

M.Com. (CBCS) DEGREE EXAMINATION,
NOVEMBER 2024.

Third Semester

Commerce — Core

TAXATION

(For those who joined in July 2023 onwards)

Time : Three hours

Maximum : 75 marks

PART A — (15 × 1 = 15 marks)

Answer ALL questions.

Choose the correct answer :

1. Which of the following is not to be included to compute gross qualifying amount for Section 80G?
 - (a) Donation to national defence fund
 - (b) Donation to approved charitable institution
 - (c) Donation to schools and colleges
 - (d) Payment of school fees of poor children

7. Which of the following is a source of income of NRI?
 - (a) Income from a business connection in India
 - (b) Income from any property, asset or source of income in India
 - (c) Capital gain on the transfer of a capital asset situated in India
 - (d) All of these

8. _____ refers to situations in which the DTAA has been signed between the two countries.
 - (a) Bilateral Relief
 - (b) Unilateral relief
 - (c) Lateral relief
 - (d) Trilateral relief

9. Which of the following categories are covered under the double taxation avoidance agreements (DTAA)?
 - (a) Services
 - (b) Salary
 - (c) Property
 - (d) All of these

10. How long does the GST registration process typically take in India?
 - (a) 1-2 days
 - (b) 3-7 working days
 - (c) 10-15 days
 - (d) 30 days

2. Anyone who engages in dishonest or unlawful means to avoid paying their respective taxes commits a _____.
 - (a) Tax evasion
 - (b) Tax avoidance
 - (c) Double taxation
 - (d) Tax penalty

3. 80 P related to the deduction of income of _____.
 - (a) Firms
 - (b) Co-operative society
 - (c) BOI
 - (d) AOP

4. Income tax department issues a _____ to every tax-payer borne on its records.
 - (a) PAN
 - (b) Tax payment challans
 - (c) Filing return
 - (d) Belated return

5. _____ is the process of legally arranging one's financial matters to reduce one's tax burden.
 - (a) Tax planning
 - (b) Tax evasion
 - (c) Tax avoidance
 - (d) Double taxation

6. _____ refers to reducing tax liabilities by arranging possibilities within the law but in a manner that lowers tax obligations.
 - (a) Tax planning
 - (b) Tax evasion
 - (c) Tax avoidance
 - (d) Double taxation

15. Which method for determining the customs value is used when all other methods fail?

- (a) Transaction value method
- (b) Computed value method
- (c) Deductive value method
- (d) Fallback value method

PART B — (5 × 4 = 20 marks)

Answer ALL questions, choosing either (a) or (b).
Each answer should not exceed 250 words.

16. (a) A, B and C are members of an Association of persons. They share profit or loss equally. During the previous year the income of AOP is Rs. 2,20,000 and the income of A, B and C is Rs. 40,000, Rs. 5,10,000 and Rs. 5,20,000 respectively. Compute tax liability of AOP and A, B and C for the assessment Year 2024-25.

Or

(b) An association of persons has three members who share profits and losses equally. The profit of the AOP as per its profit and loss account in Rs. 3,90,000. after debiting the following to its profit and loss account.

- (i) Remuneration to members of AOP Rs. 62,000

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(ii) Interest on capital to members Rs. 70000

(iii) Depreciation on assets Rs. 60000

Depreciation allowable is only Rs. 50,000. Compute the tax payable by AOP. If none of the members of the AOP has income exceeding the non-taxable limits.

17. (a) Describe the limitations of tax planning.

Or

(b) Explain the persons liable and due date for filing the IT returns.

18. (a) Categorise the provisions regarding taxation of NRI.

Or

(b) Examine the relief measures for assess associated with paying tax twice.

19. (a) Why is it crucial for businesses to ensure that their activities strictly adhere to the categories listed in Schedule III of the GST Act?

Or

(b) Can you provide an example of an anti-profiteering action related to ITC benefits?

