

Regular Exam

M.Com. (Advanced Accountancy) Semester – III
Subject: Accounting & Taxation for E-Commerce Industries

Date: *27/11/25*

Duration: 2 hours

Marks: 60 marks

Instructions for the candidate:

1. This question paper contains 2 pages
2. Q.1 is Compulsory.
3. Attempt any 3 from Q. 2 to Q.6.
4. Answers to each new question should begin on a fresh page.
5. Figures on the right-hand side indicate full marks.
6. Use of simple calculator is allowed.

| Q 1 | Answer the following. | 15 marks | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|---------------------------------|---|-------------|--------------|---------------------------------|--|----------------------|-----------|-------------------|-----------|---------------------------------|--|-----------------|-----------|-----------------------------|--|------------------|-----------|------------------|----------|--------------|--------------------|---------------|--|----------------------------|--|-----------------------------|-----------|-------------------|----------|------------------------|--|-----------|-----------|-------------------------|----------|----------------------|-----------|--------------|--------------------|-------------|--------------|---------|-------------|--------------------|-----------|--|
| A | <p>ShopEase Pvt. Ltd. Is an e-commerce platform specializing in various consumer products, including electronics, clothing & home goods. Over the past year, the company has seen a rise in online sales but faces challenges in managing operating expenses & maintaining healthy cash flow.</p> <p style="text-align: center;">Balance Sheet as on 31st march, 2024</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;">Particulars</th> <th style="width: 20%;">Amount (Rs.)</th> </tr> </thead> <tbody> <tr> <td colspan="2">Equity & Liabilities</td> </tr> <tr> <td>Equity Share Capital</td> <td style="text-align: right;">40,00,000</td> </tr> <tr> <td>Retained Earnings</td> <td style="text-align: right;">37,00,000</td> </tr> <tr> <td colspan="2">Non-Current Liabilities:</td> </tr> <tr> <td>Long term Loans</td> <td style="text-align: right;">30,00,000</td> </tr> <tr> <td colspan="2">Current Liabilities:</td> </tr> <tr> <td>Accounts Payable</td> <td style="text-align: right;">18,00,000</td> </tr> <tr> <td>Short-term loans</td> <td style="text-align: right;">7,00,000</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">1,32,00,000</td> </tr> <tr> <td colspan="2">Assets</td> </tr> <tr> <td colspan="2">Non-Current Assets:</td> </tr> <tr> <td>Property, Plant & Equipment</td> <td style="text-align: right;">55,00,000</td> </tr> <tr> <td>Intangible Assets</td> <td style="text-align: right;">8,00,000</td> </tr> <tr> <td colspan="2">Current Assets:</td> </tr> <tr> <td>Inventory</td> <td style="text-align: right;">40,00,000</td> </tr> <tr> <td>Cash & Cash Equivalents</td> <td style="text-align: right;">7,00,000</td> </tr> <tr> <td>Accounts Receivables</td> <td style="text-align: right;">22,00,000</td> </tr> <tr> <td style="text-align: right;">Total</td> <td style="text-align: right;">1,32,00,000</td> </tr> </tbody> </table> <p style="text-align: center;">Income Statement for the tear ended 31st March, 2024</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 80%;">Particulars</th> <th style="width: 20%;">Amount (Rs.)</th> </tr> </thead> <tbody> <tr> <td>Revenue</td> <td style="text-align: right;">1,80,00,000</td> </tr> <tr> <td>Cost of Goods sold</td> <td style="text-align: right;">90,00,000</td> </tr> </tbody> </table> | Particulars | Amount (Rs.) | Equity & Liabilities | | Equity Share Capital | 40,00,000 | Retained Earnings | 37,00,000 | Non-Current Liabilities: | | Long term Loans | 30,00,000 | Current Liabilities: | | Accounts Payable | 18,00,000 | Short-term loans | 7,00,000 | Total | 1,32,00,000 | Assets | | Non-Current Assets: | | Property, Plant & Equipment | 55,00,000 | Intangible Assets | 8,00,000 | Current Assets: | | Inventory | 40,00,000 | Cash & Cash Equivalents | 7,00,000 | Accounts Receivables | 22,00,000 | Total | 1,32,00,000 | Particulars | Amount (Rs.) | Revenue | 1,80,00,000 | Cost of Goods sold | 90,00,000 | |
