

SCHOOL OF DISTANCE EDUCATION: ANDHRA UNIVERSITY
M.Com (Final)
ASSIGNMENT QUESTION PAPER (2021-22)

Answer all the Questions not exceeding **FOUR** pages each answer

PAPER-I: FINANCIAL MANAGEMENT

Answer all questions

(20 Marks)

1. a. Explain the role of financial management in modern corporate organizations?
b. Discuss the various financial techniques for evaluation of performance of a firm.
2. a. Define capital budgeting and explain the phases of capital budgeting process.
b. Equipment – A has a cost of Rs.75,000 and net cash flow of Rs.20,000 per year for six years. A substitute equipment – B would cost Rs.50,000 and generate net cash flow of Rs.14,000 per year for six years. The required rate of return of both the equipment is 11%. Calculate the IRR and NPV for each of the equipment. Which equipments should be accepted and Why?
3. a. What is Modigliani – Miller irrelevance hypothesis? Critically its assumptions.
b. Calculate the Opening Leverage, Financial Leverage & Combined Leverage for a Firm using the following information: Sales 60,000 Units at Rs.10 per unit, Variable cost at Rs.4 per unit; The Fixed Cost is Rs.2,00,000; Also 10% Debentures of Rs.3,00,000 were raised by the firm
4. a. Explain the various factors which influence the dividend decision of a firm.
b. Given the following information about Sriram Industries Ltd. Show the effect of the dividend policy on the market price per share by using Walter's model.
EPF = Rs.8, Cost of capital (K) = 12%
Assumed rate of return (a) 15%
(b) 10%
(c) 12%
 - i) Forfeiting
 - ii) Bill discounting
5. a. Why should inventory to be held? How inventory management is important?
b. What strategies are available to a firm for financing its working capital requirement?

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PAPER-II: MARKETING MANAGEMENT

Answer all questions

(20 Marks)

1.
 - a. What are the reasons for the growth of e-marketing in India?
 - b. Discuss its importance market segmentation to a marketer in big country like India.
2.
 - a. Write the strategic considerations in the product life cycle concept.
 - b. Discuss the various stages of a new product development.
3.
 - a. What are the different factors that need to be considered while selecting a distribution channel?
 - b. Explain the need for promotional activities. What are the various methods of promotion?
4.
 - a. Discuss the importance of services marketing in global business environment.
 - b. Explain the different types of internet marketing strategies for service products.
5.
 - a. What are the major constraints for the growth of global marketing by Indian industry?
 - b. Discuss about factors effecting global pricing decisions. Explain few pricing strategies.

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PAPER-III: HUMAN RESOURCE MANAGEMENT

Answer all questions

(20 Marks)

1.
 - a. How is Human Resource Management critical to software development organizations?
 - b. Explain the various responsibilities of Human Resource Manager in the modern world.
2.
 - a. Describe the process of Human Resource planning and tools of demand forecasting
 - b. What are the steps taken to ascertain the supply of human resource?
3.
 - a. Compare and Contrast the different techniques of training evaluation.
 - b. What are the factors considered for determining needs for training of employees?
4.
 - a. What are the different components of wage structure in a construction industry?
 - b. Describe the administrative and developmental purposes of performance appraisal.
5.
 - a. What are the causes of industrial dispute? Explain the effects of industrial disputes.
 - b. How is collective bargaining critical for maintaining peace in industrial organizations?

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Elective (A) –Accounting
PAPER-IV: FINANCIAL ACCOUNTING AND AUDIT (FAA)
Answer all questions **(20Marks)**

1. a. Explain the different types of financial statement analysis.
- b. Vyshnavi Ltd., supplies following Balance Sheets on 31st December 2018 and 2019:

Liabilities	2018 (Rs.)	2019 (Rs.)	Assets	2018 (Rs.)	2019 (Rs.)
Share capital	72,000	76,000	Bank Balance	11,000	9,800
Bonds	14,000	8,000	Accounts receivable	16,900	19,700
Accounts payable	11,360	13,840	Inventories	50,200	44,700
Provision for doubtful debts	700	800	Land	20,000	30,000
Reserves and surplus	12,040	12,560	Goodwill	12,000	7,000
	1,10,100	1,11,200		1,10,100	1,11,200

Following additional information has also been supplied to you:

- i) Dividends amounting to Rs.4,500 were paid during the year 2019.
- ii) Land was purchased for Rs.10,000
- iii) Rs.5,000 was written off on goodwill during the year.
- iv) Bonds of Rs.6,000 were paid during the course of the year.

