

SCHOOL OF DISTANCE EDUCATION: ANDHRA UNIVERSITY
M.Com (Final) ASSIGNMENT QUESTION PAPER (2020-21)

PAPER-I: FINANCIAL MANAGEMENT

Answer all questions

(20 Marks)

1.
 - a. What is the role of financial manager should play in a modern business organization?
 - b. Discuss the various techniques of financial analysis. Explain with illustrations.
2.
 - a. Explain the different techniques adopted by the firms in Capital Budgeting process.
 - b. Sriram & Co is contemplating the following projects (A & B) as detailed below.

Calculate the NPV assuming at 10 % discount rate. And IRR of both the projects and suggest which project is more feasible?

Year	0	1	2	3
Project - A	Rs.40,000	Rs. 17,000	Rs.17,000	Rs.41,000
Project - B	Rs. 48,000	RS.22,000	Rs.22,000	Rs.23,000

3.
 - a. Critically examine Modigliani and Miller theory of Capital Structure and firm valuation.
 - b. XYZ & Co has plans to issue 7,000, 11 per cent Debentures of Rs.100 each at a discount of 5%. The debentures are redeemable after 4 years and the commission payable to brokers and underwriters is Rs, 32,000. Calculate the After Tax Cost of the debt, if the tax rate is assumed as 50%.
4.
 - a. What is stable dividend policy? Why should it be followed?
 - b. The following information is available in respect of ABC Ltd. It's EPS Rs.10, rate of return 20% and required rate of return on equity investment (K_e) is 16%. Find out the market price of the share under Gordon Model if the firm follows a payout of 50% and 25%.
5.
 - a. Briefly explain factors that determine the Working Capital need of a firm.
 - b. What are the different inventory management techniques?.Explain

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PAPER-II: MARKETING MANAGEMENT

Answer all questions

(20 Marks)

1. a. Explain the scope of marketing and discuss its significance in the modern world.
- b. What are the criteria for successful Market Segmentation?
2. a. Explain different stages of product life cycle. What is Marketing strategy at each stage?
- b. What are the various kinds of Pricing Strategies? Explain with examples.
3. a. What are the various factors that must be consider while making channel selection?
- b. Explain the popular consumer promotion techniques adopted by marketers in India.
4. a. Explain the various kinds of services and their Marketing Strategies.
- b. Discuss the methods available for measuring the quality of services.
5. a. Describe about various entry strategies for capturing global markets.
- b. Write about the driving and restraining forces of global markets.

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PAPER-III: HUMAN RESOURCE MANAGEMENT

Answer all questions

(20 Marks)

1. a. HRM serves as one of the core functions of an organization. Illustrate with examples.
 b. Describe the place of HR Department in modern business organizations.
2. a. What are the factors affecting manpower planning? Explain its process.
 b. State the features of a sound recruitment policy of a software development company.
3. a. What is the importance of training and development? How do you identify the needs of training and development?
 b. Distinguish between training with learning. What are the different types of training methods?
4. a. Describe the administrative and developmental purposes of performance appraisal?
 b. Explain the different types of performance appraisal methods.
5. a. Discuss the role of various participants in industrial relations of Indian organizations.
 b. What are different schemes of employee participation in management?

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Elective (A) –Accounting

PAPER-IV: FINANCIAL ACCOUNTING AND AUDIT (FAA)

Answer all questions

(20 Marks)

1. a. explain the nature, objectives, and importance of Ratio analysis.
- b. From the following information. Prepare (i) a Statement showing changes in Working Capital (ii) Profit and Loss adjustment A/c and funds Flow statement.

Liabilities	2019-2020 ₹	2020-21 ₹	Assets	2019-20 ₹	2020-21 ₹
Equity share capital per 1 @ 100	1,00,00,000	1,20,00,000	Building	87,00,000	1,07,00,000
General Reserve	10,50,000	10,00,000	Machinery	53,00,000	45,05,000
Share premium	7,30,000	7,00,000	Motor car	34,00,000	27,20,000
10% Debentures	50,00,000	34,00,000	Copyright	1,40,000	1,20,000
Bank OD	10,00,000	8,00,000	Short term investment	10,00,000	xx
Creditors	15,00,000	11,00,000	Stock	5,20,000	4,60,000
Provision for taxation	4,30,000	2,05,000	Debtors	4,80,000	5,00,000
			Bank	1,70,000	2,00,000
	1,97,10,000	1,92,05,000		1,97,10,000	1,92,05,000

2. a. State any Twelve Indian Accounting standards.
- b. Following are the particulars of EFT limited, basing on which compute the value of a share under: (i) Net Assets Method and (ii) Yield Method.