| Particulars | Amount (Rs.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equity & Liabilities | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Equity Share Capital | 40,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Retained Earnings | 37,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Current Liabilities: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Long term Loans | 30,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Current Liabilities: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Accounts Payable | 18,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Short-term loans | 7,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 1,32,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Assets | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Non-Current Assets: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Property, Plant & Equipment | 55,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Intangible Assets | 8,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Current Assets: | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Inventory | 40,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cash & Cash Equivalents | 7,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Accounts Receivables | 22,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Total | 1,32,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Particulars | Amount (Rs.) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Revenue | 1,80,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Cost of Goods sold | 90,00,000 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| | | | |
|------------|---|--------------------|---------------------|
| | Gross Profit | 90,00,000 | |
| | Operating Expenses: | | |
| | Selling Expenses | 25,00,000 | |
| | Administrative Expenses | 12,00,000 | |
| | Operating Profit | 53,00,000 | |
| | Other Income | 2,00,000 | |
| | Interest Expense | 3,50,000 | |
| | Net Profit Before Tax | 51,50,000 | |
| | Income Tax | 15,00,000 | |
| | Net Profit | 36,50,000 | |
| | Calculate following ratios & interpret: | | |
| | a. Current Ratio | | |
| | b. Quick Ratio | | |
| | c. Gross Profit Margin | | |
| | d. Net Profit Margin | | |
| | e. Return on Assets | | |
| | | | |
| Q 2 | Answer the following | | |
| A | What are the elements of E-Commerce? | | 8 marks |
| B | What is Aggregator Model? Explain its features. | | 7 marks |
| | | | |
| Q 3 | Answer the following | | |
| A | What is the right mix of choosing from different payment methods for E-Commerce? | | 8 marks |
| B | What are the advantages of Digital Payment System? | | 7 marks |
| | | | |
| Q 4 | Answer the following | | |
| A | Trial Balance of E-Marketplace Pvt. Ltd. For the year ended 31 st March, 2024. | | 15 marks |
| | Particulars | Debit (Rs.) | Credit (Rs.) |
| | Opening Inventory | 2,08,000 | |
| | Revenue from Sales | | 21,60,000 |
| | GST | 40,000 | |
| | Purchases | 17,00,000 | |
| | Employee Wages | 3,00,000 | |
| | Discount | 74,960 | 40,000 |
| | Office Furniture | 4,00,000 | |
| | Employee Salaries | 1,48,000 | |
| | Office Rent | 37,800 | |
| | General Expenses | 20,280 | |
| | Retained Earnings | | 2,04,240 |

