

N-0077

Sub. Code

205311

**M.Com. DEGREE EXAMINATION,
MAY 2022 & DEC. 2022**

ONLINE PROGRAMME EXAMINATIONS

First Semester

MANAGEMENT CONCEPTS

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. A human resource manager is responsible for _____ for the employees.
 - (a) Recruiting new people
 - (b) Developing organizational policies
 - (c) The sale of the products
 - (d) Both (a) and (b)

2. The Henri Fayol
 - (a) The father of general management
 - (b) The father of shop floor management
 - (c) The father of scientific management
 - (d) All of the above

3. Which of the following is the correct meaning of concentration of decision-making authority?
- (a) Span of management
 - (b) Centralization
 - (c) Decentralization
 - (d) None of these
4. A strategic plan is also called
- (a) Long term plan (b) Short term plan
 - (c) Both (a) and (b) (d) None of above
5. Overall and strategic planning is done by the
- (a) Top management
 - (b) Middle level management
 - (c) Supervisory level management
 - (d) All of the above
6. Corporate planning consists
- (a) Automation
 - (b) Defamation
 - (c) Financial accounting
 - (d) Strategic planning
7. Selecting a best course of action among the alternatives is called as _____.
- (a) Decision making (b) Planning
 - (c) Organizing (d) Controlling

8. The decisions which are frequent and repetitive in a nature are called as _____.
- (a) Non-Programmed decisions
 - (b) Programmed decisions
 - (c) Major decisions
 - (d) Operative decisions
9. Formation of organization begins with
- (a) The decision of the sources of authority
 - (b) Efficient
 - (c) Division of labour
 - (d) Establishing the human relations
10. Organization establishes relationship between
- (a) People, work and resources
 - (b) Customer, work and resources
 - (c) People, work and management
 - (d) Customer, work and management
11. No one on the organization should have more than one boss is a statement of
- (a) Principle of Specialization
 - (b) Principle of authority
 - (c) Principle of unity of command
 - (d) Principle of span of control
12. Which of the steps is involved in the organization?
- (a) Determination of activities
 - (b) Grouping of activities
 - (c) Delegation of authority
 - (d) All of the these

13. To what does authority refer?
- (a) The ability to organize people
 - (b) The power to command and direct
 - (c) The need for order
 - (d) The right to change jobs
14. From what does a chain of command extend?
- (a) Bottom to top (b) Top to bottom
 - (c) Diagonally (d) Laterally
15. Span of controls means that
- (a) An organization consists of various departments
 - (b) Each person's authority is clearly defined
 - (c) Every subordinate has one superior
 - (d) A manager can supervise only a limited number of subordinates
16. Which among the following is not an element of direction
- (a) Motivation (b) Communication
 - (c) Delegation (d) Supervision
17. Delegation of authority makes the size of the organization
- (a) Smaller and unmanageable
 - (b) Comparatively larger
 - (c) Very big but unmanageable
 - (d) It does not affect the size of the organization
18. Span of management is determined by
- (a) Manager's training
 - (b) Manager's Personal
 - (c) Subordinates training
 - (d) All of these

19. This is not a part of recruitment process
- (a) Estimate manpower requirement
 - (b) Rejects applications of unqualified candidates
 - (c) Invites applications from potential candidates
 - (d) Identifies sources to find suitable candidates
20. A test to measure the level of existing knowledge and skill in a potential employee
- (a) Intelligence test (b) Trade test
 - (c) Personality test (d) Aptitude test
21. Staffing is
- (a) Setting goals for the organization
 - (b) Transaction of plans into action
 - (c) Putting right people in right job
 - (d) Filling and keeping filled positions the organizational structure
22. Horizontal communication takes place between _____.
- (a) Superior to subordinate
 - (b) Subordinate to superior
 - (c) Employees with same status
 - (d) None of these
23. The most important goal of business communication is
- (a) Favorable relationship between sender and receiver
 - (b) Organizational goodwill
 - (c) Receiver response
 - (d) Receiver understanding

24. Which of the following is not a process of controlling?
- (a) Analyzing deviations
 - (b) Integrates employees efforts
 - (c) Taking corrective measures
 - (d) Setting performance standards
25. Write the full form of PERT.
- (a) Performance evaluation report technique
 - (b) Personnel enquiring retrieving technique
 - (c) Programme evaluation and review technique
 - (d) Programme enquiring report techniques
26. Which of the following is the elements of directing?
- (a) Supervision (b) Motivation
 - (c) Leadership (d) All of these
27. Informal communication is also called
- (a) Wheel communication
 - (b) Grapevine
 - (c) Verbal
 - (d) Visual
28. Management auditor should be well versed with
- (a) Management by exception
 - (b) Management by objectives
 - (c) Principles of delegation of authority
 - (d) All of the above
29. The management auditor's work begins
- (a) After the work of a statutory auditor ends
 - (b) Before the work of a statutory auditor begins
 - (c) Varies from firm to firm
 - (d) None of the above

30. The ideal qualities of an international manager are
- (a) Curiosity
 - (b) Flexibility
 - (c) Communication skills
 - (d) All of the above
31. Information systems that monitor the elementary activities and transaction of the organization are
- (a) Management level system
 - (b) Operational level system
 - (c) Knowledge level system
 - (d) Strategic level system
32. Which among the following is not an technique of TQM?
- (a) Reengineering
 - (b) Quality measurement
 - (c) Bench marking
 - (d) Empowerment
33. A company that a decides to decentralize its sales procedures is managing what change category?
- (a) Technology (b) People
 - (c) Competitors (d) Structure

Part B

(7 × 6 = 42)

Answer **all** questions choosing either (a) or (b).

34. (a) What are the basic principles of management?

Or

- (b) What are the various components of planning as objectives?

35. (a) What is the importance of synergistic planning?

Or

(b) Mention the various features of an organisation.

36. (a) Discuss the concept of span of control.

Or

(b) Why delegation is necessary for an effective organization.

37. (a) Describe the general principles of staffing.

Or

(b) Discuss the guidelines for effective communication.

38. (a) Explain the process of controlling.

Or

(b) What are the techniques of direction?

39. (a) Explain the appraisal of control.

Or

(b) Why is MIS important?

40. (a) What are the process of strategic alliance?

Or

(b) What are the types of strategic alliances?

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**M.Com. DEGREE EXAMINATION,
MAY 2022 & DEC.2022**

ONLINE PROGRAMME EXAMINATIONS

First Semester

Commerce

MANAGERIAL ECONOMICS

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. The basic economic problem is the problem of
 - (a) Abundance of resources
 - (b) Scarcity of resources
 - (c) Human resources
 - (d) None of the above

2. In managerial economics only firm problems are considered
 - (a) Truth
 - (b) False
 - (c) Suspicious
 - (d) None of these

3. Managerial economics helps in decision making through application of
- (a) Economic theory only
 - (b) Economic theory and methods of science
 - (c) Economic theory and methods of decision science
 - (d) None of the above
4. Elastic demand is _____
- (a) Greater than one
 - (b) Less than one
 - (c) Equal to one
 - (d) Zero
5. In case of _____ demand, a slight change in the price will make greater change in demand.
- (a) In elastic
 - (b) Elastic
 - (c) Perfectly elastic
 - (d) Perfectly inelastic
6. Consumer Surplus is the state where a consumer to pay higher price actually pays
- (a) Different price
 - (b) Marginal price
 - (c) Lower price
 - (d) None of these
7. Variable costs include
- (a) Cost of raw material
 - (b) Running cost of fixed capital
 - (c) Direct labour charges
 - (d) All of the above
8. Short-run costs are treated as
- (a) Variable cost
 - (b) Marginal cost
 - (c) Average cost
 - (d) None of these

9. Increasing number of labour leads to a loss of control over
- (a) Administration control
 - (b) Labour management
 - (c) Cost management
 - (d) All of these
10. In Perfect Competition products are:
- (a) Heterogeneous (b) Homogeneous
 - (c) Differentiated (d) None of the above
11. In 'Monopoly' firms entry of other firms are:
- (a) Free
 - (b) Restricted
 - (c) Sometimes free and sometimes restricted
 - (d) None of the above
12. In Imperfect Competition Products are
- (a) Heterogeneous (b) Homogeneous
 - (c) Differentiated (d) None of the above
13. When services provided by the government are used by the consumers, they are treated as
- (a) Intermediate product
 - (b) Final product
 - (c) Both (a) and (b)
 - (d) None of these
14. Open market operation works successfully only if
- (a) Government securities are popular
 - (b) People have a good deal of banking habit
 - (c) Banking system is fairly developed
 - (d) All of these

15. Every state government is expected to assign some specific
- (a) Taxes
 - (b) Duties
 - (c) Tolls and fees
 - (d) All of the above
16. A sick industrial company is that company which has
- (a) 2 years existence is not required
 - (b) 3 years existence is not required
 - (c) 4 years existence is not required
 - (d) 5 years existence is not required
17. Internal causes of industrial sickness are
- (a) Power cuts
 - (b) Management problem
 - (c) Demand and credit restraints
 - (d) Government policy
18. Non-economic products are not included in
- (a) National income
 - (b) Gross Domestic Product
 - (c) Gross National product
 - (d) All of the above
19. Under this, a manager has to anticipate moves of one or more competitors
- (a) Decisions under certainty
 - (b) Decisions under conflict
 - (c) Decisions under uncertainty
 - (d) All of the above

