(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad - 500029 End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (IT), BBA (IT) -III Year Semester VI Subject: Data Warehousing and Data Minig

Subject ID : DWH6CM14A21

Max.Marks:60

Time: 2hrs 30minutes

Date :04-08-2021

SECTION –A

I. Answer the following questions

3x12=36

1. What is Data Mining? Explain KDD process in detail.

OR

2. a) What is an Attribute? Write short notes on Nominal attribute and Binary Attribute with an example

b) What is the importance of Dispersion and in how many ways can we measure Dispersion.

3. Explain OLAP Operations with an example.

OR

- 4. a) What is a Data Mart? Discuss the importance of Data mart.
 - b) write short notes on Hybrid Data mart.
- 5. Explain Market Basket Analysis.

OR

6. a) Discuss Apriori Algorithm with an example

b) write short notes on Generating Association Rules from Frequent Item Sets. **SECTION -B**

I. Answer any TWO of the following

- 7. What is Cluster Analysis? Discuss k-means and k-medoids partitioning methods.
- 8. a) write short notes on Decision Tree Induction. b) Discuss Agglomerative Clustering
- 9. Explain Time Series Analysis With Respect to Mining Complex Data.
- 10. a) How does Data Mining help in Analyzing Financial Data.
 - b) Discuss mining of Multimedia Data.

2x12=24

(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad - 500029 End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Gen) -III Year **Semester VI** Subject: Management Accounting II

Subject ID : MAC6C13A21

Date :04-08-2021

Max.Marks:60

Section-A

I. Answer the following questions **Q.NO:** 1

From the following balance sheet and additional information give, you are required to prepare (i) Statement of Changes in working Capital and (ii) Funds flow statement (12marks)

PARTICULARS		₹	₹
		2021	2020
Ι.	Equities & Liabilities		
Share	e Capital	1,50,000	1,00,000
Gene	eral Reserve	30,000	30,000
Profi	t & Loss A/c	22,000	20,000
6% E	Debentures	80,000	80,000
Provi	ision for Taxation	10,000	5,000
Cred	itors	58,000	65,000
		3,50,000	3,00,000
<i>II</i> .	Assets		
	Land and Buildings	95,000	1,00,000
	Plant and Machinery	90,000	80,000
	Stock	1,10,000	70,000
	Debtors	25,000	20,000
	Investments	10,000	-
	Cash	10,000	10,000
	Goodwill	10,000	20,000
		3,50,000	3,00,000

Additional Information:

i. Dividends paid of ₹ 15,000

- ii. Depreciation written off Plant & Machinery amounted to ₹ 6,000 and no depreciation has been charged on land and buildings
- Provision for tax made during the year ₹ 5,000 iii.
- Profit on sale of Machinery ₹ 2,000 iv.

Time: 2hrs 30minutes

3x12=36

Q.NO: 2

A. From the following information Prepare statement of changes in working capital (6Marks)

	₹	₹
	Jan 1 st	Dec 31 st
Share Capital	50,000	50,000
Retained earnings	14,000	40,000
Fixed assets at cost	80,000	90,000
Provision for Depreciation on Fixed Assets	22,000	27,000
Investment in shares of subsidiary company	15,000	15,000
Short term Govt. securities	6,000	12,000
8% debentures	20,000	-
Prepaid expenses	21,000	14,000
Outstanding expenses	5,000	12,000
Creditors and Bills payables	30,000	25,000
Debtors and Bills Receivables	18,000	20,000
Cash and Bank Balance	5,000	13,000
Provision for Doubtful Debts	4,000	2,000

B. Calculate Funds from Operations as on 31st March 2021

(6marks)

- I. Net profit for the year ended 31^{st} March $2021 \notin 6,50,000$
- II. Gain on sale of Buildings ₹ 35,500
- III. Goodwill appears in the books at ₹ 1,80,000 out of that 10% has been written off during the year.
- IV. Old machinery worth ₹ 8,000 has been sold for ₹ 6,500 during the year
- V. \mathbf{E} 1,25,000 have been transferred to the general reserve fund
- VI. Depreciation has been provided during the year on machinery and furniture at 20% whose total cost is ₹ 6,50,000

Q.NO: 3

You are required to prepare a cash flow statement (as per AS-3) for the year 2013-14 from the following balance sheet (12 marks)

PARTICULARS	Note	₹	₹
	No.	2021	2020
		6,00,000	4,00,000
		2,00,000	1,00,000
		1,00,000	2,00,000
		-	10,000
		45,000	60,000
	1.	70,000	40,000
		10,15,000	8,10,000
		6,00,000	6,00,000
		45,000	50,000
		75,000	-

I.	Equity and Liability		
1.	Share holders fund	15,000	10,000
	(a) Share Capital	1,95,000	1,20,000
	(b) Reserves and Surplus (statement of Profit	85,000	30,000
	& loss)	10,15,000	8,10,000
2.	Non Current Liabilities		
	Long Term borrowings		
3.	Current liabilities		
	(a) Short term borrowings(bank loan)		
	(b) Trade payables		
	(c) Short term Provisions		
	Total		
II.	Assets		
1.	Non Current assets		
	(a) Fixed Assets		
	i. Tangible (Buildings)		
	ii. Intangible (Patents)		
	(b) Non – Current investments		
2.	Currents Assets		
	(a) Inventories		
	(b) Trade Receivables		
	(c) Cash and Bank Balance		
	Total		

Notes to Accounts

Particulars		₹
	2021	2020
1. Short term provisions		
Provision for Taxation	70,000	40,000

Additional Information

- 1. Buildings costing ₹ 75,000 was purchased
- 2. An old building, the book value of which was ₹63,000, was sold at a Loss of ₹ 5,000
- 3. Tax provided during the year was ₹ 80,000.