| | | |
|--------------------------|------------------|------------------|
| Brand Equity | 2,60,000 | |
| Equity Share Capital | | 10,00,000 |
| Accounts Receivable | 2,94,000 | |
| Accounts Payable | | 2,86,000 |
| Warehouse Machinery | 3,68,000 | |
| Cash & Bank Balances | 1,05,200 | |
| Contingency Reserve | | 2,06,000 |
| Technology Patents | 1,20,000 | |
| 12% Long Term Debentures | | 2,00,000 |
| Interest on Debentures | 20,000 | |
| Total | 40,96,240 | 40,96,240 |

Additional Information:

1. Closing inventory as on 31st March, 2024: Rs. 8,80,000
 2. Depreciation: Office Furniture at 10%, Warehouse Machinery at 15%.
 3. Write-off: Rs. 60,000 from Brand Equity
 4. Tax Provision: 30%
- You are required to prepare statement of Profit or Loss for the year ended 31st March, 2024 & Balance Sheet as on 31st March, 2024.

Q 5 Answer the following

A From the Balance Sheet of PQR Ltd. As on 31st March, 2023, prepare a cash flow statement.

15 marks

Balance Sheet as on 31st March, 2023

| Particulars | 31/03/23 | 31/03/22 |
|---------------------------------|------------------|-----------------|
| Equity & Liabilities | | |
| Shareholders' Funds | | |
| Share Capital | | |
| Equity Share Capital | 7,00,000 | 5,00,000 |
| Reserves & Surplus | 4,20,000 | 2,50,000 |
| Non-Current Liabilities | | |
| Long Term Borrowings | | |
| 10% Bank Loan | 50,000 | 1,00,000 |
| Current Liabilities | | |
| Trade Payables | 45,000 | 50,000 |
| Other Current Liabilities | 7,000 | 5,000 |
| Short Term Provisions | 50,000 | 30,000 |
| Total | 12,72,000 | 9,35,000 |
| Assets | | |

| | | | |
|------------|--|------------------|-----------------|
| | Non Current Assets | | |
| | Property, Plant & Equipment | | |
| | Tangible Assets | | |
| | Equipment | 2,30,000 | 2,00,000 |
| | Furniture | 2,70,000 | 3,00,000 |
| | Intangible Assets | 95,000 | 1,00,000 |
| | Non-Current Investments | 1,00,000 | - |
| | Current Assets | | |
| | Inventories | 1,30,000 | 50,000 |
| | Trade Receivables | 1,20,000 | 80,000 |
| | Cash & Cash Equivalents | 3,27,000 | 2,05,000 |
| | Total | 12,72,000 | 9,35,000 |
| | Additional Information: | | |
| | <ol style="list-style-type: none"> 1. During the year, equipment costing Rs. 80,000 was purchased. Loss on sale of equipment amounted to Rs. 5,000. 2. Depreciation of Rs. 15,000 & Rs. 3,000 charged on equipment & furniture respectively. 3. Loan Rs. 50,000 was repaid on 31-03-2023. 4. Dividend paid Rs. 50,000. | | |
| | | | |
| Q 6 | Write a Short Notes. | | |
| A | E-Wallets | | 5 marks |
| B | Accounting for Advertising Services | | 5 marks |
| C | Future Trends in E-Commerce | | 5 marks |
| | | | |

Regular Exam

M.Com. (Advanced Accountancy) Semester – III
Subject: Advanced Auditing

Duration: 2 hours

Marks: 60 marks

Date: 26/11/25

Instructions for the candidate:

1. Q.1 is Compulsory.
2. Attempt any 3 from Q. 2 to Q.6.
3. Answers to each new question should begin on a fresh page.
4. Figures on the right-hand side indicate full marks.
5. Use of simple calculator is allowed.

| | | |
|------------|--|-----------------|
| Q 1 | Answer the following. | 15 marks |
| A | Discuss the duties and responsibilities of an auditor under modern auditing standards. | |
| | | |
| Q 2 | Answer the following | |
| A | Auditor's Responsibilities under SA 240 (Fraud) | 8 marks |
| B | Explain the essential components of audit working papers. | 7 marks |
| | | |
| Q 3 | Answer the following | |
| A | Explain the concept of audit strategy. What are the key elements involved in developing an overall audit strategy? | 8 marks |
| B | What are audit working papers and explain their nature? | 7 marks |
| | | |
| Q 4 | Answer the following | |
| A | Discuss the factors that influence the auditor's sample size under SA 530. | 8 marks |
| B | Explain the disclosure requirements for related party transactions as per SA 550. | 7 marks |
| | | |
| Q 5 | Answer the following | |
| A | List and explain the essential elements of an unmodified (clean) audit report. | 8 marks |
| B | Explain the objectives of an auditor in issuing an audit report. | 7 marks |
| | | |
| Q 6 | Answer the following | |
| A | Importance of professional skepticism in auditing. | 5 marks |
| B | Objectives of Audit Planning. | 5 marks |
| C | Explain the auditor's responsibilities regarding inventory verification as per SA 501. | 5 marks |
| | | |

Regulus Exam

M.Com. (Advanced Accountancy) Semester – III
Subject: Advanced Trends in Accounting- III

Date: 28/11/2025

Duration: 1 hour

Marks: 30 marks

[6:00 TO 7:00 PM]

Instructions for the candidate:

1. This question paper contains 2 pages.
2. Q.1 is Compulsory.
3. Attempt any 2 from Q. 2 to Q.4.
4. Answers to each new question should begin on a fresh page.
5. Figures on the right-hand side indicate full marks.
6. Use of simple calculator is allowed.