20. Micro economic theories and analytical tools are applied to
- (a) Business prospects
 - (b) Growth prospects
 - (c) Price level
 - (d) Quantity product
21. The investor's attitude towards risk may be that of
- (a) A risk averter
 - (b) A risk neutral
 - (c) A risk seeker or risk lover
 - (d) All of these
22. If a company doubles its advertisement expenditure, there are probable outcomes
- (a) Its sales may more than double
 - (b) They may just double
 - (c) Increase in sales may be less than double
 - (d) All of the above
23. India embarked on the path of planned economic development on
- (a) 1 April 1951 (b) 6 July 1951
 - (c) 25 January 1951 (d) 1 March 1951
24. Monopolistic practices includes
- (a) Maintaining price at an unreasonably high level
 - (b) Forcing full-line purchase
 - (c) Tie-up sales of goods in high and low demand
 - (d) Predatory pricing to eliminate competitors

25. Residual industries not included
- (a) Defence and strategic industries
 - (b) Basic and key industries
 - (c) Heavy chemical industries
 - (d) None of these
26. The large business houses had secured to undue favour is licensing against other applicants. This one is
- (a) First findings of the Dutt-Committee
 - (b) Second findings of the Dutt-Committee
 - (c) Third findings of the Dutt-Committee
 - (d) Fourth findings of the Dutt-Committee
27. The first industrial policy was announced on
- (a) 25 January 1948 (b) 1 April 1951
 - (c) 6 April 1948 (d) 25 January 1951
28. Hicks has reformulated variations of Customer surplus
- (a) The quantity-compensating variation
 - (b) The price-compensating variation
 - (c) The quantity-equivalent variation and the price-equivalent variation
 - (d) All of these
29. The concept of Consumer's Surplus is a useful tool in comparing the burden of
- (a) Direct taxes
 - (b) Indirect taxes
 - (c) Direct and indirect taxes
 - (d) None of these

30. An excess of production or supply
(a) Deficit (b) Surplus
(c) Satisfaction (d) None of these
31. The monopolistic and oligopoly firms push their profit margin up causing a rise in the general price level. This kind of inflation is called
(a) Profit-push inflation
(b) Cost-push inflation
(c) Wage push inflation
(d) Supply stock inflation
32. Sectoral cap on Broadcasting sector has been raised across various activities as
(a) 74% to 100% in Teleports, DTH Cable Networks
(b) 26% to 49% for FM Radio
(c) 49% to 100% for Cable Networks
(d) All of the above
33. Who referred to India as a Socialist economy
(a) Mahatma Gandhi and Nehru
(b) Nehru and Indira Gandhi
(c) Indira Gandhi and Rajiv Gandhi
(d) Rahul Gandhi and Priyanka Gandhi

Part B

(7 × 6 = 42)

Answer **all** questions choosing either (a) or (b).

34. (a) Write a short note on the concept of managerial economics.

Or

- (b) List the determinants of market demand.

35. (a) What is the use of the break-even analysis technique?

Or

(b) Write short notes on the following:

(i) Skimming price policy

(ii) Penetration policy

36. (a) Identify the causes of industrial sickness.

Or

(b) How does monopoly function as a source of pure profit?

37. (a) What are the basic internal management issue?

Or

(b) State the main objectives of the Five year plans.

38. (a) Briefly mention the use of the concept of Consumer's surplus.

Or

(b) List the characteristics of inflation.

39. (a) Briefly mention the significance of elements of product mix.

Or

(b) What are the forms of concentration?

40. (a) What are the methods of FDI?

Or

(b) What are the kinds of public sector units?

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**M.Com. DEGREE EXAMINATION,
MAY 2022 & DEC. 2022**

ONLINE PROGRAMME EXAMINATIONS

First Semester

Commerce

ADVANCED ACCOUNTING

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Accounting equation is an expression of
 - (a) money measurement concept
 - (b) dual aspect concept
 - (c) going concern concept
 - (d) matching concept

2. Accounting concept are based on
 - (a) certain assumption
 - (b) certain facts and figures
 - (c) certain accounting records
 - (d) government guidelines

3. The long term asset that have no physical existence but are rights that have value is known as
(a) current asset (b) fixed asset
(c) intangible asset (d) investment
4. Any written evidence in support of a business transaction is called
(a) journal (b) ledger
(c) ledger posting (d) voucher
5. Under pure single-entry system only _____ account are kept.
(a) Personal (b) Double entry
(c) Asset (d) None of these
6. Bills receivable endorsed dishonored or debited to
(a) debtors account (b) bills receivable account
(c) creditors account (d) bank account
7. Under the _____ entry system personal accounts, cash books and other subsidiary books are kept separately.
(a) pure single (b) quasi single
(c) simple single (d) double entry
8. Opening statement of affairs is prepared to find out
(a) opening capital (b) opening profit
(c) opening asset (d) opening liability

9. The statements prepared to indicate the profit and loss and financial position of a business are called _____.
- (a) trial balance
 - (b) financial statements
 - (c) bank reconciliation statement
 - (d) all of the above
10. Expenses related to the sale of goods are shown in the _____.
- (a) Trading account
 - (b) Trading profit and loss account
 - (c) Balance sheet
 - (d) Profit and Loss account
11. The unfavourable balance of profit and loss account should be
- (a) subtracted from liabilities
 - (b) subtracted from capital
 - (c) subtracted from current asset
 - (d) added in liabilities
12. What kind of expenses are paid from gross profit?
- (a) selling expenses (b) financial expenses
 - (c) general expenses (d) all of the above
13. A bill of exchange includes
- (a) an order to pay (b) a request to pay
 - (c) a promise to pay (d) all of the above

14. Which bill is drawn and accepted in the same country?
(a) trade bill (b) foreign bill
(c) inland bill (d) accommodation bill
15. When due date is a public holiday then due date will be
(a) Succeeding business day
(b) Proceeding business day
(c) Same day only
(d) One month later
16. Bank reconciliation statement compares a bank statement with _____.
(a) Cash payment journal
(b) Cash receipt journal
(c) Financial statements
(d) Cash book
17. An unadjusted balance in cash book is because of the result of which error?
(a) deposit in transit
(b) the omission of bank charges
(c) outstanding cheque
(d) unpresented cheque
18. What type of cheque is that which is issued by a firm, but not yet presented to the bank?
(a) uncredited cheque
(b) outstanding cheque
(c) uncollected cheques
(d) bounced cheques

19. An account impact to compute surplus or deficit a club or a surety is termed as _____.
- (a) revaluation account
 - (b) realisation account
 - (c) income and expenditure account
 - (d) revenue account
20. Expenditure incurred on extension to an existing property is treated as _____.
- (a) revenue loss
 - (b) capital profit
 - (c) revenue expenditure
 - (d) capital expenditure
21. What is the purpose of making a provision for depreciation in the accounts?
- (a) to charge the cost of fixed asset against profit
 - (b) to show the current market value of fixed asset
 - (c) to make cash available to replace fixed asset
 - (d) to make provision for repairs
22. Total amount of the depreciation of an asset cannot exceeds its
- (a) depreciable value
 - (b) scrap value
 - (c) market value
 - (d) none of them

23. According to fixed installment method, the depreciation is calculated on
- (a) balance account
 - (b) original cost
 - (c) scrap value
 - (d) none of them
24. A machinery is depreciated by – 2000 every year. Which method is being used to calculate depreciation?
- (a) written down value method
 - (b) straight line method
 - (c) sum of years deficit method
 - (d) none of these
25. Which method of depreciation is suitable when expenditure on repairs and maintenance, increases as the machine grows old?
- (a) reducing balance method
 - (b) straight line method
 - (c) machine hour rate method
 - (d) sinking fund method
26. IASB stands for
- (a) International Accounting Standard Board
 - (b) International Account Standard Board
 - (c) Indian Accounting Standard Board
 - (d) None of the above
27. How many Ind. As are there in India
- (a) 39
 - (b) 38
 - (c) 42
 - (d) 41

28. GAAP of Indian has been established by
- (a) MCA
 - (b) ICAI
 - (c) Ministry of finance
 - (d) ICSI
29. Royalties is calculated either on the basis of
- (a) production (b) sales
 - (c) output (d) both (a) and (b)
30. What are the three additional days known as that a drawer gives to the drawee for payment?
- (a) conditional days (b) additional days
 - (c) days of grace (d) days of rebate
31. When the drawee signs the bill, it is considered as
- (a) accepted (b) retired
 - (c) renewed (d) endorsed
32. What kind of acceptance is known as when the bill is accepted without any condition?
- (a) qualified acceptance
 - (b) conditional acceptance
 - (c) blank acceptance
 - (d) general acceptance
33. When the bill is noted from the notary public, it is known as?
- (a) Noting (b) Discounting
 - (c) Accepting (d) None of the above

Part B

(7 × 6 = 42)

Answer **all** questions by choosing either (a) or (b).

34. (a) Define Accounting concepts and explain its principles.

Or

- (b) Explain different type of book keeping accounts.

35. (a) Differentiate between pass book and cash book balances.

Or

- (b) Define depreciation. What are the objective of depreciation?

36. (a) Briefly explain method and types of Recoupments.

Or

- (b) Mr. Mehta purchased a mobile for Rs. 30,000 on hire purchase the down payment is Rs. 5,000 and the rate of interest is 3% quarterly. In one year he has to pay Rs. 7,000 in cash Quarter. Find out the total cash value and interest charged in each quarter.

37. (a) Explain various accounting standards and its limitations.

Or

- (b) Company Z has purchased furniture of Rs. 54,000 on hire purchase and cash value of Rs. 42,000 and the company have to pay Rs. 18,000 each year till 3 years, find out the interest amount in each year.