Equity share capital 100 fully paid	₹	40, 00,000
9.5% Debentures	₹	20,00,000
Fixed Assets	₹	50,00,000
Goodwill	₹	3,00,000
Trade investments	₹	5,00,000
Non trade investments	₹	7,00,000
Current Assets	₹	6,50,000
Current Liabilities	₹	4,00,000

Profits after tax for the last three years were ₹ 8, 00,000, ₹ 7, 00,000 and ₹ 6, 00,000

Expected Normal rate of return is 15%.

3. a. Explain the procedure adopted in preparing Consolidated financial statements.
- b. The following H. Limited and S.Limited Balance Sheet for the year ended 2019-20.

Liabilities	H.Ltd. 2019-20 ₹	S.Ltd. 2019-20 ₹	Assets	H.Ltd. 2019-20 ₹	S.Ltd. 2019-20 ₹
Equity share capital per 1 @ 100 each	1,20,00,000	80,00,000	Land & Building	72,00,000	57,60,000
Reserve and surplus	20,00,000	15,00,000	Plant	54,00,000	45,90,000
P&L Account	24,00,000	12,00,000	Goodwill	2,00,000	1,80,000
11% Debentures	15,00,000	34,00,000	Investment in S Ltd. Equity shares at face value	48,00,000	---
Sundry creditors	4,70,000	3,30,000	Other investments	---	50,000
Bills payable	3,00,000	2,00,000	Stock	6,40,000	6,00,000
Outstanding rent	1,86,000	3,20,000	Debtors	4,22,000	2,20,000
			Cash at Bank	1,94,000	1,50,000
	1,88,56,000	1,15,50,000		1,88,56,000	1,15,50,000

Other information:-

On 1st April 2019 H. Ltd. Acquired 48,000 shares from S. Ltd., at the time of acquisition of shares S. Ltd. has balance in Reserves and Surplus ₹ 4, 00,000 and Profit and Loss Account credit balance of ₹ 5, 00,000.

Prepare a consolidated balance sheet as at 31st March 2020.

4. a. What are the objectives and importance of Financial Reporting?
- b. Draw the format of Part –I Schedule III Balance Sheet to the Companies Act 2013.
5. a. State the qualifications and disqualifications of an Auditor.
- b. What are the ethical requirements of an Auditor?

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PAPER-V: ELECTIVE ACCOUNTING: COST MANAGEMENT AND AUDIT

Answer all questions

(20 Marks)

1.
 - a. Explain the Material Cost Control techniques.
 - b. Discuss the Business functions of Value Chain.
2.
 - a. Explain the benefits and weaknesses of Activity Based Costing.
 - b. Write in brief about Activity Based Budgeting.
3.
 - a. Elucidate Trade off between Quality and Price.
 - b. Differentiate between Cost reduction and Cost control.
4.
 - a. From the following information calculate:
 - (i) Material Price Variance
 - (ii) Material usage Variance and
 - (iii) Material Cost Variance

Product	Standard		Actual	
	Qty Kg	Rate per Kg	Qty Kg	Rate per Kg
A	1020	150.00	1025	148.00
B	1040	140.00	1050	150.00
C	980	160.00	960	150.00
D	1000	80.00	1020	82.00

- b. Explain the role of Cost accountant.
5.
 - a. Briefly explain the objectives of Cost Audit.
 - b. Discuss the salient features of Cost Audit Programme.

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Paper IV: Elective (B) ADVANCED BANKING: BANKING AND FINANCIAL INSTITUTIONS

Answer all questions

(20 Marks)

1. a. Write a note on classification of banks in India.
 b. Discuss the role of banks and financial institutions in the economic development of India.
2. a. Explain the impact of Banks Nationalization on Indian Economy.
 b. Write briefly about Narasimhan Committee Recommendations I & II on banking sector.
3. a. Explain the quantitative and qualitative credit control methods of RBI.
 b. State the working of banking regulatory mechanism in India.
4. a. Discuss the challenges and prospects of financial institutions.
 b. Describe the fund and non-fund based services offered by financial institutions in India.
5. a. What are the recent trends and experiences of Universal banking in India?
 b. What is Universal banking? What are the features and implications of Universal banking in India?

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Paper V: Elective (B) FINANCIAL MARKETS AND SERVICES

Answer all questions

(20 Marks)

1. a. Explain the structure of financial system.
 b. Explain features, functions and significances of capital markets.
2. a. What is meant by financial services? Discuss the responsibilities of merchant bankers.
 b. What are the features of Venture capital? Discuss the advantages and disadvantages of Venture capital.
3. a. What is leasing? Discuss the types of leases.
 b. What are the types of financial services available? Discuss the growth of financial services in India.
4. a. What is Credit rating? Explain the functions of Credit rating.
 b. Discuss the types and advantages of factoring.
5. a. What are the functions of Mutual funds?
 b. Discuss the role of NSDL and CSDL in security operations.