

Roll No.

Total No. of Pages : 03

Total No. of Questions : 10

M.COM. (Sem.-4)
MANAGEMENT CONTROL SYSTEM

Subject Code : MCOP401-18

M.Code : 77939

Date of Examination : 06-05-2025

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A contains EIGHT questions carrying TWO marks each and students have 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 students have 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. Write a short notes on the following :

- Distinction between Task Control & Management Control.
- Responsibility Accounting
- Distinction between Cost Centre and Revenue Centre.
- International Transfer Pricing
- Zero Base Budgeting
- Management Audit
- Are you in favour of linking rewards to performance? Why?
- Any two factors to be considered for control in Service Organizations.

SECTION - B

UNIT - I

2. What is the role of corporate and business level strategies in management control? Also, discuss the inter-relationship among strategic planning, management control and operational control.
3. Discuss the various behavioural aspects of management control. Support your answer with concrete examples.

UNIT - II

4. What do you mean by Profit Center? What are the advantages of establishing organization units as profit centers? What are the difficulties?
5. What is the need of measuring performance of companies? Compare and contrast ROI and EVA as tools of performance evaluation of companies. Explain with suitable examples.

UNIT - III

6. What is the role of management control process? Explain, how budgeting can be considered as a Management Control Tool.
7. Explain the stages involved in the process of ABC. Why should companies switch to ABC and how should it be implemented? Why do managers find it very challenging to use the concept of ABC in a well-diversified company?

UNIT - IV

8. Describe the principles of management compensation. Discuss the different types of organizational incentive plans. How does organization wide incentive plans differ from individual incentive plans?
9. What is the various management control related ethical issues? Explain with the help of examples.

SECTION - C

10. Solve the following Case Study :

The Novel Botanical Gardens has been established for more than 80 years. Its mission statement is- "It is the country's Novel Botanical Gardens. By showcasing both living and preserved collections as well as conducting botanical and horticultural research, we hope to raise awareness of plants their significance and their conservation. This place has become a famous tourist attraction and it is visited regularly throughout the year by many local, national and even international tourists. It answers various types of inquiries from scholars from universities and research institutions. It also satisfies the queries of various pharmaceutical companies from all over the world. For giving the valuable advice and for providing the access to its collection plant for horticultural work, seeds for propagation or samples for chemical analysis to seek novel pharmaceutical compounds for commercial exploitation, the Novel Botanical Gardens charges fees. It also gets an annual grant in aid from central government, which is fixed once every three years. A critical review is made after two years for grants. The finance director has decided that, in order to strengthen its case when meeting the Government representatives to negotiate the grant, the management board should be able to present a balanced scorecard demonstrating the performance of the gardens. As you are the Senior Executive, he has asked you to assist him. Many members of the board, which consists of eminent scientists, are unfamiliar with the concept of a balanced scorecard.

Questions :

- a) What are the positive dimensions of adopting Balanced Scorecards which can be related with this case?
- b) Discuss the process you would employ to develop a suitable balanced scorecard for the Novel Botanical Gardens and give examples of measures that would be incorporated within it.

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M.Com. (Sem.-4)

E-COMMERCE

Subject Code : MCOPGE 401-18

M.Code : 77946

Date of Exmination : 04-06-2025

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A contains EIGHT questions carrying TWO marks each and students have 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 students have 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. Answer the following short questions :
- a) *"E-commerce is the new way to do business."* Justify the statement.
 - b) Describe Domain name.
 - c) Control Weakness vs. Control Risk.
 - d) Impact of EDI-Internet on the accounting profession.
 - e) What do you mean by Public Private Key Pairs?
 - f) In House Solutions vs. Commercial Firewall Software.
 - g) E-checks
 - h) Impact of Intelligent Agents on Marketing Techniques.

SECTION - B

UNIT - I

2. Discuss the benefit and limitations of E-Commerce.
3. Write a descriptive note on regulatory and legal environment relating to E- Commerce in India.

