

**I Semester M.Com. Degree Examination, March/April 2025
(CBCS Scheme) (2020 – 21 and Onwards)
COMMERCE
Paper – 1.1 : Monetary System**

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer any seven questions out of ten. Each question carries two marks. (7×2=14)

1. a) What do you mean by commodity money ?
- b) Give the meaning of Bimetallic standard.
- c) Mention any four qualities of good monetary system.
- d) Give the meaning of Yankee bond.
- e) What are SDRs ?
- f) What do you understand by fixed exchange rate ?
- g) What is global financial system ?
- h) Who are custodians ?
- i) What is Flexible Exchange Rate System ?
- j) What do you mean by Digital Currency ?

SECTION – B

Answer any four questions out of six. Each question carries five marks. (4×5=20)

2. Briefly explain the circular flow of money.
3. Write down the significant roles of Money.
4. What is Smithsonian agreement ? Explain.
5. Write short note on Masala Bond.
6. Differentiate between fixed exchange rate and flexible exchange rate.
7. Briefly explain the achievements of IMF.



SECTION – C

Answer **any two** questions out of four. Each question carries **twelve** marks. (2×12=24)

8. Write a short note on :
- Triffin's dilemma
 - Nixon shock.
9. Define Paper Currency Standard. Explain the system of note issues in India.
10. What do you mean by disequilibrium ? Explain the measures to control disequilibrium.
11. What is international financial market ? Who are the participants of international financial market ? Explain.

SECTION – D

Answer the following question.

(1×12=12)

12. A developing country experiences a rapid increase in food prices due to a severe drought, leading to significant inflation.
- What are the potential causes of this food price inflation, considering both supply-side and demand-side factors ?
 - Which segments of the population would be most vulnerable to this price increase, and why ?
 - What policy measures could the government implement to mitigate the impact of this food inflation ?



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**I Semester M.Com. Degree Examination, March/April 2025
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COMMERCE**

Paper – 1. 2 : International Business Environment

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer any seven out of ten. Each question carries two marks. (7×2=14)

1. a) Define international business.
- b) What is globalization in the context of business ?
- c) Name two advantages of international trade.
- d) What is Foreign Direct Investment (FDI) ?
- e) Mention two risks associated with international business.
- f) What is a tariff ?
- g) Name any two international financial institutions that support global trade.
- h) What is the role of the WTO in international business ?
- i) What is the difference between imports and exports ?
- j) What is the impact of exchange rate fluctuations on international business ?

SECTION – B

Answer any four questions out of six. Each question carries five marks. (4×5=20)

2. Explain the technological environment issues in international business.
3. Write a note on :
 - a) GATS
 - b) SAPTA
4. Considering the New Policy in ADR issues, what changes should be adopted by Indian companies going Global.
5. Explain the factors affecting Global HRM and Staff Policy.
6. What are the Social and Ethical responsibilities to be followed by Multinational Corporations ?
7. How has the adverse decline in the value of the Indian Rupee impacted global business ? Explain.

P.T.O.



SECTION – C

Answer any two questions out of four. Each question carries twelve marks. (2×12=24)

8. Analyse the benefits and drawbacks of international business for both companies and nations.
9. Examine the effects of globalization on international trade and the growth of business expansion across borders.
10. Demonstrate the different types of trade barriers and analyse their impact on international business operations.
11. Illustrate the functions and importance of the World Trade Organization (WTO) in facilitating and regulating global trade.

SECTION – D

12. Answer the following question : (1×12=12)

A Multinational Corporation (MNC) based in the United States decides to expand its operations into an emerging market in Southeast Asia. The company sees great potential due to the region's growing middle class, increasing demand for consumer goods and favourable government policies promoting foreign investment.

However, soon after entering the market, the company faces several challenges. The legal and regulatory framework is different from what it is used to, leading to unexpected compliance issues. Additionally, cultural differences affect business negotiations and marketing strategies. Local competitors, who have a better understanding of consumer preferences, offer similar products at lower prices, making it difficult for the MNC to establish a strong market presence.