OR

Q.NO: 4

A. Wha	(6 marks)	
B . Expla	ain the following as per AS- 3	(6 marks)
i.	Cash flow from Operating Activities	
ii.	Cash flow from Investing Activities	
iii.	Cash flow from Financing activities	
Q.NO:	5	
Followi	ng information is provided to you:	(12 marks)
Selling	price per unit ₹ 40.00	
Variable	e cost per unit ₹ 24.00	
Fixed co	ost per unit ₹ 6.00	
Profit pe	er unit ₹ 10.00	
Present	sales volume is 2,000units	
You are	required to calculate	

(a) PV ratio and BEP;
 (b) Margin of safety
 (c) Sales required to earn a profit of ₹ 26,000;
 (d) Profit at sales volume of ₹ 2,500 units

OR

Q.NO: 6

A. What is CVP analysis? Explain its basic Assumptions (6 marks)

B. A company annually manufactures and sell 20,000units of a product, the selling price which is ₹50 and profit earned is ₹ 10 per unit. The analysis of cost of 20,000 units is Materials ₹ 30,000; Labour cost ₹ 1, 00,000; Overheads (50% variables) ₹ 4, 00,000. You are required to calculate : (i) BEP in units & in rupees (ii) Sales to earn a profit of ₹ 3,00,000

Section-B

2x12=24

II. Answer any TWO of the following

Q.NO: 7

The following set of information is presented to you by your client AB ltd. producing two products X and Y (12 marks)

Particulars		₹
	Х	Y
1. Direct materials per unit	20	18
2. Direct wages	6	4
3. Sales price per unit	40	30

Fixed Overheads during the year is expected to be ₹ 1,600. And Variable overheads is allocated to products at the rate of 100% of direct wages.

Proposed sales mix are:

- i) 100 units of X and 200units of Y
- ii) 150 units of X and 150 units of Y
- iii) 200units of X and 100 units of Y

As a management accountant you are requested to present to the management of AB ltd. The following:

- a) The unit marginal cost and unit contribution
- b) The best sales mix

Q.NO: 8

A. What is the role of Marginal costing in managerial decision making (6 Marks)

B. An automobile manufacturing company finds that while cost of making in its own

Components no. 0028 is \gtrless 6.00each, the same is available in market at \gtrless 5.60 with an assurance of continuous Supply.

Write a report to the management, whether to make this component or buy this.

The cost data is as follows:

Material ₹ 2.00; Direct Labour ₹ 2.50; other variable overheads ₹ 0.50 and Depreciation and other fixed cost ₹1.00

Also write a comment in case of suppliers reduce the price from ₹5.60 to ₹ 4.60

Q.NO: 9

Explain and define the term "Report"? What are the different kinds of Report? (12 Marks)

Q.NO: 10

A.	Explain the steps involved in the installation of MIS?	(6 Marks)
B.	What are the requirements for Good Report?	(6Marks)

(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad – 500029 End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Gen, Hons, Prof) -III Year Semester VI

Subject: Marketing Management

Subject ID : MKM6C15A21

Date :04-08-2021

Max.Marks:60

Time: 2hrs 30minutes

Section-A

- I. Answer the following questions.
- 1. Explain the meaning of Market Demand and its types.
- 2. (a) Marketing Concepts (b) Role of Marketing Manager
- 3. Enumerate the stages of new product development.
- 4. (a) Labeling and Packaging (b) Product Life Cycle
- 5. Explain the Objectives and Importance of Pricing.
- 6. (a) Penetration Pricing (b) Need for Pricing
- II. Answer the following questions.
- 7. Discuss on the essentials of good advertising for a cosmetics company/
- 8. (a) Personal Selling (b) Promotion Mix
- 9. Explain the role and functions of Marketing Channels.
- 10. (a) Online Marketing (b) Global Marketing

(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad – 500029 End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Comp, IT) -III Year Semester VI

Subject: Computer Networks and Information Security

Subject ID : CNS6C17A21

Date :07-08-2021

Max.Marks:60

Time: 2hrs 30minutes

Section-A

I. Answer the following questions 3x12=36 Q.NO: 1

Illustrate and explain different networking topologies with a suitable example for each. (12 Marks)

OR

Q.No: 2

A. What do you mean by Computer Networks? Explain in brief about network hardware.

(6Marks)

B. Explain different types of networks like LAN, MAN and WAN with an example for each.

(6 Marks)

Q.NO: 3

Explain the layered architecture of Internet Model with a neat diagram. (12Marks) **OR**

Q.No: 4

A. Differentiate Physical and Logical addresses(4Marks).

B. Explain the need for layering and list the services provided by OSI Model(8Marks)

Q.NO: 5

Explain physical layer specifications of 802.3 Ethernet standard.(12Marks)

OR

Q.No: 6

A. If I wish to connect a router to six devices that can be connected to internet what kind of IEEE standards to be used and how do you fix the connectivity so that you can seamlessly make use of internet, justify your answer (6Marks)

B. Explain the role of NAT in WANs. (6Marks)

Section-B

II. Answer any TWOof the following

2x12=24

Q.NO: 7

Explain how routing is implemented in network layer using routing protocols in detail with an appropriate example (12Marks)

Q.No: 8

A. What do you mean by internetworking? How does tunneling is implemented to achieve internetworking? (6Marks)

B. Differentiate Address Resolution Protocol and Reverse Address Resolution Protocol(6Marks)

Q.NO: 9

Explain CNSS Security Model with a neat diagram(12Marks).

Q.No: 10

A.Discuss different types of Firewalls that are needed to ensure information security(8Marks)

B. Briefly discuss about the approaches used for implementation of information security(4marks)

(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad – 500029 End Semester Examinations July 2021 (April 2021 Cycle)

> B.Com (Comp, IT), BBA (IT) -III Year Semester VI

Subject: Dot Net Programming

Subject ID : DNP6CM16A21

Max.Marks:60

Section-A

I. Answer the following questions

- Q.NO: 1 How to set up a site and project files in Dreamweaver and how to publish a website? OR
- Q.No: 2 A How to add hyperlinks in Dreamweaver?
 - B. How to create the page layout in Dreamweaver?
- Q.NO: 3 Explain in detail about .NET Framework OR
- Q.No: 4 A. Write about Looping statements in C#
 - B. Explain C# Program Structure.
- Q.NO: 5 Write a C# Program to create student registration form using windows forms. OR
- Q.No: 6 A Define and Declare classes and methods.

B. How to create buttons, check boxes, radio buttons in window forms?

Section-B

2x12=24

II. Answer any TWO of the following

Q.NO: 7 Explain in detail about form validation controls in ASP.net with examples

OR

Q.No: 8 A. Write about Asp .Net Applications

B. Write briefly about ASP.Net Server side controls,

Q.NO: 9 Write in detail steps to access data from database Using ADO.Net with sample program

OR

Q.No: 10 A. Explain ADO.Net Classes.

