

END TERM EXAMINATION

FOURTH SEMESTER [B.COM(HONS.)] JUNE 2025

Paper Code: BCOM-204

Subject: Corporate Finance

Time: 3 Hours

Maximum Marks: 60

Note: Attempt all questions as directed. Internal Choice is indicated.Q1 Write short notes on **any five**:-

(5x4=20)

- (a) Objectives of Financial Management
- (b) Marginal Cost of Capital
- (c) MM Approach of Capital Structure
- (d) Cost-Benefit Analysis
- (e) Determinants of Dividend Policy
- (f) Optimum Capital Structure
- (g) Types of dividend

Q2 A finance company makes an offer to deposit a sum of Rs.1100/- and then receive a return of Rs. 80/- p.a. perpetually. Should this offer be accepted if the rate of interest is 8%? Will the decision change if the rate of interest is 5%? (10)

OR

Q3 What distinguishes Economic Value Added (EVA) from Market Value Added (MVA) in financial analysis? (10)

Q4 Explain, in brief the weights that you would take into consideration from computing weighted cost of capital. Why market value weights are considered superior to the book value weights? (10)

OR

Q5 X Ltd. And Y Ltd. Are identical except that the former uses debt while the latter does not. The levered firm has issued 10% Debentures of Rs.9,00,000/-. Both the firms earn EBIT of 20% on total assets of Rs.15,00,000/-. Assuming tax rate of 50% and capitalization rate of 15% for an all-equity firm: (10)

- (i) Compute the value of the two firms using NOI approach.
- (ii) Calculate the overall cost of capital for both the firms using NOI approach.

Q6 Explain EBIT-EPS analysis. How is it different from Leverage Analysis? (10)

OR

Q7 The following is the extract from the financial statements of ABC Ltd.

Operating Profit	Rs.153 lacs
-Interest on debentures	Rs. 33 lacs
-Income tax	Rs. 36 lacs
Net Profit	Rs. 36 lacs
Equity share capital (of Rs.10 each)	Rs.200 lacs
Reserve and surplus	Rs.100 lacs
15% Debentures (Rs.100 each)	Rs.220 lacs
Total	Rs.520 lacs

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The market price of equity share and debenture is Rs.12 and Rs. 93.75 respectively. Find out (i) EPS, (ii) % cost of capital of equity and debentures. (10)

Q8 How does Gordon's Model differ from Walter's Model to relevance of dividends? What are their similarities? (10)

OR

Q9 Working Capital Needs of a firm are dependent upon the Operating and Cash Cycles. Elucidate. (10)

P.T.O.

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SECOND SEMESTER (BCOM) MAY-JUNE 2025

Paper Code: BCOM-104/BCOM-108

Subject: BUSINESS STATISTICS

Time: 3 Hours

Maximum Marks: 60

Note: Attempt all questions as directed. Internal Choice is Indicated.

Q1. Attempt any Four of the following questions (Not exceeding 150 words): (4x5=20)

- (a) Explain geometric mean with formula ✓ 2
- (b) Differentiate between quartile deviation and standard deviation
- (c) What is probability distribution function? ✓ 2
- (d) What are the properties of normal curve?
- (e) What is correlation coefficient ✓ 2
- (f) What are the limitations of regression analysis
- (g) What are the components of time series?
- (h) What are index numbers? Why are they used in Business? ✓ 3

Q2. Briefly explain Measures of Central Tendency. 8 (10)

OR

Q3. Calculate mean, standard deviation and its coefficient for the following data:

Wages	10	20	30	40	50	60	70	80
No. of Workers	12	30	65	107	157	202	220	230

(10)

- Q4. (A) Find the probability of getting a 'King' or a 'Queen' in a single draw from a well-shuffled pack of playing cards.
- (B) Two unbiased dice are thrown. Find the probability that the total numbers on the dice is greater than 8. (5+5=10)

OR

Q5. (A) A coin is tossed twice and the four possible outcomes are assumed to be equally likely. If E is the event "both head and tail have occurred", and F is the event "at most one tail is observed", find P(E), P(F), P(E/F) AND P(F/E).

(B) A company makes electric toys. The probability that an electric toys is defective is 0.01. what is the probability tat a shipment of 300 toys will contain exactly 5 defective toys? (5+5=10)

Q6. The table below shows a Verbal Reasoning test score, x and an English test score, y, for each of a random sample of 8 children who took both tests.

Child	A	B	C	D	E	F	G	H
x	112	113	110	113	112	114	109	113
y	69	65	75	70	70	75	68	76

Calculate the value of the product moment correlation coefficient between the scores in Verbal Reasoning and English. Comment briefly, in context, on the result obtained. (10)

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P.T.O.

(Please write your Exam Roll No.)

Exam Roll No. 724102.....

END TERM EXAMINATION

FOURTH SEMESTER [B.COM (HONS)] JUNE 2025

Paper Code: BCOM 206

Subject: Business Ethics and Corporate Social Responsibility

Time: 3 Hours

Maximum Marks: 60

Note: Attempt any five questions in all. All questions carry equal marks.