UNIT - II

4. What is EDI? Is it essential for growing business? How it is linked to e-commerce and what are the technologies for EDI?
5. What are the risks associated with internet transactions in E-Commerce? What measures may be adopted to tackle this risk?

♦ UNIT - III

6. Discuss in detail the various encryption techniques.
7. What is the role of firewall in e commerce security? Discuss the types of firewall used in cyber security.

UNIT – IV

8. What are the risks involved in Electronic Payment Systems? What are the advantages and disadvantages of a Smart Card?
9. What do you mean by Web based marketing? Describe the marketing mix applied to internet marketing. Explain with the help of examples.

SECTION - C

10. Solve the following Case Study :

Amazon's Great Indian Festival 2023 which started on October 8, 2023 saw a record of 110 crore customer visits, making it the highest ever. It was the biggest celebration ever in the history of Amazon operations in India. It became possible only because of the valuable customers, brand and bank partners, sellers, and delivery associates. A lot of

bank discounts and unique rewards made shopping more affordable helping customers save over Rs.600 crore ; 38,000 sellers clocked their highest-ever single-day sales. This Great Indian Festival witnessed more than 40 lakh new customers shopped on Amazon India for the first time. Customers accessed more than 5,000 new launches from top brands. Amazon India delivered at least one box of happiness to more than 19,000 pin-codes pan India with 80% of new customer coming from tier 2 cities. Almost half of all orders from Prime members were delivered within 48 hours. Small and medium businesses, startups, artisans and women entrepreneurs offered the widest range of products. These small businesses, bolstered by specialized programs like Amazon Karigar, Amazon Saheli and Amazon Launchpad, reported a gigantic rise in sales during the Amazon Great Indian Festival 2023. Amazon Pay Later usage was 2.4x as compared to last year, with EMI share doubling as we expanded credit to lakh. 1 out of 4 purchases were made on EMI; 3 out of 4 products were sold on no-cost EMI. 3 in 4 Prime members opted for Amazon Pay ICICI Bank co-branded credit card to avail exciting cashback offers. Amazon sold 2.5x more smartphones as compared to last year driven by affordability options such as No Cost EMI and exchange offers. 60% of all smartphones sold were 5G ready and 70% of all smartphones orders came from tier 2 and below towns. An all-time high in sales reported for large-screen TVs, recording over 50% higher sales than 2022. Amazon Fashion witnessed a 3x spike vs. 2022 spearheaded by customer interest in products such as sarees, men's denims, casual wear, premium shoes and sports shoes. Customers purchased an Amazon device including Echo smart speaker, Fire TV device and a Kindle e-reader every 10 seconds. It also witnessed 2x spike in air fryers and water purifiers; 1.6x spike in outdoor sports products; 1.5x in home workout equipment and a 1.3x increase in healthier cooking options like triply stainless steel and cast-iron cookware were reported. Very promising deals on Laptops such as ASUS, Dell, Lenovo, HP and Acer were given, similar was the case in ACs, washing machines and refrigerators. In order to tackle this Great Indian Festival sale on its e-commerce platform, planning starts about six months in advance for Logistics, merchandising and tackling customer traffic. It is the biggest challenge for giant e-commerce platform.

Questions :

- a) What challenges Amazon may face when it offers such Great Indian Festival sale on its e-commerce platform?
- b) What care Amazon should take in order to deal with such a big sale on its e-commerce site?
- c) Explain advantages to Amazon for offering such Great Indian Festival.

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M.Com. (Sem.-4)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Subject Code : MCOP402-18

M.Code : 77940

Date of Examination : 20-05-2025

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A contains EIGHT questions carrying TWO marks each and students have 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 students have 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. Write a short notes on :
- a) Real Assets
 - b) Market Risk
 - c) Economic Analysis
 - d) Market Momentum
 - e) Tactical Portfolio Strategy
 - f) Portfolio Revision
 - g) Risk-adjusted Return
 - h) Hedging

SECTION - B

UNIT - I

2. Differentiate between financial and real investments. Briefly describe various sources of price sensitive information regarding financial investments. Also, discuss salient features of good investment plan.
3. What do you mean by rolling settlement? Write a detailed note on the mechanism of trading and settlement prescribed by SEBI for Stock Exchanges in India.

