(8 pages) **Reg. No. :** ....

Code No.: 7545 **Sub. Code: WKCM 41**

M.Com. (CBCS) DEGREE EXAMINATION,
APRIL 2025.

Fourth Semester

Commerce – Core

CORPORATE AND ECONOMIC LAWS

(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. Who is an "Authorized Person" under FEMA, 1999?
   (a) any individual engaged in foreign exchange transactions
   (b) only government officials dealing with forex
   (c) a person authorized by the Reserve Bank of India (RBI) to deal in foreign exchange
   (d) an person holding foreign currency

2. Which of the following transactions falls under the category of a "Current Account Transaction" under FEMA, 1999?
   (a) investment in foreign securities
   (b) purchase of immovable property abroad
   (c) payment of import bills for goods and services
   (d) acquisition of foreign companies

3. Adjudication under FEMA, 1999 refers to
   (a) settling disputes in foreign exchange transactions
   (b) determining the legality of forex transactions and imposing penalties if required
   (c) providing guidance for forex transactions
   (d) processing applications for foreign exchange transactions

4. Which of the following practices is NOT prohibited under the Competition Act, 2002?
   (a) anti-competitive agreements
   (b) abuse of dominant position
   (c) merger and acquisition regulations
   (d) import restrictions

5. Which of the following is an alternative dispute resolution mechanism introduced in the Consumer Protection Act, 2019?
   (a) lok Adalat (b) mediation
   (c) arbitration (d) tribunal

6. How many consumer rights are protected under the Consumer Protection Act, 2019?
   (a) four (b) six
   (c) seven (d) eight

7. Which authority is responsible for the registration of copyrights in India?
   (a) competition Commission of India
   (b) controller General of Patents, Designs and Trademarks
   (c) copyright Office
   (d) trade Marks registry

8. Which of the following is NOT considered copyright infringement?
   (a) unauthorized reproduction of copyrighted material
   (b) personal use of a copyrighted book
   (c) broadcasting copyrighted content without permission
   (d) selling pirated copies of a movie

9. What is the term of a patent in India?
   (a) 10 years
   (b) 15 years
   (c) 20 years
   (d) Lifetime of the inventor

10. Which of the following is NOT considered a "scheduled offence" under PMLA, 2002?
    (a) human trafficking (b) drug trafficking
    (c) tax evasion (d) insider trading

11. Under PMLA, 2002, the term "proceeds of crime" refers to
    (a) any property derived from legal sources
    (b) any property derived or obtained from a scheduled offence
    (c) all foreign currency transactions
    (d) income from stock market investments

12. Which section of PMLA mandates the reporting of suspicious transactions?
    (a) section 5 (b) section 12
    (c) section 17 (d) section 25

13. What percentage of the amount collected from allottees must be deposited in a separate account under RERA?

(a) 50% (b) 60%

(c) 70% (d) 80%

14. Which document is mandatory for real estate agents to conduct business under RERA?

(a) tax clearance certificate

(b) business registration license

(c) RERA registration certificate

(d) income proof statement

15. What is the role of the Adjudicating Officer under RERA?

(a) to handle criminal cases against builders

(b) to settle disputes related to compensation claims

(c) to approve land acquisition for projects

(d) to grant licenses to real estate agents

PART B — (5 × 4 = 20 marks)

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

16. (a) What is meant by the realization and repatriation of foreign exchange? Explain its significance under FEMA.

Or

(b) What is the Adjudication process under FEMA?

17. (a) Discuss the appeal and view mechanism under the competition Act, 2002.

Or

(b) What is the role of mediation in consumer dispute resolution under the consumer protection Act? Discuss its significance and benefits.

18. (a) What type of works are protected under the copyright Act, 1957?

Or

(b) Explain the procedure for trademark registration under the Trademarks Act, 1999.

19. (a) Discuss the role of the Enforcement Directorate (ED) in implementing PMLA, 2002.

Or

(b) Outline the procedure for filing an appeal with the Appellate Tribunal under PMLA, 2002.

20. (a) Define promoter under RERA and explain their key responsibilities.

Or

(b) What are the functions and duties of real estate agents under RERA?

PART C — (5 × 8 = 40 marks)

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

21. (a) How does FEMP regulate foreign investments and external borrowings? Discuss with relevant provisions.

