

DEVA MATHA COLLEGE KURAVILANGAD

PG DEPARTMENT OF COMMERCE

First Semester M.Com- Model Subject Viva (Based on OBE)

M.Com 2020-2022 Batch

CM010101 Specialized Accounting

Max. Marks:

50

Answer all questions. Each question carries 5 marks.

1. *Illustrate* the objectives of Accounting Standards Board? (CO1) (Understand & Apply)
2. *Interpret* the methods of computation of Depreciation? (CO1) (Understand & Apply)
3. What is Goodwill? *Demonstrate* the types of Goodwill? (CO2) (Apply)
4. *Show* the circumstances for valuation of shares? (CO2) (Apply)
5. *Construct* the differences between Amalgamation, Absorption and External Reconstruction. (CO3) (Apply)
6. Explain Purchase Consideration? *Discover* Purchase Consideration under Net Assets Method? (CO3) (Apply)
7. What is an NBFC? How do you *estimate* NPA of NBFC? (CO4) (Evaluate)
8. What is NAV of Mutual Fund? How do you *assess* it? (CO4) (Evaluate)
9. *Describe* Blockchain Technology? (CO5) (Understand)
10. *Explain* the concept of Green Accounting (CO5) (Understand)



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Second Semester M.Com- Model Viva

M.Com 2020-2022 Batch

CM010201 Advanced Corporate Accounting

Max. Marks:

50

Answer all questions. Each question carries 5 marks.

1. *Interpret* the terms Holding Company and Subsidiary Company? **(CO1) (Apply)**
2. What is a Consolidated Financial Statement? How do you *Illustrate* Minority interest in a consolidated financial statement? **(CO1) (Apply)**
3. Describe Double Account System? How do you *prepare* Capital Account? **(CO2) (Apply)**
4. Explain Reasonable Return in Double Account System? How do you *construct* it? **(CO2) (Apply)**
5. *Differentiate* between insolvency and liquidation. **(CO3) (Understand)**
6. *Discuss* the order of payment in which liquidator disposes the amount realized from assets and contributed by contributories? **(CO3) (Understand)**
7. *Evaluate* a few powers and functions of Insolvency and Bankruptcy board of India. **(CO4) (Evaluate)**
8. *Estimate* the effect of Bankruptcy Order. **(CO4) (Evaluate)**
9. *Illustrate* an Underwriter's Account? **(CO5) (Understand & Apply)**
10. Describe a Voyage Account? *Show* a few items in the Voyage Account. **(CO5) (Understand & Apply)**



DEVA MATHA COLLEGE KURAVILANGAD

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Third Semester M.Com- Model Comprehensive Viva-Voce Examination (Based on OBE)

CMo10302 INCOME TAX - LAW AND PRACTICE

M.Com 2020-2022 Batch

Max. Marks: 60

[Answer all questions. Each question carries 5 marks.]

- 1) Illustrate the differences between Assessment Year and Previous Year (CO1)
- 2) Describe how you would determine the residential status of an individual. (CO1)
- 3) Enumerate the deductions allowable u/s 24(1) while computing income from house property. (CO2)
- 4) Describe the steps in computation of Gross Salary. (CO2)
- 5) How unabsorbed depreciation and carried forward business losses treated for computation of business income. (CO3)
- 6) Describe the expenses which are not deductible in certain circumstances while computing business income. (CO3)
- 7) Explain the deductions allowable in computing income under the head 'income from other sources'. (CO4)
- 8) Give five examples of items which are not treated as capital asset. (CO4)
- 9) What is Gross Total Income? Show how it is computed. (CO5)
- 10) Distinguish between 'clubbing of income' and 'deemed incomes'. (CO5)
- 11) Illustrate any five deductions from GTI for which an individual assessee is eligible. (CO6)
- 12) Discover the tax rates for an individual assessee for the AY 2022-23 (CO6).



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**Fourth Semester M.Com- Model Comprehensive Viva-Voce
Examination (Based on OBE)**

M.Com 2020-2022 Batch

CM010402 - INCOME TAX – ASSESSMENT & PROCEDURES

Max. Marks: 50

[Answer all questions. Each question carries 5 marks.]