Despite these challenges, the company is determined to adapt by forming partnerships with local businesses, customizing its products to fit local tastes and investing in workforce training.

Questions :

- 1) What are the key challenges faced by multinational corporations when entering an emerging market ?
- 2) How can companies successfully adapt to cultural and regulatory differences in international business ?

**I Semester M.Com. Degree Examination, March/April 2025
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COMMERCE**

Paper – 1.3 : Principles and Practices of Business Decision:

Time : 3 Hours

Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks. (7×2=14)
- Define macroeconomics.
 - Write the meaning of perfect market.
 - State the concept of canons of taxation.
 - What is debt trap ?
 - Define the term law of demand.
 - What do you mean by competitive bidding ?
 - State the meaning of paradox of thrift.
 - Mention the concept of economies of scale.
 - Define the term production function.
 - Give the meaning of target rate pricing.

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. (4×5=20)

- Elaborate the nature and scope of managerial economics.
- From the following data calculate income elasticity of demand and comment.

Period	Quantity demanded (units)	Income level (Rs.)
1	1,000	10,000
2	2,500	14,000
3	3,000	16,000
4	3,500	20,000
5	4,000	24,000

P.T.O.



4. Brief out the different sources of public revenue.
5. Write a note on the law of returns to scale in production function.
6. Explain the impact of pricing on business decisions.
7. The annual sales of a company are as follows :

Year	2020	2021	2022	2023	2024
Sales (in Rs. 1,000)	90	80	60	40	20

Estimate the annual sales of the year 2025 and 2026.

SECTION – C

Answer **any two** questions out of four. **Each** question carries **twelve** marks. **(2×12=24)**

8. Explain in detail the different methods of computation of national income.
9. Write the concept of direct and indirect taxes. Explain in detail the effects of taxation on production, consumption and distribution side of the economy.
10. What is the significance of demand forecasting in business decisions ? Critically examine the various methods of demand forecasting.
11. The following is the short-run total variable cost function :

$$TVC = 180Q - 6Q^2 + 0.20Q^3$$

If the fixed cost of a company is Rs. 140, find out :

- a) Total cost function, average variable cost function, average total cost function and marginal cost function.
- b) At what level of output average variable cost and marginal cost are minimised ?
- c) Using the level of output at which average variable cost is minimum ; calculate average total cost, total variable cost, average variable cost, average fixed cost and marginal cost.



SECTION – D

Answer the following questions :

(1×12=12)

12. SmartTech, a tech startup, introduced the Ecosmart watch, an innovative smart watch featuring eco-friendly attributes such as solar charging and biodegradable materials. The company faced the challenge of setting the right pricing strategy to maximize returns and remain competitive across different stages of the product life cycle.

At the launch phase, SmartTech implemented a price skimming strategy, setting an initial high price of Rs. 500. This approach aimed to recover R and D costs and establish a premium brand image. The company targeted early adopters who valued innovation and sustainability, capitalizing on their willingness to pay a premium. As demand surged, SmartTech revised its pricing approach and adopted penetration pricing, reducing the price to Rs. 350 to attract a broader customer base. This helped increase market penetration, boost sales volume and build brand loyalty. Marketing efforts also intensified to strengthen the product's presence.

With competition increasing, SmartTech shifted to competitive pricing, adjusting the price to Rs. 300 to match industry rivals. The company introduced discounts, bundled offers and loyalty programs to sustain customer interest and extend the product's market longevity. As the smart watch industry evolved and newer technologies emerged, SmartTech entered the decline phase. The company adopted promotional pricing, offering discounts and bundle deals to clear inventory. The final price was reduced to Rs. 200 to sustain sales before phasing out the product.

Questions :

- a) How did penetration pricing benefit SmartTech during the growth stage ?
Could they have used an alternative strategy ?
- b) How does promotional pricing help during the decline phase ? What other strategies could SmartTech consider at this stage ?
- c) How do external factors such as competitor actions and technological advancements impact pricing strategies over the product life cycle ?

