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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Second Semester M.Com Degree Examination, March 2018
MCOM2B10– Strategic Management & Corporate Governance
(2017 Admission onwards)

Max. Time: 3 hours

Max. Weigh

PART I

Answer all six questions (Each carries 1 weightage)

1. What is ETOP?
2. What is adhocism?
3. What is pause strategy?
4. What is licensing?
5. What is Cost leadership strategy?
6. Define Vision?

(6x1=6 weightage)

PART II

Answer any six questions (Each carries 3 weightage)

7. What is the role of organizational systems in evaluation?
8. Explain various issues in Corporate Governance?
9. Explain briefly industry evolution matrix?
10. What are mergers? Explain different types of mergers.
11. What are the different motives behind strategic alliances?
12. Explain briefly the steps of decision – making?
13. Distinguish between conglomerate diversification from concentric diversification?
14. Explain briefly the importance of business ethics?

(6x3=18 weightage)

PART III

Answer any two question (Each carries 6 weightage)

15. What is corporate Governance? Explain the importance of corporate governance in Indian business scenario?
16. Explain the importance of SWOT analysis?
17. Define Strategic Management? What are the different steps involved in strategic management process?

(2x6=12 weightage)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Second Semester M.Com Degree Examination, March 2018
MCOM2B09– Management Science
(2017 Admission onwards)

Max. Time: 3 hours

Max. Weight

Part A

Answer all questions. Each question carries one weightage

1. What is feasible solution in LPP?
2. Define the term 'Dummy Activity' in a network?
3. What do you mean by an unbalanced transportation problem?
4. What is an Assignment problem?
5. Define the term 'Queing theory'?
6. What is meant by simulation?

(6 x 1 = 6 weightage)

Part B

Answer any six questions. Each question carries three weightage

7. What are the phases of Operations Research?
8. Define Linear programming? Explain the requirements of LPP?
9. Distinguish between Probabilistic and Deterministic models in Operations Research?
10. What is meant by Network? Discuss the rules for constructing Network?
11. Explain the characteristics of Game?
12. An egg contains 6 units of vitamin A and 7 units of vitamin B per gram. Milk contains 8 units of vitamin A and 12 units of vitamin B per gram. Egg and Milk cost 20 paisa and 12 paisa per gram respectively. The daily minimum requirement of vitamin A and B is 100 units and 120 units respectively. Find the optimal product mix?

13. Solve the following transportation problem for the optimum shipping plan and compute the total transportation cost

| | A | B | C | D | Supply |
|--------|----|----|----|----|--------|
| X | 18 | 12 | 14 | 16 | 40 |
| Y | 24 | 24 | 27 | 33 | 80 |
| Z | 42 | 34 | 31 | 26 | 130 |
| Demand | 90 | 80 | 30 | 50 | |

14. A certain output is manufactured at Rs.50 and sold at Rs.75 per unit. The product is such that if it is produced but not sold during a week's time it becomes worthless. The weekly sales records in the past are as follows:-

| | | | | | |
|-----------------|---|-----|-----|-----|-----|
| Demand per week | : | 20 | 21 | 22 | 23 |
| No. Of weeks | : | 200 | 350 | 800 | 150 |

1. Calculate expected sales of the month?
2. Prepare pay-off table and EMV

(6 x 3 = 18 weightage)

Part C

Answer any two questions. Each carries six weightage

15. Solve the problem under simplex method

$$Z = 5X_1 + 3X_2$$

Subject to

$$X_1 + X_2 \leq 2$$

$$5X_1 + 2X_2 \leq 10$$

$$3X_1 + 8X_2 \leq 12$$

16. Briefly explain the elements of Queuing theory?

17. For a small project consisting of eight activities time estimates are given below

Estimated duration(weeks)

| Activity | Pessimistic | Most likely | Optimistic |
|----------|-------------|-------------|------------|
| 1-2 | 21 | 7.5 | 3 |
| 1-3 | 27 | 8 | 3 |
| 2-4 | 8 | 8 | 8 |
| 2-5 | 3.5 | 2 | 0.5 |
| 3-5 | 10 | 10 | 10 |
| 4-5 | 1.7 | 1 | 0.3 |
| 4-6 | 9 | 7.5 | 3 |
| 5-6 | 5 | 3 | 1 |

1. Draw the project network and identify the all paths through it?
2. What is the expected project completion time?
3. Find the approximate probability of completing the project no more than 4 weeks later than expected?
4. Find the due date if there is 90% chance to meet this date?

(2 x 6 = 12 weightage)

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Second Semester M.Com Degree Examination, March 2018
MCOM2B08 – Business Communication
(2017 Admission onwards)

Max. Time: 3 hours

Max. Weightage

PART I

Answer all SIX 'Short answer questions' to be answered in two or three sentences, which carry 1 weightage each, with total weightage 6.

- 1 What is decoding?
- 2 What is cross wise communication?
- 3 What is block style?
- 4 Define testimony?
- 5 Define a report?
- 6 What is Kinesics?