3x12=36

Time: 2hrs 30minutes

Date :07-08-2021

B. Write in detail steps to insert data in database Using ADO.Net

(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad – 500029 End Semester Examinations July 2021 (April 2021 Cycle) B.Com (Comp) -III Year Semester VI

Subject: E - Commerce

Subject ID : ECS6CA21 Max.Marks:60

SECTION - A

Answer the following questions:

1. Explain Potential Benefits of E-Commerce in detail.

(**OR**)

- 2. A) Define E-Commerce. Discuss about Traditional Commerce Vs. E-Commerce.B) Explain the concept of E-Business Infrastructure.
- 3. Explain different types of E-Business Models in detail.

(**OR**)

4. A)Write Short notes on E-Wallet and Smart Card.

B) Describe the "Solutions to security Issues in E-Commerce".

5. Explain "Marketing Actions and Responses" in detail.

(OR)

- 6. A) Explain Web Chain Benefits and Probabilities.
 - B) Write short notes on "The Value of a Customer Contact".

SECTION – B

Answer any TWO of the following:

- 7. Explain in detail about "Internet-Enabled Retailing" in terms of Online Shopping process.
- 8. A). Explain Implementing iPACE with a neat diagram
 - B). What are the advantages of Online Retailers?
- 9. Explain Types of Online Surveys in detail.
- 10. A) Define Mobile Commerce. Explain Mobile Commerce Framework.

Time: 2hrs 30minutes

Date :07-08-2021

(2 X 12 = 24)

(3 X 12 = 36)

B). Explain Source & Loss Analysis briefly.

(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad – 500029 End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Gen, Comp, IT, Hons, Prof) – Year III Semester VI

Subject: Indian Accounting Standards

Max Marke 60	Time: 2hrs 30minutes
Subject ID : IAS6C01A21	Date :16-07-2021

Section A

Answer the following questions

12 x3 =36

1. Discuss Need for Convergence of Accounting Standards with IAS

OR

- 2. A) What are International Financial Reporting Standards(IFRS)B) List out Accounting Standards in force
- 3. Explain briefly the application of Ind AS 2-Inventory standard in accounting practices.

OR

- 4. A) Discuss Ind AS 7- Statement of Cash FlowsB) How does Ind AS 7 differs from International Accounting Standards (IAS)7
- 5. Explain Financial lease and operating lease as per Ind AS 17.

OR

- 6. A) A company acquired a machine that its employees had never operated before. During installation, employees received intensive training. Cost includes hiring of trainers + directly attributable cost of employee wages for the training days. Without training, the machine could not have been used. Can the training costs expenses and employee wages be capitalized?
 - B) What is tax base in Ind AS 12?

Section B

Answer any two of the following

 $12 \ge 24$

- 7. Discuss the effect of changes in foreign exchange rates as per Ind AS 21.
- 8. A) What do you mean by diluted earnings per share?
- B) Define contingent liability and contingent assets.
- 9. State the recent trends in corporate reporting in India
- 10. A) Significance of Annual reportsB) Why is financial reporting frame work important?

(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad – 500029 End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (IF&A) -III Year Semester VI

Subject: Advanced Financial Management II

Subject ID : AFM6C04A21

Max.Marks:60

Section A

I. ANSWER ALL THE FOLLOWING QUESTIONS (3*12 = 36 Marks)

1. What is a risk framework? What are the areas which a risk framework must cover?

OR

2. A) Based on the data given below, estimate the NPV of the projects and recommend one for adoption based on your assessment of the risk involved.

Project X		Project Y		
NPV	Probability	NPV	Probability	
3,000	0.05	3,000	0.15	
5,000	0.30	5,000	0.25	
6,000	0.30	6,000	0.25	
12,000	0.30	12,000	0.25	
15,000	0.05	16,000	0.10	

B) Explain (i) Fiscal Risk (ii) Political Risk.

- 3. It is 4th May and the treasurer of a Swiss company has identified a net receipt of US\$ 2 million on 10th June. These dollars will need to be converted in Swiss Francs (CHF). The treasure has decided to use US dollar Swiss Franc futures contract to hedge with the following details:
 - New York Board of Trade Options and futures exchange
 - Contract Size \$200,000
 - Prices give in Swiss Francs per US dollar
 - Tick size CHF 0.0001 or CHF 20 per contract
 - Expiry Date Futures Price

Date :20-07-2021

Time: 2hrs 30minutes

June	1.2200
September	1.2510

The spot rate on 4th May is 1.2160 CHF/\$1

Required: calculate the financial position using the relevant futures hedge, assuming that the spot rate on 10th June is 1.2750 CHF/\$1 and that the futures price is 1.2760CHF/\$1

OR

4. A)X, Y and Z are three companies within the same UK based international group. W is a company outside the group. The following liabilities have been identified for the forthcoming year

Owed by	Owed to	Amount (millions)
Х	Y	€39
Y	Х	£10
Y	W	\$20
Ζ	Х	¥200
Ζ	Y	€15
W	Х	\$15
W	Ζ	¥100

Mid-market spot rates are: $\pounds 1 = \$2.00$

£1 = €1.50

Required: Establish the net indebtedness that would require external hedging

B)Marcus is based in France has recently imported raw materials from USA and has been invoiced for US\$240,000 payable in three months' time.

In addition, it has also exported finished goods to Japan and Australia.

The Japanese customer has been invoiced for US\$ 69,000, payable in three months' time and the Australian customer has been invoiced for A\$295,000 payable in 4 months' time.

Current Spot and forward rates are as follows:

US\$/1 Euro

Spot:	0.9830 - 0.9850
3 months forward	0.9520 - 0.9545
Euro/1A\$	
Spot:	1.8890 - 1.8920
4 months forward:	1.9510 - 1.9540

Current money market rates (pa) are as follows:

US\$ 10.0% - 12%

A\$	14.0% - 16.0%
Euro	11.5% - 13.0%

Required: Show how the company can hedge its exposure to foreign exchange risk using Money Market Hedge.

5. What are the practical considerations that must be considered which choosing between debt and equity finance as a long-term financing decision?

OR

6. A)Explain the agency effects on a firm's financing decisions?

B)Explain (i) Murabaha (ii) Mudaraba

Section B

II. Answer Any TWO of the following

(2*12 = 24 Marks)

- 7. What are the reasons for mergers and acquisitions?
- 8. A)What are the five core causes of financial distress?