| Q 1 | Answer the following | 10 marks | | | | | | | | | | |
|---|---|-----------------|--------------|--|-----------|---|----------|----------------------------------|-----------|------------------------------------|----------|--|
| A | <p>Mr. Rohan runs a small business of trading electrical appliances. The details of his turnover for the financial year 2024–25 are as follows:</p> <table><thead><tr><th>Particulars</th><th>Amount (Rs.)</th></tr></thead><tbody><tr><td>Intra-state sales (within Maharashtra)</td><td>55,00,000</td></tr><tr><td>Inter-state sales (outside Maharashtra)</td><td>3,00,000</td></tr><tr><td>Purchase from registered dealers</td><td>25,00,000</td></tr><tr><td>Purchase from unregistered dealers</td><td>2,00,000</td></tr></tbody></table> <p>Question for Case Study Analysis:</p> <ol style="list-style-type: none">Determine whether Mr. Rohan is eligible to opt for the composition scheme. Give reason.What are the restrictions applicable to composition dealers under GST. | Particulars | Amount (Rs.) | Intra-state sales (within Maharashtra) | 55,00,000 | Inter-state sales (outside Maharashtra) | 3,00,000 | Purchase from registered dealers | 25,00,000 | Purchase from unregistered dealers | 2,00,000 | |
| Particulars | Amount (Rs.) | | | | | | | | | | | |
| Intra-state sales (within Maharashtra) | 55,00,000 | | | | | | | | | | | |
| Inter-state sales (outside Maharashtra) | 3,00,000 | | | | | | | | | | | |
| Purchase from registered dealers | 25,00,000 | | | | | | | | | | | |
| Purchase from unregistered dealers | 2,00,000 | | | | | | | | | | | |
| Q 2 | Answer the following | | | | | | | | | | | |
| A | Explain due dates of filing of returns. | 5 marks | | | | | | | | | | |
| B | Write a short note on Tax Collected at Source. | 5 marks | | | | | | | | | | |
| Q 3 | Answer the following | | | | | | | | | | | |
| A | Explain the procedure of revocation of cancellation. | 10 marks | | | | | | | | | | |
| Q 4 | Answer the following | | | | | | | | | | | |

| | | |
|---|---|---------|
| A | What are the contents of Bill of Supply? | 5 marks |
| B | Write a short note on Electronic Cash Ledger. | 5 marks |
| | | |

M.Com. (Advanced Accountancy) Semester – III

Subject: Corporate Financial Accounting

Date:

Duration: 2 hours

Marks: 60 marks

26/11/25

Regular Exam

Instructions for the candidate:

1. Q.1 is Compulsory.
2. Attempt any 3 from Q. 2 to Q.6.
3. Answers to each new question should begin on a fresh page.
4. Figures on the right-hand side indicate full marks.
5. Use of simple calculator is allowed.

Q 1 Balance Sheet of MNO Ltd. as on 31 March 2025

15

| Liabilities | ₹ | Assets | ₹ |
|-----------------------------------|-----------|----------------------|-----------|
| 10,000 Equity shares of ₹100 each | 10,00,000 | Land & Building | 6,60,000 |
| Securities Premium | 2,00,000 | Plant & Machinery | 5,00,000 |
| P&L A/c | 4,00,000 | Furniture | 2,40,000 |
| Creditors | 6,00,000 | Debtors | 5,20,000 |
| Bank Overdraft | 2,50,000 | Stock | 4,20,000 |
| Outstanding Wages | 50,000 | Cash | 1,00,000 |
| | | Preliminary Expenses | 60,000 |
| Total | 25,00,000 | Total | 25,00,000 |

Additional Information

1. Profits before tax (3 years):
 - o 2023: ₹10,20,000
 - o 2024: ₹9,60,000
 - o 2025: ₹10,40,000
 2. Adjustments:
 - a. Future savings: Travelling expenses reduced by ₹50,000
 - b. Future extra cost: Maintenance contract new cost ₹30,000
 - c. Revaluations:
 - i. L&B revised to ₹13,00,000
 - ii. P&M revised to ₹4,50,000
 3. NRR is 15% after tax
 4. Tax rate is 30%
- You are required to Value of Goodwill at 3 years' purchase of super profit

