OR)

(b) What are the basic objectives and significance of Multi Project Corporations?

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MODEL QUESTION PAPER

Paper: 303 FB-1 : SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Time: 3 hrs

Max Marks: 75

SECTION - A

1 Answer any **FIVE** of the following

5X5=25 M

- (a) Speculation
- (b) Secondary Market
- (c) Systematic Risk
- (d) Industry Analysis
- (e) Equity Shares
- (f) Fundamental Analysis
- (g) Performance Evaluation
- (h) CAPM

SECTION – B

Answer the following

5X10=50 M

2 (a) Define investment. What are the characteristics of investment?

(OR)

(b) Describe the characteristics of the security market.

3 (a) Define risk and distinguish between systematic and unsystematic risk.

(OR)

(b) A stock costing Rs. 100 pays no dividends. The possible prices that the stock might sell for at year-end and the probability of each are:

| Year-end Price (Rs.) | Probability |
|----------------------|-------------|
| 90 | 0.1 |
| 95 | 0.2 |
| 100 | 0.4 |
| 110 | 0.2 |
| 115 | 0.1 |

- a. What is the expected return on the stock?
- b. What is the standard deviation of the expected return?

4 (a) Why industry analysis is important in security valuation? Bring out the important considerations in industry analysis.

(OR)

(b) What are the significant factors to be considered for Company Analysis?

5 (a) Technical analysts believe that one can use past price changes to predict future price changes. How do they justify this belief?

(OR)

(b) What sequence of events might bring about an 'efficient market'?

6 (a) Use the Sharpe Index Model to select the best combination of securities for a portfolio. The risk free rate is 5% and market standard deviation is 20%.

| Security | S1 | S2 | S3 | S4 | S5 |
|-------------|-----|-----|-----|-----|------|
| Risk (Beta) | 1.5 | 1.2 | 1.3 | 1.4 | 0.85 |
| Return | 12% | 15% | 10% | 16% | 8% |
| Error | 20% | 15% | 12% | 24% | 22% |

(OR)

(b) State the modern approach in the construction of the portfolio.

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MODEL QUESTION PAPER

Paper: 304 FB-2 : INTERNATIONAL FINANCIAL MANAGEMENT

Time: 3 hrs

Max Marks: 75

SECTION - A

1 Answer any **FIVE** of the following

5X5=25 M

- (a) Foreign Exchange Risk
- (b) European Monetary System
- (c) Euro Bonds
- (d) Corporate Strategy
- (e) Financial Reporting
- (f) Floating Rate Instruments
- (g) Foreign Exchange Markets
- (h) International Acquisition

SECTION - B

Answer the following

5X10=50 M

2 (a) Discuss the nature and scope of international financial management by a multinational firm.

(OR)

(b) Describe in detail the evolution of international monetary and financial systems?

3 (a) Explain various types of Foreign Exchange Exposure.

(OR)

(b) Discuss the foreign exchange risk management strategies.

4 (a) Explain the process of issuing ADR and Distinguish between GDR and ADR.

(OR)

(b) Describe in detail the features of different international markets.

5 (a) Discuss the diversification principle in the context of foreign investment vis-à-vis domestic investment?

(OR)

(b) What is the intuition behind the NPV capital budgeting framework?

6 (a) Briefly explain the international accounting and reporting.

(OR)

(b) Elaborate the multinational transfer pricing and performance measurement.

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MODEL QUESTION PAPER
Paper: 305 FB-3 : FINANCIAL DERIVATIVES

Time: 3 hrs

Max Marks: 75

SECTION - A

1 Answer any **FIVE** of the following

5X5=25 M

- (a) Financial Futures
- (b) Put options
- (c) Black Scholes Option Pricing Model
- (d) Swap Variant
- (e) Option pricing
- (f) Pricing models
- (g) Hedging strategies
- (h) FRAs

SECTION – B

Answer the following

5X10=50 M

2 (a) Define forward contract and explains its characteristics.

(OR)

(b) What is meant by Financial Derivatives? Explain the growth of Financial Derivatives in India.

3 (a) What is future contract? Distinguish between forwards and future contracts.

(OR)

(b) Briefly explain the futures trading on NSE and BSE.

4 (a) What is options market? Explain the various types of options.

(OR)

(b) Discuss the option markets in India on NSE and BSE.

5 (a) What factors affecting options pricing.

(OR)

(b) Briefly explain the pricing models.

6 (a) What is a swap? Explain the structure of Swaps.

(OR)

(b) Briefly explain the economic functions of swap transactions.