Or

(b) Explain the penalties and enforcement mechanisms under FEMA.

22. (a) Explain the structure, powers, and functions of the Competition Commission of India (CCI).

Or

(b) What are the different types of Consumer Dispute Redressal Commissions? Explain their jurisdiction and functions.

23. (a) What are the different stages of patent application and grant?

Or

(b) Explain the rights of the copyright owner and their legal significance.

24. (a) What is the significance of the Appellate Tribunal in the appeal process under PMLA, 2002? Provide examples.

Or

(b) How does PMLA, 2002 contribute to combating international money laundering? Discuss with relevant provisions.

25. (a) Critically analyze the challenges in the implementation of RERA and suggest possible solutions for improving its effectiveness.

Or

(b) Discuss the powers and functions of the Real Estate Regulatory Authority (RERA) in protecting the interests of buyers.

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Code No. : 7546 **Sub. Code : WKCM 42**

M.Com. (CBCS) DEGREE EXAMINATION, APRIL 2025.

Fourth Semester

Commerce – Core

HUMAN RESOURCE ANALYTICS

(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 HR Analytics?

(a) A system to manage employee attendance

(b) The application of data analysis to HR data

(c) A tool for employee performance evaluation

(d) A method to automate HR processes

2. HR Analytics can be applied to which of the following HR functions?

(a) Payroll processing

(b) Talent acquisition

(c) Employee benefits administration

(d) Employee counselling services

3. Which type of HR analytics model is used to forecast future staffing needs?

(a) Time series analysis

(b) Regression analysis

(c) Decision tree analysis

(d) Work force planning model

4. Which HR metric measures the average time taken to fill a job opening?

(a) Absenteeism rate

(b) Time to hire

(c) Employee turnover rate

(d) Employee engagement score

5. Use of data, facts, analytics and evaluated research for making decision is

(a) Evidence based HRM

(b) HR Analytics

(c) Both (a) and (b)

(d) None of above

6. Which of the following is a qualitative research technique used in HR research?

(a) Survey

(b) Experiment

(c) Case study

(d) Statistical analysis

7. Which HR metric measures the average time taken to fill a job opening?

(a) Absenteeism rate

(b) Time to hire

(c) Employee turnover rate

(d) Employee engagement score

8. Identify the purpose of HR matric dashboards?

(a) To evaluate employee performance

(b) To provide a comprehensive view of HR performance

(c) To provide insights for strategic decision-making

(d) To predict future business outcomes.

9. Which of the following example of a tactical HR matric?

(a) Employee turnover rate

(b) Time-to-hire

(c) Training ROI

(d) Revenue growth rate

10. __________ refers to data obtained from the HR department of an organization

(a) Internal data (b) Both

(c) None of these (d) External data

11. Which of the following is an example of a big data sources in HR?

(a) Employee surveys

(b) Performance management data

(c) Social media data

(d) All of the above

[P.T.O.]

12. Which of the following is a common data sources for HR analytics?

(a) Employee surveys

(b) Performance management data

(c) Human Resource Information Data

(d) All of the above

13. What is the primary goal of predictive modeling in HR analytics?

(a) To understand past employee performance

(b) To identify current workforce trends

(c) To forecast future employee behaviours and outcomes

(d) To measure current employee satisfaction

14. Which of the following data sources is most likely to be used in predictive modeling for employee attrition?

(a) Employee performance reviews

(b) Employee demographics

(c) Training completion records

(d) All of the above

15. Which of the following is a type of predictive analytics model?

(a) Descriptive model

(b) Diagnostic model

(c) Predictive model

(d) Prescriptive model

PART B — (5 × 4 = 20 marks)

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

16. (a) Bring out the importance of Human Resource Analytics.

Or

(b) Explain briefly the various types of HR analytics.

17. (a) Identify the concept of business process.

Or

(b) Describe the integration of HR analytics into business processes.

18. (a) Outline the purpose of HR metrics.

Or

(b) What are the features of HR dashboards?

19. (a) Summaries the importance of HR data collection.

Or

(b) Identify the benefits of Big Data.

20. (a) Bring out the purpose of HR analytics in an organization.

Or

(b) Identify the importance of monitoring and maintaining predictive models in HR analytics.