B)What are the different types of ratios that help in identifying financial destress? What are the limitations of ratio analysis as a predictor of corporate failure?

 Chassagne Co is considering making a bid for Butler Co, a rival company. The following information should be used to value Butler Co. Statement of profit or loss for the most recent accounting period

	\$m
Revenue	285.10
Cost of Sales	(120.9)
Gross Profit	164.20
Operating Expenses (including depreciation of 12.3m)	(66.9)
Profit from operations	97.3
Finance Costs	(10.0)
Profit before tax	87.3
Taxation	(21.6)
Profit after tax	65.7

- Selling prices are expected to rise at 3% pa for the next 3 years and then stay constant thereafter
- Sales volumes are expected to rise at 5% pa for the next 3 years and then stay constant thereafter.

- Assume that cost of sales is a completely variable cost, and that other operating expenses (including depreciation) are expected to stay constant.
- Butler Co invested \$15m in non-current assets and \$2m in working capital last year. These annual amounts are expected to stay constant in the future.
- Butler Co's financing costs are expected to stay constant each year in the future.
- The marginal rate of tax is 28%, payable in the year in which the liability arises.
- Assume that book depreciation equals tax depreciation
- Butler Co has 500 million shares in issue
- The WACC of Butler Co is 9% and its cost of equity is 12%

Required: Calculate the value of equity in Butler Co (in total and per share) by forecasting future free cash flow to equity and discounting to present value using cost of equity.

10. A)DCH operates in a specialized sector of the telecommunications industry. A company value is needed as a part of merger talks and the CIV method has been chosen to value the intangible element of the business.

In the past year DCH made an operating profit of \$256.8 million on an asset base of \$522 million. The company WACC is 9%.

The average return on assets for the industry sector in which DCH operates is 16%. Corporation tax is 30%.

Required: Calculate the value of DCH, including the CIV

B)C plc has just paid a dividend of 25 cents per share. The return on equities in this risk class is 20%.

Required: Calculate the value of shares assuming

(i) no growth in dividends

(ii) Constant growth of 5% p.a.

(iii) Constant dividends for 5 years and then growth of 5% p.a. to perpetuity

(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad – 500029 End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Gen, Comp, Hons, Prof, IT) -III Year Semester VI

Subject: Cost Accounting II

Subject ID : CAC6C03A21

Date :20-07-2021

Max.Marks:60

Time: 2hrs 30minutes

Section-A

I. Answer the following questions

3x12=36

Q 1) In respect of a factory the following figures obtained for the year 2015

Materials 12,00,000 Labour 10,00,000 Factory Overheads 6,00,000 Administration overheads 6,72,000, selling overheads 4,48,000 Distribution Overheads 2,80,000 and profit 8,40,000

The firm wants to execute a work order in 2016 which requires materials 16000 and Direct wages 10000. Determine the price at which the work order should be executed to enable to earn the same profit on selling price as in 2015.

(or)

Q 2 A) In a Factory to types of articles are manufactured viz, No 1 and No 2. From the following particulars prepare a statement of cost showing total cost of each variety and ascertain the actual profit.

	No 1	No 2
Materials	30000	50000
Labour	60000	70000

Works on cost is charged at 40% of Labour and office on cost is taken at 20% on works cost. No 1 article sold during the period is 180 at Rs 1200 and No 2-article sold during the period are 200 at Rs 1500 each.

B) What do you understand by Tender or Quotation?

Contract Price	Rs 6,00,000	
Materials	Rs 1,30,000	
Wages	Rs 1,44,400	
Plant	Rs 20,000	
Other expenses	Rs 18,000	
Cash Received	Rs 2,40,000(being 80% of work ce	rtified)
Materials on hand	Rs 10,000	
Work uncertified	Rs 5000	

Q 3) Prepare Contract account from the following information

Plant to be depreciated by 10%..Prepare a Contract Account and also show how much amount of Profit can be transferred to Profit & Loss Account.

(or)

Q 4 A) How much of profit, if any, would you allow to be considered in the following case?

Contract Cost Rs.2,80,000; Contract Value Rs.5,00,000; Cash received Rs.2,70,000(90% of work certified) Uncertified Work Rs.30,000

Q B) Write the differences between job and contract costing.

Q 5) A production passes through three processes to completion . During the half year ended 31st March,2007 the details are as follows :

Particulars	Process A	Process B	Process c
Direct Materials	40,000	60400	69,240
Direct Labour	60,000	80,000	1,00,000
Direct Expenses	10,000	4,520	
Normal loss in outp	ult0%	5%	10%
Sale of scrap per un	ni 6 0	100	120
Production in Units	920 units	870 units	800 units

1000 units of Rs 100 per unit were introduced to Process A. Prepare Process accounts.

(or)

Q 6 A) Distinguish between normal loss and abnormal loss.

Q B) In a process 150 units were introduced at a cost of 2616.Additional expenditure were Rs 404.20% of units introduced normally are scrapped and sold at Rs 4 each. Actual output was 140 units. Prepare Process a/c.

Section BII. Answer any TWO of the following2x12=24

Q 7) A chemical Industry provides the following information from their records

For making 10 kgs of finished product the standard material requirement is:

Material	Quantity kgs	Rate per kg
Α	8	6
В	4	4

The actual output was 1000 kgs the actual material consumption details are as follows :

Material	Quantity kgs	Rate per kg
Α	750	7
В	500	5

Calculate Material Cost Variance , Material Price Variance Material usage Variance and Mix Variance.

Q 8 A) What is Variance analysis?

B) Given that the cost standards for materials consumption are 40kgs @ Rs 10 per kg. compute variances when actual are 48kgs @ Rs 12 per kg.

Particulars	Amount
Number of Taxis	10
Cost of each taxi	Rs 20,000
Salary of Manager	Rs 600 pm
Salary of Accountant	Rs 500 pm
Salary of Cleaner	Rs 200pm
Salary of mechanic	Rs 400pm
Garage Rent	Rs 600pm
Insurance Premium	5% pa
Annual tax	Rs 600 per taxi
Driver's Salary	Rs 200 pm per taxi
Annual repairs	Rs 1000 per taxi

Q 9) X co owns a fleet of taxis and the following information is available from the records maintained by him :

Total life of a taxi is 2,00,000kms.A taxi runs in all 3000kms in a month of which 30% it runs empty. Petrol Consumption is 11itre for 10 kms @ Rs1.80 per litre.oil and other sundries are Rs 5 per 100 kms. Calculate the cost of effective running a taxi per km.