- 1) What do you know about Book profit? Illustrate its computation.
(CO1)
- 2) Evaluate the merits and demerits of assessing a firm u/s 184 of the
Income Tax Act. (CO1)
- 3) Describe how the tax liability of a domestic company is computed.
(CO2)
- 4) Explain the criteria for determining the residential status of a
Company. (CO2)
- 5) Illustrate the exempted income u/s 11 of a trust wholly charitable.
(CO3)
- 6) Discuss the exemptions available to Co-operative societies. (CO3)
- 7) Discuss the procedure for income tax assessment. (CO4)
- 8) Illustrate five payments on which tax is deducted at source with the
tax rates. (CO4)
- 9) Distinguish between tax evasion and tax avoidance with
illustrations. (CO5)
- 10) Describe Tax planning. Suggest some tax planning tips for
persons with Salary income. (CO5)



DEVA MATHA COLLEGE KURAVILANGADU

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First Semester M com – Model Subject Viva (Based on OBE)

M.Com 2020-2022 Batch

CM010102 Organisational Behaviour

Max Marks: 50

Answer all questions. Each Question carries 5 marks.

1. Discuss the fundamental concepts of OB.(CO1)
2. Explain the challenges of OB.(CO1)
3. Evaluate the factors affecting OB .(CO2)
4. Assess factors influencing perception.(CO2)
5. Explain cohesiveness and factors influencing group cohesiveness.(co3)
6. Describe the techniques of group decision making(CO3)
7. Evaluate the causes of resistance to change. (CO4)
8. Evaluate individual and managerial approaches to manage stress.(CO4)
9. Describe factors of Organisational culture (CO5)
10. Explain your point of view on conflict management(CO5)



DEVA MATHA COLLEGE KURAVILANGADU

PG DEPARTMENT OF COMMERCE

First Semester M com – Model Subject Viva (Based on OBE)

M.Com 2020-2022 Batch

CM010102 International Business and Finance

Max Marks: 50

Answer all questions. Each Question carries 5 marks.

1. Discuss the challenges of IB. (CO1)
2. Explain the EPRG framework. (CO1)
3. Evaluate the theories of IB. (CO2)
4. Assess tariff barriers and non tariff barriers. (CO2)
5. Explain SDR. (co3)
6. Describe New Development Bank. (CO3)
7. Evaluate foreign currency accounts. (CO4)
8. Explain important theories of foreign exchange. (CO4)
9. Describe DR, ADR and GDR. (CO5)
10. Explain the techniques of assessing country risk. (CO5)



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First Semester M com – Model Subject Viva (Based on OBE)

M.Com 2020-2022 Batch

CM800402 Personal Investment and Behavioral Finance

Max Marks: 50

Answer all questions. Each Question carries 5 marks.

- 1.Explain the concept Financial literacy.(CO1)
- 2.Evaluate the role of family in financial socialization.(CO1)
- 3.Evaluate different retail investment avenues.(CO2)
- 4.Explain the significance of financial wellbeing .(CO2)
- 5.Explain efficient market hypothesis.(co3)
- 6.Differentiate between micro and macro behavioral finance . (CO3)
- 7.Evaluate implications of cognitive biases in investment decisions. (CO4)
- 8.Explain i the influence of asymmetric information in investment scenario.(CO4)
- 9.Interpret the concept of de-biasing. (CO5)
- 10.Discuss on the types of cognitive systems. (CO5)



Semester I

Course Code: CM010105

Title of the Course: METHODOLOGY FOR SOCIAL SCIENCE RESEARCH

1. What you mean by Positivism in research. (CO I)
2. Describe different types of Scales. (CO IV)
3. Explain the concept of research methodology. (CO I)
4. What is the significance of formulation of research design? (CO II)
5. Explain any one type of research design. (CO II)
6. What is the relevance of probability sampling? (CO III)
7. What all things are determined in a sampling design process? (CO III)
8. What do you mean by Reliability analysis? (CO IV)
9. What do you mean by internal consistency? (CO IV)
10. State the meaning of Eyeballing in research? (CO IV)
11. What is Cronbach's Alpha? (CO IV)
12. What is APA style? (CO V)
13. Explain the most efficient method of reporting in research. (CO V)
14. Explain the layout of a standard research report. (CO V)
15. Explain the process of research process(CO I)



Semester II

Course Code: CM010205

Title of the Course: STRATEGIC MANAGEMENT

1. Describe Business Policy. (CO I)
2. Explain the concept of Strategic Management. (CO I)
3. What is Strategic Analysis? (CO II)
4. Distinguish between vision with mission. (CO I)
5. Explain various internal analysis tools. (CO II)
6. Explain various external analysis tools. (CO II)
7. Explain the importance of external analysis. (CO II)
8. Explain the importance of internal analysis. (CO II)
9. What is the importance of an SBU? (CO III)
10. Explain any one types of strategy. (CO III)
11. Explain the importance of experience curve. (CO IV)
12. Explain IA-BS matrix. (CO IV)
13. Explain ADL Life Cycle. (CO IV)
14. Explain 7S model. (CO V)
15. Explain Inter-relationship between Strategy Formulation and Implementation(CO V)



