

**ANDHRA UNIVERSITY**  
**SCHOOL OF DISTANCE EDUCATION**  
**ASSIGNMENT QUESTION PAPER 2019-2020**

**M.Com. (Previous)**

**Paper : I - ADVANCED BUSINESS ECONOMICS**

**Marks 20**

**Answer ALL questions. All questions carry equal marks.**

1. (a) Define business economics. Explain the nature and scope of business economics  
(b) What is meant by demand? Explain the determinants of demand.
  
2. (a) Define production function. Discuss the law of variable proportion.  
(b) Explain various pricing methods.
  
3. (a) What is market analysis? Explain the process of fixing price in monopolistic competition.  
(b) Discuss the process of price and output determination under oligopoly competition.
  
4. (a) What are the theories of profit? Explain the criteria for standard profits.  
(b) Describe the nature and scope of business forecasting.
  
5. (a) Define National Income. What are the methods used to calculate national income.  
(b) What is Investment? Explain the various saving and investment functions.

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**Paper : II - ADVANCED MANAGEMENT ACCOUNTING**

**Marks 20**

**Answer ALL questions. All questions carry equal marks.**

1. (a) Distinguish between Management Accounting and Cost Accounting.  
(b) Explain the role of management accountant role in modern organisation.
  
2. (a) Discuss the relationship of cost and profits at various levels of activity.  
(b) From the given below information calculate :
  - (i) Break - even point in units and sales value.
  - (ii) Sales achieved to earn a required profit of Rs.96,000 in units.Fixed factory expenses - Rs. 60,000  
Fixed Sales expenses - Rs. 12,000  
Variable production cost per unit - Rs. 12  
Variable sales cost per unit - Rs. 3  
Per unit selling price - Rs. 24
  
3. (a) Explain the process of cost analysis for pricing during recession conditions  
(b) From the following particulars advise Mr. Rao about profitable sales mix.

Particulars	Product	Per unit
Direct materials	S	15
	T	12
Direct labour	S	4
	T	2
Selling price	S	30
	T	20

Fixed expenses Rs. 1,200

Variable expenses 80% of wages sales mix.

- (i) 200 units of 'S' and 300 units of "T"
  - (ii) 250 units of 'S' and 200 units of "T"
  - (iii) 350 units of 'S' and 150 units of "T".
4. (a) Explain the process of mix alternation decisions and product additional decisions.
- (b) Product Z yields tow by-products A and B. The joint cost of manufacture is Rs.65,800. From the following information, show how would you apportion the joint cost of manufactures.

	Z	A	B
(i) Sales Rs.	1,00,000	40,000	25,000
(ii) Manufacturing cost after seperation		5,000	4,000
(iii) Estimated selling expenses		20%	20%
(iv) Estimated profit on sales		25%	30%

5. (a) What is meant by budgeting? Explain the characteristics of zero based budgeting.
- (b) A company is expecting to have Rs. 25,000 cash in hand on 1<sup>st</sup> April 2017 and it request you to prepare cash budget for the three months April to June 2017. The following information is supplied to you.

Months	Sales	Purchases	Wages	Expenses
February	70,000	40,000	8,000	6,000
March	80,000	50,000	8,000	7,000
April	92,000	52,000	9,000	7,000
May	1,00,000	60,000	10,000	8,000
June	1,20,000	55,000	12,000	9,000

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**M.Com. (Previous)**

**Paper : III - INDIAN AND INTERNATIONAL BUSINESS ENVIRONMENT**

**Marks 20**

**Answer ALL questions. All questions carry equal marks.**

1. (a) Outline the different factors that influence business environment.  
(b) Explain the environmental laws pertaining to control and prevention of Air and Water pollution
  
2. (a) Critically examine India's Industrial policies, since 1991 and discuss the outcomes of these policies.  
(b) What is 'Fiscal Policy'? Distinguish between Budgetary deficit and Fiscal deficit.
  