10 A) A transport company is running is running 5 buses between two cities which are 40kms apart seating capacity of each bus is 50 passengers. Actual passengers carried were 80% of the service capacity. Each bus made one round trip per day. All the buses run on all the days of the month. Find total passenger kilometres covered during the month of November 2009.

B) Define Operating costing . Give two examples of standing charges, maintenance charges and operating expenses

(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad - 500029 End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Gen, Comp, IT) -III Year Semester VI

Subject: Basics of ED

Date :24-07-2021 **Time: 2hrs 30minutes** Section A I. Answer the following questions 3x12=361) What do you mean by Entrepreneur. Explain the characteristics of Entrepreneur.

2) a. Entrepreneur Vs Entrepreneurship

b. Entrepreneur Vs Manager

3) What is Motivation? Explain any one theory of Motivation

OR

4) a. Explain the objectives of Entrepreneurship Development Programme

b. Briefly write on the problems of EDP

5) What is Business Opportunity? Describe the various sources of Business opportunity

OR

6) a. Write about any five characteristics of a Project

b. Explain the any five objectives of a project

Subject ID : BED6C03A21

Max.Marks:60

OR

Section **B**

II. Answer any TWO of the following

2x12=24Marks

- 7) Explain the steps involved in starting a Small Enterprise
- 8) a. Write the features of a Small Enterprise. Explain
 - b. Briefly explain the objectives of a Small Enterprise
- 9) Describe the various sources of Finance
- 10) a. What is financing of an enterprise and explain its need
 - b. Write briefly on estimating Financial Requirement

(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad – 500029 End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Hons, Prof) -III Year Semester VI

Subject: Financial Management II (Elective)

Subject ID : FMG6C06A21

Date :24-07-2021

Max.Marks:60

Time: 2hrs 30minutes

Section-A

I. Answer the following questions

3x12=36

Q.NO: 1

Godrej Ltd. Has currently an ordinary share capital of Rs.25,00,000, consisting of 25,000 shares of Rs.100 each. The management is planning to raise another Rs.20 lakhs to finance a major programme of expansion through one of the four possible financial plans:

(i) entirely through ordinary shares

(ii) Rs. 10 lakhs through ordinary shares and Rs. 10 lakhs through long term borrowings at 8% interest.

(iii) Rs.5 lakhs through ordinary shares and Rs.15 lakhs through long term borrowing at 9% interest.

(iv) Rs. 10 lakhs through ordinary shares and Rs. 10 lakhs through preference shares with 5% dividend.

The company's expected EBIT will be Rs. 8 lakhs. Assuming a corporate tax of 40% determine EPS in each department and comment which alternative is best and why?

OR

Q.No: 2 A. Differentiate between Capitalisation and Capital Structure.

B. Calculate EPS (in Rs.) from the following:-

EBIT Rs.20,00,000; Interest on Debentures Rs. 4,00,000; Tax Rate 50%; Transfer to General Reserve @ 25% and Number of Equity Shares issued 30,000 of Rs.10 paid up.

Q.NO: 3The following is the balance sheet of Verma & Co as on 31-3-2020

Liabilities	Rs	Assets	Rs.
Equity capital (Rs10 per share)	1,80,000	Buildings	4,00000
10% debentures		Furniture	50,000
Retained earnings	2,40,000	Cash	1,00,000
Current liability	80,000	bank	50,000
	1,00,000		

6,00,000	6,00,000

Sales Rs. 15,00,000. the fixed operating costs are Rs. 2,00,000. Variable operating cost

Rs. 6,00,000. Income tax is 50%. Calculate operating leverage, financial leverage and combined leverage

OR

Q.No: 4 A.Write a note on EBIT and Eps analysis

B. What is Combined Leverage?

Q.NO: 5 Explain the various factors which influence the Dividend Decision of a firm.

OR

Q.No: 6A.From the following information of ABC Co determine equity share price as per Walter's model. Earnings per share Rs. 10; dividend per share Rs. 6; cost of equity capital 15% Required rate of return on investment 20%

B. Criticism of Walter's Model.

Section-B

II. Answer any TWOof the following

2x12=24

Q.NO: 7 Prepare an estimate of working capital requirements from the following information of a trading concern.

Projected annual sales 1,20,000 units

Selling price Rs. 8 per unit

% of net profit to sales 25%

Average credit period allowed to customers 8 weeks

Average credit period allowed to suppliers 4 weeks

Average stock holding in terms of sales requirement 12 weeks

Allow 10% for contingencies

Q.No: 8A. Explain the concepts of Gross Working Capital and Net Working Capital.

B. State the methods of estimating working capital requirements.

Q.NO: 9 The expenses for the production of 5000 units in a factory are given as follows:

items	Per unit
	Rs.
Materials	50
Labour	20
Variable Ohs	15

Fixed OHS(Rs. 50,000)	10
Administrative expenses(5% variable)	10
Selling expenses (20% fixed)	6
Distribution expenses(10% fied)	5
Total cost of sales (per unit)	116

You are required to prepare a budget for the production of 7,000 units

Q.No: 10 A.What do you mean by Budgetary Control?

B.The following expenses are incurred in a factory for the months of January and February in a particular year:-

January February		
Wages (Rs.)	16,000	20,000
Salaries (Rs.)	10,000	12,000
Factory Expenses (Rs.)	14,000	16,000

Calculate the budgeted cash outflow for the month of February taking into account that:

(a) Wages are paid at the beginning of the next week;

(b) Salaries are paid at the beginning of the next month and

(c) Time lag in case of factory expenses is half month.

(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad – 500029 End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (IF&A) -III Year Semester VI

Subject: Marketing Management

Subject ID : MRM6C07A21

Max.Marks:60

Date :24-07-2021

Time: 2hrs 30minutes

Section-A

3x12=36

I. Answer the following questions

- Q.NO: 1 Define Marketing . Outline the steps in Marketing Process in brief ? OR
- Q.No: 2 A. Core Concepts of Marketing .
 - B. Functions of Physical Supply and Exchange .
- Q.NO: 3 What is meant by New Product ? What are the different Stages in New Product Development ?

OR

Q.No: 4 A. Packaging and Labeling

B. Individual Product decisions

Q.NO: 5 Explain the different pricing strategies followed by different companies ?

OR

Q.No: 6 A. Internal factors influencing Pricing decision.