38. (a) From the following particulars, find out the errors in cash book and bank statement and prepare Bank Reconciliation Statement as on 31.05.2016, for Ammar Ahmed Sugar Mill Ltd.
- (i) Balance as per bank statement overdraft of Rs. 2118.
 - (ii) The debit side of the cash book had been under cast by Rs. 300.
 - (iii) A check of Rs. 182 drawn for the payment of telephone bill had been entered, in the cash book of Rs. 281, but not shown correctly in bank statement.
 - (iv) A cheque of Rs. 210, by the customer have been deposited into bank was dishonoured by the bank a cheque was credited twice in cash book for worth Rs. 3,000.
 - (v) A dividend of worth Rs. 90 had been collected by the bank but not recorded in the cash book.
 - (vi) A cheque of Rs. 3,000, drawn in December, but only 1200, presented for payment.
 - (vii) Interest amounting 228, had been debited by the bank.
 - (viii) A cheque of Rs. 2077 issued by company for purchase of merchandise and was paid by the bank not recorded in company's book.
 - (ix) A cheque for Rs. 10,500 issued by Salman Co. for purchase of equipment was not encashed.

Or

- (b) Company purchases the furniture on hire purchase and the instalment for 3 years in Rs. 3000, 2000 and 1000. The interest charged @ 5% p.a. Find out the cash value.

39. (a) Calculate of Average Due Date : Mr. Yash and Mr. Harsh are partners in a firm. They had drawn the following amounts from the firm during the year 31.3.2016.

Date	Amount Rs.	Drawn by Rs.
01.05.2015	75,000	Mr. Yash
30.06.2015	20,000	Mr. Yash
14.08.2015	60,000	Mr. Harsh
31.12.2015	50,000	Mr. Harsh
04.03.2016	75,000	Mr. Harsh
31.03.2016	15,000	Mr. Yash

Interest is charged @ 10% p.a. on all drawings. Calculate interest chargeable from each partner by used average due date system. (consider 1st May as base date)

Or

- (b) From the following trial balance of Faris Ali and Bros and additional information, prepare trading and profit and loss account and balance sheet for the year ended June 30th, 2019.

Particular	Dr.	Cr.	Particular	Dr.	Cr.
Capital		1,00,000	Transportation out	7,000	
Furniture	20,000		Creditors		1,20,000
Purchases	1,50,000		Provision for bad debts		6,000
Debtors	2,00,000		Printing and Stationary	8,000	
Interest earned		4,000	Insurance exp.	12,000	

Particular	Dr.	Cr.	Particular	Dr.	Cr.
Salaries	30,000		Opening stock	50,000	
Purchase return		5,000	Office expenses	12,000	
Sales		3,21,000	Bank OD		2,000
Wages	20,000		Drawings	24,000	
Rent	15,000				
Sales return	10,000				
			Total	<u>5,58,000</u>	<u>5,58,000</u>

Additional Information :

- (i) Depreciation furniture by 10% by written down method (WDM)
- (ii) A provision for doubtful debts is to be created to the extend of 5% on sundry debtors.
- (iii) Salaries for the month of June, 2019, amounting to Rs. 3,000, were unpaid which must be provided for however, salaries included Rs. 2,000 paid in advance. Office expenses outstanding Rs. 8,000
- (iv) Insurance amounting to Rs. 2,000 is prepaid
- (v) Stock use for private purpose Rs. 6,000 and closing stock Rs. 60,000.

40. (a) ABC Corp, has a balance of Rs. 2000 as per pass book as on 31st March 2021. However the balance as per cash book as on 31st March 2021 is 2210
- (i) A cheque of 500 was deposited, but it is not yet processed by the bank.
 - (ii) Bank charges of 60 were recorded in the passbook but not in the cash book.
 - (iii) Cheque worth 300 were issued, but not presented
 - (iv) Bank interest of 50 was recorded in the passbook but not in the cash book.

Or

- (b) Explain rectification of errors. What are its types?
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**M.Com. DEGREE EXAMINATION,
MAY 2022 & DEC. 2022**

ONLINE PROGRAMME EXAMINATIONS

First Semester

Commerce

BUSINESS ENVIRONMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Reserve Bank of India introduced certificates of deposit in _____
(a) 1964 (b) 1989
(c) 1986 (d) 1990
2. Macro environment consist of _____ environment
(a) Public (b) Political and Legal
(c) Suppliers (d) Customers
3. There are _____ sins of privatization
(a) 5 (b) 6
(c) 7 (d) 8

4. Business responsibility to Government includes in ——
(a) Tax payment (b) Tariffs and quotas
(c) Inspection (d) Licenses
5. IDBI, IFCI, ICICI and nationalized Commercial banks
————— in preventing industrial sickness.
(a) favorable (b) unfavorable
(c) conditional (d) unconditional
6. The major responsibility of RBI is ——
(a) healthy regulation (b) monetary regulation
(c) work regulation (d) industrial regulation
7. Industrialization has raised the standard of ——
(a) employees (b) owners
(c) shopkeepers (d) farmers
8. An element of business environment comes under the
condition of ——
(a) Macro environmental and micro environment
(b) Internal environment
(c) External environment
(d) Local environment
9. In capitalism losses assumed by the ——
(a) employees (b) owners
(c) managers (d) public
10. National environment comes under ——
environment category
(a) micro (b) macro
(c) semi macro (d) de micro

11. Population is a component of the total _____ environment
- (a) economic (b) Social
(c) natural (d) technology
12. Outsourcing of components is an example of globalisation of
- (a) production (b) marketing
(c) purchase (d) production and marketing
13. Environment is synonym with _____
- (a) Task (b) relation
(c) people (d) situational variables
14. ICICI stands for _____
- (a) Industrial cost and investment corporation of India
(b) Industrial credit and investment corporation of India
(c) Industrial credit and insurance corporation of India
(d) Industrial corporate and investment corporation of India
15. _____ is a tool for evaluating how satisfactory a company has discharged its social responsibilities
- (a) social Audit (b) Internal check
(c) company audit (d) internal Audit
16. GATT was transformed into a WTO with effect from _____
- (a) April 2000 (b) January 1995
(c) March 1991 (d) April 1995

17. The social environment of business includes
- (a) customs and traditions
 - (b) values
 - (c) social trends
 - (d) all of these
18. The industrial policy resolution was passed first in
- (a) 1947 (b) 1956
 - (c) 1931 (d) 1999
19. Economic environment refers to all forces which have a _____ impact on business
- (a) political (b) natural
 - (c) economic (d) social
20. Corporate values are the _____ of the corporate sector
- (a) Shared values
 - (b) moral beliefs
 - (c) customer satisfaction
 - (d) goodwill
21. The aim of the private sector is to maximize
- (a) loss (b) profit
 - (c) import (d) export
22. The era of deregulation liberalization begin in _____
- (a) 1950–51 (b) 1980–81
 - (c) 1991–92 (d) 1960–61
23. Headquarters of world Trade organizational
- (a) Geneva (b) Japan
 - (c) South Korea (d) Russia

24. The first MNC came to India in _____
(a) 1920 (b) 1921
(c) 1919 (d) 1923
25. Economic growth can be measured by _____
(a) The cpi (b) The cbi
(c) Gdp (d) Mpc
26. Establishment year of International Monetary Fund
(a) 1945 (b) 1935
(c) 1845 (d) 2005
27. Multinational corporations is also referred to _____
(a) Multinational collaboration
(b) Multinational entity
(c) Transnational corporation
(d) Multinational development
28. Corporate governance is concerned with the formation of _____ term objective
(a) very short (b) short
(c) medium (d) long
29. Which of the following is not a feature of Business environment
(a) Interrelated elements
(b) dynamics
(c) complexity
(d) continuous
30. Business environment is a group of powers
(a) special (b) general
(c) internal (d) special and general

31. The entry of the multinational companies in large number in the India market has created
- (a) Huge demand
 - (b) Huge supply
 - (c) Tough competition
 - (d) Huge Demand and supply
32. Reducing the role of public sector and increasing the role of private sector falls under.
- (a) Liberalisation
 - (b) Privatisation
 - (c) Liberalisation and privatisation
 - (d) Globalisation
33. Gross domestic product is concerned with _____
- (a) Economic Environment
 - (b) Social Environment
 - (c) Political Environment
 - (d) Legal Environment

Part B

(7 × 6 = 42)

Answer **all** questions by choosing either (a) or (b).

34. (a) Explain the concept of Business Environment.

Or

- (b) Describe the social Responsibilities of Business.

35. (a) Write the characteristics of Economic systems.

Or

- (b) Discuss about the scope and significance of Economic planning in India.

36. (a) List out the Industrial policies and Regulations.

Or

(b) Explain the benefits and arguments against privatization.

37. (a) Write the important of patents and Trademarks.

Or

(b) Discuss about the consumer rights.

38. (a) Give a brief note on short term finance and Long term finance.

Or

(b) Explain the functions of SIDCO.

39. (a) Describe the Essential Conditions for Globalization.

Or

(b) Discuss about the MNC in India.

40. (a) State and explain the functions of the world trade organization.

Or

(b) Describe the current issues in Business Environment.