Semester III

Course Code CM010303

Title of the Course SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

1. Explain the concept of investment? (CO I)
2. What are the various investment avenues? (CO I)
3. Explain different types of risks. (CO II)
4. How standard deviation is used for measuring risk? (CO II)
5. Distinguish return with actual yield. (CO II)
6. What do you mean by market efficiency? (CO III)
7. How can you read trends using technical analysis? (CO III)
8. Distinguish between traditional portfolio construction with modern method. (CO IV)
9. Explain efficient frontier. (CO IV)
10. Distinguish between Sharpe single index model and Markowitz model. (CO IV)
11. Explain the concept of CAPM. (CO IV)
12. Explain the significance of portfolio evaluation and revision. (CO V)
13. Define Jensen's Alpha. (CO V)
14. Explain any one formula plan. (CO V)



Semester IV

Course Code CM800401

Title of the Course DERIVATIVES AND RISK MANAGEMENT

1. Explain any two types of risks? (CO I)
2. Explain the concept of derivatives. (CO I)
3. How derivatives can be used for risk management? (CO II)
4. Explain different types of risk perceptions of investors. (CO II)
5. Explain the demerits of forward contract. (CO III)
6. How forward prices are determined? (CO III)
7. How counter party risk is avoided in futures trading? (CO IV)
8. Explain various margin money requirements in futures trading. (CO IV)
9. How arbitrage is eliminated in futures market? (CO IV)
10. Explain operation of interest rate futures? (CO IV)
11. Explain operation of commodity futures? (CO IV)
12. Explain operation of Currency futures? (CO IV)
13. Explain the concept of option contracts. (CO V)
14. Explain the concept of option premium. (CO V)
15. Explain any one option trading strategy. (CO V)
16. Distinguish between STRAPS with STRIPS. (CO V)
17. Explain the need for SWAPS. (CO VI)
18. Who are the intermediaries in SWAP contracts? (CO VI)



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M.Com. 2020-2022 Batch

CM010104 MANAGEMENT OPTIMISATION TECHNIQUES

Max. Marks: 50

Answer all questions. Each question carries 5 marks.

1. Describe optimisation models. **(CO1) (Understand)**
2. Explain the concept of optimisation research **(CO1) (Understand)**
3. What is LPP? Demonstrate low level is formed for a given primal. **(CO2) (Apply)**
4. What is degeneracy? How do you assess it? **(CO2) (Evaluate)**
5. Illustrate the objectives of transportation problem. **(CO2) (Understand & Apply).**
6. Construct the differences between transportation and assignment. **(CO3) (Apply).**
7. Explain the concept of game theory **(CO4) (Apply).**
8. Construct the difference between individual replacement and group replacement. **(CO5) (Apply).**
9. Interpret the methods of computation of network models **(CO5) (Understand & Apply).**
10. Explain the concept of PERT **(CO5) (Understand).**



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P.G. DEPARTMENT OF COMMERCE
First Semester M.Com. – Model Subject Viva (Based on OBE)
M.Com. 2020-2022 Batch
CM010204 QUANTITATIVE TECHNIQUES

Max. Marks: 50

Answer all questions. Each question carries 5 marks.

1. Describe normal distribution. **(CO1) (Understand)**
2. Explain the concept of Poisson distribution. **(CO1) (Understand)**
3. What is sampling? Demonstrate Central Limit Theorem. **(CO2) (Apply)**
4. What is T-test? How do you assess it? **(CO2) (Evaluate)**
5. Illustrate the objectives of non-parametric test. **(CO2) (Understand & Apply)**
6. Construct the differences between parametric and non-parametric test. **(CO3) (Apply)**
7. Explain the concept of SQC. **(CO4) (Apply)**
8. Construct the difference between control charts for variables and control charts for attributes. **(CO5) (Apply)**
9. Interpret the methods of multi variate analysis. **(CO5) (Understand & Apply)**
10. Explain the concept of factor analysis **(CO5) (Understand).**



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PG Department Of Commerce

First Semester M.Com – Model Comprehensive Viva –Voce Examination (Based on OBE)