B. Pricing under Perfect Competition

Section-B

II. Answer any TWO of the following 2x12=24

Q.NO: 7 What do you understand by Promotion Mix ? Explain the Elements of Promotion Mix .

Q.No: 8 A. Types of Advertising.

- B. Uses of Direct Marketing
- **Q.NO: 9** Elaborate on the concept of Network Marketing in 21st century.
- Q.No: 10 A. Wholesaler and Retailer
 - **B.** Global Marketing

(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad – 500029 End Semester Examinations July 2021 (April 2021 Cycle) B.Com (IF&A) -III Year Semester VI

Subject: Advanced Performance Management II

Subject ID : APF6C10A21	Date :28-07-2021
Max.Marks:60	Time: 2hrs 30minutes

I. Answer the following questions

Q.NO: 1 CABCo operates an absorption costing system and sells three products B, R and K which are substitutes for each other. The following standard selling price and cost data relate to these three products:

3x12=36

Product.	Unit sening price	. Direct material/unit	. Direct labour/unit
В	\$14.00.	3 kgs @ \$1.80/kg.	0.5hours@\$6.50/hour
R.	\$15.00.	1.25 kgs @ \$3.28/kg.	0.8hours@\$6.50/hour
K.	\$18.00	1.94 kgs @ \$2.50/kg.	0.7 hours@6.50/hour

Budgeted fixed production overhead for the last period was \$81,000. This was absorbed on a machine hour basis. The standard machine hours for each product and the budgeted levels of production and sales for each product for the last period are as follow

Product.	В.	R.	K
Standard machine hours per unit.	0.3 hrs	0.6 hrs	0.8hrs hours
Budgeted production and sales (units)	10,000	13,000	9,000

Actual volumes and selling prices for the three products in the last period were as follows:

Product.	В	R.	K
Actual selling price per unit.	\$14.50	\$15.50	\$19.00
Actual production and sales (unit).	9,500	13,500	8,500

Required:

Calculate the following variances for overall sales for the last period: (i) sales price variance

(ii) sales volume profit variance

(iii) sales mix profit variance

(iv) sales quantity profit variance

OR

A. Define briefly different types of standard set.

B. Comment on whether standard costing applies in both manufacturing and service businesses and how it may be affected by modern initiatives of continuous performance improvement and cost reduction.

Q.NO: 2 Information and Investment

Moffat commenced trading on 01/12/X2, it supplies and fits tyres and exhaust pipes and services motor vehicles at thirty locations. The directors and middle management are based at the Head Office of Moffat.

Each location has a manager who is responsible for day-to-day operations and is supported by an administrative assistant. All other staff at each location are involved in the fitting and servicing operations.

The directors of Moffat are currently preparing a financial evaluation of an investment of \$2 million in a new IT system for submission to its bank. They are concerned that sub-optimal decisions are being made because the current system does not provide appropriate information throughout the organisation. They are also aware that not all of the benefits from the proposed investment will be quantitative in nature.

Required:

(a) Explainthecharacteristicsofthreetypesofinformationrequired to assist in decision-making at different levels of management and on differing timescales within Moffat, providing two examples of information that would be appropriate to each level.

(b) IdentifyandexplainthreeapproachesthatthedirectorsofMoffat might apply in assessing the qualitative benefits of the proposed investment in a new IT system.

(c) Identify two qualitative benefits that might arise as a consequence of the investment in a new IT system and explain how you would attempt to assess them.

OR

A. The following information has been supplied for Company X.

	\$'000
Revenue	320000
Costs:	
Design engineering.	5000
Warranty	8950
Estimated lost contribution from public knowledge	9561
Training	546
Process engineering.	5460

Rework	7545
Customer support per repaired unit	645
Product testing	65
Transportation costs per repaired unit.	546
Inspection	13800

Required:

Prepare a cost analysis that shows the prevention, appraisal, internal failure and external failure costs for Company X. Your statement should show each cost heading as a % of turnover and clearly show the total cost of quality (including any opportunity costs).

B. State down the key features of target costing .

Q.NO: 3 Explain briefly the performance measurement problems identified by Berry, Broadbent and Otley.

OR

Company Company Company Company

2x12=24

A. What is Argenti's A Score? Explain it briefly.

B. Using the data below calculate the Z score for each of the four companies and comment on your findings.

	B.	C.	D.	E
X1 = Working Capital/Total assets.	0.717	0.06	1.3	0.25
X2 = Retained earnings/Total assets.	0.847	0.03	0.8	0.21
X3 = EBIT/Total assets	3.107.	0.09	1.1	0.5
X4 = Market value of Equity/Total liab	oilities. 0.42.	0.541.	_	
X5 = Sales/Total assets.	0.998.		0.5.	0.16

Section-B

II. Answer any TWO of the following

Q.NO: 4 What is a management information system? What makes an effective MIS? State the Types of MIS.

Q.No: 5 A. What are the Risks associated with Big Data?

B. Lead times are becoming increasingly important within the clothing industry. An interesting example of a company going against the conventional wisdom is Zara International, part of the Inditex group (Spain).

• Zara produces half of its garments in-house, whereas most retailers outsource all production. Although manufacturing in Spain and Portugal has a cost premium of 10 to 15%, local production means the Instead of predicting months before a season starts what women will want to wear, Zara observes what is selling and what is not and continuously adjusts what it produces on that basis. This is known as a 'design-on-demand' operating model.

• Rather than focusing on economies of scale, Zara manufactures and distributes products in small batches.

• Instead of using outside partners, Zara manages all design, warehousing, distribution, and logistics functions itself.

• The result is that Zara can design, produce, and deliver a new garment to its 600-plus stores worldwide in a mere 15 days.

By comparison a typical shirt manufacturer may take 30 days just to source fabric and then a further ten days to make the shirt. For some firms overall lead time could be between three and eight months from conception to shelf.

Required:

Comment on the importance of IT systems to Zara's competitive strategy.company can react to market changes faster than the competition.

Q.NO: 6 Explain briefly

- Joint ventures
- strategic alliances
- multinationals.

Q.No: 7 A. There are a number of advantages and disadvantages of a functional structure for performance management. What are they ?

B. Company A is a diversified business with strategic business units (SBUs) in very different business areas. It is organised with each SBU being a separate division.

Company B is a multinational with different parts of the supply chain in different countries. It is also divisionalised.