N-0081

Sub. Code

205321

**M.Com. DEGREE EXAMINATION,
MAY 2022 & DEC. 2022**

ONLINE PROGRAMMES EXAMINATIONS

Second Semester

Commerce

MARKETING MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Philip Kotler is a _____
 - (a) Marketing leader
 - (b) Market author
 - (c) Dentist
 - (d) Marketing observer

2. Marketing Management is a process of analyzing, planning to achieve organizational objectives
 - (a) True
 - (b) False
 - (c) Half true, Half false
 - (d) None

3. Marketing is a process of converting the potential customers into _____
- (a) actual customers
 - (b) prospective customers
 - (c) marketers
 - (d) none of these
4. Marketing is a _____ process
- (a) goal oriented (b) social
 - (c) exchange (d) all of these
5. The essential criteria for effective segmentation is _____
- (a) homogeneity (b) measurability
 - (c) profitability (d) none of these
6. Marketing environment is _____
- (a) Largely Uncontrollable
 - (b) Changing fast
 - (c) Influencing marketing decisions
 - (d) All of these
7. Which of the following is not included in the micro environment?
- (a) Suppliers (b) Public
 - (c) Economic (d) Customers
8. All forces/factors that effect marketing policies, decision and operations of business constitute _____.
- (a) Marketing mix
 - (b) Marketing environment
 - (c) Marketing concept
 - (d) None of these

9. The group of elements price, product, promotion and place constitute _____.
- (a) Marketing Mix (b) Product mix
(c) Promotion mix (d) Market mix
10. Profit through customer satisfaction is aimed in _____ concept.
- (a) Production (b) Selling
(c) Marketing (d) Holistic
11. Marketing is important to _____.
- (a) Economy (b) Companies
(c) Consumers (d) All of these
12. Anything that has the ability to satisfy a consumer need is known as _____.
- (a) price (b) package
(c) product (d) promotion
13. Products adapted to the perceived unique characteristic of National markets _____.
- (a) Local products
(b) Multinational products
(c) International products
(d) Global products
14. _____ brands indicate only the product category.
- (a) dealer (b) licensed
(c) generic (d) individual
15. The only revenue producing element in the marketing mix is _____.
- (a) Product (b) Price
(c) Place (d) Promotion

16. Advertising means _____.
- (a) publicity (b) sales promotion
(c) paid information (d) all of the above
17. The motive to which an ad is directed, designed to stir a person toward goal the advertiser has set is known as _____.
- (a) appeal
(b) need
(c) demand
(d) desire
18. Information system that monitor the elementary activities and transactions of the organization are _____.
- (a) Management level system
(b) Operational level system
(c) Knowledge level system
(d) Strategic level system
19. Projections and responses to queries are information output characteristics associated with _____.
- (a) DSS (b) MIS
(c) ESS (d) TPS
20. Which one of the following days is being observed as "National consumer's day" in India?
- (a) 24th December (b) 25th December
(c) 10th December (d) 4th December
21. The consumer production act was enacted in the year _____.
- (a) 1985 (b) 1986
(c) 1987 (d) 1988

22. Cooperative marketing define as agreement between two companies
- (a) True
 - (b) False
 - (c) Half true statement
 - (d) None
23. Companies can _____ together.
- (a) Advertise (b) Settle
 - (c) Modify (d) None
24. E-Marketing stands for _____.
- (a) Electronic marketing
 - (b) Internet Marketing
 - (c) Online marketing
 - (b) All of the above
25. E marketing is best seen as _____.
- (a) A subset of E-business
 - (b) Equivalent to E-business
 - (c) Broader than E-business
 - (d) None of the above
26. Mercatus means _____.
- (a) Sell (b) Buying
 - (c) Trade (d) Assemble
27. In the content of CRM, what does the abbreviation SFA stands for
- (a) Sales field allocation
 - (b) Sales field audit
 - (c) Sales fronted audit
 - (d) Sales force automation

28. In case of CRM what does RF stands for in RFM model
- (a) Right field
 - (b) Radio frequency
 - (c) Recent financials
 - (d) Recency frequency
29. In a CRM data base, a set of information stored in a row of the data base and pertaining to one customer is called _____.
- (a) Cluster
 - (b) Record
 - (c) Flow
 - (d) Factor
30. Which of the following techniques is used to know more about current and potential customers?
- (a) Quality central management
 - (b) Total quality management
 - (c) Efficient customer feedback
 - (d) Data mining
31. Building long term mutually satisfying relations with key customers, suppliers, distributors in order to earn and retain their long-term preference and business is known as _____.
- (a) relationship marketing
 - (b) social marketing
 - (c) niche marketing
 - (d) service marketing

32. A good customer service should focus on
- (a) Building a dynamic relationship with the customer
 - (b) Creating compulsive situation to make a sale
 - (c) Profit making
 - (d) Aggressive marketing
33. Trade mark is _____.
- (a) Name
 - (b) Registered brand
 - (c) Symbol
 - (d) Design

Part B

(7 × 6 = 42)

Answer **all** questions by choosing either (a) or (b).

34. (a) What are the different types of approaches to study of marketing? Explain them in detail.

Or

- (b) What does Philip Kotler says about market segmentation? Give in detail.

35. (a) Write the factors affecting marketing Environment.

Or

- (b) Explain the stages of PLC.

36. (a) Write a detailed note on Price fixation methods.

Or

- (b) Describe about Middleman Functions.

37. (a) Write the difference between Personal and Impersonal Selling.

Or

(b) Explain in detail about Advertising.

38. (a) Explain the scope of marketing research.

Or

(b) What is consumer protection Act? Explain.

39. (a) Mention briefly about Co - operative Marketing.

Or

(b) Write the scope and importance of E - Marketing

40. (a) List out the types of CRM -Explain.

Or

(b) Explain the technologies in Customer Relationship Management.

N-0082

Sub. Code

205322

**M.Com. DEGREE EXAMINATION,
MAY 2022 & DEC.2022**

ONLINE PROGRAMME EXAMINATIONS

Second Semester

Commerce

RESEARCH METHODOLOGY

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Research refers to
 - (a) Routine activity
 - (b) Annual activity
 - (c) Occasional activity
 - (d) Fact finding activity

2. Which one of the following statement is not correct?
 - (a) Any person can do research
 - (b) Research may be without a hypothesis
 - (c) Research require library facilities
 - (d) Research is not always systematic

3. Hypothesis testing is the main concept of which type of research?
- (a) Experimental research
 - (b) Historical research
 - (c) Survey research
 - (d) Exegetic research
4. A research hypothesis is a
- (a) theory (b) principle
 - (c) tentative statement (d) postulate
5. Research design is a _____ for conducting the marketing research project.
- (a) Strategy (b) framework
 - (c) blueprint (d) both (b) and (c)
6. What is cross-sectional design?
- (a) A study of one particular section of society
 - (b) One that is devised when the researcher is in a bad mood
 - (c) The collection of data frame more than one case at one moment in time
 - (d) A comparison of two or more variables over a long period of time
7. Which one of the following are known as the types of research data?
- (a) organised data and unorganised data
 - (b) qualitative data and quantitative data
 - (c) processed data and unprocessed data
 - (d) none of the above

8. Which of the following statement is true about the collection of data?
- (a) The data that is collected from the place of origin is known as primary data
 - (b) The data that is collected from the place of origin is known as secondary data
 - (c) The data that is collected from the place of origin is known as tertiary data
 - (d) None of the above
9. Which scale is the simplest form of measurement?
- (a) Orinal
 - (b) Interval
 - (c) Ratio
 - (d) Nominal
10. The scale which categorise the events in collectively exhaustive manner and mutually exclusive manner is classified as
- (a) discrete scale
 - (b) continuous scale
 - (c) Valid scale
 - (d) nominal scale
11. The scale which is used to determine the ratios equality is considered as
- (a) Satisfactory scale
 - (b) Ratio scale
 - (c) Goodness scale
 - (d) Exponential scale
12. A good questionnaire should be
- (a) have embarrassing question
 - (b) biased
 - (c) short simple and concrete
 - (d) more information

13. Questions which of the following is wrong
(a) open ended question (b) close ended question
(c) likert scale question (d) simple question
14. Of the following sampling methods which is a probability method
(a) Judgement (b) Quota
(c) Simple random (d) Convenience
15. Which of the following is the benefit of using simple random sampling?
(a) The result are always representative
(b) Interviewers can choose respondents freely
(c) Informants can refuse to participate
(d) We can calculate the accuracy of the result
16. Sample is regarded as a subset of
(a) data (b) set
(c) distribution (d) population
17. What does the tabulation form of exercise?
(a) Gates
(b) Demorgan's postulate
(c) Matching process cycle
(d) Venn diagram
18. Process of arranging the data into a new order is called
(a) Manipulation (b) Standardization
(c) Documentation (d) Analyzation

19. Various operation that are carried on the data while processing includes.
- (a) Calculation (b) Analysis
(c) Manipulation (d) All of above
20. Which measure of central tendency includes the magnitude of score?
- (a) mean (b) mode
(c) median (d) range
21. When the values in a series do not have equal importance, we calculate the _____.
- (a) mode (b) weighted mean
(c) arithmetic mean (d) none of the above
22. A hypothesis which defines the population distribution is called
- (a) null hypothesis (b) statistical hypothesis
(c) simple hypothesis (d) composite hypothesis
23. The rejection probability of null hypothesis when it is true is called as
- (a) level of confidence (b) level of significance
(c) level of margin (d) level of rejection
24. The parameter of Chi-square distribution is
- (a) number of cell (b) number of columns
(c) number of rows (d) degree of freedom
25. What must be true about the expected values in a Chi square test?
- (a) Greater than or equal to 2
(b) Greater than or equal to 5
(c) Greater than or equal to 10
(d) Greater than or equal to 30

26. When conducting a ANOVA, FDATA will always fall within what range?
- (a) between 0 and infinity
 - (b) between 0 and 1
 - (c) between negative infinity and infinity
 - (d) between 1 and infinity
27. The sum of square measures the variability of the observed values around their respective treatment means
- (a) Error
 - (b) Total
 - (c) Treatment
 - (d) Interaction
28. The _____ sum of squares measures the variability of the sample treatment means around the overall means
- (a) Errors
 - (b) Interaction
 - (c) Total
 - (d) Treatment
29. The last page of the research report is
- (a) Appendix
 - (b) Bibliography
 - (c) Index
 - (d) Title page
30. In research methodology interpretation is the search of
- (a) Statistical data
 - (b) Research problem
 - (c) Research finding
 - (d) Research design
31. Interpretation should be
- (a) Subjective
 - (b) Objective
 - (c) Integrity
 - (d) None of the above

32. Ethics can be derived as
- (a) A process of reasoning interms of the right thing to do
 - (b) Rules governing society
 - (c) The basis of the criminal code
 - (d) A list of rights and wrongs
33. Integrity and transparency are fundamental
- (a) Issue in business
 - (b) Requirement in research
 - (c) Ethical principles in research
 - (d) Methodologies in research

Part B

(7 × 6 = 42)

Answer **all** questions choosing either (a) or (b).