3. (a) Explain the role of international organizations in the promotion of international business.  
(b) Explain the dumping and antidumping measures taken by Government of India.
  
4. (a) What is foreign exchange market? Which reforms have taken place in Indian foreign exchange market.  
(b) Give the recent trends in the composition of foreign exchange reserves in India.
  
5. (a) Elucidate the role of international economic forums in promotion of international trade.  
(b) Explain the role and functions of WTO in promoting world trade.

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**Paper : IV - MANAGEMENT AND ORGANIZATIONAL BEHAVIOUR**

**Marks 20**

**Answer ALL questions. All questions carry equal marks.**

1. (a) Describe the nature, scope and significance of management.  
(b) What are the steps involved in decision making.
  
2. (a) Define span of control. Distinguish between centralisation and decentralisation of authority.  
(b) Enumerate the characteristics, merits and demerits of line and staff organisation.
  
3. (a) Explain the motivation theories.  
(b) Discuss the modern techniques of control.
  
4. (a) State the nature and scope of organisational behaviour.  
(b) What is meant by organisational conflicts? Discuss the causes for it.
  
5. (a) Enumerate the process and indicators of organisational development.  
(b) How do you measure the organisational effectiveness.

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**Paper : V - STATISTICS FOR BUSINESS DECISIONS**

**Answer ALL questions. All questions carry equal marks.**

**Marks 20**

1. (a) Sir Francis Galton's Regression Analysis.  
 (b) Obtain the Galton's lines from the following data:

X	4	5	6	8	11
Y	12	10	8	7	5

Verify that the coefficient of correlation is the geometric mean of the two coefficients of regression.

2. (a) State the Theorems of Probability.  
 (b) A husband and wife appear in an interview for two vacancies in the same post. The probability of husband's selection is  $\frac{1}{7}$  and that of wife's selection is  $\frac{1}{5}$ . What is the probability that (i) both of them will be selected? (ii) only one of them will be selected? and (iii) none of them will be selected?

3. (a) Elucidate about the S.W. Gosset's t-distribution.  
 (b) Two types of drugs were used on 5 and 7 patients for reducing their weight. Drug A was imported and drug B indigenous. The decrease in the weight after using the drugs for six months was as follows:

<b>Drug A</b>	<b>10</b>	<b>12</b>	<b>13</b>	<b>11</b>	<b>14</b>	<b>-</b>	<b>-</b>
<b>Drug B</b>	<b>8</b>	<b>9</b>	<b>12</b>	<b>14</b>	<b>15</b>	<b>10</b>	<b>9</b>

Is there a significant difference in the efficacy of the two drugs? If not, which drug should you buy?

4. (a) Explain vividly about the following Theoretical Distributions.  
 (i) Binomial Distribution (ii) Poisson Distribution (iii) Normal Distribution.  
 (b) The number of defects per unit in a sample of 330 units of a manufactured product was found as follows:

<b>No of defects</b>	<b>0</b>	<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
<b>No of units</b>	<b>214</b>	<b>92</b>	<b>20</b>	<b>3</b>	<b>1</b>

Fit a Poisson Distribution to the data and test the goodness of fit (Concordance).

5. (a) Write about the F-test.  
 (b) In a sample of 8 observations, the sum of the squared deviations of items from the mean was 94.5. In another sample of 10 observations the value was found to be 101.7. Test whether the difference is significant at 5% level.

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**M.Com. (Final)**

**Paper : I - FINANCIAL MANAGEMENT**

**Marks 20**

**Answer ALL questions. All questions carry equal marks.**

1. (a) Briefly discuss the functions of financial management of a modern business organization.  
(b) "Ratio analysis is a tool to examine the health of business with a view to make financial results more intelligible". Explain.
2. (a) What is capital budgetting? And explain the phases of capital budgetting process.  
(b) Alpha Co. Ltd., considering the purchase of a new machine. Two alternative machines (A and B) have been suggested each costing Rs. 4,00,000. Earnings after taxation are expected to be as follows :

Year	Cash flow (Rs.)	
	Machine A	Machine B
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 to compare the profitability of the machines and state which alternative you consider financially preferable. (The present value of Rs.1 in various years are 1 year 0.91, 2nd year 0.83, 3rd year 0.75 4th year 0.68 and 5th year 0.62).