Comment on the differences in performance management issues for each company.

(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad – 500029 End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Gen, Comp, IT) -III Year Semester VI

Subject: Income Tax II

Subject ID : TR6C08A21

Max.Marks:60

Date :28-07-2021

Time: 2hrs 30minutes

Section-A

I. Answer the following questions

Q1. Compute Income from Business from the following P& L account of Mr.Desai:

Particulars	Amount	Particulars	Amount
To salaries	45000	By Grossprofit	5,25,000
Advertisement	20000	By Income from HP	350000
General Expenses	15000	By interest on	40000
		securities	
Drawings	5000	By sale of buildings	950000
Sales tax	8000		
Repairs	10500		
Salary to proprietor	12000		
Postage	500		
Provision for tax	8500		
Income-tax	3500		
Donations	4500		
Printing	2400		
Patents acquired	12000		
To Net Profit	1718100		
TOTAL	1865000	TOTAL	1865000

Other Information:

1.Advertisement Expenses include Purchase of furniture worth 2,000

2.legal Expenses include 2,500 for purchase of Land.

3x12=36

3.50% of the repair expenses were for his own residence.

OR

2a) What do you mean by Depreciation. Write a short note on Block of Assets.

2b) WDV of block of P & M on 1-4-2019 was 5,95,000.During the year 2019-20 a new item costing Rs.1,50,000 was acquired in May 2019,and an item was sold on 15-9-2019 for Rs.79,000.Calculate the depreciation@15% for the assessment year 2020-2021

3a) Mr. Ravi transfers following long term assets during the year 2019-2020.

	Residential douse	Gold	Silver
	at pune		
Date of sale	10-4-19	11-4-19	12-4-19
Sale	40,00,000	28,00,000	16,00,000
consideration			
cost of Asset	3,00,000	7,00,000	2,50,000
Purchase year	105	109	100
Index			

After sale he purchased the following Asset immediately:

	Date of Purchase	Amount Invested
Residential house at Mumbai	11-10-2019	7,00,000

Ascertain the amount of capital gain chargeable to tax for the assessment year 2020-21

OR

4a)What do you mean by Capital Gain and explain the term Short term capital gain and Long term Capital gain

4b) During the previous year relevant current assessment year, Mr. Quick purchased the house for $\mathbf{\overline{\xi}}$ 4, 20,000. And after 2 months he sold the same for $\mathbf{\overline{\xi}}$ 4, 80,000. Brokerage paid for purchase the house $\mathbf{\overline{\xi}}$ 10,000 and to sell 18,000.

5a) Mr.Ramdev submitted the following particulars of income.Calculate Income from other sources:

- 1. Dividends received from X company limited RS.19,500
- 2. Royalty from books Rs.20,000 and cost of preparing the manuscript Rs 3,100
- 3. Rent from agricultural land 65,000
- 4. Rent from open land Rs.45,000 and municipal tax paid on that is Rs.12,000
- 5. Rent from subletting the house 48,000 expenses on sublettingRs.500

6.Fees received as director of B.co ltd Rs 1,40,000
7.Winning from state lottery (net)Rs.35,000 and the cost of lottery ticket is 200
8.Interest on term deposists in the bank Rs.26,000 and the bank charges debited are 10
9.Income from undisclosed sources :Rs.2,00,000
10.Winning from card games Rs.21,000 (gross) .
11.20,000 8% preference shares of a limited company
12.20,000 5% municipal Bonds

OR

6a)List out any six Securities that are exempted from tax.

6b) Mr. Krishna mohan holds the following securities on 1-4-2019.

₹ 10,000-15% bonds of municipal corporation

₹ 60,000- 14% Tax free debentures of CIPLA Ltd.

₹ 40,000-10% Convertible debentures of TCS Ltd

- ₹ 10,000-11% 12 years National Defence Certificates
- ₹ 15,000-15% Tax free government of A. P. Loan

On 1-11-2018, the debentured of TCS ltd were sold for $\stackrel{\textcircled{}}{\underbrace{}}$ 50,000 on the same date RS. 70,000-18% Debentures of reliance Ltd. Were purchased. The additional money was financed by borrowing at 15%. Collection Charges RS. 1,000 Transfer Fee $\stackrel{\textcircled{}}{\underbrace{}}$ 500 and Brokerage fee $\stackrel{\textcircled{}}{\underbrace{}}$ 500. The interest paid on 30 Sep and On 31st Mar of every year. Compute the Taxable Income from Interest On securities

Section-B

II. Answer any TWO of the following

2x12=24

7. Mr. Smith (31 yrs) submitted the following particulars of income for the previous year .Compute total income and tax liability.

Income from salary	6,00,000
Income from house property	
House No. 1 (income)	24,000
House No. 2 (loss)	20,000
House No. 3 (self occupied	60,000
loss)	
Income from business	
Sugar business (profit)	5,05,000
Electronic business (loss)	75,000
Speculation loss in shares	1,72,000
Speculation profit in	1,28,000
commodity	
Loss from specified business	82,000
Capital Gains	
Short Term Capital loss	18,000

Short Term Capital gain	6,000
Long Term Capital gain	10,000
Income from other source	5,00,000

- 8a)List out any 10 Qualified savings eligible for deduction u/s 80C.
- 8b)State the Powers of CBDT
- 9)Explain the various types of Returns of Income
- 10a)Explain the process of E-Filing
- 10b)Write a short note on Self- Assessment

(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad – 500029 End Semester Examinations July 2021 (April 2021 Cycle)

B.Com (Hons, Prof) -III Year Semester VI

Subject: Tax Law and Practice

Subject ID : TLP6C09A21	Date :28-07-2021
Max.Marks:60	Time: 2hrs 30minutes
Section-A	
I. Answer the following questions	3x12=36

1)Mr.Madhu furnished the following particulars of his income for the previous year. Determine income chargeable under "Income from other sources"

- i. Rent from letting Plant & Machinery ₹ 20,400 and expenses incurred for repairs are ₹ 1,500
- ii. Dividends from shares of sony company Japan (net) ₹ 4,375
- iii. Dividends shares of I.B.M. Co. USA- ₹ 4,680
- iv. Winning from Lottery ₹ 35,000(net)
- v. Rent from letting of Open land ₹ 15,000
- vi. Interest on loan given to friend ₹ 16,500
- vii. Winning from Horse race Rs .8.500(net)
- viii. ₹ 10,000-15% bonds of municipal corporation
- ix. ₹ 60,000-14% Tax free debentures of CIPLA Ltd
- x. ₹ 10,000-11% 12 years National Defence Certificates