34. (a) Define research. Explain the various process of its.
- Or
- (b) How do identify the research problem? What are the process of identification of research problem?
35. (a) Explain the various classification of research design.
- Or
- (b) What is personal interview? Explain the various methods of its.
36. (a) Explain the criteria for the good measurement of scale.
- Or
- (b) What are the merits and demerits of questionnaire method?

37. (a) Explain the various non-probability method of sampling.

Or

(b) Discuss the classification and tabulation of data.

38. (a) Explain the various elements of Dispersion.

Or

(b) What do you mean by the power of a hypothesis test? How can it be measured?

39. (a) Write a note, on 'Chi-square as a goodness of fit'.

Or

(b) What is analysis of variance? State the basic assumptions of its.

40. (a) Explain the various types of research report.

Or

(b) Explain the uses of library and internet in research.

N-0083

Sub. Code

205323

**M.Com. DEGREE EXAMINATION,
MAY 2022 & DEC. 2022**

ONLINE PROGRAMME EXAMINATIONS

Second Semester

Commerce

ADVANCED COST ACCOUNTING

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. _____ does not change in the same proportion in which output change.
(a) Standard cost (b) Period cost
(c) Fixed cost (d) Variable cost
2. _____ cost per unit remains unchanged when output is increased or decreased.
(a) Variable (b) Fixed cost
(c) Actual (d) Labour
3. Cost is a _____ and price is a _____.
(a) Fact, Budget (b) Fact, policy
(c) Policy, Fact (d) Budget, Policy

4. In ABC Analysis, "A" stands for _____ materials.
- (a) Worst (b) Largest quantity
(c) Medium-base (d) Costlier
5. Bin card is maintained by _____.
- (a) Production manager
(b) Stores Manager
(c) Store Keeper
(d) Product supplier
6. Abnormal loss of materials is charged to _____.
- (a) Cost sheet
(b) Costing P & L a/c
(c) Costing Trading a/c
(d) Contract costing a/c
7. In _____ method of pricing, closing stock is valued at the oldest price paid.
- (a) FIFO
(b) Base stock method
(c) Weighted Average method
(d) LIFO
8. Price workers are paid wages on _____ basis.
- (a) Piece rate (b) Time rate
(c) Time saved basis (d) None of the above
9. Time _____ is done to ascertain labour cost
- (a) Records (b) Booking
(c) Controlling (d) None of the above

10. Break-Even Analysis chart is drawn between _____.
- (a) Overhead cost and fixed cost
 - (b) Volume of production and income
 - (c) Material cost and labour cost
 - (d) None of the above
11. Rent of building is _____ overheads.
- (a) Fixed overheads
 - (b) Indirect overheads
 - (c) Direct overheads
 - (d) None of the above
12. Costing department expenses are considered as _____ overheads.
- (a) Administrative overheads
 - (b) Production overheads
 - (c) Office overheads
 - (d) Selling overheads
13. Which of the following costs of management is likely to have the least control.
- (a) Machine breakdown costs
 - (b) Wage costs
 - (c) Advertising costs
 - (d) Building insurance costs
14. If a business needs to absorb and overhead for a foreman's salary, the most suitable basis for absorption is _____.
- (a) Weight of material
 - (b) Direct Labour hours
 - (c) Selling price
 - (d) Prime cost

15. The term which describes the assigning of indirect cost, to any cost object is classified as:
- (a) Cost allocation
 - (b) Sales tracing
 - (c) Sales allocation
 - (d) Cost tracing
16. In accounting system, a document which consists of all assigned cost for specific job is classified as:
- (a) Job cost record
 - (b) Job cost sheet
 - (c) Source document
 - (d) Both (a) and (b)
17. Contract costing is a type of _____ costing in which a contract constitutes a unit of cost.
- (a) Process
 - (b) Batch
 - (c) Job
 - (d) Variable
18. Direct cost incurred can be identity with _____.
- (a) Each department
 - (b) Each unit of output
 - (c) Each month
 - (d) Each executive
19. Overhead cost is the total of _____.
- (a) All indirect cost
 - (b) All direct cost
 - (c) Direct and Indirect cost
 - (d) All specific cost
20. Imputed cost is a _____.
- (a) National cost
 - (b) Real cost
 - (c) Normal cost
 - (d) Variable cost
21. Operating cost is suitable for _____.
- (a) Job order business
 - (b) Contractors
 - (c) Sugar industries
 - (d) Service industries

22. Service costing is also called as
- (a) Operating costing
 - (b) Non-operating costing
 - (c) Overhead costing
 - (d) Product costing
23. In transport service, cost sheet, depreciation cost are grouped under:
- (a) Fixed cost
 - (b) Stand by cost
 - (c) Semi variable cost
 - (d) Variable cost
24. Economic batch quantity depends on _____ and _____ costs
- (a) Material, labour
 - (b) Set-up costs, carrying
 - (c) Transportation, carrying
 - (d) Warehousing, labour
25. _____ costing is an example of specific order costing.
- (a) Job
 - (b) Batch
 - (c) Contract
 - (d) Historic
26. In case of gold jewellery, the cost unit is _____.
- (a) Per 5 grams
 - (b) Per 100 grams
 - (c) Per 10 grams
 - (d) Per customer
27. Standard costing is a technic of :
- (a) Planning business activities
 - (b) Cost control
 - (c) Staffing
 - (d) Motivating

28. The difference between actual cost and standard cost is known as _____.
- (a) Profit (b) Loss
(c) Standard cost (d) Variance
29. Basic standard is established for a:
- (a) Long period
(b) Short period
(c) Current period
(d) Indefinite period
30. Excess of actual cost over standard cost is known as _____.
- (a) Unnormal effectiveness
(b) Unfavourable variance
(c) Favourable variance
(d) None of the above
31. What is total of all direct cost known as _____.
- (a) Cost of production (b) Cost of sales
(c) Prime cost (d) Work cost
32. Warehouse rent is a part of which cost _____.
- (a) Production cost (b) Distribution cost
(c) Prime cost (d) Factory cost
33. Which cost is incurred even if the company is closed _____.
- (a) Sunk cost (b) Historical cost
(c) Shut-down cost (d) Imported cost

Part B

(7 × 6 = 42)

Answer **all** questions by choosing either (a) or (b).

34. (a) What are the objectives of cost accounting?

Or

- (b) What are the techniques of cost accounting?

35. (a) What is meant by EOQ Analysis? What are the types of stock levels?

Or

- (b) What is called pricing of material issue? What are the factors affecting pricing issues?

36. (a) What are the types of wage payment?

Or

- (b) What are the differences between allocation and apportionment of overhead?

37. (a) What is meant by target costing? What are the objectives of target costing?

Or

- (b) What is unit costing? What are the main features of unit costing?

38. (a) What are the differences between Job costing and process costing?

Or

- (b) What is notional profit on contracts? How do you calculate profit on an incomplete contract?

39. (a) What do you mean by transport costing? What are the objectives of transport costing?

Or

(b) What do you mean by Economic batch costing? What are the factors determines Economic batch costing?

40. (a) What is Variance Analysis? How the Variance Analysis used in Budgeting?

Or

(b) What are the techniques of cost control?

N-0084

Sub. Code

205324

**M.Com. DEGREE EXAMINATION,
MAY 2022 & DEC. 2022**

ONLINE PROGRAMME EXAMINATIONS

Second Semester

Commerce

FINANCIAL SERVICES

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Primary market is also known as
 - (a) Capital market
 - (b) Money market
 - (c) Financial market
 - (d) New issue market

2. Financial assets include
 - (a) Shares
 - (b) Debentures
 - (c) Treasury bills and commercial papers
 - (d) All of the above

3. Which of the following is not a component of financial market?
 - (a) Capital market
 - (b) Money market
 - (c) Both (a) and (b)
 - (d) None of the above

4. Who can invest in money market instruments?
- (a) Banks
 - (b) Insurance companies
 - (c) Mutual funds
 - (d) All of the above
5. Find the odd one out
- (a) Commercial paper
 - (b) Share certificate
 - (c) Certificate of deposit
 - (d) Treasury bill
6. A market for existing financial securities that are currently traded between investors is called the _____ market.
- (a) Fundamental (b) Efficient
 - (c) Secondary (d) Primary
7. Financial management is mainly concerned with _____
- (a) arrangement of funds
 - (b) all aspects of acquiring and utilizing financial resources for firms activities
 - (c) Efficient management
 - (d) Profit maximization
8. The primary goal of financial management is _____
- (a) to maximize returns
 - (b) to minimize the risk
 - (c) to maximize the wealth of owners
 - (d) to maximize profit

9. Capital budgeting is related to _____
- (a) Long term assets
 - (b) Short term assets
 - (c) Long and short term assets
 - (d) Fixed assets
10. In which year the SEBI was established as a statutory body
- (a) 1988
 - (b) 1990
 - (c) 1992
 - (d) 1994
11. In treasury bills auction, the treasury bills are sold at
- (a) Premium basis
 - (b) Discount basis
 - (c) Competitive basis
 - (d) Federal basis
12. Which one of the following is an example of Non-Banking financial institution?
- (a) RBI
 - (b) SBI
 - (c) IOB
 - (d) LIC
13. _____ is the first development financial institution in India.
- (a) IDBI
 - (b) ICICI
 - (c) IFCI
 - (d) RBI

14. In which year was the banking regulation Act passed?
- (a) 1949 (b) 1955
(c) 1959 (d) 1969
15. The stock market index of London stock market is referred as
- (a) Brent
(b) Sensex
(c) FTSE
(d) NIFTY
16. As per SEBI guidelines, the underwriting commission on equity shares
- (a) 10% of issue price
(b) 5% of issue price
(c) 2.5% of issue price
(d) 2% of issue price
17. Equipment leasing is _____ financial services
- (a) Fund based
(b) Fee based
(c) Non-fund based
(d) None of these
18. Managing the capital issue is _____ financial/services
- (a) Fund based
(b) Fee based
(c) Non-fund based
(d) Both (b) and (c)