M.Com 2020-22 Batch

CM010103- marketing Management

Max: Mark : 50

1. Explain CRM? (CO1.1)
2. Discuss the concept of Value Chain?(CO1.2)
3. Differentiate between Differentiated and Niche Marketing? (co2.1)
4. Explain the need and importance of market segmentation .(Co2.2)
5. Illustrate the differences between Customer and Consumer?(CO3.1)
6. Discuss the concept of consumer behaviour. Illustrate the various factors affecting consumer behaviour? (CO3.2)
7. Evaluate the various stages in Product development?(C04.1)
8. Explain the concept of branding. Describe the advantages of brand name.(CO4.2)
9. Explain and illustrate the differences between Product and Services?(CO5.1)
10. Explain the concept of service marketing and explain the various features of service.(CO5.2)



Deva Matha College Kuravilangad
PG Department Of Commerce
Second Semester M.Com – Model Comprehensive Viva –Voce Examination (Based on OBE)
M.Com 2020-22 Batch
CM010202-Human Resource Management

Max: Mark : 50

1. Explain the functions of HRM. (CO1.1)
2. Explain the different qualities required by a Human Resource Manager.(CO1.2)
3. Explain the principles of HRD. (CO2.1)
4. Explain the process of mentoring. (CO2.2)
5. Describe the benefits of training.(CO3.1)
6. Distinguish between training and development.(CO3.2)
7. Evaluate the procedure for grievance handling.(CO4.1)
8. Critically explain the benefits and limitations of performance appraisal.(CO4.2)
9. Explain the benefits of HR outsourcing.(CO5.1)
10. Explain the characteristics of Human Resource Accounting. (CO5.2)



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Second Semester M.Com – Model Comprehensive Viva –Voce Examination (Based on OBE)
M.Com 2020-22 Batch
CM010301- **Strategic Financial Management**

Max: Mark : 50

1. Explain financing decisions.(co1.1)
2. A firm may surely think seriously about the satisfaction of its shareholders than the satisfaction of the management. Is it true? Why?(c01.2)
3. The average collection period of a trading firm is 45 days. The inventory conversion period is 75 days and payment deferral period is 30days. Assuming 30 days a month. Calculate
 - (a) Net operating Cycle
 - (b) Cash Turnover (co2.1)
4. Explain different types of working capital. (co2.2)
5. Explain different concepts of working capital in detail.(co3.1)
6. Explain the dimensions of receivables management.(c03.2)
7. Explain the costs and benefits of availing credit.(c04.1)
8. Explain the concept of EOQ mathematically and graphically.(c04.2)
9. Discuss different types of capital budgeting techniques.(co5.1)
10. Discuss different types of leases.(c05.2)



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Second Semester M.Com – Model Comprehensive Viva –Voce Examination (Based on OBE)
M.Com 2020-22 Batch
CM010401- **Advanced Cost and Management Accounting**

Max: Mark : 50

1. A company operates an ABC system to attribute its overhead costs to cost objects. In its budget for the year ending 31st August, 2020. The company is expected to place a total of 2,000 purchase orders at a total cost of Rs. 1,00,000. This activity and its related costs were budgeted to occur at a constant rate throughout the budget year which is divided into 13 four week periods.
During the four week period ended 30th June 2019, a total of 200 purchase orders were placed at a cost of Rs. 9,000. Calculate the over recovery of there costs for the four week period.(CO1.1)
2. A company manufactures two products, A and B, using common facilities. The following cost data for a month are presented to you.

	A	B
Units produced	1,000	2,000
Direct labour hours per unit	2	3
Machine hours per unit	6	1.5
Set up of Machines	15	50
Orders	18	70
Machine Activity Expenses		Rs. 3,00,000
Set-up related expenses		Rs. 30,000
Expenses Relating to orders		Rs. 35,000

Calculate the overheads per unit absorbed using activity based costing approach.(CO1.2)

3. Given: Selling price Rs. 10 per unit, Variable cost per unit Rs. 6

Given the profits and sales of two periods as under:

	Sales	Profits
2019	1,50,000	20,000
2020	1,70,000	25,000 (Co2.1)

4. MENZ Ltd. earned a profit of Rs. 3,00,000 during the year 2019-20. If the marginal cost and selling price of a product are Rs. 80 and Rs. 100 per unit respectively, find out the amount of "Margin of Safety". (CO2.2)
5. Critically explain the basic methods of pricing? (Co3.1)
6. "Costing is a reality and pricing is a policy". Comment (CO3.2)
7. "Both standard costs and estimated costs are predetermined costs, but their objectives are different". Explain briefly. (Co4.1)
8. "Variance analysis is an integral part of Standard cost accounting." Explain. (CO4.2)
9. Enumerate and briefly explain any three methods of determining transfer prices. (CO5.1)
10. "Transfer pricing is a widely debated and contested topic". Discuss. (CO5.2)