I Semester M.Com. Examination, March/April 2025
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COMMERCE
Paper – 1.4 : Information Technology for Business

Time : 3 Hours

Max. Marks 100

SECTION – A

Answer **any seven** questions out of ten. **Each** question carries **two** marks. **(7×2=14)**

1. a) Give an example for Brick and Mortar.
- b) What is Voice Ordering in E-Commerce ? Give an example.
- c) Give the meaning of Web-Server.
- d) What is a Web-Browser ? Name any four.
- e) What is English Auction ?
- f) What do you understand by pure-play e-tailers ?
- g) Define Encryption.
- h) What is Phishing ?
- i) Expand FTP, SMTP, MIME and HTTP.
- j) Define EDI.

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. **(4×5=20)**

2. Differentiate between E-Commerce and E-Business.
3. What are the key role of databases in E-Commerce ? Explain.
4. Explain e-retailing business models. Give 1 example of drop shipping.
5. What are the different types of auctions available in E-commerce ? Explain.
6. What is a Malicious Code ? Explain.
7. Elucidate the types of website and its applications.



SECTION – C

Answer **any two** questions out of four. Each question carries **twelve** marks. (2×12=24)

8. Highlight the transition of E-Commerce in India.
9. Explain the hardware and software requirement for E-Business.
10. What are the security threats in E-Commerce ? Elucidate.
11. Explain important IT Act, 2000 Sections.

SECTION – D

Answer the following question. (1×12=12)

12. Cozy Candles is a small, family-owned business that specializes in handcrafted, scented candles. They started by selling at local farmers' markets and craft fairs, but quickly gained a loyal following due to the unique scents and high quality of their products. In 2023, they decided to expand their reach by launching an e-commerce website.

Questions :

- a) What were the key factors that contributed to Cozy Candles' success in E-commerce ?
- b) How did Cozy Candles differentiate themselves from competitors in the crowded candle market ?



First Semester M.Com. Examination, March/April 2025
(CBCS) (2020-21 and Onwards)
COMMERCE
Paper – 1.5 : Managerial Finance

Time : 3 Hours

Max. Marks : ~~70~~ 70

SECTION – A

Answer **any seven** questions out of ten. **Each** question carries **two** marks : **(7×2=14)**

1. a) State the features of trade off theory.
b) What do you mean by optimum dividend payout ratio ?
c) Give the meaning of incremental IRR.
d) Define capital rationing.
e) What are the perspectives of risk ?
f) State the objectives of capital budgeting.
g) Distinguish between MBO and MBI.
h) What do you understand by slump sale ?
i) State the Walter's model of dividend decision.
j) List out the evils of excess working capital.

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks : **(4×5=20)**

2. Briefly explain the factors influencing financial decisions.
3. Why capital budgeting decisions are important ? Explain.
4. Briefly explain the factors affecting dividend policies.
5. The Globe Manufacturing Company Ltd., is considering an investment in one of the two mutually exclusive proposals – projects X and Y, which require cash outlays of Rs. 3,40,000 and Rs. 3,30,000 respectively. The Certainty – Equivalent

(C. E.) approach is used in incorporating risk in capital budgeting decisions. The current yield on government bond is 8% and this be used as the risk less rate. The expected net cash flows and their certainty equivalents are as follows :

Year end	Project X		Project Y	
	Cash Flow (Rs.)	C.E.	Cash Flow (Rs.)	C.E.
1	1,80,000	0.8	1,80,000	0.9
2	2,00,000	0.7	1,80,000	0.8
3	2,00,000	0.5	2,00,000	0.7

Present value factor of Rs. 1 discounted at 8% at the end of year 1, 2 and 3 are 0.926, 0.857 and 0.794 respectively. Required :

- Which project should be accepted ?
 - If risk adjusted discount rate method is used, which project would be analysed with a higher rate ?
6. Company 'S' has forced to choose between two machines P and R. The two machines are designed differently, but have identical capacity and do exactly the same job. Machine P costs ₹ 3,00,000 and will last for 3 years. It costs ₹ 80,000 per year to run. Machine R is an economy model costing only ₹ 2,00,000, but will last only for 2 years, and costs ₹ 1,20,000 per year to run. These are real cash flows. The costs are forecasted in rupees of constant purchasing power. Ignore tax. Opportunity cost of capital is 10%. Which Machine Company 'S' should buy ?
7. Krishna Ltd. is considering merger with Sudhama Ltd. There are no gains from merging. If it is given that total earnings of the merged firm likely to have no synergy, calculate the exchange ratio for a combined EPS of ₹ 2.80:

	Krishna Ltd.	Sudhama Ltd.
Outstanding shares	5 million	2.5 million
P/E	20	10
Total market value	250 million	50 million



SECTION – C

Answer **any two** questions out of four. Each question carries **twelve** marks : (2×12=24)

8. Write a note on Simulation as a tool of risk analysis in capital budgeting decisions.
9. Tulsian Ltd. is considering an investment in a project that required an initial investment of Rs. 50 lakhs with an expected cash flow after tax over 3 years as follows :

Year 1		Year 2		Year 3	
CFAT	Probability	CFAT	Probability	CFAT	Probability
10	0.4	15	0.3	20	0.2
20	0.3	25	0.4	30	0.3
30	0.2	35	0.2	40	0.4
40	0.1	45	0.1	50	0.1

Required :

- What is the expected NPV of this project ? (assume the cash flows are independent, firm's cost of capital is 10% and the firm can invest in 5% treasury bills).
 - Compute standard deviation about the expected value.
 - Compute the coefficient of variation about the expected value.
10. Rajan Ltd. Provides you the following information :

Purchase price of each machine	₹ 12,00,000
Working capital	₹ 6,00,000
Useful life of each machine	5 years
Estimated salvage value at the end of useful life is	₹ 2,00,000
Actual salvage value realised at the end of useful life	₹ 2,40,000
Method of depreciation	Straight line
Tax rate	30%

Earnings before depreciation and tax :

Machine	Year 1	Year 2	Year 3	Year 4	Year 5
A	6,00,000	6,00,000	6,00,000	6,00,000	6,00,000
B	--	2,00,000	4,00,000	6,00,000	24,00,000
C	10,00,000	8,00,000	6,00,000	4,00,000	--

Required : Which of the above machines should be purchased on the basis of internal rate of return.



11. The capital structure of Yellow Ltd. is as follows :

Equity share capital (₹ 100 each)	₹ 100 lakhs
Earnings for equity shareholders	₹ 10 lakhs
Price of shares in the beginning	₹ 100
Equity capitalisation rate	10%

Required :

- Calculate the theoretical market price of equity share under MM model, if the company is considering a payout of (i) 0%, (ii) 80%.
- Calculate the value of the firm using MM model if dividend payout ratio is (i) 0%, (ii) 80%. The company proposes to make a new investment of ₹ 12,20,000.

SECTION – D

Answer the following question :

(1×12=12)

12. Shiva Ltd. has recently approached the shareholders of Vishnu Ltd., which is engaged in the same line of business as that of Shiva Ltd., with a bid of 4 new shares in Shiva Ltd., for every 5 Vishnu Ltd. Shares, or a cash alternative of ₹ 360 per share. Past records of earnings of Vishnu Ltd. had been poor and the company's shares have been out of favour with the stock market for some time.

Both Shiva Ltd. and Vishnu Ltd. Pay income tax @ 30%. Current earnings growth forecast is 4% for the foreseeable future of both the companies.

Pre-bid information for the year ended 31st March, are as follows :

Firm	Equity capital	No. of shares	Pre-Tax profit	P/E Ratio	Estimated Post tax cost of equity p.a.
Shiva Ltd.	₹ 60 lakhs	24 lakhs	₹ 125 lakhs	11	12%
Vishnu Ltd.	₹ 170 lakhs	17 lakhs	₹ 110 lakhs	7	10%

Assuming no synergy exists, you are required to evaluate whether proposed share to share offer is likely to be beneficial to the shareholders of both the companies using merger terms available. Shiva Ltd.'s Directors might expect their own pre-bid P/E ratio to be applied to combined earnings.

Also comment on the two companies from the constant growth form of dividend valuation model, assuming all earnings are paid out as dividends.