PART C — (5 × 8 = 40 marks)

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

21. (a) Discuss the various types of HR analytics and their applications in modern organisation.

Or

(b) Enumerate the stages involved in HR analytics framework.

22. (a) Explain the role of data-driven decision making in HR.

Or

(b) Differentiate between qualitative and hybrid research tools in HR analytics.

23. (a) Discuss the various types of data in HR analytics.

Or

(b) Elucidate in detail the steps involved to build an effective HR scorecard.

24. (a) Describe the various process involved in creating an HR report.

Or

(b) Interpret the challenges and solutions of RCA.

25. (a) Explain the various phases of predictive modeling.

Or

(b) Discuss the various steps involved in predictive analytics.

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(7 pages) Reg. No. : ....

Code No. : 7548 **Sub. Code : WKCE 41**

M.Com. (CBCS) DEGREE EXAMINATION, APRIL 2025.

Fourth Semester

Commerce

Elective — ORGANISATIONAL BEHAVIOUR

(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. Organization decides what is best for its employees under ____________ model.

   (a) Supportive (b) Autocratic

   (c) Collegial (d) Custodial

2. Which image represents one's perception about how others perceive him?

   (a) Self-image

   (b) Deal Self-image

   (c) Looking Glass Image

   (d) Real Self-image

3. Which type of personality works hard; is driven by competition; is impatient and aggressive and creative?

   (a) Type A (b) Type B

   (c) Extrovert (d) Introvert

4. Two factor theory was propounded by

   (a) Maslow (b) Elton Mayo

   (c) Herzberg (d) Vroom

5. An employee who feels a strong emotional connection to his organisation and its values is demonstrating ________ commitment.

   (a) continuance (b) normative

   (c) affective (d) job

6. ________ is the force of action or motivation.

   (a) Behaviour (b) Stimulus

   (c) Perception (d) Attitude

7. The organisation which has no physical existence functions with specialists scattered across geography ________ organisation.

   (a) team (b) virtual

   (c) committee (d) departmental

8. Core values shared by the members intensely in a society represent ________.

   (a) sub culture (b) dominant culture

   (c) strong culture (d) weak culture

9. The ultimate source of an organisations culture is ________.

   (a) the business planning Process

   (b) its Founders

   (c) top Management

   (d) the country in which it operates

10. Under which transactions, subordinates creativity is encouraged by the boss?

    (a) Adult-parent (b) Parent-child

    (c) Adult-child (d) Child-adult

11. Conflict resolution through compromising is ________ strategy.

    (a) Lose-Lose (b) Win-Win

    (c) Win-Lose (d) Lose Overload

12. In which if the following process, parties to conflict see address the differences and arrive at agreement?

    (a) Compromise (b) Collaboration

    (c) Negotiation (d) Accommodation

13. MBO is conceptualised by ________.

    (a) Taylor (b) Maslow

    (c) Peter Drucker (d) Elton Mayo

14. The consequence of any change that disturbs equilibrium is called ________.

    (a) rejection (b) resistance

    (c) acceptance (d) none of these

15. __________ mainly distinguishes OB in international organisation from national organisation.

(a) Motivation (b) Leadership

(c) Language (d) Culture

PART B — (5 × 4 = 20 marks)

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

16. (a) What are Terminal Values and instrumental values?

Or

(b) Write about any two models of OB.

17. (a) What are the dimensions of organisational commitment?

Or

(b) What are the determinants of job satisfaction?

18. (a) What are the advantages and disadvantages of virtual organisation?

Or

(b) What are corporate communication tools?

19. (a) What are the benefits of transactional analysis?

Or

(b) Brief about the types of conflicts.

20. (a) What do you mean by group behaviour in an international organisation?

Or

(b) Why do think there is a need for organisational change?

PART C — (5 × 8 = 40 marks)

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

21. (a) Describe any two theories in organisational behaviour.

Or

(b) Explain Perception and how it is applied in organisational behaviour?

22. (a) Explain Maslow's Need Hierarchy Theory.

Or

(b) Describe Vroom's Expectancy theory.

23. (a) Explain the dimensions of organisational climate.

Or

(b) Describe the importance of organisation's culture on employee performance.

24. (a) Explain various conflict management styles.

Or

(b) Describe process and strategies for negotiation.

25. (a) How to bring organisational development through interventions?

