I Semester M.Com. Degree Examination, January/February 2026
(CBCS) (2020 – 21 and Onwards)
COMMERCE
Paper 1.1 : Monetary System

Time : 3 Hours   Max. Marks : 70

SECTION – A

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

   a) Define money and near money with examples.

   b) State Gresham's Law.

   c) List any two features of the gold standard.

   d) What is SDR ?

   e) Distinguish between balance of trade and balance of payment.

   f) Mention two causes of disequilibrium in BOP.

   g) Write a short note on bitcoin as a type of money.

   h) What is Triffin's Paradox ?

   i) Define paper currency standard.

   j) State two functions of the International Monetary Fund (IMF).

SECTION – B

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

2. Explain Fisher's Transaction Approach to the Quantity Theory of Money with an example.

3. Describe the pros and cons of flexible exchange rate regime.

4. Analyze the working of the Bretton Woods System and its impact on global trade.

5. Explain the role of euro currency market in the international financial system.

6. Differentiate between capital account and current account convertibility.

7. Interpret the importance of Masala Bonds in India's international financial markets.

SECTION – C

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

8. Critically evaluate the Cambridge Cash Balance Theory and compare it with Keynesian Theory of Money.
9. Examine the causes of disequilibrium in balance of payments and suggest corrective measures with recent examples from India.
10. Assess the relevance of gold standard in today's monetary system. Could it be revived in modern economies ?
11. Analyze the evolution of international monetary system from Bimetallism to flexible exchange rate regime.

SECTION – D

Answer the following : **(1×12=12)**

12. India has been experiencing persistent current account deficits driven by rising imports of crude oil, gold and technology products, coupled with volatile capital flows and global uncertainties. This imbalance has put pressure on the rupee, raised concerns about foreign exchange reserves and challenged policymakers to maintain stability in the monetary system. Addressing this issue requires a mix of monetary and fiscal strategies, exchange rate management and structural reforms to strengthen domestic production and exports.

    Questions :

    1) Suggest three monetary policy measures that could help reduce the current account deficit.
    2) Evaluate the effectiveness of exchange rate depreciation as a corrective tool for BOP disequilibrium.
    3) Propose fiscal strategies that can complement monetary measures in addressing external imbalances.

I Semester M.Com. Examination, Jan./Feb. 2026
(CBCS) (2020-21 and Onwards)
COMMERCE
Paper – 1.2 : International Business Environment

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) Define the term international business.

   b) What do you mean by technological environment ?

   c) Expand UNCTAD and TRIPS.

   d) What is a customs union ?

   e) Define global sourcing.

   f) What is meant by balance of payments ?

   g) What is code of conduct for MNCs ?

   h) Give the meaning of the concept global competitiveness.

   i) What is meant by philanthropic responsibility ?

   j) Mention any two objectives of the IMF.

SECTION – B

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

2. Briefly explain the different modes of entry into international business.

3. Write a short note on the functions of the World Bank.

P.T.O.

4. Explain the concept of cross-cultural negotiations.

5. Discuss the significance of transfer of technology in global business.

6. Write a note on the Foreign Corrupt Practices Act.

7. Explain the importance of ASEAN as a regional grouping.

SECTION – C

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

8. Explain the various environmental factors affecting international business.

9. Elucidate the role and functions of the WTO in promoting international trade.

10. Describe the growth and dispersion of Foreign Direct Investment (FDI) globally. What are the factors affecting global investment ?

11. Define Multi-National Corporations. Illustrate the dominance and importance of MNCs in the modern global economy.

SECTION – D

Answer the following. **(1×12=12)**

12. Global Pharma Inc. is a US-based pharmaceutical giant planning to launch a new line of affordable healthcare products in South East Asia. However, the company is facing several challenges.

    First, the local governments have strict regulations regarding "Intellectual Property Rights" (IPR), and there is a fear of local generic competitors copying the formula. Second, the cultural environment is vastly different; the marketing strategy that worked in the US is being perceived as too aggressive and insensitive by the local population. Third, the company is under pressure from international NGOs to ensure that their low-cost manufacturing partners in the region strictly follow ethical labour practices, avoiding child labour and ensuring fair wages.