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20. (a) Illustrate the significance of customs duty.

Or

(b) Outline the provisions of the customs Act regarding the classification of goods.

PART C — (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b).
Each answer should not exceed 600 words.

21. (a) Assess the provisions relating to section 80 P.

Or

(b) What are the tax exemptions for agricultural income?

22. (a) Difference between tax evasion, tax avoidance and tax planning.

Or

(b) Analyse the list of documents to avoid being deemed defective returns.

23. (a) What is general anti avoidance rules (GAAR)?

Or

(b) Write an overview about the concept of equalization levy.

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24. (a) Assess the steps involved in the registration of GST.

Or

(b) Explain about the various slab rates of GST of IGST, CGST, SGST/UGTST.

25. (a) Identify the significant importance of customs duty.

Or

(b) How would you classify duty as per the customs Act, 1962?

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Code No. : 5660

Sub. Code : WKCM 32

M.Com. (CBCS) DEGREE EXAMINATION,
NOVEMBER 2024.

Third Semester

Commerce — Core

RESEARCH METHODOLOGY

(For those who joined in July 2023 onwards)

Time : Three hours

Maximum : 75 marks

PART A — (15 × 1 = 15 marks)

Answer ALL questions.

Choose the correct answer :

1. Social science research aims at
 - (a) Finding explanation of unexplained phenomena
 - (b) Clarifying doubtful facts
 - (c) Correcting the misconceived
 - (d) Finding solution to the problem
2. Pure research aims at
 - (a) Extension of knowledge
 - (b) Extension view
 - (c) Testing of facts
 - (d) Clarifying the doubtful fact
3. Sampling technique refers to
 - (a) A number of units selected
 - (b) A method of collection of sample
 - (c) A sample design
 - (d) A selection process
4. Hypothesis is
 - (a) A test
 - (b) An assumption
 - (c) A fact
 - (d) A constant
5. Which of the following methods of collecting data is economical?
 - (a) Questionnaire
 - (b) Schedules
 - (c) Observation
 - (d) Interview
6. The difference between the primary and secondary data is
 - (a) only one degree of detachment with original source
 - (b) 100 degree of detachment with original source
 - (c) 50 degree of detachment with original source
 - (d) no degree of detachment with original source
7. Pre-test is undertaken
 - (a) After finalizing the questionnaire
 - (b) After collecting data
 - (c) After processing of data
 - (d) Before finalizing a questionnaire
8. Which one of the condition is necessary for testing t - test?
 - (a) $n \leq 30$
 - (b) $n > 30$
 - (c) $n \leq 20$
 - (d) $n \leq 100$
9. The χ^2 test was devised by
 - (a) Fisher
 - (b) Gauss
 - (c) Laplace
 - (d) Karl Pearson
10. Which one is the non-parametric test?
 - (a) T-test
 - (b) Z-test
 - (c) F-test
 - (d) Rank test
11. In the Mann-Whitney rank sum U-test, it is not necessary that the two samples be of the ————
 - (a) Not same size
 - (b) Equal to one
 - (c) Same size
 - (d) Equal to zero
12. The abbreviation for SEM is
 - (a) Systematic equation modeling
 - (b) Structural education modeling
 - (c) Structural equation modeling
 - (d) Structural equation mechanics
13. The analysis of variance technique developed in the year
 - (a) 1900
 - (b) 1920
 - (c) 1800
 - (d) 1840
14. The final step in the research is
 - (a) Drawing design
 - (b) Framing Hypothesis
 - (c) Making interpretation
 - (d) Writing report

15. Bibliography should be prepared in
- A chronological order
 - A numerical order
 - An alphabetical order of the authors
 - A chapter / section of the study

PART B — (5 × 4 = 20 marks)

Answer ALL questions, choosing either (a) or (b).
Each answer should not exceed 250 words.