- Q1 Discuss the concept and Significance of Business Ethics in Organization Context. What are Code of Ethics? Explain with example.
- Q2 What is Ethical Decision-making? Explain 7 step approach to Ethical Decision making. Discuss various approaches used for Ethical Decision making in Organization.
- Q3 What are Human Values? What are different types of values? Explain these different types of values with examples.
- Q4 Explain the concept of karma and discuss its kinds with examples. What is its importance in Business?
- Q5 Explain moral issues and their implications in business and its management when one talks of whistle blowing; Trade Secrets; Corporate disclosure and Insider Trading. How they can be avoided in business? Discuss with examples.
- Q6 Discuss the concept of CSR. What are CSR of Business towards their stakeholders? Explain CSR provisions under Section 135 of Companies Act 2013.
- Q7 Explain the relationship of CSR with Corporate Governance and Corporate Suitability. What are the Issues and Challenges involved in such relationships? Discuss with relevant examples.
- Q8 Write notes on:-
(a) What is Wisdom-based management? Discuss with examples.
(b) Ethos of Vedanta in management and IT.

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FOURTH SEMESTER [BCOM(HONS)] MAY-JUNE-2025**Paper Code: BCOM202****Subject: Management Accounting****(BATCH 2021-2023)****Time: 3 Hours****Maximum Marks: 60****Note: Attempt five questions in all including Q.No.1 which is compulsory.****Q1 Write short notes on: (Attempt any four) (4x5=20)**

- Difference between Cost and Management Accounting.
- Current ratio and its importance
- Cash flows from Financing Activities
- Profitability ratios.
- Zero based budgeting
- Functional budgets

Q2 Calculate Debtors Velocity from the following details: (10)

Opening Balance of Debtors	Rs. 10,000
Credit Sales during the year	Rs. 20,000
Sales Returns	Rs. 1,000
Discount on Sales	Rs. 50
Cash collected from Debtors during the year	Rs. 5,000
Bad Debts	Rs. 500
Bad Debt Provision at 10%	

Q3 Given below are the balance sheet of glow ltd. As on 31st march 2021 and 31st march, 2022. (10)

	2021	2022
Equity share capital	2,00,000	3,00,000
Long-term loan	1,00,000	1,00,000
creditors	1,50,000	2,00,000
Bills payable	2,00,000	3,00,000
Retained earnings	1,80,000	2,00,000
	8,30,000	11,00,000
Cash	60,000	30,000
Stock	1,20,000	1,90,000
Debtors	80,000	1,20,000
Goodwill	2,00,000	1,50,000
Plant and machinery	1,00,000	2,00,000
Land and buildings	2,00,000	4,00,000
Furniture	70,000	10,000

Additional Information:

- Operating expenses include depreciation ₹80,000 and amortization of goodwill ₹50,000.
- A machine has been sold for ₹ 15,000. The written down value of the machine was ₹40,000 and ₹20,000 depreciation is charged on the same in 2022.
- Plant and machinery was purchased for cash ₹1,40,000 and land and building for ₹2,60,000.
- Furniture was sold for cash ₹1,00,000.
- Equity shares were issued for cash ₹1,00,000
- ₹80,000 dividend was paid in cash.
- Net profit for the year ending 31-3-2022 was ₹1,00,000.

Prepare a statement of cash flow for the year ending 31-3-2022.**P.T.O.**

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- Q4 What is Responsibility Accounting. What are the Pre-Requisites for Responsibility Accounting. Discuss the various types of Responsibility Centre. (10)
- Q5 The standard labour employment and the actual labour engaged in a week for a job are as under: (10)

	Skilled workers	Semi-skilled workers	Unskilled workers
Standard no. of workers in the gang	30	10	8
Actual no. of workers employed	28	18	4
Standard wage rate per hour (Rs)	3	2	1
Actual wage rate per hour (Rs)	4	3	2

During the 40 hours working week, the gang produced 1,600 standard labour hours of work. Calculate:

(a) Labour Cost Variance (b) Labour Rate Variance (c) Labour Efficiency Variance (iv) Labour Mix Variance (v) Labour Yield Variance

- Q6 The following data are available in a manufacturing company for a yearly period: (10)

Fixed expenses:

₹lakhs

Wages and salaries	9.5
Rent, rates and taxes	6.6
Depreciation	7.4
Sundry administration expenses	6.5

Semi-variable expenses (At 50% capacity):

Maintenance and repairs	3.5
Indirect labour	7.9
Sales department salaries, etc.	3.8
Sundry administrative salaries	2.8

Variable expenses (at 50% capacity):

Materials	21.7
Labour	20.4
Other expenses	7.9
Total cost	98.0

Assume that the fixed expenses remain constant for all levels of production; semi-variable expenses remain constant between 45 percent and 65 percent of capacity, increasing by 10 percent between 65 percent and 80 percent capacity and by 20 percent between 80 percent and 100 percent capacity.

Sales at various levels are:

50% capacity	₹100 lakhs	75% capacity	₹150 lakhs	100% capacity	₹200 lakhs
60% capacity	₹120 lakhs	90% capacity	₹180 lakhs		

Prepare a flexible budget for the year and forecast the profit at 60%, 75%, 90% and 100% of capacity.

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