    Questions :

    a) Identify and explain the international business environment challenges Global Pharma Inc. is facing in this scenario.

    b) Suggest strategies the company should adopt to manage the cultural environment and social responsibility aspects effectively.

I Semester M.Com. Examination, January/February 2026
(CBCS) (2020 – 21 and Onwards)
COMMERCE
Paper – 1.3 : Principles and Practices of Business Decisions

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) Define macroeconomics.

   b) Mention any two advantages of a mixed economy.

   c) State how the immediate effect of a tax differs from its ultimate effect.

   d) How does statutory reduction in the interest rate help in redeeming public debt ?

   e) What do you mean by cardinal utility approach ?

   f) Why does demand curve slope downwards ?

   g) List out any two features of LAC curve.

   h) State any two internal economies of scale.

   i) Give the meaning of incremental cost.

   j) Why do multinational companies use transfer pricing ?

SECTION – B

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

2. A manufacturing unit reports the following sales of a product against various years. Estimate the sales for the next two years i.e. for 2023 and 2024 with the help of Least Square Method.

Years	2018	2019	2020	2021	2022
Sales (in 000's)	45	40	35	40	30

3. Describe the scope of managerial economics and its relevance to business decision-making.

4. "Firms operate not only to earn profit but also to achieve other objectives." Comment.

5. Discuss the recent changes in indirect taxation in India and explain their significance.

6. Explain the characteristics of long-run cost curves in production.

7. Define price discrimination. Explain its requirements and types.

SECTION – C

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

8. Discuss the branches of public finance and explain how the principle of maximum social advantage guides Government Policy.

9. Explain how managers can use the concept of price elasticity of demand to make managerial decision.

10. Elucidate the concept of dumping. Discuss the strategies employed by firms for dumping and its impact on international trade.

11. Identify the different phases of the law of variable proportions from the following and also give reason behind each phase.

Units of variable input	1	2	3	4	5
Total physical product (units)	30	60	80	90	70

SECTION – D

Answer the following. **(1×12=12)**

12. A retail chain observes the following monthly data for one of its Fast-Moving Consumer Goods (FMCG).

Price	**Quantity Demand (units)**
40	500
50	420
60	350

The marketing manager claims that the law of demand holds perfectly for this product. However, the sales team argues that other factors such as consumer income, seasonal variation and promotion activities may also be affecting demand.

Analyse the above case by :

a) Establish the individual and market demand relationship and identify determinants of demand other than price.

b) Explain whether the law of demand holds in this case with reasons, suggesting strategies to stabilise demand.

PG – 512

I Semester M.Com. Degree Examination, January/February 2026
(CBCS) (2020 – 21 and Onwards)
COMMERCE
Paper – 1.4 : Information Technology for Business

Time : 3 Hours Max. Marks : 70

SECTION – A

1. Answer **any seven** questions out of ten. **Each** question carries **two** marks. **(7×2=14)**
   a) Define E-Business.
   b) What is a P2P E-commerce ? Give an example.
   c) Differentiate between website and webpage.
   d) Expand HTTP and FTP.
   e) State the meaning for Virtual Communities.
   f) What is a shopping cart ?
   g) What is VPN ?
   h) Give the meaning for EDI.
   i) What do you mean by WEB portal ?
   j) What is SPDI ? Give an example.

SECTION – B

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

2. What are the transition and challenges for E-commerce in India ?
3. Explain E-business models.
4. Describe how web auction works.
5. Briefly explain the authentication process using a digital signature.
6. What is SSL ? Explain.
7. What is Electronic Retailing ? Explain with examples.

P.T.O.

SECTION – C

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

8. Explain any two successful E-business models in India.

9. Elucidate important IT Act Sections.

10. What are the security threats in E-commerce ? Explain.

11. Describe EDI and its four application areas.

SECTION – D

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

ShopEase is an Indian E-commerce start-up selling electronics and household items online. Over the past year, its website traffic increased by 40%, but sales grew by only 15%. Many customers add products to the cart but do not complete the purchase. Customer reviews mention slow delivery and limited payment options. The management wants to improve conversion rate, customer satisfaction and repeat purchases using data and technology.