Q 2 Balance Sheet of Sigma Ltd. as at 31st March 2025

15

| Liabilities | ₹ | Assets | ₹ |
|---|----------|-----------|----------|
| Equity Share Capital (25,000 shares of ₹10) | 2,50,000 | Land | 1,80,000 |
| 10% Preference Share Capital | 1,50,000 | Building | 2,00,000 |
| General Reserve | 70,000 | Plant | 1,50,000 |
| Profit & Loss A/c | 1,20,000 | Inventory | 1,10,000 |

| | | | |
|----------------------|----------|-------------------|----------|
| 14% Debentures | 1,00,000 | Trade Receivables | 90,000 |
| Creditors | 1,40,000 | Cash | 1,50,000 |
| Outstanding Expenses | 50,000 | | |
| Total | 8,80,000 | Total | 8,80,000 |

Additional Information

1. Land & Building taken together valued at ₹4,20,000.
2. Plant valued at ₹1,20,000.
3. 8% of Debtors are doubtful.
4. Average profit after tax = ₹2,10,000.
5. Preference dividend fully paid.
6. Normal Rate of Return (after tax) = 11%.

Compute:

- (a) Intrinsic Value per Equity Share
- (b) Yield Value per Equity Share
- (c) Fair Value per Equity Share

Q 3 XYZ Ltd. gives the following data for the year ended 31st March, 2025:

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| Particulars | Details |
|--------------------------------|---|
| Net Profit before tax | ₹ 60,00,000 |
| Outstanding on 1st April, 2024 | 10,00,000 Equity shares of ₹10 each 10% 5,000 Preference Shares of Rs.100 each |
| Bonus shares issued | 1 share for every 5 shares held on 1st July, 2024 |
| Rights issue | 1 share for every 4 shares held on 1st October, 2024 |
| 12% Convertible Debentures | ₹ 15,00,000 (each debenture ₹100; convertible into 3 equity shares per debenture) |
| Tax rate | 25% |

Required:

- (a) Compute Basic EPS for the year ended 31st March, 2025.
 - (b) Compute Diluted EPS, assuming full conversion of debentures
- As per Ind AS 33

Q4A Ms. R works for Datamind Pvt Ltd.

8

| Particulars | 2023-24 | 2024-25 |
|------------------------------|------------|------------|
| Annual salary | ₹18,00,000 | ₹18,00,000 |
| Working days | 300 | 300 |
| Leave allowed | 15 | 15 |
| Leave taken | 10 | 18 |
| Unused leave carried forward | 5 days | 2 days |

In 2024-25, she did not take all carried-forward leave; 2 days still remain at year-end
You are Required to Compute employee benefits expense as per Ind AS 19 for 2023-24
and 2024-25.

Q4B Following is the information of Alpha Ltd for the year ended 31 March 2025:

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| Particulars | Amount |
|--|-----------|
| Equity Share Capital (₹10 each) | ₹3,00,000 |
| 12% Preference Share Capital | ₹50,000 |
| 10% Debentures | ₹40,000 |
| Fixed Assets | ₹4,20,000 |
| Net Current Assets | ₹1,30,000 |
| Future Maintainable Profit (after tax) | ₹72,000 |
| Normal Rate of Return | 12% |

You are required to calculate:

1. Intrinsic Value per Equity Share
2. Value per Share on Yield Method

Q 5 Answer the following

- A Explain various Models of Human Resource Accounting
- B Methods of valuation of Shares

8

7

Q 6 Short Notes on:

- A Ind AS 33 Basic and Diluted earnings of shares
- B Ind AS 38 Intangible Assets
- C Objectives of Human Resource Accounting

5

5

5

Regular Exam

M.Com. (Business Management) Semester – III Subject: Entrepreneurial Management

Date:

Duration: 2 hours

Marks: 60 marks

Instructions for the candidate:

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2. Q.1 is Compulsory.
3. Attempt any 3 from Q. 2 to Q.6.
4. Answers to each new question should begin on a fresh page.
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6. Use of simple calculator is allowed.