3. (a) Briefly explain the factors to be considered in capital structure planning  
(b) The capital structure of Sriram Ltd consist of the following securities : 10% preference share capital Rs.1,00,00,000; Equity share capital (Rs.10/share) Rs.1,00,00,000; The amount of operating profit is Rs. 60,00,000. The company is 'in the' 50% tax bracket. You are required to calculate the financial leverage of the company. What would be the new financial leverage, if the operating profit increase of Rs. 90,00,000 and interpret your results.
4. (a) Write about dividend policy and the factors affecting the dividend policy of a business concern.  
(b) What are the determinants of dividend policy? Which one is more suitable in case of service concerns?
5. (a) How will you determine the working capital requirement for a chemical industry?  
(b) Write down the objectives and motives for holding cash in a business organization.

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**Paper : II - MARKETING MANAGEMENT**

**Marks 20**

**Answer ALL questions. All questions carry equal marks.**

1. (a) Explain the functions and importance of marketing in the competitive environment.  
(b) What is market segmentation? Explain about the positioning of segmented markets.
  
2. (a) Discuss the components of the marketing mix and state the factors influencing it.  
(b) Explain the features of new product development in detail.
  
3. (a) List out the qualities of a good advertisement copy.  
(b) Explain the factors determining the choice of a suitable channel of distribution.
  
4. (a) Differentiate between services and products. Explain different variety of a services with relevant examples.  
(b) Explain the New Service Development Process in detail with examples.
  
5. (a) Critically evaluate the trends in marketing practices in the present global environment.  
(b) Explain the recent trends in global marketing environment.



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**Paper : III - HUMAN RESOURCE MANAGEMENT**

**Marks 20**

**Answer ALL questions. All questions carry equal marks.**

1. (a) What are the Emerging issues i HRM and explain them?  
(b) Describe the functions of HRM and mention the Human Resource Activities.
  
2. (a) Analyze the Quantitative aspects of Human Resource Planning.  
(b) Explain the problems in Human Resource Planning.
  
3. (a) Enumerate the benefits of employees training.  
(b) What are the needs of training and development? Discuss
  
4. (a) Describe the methods of wage payment and incentive plans.  
(b) Identify the purpose of performance appraisal and how does it works out in Indian Industries.
  
5. (a) Discuss the concept and significance of Industrial Relations.  
(b) Analyse the principles of Collective Bargaining and agreements at different levels.

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**Paper : IV ELECTIVE (A) ACCOUNTING : FINANCIAL ACCOUNTING AND  
AUDIT**

**Marks 20**

**Answer ALL questions. All questions carry equal marks.**

1. (a) What are comparative financial statements? How are they prepared?  
(b) From the following information, find out (i) Sales (ii) Closing stock (iii) Sundry debtors, and (iv) Sundry creditors gross profit ratio 25%  
Debtors turnover ratio 4 months  
Stock turnover ratio 4 times  
Creditors turnover ratio 6 months  
Closing stock is 10,000/- more than the opening stock. Bill receivables amount to 65,000/- and bills payable to 80,000/-. Cash of goods sold for the year is 9,00,000.
  
2. (a) Explain the objectives, benefits and limitations of accounting standards.  
(b) The following particulars are available in respect of good luck limited  
(i) Capital 450, 60% preference shares of 100/- each fully paid and 4,500 equity shares of 10/- each fully paid.  
(ii) External liabilities 7,500/-  
(iii) Reserves and surplus 35,000/-  
(iv) The average expected profit (after taxation) earned by the company 8,500/-  
(v) The normal profit earned on the market value of equity shares of the same type of companies is 9%  
(vi) 10% of the profit after tax is transferred to reserves calculate the intrinsic value per equity share and value per equity share according to dividend yield basis.  
Assumes that out of total assets, assets worth of 350/- are fictitious.
  
