

Roll No.

Total No. of Questions : 17

Total No. of Pages : 02

M.Com. (2018 Batch) (Sem.-3)

DIRECT AND INDIRECT TAXES

Subject Code : MCOP-301-18

M.Code : 76828

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A contains EIGHT questions carrying TWO marks each and students has to attempt ALL questions.
2. SECTION-B consists of FOUR Subsections : Units-I, II, III & IV. Each Subsection contains TWO questions each carrying EIGHT marks each and student has to attempt any ONE question from each Subsection.
3. SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

Write briefly :

1. Benami Transaction
2. TDS
3. PAN
4. Rebate
5. Bill of Entry
6. Harmonized system of Nomenclature
7. GSTN
8. ISD (Input Service Distributor)

SECTION-B

UNIT-I

9. How is residence of an assessee determined for tax purpose? Explain the incidence of tax liability.
10. What is the meaning of term "Cost of Acquisition" as used in the head "Capital Gains"? What rules are given for the determination of cost of acquisition?

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UNIT-II

11. Under what circumstances income of other persons can be included in the income of assessee under Income Tax Act, 1961.
12. What are the provisions relating to deductions from gross total income of donations to certain funds; charitable institutions etc under section 80 G of the Income Tax Act, 1961.

UNIT-III

13. Define Supply. What are the essentials of supply? Explain the rules of GST for the time and value of supply.
14. What do you mean by Input Tax Credit? Explain the circumstances where Input Tax Credit shall not be available?

UNIT-IV

15. What are the different kinds of duties leviable under Customs Act, 1962? Explain briefly with reference to provisions of the Custom Act, 1962.
16. Explain the different methods of valuation of imported goods under valuation rules, 2007.

SECTION-C

17. Mrs. X is offered an employment by POR Ltd. at a basic salary of Rs. 1, 24,000 per month. Other allowances according to rules of the company are: dearness allowance: 18% of basic pay (not forming part of salary for calculating retirement benefits), bonus: 1 month basic pay; project allowance: 6% of basic pay.

The company gives Mrs. X an option either to take a rent free unfurnished accommodation at Indore for which the company would directly bear the rent of Rs. 45,000 per month, or to accept a house rent allowance of Rs. 45,000 per month and find out own accommodation. If Mrs. X opts for house rent allowance, she will have to pay Rs. 45,000 per month for an unfurnished house. Her income from Rs. 1, 70,000. Discuss which one is better alternative.

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Roll No.

Total No. of Questions : 17

Total No. of Pages : 03

M.Com. (2018 Batch) (Sem.-3)

STRATEGIC FINANCIAL MANAGEMENT

Subject Code : MCOP-302-18

M.Code : 76829

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A contains EIGHT questions carrying TWO marks each and students has to attempt ALL questions.
2. SECTION-B consists of FOUR Subsections : Units-I, II, III & IV. Each Subsection contains TWO questions each carrying EIGHT marks each and student has to attempt any ONE question from each Subsection.
3. SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

Write briefly :

1. What is sustainable growth model?
2. Define Financial Risk.
3. What is cash cycle?
4. What is EVA?
5. What is Net Operating Income Approach?
6. What is a Joint Venture?
7. What is Firm's value?
8. What is EBIT?



SECTION-B

UNIT-I

9. Discuss the nature and scope of strategic financial management for a business firm
10. Explain the different types of financial instruments risk management tools.

UNIT-II

11. How the long term investment decisions are valued? Discuss.
12. Write notes on the following :
 - a) Shareholder's Value Creation
 - b) MVA Approach

UNIT-III

13. Discuss the determinants of the capital structure decision of a firm.
14. What is Dividend Policy? Discuss different types of dividend policies followed by firms.

UNIT-IV

15. What is optimum working capital? How a firm can achieve it?
16. Discuss the government policies for revival of sick units in detail.

SECTION-C

17. Read the following case and answer the questions :

The investments are divided into two groups; operations with foreign securities (operations with financial assets) and domestic securities transactions (transactions with financial liabilities). Depending on the type of financial instrument, transactions with portfolio investments are divided into: 1) securities transactions, confirming participation, in capital transactions with shares, certificates of participation, ADR; 2) transactions with debt securities, confirming the right of the creditor to collect the debt from the creditor : a) bonds and other long-term or perpetual debt., b) in foreign exchange market

