

Sample Questions for M.Com First Year Sem II and Second year Sem IV (CBCS 2019 Pattern)

First Year M. Com Semester-II

Subject Name :- Financial Analysis & Control

- 1) What is financial analysis and control? Explain its importance in detail
- 2) What are common size statements?
- 3) Explain the uses of comparative statements
- 4) What is cash flow? Explain its importance
- 5) What is a fund flow statement? Explain its advantages and limitations
- 6) What is Ratio analysis? Explain its uses
- 7) Explain the merits and demerits of Ration analysis
- 8) What is Trend analysis?
- 9) Problems on Ratio analysis

Q.9 From the following Trading and Profit and Loss Account of Ramesh & Co. for the year 31st Dec. 2018.

Liabilities	Amount	Assets	A
To opening stock	60,000	By Sales	
To Purchase	2,75,000	By Closing Stock	
To Wages	25,000		
To Gross Profit c/d	1,15,000		
	4,75,000		
To Administrative Expenses	45,000	By Gross Profit	
To selling and Distribution expenses	10,000	By interest on Investment	
To Office Expenses	5,000		
To Non-Operating expenses	15,000		
To Net profit	50,000		
	1,25,000		

You are required to calculate:

- | | |
|---------------------------|---------------------|
| 1. Gross profit Ratio | 2. Operating Ratio |
| 3. Operating Profit Ratio | 4. Net Profit Ratio |

Q10) Problems on Cash Flow / Fund Flow

Q.10. A ltd has procured you the following balance sheets as on 31/3/19 and 31/3/20

Particulars	31/3/2019 (RS)	31/3/2020 (RS)
Liabilities		
Equity Capital	2,50,000	3,50,000
Share Capital	50,000	60,000
General Reserve	40,000	62,500
Profit and Loss A/c	60,000	50,000

Debentures	1,50,000	2,00,000
Secured Loans	2,00,000	1,50,000
Provision for Taxation	17,500	20,000
Creditors	30,000	40,000
Bank Overdraft	25,000	22,500
	8,22,500	9,55,000
Assets		
Buildings	3,00,000	3,50,000
Machinery	1,50,000	2,00,000
Furniture	45,000	40,500
Long term Investment	25,000	-----
Stock	1,50,000	1,75,000
Debtors	1,00,000	1,25,000
Bills Receivables	50,000	40,000
Cash in Hand	2,500	24,500
	8,22,500	9,55,000

You are required to prepare “**Fund Flow Statement**” after considering the following information.

1. Taxes paid during the year Rs. 15,000
2. Building was depreciated by 5% and machinery and furniture were depreciated by 10%
3. A machine having book value Rs. 40,000 was sold at a loss of 10%
4. Long term investments were sold at 30% profit which was directly transferred to the General Reserve Account.

Q.11 From the following balance sheet of ABC ltd., for the year ending 31st March 2019 and 2020. You are required to prepare a Comparative Balance Sheet:

Particulars	2019	2020
Assets		
Cash in hand	5,000	5,500
Cash at bank	3,500	5,000
Sundry debtors	45,000	40,000
Stock	35,000	40,000
Bills receivable	11,000	11,500
Prepaid expenses	2,500	3,000
Fixed	1,50,000	1,65,000
	2,52,000	2,70,000
Liabilities and Capital		
Share Capital	1,35,000	1,45,000
Short term loan	32,000	35,000
Long term debt	45,000	42,000
Bills payable	7,000	5,000
Sundry creditors	6,000	8,000
Bank overdraft	27,000	35,000
	2,52,000	2,70,000

Subject :- Industrial Economics

- 1) What is Industrial economics? Explain the need and significance of Industrial economics
- 2) Explain the concept of Industrial combinations and its causes in detail.
- 3) What is Industrial monopoly
- 4) Explain the concept of sellers concentration
- 5) Explain the theories of product pricing
- 6) Explain various factors affecting location of Industries
- 7) What is Industrial Productivity and Efficiency? Explain Factors Affecting Industrial Productivity and Efficiency
- 8) What is optimum size of the firm ? Explain determinants of optimum size of the firm
- 9) What is Industrial finance? Explain the scope and importance if industrial finance
- 10) What is the need of foreign capital

Advance Cost Accounting & Cost Systems

Subject: Application of Cost Accounting

- 1) What is the need of Reconciliation of Cost and Financial Accounts
 - 2) What is product life cycle? Explain its characteristics in detail
 - 3) Explain the phases of product life cycle
 - 4) What is value chain analysis?
 - 5) What is cost allocation? Explain methods of allocating Costs in Cost Centres
 - 6) What is activity based costing
 - 7) Explain the steps in activity based costing
 - 8) What is transfer pricing? Explain its merits and demerits and methods of transfer pricing
 - 9) What is Target costing? Explain the objectives of Target costing
- 10) A company maintains separate cost and financial accounts, and the costing profit for 2020-21 differed to that revealed in the financial accounts, which was shown as Rs. 50,000.