19. Financial Lease introduced in India by _____
- (a) TATA group
 - (b) Reliance group
 - (c) Chidambaram group
 - (d) Murugappa group
20. Ownership of goods under hire purchase agreement is transferred at the time of
- (a) Payment of down payment
 - (b) Payment of 1st Instalment
 - (c) Full and final payment
 - (d) None of these
21. The amount of interest is credited by the buyer to
- (a) Hire purchase Account
 - (b) Hire vendor Account
 - (c) Interest Account
 - (d) None of these
22. The market performance of mutual fund can be judged on the basis of
- (a) Capital appreciation
 - (b) Net asset value
 - (c) Regular/stable income
 - (d) None of these
23. _____ is the regulator of mutual funds in India.
- (a) RBI
 - (b) SEBI
 - (c) IRDA
 - (d) Both SEBI and GOI

24. Maturity factoring is also known as
- (a) Maturity factoring
 - (b) Disclosed factoring
 - (c) Agency factoring
 - (d) Notified factoring
25. Formal merchant banking activity in India was originated in _____
- (a) 1978
 - (b) 1969
 - (c) 1769
 - (d) 1987
26. The early growth of merchant banking in the country is assigned in the _____
- (a) FEMA
 - (b) Forex regulation Act 1973
 - (c) Securities contracts Act
 - (d) Income Tax Act
27. Which of the following is India's First credit information company?
- (a) CRISIL
 - (b) SMERA
 - (c) ICRA
 - (d) CIBIL
28. On whom the trade bill drawn
- (a) Seller
 - (b) Creditor
 - (c) Debtor
 - (d) Owner

29. If the due date is public holiday what will be the due date of the bill
- (a) Preceding day
 - (b) Following day
 - (c) The same day
 - (d) After 2 days
30. Housing Loan up to Rs _____ is considered as priority sector advance.
- (a) 5 lakh
 - (b) 25 lakh
 - (c) 10 lakh
 - (d) 15 lakh
31. Apex institution set up to deal in housing finance is
- (a) HDFC
 - (b) NHB
 - (c) HUDCO
 - (d) None of these
32. Non-Banking financial companies can be classified as:
- (a) (AFC) Asset Finance Company
 - (b) (IC) Investment Company
 - (c) (FTC) Foreign Trade Company
 - (d) LC – Loan Company
33. RBI was set up on the basis of the recommendation of
- (a) Indian Central bank Enquiry committee
 - (b) Royal commission
 - (c) Simon Commission
 - (d) Nehru report

Part B

(7 × 6 = 42)

Answer **al** questions, choosing either (a) or (b).

34. (a) Discuss the Benefits and Draw backs of financial innovation.

Or

- (b) What is money market? Explain its functions.

35. (a) Discuss the types of marketing Environment.

Or

- (b) Explain the advantages and disadvantages of secondary market.

36. (a) What is UTI and explain its objectives?

Or

- (b) Explain the functions of new issue market.

37. (a) Enumerate the importance of banks in India.

Or

- (b) Explain the merits and demerits of hire purchase.

38. (a) What is factoring and explain types of factoring.

Or

- (b) Explain the essential features of venture capital.

39. (a) Discuss the Characteristics of merchant banking.

Or

- (b) What are the important instruments in foreign exchange market? and its important functions.

40. (a) Explain the functions of National Housing Bank.

Or

- (b) Discuss RBI objectives and functions.

N-0149

Sub. Code

205331

**M.Com. DEGREE EXAMINATION,
MAY 2022 AND DECEMBER 2022**

ONLINE PROGRAMME EXAMINATIONS

Second Year – Third Semester

**INVESTMENT ANALYSIS AND PORTFOLIO
MANAGEMENT**

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. _____ is putting money at risk by getting on an uncertain outcome with the hope that you might win money.
(a) Investment (b) Gambling
(c) Financing (d) Portfolio
2. A group of securities is known as
(a) Investment (b) Portfolio
(c) Security (d) Gambling
3. The financial market can be divided into two markets
(a) Primary, secondary
(b) Money, capital
(c) Organised, OTC
(d) None of the above

4. A combination of various investment products like bonds, shares, securities, Mutual funds and so on is called as _____.
- (a) Portfolio (b) Investment
(c) Speculation (d) Gambling
5. The main objectives of portfolio is to reduce _____ by diversification.
- (a) Return (b) Risk
(c) Uncertainty (d) Percentage
6. The mix of an investment portfolio determines its overall return
- (a) Investment (b) Asset
(c) Capital (d) Return
7. A highly liquid security is a
- (a) Mutual fund unit (b) Treasury bill
(c) Share (d) Commercial paper
8. A _____ is a professionally managed income scheme.
- (a) Savings (b) Mutual fund
(c) Risk (d) All of the above
9. The greater the beta the security involved
- (a) Greater the unavoidable risk
(b) Greater the avoidable risk
(c) Less the unavoidable risk
(d) Less the avoidable risk

10. The two type of data analysis techniques that are available to assist investors to make a better investment decision are
- (a) Fundamental, Technical analysis
 - (b) Financial, fundamental analysis
 - (c) Economic, financial analysis
 - (d) Economic, fundamental analysis
11. Which of the following is not a part of the candle stick chart?
- (a) Opening price (b) Closing price
 - (c) Real body (d) Volume of trading
12. An efficient market is defined as one in which,
- (a) All participants have the same opportunity to make the same returns
 - (b) All participants have the same legal rights and transaction costs
 - (c) Securities prices quickly and fully reflect all available information
 - (d) Securities prices are completely in line with the intrinsic value
13. Weak form market efficiency
- (a) Implies that the expected return on any securities is zero
 - (b) Incorporates semi-strong form efficiency
 - (c) Involves price and volume information
 - (d) It is compatible with technical analysis
14. The most important skill for a real estate agent is
- (a) Coding (b) Selling
 - (c) Typing (d) Reading

15. Investor can enter and exit under _____ at any time.
- (a) Fixed maturity plan
 - (b) Open ended funds
 - (c) Closed ended funds
 - (d) Interval funds
16. Which of the following organisation is the mutual fund market regulator in India?
- (a) SEBI
 - (b) RBI
 - (c) AMFI
 - (d) CIBIL
17. _____ is concerned with the relationship between security returns.
- (a) Random diversification
 - (b) Correlating diversification
 - (c) Friedman diversification
 - (d) Markowitz diversification
18. Investors can normally to assume larger risk in the _____ phase of the life-cycle.
- (a) Accumulation
 - (b) Consolidation
 - (c) Spending
 - (d) Gifting
19. Which of the following theory how wealth can be optimally invested in portfolios that are made up of assets whose expected returns are risks are different?
- (a) G.D. Gordon's approach
 - (b) Modigliani Miller approach
 - (c) Markowitz model
 - (d) Traditional theory
20. _____ are organised markets for buying and selling securities which include stock, bonds, option, future.
- (a) Derivatives
 - (b) Sensex
 - (c) Stock exchange
 - (d) Market

21. _____ represents the tradeoff between risk and expected return faced by an investor when forming this portfolio.
- (a) Efficient set (b) Attainable set
 - (c) Efficient Frontier (d) Risk diversification
22. Which of the following is meant by portfolio assessment?
- (a) Student's efforts, progress and achievement in particular field
 - (b) Purposeful description/collection of students work
 - (c) Collection of diary, read books and artistic method written by the students
 - (d) All the above
23. The market is one in which investors trade directly with each other while _____ market is one where dealers post bid rates and offer rates at which public investors can trade
- (a) Buy rates, sale rates
 - (b) Auction, dealer
 - (c) Primary, Secondary
 - (d) Money, capital
24. Which of the following is not a common risk factor?
- (a) Market risk (b) Promotional risk
 - (c) Interest rate risk (d) Inflation risk
25. _____ step involves determining periodically how the portfolio has performed over the review period.
- (a) Portfolio performance evaluation
 - (b) Portfolio revision
 - (c) Portfolio construction
 - (d) Performing security analysis

26. _____ include 'expensive stocks' that offer big rewards but have big risk.
- (a) The patient portfolio
 - (b) Conservative portfolio
 - (c) Aggressive portfolio
 - (d) Efficient portfolio
27. Unsystematic risk may arise due to the following reason
- (a) Change in interest rate
 - (b) Increase in population
 - (c) Employee strike in the company
 - (d) Exchange rate fluctuation
28. Which of the following is a characterization of the efficient market hypothesis?
- (a) market efficiency incorporate all public information which consequently renders beating the market impossible
 - (b) The stock market in the U.S. outperforms every stock market in the world
 - (c) Stock earn a higher return than bonds because they are riskier investments
 - (d) The efficient market corporation should be included in the S & P 500 index
29. The value of the financial assets derives from and depends on
- (a) Fundamental asset
 - (b) Underlying real asset
 - (c) Risk
 - (d) Risk and return

30. _____ does not directly contribute to the productive capacity of the economy.
- (a) Fundamental asset
 - (b) Real asset
 - (c) Monetary asset
 - (d) Financial asset
31. _____ is the excess of the bond over its conversion value.
- (a) Market conversion
 - (b) Conversion premium
 - (c) Conversion discount
 - (d) Conversion ratio
32. The issue promise to repay the principal at maturity date plus coupon interest over some specified period of being
- (a) Investor (b) Tender
 - (c) Both (a) and (b) (d) Borrower
33. _____ gives the no.of shares for which each may be exchange.
- (a) Market conversion value
 - (b) Conversion ratio
 - (c) P/V ratio
 - (d) BEP ratio

Part B

(7 × 6 = 42)

Answer **all** questions, choosing either (a) or (b).