Or

(b) How to manage resistance to organisational change?

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Reg. No. : ....

Code No.: 7547 **Sub. Code: WKCM 43**

M.Com. (CBCS) DEGREE EXAMINATION,
APRIL 2025.

Fourth Semester

Commerce – Core

APPLIED COSTING

(For those who joined in July 2023 onwards)

Time : Three hours Maximum : 75 marks

PART A — ($15 \times 1 = 15$ marks)

Answer ALL questions.

Choose the correct answer :

1. Elements of cost are ————.

   (a) three types (b) two types

   (c) four types (d) five types

2. Cost of sales plus profit is

(a) selling price

(b) value of finished goods

(c) value of goods produced

(d) value of stocks

3. Cost classification can be done in

(a) two ways (b) three ways

(c) four ways (d) several ways

4. Departmentalisation of overhead is known as ————.

(a) primary distribution

(b) secondary distribution

(c) absorption

(d) none of these

5. Sundry overhead expenses may be apportioned in the ratio of

(a) material consumed

(b) number of employees

(c) labour hours

(d) none of these

6. Time wages are paid on the basis of

(a) standard time (b) time saved

(c) output produced (d) actual time

7. Scrap value of normal loss is

(a) credited to P&L a/c

(b) shown in Balance Sheet

(c) credited to Process a/c

(d) debited to process a/c

8. Inter process profits are

(a) credited to each process

(b) debited to the respective process accounts

(c) shown only in the finished stock a/c

(d) shown in the Balance

9. A bakery producing cakes, biscuits and breads should be treated as

(a) joint product

(b) main product

(c) co-product

(d) by-product

10. Marginal cost is a

(a) prime cost (b) variable cost

(c) work cost (d) fixed cost

11. Margin of safety is

(a) sales at which there is profit

(b) sales at which there is loss

(c) sales in excess of BEP

(d) sales less of BEP

12. Which is the following method is used to value human resources in Human Resources Accounting?

(a) Historical cost method

(b) Replacement cost method

(c) Opportunity cost method

(d) All the above

13. Which of the following is a Cost reduction strategy?

(a) Increasing production volume

(b) Reducing waste and inefficiencies

(c) Increasing advertising expenses

(d) Hiring more employees

14. What is the role of cost drive in Activity Based costing?

(a) To assign costs to products

(b) To assign costs to activity

(c) To identify areas for cost reduction

(d) To determine the cost of activities

15. Which of the following types of responsibility centres is responsible for both cost and revenue?

(a) Cost centre (b) Revenue centre

(c) Profit centre (d) Investment centre

PART B — (5 × 4 = 20 marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 250 words.

16. (a) Define Cost Accounting. State its significance.

Or

(b) The following cost data are available from the books for the year ended 31.10.2020.

	Rs.
Direct Materials	9,00,000
Direct Wages	7,50,000
Profit	6,09,000
Selling and Distribution overheads	5,25,000
Administrative overheads	4,20,000
Factory overheads	4,50,000

Prepare a cost sheet indicating the prime cost, work cost, production cost, cost of sales and sales value.

17. (a) From the following data given by the personal department, Calculate the labour turnover rate by applying :

(i) Separation method

(ii) Replacement method

(iii) Flux method Number of workers in pay roll :

At beginning of the month – 900

At the end of the month – 1,100

During the month 10 workers left; 40 workers were discharged and 150 workers were recruited. Of these, 25 workers are recruited in the vacancies of those leaving while the rest were engaged for an expansion scheme.

Or

(b) Compute the overheads allocable to production departments X and Y from the following. There are two service departments S1 and S2. S1 renders service to x and y in the ratio of 5:3 and S2 renders service to X and Y in the ratio of 3:1. Overheads as per primary overhead distribution are:

X – Rs.58,800 ; Y – Rs. 39,400

S1 – Rs. 32,800; S2 – Rs. 12,400

18. (a) A product passes through two processes. The following details relate to process A. You are required to ascertain the process cost to be transferred to process B.

	Rs.
Direct materials (100 units)	12,000
Direct wages	8,000
Direct expenses	5,000
Overheads	11,000

Input 1,000 units; Output 1,000 units are there was no loss of units.

Or

(b) From the following particulars, find out the cost of joint products A, B and C under Average Unit Cost Method.