Particulars	Cost Accounts	Financial Accounts
1. Opening stock of Raw Material	5,000	5,500
2. Closing stock of raw Material	4,000	5,300
3. Opening stock of Finished Goods	12,000	15,000
4. Closing stock of Finished Goods	14,000	16,000

Dividend of Rs. 1,000 was received by the company.

A machine with net book value of Rs. 10,000 was sold during the year for Rs. 8,000.

The company charged 10% interest on its opening capital employed of Rs. 80,000 to its process costs.

You are required to determine the profit figure which was shown in the cost accounts.

Subject: Cost Control and Cost Systems

- 1) What is Marginal costing? Explain various terms used in marginal costing
- 2) What is cost volume profit analysis
- 3) Explain features of differential costing
- 4) What is pricing decision?
- 5) Explain the principles of product of pricing
- 6) Explain How does a firm select method of costing
- 7) What is cost control
- 8) Explain the methods and techniques used in cost reduction
- 9) What is productivity
- 10) Explain the causes of lower productivity and how to improve productivity

Business Administration

Subject : - Business Ethics & Professional Values

- 1) What is Business Ethics? Explain the importance of Business Ethics
- 2) Explain the concept of Profession and Human values
- 3) Explain the process of ethical decision making
- 4) What is Corporate Social Responsibility? Explain scope of Corporate Social Responsibility in India
- 5) Explain the concept and objectives of Corporate governance
- 6) Explain the concept and benefits of value based management
- 7) Explain ethics at workplace
- 8) Explain Indian ethical practices HRM
- 9) Explain issues relating to environmental degradation
- 10) What is Sustainable development?

Subject : - Elements of Knowledge Management

- 1) What is knowledge management? Explain nature and relevance of knowledge management
- 2) Explain difference between information and knowledge
- 3) Explain the concept of knowledge sharing
- 4) Explain the role of knowledge management in management of change
- 5) Explain role of leader in knowledge management
- 6) Explain E-commerce and knowledge management
- 7) Explain CRM and knowledge management
- 8) What is knowledge strategy? Explain scope of knowledge strategy
- 9) Explain the future of knowledge management
- 10) Explain HRM and knowledge management

Master of Commerce (Semester IV)

Subject: Capital Market and Financial Services

- 1) What is capital market? Explain the characteristics of capital markets
- 2) Explain capital market instruments in detail
- 3) Explain Trends in capital market in India
- 4) What is stock exchange?
- 5) Explain functions of primary market
- 6) Explain procedure of listing of securities
- 7) Explain the objectives of secondary markets
- 8) What are mutual funds? Explain types of mutual funds
- 9) What is credit rating? Explain credit rating agencies
- 10) Explain functions and powers of Securities Exchange Board of India

Subject: Industrial Economic Environment

- 1) What is an Industry? How are industries classified
- 2) What is Economic environment? Explain various factors affecting Economic environment
- 3) What is the Role of Economic Environment in Industrial Development
- 4) What are public sector industries? Explain the problems of public sector industries
- 5) Explain the role of small scale industries
- 6) What are Multinational Corporations?
- 7) What is industrial imbalance? Explain causes and measures
- 8) Explain Liberalization, Privatization and Globalization
- 9) Explain the importance of major industries in India
- 10) Explain the Progress and Problems of Cotton Textile Industry

Advanced Cost Accounting & Cost system Recent Advances in Cost Auditing and Cost System

- 1) What are Cost Accounting Standards
- 2) What is GST audit? Explain benefits of GST audit in detail
- 3) Explain Procedure for conducting of and reporting under GST Audit
- 4) Explain the Meaning and Features of Productive Audit
- 5) What is Enterprise Resource Planning? Explain features of Enterprise Resource Planning
- 6) Explain the benefits of implementation of Enterprise Resource Planning-
- 7) Explain E-costing features
- 8) Explain Six Sigma in detail
- 9) Explain Business Process Re-Engineering
- 10) Explain Robotics Manufacturing

Business Administration

Recent Advances in Business Administration

- 1) What is Change Management? Explain significance of change management in detail
- 2) Explain the principles of Change Management
- 3) Explain Futuristic and strategic approach toward changing business environment
- 4) What is Customer centric approach? Explain full 360 view of the customer
- 5) Explain the challenges of becoming a Customer centric company
- 6) Explain Current Trends in acquisitions & mergers on national & international scenario
- 7) What is Global management system? Explain Significance of Global management system
- 8) What is Turn around Management?
- 9) Explain Issues in cross cultural management
- 10) What are the Key Steps in Innovation Management