| | | |
|------------|--|-----------------|
| Q 1 | Answer the following. | 15 marks |
| A | Discuss the key elements involved in launching and managing an entrepreneurial venture. Explain the role of entrepreneurial environment and SWOC analysis. Describe the process of project identification and formulation. | |
| Q 2 | Answer the following | |
| A | Define <i>Entrepreneurship</i> and explain its <i>importance in economic and social development</i> , particularly in the Indian context. | 8 marks |
| B | Discuss the <i>different types of entrepreneurs</i> with suitable examples. How do these types influence entrepreneurial growth in India? | 7 marks |
| Q 3 | Answer the following | |
| A | Define entrepreneurial incentives. Discuss various types and their significance in promoting entrepreneurship. | 8 marks |
| B | Explain the financial and non-financial incentives available to entrepreneurs in India. | 7 marks |
| Q 4 | Answer the following | |
| A | Explain the role of innovation and creativity in entrepreneurship. | 8 marks |
| B | What is a business plan? State its key components. | 7 marks |
| Q 5 | Answer the following | |
| A | Briefly explain the role of angel investors in entrepreneurial ventures. | 8 marks |
| B | Discuss the importance of women entrepreneurship in India. | 7 marks |
| Q 6 | Answer the following | |
| A | Explain in brief the Socio-Cultural Factors Affecting Entrepreneurship. | 5 marks |
| B | Explain Schumpeter's Innovation Theory of Entrepreneurship. | 5 marks |
| C | What are the common Tools of Financial Analysis in Entrepreneurship | 5 marks |

M.Com. (Advanced Accountancy) Semester – III

Subject: Financial Services

Date: 26/11/28

Duration: 2 hours

Marks: 60 marks

Regular Exam

Instructions for the candidate:

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| Q 1 | Answer the following. | 15 marks | | | | | | | | | | | | | | | | | | |
|-------------------|--|-------------------|-------------------|-------------|-----|---|----|---|----|----|----|----|----|----|----|----|----|----|----|----------------|
| A | What is Alternative Investment Fund? Explain its classification and avenues in detail. | | | | | | | | | | | | | | | | | | | |
| Q 2 | Answer the following | | | | | | | | | | | | | | | | | | | |
| A | Explain Traditional Portfolio Analysis in detail. | 8 marks | | | | | | | | | | | | | | | | | | |
| B | Define Leasing. Elaborate various types of Leasing. | 7 marks | | | | | | | | | | | | | | | | | | |
| Q 3 | Answer the following | | | | | | | | | | | | | | | | | | | |
| A | <p>Sakshi has been considering an investment in stock X and Y. She estimated the following probability distribution of return of stock X and stock Y.</p> <table border="1" style="margin-left: 20px;"> <thead> <tr> <th>Return on stock X</th> <th>Return on stock Y</th> <th>Probability</th> </tr> </thead> <tbody> <tr> <td>-10</td> <td>5</td> <td>10</td> </tr> <tr> <td>0</td> <td>10</td> <td>25</td> </tr> <tr> <td>10</td> <td>15</td> <td>40</td> </tr> <tr> <td>20</td> <td>20</td> <td>20</td> </tr> <tr> <td>30</td> <td>25</td> <td>05</td> </tr> </tbody> </table> <p>Calculate the expected return and standard deviation of stock X and Y. State which stock is worth investing.</p> | Return on stock X | Return on stock Y | Probability | -10 | 5 | 10 | 0 | 10 | 25 | 10 | 15 | 40 | 20 | 20 | 20 | 30 | 25 | 05 | 8 marks |
| Return on stock X | Return on stock Y | Probability | | | | | | | | | | | | | | | | | | |
| -10 | 5 | 10 | | | | | | | | | | | | | | | | | | |
| 0 | 10 | 25 | | | | | | | | | | | | | | | | | | |
| 10 | 15 | 40 | | | | | | | | | | | | | | | | | | |
| 20 | 20 | 20 | | | | | | | | | | | | | | | | | | |
| 30 | 25 | 05 | | | | | | | | | | | | | | | | | | |
| B | <p>Ramesh takes an asset on finance lease from Mahesh. The terms are as follows:</p> <p>Lease Term: 4 years</p> <p>Fair Value at the Inception of the Lease: Rs. 12,50,000</p> <p>Lease Rent: Rs. 4,00,000 at the end of each year</p> <p>Guaranteed Residual Value: Rs. 85,000</p> <p>Expected Residual Value: Rs. 1,88,900</p> <p>Implicit Rate of Interest: 15%</p> | 7 marks | | | | | | | | | | | | | | | | | | |