3. (a) Discuss the legal frame work of holding companies.  
(b) The following are the balances sheet of H and S as at 31st December on which date

H acquires all the shares of S

	H	S		H	S
	Rs.	Rs.		Rs.	Rs.
Share Capital	5,00,000	1,00,000	Sundry Assets	7,50,000	1,90,000
Reserve	–	25,000	Shares in S		
P and L A/c	1,00,000	15,000	Cost)	2,00,000	
Creditors	<u>3,50,000</u>	<u>50,000</u>		<u>                    </u>	
	9,50,000	1,90,000		9,50,000	1,90,000

Show the Consolidated Balance Sheet.

4. (a) Analyse the limitations of financial reporting practices in India.  
 (b) What are the recent changes in published financial statements? Explain.
  
5. (a) Describe in elaborate the preparation of Audit report.  
 (b) Enumerate the basic features of Audit report in Indian context.

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**Paper : V - : COST MANAGEMENT AND AUDIT**

**Marks 20**

**Answer ALL questions. All questions carry equal marks.**

1. (a) Explain the scope, objectives of cost management and its relevance in the competitive environment of the business.  
(b) Discuss the cost management techniques used in the following sectors :
  - (i) Infrastructure
  - (ii) Education and
  - (iii) Health care
  
2. (a) What are the different steps taken to apply the ABC method in a business organization.  
(b) Explain the various principles and essentials of target costing system.
  
3. (a) Why would you classify costs of quality into different groups? Explain them with suitable examples.  
(b) How is life cycle costing model selected and developed in a business organisation.
  
4. (a) What are the purposes of estimating of costing? How do you calculate cost estimate?  
(b) Discuss the constituents, objectives and function of cost estimation.
  
5. (a) Discuss about the cost audit procedure for organizing in a non-governmental organizations.  
(b) Describe the information to be collected before starting cost audit for the first time in a company.

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

**Marks 20**

**Answer ALL questions. All questions carry equal marks.**

1. (a) Describe the evolution, structure and role of financial institutions in India.  
(b) Explain the recent trends in the working of banking institutions in India.
  
2. (a) Explain the role of banks in the economic development of a developing country, like ours.  
(b) Give an account of major developments of banking during the post-independence period.
  
3. (a) What is a Central Bank? Explain credit control function of a Central Bank of India.  
(b) What are selective credit control methods? Explain the quantitative methods of credit control in India.
  
4. (a) Discuss the impact of financial reforms on the working of financial institutions in India.  
(b) What are the various challenges and future prospects of financial institutions in India.
  
5. (a) What is meant by Universal Banking? State the merits and limitations of Universal banking.  
(b) Describe the Indian experiences in Universal Banking regulatory challenges.

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**Paper : V - FINANCIAL MARKETS AND SERVICES**

**Marks 20**

**Answer ALL questions. All questions carry equal marks.**

1. (a) What are financial markets? Explain the broad categories of financial markets.  
(b) Discuss the status of the money market in the pre and post liberalization period.
  
2. (a) Describe the nature and scope of Financial services in India.  
(b) What are the SEBI regulations regarding the functioning of Merchant Bankers?
  
3. (a) What are the main features of Venture Capital Fund? List its advantages.  
(b) Explain the different types of underlying assets of options.
  
4. (a) Discuss the various rating agencies functioning in the Indian capital market.  
(b) What is factoring? Mention the advantages of factoring.
  
5. (a) Enumerate the role of NSDL in the present scenario of Indian context.  
(b) Distinguish between the open-ended mutual funds and the close-ended mutual funds in detail.