instruments, i.e. treasury bills, promissory notes, banker's acceptances, short-term certificates of deposit, and c) financial derivatives (options, futures, swaps). The category of –Other investments includes trade and bank credits and loans, including credits and loans from the IMF and the international financial institutions, financial leasing agreements, cash currency and deposits and other short-term assets/liabilities. During considering the capital account it is necessary to pay attention to the fact that usefully crediting abroad is called –the export of capital and foreign loans–the import of capital. However, crediting of foreigners is import, as investments in other countries (capital outflows) mean expenditure of foreign currency reserves decrease, and thus reflects on the debit side. Getting credit (capital inflow) is an export operation, as foreign investment increased reserves of foreign currency, and therefore reflects on the credit side. So, if export of goods increased and import reduces reserves of foreign currency, the outflow (removal) of capital, i.e. investment in other countries, means spending, reducing foreign currency reserves and inflow (import) of capital, i.e. investment from other countries increases the reserves of foreign currency.

Answer the following questions :

- a. Summarize the whole case in your own words.
- b. Why the Portfolio investments are divided into groups? Explain.



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M.Com. (2018 Batch) (Sem.-3)

**CORPORATE GOVERNANCE, ETHICS AND SOCIAL
RESPONSIBILITY OF BUSINESS**

Subject Code : MCOP-303-18

M.Code : 76830

Time : 3 Hrs.

Max. Marks : 60

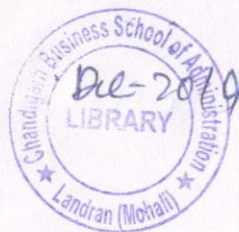
INSTRUCTIONS TO CANDIDATES :

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3. SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

Write briefly :

1. Code of ethics
2. Managerial Integrity
3. Whistle blowing
4. Ethical issues of HRM
5. Ownership pattern
6. Global social reporting
7. Social responsibilities
8. Ethical Dilemma in Marketing



SECTION B

UNIT-I

9. What is the concept of whistle-blowing and discuss the types of Whistle-Blowers.
10. Describe the conceptual framework of the Corporate Governance. Discuss the Corporate Objectives and Goals.

UNIT-II

11. Discuss the developments in corporate governance in India for Kumar Mangalam and Naresh Chandra, in the context of legal changes.
12. Why the business ethics is important for business? Discuss the various ethical issues in Business.

UNIT-III

13. What is Ethical Leadership? What is the role of Ethics in Global Business?
14. Discuss how marketers are misusing the marketing to sell their products? Discuss the ethical issues important for marketing in India.

UNIT-IV

15. Describe the major Codes on CSR. Discuss the CSR Models and Drivers for CSR.
16. What is the nature of Corporate Social responsibility? Comment on CSR through triple bottom line.

SECTION-C

17. Case Study :

The personnel office of Prasant Chemicals limited informed the middle managers through a circular that a group of consultants would be calling on them later in the week to provide training on team building. The consultants would be emphasizing on how to develop team work and to build inter group relationships throughout the Company. The information also contained the approach to be adopted by the consultants and explained the five-step process of team building: problem sensing, examining differences, giving and receiving feedback, developing interactive skills, and follow up actions. The circular also included a note on the utility of team building in organisational effectiveness.

On receiving the circular, middle managers, felt tensed as they thought team building as an exercise involving a lot of hocus-pocus as they experienced sensitivity training exercises in which participants used to attack each other and let out their aggression by heaping abuse on those disliked. Therefore, the managers felt that the consultants were not needed for team building. One of the managers commented, "now that as we understand what is involved in team building, we can go ahead and conduct session ourselves. All we have to do is to choose a manager who is liked by everyone and put him in the role of change agent/ consultant. After all, you really do not need high priced consultants to do team building stuff. You just have a good feel for human factor". The other managers generally agreed. However, the corporate personal director turned down their suggestion and proceeded with his original programme of hiring consultants.

Questions :

- a. Why did middle managers show resistance to team building approach of organisation development?
- b. Do you think the managers had accurate view of team building concept and role of external consultant in that?
- c. Did corporate personnel office sell the concept of team building and its usefulness properly to middle managers? What actions should the department have taken?



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M.Com. (Sem.-3)

PRINCIPLES AND PRACTICES OF BANKING

Subject Code : MCOPBI-321-18

M.Code : 76833

Date of Examination : 10-08-22

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A contains EIGHT questions carrying TWO marks each and students has to attempt ALL questions.
2. SECTION-B consists of FOUR Subsections : Units-I, II, III & IV. Each Subsection contains TWO questions each carrying EIGHT marks each and student has to attempt any ONE question from each Subsection.
3. SECTION-C is COMPULSORY and consists of ONE Case Study carrying TWELVE marks.

