

Roll No.

Total No. of Pages : 03

Total No. of Questions : 10

M.Com. (Sem.-3)

ENTREPRENEURSHIP AND PROJECT MANAGEMENT

Subject Code : MCOPGE 301-18

M.Code : 76835

Date of Examination: 29-12-2023

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

- SECTION-A contains EIGHT questions carrying TWO marks each and students has to attempt ALL questions.
- 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.
- SECTION-C is COMPULSORY and consist of ONE Case Study carrying TWELVE marks.

SECTION-A

1. Answer briefly :

- Project evaluation
- Product failure
- Venture capital
- Idea generation
- Entrepreneurship development
- Myths and reality
- Selling off
- Entry strategy.

SECTION-B

UNIT-I

- What are Women Entrepreneurs? Discuss the problems for Women Entrepreneurs in rural area.

- Discuss the functions of Entrepreneur. Explain in detail the various types of Entrepreneur.

UNIT-II

- Describe the concept of Creativity. Explain the sources of new ideas and what are the methods of generating new ideas?
- How would you define Entrepreneurial Strategy? Discuss the theories of entrepreneurial motivation.

UNIT-III

- Explain in detail the Succession Planning and Strategies for Harvesting and Ending Venture.
- Elaborate in detail the Business Plan Process. Discuss the reasons of failure of a business plan.

UNIT-IV

- Explain the network technique for project. How PERT is different from CPM?
- What is Social Cost Benefit Analysis? Explain the approaches of SCBA in detail.

SECTION-C

- Byju's Raveendran's passion for teaching was ignited after tutoring a few friends for prep exams way back in 2003. The Azhikode-born teacher-entrepreneur's equation with teaching began in 2007 when he quit his IT job in the UK and set up shop in Bangalore. Raveendran is an extremely humble and grounded personality. He has never forgotten his roots or allowed fame and money to change him. At present his game-changing education app Byju's has over 10 million downloads just on the Android platform. Byju's believes in, "If you know how to learn, then you can learn anything". For many students in our education system, learning is more or less an activity which involves rote learning and then reproducing the information on Final exams. Realising the rot in the system, Byju's set out to make learning a more fun and gratifying experience. Not limiting himself to just teaching subjects, Byju's revamped the whole experience behind learning. As an entrepreneur, one need to be curious and willing to explore options, as this inquisitive nature will help one in finding solutions and work to improve the status quo. The core of Byju's vision and mission has been to revolutionise the education system, something which struck a chord with students, parents and even investors. When the underlying motive behind your venture itself is disruptive, support will flow in from all quarters. With a constant focus on making learning and educating a holistic pursuit, Byju's has always tried to satisfy the students. At present, Byju's also offers personalised solutions to each individual user based on their needs. With reports, data and insights and



customization tools given to all students, they have the power of learning exponentially. With an 89 percent subscription renewal rate, Byju's has created a long-term partner for learning for lakhs of students. What Byju's has done really, really well and why it is getting all this love from the market is because it cracked the commerce part of the question in an effective way. What stated with low-key online courses, education start up Byju's is now eyeing overseas expansion. There is a lot of work ahead for Byju's in the coming year to sustain the momentum it's built up so far. It made its first acquisition by buying Vidyarthi, a career guidance and academic profile-builder.

Questions :

- a) Describe the reasons of Byju's success.
- b) Can it sustain the momentum it has built so far?

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Master of Commerce (Sem.-3)

PRINCIPLES AND PRACTICES OF BANKING

Subject Code : MCOPBI 321-18

M.Code : 76833

Date of Examination: 20-12-2023

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

- SECTION-A is compulsory short notes consisting of EIGHT questions carrying TWO marks each.
- SECTION-B consist FOUR subsection: Units-I, II, III & IV. Each subsection consists TWO Questions students have to attempt ONE question from each subsection each question carrying eight marks.
- SECTION-C will consist of one case study of TWELVE marks.

SECTION-A

1. Answer Briefly:

- Write a note on foreign banks.
- What is a remittance services.
- Discuss the exporters.
- Define negotiable instruments.
- What do you mean by automated clearing system?
- What do you mean by credit risk management?
- Define hypothecation
- Write a note on Govt. Business.

SECTION-B

UNIT-I

- Explain the functions of commercial banks and services rendered by them.



- Write a detailed note on:

- Role and functions of CIBIL
- Retail Banking.

UNIT-II

- Define the terms "banker" and 'customer' what are the general and special relationships between banker and customer?
- Define a negotiable instrument. What are the main categories of negotiable instruments? State and explain the main features of negotiable instrument.

UNIT-III

- Define assets liability management. Explain the objectives and implications of assets and liability?
- Explain NPAs. Discuss the provisions for NPAs.

UNIT-IV

- Discuss the role of technology up-gradation and its impact on banks.
- Write a detailed note on :**
 - Components and modes of transmission.
 - Impact of IT on bank security considerations.