UNIT - II

4. 'Economic, industry and company analysis are core to fundamental analysis, however, the role of analyst is very critical because quality of corporate governance and integrity of management are key for stock selection'. Elucidate with suitable examples.
5. What do you mean by Dow Theory? Discuss the various assumptions and limitations of Dow Theory.

UNIT - III

6. What do you mean by efficient market hypothesis? Briefly discuss the three forms of efficiency as described by Eugene Fama.
7. Define portfolio management. Briefly explain the various objectives of portfolio management. Also, explain the various strategies used for portfolio construction.

UNIT - IV

8. What do you mean by arbitrage pricing theory? Discuss the salient features of arbitrage portfolios.
9. What is portfolio risk? Discuss various sources of portfolio risk. Also, briefly discuss the various strategies for managing portfolio risk.

SECTION - C

10. Case Study

Consider the following information regarding the returns and risk of certain stocks. You are required to calculate the return and risk of portfolio containing all stocks in equal proportion :

Security	Expected Return (%)	Beta	Standard Deviation (%)
A	32	1.70	50
B	30	1.40	35
C	25	1.10	40
D	22	0.95	24
E	20	1.05	28
F	10	0.70	18
Stock Index	12	1.00	20
Treasury Bills	8	0.00	0

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M.Com (Sem.-4)

CORPORATE ACCOUNTING AND AUDITING

Subject Code : MCOP-403-18

M.Code : 77941

Date of Examination : 23-05-2025

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

1. SECTION-A contains EIGHT questions carrying TWO marks each and students have 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 students have 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. Answer the following :

- a) Define managerial remuneration.
- b) What are the benefits of conducting audit in any financial system?
- c) Types of Goodwill.
- d) Price Earning approach
- e) Duties of an auditor
- f) Types of audit report.
- g) Scope of management audit.
- h) Objectives of HR Audit.

SECTION - B

UNIT - I

2. Critically discuss the provisions of managerial remuneration as per Companies Act, 2013.
3. Draft the Performance of Profit and Loss account with imaginary figure as per the provisions of Companies Act, 2013.

UNIT - II

4. What are the methods of calculating corporate goodwill? Explain your answer with relevant examples.
5. Write a short note upon the following :
 - a) Various types of Audit.
 - b) Audit by CAG

UNIT - III

6. Who is a statutory auditor? What are his basic qualification and duties?
7. Write a short note upon the following :
 - a) Code of conduct for an auditor.
 - b) Cost audit report

UNIT - IV

8. Critically discuss the areas of management function where audit is done in these days? Why it is gaining popularity among global corporates?
9. Write a short note upon following :
 - a) Process of management Audit.
 - b) Objectives of Management audit.

SECTION - C

10. Case Study on Internal Audit :

After several years of no apparent activity by the Department of Health and Human Services Office of Inspector General (OIG) in the area of concierge care medicine, the OIG recently settled another case involving a physician who set up a "concierge care"-type practice. The OIG recently announced on its website that it settled a case involving allegations that a North Carolina physician, Lee R. Rocamora, M.D., North Carolina, agreed to pay \$106,600 to resolve his liability for allegedly violating the Civil Monetary Penalties Law (CMPL). The OIG alleged that the practitioner requested payments from Medicare beneficiaries in violation of his assignment agreement. Specifically, the practitioner allegedly asked his patients to enter into a membership agreement for his patient care program, under which the patients paid an annual fee. In exchange for the fee, the membership agreement specified that the practitioner would provide members with : a) an annual comprehensive physical examination; b) same day or next day appointments; c) support personnel dedicated exclusively to members; d) 24 hours a day and 7 days a week physician availability; e) prescription facilitation; f) coordination of referrals and expedited referrals, if medically necessary and g) other service amenities as determined by the practitioner. Dr. Rocamora agreed to pay \$106,600 to resolve his liability under the CMPL.