SECTION-A

Write short notes on :

1. Define Banker.
2. What is a Cheque?
3. Who is a Minor?
4. What is Endorsement?
5. What is NPA?
6. What is RTGS?
7. What is Reconstruction?
8. What is Noting?



SECTION-B

UNIT-I

9. What is a Bank? Discuss the major functions of a bank in India.
10. Discuss in detail the major types of bank operating in India.

UNIT-II

11. From the legal perspective, discuss the relationship between bank and its customer.
12. Discuss the major features of Negotiable Instrument Act in detail.

UNIT-III

13. What is Assets Liability Management? Explain.
14. Discuss the Risk Management practices in Indian banks in detail.

UNIT-IV

15. Discuss the recent major trends in Indian Banking with regard to technology.
16. What is Phishing? Why it is dangerous? Discuss.

SECTION-C

17. Read the following case study in detail and answer the questions :

The system SWIFT is a worldwide interbank financial tele-communication system. It was organized in 1973 in Brussels to develop unified methods of exchange of financial information and the establishment of an international data network using standardized messages. This system is the largest and most widespread in the world network of financial messages, any bank can consider itself a full-fledged member of the world financial community after connecting to the system. The main activity of SWIFT is to provide prompt, reliable, efficient, confidential and protected from unauthorized interference access to tele-communications services for banks and for works on standardization of forms and methods of sharing financial information. SWIFT provides the following services: the exchange of standardized financial messages with a fixed set of symbols; transfer by the network of mass payments and other files with an arbitrary set of symbols; the exchange of secured financial messages of own formats in real time

(online, i.e. the departure time in place where the starting point of transfer is located); union of structural units of the financial institution and its customers into a single virtual network (creating a closed user group), led by a member of SWIFT; obtaining online data about the state of the correspondent account. Network payment messages as well as messages that are relevant to the treasury, securities and trade are sent by SWIFT. Financial SWIFT messages are classified into: system messages, client transfers and checks, transfers of financial organizations, money markets - forex, derivatives and deposits, collections and cash letters, securities markets, precious metals, letters of credit and guarantees, traveler's checks, money management and the status of the client. Transmission of a message over the SWIFT network takes from 20 seconds to 5-20 minutes, while the high degree of reliability and confidentiality is provided (about 100%).

Questions :

- a. Summarize the whole case in your own words.
- b. What is SWIFT? Discuss its purpose.
- c. Discuss the services provided by SWIFT in detail.

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M.Com. (2018 Batch) (Sem.-3)

PRINCIPLES AND PRACTICES OF INSURANCE

Subject Code : MCOPBI 322-18

M.Code : 76834

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A contains EIGHT questions carrying TWO marks each and students has to attempt ALL questions.
2. SECTION-B consists of FOUR Subsections : Units-I, II, III & IV. Each Subsection contains TWO questions each carrying EIGHT marks each and student has to attempt any ONE question from each Subsection.
3. SECTION-C is COMPULSORY and consists of ONE Case Study carrying TWELVE marks.

SECTION-A

1. Define Risk.
2. Objectives of Marine insurance.
3. What is Insurance?
4. Define Indemnity.
5. What is ULIP?
6. What is Full disclosure?
7. What is Claim?
8. What is Endowment?

SECTION-B

UNIT-I

9. Discuss the nature and scope of Risk Management in detail.
10. Discuss the role and significance of Reinsurance.

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UNIT-II

11. What is Life Insurance? Discuss different types of policies.
12. What are the roles and duties of a Development officer? Discuss.

UNIT-III

13. What is General Insurance? Discuss different types of coverage.
14. Discuss the major types of fire Insurance policies in detail.

UNIT-IV

15. Discuss the major types of health Insurance in detail.
16. Discuss the role and functions of IRDA in detail.

SECTION-C

17. Read the following case and answer the questions :

In the post liberalization period life insurance sector has started gaining new shapes with newer innovations. Big brands like Reliance, Birla, ICICI, Tata, HDFC, Aviva, ING Vysya etc. have tied up with foreign insurance partners. Before privatization life insurance was only provided by the LIC of India. They have monopoly in life insurance sector. Even though the growth has been remarkable over years, yet the insurance penetration is pretty low. The life insurance average index shows that the number of policies sold is very low viz., 13.2 per 100 persons in India compared to the Asian counterparts' countries like Malaysia and Japan where it is 37.0 and 201.4 respectively. Even the life insurance premium as a percentage of Gross Domestic Product is very low too and which is expected to increase in coming years indicating a vast potential for all the life insurance players.

Answer the following questions :

- a. What is the central theme of the case study?
- b. Why the Indian insurance sector is performing that low?

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