SECTION-C

10. Case Study :

In mid-2016, the Indian government approved the merger of State Bank of India (SBI), the largest bank in India with its six associate banks. This merger had created a banking powerhouse with a balance sheet size 37 trillion. On one side, merger brought many opportunities to SBI especially in the area of increasing operational efficiency while on the other hand; it also throws up some challenges especially in the form of NPA management and synergy issues which it has to overcome quickly to realize the benefits of the merger.

Questions :

- Discuss challenges faced by SBI to ensure the success of the merger.
- How SBI improve operational efficiency after merger with its associate.

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M.Com. (Sem.-3)

STRATEGIC FINANCIAL MANAGEMENT

Subject Code : MCOP-302-18

M.Code : 76829

Date of Examination: 11-12-2023

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

1. Write briefly :

- a) What is the need of strategic decisions?
- b) What are the limitations of sensitivity analysis?
- c) How gross working capital differ from net working capital?
- d) Discuss marakon approach in detail.
- e) Define modified IRR.
- f) What do you mean by capital structure?
- g) Define option.
- h) Define agency cost.

SECTION-B

UNIT-I

2. What do you mean by derivative market? Discuss in detail the factors which contribute to the need and origin of derivative market. Who can be the participant to the derivative market and how they affect activities of financial market?
3. Define the concept of strategic financial management. How strategic financial management helps for cost and benefit analysis in various organizations in the current scenario?

UNIT-II

4. What do you mean by corporate valuation? Discuss in detail Marakon approach, Alacr approach, Mckinsey approach and discounted models.
5. The scientists at spectrum have come up with an electric moped. The firm is ready for pilot production and test marketing. This will cost Rs 20 million and take six months.

Management believes that there is a 70% chance that the pilot production and test marketing will be successful. In the case of success, spectrum can build a plant costing Rs 150 million. The plant will generate an annual cash inflow of Rs. 30 million for 20 years if the demand is high or an annual cash inflow of Rs 20 million if the demand is low. High demand has a probability of 0.6 and Low demand has a probability of 0.4. What is the optimal course of action using decision tree analysis?

UNIT-III

6. Discuss in detail theories of capital structure.
7. What do you mean by stock buyback option? Discuss in detail methods, regulations, management motivations and current scenario of share buyback in India.

UNIT-IV

8. Define working capital. Discuss in detail the objectives of working capital. What are the factors affecting the composition of working capital?
9. What do you mean by deal structuring and pricing? Discuss in detail methods, regulations, management motivations and current scenario of firms in financial distress in India.



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M.Com. (Sem.-3)

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

Subject Code : MCOP-303-18

M.Code : 76830

Date of Examination: 13-12-2023

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 :

- a) Code of ethics
- b) Managerial Integrity
- c) Whistle blowing
- d) Ethical issues of HRM
- e) Ownership pattern
- f) Global social reporting
- g) Social responsibilities
- h) Ethical Dilemma in Marketing

**SECTION-B
UNIT-I**

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

UNIT-II

4. Discuss the developments in corporate governance in India for Kumarramangalam and Naresh Chandra, in the context of legal changes.
5. Why the business ethics is important for business? Discuss the various ethical issues in Business.

UNIT-III

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

UNIT-IV

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

SECTION-C

10. CASE STUDY :

The parliament approves the new Companies Bill, which mandates that companies of a certain size spend 2% of their three-year average annual profit towards CSR, is a landmark. One as it makes India among the first nation to have social welfare spending as a part of a company statute by law. Private philanthropies set up by India's business leaders can be looked at as models of CSR. The first step towards developing a CSR strategy is to define a maximum of 2-3 social issues.

Questions:

- a) Is CSR different from the traditional concept of corporate philanthropy?
- b) Give your opinion on whether CSR should be voluntary or enforced.

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M.Com.(Sem.-3)

DIRECT AND INDIRECT TAXES

Subject Code : MCOP301-18

M.Code : 76828

Date of Examination: 08-12-2023

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

1. Answer briefly :

- a) Note on previous year
- b) Different types of taxes in India
- c) Explain Short term capital gain
- d) Note on agriculture income
- e) Concept of supply
- f) Composition levy scheme
- g) Types of custom duties
- h) Note on duty drawback.



SECTION-B

UNIT-I

2. What is annual value in house property? How it is computed? Explain it with imaginary figures.
3. What is basis of charge? How would you determine the residential status of an Assessee?

UNIT-II

4. What is set off and carry forward of losses under income tax act?
5. Explain clubbing of income under section 60-69 of income tax act.

UNIT-III

6. Discuss the computation of GST liability and also explain input tax credit.
7. Explain conceptual framework of GST. Explain various types of GST.

UNIT-IV

8. Write levy and collection of custom duties and also explain various types of custom duties.
9. Explain the concept of duty drawback under Custom act in detail.

SECTION-C

10. A manufacture from Punjab sold goods to retailer in Haryana. Further the retailer sold sold the same goods to a buyer in Haryana. Other details:

Price at which manufacturer sold goods to retailer in Punjab is Rs. 80 and profit of manufacturer is 25%

Excise duty 12.5%

CST 2%

Vat 12.5%

Retailers margin of profit 13.29% Calculate utilization of ITC under GST regime.

Calculate the selling price in respect of old indirect tax regime and in respect of GST.

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