Question :

- a) If you would be the administrator of the organization, how would you use internal audit to uncover the fraud before an external audit occurred?
- b) Explain the type of internal audit would you use in this case?

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M.Com. (Sem.-4)

BANKING LAWS

Subject Code : MCOPBI421-18

M.Code : 77944

Date of Examination : 12-06-2025

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

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2. SECTION-B consists of FOUR Subsections : Units-I, II, III & IV. Each Subsection contains TWO questions each carrying EIGHT marks each and students have 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. Explain the following :
- a) Functions of RBI.
 - b) Define Banker.
 - c) Cheque
 - d) Holder in due course.
 - e) Reconstruction of bank.
 - f) Recovery of debts.
 - g) Dishonour of cheque.
 - h) Promissory note

SECTION - B

UNIT - I

2. What is a bank? Discuss its classification and structure in detail.
3. Discuss the social control over banking in detail.

UNIT - II

4. Discuss the characteristics and various types of negotiable instruments in detail.
5. What is bill of exchange? Discuss the essentials of it and difference with cheque.

UNIT- III

6. Discuss the central banking functions of RBI in detail.
7. How the role of RBI is changing in competitive business scenario? Discuss.

UNIT - IV

8. Discuss the special features and provisions of bankers book evidence act.
9. Write a note on lender's liability act in detail.

SECTION - C

10. Case Study

Banking sector play a very crucial role in the financial system of an economy. It facilitates the creation and maintenance of a robust payment system to meet the requirements of businesses, the government and general public. It also serves as a credit delivery mechanism, which can be accessed by those who are in need of funds. Overall, the banking sector of the economic activities represents the centre of a nation. Thus, a strong and healthy banking system is essential for economic growth. The Indian banking sector,⁴ at present is witnessing an IT revolution and is heading towards digitalization. The internet and IT has entirely changed the way of functioning of banks and the financial institutions.

The Information technology was introduced in the Indian banking sector in the late eighties. However, current phase of IT revolution is more intense and impactful, which

probably has the potential to change not only the banking landscape, but the overall structure and direction of the economy. The modernization of banking sector, after the introduction of IT and internet has benefitted both the customers as well as banks. The banking now is not just limited to transactions in the branches, but it has made its way into the hands held devices like smart phones and tablets. The current phase of banking may be aptly called as 'Digital Banking'.

Question :

- a) How the Information technology has changed the way of functioning of banking sector?
- b) Is digital banking a boon or bane for customers? Elaborate.

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M.Com. (Sem.-4)

RISK MANAGEMENT IN INSURANCE BUSINESS

Subject Code : MCOPBI422-18

M.Code : 77945

Date of Examination : 31-05-2025

Time : 3 Hrs.

Max. Marks : 60

INSTRUCTIONS TO CANDIDATES :

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

SECTION-A

1. Write short notes on the following :

- a) Interest rate
- b) Legal doctrine
- c) Policy contract
- d) Endorsement
- e) IRDA
- f) Surrender of policy
- g) Rider Premium
- h) Bancassurance

SECTION - B

UNIT - I

2. 'Individual risk is different from corporate risk'? Explain this statement and also discuss how individual and corporate risks are managed?
3. Define Risk assurance. Explain the challenges of risk assurance.

UNIT - II

4. Give various analytical tools used in managing corporate risk.
5. Give various benefits and challenges of insurance.

UNIT - III

6. Give the role and powers of IRDA.
7. Give in detail principles of Insurance.

UNIT - IV

8. Write short notes on:
 - a) Surrender Value
 - b) Tax benefits under insurance policies.
9. Give the merits and demerits of Bancassurance for customers and insurance companies.

SECTION - C

10. Case study

Calculate death claim proceeds under endowment policy with the following details:

Sum Assured	Rs. 1,00,000
Plan and Term	Endowment Insurance Policy (25 Yrs)
Death of commencement	01/03/1995
Mode of premium payment	Yearly
Last yearly Premium Paid	01/03/2003
Date of death	25/02/2004
Vested Bonus	Rs. 54000

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