(6x1=6 weightage)

PART II

Answer any SIX out of EIGHT 'short essay questions', which carry 3 weightage each, with total weightage 18.

- 7 What are the factors determining the attitude of a person?
- 8 What are the strategies required for an interview?
- 9 Discuss the importance of body language in business?
- 10 State the importance of business report?
- 11 Draft a specimen for introducing a research scholar for data collection for research purpose?
- 12 State the characteristics of a business letter?
- 13 What are the principles of communication?
- 14 Explain the need of communication?

(6x3= 18 weightage)

PART III

Answer any TWO out of THREE 'essay questions', which carry 6 weightage each, with total weightage 12.

- 15 What is meant by barriers to communication? What are the various barriers to communication?
- 16 Discuss the different types of interview?
- 17 What are the factors influencing perception?

(2x6=12 weightage)

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FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Second Semester M.Com Degree Examination, March 2018
MCOM2B07 – Advanced Corporate Accounting
 (2017/2016 Admission onwards)

Max. Time: 3 hours

Max. Weightage

PART IAnswer **all** questions.Each question carries a weightage of **1**

1. Under what circumstances can a company become a subsidiary to another company?
2. What is amalgamation in the nature of purchase?
3. What is IFRS convergence?
4. How would you ascertain the amount of minority interest?
5. What is voyage in progress?
6. Define Human Resource Accounting

(6 x 1= 6 weightage)**PART II**Answer **any six** questions.Each question carries a weightage of **3**

7. Write a short note on
 - a) Address Commission
 - b) Bunker cost
 - c) Passage Money
8. Give the need and trace briefly the development of Human Resource Accounting
9. What is IFRS? What are its benefits?
10. A firm had Rs 2,00,000 as cash at bank on 1-4-2015. The consumer price index on that date was 200. During the year ended 31.3. 2016 the receipts and payment were stated below

| Date | Receipts | Rs | Index | Date | Payments | Rs | Index |
|---------|----------|----------|-------|----------|----------|----------|-------|
| June. 1 | Sales | 1,05,000 | 210 | Sept. 15 | Costs | 2,15,000 | 215 |
| Jan. 15 | Sales | 3,45,000 | 230 | Nov. 20 | Costs | 1,50,000 | 240 |
| | | | | Dec. 1 | Costs | 2,00,000 | 225 |

- Ascertain the Profit or Loss Account of price changes. The year end index was Rs 240.
11. RNR Ltd. decided to have internal re construction. The balance sheet of the company as on 31.3.2016 was as follows:

Balance Sheet as on 31.3.2016

| Liabilities | A Ltd | B Ltd | Assets | A Ltd | B Ltd |
|----------------------|-----------|-----------|-------------------------|-----------|----------|
| Share Capital | | | Land & Building | 6,40,000 | 2,00,00 |
| Shares of Rs 10 each | 25,00,000 | 6,00,000 | Machinery | 12,60,000 | 3,40,00 |
| General reserves | 3,60,000 | 1,20,000 | Furniture | 1,40,000 | 60,00 |
| P&L Account | 2,40,000 | 1,80,000 | 40,000 shares in B Ltd. | 5,00,000 | |
| Trade Creditors | 3,50,000 | 1,00,000 | Stock in hand | 4,10,000 | 2,50,00 |
| | | | Debtors | 3,80,000 | 1,00,00 |
| | | | Bank balance | 1,20,000 | 50,00 |
| | 34,50,000 | 10,00,000 | | 34,50,000 | 10,00,00 |

At the date of acquisition of A Ltd. of its holding of 40,000 shares in B. Ltd., the later company had undistributed profit and reserves amounting to Rs. 1, 00,000, none of which has been distributed since then.

14. From the following information, prepare Cattle Account to ascertain the profit made by the cattle division of Reshmi farm:

| | No. | Rs |
|------------------------------------|-----|----------|
| Opening stock of live stock | 100 | 3,00,000 |
| Opening stock of cattle food | | 30,000 |
| Purchase of cattle food | | 1,35,000 |
| Purchase of cattle during the year | 200 | 5,85,000 |
| Sale of cattle during the year | 150 | 5,62,500 |
| Sale of milk and milk products | | 1,01,000 |
| Sale of slaughtered Cattle (total) | 40 | 1,80,000 |
| Sale of carcasses | 5 | 750 |
| Closing stock of live stock | 115 | 5,85,000 |
| Closing stock of Cattle food | | 37,500 |

Out of calves born during the year, 4 died and their carcasses realized Rs 250. Crop worth Rs. 22,500 grown in the farm was used for feeding. Rs. 15,000 is estimated to be wages for rearing etc. Slaughter-house expenses amounted to Rs. 22,500. Charge depreciation Rs. 7,500 and insurance Rs. 3,750 Cattle wastes used for crop division Rs. 15,500.

(6 x 3 = 18 Weightage)

PART III

Answer any **two** questions.