34. (a) What is investment? Discuss in various types of its.

Or

- (b) Explain the various factors influencing investment.

35. (a) What is return analysis? How do you compute the return of individual security?

Or

(b) What is capital market? What are the role for its?

36. (a) What is risk? Explain the various kinds of its.

Or

(b) Explain various investment alternatives.

37. (a) What is product fund? What are the importance for it.

Or

(b) What is fundamental analysis? Explain the features of its.

38. (a) What is Dow theory? How it might be used to determine the direction of the stock market.

Or

(b) Explain why an option has value. State the characteristics of put and call options.

39. (a) What are the strengths and weakness of the Markowitz approach?

Or

(b) Differentiate between systematic and unsystematic risk.

40. (a) What are the assumptions of capital asset pricing model?

Or

(b) Define efficient market hypothesis? Discuss the three forms of its.

N-0150

Sub. Code

205332

**M.Com. DEGREE EXAMINATION,
MAY 2022 AND DECEMBER 2022**

ONLINE PROGRAMME EXAMINATIONS

Second Year – Third Semester

FINANCIAL MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Investment is the _____
 - (a) Net additions made to the nation's capital stocks
 - (b) Person's commitment to buy a flat or house
 - (c) Employment of funds on assets to earn returns
 - (d) Employment of funds on goods and services that are used in production process .

2. Financial Management is mainly concerned with _____
 - (a) All aspects of acquiring and utilizing financial resources for firms activities
 - (b) Arrangement of funds
 - (c) Efficient Management of every business
 - (d) Profit maximization

3. The Primary goal of the financial management is _____
- (a) To maximize the return
 - (b) To minimize the risk
 - (c) To maximize the wealth of owners
 - (d) To maximize profit.
4. In this traditional role the finance manager is responsible for
- (a) Proper utilisation of funds
 - (b) Arrangement of financial resources
 - (c) Acquiring capital assets of the organization
 - (d) Efficient management of capital.
5. Market Value of the shares are decided by _____
- (a) The respective companies
 - (b) The investment market
 - (c) The government
 - (d) Shareholders
6. A company may raise capital from the primary market through _____
- (a) Public issue (b) Rights issue
 - (c) Bought out deals (d) All of the above
7. Which exchange member is assigned to a specific trading post?
- (a) Commission broker
 - (b) Floor trader
 - (c) Specialist
 - (d) Dealer

8. A fixed rate of _____ is payable on debentures.
- (a) Dividend
 - (b) Commission
 - (c) Interest
 - (d) Brokerage
9. The Major problem with the Markowitz model is its _____
- (a) Lack of accuracy
 - (b) Predictability flaws
 - (c) Complexity
 - (d) Inability to handle large number of inputs
10. The long run objective of financial management is to _____
- (a) Maximize earnings per share
 - (b) Maximize the value of the firm's common stock
 - (c) Maximize return on investment
 - (d) Maximize market share.
11. _____ is concerned with the maximization of a firm's stock price.
- (a) Shareholder wealth maximization
 - (b) Profit maximization
 - (c) Stakeholder welfare maximization
 - (d) EPS maximization
12. The Markowitz model assumes most investors are _____.
- (a) Risk averse
 - (b) Risk neutral
 - (c) Risk seekers
 - (d) Risk moderators

13. Low prices for earnings ratio is result of _____
- (a) Low risky firms
 - (b) High risky firms
 - (c) Low dividends paid
 - (d) High marginal rate.
14. Profit margin 4.5%, assets turnover = 2.2 times, equity multiplier = 2.7 times then return on equity will be _____.
- (a) 26.73%
 - (b) 25.73%
 - (c) 9.40%
 - (d) 9.00%
15. Price per ratio is dividend by cash flow per share ratio which is used for calculating _____.
- (a) Dividend to stock ratio
 - (b) Sales to growth ratio
 - (c) Cash flow to price ratio
 - (d) Price to cash flow ratio.
16. Financial securities that can be converted into cash at closing to their book value price are classified as _____.
- (a) Inventories
 - (b) Short-term investments
 - (c) Cash equivalents
 - (d) long-term investments

17. Discounted cash flow analysis is also classified as _____.
- (a) Time value of stock
 - (b) Time value of money
 - (c) Time value of bonds
 - (d) Time value of treasury bonds
18. Prices of bonds will be decreased if an interest rates _____
- (a) Rises
 - (b) Declines
 - (c) Equals
 - (d) None of above
19. Stock market theory which states that stocks are in equilibrium and impossible for investors to beat market is classified as on _____
- (a) Inefficient market hypothesis
 - (b) Efficient market hypothesis
 - (c) Efficient stock hypothesis
 - (d) Inefficient stock hypothesis
20. Growth in earnings per share is primarily resultant of growth in _____
- (a) Dividends
 - (b) Asset value
 - (c) Fundamental value
 - (d) Yearly value
21. A price for equity is called _____
- (a) Interest rate
 - (b) Cost of equity
 - (c) Debt rate
 - (d) Investment return

22. Risk in which value of investment depends on what happens to foreign rates is classified as _____.
- (a) preferred risk
 - (b) exchange rate risk
 - (c) Country risk
 - (d) Foreign risk
23. Financial corporation which serve individual savers and commercial mortgage borrowers are classified as _____.
- (a) Savings associations
 - (b) Loans associations
 - (c) Preferred and common associations
 - (d) Savings and loans associations.
24. Long term finance is required for _____
- (a) Current assets
 - (b) Fixed assets
 - (c) Intangible assets
 - (d) None of these
25. _____ is a specific risk factor.
- (a) Market risk
 - (b) Inflation risk
 - (c) Interest rate risk
 - (d) Financial risk
26. _____ is the most appropriate goal of the firm.
- (a) Shareholder wealth maximization
 - (b) Profit maximization
 - (c) Stakeholder maximization
 - (d) EPS maximization

27. The risk free rate of return is 8% the expected rate of return on market portfolio is 15% the beta of eco boards equity stock is 1.4 the required rate on eco boards equity is _____
- (a) 15.4% (b) 16.8%
(c) 17.2% (d) 17.8%
28. Security of assets is determining factor for using _____
- (a) Debt capital (b) Equity capital
(c) Preference capital (d) Cost of capital
29. Retained earnings are
- (a) Internal sources of funds
(b) External sources of funds
(c) Both
(d) None of the above
30. Dividend is the which component of the total rate of return
- (a) Capital return
(b) Current return
(c) Both
(d) None of the above
31. Which of the following is not commonly used measures of leverage in financial analysis?
- (a) Operating Leverage
(b) Financial Leverage
(c) Combined Leverage
(d) Matrix Leverage

32. Which of the following is correct formula to calculate Operating Leverage?

- (a) Operating Leverage = $\frac{\text{Contribution}}{\text{EBIT}}$
- (b) Operating Leverage = $\frac{\text{EBIT}}{\text{Contribution}}$
- (c) Operating Leverage = $\frac{\text{EBT}}{\text{Contribution}}$
- (d) Operating Leverage = $\frac{\text{Contribution}}{\text{EBT}}$

33. Cost of issue of new shares is known as;

- (a) Cost of Equity
- (b) Cost of Debt
- (c) Floating Cost
- (d) WACC

Part B

(7 × 6 = 42)

Answer **all** questions by choosing either (a) or (b).

34. (a) Explain the objectives of financial management.

Or

(b) What are the seven principles of financial management

35. (a) What are the types of Preference shares?

Or

(b) What is capitalization and its types?

36. (a) What are the importance of financial decisions?

Or

(b) What are the advantages of long-term sources of finance?

37. (a) Prepare an estimate of working capital requirements from the following information of a trading concern:

- (i) Projected Annual Sales 1,00,000 units
- (ii) Selling Price Rs. 10 per unit
- (ii) Percentage of Net Profit on Sales 25%
- (iv) Average Credit period allowed to Customers 10 weeks
- (v) Average credit period allowed by suppliers 5 weeks
- (vi) Average stock holding in terms of Sales Requirements 10 weeks
- (vii) Allow 10% for contingencies.

Or

(b) Mr. Shyam deposits Rs. 5000, Rs. 10,000, Rs. 15,000, Rs. 20,000 and Rs. 25,000 in his savings bank account in year 1,2,3,4, and 5 respectively. Interest rate of 6%. He wants to know his future value of deposits at the end of 5 years.

38. (a) What are the phases of capital budgeting?

Or

(b) What are the objectives of cost of capital?

39. (a) What are the advantages and disadvantages of Pay-back period?

Or

(b) Cost sheet of a company provides the following particulars

Elements of Cost

Raw Materials: 40%

Labour : 10%

Overheads : 30%

The following particulars are also available:

- (i) Raw materials remain in stock for 6 weeks
- (ii) Processing time: 4 weeks
- (iii) Finished goods are in stock for 5 weeks
- (iv) Period of credit allowed to debtors: 10 weeks
- (v) Lag in payment of wages: 2 weeks
- (vi) Period of credit allowed by creditors: 4 weeks
- (vii) Selling price: Rs. 50 per unit
- (viii) Production in units 13,000 p.a.

Prepare an estimate of working capital.

40. (a) Explain briefly five factors determining the capital structure of the company.

Or

(b) What are the four methods of payment for international transaction?