16. (a) Infer the criteria of a good research.
- Or
- (b) Compare qualitative research with quantitative research.
17. (a) Bring out the precautions in data collection.
- Or
- (b) Explain the stages of validity of a hypothesis.
18. (a) Justify the purpose of pretest.
- Or
- (b) Examine the essentials of a good questionnaire.

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19. (a) A sample of 10 is drawn randomly from a certain population. The sum of the squared deviations from the mean of the given sample is 50. Test the hypothesis that the variance of the population is 5 at 5 per cent level of significance.

Or

- (b) In a correlation study the following values are obtained :

	X	Y
Mean	65	67
Standard deviation	2.5	3.5
Coefficient of correlation	0.8	

Find the two regression equations that are associated with the above values.

20. (a) Identify the characteristics of a research report.
- Or
- (b) List out the funding agencies for business research.

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PART C — (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b).
Each answer should not exceed 600 words.

21. (a) Analyse the various types of research.
- Or
- (b) Give a brief account on the steps in formulation of a research problem.
22. (a) Elaborate the methods of sampling.
- Or
- (b) What is a Case study? Outline its features.
23. (a) Interpret the various methods of data collection.
- Or
- (b) Summarize the merits and demerits of questionnaire?
24. (a) Organize the procedure followed in one factor analysis of variance.
- Or
- (b) A sample of scores of seven student of a class are given as follows :
- | | | | | | | | |
|----------|----|----|----|----|----|----|----|
| S.NO.(X) | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Scores | 52 | 50 | 56 | 61 | 45 | 54 | 39 |

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Use the chi-square test to determine if the above sample has been drawn from a student population whose variance is 25. Test at 5% significance level.

25. (a) Show the steps in report writing.
- Or
- (b) Generalize the pros and cons of plagiarism checker tools in a research report.

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Reg. No. : _____

Code No. : 5661

Sub. Code : WKCM 33

M.Com. (CBCS) DEGREE EXAMINATION,
NOVEMBER 2024.

Third Semester

Commerce — Core

INTERNATIONAL BUSINESS

(For those who joined in July 2023 onwards)

Time : Three hours

Maximum : 75 marks

PART A — (15 × 1 = 15 marks)

Answer ALL questions.

Choose the correct answer :

1. Which of the following is a key characteristic of globalization?
- (a) Increasing barriers to international trade
 - (b) Reduced communication between countries
 - (c) Integration of markets, cultures and ideas worldwide
 - (d) Decreased movement of people and capital across borders

6. Which of the following is the main principle of Haberler's opportunity cost theory?
- (a) Specialization based on absolute cost differences
 - (b) Specialization based on labor productivity alone
 - (c) Specialization based on the opportunity cost of producing goods
 - (d) Specialization based on government subsidies
7. Which of the following is a type of countertrade?
- (a) Free trade
 - (b) Barter
 - (c) Licensing agreement
 - (d) Foreign direct investment
8. Which of the following is NOT a requirement for a valid contract?
- (a) Offer and acceptance
 - (b) Legal capacity of the parties
 - (c) Unlawful consideration
 - (d) Free consent of the parties

2. Export refers to _____
- (a) Selling goods or services domestically
 - (b) Importing goods from foreign countries
 - (c) Sending goods or services to a foreign country for sale
 - (d) Bartering goods with other countries
3. Which of the following is a common fee paid by the franchisee to the franchisor?
- (a) Dividend
 - (b) Royalty
 - (c) Commission
 - (d) Subscription
4. Free trade agreements are primarily intended to _____
- (a) Protect domestic industries from foreign competition
 - (b) Establish common laws between nations
 - (c) Facilitate trade by reducing tariffs and quotas
 - (d) Promote environmental regulations
5. Domestic trade refers to
- (a) Trade between two or more countries
 - (b) Exchange of goods and services within the same country
 - (c) Importing goods from foreign markets
 - (d) Establishing trade agreements with neighboring nations