| | | |
|------------|---|-----------------|
| | You are required to prepare a Loan Amortization Schedule. | |
| Q 4 | Answer the following | |
| A | <p>Under an advance factoring arrangement PNP Factors Ltd. has advanced a sum of 14 lakhs against the receivable purchased from XYZ Ltd. The factoring agreement provide for an advance payment of 80% (maintaining 'factor reserve' of 20% to provide for disputes and deductions relating to the bills assigned) of the value of factored receivables. The advance carries a rate of interest of 20% p.a. compounded quarterly. The factoring commission is 1.5% of the value of factored receivables. Both the interest and commissions are collected upfront.</p> <p>(1) Compute the amount of advance payable to XYZ Ltd.</p> <p>(2) Calculate the effective cost of funds made available to XYZ Ltd.</p> <p>(3) Calculate the effective cost of funds made available to XYZ Ltd. assuming the interest is collected in arrear and commission is collected in advance.</p> | 15 marks |
| Q 5 | Answer the following | |
| A | Define Forfaiting. Explain the process of forfaiting. | 8 marks |
| B | Distinguish between Factoring and Forfaiting. | 7 marks |
| Q 6 | Answer the following | |
| A | Fee-based financial services. | 5 marks |
| B | Markowitz Theory. | 5 marks |
| C | Direct Alpha Method. | 5 marks |

M.Com. (Business Management) Semester – III

Subject: Green Marketing

Duration: 2 hours

Marks: 60 marks

Date: 26/11/2025

Regular Exam

Instructions for the candidate:

1. This question paper contains 2 pages
2. Q.1 is Compulsory.
3. Attempt any 3 from Q. 2 to Q.6.
4. Answers to each new question should begin on a fresh page.
5. Figures on the right-hand side indicate full marks.

| | | |
|------------|---|-----------------|
| Q 1 | Answer the following. | 15 marks |
| A | What are the advantages of green marketing? Explain with five detailed examples of companies adopted green marketing. | |
| | | |
| Q 2 | Answer the following | |
| A | Write a note on green marketing strategies. | 8 marks |
| B | Describe the evolution of green marketing. | 7 marks |
| | | |
| Q 3 | Answer the following | |
| A | Write a note on green consumer segmentation. | 8 marks |
| B | Elaborate on the concept of consumer skepticism towards green claims by companies. | 7 marks |
| | | |
| Q 4 | Answer the following | |
| A | What is green product design and innovation? | 8 marks |
| B | Elucidate the concept of green marketing for service industries. | 7 marks |
| | | |
| Q 5 | Answer the following | |
| A | What are the guidelines for environmentally sound recycling of E-waste? | 8 marks |
| B | What are green marketing regulations? | 7 marks |
| | | |
| Q 6 | Answer the following | |
| A | Sustainable business | 5 marks |
| B | Environmental psychology | 5 marks |
| C | Promotional channel of green marketing | 5 marks |
| | | |

M.Com. (Business Management) Semester – III
Subject: Marketing Strategies and Practices

Date:

Duration: 2 hours

Marks: 60 marks

26/11/26

Regular Exam

Instructions for the candidate:

1. This question paper contains 2 pages
2. Q.1 is Compulsory.
3. Attempt any 3 from Q. 2 to Q.6.
4. Answers to each new question should begin on a fresh page.
5. Figures on the right-hand side indicate full marks.
6. Use of simple calculator is allowed.

| | | |
|------------|---|-----------------|
| Q 1 | Answer the following. | 15 marks |
| | Nykaa, an online beauty retailer, uses AI-powered recommendations to suggest products based on browsing history, purchase behaviour, and customer preferences. It integrates its omnichannel strategy — online stores, mobile apps, and physical outlets — to provide a seamless experience. AI tools also optimize advertising, pricing, and customer service, allowing Nykaa to deliver personalized experiences and strengthen brand loyalty. Questions: a) Explain how AI is used at different levels in Nykaa's strategy. Also suggest what AI strategy can be used which is not yet followed by the company.? b) Elaborate how is omnichannel marketing useful for Nykaa? | |
| Q 2 | Answer the following | |
| A | Explain the types of marketing strategies. | 8 marks |
| B | Explain the types of guerilla marketing. | 7 marks |
| Q 3 | Answer the following | |
| A | What is a strategic business unit? Explain its structure. | 8 marks |
| B | Explain the importance of the marketing plan and its types. | 7 marks |
| Q 4 | Answer the following | |
| A | Explain the components of the macro environment affecting marketing. | 8 marks |
| B | What is customer value and how can marketers build it? | 7 marks |
| Q 5 | Answer the following | |
| A | Elaborate different types of Brick-and-mortar marketing strategies. | 8 marks |
| B | Explain the limitation of Omni Channel Marketing | 7 marks |
| Q 6 | Short Notes | |
| A | Offensive marketing strategy | 5 marks |
| B | 3Ps of sustainable marketing | 5 marks |
| C | Customer relationship management | 5 marks |

Regular Exam

M.Com.