Questions :

a) What are the possible reasons for the low conversion rate despite high website traffic ?

b) What role do payment options and logistics play in customer satisfaction ?

c) Suggest two digital marketing strategies to increase repeat purchases.

d) What are Key Performance Indicators (KPIs) should management track to measure improvement ?

PG – 513

I Semester M.Com. Examination, January/February 2026
(CBCS Scheme)
(2020 – 21 and Onwards)
COMMERCE
Paper – 1.5 : Managerial Finance

Time : 3 Hours Max. Marks : 70

SECTION – A

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

1. a) What is the concept of optimal capital structure ?

   b) List any two factors influencing financial decisions.

   c) What is meant by Fisher's Rate ?

   d) State the meaning of Modified Internal Rate of Return (MIRR).

   e) What is meant by sensitivity analysis ?

   f) What is break-even analysis in investment decisions ?

   g) Define a spin-off with one example.

   h) What is a 'Strategic Alliance' ?

   i) State any two factors affecting dividend policy.

   j) Name two key determinants of a firm's working capital requirements.

SECTION – B

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

2. A new project under consideration requires a capital outlay of ₹ 600 lakhs for which the funds can either be raised by the issue of equity shares of ₹ 100 each or by the issue of equity shares of the value of ₹ 400 lakhs and by the issue of 15% loan of ₹ 200 lakhs. Find out the indifference level of EBIT given the tax rate at 50%.

P.T.O.

3. In a capital rationing situation (investment limit ₹ 25 lakhs), suggest the most desirable feasible combination on the basis of the following data (indicate justification)

₹ lakhs

Project	Initial outlay	NPV
A	15	6
B	10	4.5
C	7.5	3.6
D	6	3

Projects B and C are mutually exclusive.

4. R Ltd. is intending to acquire S Ltd. (by merger) and the following information are available in respect of both the companies.

Particulars	R Ltd.	S Ltd.
Total current Earnings E	₹ 2,50,000	₹ 90,000
No. of Outstanding Shares	50,000	30,000
Market price per share	₹ 21	₹ 14

If the proposed merger takes place what would be the new earnings per share for R Ltd. (assuming the merger takes place by exchange of equity shares and the exchange ratio is based on the current market price) ?

5. Raja Company earns a rate of 12% on its total investment of ₹ 6,00,000 in assets. It has 6,00,000 outstanding common shares at ₹ 10 per share. Discount rate of the firm is 10% and it has a policy of retaining 40% of the earnings. Determine the price of its share using Gordon's Model. What shall happen to the price of the share if the company has payout of 60% (or) 20% ?

6. Distinguish between Sensitivity Analysis and Scenario Analysis.

7. Explain the concept of synergy and explain how it adds value in mergers and acquisitions.

SECTION – C

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

8. Q Ltd. wants to acquire R Ltd. and has offered a swap ratio of 1 : 2 (0.5 shares for every one share of R Ltd.) Following information is provided :

	Q Ltd.	**R Ltd.**
Profit after tax	₹ 18,00,000	₹ 3,60,000
Equity shares outstanding (Nos.)	6,00,000	1,80,000
EPS	₹ 3	₹ 2
PE Ratio	10 times	7 times
Market price per share	₹ 30	₹ 14

Required :

i) The number of equity shares to be issued by Q Ltd. for acquisition of R Ltd.

ii) What is the EPS of Q Ltd. after the acquisition ?

iii) Determine the equivalent earnings per share of R Ltd.

iv) What is the expected market price per share of Q Ltd. after the acquisition, assuming its PE multiple remains unchanged ?

v) Determine the market value of the merged firm.

9. A company is presently having outstanding shares of 50,000 selling at ₹ 100 per share. The equity capitalization rate is 25%. The expected net earnings is ₹ 5,00,000 and is expected to pay a dividend of ₹ 5 per share at the end of year 1. The company is also having an investment opportunity with an outlay of ₹ 10,00,000 at the end of year 1. Using MM model, show that payment of dividend will not affect the value of the firm.