Each question carries a weightage of 6

15. Himalaya Ltd (H Ltd) acquired as investment 15,000 shares in Surabhi Ltd (S Ltd) for Rs. 1,55,000 on 1st July 2015. The balance sheet of the two companies on 31 March 2016 were as follows

| Liabilities | H Ltd | S Ltd | Assets | H Ltd | S Ltd |
|---------------------------------------|-----------|----------|----------------------|-----------|----------|
| Equity shares @ 10 each fully paid | 9,00,000 | 2,50,000 | Plant & Machinery | 7,00,000 | 1,50,000 |
| | | | Furniture | 1,00,000 | 70,000 |
| General Reserve | 1,60,000 | 40,000 | Investment | 1,55,000 | ----- |
| P&L A/c | 80,000 | 25,000 | Stock | 1,00,000 | 50,000 |
| Bills payable | 40,000 | 20,000 | Debtors | 60,000 | 35,000 |
| | | | Bills Receivable | 25,000 | 20,000 |
| Creditors | 50,000 | 30,000 | Cash at bank | 90,000 | 40,000 |
| | 12,30,000 | 3,65,000 | | 12,30,000 | 3,65,000 |

The following additional information is provided to you

- General reserve appearing in the balance sheet of Surabhi Ltd. has remained unchanged since 31 March 2015
- Profit earned by Surabhi Ltd for the year 31 March 2016 amount to Rs 20,000
- On 1st February, 2016 Himalaya Ltd. sold to Surabhi Ltd. goods costing Rs 8,000 for Rs 10,000. 25 % of these goods remained unsold with Surabhi Ltd. on 31 March 2016. Creditors of Surabhi Ltd. include Rs 4,000 due to Himalaya Ltd on account of these goods
- Out of Surabhi Ltd.'s acceptance Rs 15,000 are those which have been accepted in favour of Himalaya Ltd. out of these, Himalaya Ltd. had endorsed by 31st March, 2016 Rs. 8,000 worth of bill receivable in favour of its creditors

You are required to draw a consolidated balance sheet as on 31st March 2016

16. The following information was extracted from the books of a limited company on 31 December, 2015 on which date a winding up order was made:

| | |
|-----------------------------------------------------------------------------------------------------|--------|
| | Rs |
| Cash in hand | 5,000 |
| Stock in trade (estimated to produce Rs 15,000) | 20,000 |
| Fixture and fittings (estimated to produce Rs 2,100) | 3,000 |
| Plant & Machinery (estimated to produce Rs 15,600) | 15,000 |
| Freehold Land & Building (estimated to produce Rs 45,000) | 30,000 |
| Book debts (estimated to produce Rs 5,200) | 6,200 |
| Unsecured creditors | 70,000 |
| Preferential creditors | 2,000 |
| Creditors fully secured (value of securities Rs 11,000) | 9,000 |
| Creditors partly secured (value of securities Rs 6,000) | 10,000 |
| Bank overdraft, secured by a second charge on all the assets of an company | 8,000 |
| 10 % debentures secured by floating charge on all the assets of the company (Interest paid to date) | 50,000 |
| Equity share capital- 6000 shares of Rs 10 each | 60,000 |
| 11 % Preference share capital- 6,500 shares of Rs 10 each | 65,000 |
| Calls in arrears on equity shares (estimated to produce Rs 1000) | 2,500 |

17. Discuss the structure of IASB. Also discuss the role of IASB in developing IFRSs.

(2 x 6 = 12 Weightage)

FAROOK COLLEGE (AUTONOMOUS), KOZHIKODE
Second Semester M.Com Degree Examination, March 2018
MCOM2B06 – International Business
(2017 Admission onwards)

Max. Time: 3 hours

Max. Weightage

PART A

Answer all the questions. Each carries 1 weightage

1. What is Switch trading?
2. What are trade blocks?
3. What are Turnkey contracts?
4. What is free trade area?
5. What is transnational corporation?
6. What is DDP price quotation?

(6x1= 6 weightage)

PART B

Answer any SIX questions. Each carries 3 weightage.

7. Explain the socio cultural influence in international business.
8. Critically analyse the decisions taken by 11th WTO Ministerial Conference. How it will affect the Indian economy.
9. Why do developing countries allow MNC's to operate in their countries?
10. Define balance of payment? Explain and analyse the structure of BOP account of a country like India.
11. Why are joint ventures preferred by host country as an entry strategy for foreign firms?
12. What is economic integration? Describe the role of EU in bringing economic integration among its member countries.
13. Explain the role of FII and FDI in the developing economies.
14. Distinguish between Heckscher- Ohlin theory of international trade and Porter's theory of international trade.

(6 x 3 = 18 weightage)

PART C

Answer any two questions. Each carries 6 weightage.

15. Explain in detail the role and functions of international financial institutions in development of global business and maintaining international liquidity.
16. Explain the major risks exposed to international business.
17. Explain the role of WTO and Regional Trade Blocks in foreign trade management.

(2 x 6= 12 weightage)