You are required to prepare a Cash Flow Statement

2. a. Discuss the concept and scope of Indian Accounting Standards.
- b. Discuss the different methods of valuation of good will
3. a. What are the advantages and disadvantages of consolidation of final statement of accounts of a holding company and its subsidiary companies?
- b. Balance sheet of H.Ltd as on 31st December 2019 was as follows:

Liabilities	H.Ltd. Rs.	S.Ltd. Rs.	Assets	H.Ltd. Rs.	S.Ltd. Rs.
Share capital : of Rs. 1 fully paid-up	1,00,000	60,000	Assets	1,60,000	1,00,000
General Reserve	40,000	--	4,000 shares in S Ltd	40,000	
Creditors	32,000	27,200			
Profits	28,000	12,800			
	2,00,000	1,00,000		2,00,000	1,00,000

Shares were purchased by H Ltd in S Ltd on 30th June 2019. On 1st January 2019, the balance sheet of S Ltd., showed loss of Rs.3,000 which was written off out of the profits earned during 2019. Profits are assumed to accrue evenly throughout the year. Prepare consolidated balance sheet.

4.
 - a. What is Financial Reporting? Explain its content and limitations
 - b. Discuss the international dimensions of Financial Reporting.
5.
 - a. Explain the meaning and scope of financial audit.
 - b. Describe the procedure in preparation of an audit report.

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PAPER-V: ELECTIVE ACCOUNTING: COST MANAGEMENT AND AUDIT

Answer all questions

(20 Marks)

1.
 - a. Explain the Material Cost Control techniques.
 - b. Discuss the Business functions of Value Chain.
2.
 - a. Explain the benefits and weaknesses of Activity Based Costing.
 - b. Write in brief about Activity Based Budgeting.
3.
 - a. Elucidate Trade off between Quality and Price.
 - b. Differentiate between Cost reduction and Cost control.
4.
 - a. From the following information calculate:
 - (i) Material Price Variance
 - (ii) Material usage Variance and
 - (iii) Material Cost Variance

Product	Standard		Actual	
	Qty Kg	Rate per Kg	Qty Kg	Rate per Kg
A	1020	150.00	1025	148.00
B	1040	140.00	1050	150.00
C	980	160.00	960	150.00
D	1000	80.00	1020	82.00

- b. Explain the role of Cost accountant.
5.
 - a. Briefly explain the objectives of Cost Audit.
 - b. Discuss the salient features of Cost Audit Programme.

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

Answer all questions

(20Marks)

1.
 - a. Discuss the different classifications of banks in India.
 - b. Explain the role and importance of banking system in India.
2.
 - a. Examine the recommendations of Narasimham Committee II.
 - b. Bring out the recent reforms in banking industry in India.
3.
 - a. Evaluate the regulatory banking mechanism of RBI.
 - b. Discuss the regulatory and supervisory policy initiatives in India.
4.
 - a. Recently Oriental Bank of Commerce merge with one major bank, you are analyze its prospects and limitations.
 - b. Examine the Khan Committee report on development banks.
5.
 - a. Discuss the implications of universal banking on Indian industrial development.
 - b. Bring out the recent regulatory challenges in Universal banking.

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Paper V: Elective (B) FINANCIAL MARKETS AND SERVICES

Answer all questions

(20Marks)

1.
 - a. Discuss the financial instruments in money markets?
 - b. Discuss the role of financial system in economic development of the Country

 2.
 - a. What are Merchant bankers? Discuss the role of merchant bankers in issue management.

 - b. Explain the nature, scope and regulatory framework of financial services.

 3.
 - a. Discuss the types of leases. Also, evaluate leasing option Vs. borrowing.

 - b. What is Venture Capital? Explain the legal aspects and guidelines for Venture Capital

 4.
 - a. What is Credit rating? Explain the rating system of CARE.

 - b. Write a note on:
 - iii) Forfeiting
 - iv) Bill discounting

 5.
 - a. What are mutual funds? Discuss the types and functions of mutual funds.

 - b. What is debt Securitisation? Discuss the process involved in debt Securitisation.
- 1.