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9. Who is responsible for the sale of goods in a consignment sale arrangement?
- (a) The buyer
 - (b) The consignor
 - (c) The consignee
 - (d) The manufacturer
10. Which of the following is NOT a characteristic of a customs union?
- (a) Removal of tariffs between member countries
 - (b) Adoption of a common external tariff
 - (c) Establishment of a single currency among member countries
 - (d) Harmonization of trade policies towards non-member countries
11. Which countries were involved in the North American Free Trade Agreement (NAFTA)?
- (a) United States, Canada, and Mexico
 - (b) United States, Canada, and Brazil
 - (c) United States, Mexico, and Argentina
 - (d) Canada, Mexico and Chile
12. When was the Association of Southeast Asian Nations (ASEAN) founded?
- (a) 1957
 - (b) 1967
 - (c) 1976
 - (d) 1984

13. Which of the following is a characteristic of a multinational corporation?
- Operates exclusively in its home country
 - Manages production or provides services in multiple countries
 - Focuses only on local market operations
 - Has no international investment or operations
14. The common strategy used by MNCs to enter foreign market is _____
- Exclusive focus on domestic markets
 - Franchising
 - Limiting international trade
 - Restricting investment in foreign countries
15. Negative effect of MNCs on a host country is _____
- Increased local culture and traditions
 - Loss of local culture
 - Lower employment rates
 - More local business

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20. (a) Evaluate the cultural difference between home and host countries affect the operations of multinational companies.
- Or
- (b) Analyse how multinational companies influence the economic development of host countries?

PART C — (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b)
Each answer should not exceed 600 words.

21. (a) Describe the advantages of international business.
- Or
- (b) Analyse the methods of entry into foreign markets.
22. (a) Illustrate comparative cost advantage theory.
- Or
- (b) How would you evaluate Heckscher – Ohlin model?
23. (a) Explain the common law and their implications.
- Or
- (b) Elaborate the concept of payment term and its types.

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PART B — (5 × 4 = 20 marks)

Answer ALL questions, choosing either (a) or (b).
Each answer should not exceed 250 words.

16. (a) Summarise the scope of international business.
- Or
- (b) Explain the various stages of internationalization of business.
17. (a) Examine the various assumptions of Heberler's theory of opportunity cost.
- Or
- (b) Analyze the criticism of Dunning's electric theory of international production.
18. (a) Compare criminal procedure code with civil procedure code.
- Or
- (b) Categorize are the principles in law for business across borders.
19. (a) Discuss the various objectives of NAFTA.
- Or
- (b) Justify the features of free trade area.

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24. (a) Analyse the role of WTO.
- Or
- (b) Examine the objectives of SAARC.
25. (a) Justify the characteristics of multinational companies.
- Or
- (b) Evaluate the impacts of multinational companies on host countries.

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Code No. : 5663

Sub. Code : WKCE 32

M.Com. (CBCS) DEGREE EXAMINATION,
NOVEMBER 2024.

Third Semester

Commerce

Elective — INTERNATIONAL FINANCIAL
MANAGEMENT

(For those who joined in July 2023 onwards)

Time : Three hours

Maximum : 75 marks

PART A — (15 × 1 = 15 marks)

Answer ALL questions.

Choose the correct answer :

1. What is international financial management?

- (a) Management of funds within a country
- (b) Management of funds across countries
- (c) Management of foreign exchange
- (d) Management of international trade

5. The main objective of FEMA is _____

- (a) To regulate foreign exchange transactions
- (b) To promote foreign investment
- (c) To stabilize the exchange rate
- (d) To restrict current exchange

6. What is the purpose of currency futures and options?

- (a) To hedge exchange rate risk
- (b) To speculate on exchange rates
- (c) To invest in foreign currencies
- (d) To borrow foreign currencies

7. International capital budgeting means _____

- (a) Evaluating domestic investment projects
- (b) Evaluating foreign investment projects
- (c) Evaluating both domestic and foreign investment projects
- (d) Evaluating investment projects in emerging markets

8. _____ is a problem of international investment.