10. As a financial manager of Taj Ltd., Hubli, you have to advise the board of directors on choosing between two competing project proposals, which require an equal investment of ₹ 1,00,000 and expected to generate cash flows as under :

Year	**Project I ₹**	**Project II ₹**
2019	48,000	20,000
2020	32,000	24,000
2021	20,000	36,000
2022	Nil	48,000
2023	24,000	16,000
2024	12,000	8,000

Which project proposal should be recommended and why ? Assume cost of capital to be 10% p.a. Evaluate the projects by NPV and IRR method.

11. The role of financial management has shifted from record-keeping to strategic decision-making. Explain the changing role of the CFO in contemporary corporations.

SECTION – D

Answer the following. **(1×12=12)**

12. Tulsian Ltd. is considering an investment in a project that required an initial investment of ₹ 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 :

i) 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)

ii) Compute Standard Deviation about the Expected Value.

I Semester M.Com. Examination, Jan./Feb. 2026
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COMMERCE
Paper – 1.6 : Global Talent Management

Time : 3 Hours Max. Marks : 70

SECTION – A

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

1. a) What is the meaning of human capital ?
   b) Write any two tools used for managing talent.
   c) What is innovative talent acquisition ?
   d) Mention two strategic trends in talent acquisition.
   e) Define employee engagement.
   f) What is the "Race for talent" ?
   g) State any two purposes of audit and update in talent information systems.
   h) What is meant by talent utilisation ?
   i) Mention two best practices in talent development.
   j) State two risks associated with e-frauds in talent management.

SECTION – B

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

2. Discuss the key processes of talent management.
3. Explain the significance of building blocks of an effective talent management system.
4. Critically evaluate factors affecting employee retention.
5. Describe IT-enabled talent management systems with examples.
6. Explain the challenges faced during talent planning in dynamic business environments.
7. Write a short note on succession planning and leadership pipeline.

SECTION – C

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

8. "Talent acquisition is a strategic business function." Justify with suitable arguments and examples.

9. Prepare a comprehensive job description and job specification for the role of HR Analytics Specialist.

10. Examine the impact of artificial intelligence on talent management processes and discuss ethical concerns.

11. Evaluate the best practices adopted by global organizations in attracting, developing and retaining top talent.

SECTION – D

Answer the following. **(1×12=12)**

12. Tech Mahindra is expanding its EV division in Pune. The company needs to rapidly hire 50 specialised engineers within three months to meet project deadlines. The local talent pool for these specific EV skills is shallow and competition from other major automotive and tech companies is intense. The target offer to joiner ratio needs to be at least 70% to meet the numbers and quality of hire must be high.

    Questions :

    a) What innovative and customised sourcing channels would you prioritize to find these niche EV specialists in Indian market, beyond standard job portals ?

    b) How would you approach talent mapping and proactively build a pipeline for future specialised roles ?

I Semester M.Com. Examination, January/February 2026
(CBCS) (2020 – 21 and Onwards)
COMMERCE
Paper – 1.7 : Soft Core : Corporate Communication Skills

Time : 3 Hours Max. Marks : 70

SECTION – A

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

1. a) What is informal communication ?

   b) Mention any two causes of communication gap in organizations.

   c) Define interpersonal communication.

   d) State any two benefits of public speaking for managers.

   e) What do you mean by visual representation of data ?

   f) Mention any two qualities of a good presenter.

   g) Define business etiquette.

   h) What is call screening ?

   i) What is organizational hierarchy ?

   j) Define virtual meeting etiquette.

SECTION – B

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

2. Explain the nature and scope of corporate communication.

3. Discuss the role of body language in professional interactions.

4. Describe the steps involved in planning an effective meeting.

5. Explain the importance of cultural awareness in global business communication.

6. Discuss the role of presentations in managerial communication.

7. Explain the concept of business and social etiquette in corporate life.

SECTION – C

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

8. Elaborate the relationship between communication skills and soft skills in an organizational success.

9. What are the various types of managerial speeches ? Explain with suitable examples.

10. Explain the role of corporate communication in crisis management.

11. Examine the importance of effective intercultural communication in international business.

SECTION – D

Answer the following : **(1×12=12)**

12. Critically explain emerging trends in corporate communication with reference to digital platforms and employee engagement.