Semester – I

Subject: Research Methodology

Date:

Duration: 2 hours

Marks: 60 marks

Instructions for the candidate:

1. This question paper contains 2 pages
2. Q.1 is Compulsory.
3. Attempt any 3 from Q. 2 to Q.6.
4. Answers to each new question should begin on a fresh page.
5. Figures on the right-hand side indicate full marks.
6. Use of simple calculator is allowed.

| | | |
|------------|--|-----------------|
| Q 1 | Answer the following. | 15 marks |
| A | Explain stages in the research process. | |
| | | |
| Q 2 | Answer the following | |
| A | Explain different types of Research. | 8 marks |
| B | Explain different factors affecting choice of method of data collection. | 7 marks |
| | | |
| Q 3 | Answer the following | |
| A | Explain non-probability sampling methods. | 8 marks |
| B | Explain significance of data processing in research. | 7 marks |
| | | |
| Q 4 | Answer the following | |
| A | Why References and Citations Matter? | 8 marks |
| B | Write a detailed note on Academic Research Report | 7 marks |
| | | |
| Q 5 | Answer the following | |
| A | Write a detailed note on Coding. | 8 marks |
| B | Write a detailed note on editing. | 7 marks |
| | | |
| Q 6 | Write short note on following | |
| A | Common Sources of Literature | 5 marks |
| B | Limitations of Primary Data | 5 marks |
| C | Regression Analysis | 5 marks |
| | | |

Regular Exam

M.Com. (Business Management) Semester – III

Subject: Talent Management

Date: 27/11/2025

Duration: 2 hours

Marks: 60 marks

[6:00 TO 8:00 PM]

Instructions for the candidate:

1. This question paper contains 2 pages
2. Q.1 is Compulsory.
3. Attempt any 3 from Q. 2 to Q.6.
4. Answers to each new question should begin on a fresh page.
5. Figures on the right-hand side indicate full marks.
6. Use of simple calculator is allowed.

| | | |
|------------|--|-----------------|
| Q 1 | Answer the following. | 15 marks |
| A | <p>Infotech Services is a growing IT company aiming for expansion. Though a very good paymaster, it is finding difficult to fill the skill gap. The B-Players are ignored leading to turnover and affecting the stability of operations. Considering expansion plans, organization needs a strong loyal pool of talents equipped with skills to meet global competitive environment.</p> <p>a. What Steps should Infotech Services take to bridge the gap between skills available and skills demanded</p> <p>b. How the company can obtain better support of B players through effective performance management system.</p> <p>c. How should the company make its employees equipped for the challenges of global work culture differences?</p> | |
| Q 2 | Answer the following | |
| A | Elaborate on the key challenges faced by Talent Management | 8 marks |
| B | 'Effective implementation of Talent Management depends upon synergy between the perspective of HR manager and Top management' - Explain | 7 marks |
| Q 3 | Answer the following | |
| A | Explain various Training and Appraisal Related factors of Talent Management. | 8 marks |
| B | Elaborate role of succession planning in Talent Management | 7 marks |
| Q 4 | Answer the following | |

| | | |
|---|---|---------|
| A | Explain role of Talent Management in changing nature of Healthcare Sector | 8 marks |
| B | Elaborate on Talent Management practices in Indian Railways | 7 marks |
| Q 5 Answer the following | | |
| A | Elaborate on impact of industry rigid policies of recruitment and selection on hiring and retaining talented workforce. | 8 marks |
| B | Describe how mismatch between skills and knowledge of traditional education and industry needs leads to talent crunch. | 7 marks |
| Q 6 Write short notes on the following | | |
| A | Nepotism and Talent Management. | 5 marks |
| B | Job Rotation and Talent Management | 5 marks |
| C | Performance Management | 5 marks |