OR

2a)List out any six incomes that are taxable as General Incomes u/s 56(1)

2b)Write a short note on Bond Washing Transaction and provision relating to Gits received in Cash

3) Compute Total Income of Mr. Rohan and tax liability from the following details:

a. Income from Salary-8,00,000

b. loss from Self-Occupied House Property - 20,000

c. Winning from Horse Races – 95,000

d. loss from betting -25,000

e. Short term Capital Gain -75,000

f. Loss from Speculation Business – 25,000

g. Profit from Speculation of gold-2,50,000

h.Long term Capital Gain on sale of land-5.00,000

i.Long term capital loss on sale of building 5,50,000

OR

4a) Mr. Vijay is working in a Ltd Company. From the following particulars calculate qualified saving u/s80C.

Income from salary $\ensuremath{\overline{\xi}}$ 2, 20,000, employees' contribution to RPF $\ensuremath{\overline{\xi}}$ 20,700. Life insurance premium paid $\ensuremath{\overline{\xi}}$ 6,000; policy amount paid 1, 50,000. Purchase of NSC 8TH Issue $\ensuremath{\overline{\xi}}$ 30,000. Tax saving Fixed Deposits in a scheduled bank for 5 years $\ensuremath{\overline{\xi}}$ 20,000,Deposit in Sukanya Samriddhi Account $\ensuremath{\overline{\xi}}$ 50,000.

4b) Mr. Gurditsingh left on 1-4-2019 for U.S.A for higher studies. For this purpose he had taken a loan from bank. He started repaying his loan with affect from 1-4-2019 and during 2019-20 he repaid ₹ 30,000 as principal amount & ₹ 28,000 as interest. Can he claim any benefit under income tax act 1961 for the amount repaid by him, if so for how much amount and under which section.

5) Compute total income from the following:-

- 1. Income from salary(computed)Rs 500000
- 2. Income from house property
 - a) House A(income) 100000
 - b) House B(loss) 40000
 - c) House C(Self occupied loss) 28000
- 3 income from business
 - i. Profit from clothes business 10000
 - ii. Loss from hard ware 12000

- iii. Profit on speculation 12000
- iv. Loss from speculation 17000

4 capital gains

- i. Short term capital gain 8000
- ii. Long term capital gain 18000
- iii. Short term capital loss 24000

5 income from other sources

- i. Income from betting 12000
- ii. Loss from card games 16000
- iii. Income from card games 19000
- iv. Interest on securities(gross) 8000

OR

. 6a)Mr. Tarun having GTI of Rs.15,00,000 for the financial year 2019-20 furnishes the following information.

- 1. Deposited 50,000 in Tax saver deposit in a nationalized bank
- 2. Paid Rs. 50,000 towards premium of life insurance
- 3. Medical Insurance Premium paid for self and spouse for Rs. 25,000.
- 4. Contributed Rs. 1,00,000 to P.M National relief fund.
- 5. Donated Rs. 20,000 to a govt. recognized institution for scientific research

Compute Total income and tax Liability of Mr. Tarun for the current A.Y 2020-21

6b) Write a Short note on Schools of Hindu Law

Section-B

II. Answer any TWO of the following

7) What do you mean by Assessment .Explain various types of Assessment Procedures

- 8a) Write the Powers of CBDT
- 8b)Explain the Powers of Income Tax officer
- 9) Explain the concept of GST.State its advantages and disadvantages
- 10a) Explain the registration Process of GST
- 10b) Write a note on Input Tax Credit with an example

2x12=24

(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad – 500029 End Semester Examinations July 2021 (April 2021 Cycle) B.Com (Gen, Comp, IT, Hons) -III Year Semester VI

Subject: Industrial Relations

bject ID : TR6C11A21 Date :31-07-202		
Max.Marks:60	Time: 2hrs 30minutes	
Section-A		
I. Answer the following questions	3x12=36	
1. Explain the objectives and factors influencing Indu	ustrial Relations.	
OR		
2 A. What are the problems of Trade Unions	В.	
Explain the objectives of Employers organization	n.	
3 What is industrial dispute? Explain the types of i	industrial disputes.	
OR		
4 A. What are the Measures for prevention of strik	xes?	
B. Explain the machinery for settlement of Indus	strial disputes	
5. What is grievance explain its characteristics and ca	auses	
OR		
6. A. Write a note on Indiscipline		
B. what is Red Hot Stove Rule		
Section-B		
II. Answer any TWO of the following	2x12=24	
7. Explain the importance and functions of collective	e Bargaining	
8 A. What are the conditions for collective bargainin	ıg	
B. What are the objectives of workers participation	n in Management?	
9. What do you mean by Gender sensitization? Expla	ain the mechanism to address gender	
based grievances and issues		
10 A. Code of conduct relating to professional ethics	S	
B. Write about workers Responsibility		

(Autonomous) Affiliated to Osmania University Re-Accredited by NAAC with "B++" Grade King Koti Main Road, Hyderabad – 500029 End Semester Examinations July 2021 (April 2021 Cycle)

> B.Com (IF&A) -III Year Semester VI

Subject: Insurance Management

Subject ID : INM6C12A21

Max.Marks:60

Date :31-07-2021

Time: 2hrs 30minutes

Section-A

I. Answer the following questions

Q.NO: 1Explain Risk, Risk Management and explain different types of risk OR

Q.No: 2A Explain the terms certainty and uncertainty with example

B. Explain hedging with example

Q.NO: 3Define Insurance. State various principles of Insurance.

OR

Q.No: 4 A.Insurable interest

B. Uses of insurance to an individual

Q.NO: 5 Explain in detail about Life Insurance Corporation

OR

Q.No: 6A.Surrender value

B. Policy Servicing

Section-B

II. Answer any TWOof the following

Q.NO: 7 Explain about Fire Insurance and accident insurance contracts.

Q.No: 8A.Valued and Unvalued marine insurance policies.

B. Voyage and Blanket Marine Policy

Q.NO: 9Explain about Insurance Ombudsman and state the powers of Ombudsman.

Q.No: 10 A.Banc assurance

B.Keyman Insurance Vs. Keyperson Insurance

2x12=24

3x12=36

<u>....</u>