**I Semester M.Com. Examination, March/April 2025
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COMMERCE**

Paper – 1.6 : Global Talent Management

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer any seven questions out of ten. Each question carries two marks. (7×2=14)

1. a) What is Talent Management ?
- b) Mention two key elements of total rewards.
- c) What is HR analytics ?
- d) Mention any four benefits of E-recruitment in talent acquisition.
- e) Write the meaning of Succession Planning.
- f) Define the term 'Human Capital'.
- g) Give the meaning of Employee Engagement.
- h) Mention two examples of E-frauds in talent acquisition.
- i) What is Rapid Prototyping ?
- j) Who are actively disengaged employees ?

SECTION – B

Answer any four questions out of six. Each question carries five marks: (4×5=20)

2. Explain the role of HR in talent management and how it contributes to organizational success.
3. Narrate the steps involved in the strategic talent planning process.
4. What are the major challenges in talent acquisition and how can organizations overcome them ?
5. Brief out the concept of employee retention and discuss effective strategies to retain employees.
6. How can a talent management information system benefit an organization ?
7. Explain the significance of digital innovations like E-recruitment and E-learning in modern talent management.

P.T.O.



SECTION – C

Answer any two questions out of four. Each question carries twelve marks. (2×12=24)

8. Critically analyse the role of HR in talent management. How do talent management strategies impact organizational performance ?
9. How can HR analytics and information technology be leveraged to improve talent management efficiency ? Provide real-world examples to support your answer.
10. Assess the impact of an AI applications in Human Resource Management. Provide examples to support your answer.
11. Identify the best practices of talent management and analyse the role of design development through rapid prototyping in Talent Management.

SECTION – D

Answer the following question.

(1×12=12)

12. Panaroma Tech Solutions, a fast-growing IT firm, faces high employee turnover and struggles to attract top talent despite competitive salaries. The company lacks a structured talent management strategy and relies on outdated hiring and retention methods. Without HR analytics or digital tools, employee engagement remains low, affecting productivity. The leadership team is now considering a data-driven approach and modern HR technologies but is unsure of the best practices to implement for long-term success.

Questions :

- 1) What are the key talent management challenges at Panaroma Tech Solutions ? How can HR analytics and digital tools help ?
- 2) Propose a structured talent management strategy to enhance engagement, retention and talent acquisition.



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**I Semester M.Com. Examination, March/April 2025
(CBCS) (2020 – 21 & Onwards)**

COMMERCE

Paper – 1.7 : Corporate Communication Skills (Soft Core)

Time : 3 Hours

Max. Marks : 70

SECTION – A

Answer **any seven** questions out of ten. **Each** question carries **two** marks. **(7×2=14)**

1. a) Differentiate between active and passive listening.
b) Define the term cross-cultural communication.
c) Define Corporate liaisoning.
d) What techniques are used to engage audience in public speaking ?
e) What is voice mail ?
f) Define Communication Gap.
g) What is Conflict Resolution ?
h) What is team work ?
i) State two qualities for telephone etiquette.
j) List out the barriers of oral communication.

SECTION – B

Answer **any four** questions out of six. **Each** question carries **five** marks. **(4×5=20)**

2. Distinguish between formal and informal communication.
3. Explain the principles of effective presentations.
4. Explain the importance of effective corporate communication in fostering employee engagement and organizational culture.
5. How is communication skill interlinked with efficient functioning of an organization ? Discuss.

P.T.O.



6. What is Grapevine communication ? Write the importance of informal communication in business organization.
7. Explain the different types of gestures with suitable examples.

SECTION – C

Answer any two questions out of four. Each question carries twelve marks. (2×12=24)

8. Explain in detail the various principles of effective communication.
9. Explain the different types of technology used for virtual communication in corporate sector.
10. Explain the strategies for maintaining audience engagement and interest throughout a public speech.
11. What are the different audio-visual aids that can be used in business presentations ? Give their advantages.

SECTION – D

Answer the following question.

(1×12=12)

12. Write a note on "Public speaking for better navigation by managers in an organisation Hierarchy".