- (a) Political risk
- (b) Economic risk
- (c) Currency risk
- (d) All of the above

2. Balance of payments means _____

- (a) A statement of international transactions
- (b) A statement of domestic transactions
- (c) A statement of foreign exchange reserves
- (d) A statement of international investment

3. _____ is termed as international monetary system.

- (a) A system for managing foreign exchange
- (b) A system for managing international trade
- (c) A system for managing international investment
- (d) A system for managing international

4. What is the difference between the spot market and the forward market?

- (a) Spot market is for immediate exchange, while forward market is for future exchange
- (b) Spot market is for future exchange, while forward market is for immediate exchange
- (c) Spot market is for currency options, while forward market is for currency futures
- (d) Spot market is for currency futures, while forward market is for currency options

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9. _____ is called as international portfolio investment.

- (a) Investment in foreign securities
- (b) Investment in foreign subsidiaries.
- (c) Investment in foreign real estate
- (d) Investment in foreign bonds

10. What are the main channels for international flow of funds?

- (a) Foreign Direct Investment (FDI) and Foreign Portfolio Investment (FPI)
- (b) International banks and multilateral development banks
- (c) Foreign exchange markets and international trade
- (d) All of the above

11. How do international banks create credit?

- (a) By accepting deposits and making loans
- (b) By buying and selling securities
- (c) By providing guarantees and letters of credit
- (d) By facilitating foreign exchange transactions

12. Who regulates international banks?
- National central banks
 - Multilateral development banks
 - International financial institutions
 - Host country governments
13. What is the primary difference between short-term and medium-term instruments?
- Maturity period
 - Interest rate
 - Credit risk
 - Liquidity
14. _____ of the following is a strategy for managing inventory.
- Just-in-time inventory system
 - Economic order quantity
 - Inventory financing
 - Supply chain management
15. The consequence of the debt crisis is _____
- Reduced credit availability
 - Increased interest rates
 - Currency devaluation
 - Economic growth

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20. (a) Outline the characteristics of short-term instruments.
- Or
- (b) How do companies use technology to manage receivables and inventory?

PART C — (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b).
Each answer should not exceed 600 words.

21. (a) Enumerate the scope of international financial management.
- Or
- (b) Summarize the factors influencing the international flow of funds.
22. (a) Explain the exchange rate mechanism in the foreign exchange market.
- Or
- (b) Infer the impact of economic indicators on exchange rates.
23. (a) Elucidate the benefits and drawbacks of FDI for the host country.
- Or
- (b) Outline the strategies to diversify a portfolio through international investments.

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PART B — (5 × 4 = 20 marks)

Answer ALL questions, choosing either (a) or (b).
Each answer should not exceed 250 words.

16. (a) Narrate the objectives of international financial management.
- Or
- (b) Recall the components of international monetary system.
17. (a) Distinguish between the spot market and the forward market in foreign exchange.
- Or
- (b) State the Salient features of Foreign Exchange Management Act (FEMA).
18. (a) Identify the key factors to be considered when evaluating international investment projects.
- Or
- (b) List out the problems of problems of International investment.
19. (a) State the main channels for international flow of funds.
- Or
- (b) How do multilateral development banks address global economic challenges?

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24. (a) Assess the functions of international banking.
- Or
- (b) Analyse the impact of credit creation on the global economy.
25. (a) Discuss the significance of managing receivables and inventory.
- Or
- (b) Interpret the consequences of the debt crisis on international financial markets.

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Code No. : 5664

Sub. Code : WKCSE 31

M.Com. (CBCS) DEGREE EXAMINATION,
NOVEMBER 2024.

Third Semester

Commerce

Skill Enhancement Course — SKILL FOR
MANAGERIAL EXCELLENCE

(For those who joined in July 2023 onwards)

Time : Three hours

Maximum : 75 marks

PART A — (15 × 1 = 15 marks)

Answer ALL questions.