(i) Pre-separation point costs

(ii) Other production data

Product	Unit Produced	Raw materials used (units)
A	1,000	4,000
B	400	8,000
C	600	8,000
Total	2,000	20,000

19. (a) From the following data, Calculate Break-even point expressed in terms of units and also the new B.E.P, if selling price is reduced by 10%.

Fixed expenses:	
Depreciation	Rs. 1, 00,000
Salaries	Rs. 1,00,000
Variable expenses :	
Materials	Rs. 3 per unit
Labour	Rs. 2 per unit
Selling price	Rs. 10 per unit

Or

(b) Explain briefly the various methods of human resources.

20. (a) Distinguish between cost control and cost reduction.

Or

(b) Explain the various responsibility centres.

PART C — (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b)

21. (a) Explain the steps to be taken the installation of a costing system.

Or

(b) M/s Indu Industries Ltd., are the manufactures of moonlight Torches. The following data relate to the manufacture of a product during the month of March, 2020.

Raw materials consumed	Rs. 20,000
Direct wages	Rs. 12,000
Machine hours worked	9,500 hrs
Machine hour rate	Rs. 2
Office overhead	20% of works cost
Selling overhead	50 paise per unit
Units produced	20,000 Units
Units sold	18,000 @ Rs. 5 per unit

Prepare a cost sheet and showing the cost and the profit per unit and the total profit earned.

22. (a) A factory has three service departments L, M and N abs two production departments X and Y. The following are the expenses allocated and apportioned to the departments primary distribution summary:

L	M	N	X	Y
Rs.	Rs.	Rs.	Rs.	Rs.
10,000	8,000	12,000	30,000	40,000

The following additional information is also available on the basis of a detailed analysis made.

	L	M	N	X	Y
L's service used	–	20%	30%	30%	20%
M's service used	–	–	40%	30%	30%
N's service used	–	–	–	60%	40%

Prepare a statement showing apportionment of service department as per overheads under the step method.

Or

(b) Explain the different methods of classifying overheads.

23. (a) The following figures show the cost of two process of manufacture. The production from process II is passed to finished stock account.

	Process I	Process II
	Rs.	Rs.
Direct material	2,000	3,020
Direct wages	3,500	4,226
Production overheads	1,500	2,000

1,000 units are introduced at a cost of Rs. 5 per unit. Other information is as follows :

	Normal Loss	Actual output
Process I	10% of input	920 units
Process II	5% of input	870 units

The wastage realize Rs. 3 per unit in process I and Rs. 5 per unit in Process II. Prepare Process Accounts.

Or

(b) A Ltd, make a product which passes through two process before it is completed and transferred to finished stock. The following data is related to the month December:

	Process I	Process II
	Rs.	Rs.
Direct materials	22,500	24,750
Direct wages	11,200	11,250
Overheads	6,800	4,500

Output of Process I is transferred to Process II at 25% profit on the transfer price. Output of Process II is transferred to finished stock at 20% profit on the transfer price. The finished goods are sold for Rs. 1,40,000.

Prepare Process accounts and finished stock account showing the profit elements at each stage.

24. (a) From the following information relating to Palani Brothers Ltd., you are required to find out

(i) P.V. Ratio

(ii) Break-even point

(iii) Profit

(iv) Margin of safety

(v) Volume of sales to earn profit of Rs. 6,000.

	Rs.
Total fixed cost	4,500
Total Variable Cost	7,500
Total Sales	15,000

Or

(b) The management of B Company Ltd., are considering the sales budget for the next budget period. You are required to present to the management a statement showing :

(i) The marginal cost of each product, and

(ii) The recommended which of the following sales mixes should be adopted:

(1) 1,800 units of X

(2) 1,800 units of Y

(3) 1,200 units of X and 400 units of Y

(4) 900 units of X and 600 units of Y.

The chief accountant has ascertained the following information:

	Product X Rs.	Product Y Rs.
Direct materials	10	12.50
Selling price	30	50
Direct Labour at 25 paise per hour	20 hrs	30 hrs

Variable overheads : 100% of labour

Fixes overheads : Rs. 10,000.

25. (a) What is Kaizen Costing? Explain its principles.

Or

(b) Describe the advantages and disadvantages in Activity Based Costing.