Choose the correct answer :

1. _____ is the focus of managerial skills.
- Technical expertise
 - Interpersonal relationships
 - Decision-making and problem-solving
 - Financial management

2. What is the primary function of technical skills in management?
- To understand organizational dynamics
 - To apply specialized knowledge
 - To motivate employees
 - To make strategic decisions
3. _____ skill is essential for effective problem-solving in management?
- Technical skills
 - Human skills
 - Conceptual skills
 - Critical thinking
4. _____ is termed as JOHARI window.
- A tool for self-reflection and feedback
 - A framework for goal setting
 - A technique for stress management
 - A theory of motivation
5. What is transcendental meditation?
- A technique for stress management
 - A form of mindfulness
 - A type of self-reflection
 - A philosophy of self-awareness

6. _____ is the first step in setting SMART goals.
- Identify your strengths
 - Set specific goals
 - Develop an action plan
 - Establish a timeline
7. _____ is the primary goal of negotiation skills.
- To win arguments
 - To build relationships
 - To achieve mutually beneficial agreements
 - To avoid conflict
8. Assertive communication characterized by _____
- Aggressive tone
 - Passive language
 - Clear and respectful expression
 - Avoiding conflict
9. Multicultural communication means _____
- communication across different cultures
 - communication within the same culture
 - communication through technology
 - verbal communication only

10. How are habits formed?
- Through repetition and reinforcement
 - Through learning and practice
 - Through genetics and environment
 - Through motivation and intention
11. _____ is called as Pomodoro technique.
- Working in focused 25-minute increments
 - Prioritizing tasks based on importance
 - Delegating tasks to others
 - Avoiding multitasking
12. _____ technique involves eliminating non-essential tasks.
- Prioritization
 - Delegation
 - Elimination
 - Time blocking
13. Which type of stress is characterized by a sudden, intense response?
- Acute stress
 - Chronic stress
 - Episodic stress
 - None of the above

14. Work-life balance means _____
- (a) Separating work and personal life
 - (b) Integrating work and personal life
 - (c) Balancing work and personal responsibilities
 - (d) None of the above

15. What are the stages of stress?
- (a) Alarm, resistance, exhaustion
 - (b) Denial, anger, acceptance
 - (c) Fear, anxiety, panic
 - (d) None of the above

PART B — (5 × 4 = 20 marks)

Answer ALL questions, choosing either (a) or (b).
Each answer should not exceed 250 words.

16. (a) Narrate the key components of managerial skills.
- Or
- (b) How do technical skills differ from conceptual skills?
17. (a) State the application of SMART principle in goal setting.
- Or
- (b) Spell out the purpose of Logo therapy.

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18. (a) Recall the role of social skills in building strong relationships.
- Or
- (b) Narrate the benefits of developing assertive skills.

19. (a) What are the key features of habits?
- Or
- (b) How can we prioritize tasks and manage our time more efficiently?

20. (a) Outline the common sources of stress.

Or

- (b) How can individuals build resilience to better manage stress?

PART C — (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b).
Each answer should not exceed 600 words.

21. (a) Describe the role of technical skills in management.
- Or
- (b) Summarize the significance of critical thinking in management.

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22. (a) Explain the purpose and benefits of conducting a SWOT analysis.

Or

- (b) Describe the JOHARI window model and its application in self-awareness.

23. (a) Elucidate the significance of interpersonal relationships in personal and professional life.

Or

- (b) Summarize the ways of enhancing emotional intelligences.

24. (a) Categorize the types of effective time management techniques.

Or

- (b) Describe the benefits and challenges of developing good habits and provide strategies for overcoming common obstacles.

25. (a) Interpret the benefits and applications of meditation in stress management.

Or

- (b) Describe the effective strategies for maintaining a healthy work-life balance.

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