N-0151

Sub. Code

205333

**M.Com. DEGREE EXAMINATION,
MAY 2022 AND DECEMBER 2022**

ONLINE PROGRAMME EXAMINATIONS

Second Year – Third Semester

PRINCIPLES OF PERSONNEL MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. According to _____ personnel management is that part which is primarily concerned with human resources of organisation.
 - (a) Flippo
 - (b) Brech
 - (c) Kohler
 - (d) Lawrence Appley
2. Business organisation is a part of _____
 - (a) Culture
 - (b) Ethics
 - (c) People
 - (d) Society
3. A _____ is a thorough and systematic assessment of a position within a company
 - (a) Job analysis
 - (b) Job specification
 - (c) Job evaluation
 - (d) Job prescription

4. The aim of job design is to increase
 - (a) Service
 - (b) Price
 - (c) Quality
 - (d) Product

5. The main function of HR are _____
 - (a) Competition
 - (b) Satisfaction
 - (c) Recruitment
 - (d) Planning

6. Planning provides directions for _____
 - (a) Action
 - (b) Work
 - (c) Safety
 - (d) Guidance

7. Organisation is a _____ process
 - (a) Flexible
 - (b) Social
 - (c) Containable
 - (d) Never ending

8. _____ structure is the method by which work flows
 - (a) Company
 - (b) Organisation
 - (c) Partnership
 - (d) Shareholders

9. The purpose of recruitment is to increase the
 - (a) Supply
 - (b) Demand
 - (c) Job
 - (d) Work

10. The principles of placement must be on _____
 - (a) Rules
 - (b) Terms
 - (c) Acts
 - (d) Conditions

11. Performance appraisal are based on employees _____
 - (a) Growth
 - (b) Dependency
 - (c) Progress
 - (d) Role

12. Performance appraisal is an essential part of _____ management
(a) Social (b) Political
(c) HR (d) Economic
13. A compensation plan is _____
(a) Money (b) Wealth
(c) Payment (d) Plan
14. A bonus usually added to the
(a) Work style (b) Salary
(c) Preferences (d) Task
15. _____ is a part of motivation
(a) Incentive (b) Strategy
(c) Work (d) Job
16. _____ is a step of the process of motivation
(a) Stress (b) Tension
(c) Violence (d) Feedback
17. Leadership clarifies having a _____ vision
(a) Set (b) Meaningful
(c) Clear (d) Free
18. _____ is the quality of a good leader
(a) Awareness (b) Consciousness
(c) Orientation (d) Motivation
19. Moral is associated with
(a) Physical health (b) Mental health
(c) Social health (d) Conditional health

20. _____ is a measure of economic performance
(a) Social (b) Obligual
(c) Productivity (d) Physical
21. Absenteeism is the _____ absence from an obligation
(a) Regular (b) Weekly
(c) Monthly (d) Yearly
22. _____ is a cause of absenteeism
(a) Time (b) Price
(c) Pay (d) Value
23. _____ includes anything that is done For comfort of employees
(a) Welfare (b) Safety
(c) Control (d) Motivation
24. _____ is the precaution for accidents
(a) Wealth (b) Health
(c) Safety (d) Awareness
25. _____ Relation is the process of dealing with one or more unions
(a) Employee's approach
(b) Industrial
(c) Mutual reliance
(d) Trade union
26. Trade union is also called _____ union
(a) Employee (b) Manager
(c) Security (d) Labour

27. An example of personal research is _____
- (a) Violence (b) Action
(c) Investigation (d) Work
28. _____ is a tool for development of companies
- (a) Audit (b) Actuality
(c) Knowledge (d) Investment
29. Operating functions is also known as _____
functions
- (a) Charge (b) Commission
(c) Service (d) Developing
30. Job analysis is a process used to determine the placement
of _____
- (a) Job (b) Quality
(c) Work (d) Service
31. An example of Job evaluation is _____
- (a) Trust (b) Faith
(c) Down-to-earth (d) Clever
32. _____ Theories view motivation as a rational
process
- (a) Process (b) Structural
(c) Framing (d) Need
33. _____ is the ability of an individual
- (a) Motivation (b) Leadership
(c) Organisation (d) work

Part B

(7 × 6 = 42)

Answer **all** questions choosing either (a) or (b).

34. (a) Describe the functions of personnel management.

Or

- (b) List the methods of job evaluation.

35. (a) What are the limitations of HR planning?

Or

- (b) Write the steps in the process of organisation.

36. (a) What are the eight process of selection?

Or

- (b) Discuss about performance appraisal.

37. (a) Explain the types of salary and wages in administration service of a organization or Management.

Or

- (b) Describe the theories of motivation.

38. (a) What are the need and characteristics of leadership?

Or

- (b) Explain the ways to measure the morale of employees in management.

39. (a) Outline the key causes of absenteeism and what it costs organisations?

Or

(b) Explain the functions of welfare and society in organizations.

40. (a) Discuss the role of trade unionism in India.

Or

(b) State the difference between personnel research and personnel audit.

N-0152

Sub. Code

205334

**M.Com. DEGREE EXAMINATION,
MAY 2022 AND DECEMBER 2022**

ONLINE PROGRAMME EXAMINATIONS

Third Semester — Second Year

CORPORATE ACCOUNTING

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. A company has _____
 - (a) Separate legal Entity
 - (b) Perpetual Existence
 - (c) Limited liability
 - (d) All of the above

2. Shareholders are _____
 - (a) Customer of the company
 - (b) Owners of the Company
 - (c) Creditors of the company
 - (d) None of the above

3. Who are the real owners of a company
- (a) Government
 - (b) Board of directors
 - (c) Equity shareholders
 - (d) Debenture holders
4. Which of the following can be utilised for the redemption of preference shares of a company out of profit _____
- (a) Shares forfeited account
 - (b) Development rebate reserve account
 - (c) Capital redemption reserve account
 - (d) Dividend equalisation reserve
5. According to sec.55 A company cannot issue redeemable preference share for a period exceeding
- (a) 6 years (b) 7 years
 - (c) 8 years (d) 20 years
6. Which of the following items do not come under reserve and surplus
- (a) Capital redemption
 - (b) General reserve
 - (c) Provident fund
 - (d) Sinking fund
7. The amount of debtors due for more than months is to be show separately
- (a) Five (b) Two
 - (c) Six (d) Nine

8. The amount of goodwill is paid by new partners
- (a) For the payment of capital
 - (b) For sharing the profit
 - (c) For purchase of assets
 - (d) None of these
9. An asset which does not have a physical form but has the potential to have a monetary value is known as an _____
- (a) Fictitious asset
 - (b) Physical asset
 - (c) Intangible asset
 - (d) All of the above
10. Valuation of asset is difficult
- (a) intangible
 - (b) Wasting
 - (c) Current
 - (d) All of the above
11. Remuneration to investigator upon investigation of the affairs of company is treated as
- (a) Secured creditors
 - (b) Over riding preferential creditors
 - (c) Preference creditors
 - (d) Unsecured creditors
12. Amount of calls in advance is treated as _____
- (a) Secured creditors
 - (b) Asset not specifically pledged
 - (c) Preferential creditors
 - (d) Unsecured creditors
13. What kind of expenses are paid from gross profit
- (a) General expenses
 - (b) Selling expenses
 - (c) Financial expenses
 - (d) All of the above

14. As per the according double – entry system, when expenses increases, it as _____
- (a) No need to show as an accounting record
 - (b) Credited
 - (c) Debited
 - (d) Both (b) and (c)
15. If the business of an existing company ABC limited is taken over by an existing company PQR limited it is called
- (a) External reconstruction
 - (b) Internal reconstruction
 - (c) Absorption
 - (d) Amalgamation
16. According for amalgamation is governed by
- (a) accounting standard (1)
 - (b) Accounting standard (13)
 - (c) Accounting standard (14)
 - (d) Accounting standard (11)
17. In case of sub division of share capital the total number of share _____
- (a) Increases (b) Decreases
 - (c) Does not change (d) All of the above
18. When a company converts its equity shares into the capital stock , then the account to be credited is _____
- (a) Equity share capital account
 - (b) Equity capital stock account
 - (c) No entry is required
 - (d) None of the above

19. Profit earned after acquisition of share is treated as _____
- (a) Capital profit (b) Revenue profit
(c) General profit (d) Revaluation loss
20. Pre-acquisition dividend received by holding company is credited to _____
- (a) Profit and loss account
(b) Capital profit
(c) Investment account
(d) None of the above
21. Which exchange rate will be considered for conversation of share capital of subsidiary company?
- (a) Opening rate
(b) Closing rate
(c) Average rate
(d) Rate of which date share acquired
22. The banking regulation act
- (a) 1949 (b) 1947
(c) 1932 (d) 1956
23. The main function of company are accepts deposits money
- (a) private (b) public
(c) banking (d) Capital marketing
24. National Advisory Committee on Accounting Standard (NACAS) establish in the year
- (a) August 2001 (b) August 2002
(c) August 2003 (d) August 2004

35. (a) The following are the details taken from the records of B Ltd. On June 30, 2007:

Share Capital :	Rs.
Equity shares	
(fully paid up)	6,00,000
Preference shares	
(fully paid up)	3,00,000
General Reserve	2,00,000
P and L a/c	
(credit balance)	1,25,000
Share premium a/c	50,000

The company decided to redeem the preference shares at a premium of 10% out of its General Reserve and P and L a/c.

Give journal entries relating to redemption of preference shares.

Or

- (b) Explain capital Redemption Reserve.

36. (a) What are the accounting entries in the books of purchasing company?

Or

- (b) Write a short note on

- (i) Good Will
(ii) Realisation Account.

37. (a) Madras cement Ltd. Was formed on 1.7.2007 to acquire the business of Mohan and Broa with effect from 1.1.2007. when the company's first accounts were prepared on 30.12.2007, the following were noted :

- (i) Sales for the year Rs.3,00,000.
- (ii) Sales in January, February, April and May were only 50% of the annual average. Sales of August, September and December were twice the annual average.

Calculate the weighted sales ratio.

Or

(b) Distinguish between revenue reserve and capital reserve.

38. (a) Write short notes on

- (i) Unclaimed dividend
- (ii) Interim dividend
- (iii) Preliminary expenses.

Or

(b) The following are the balances extracted from the company records. Calculate the remuneration of the managing director at 5% of the net profit, after charging such commission.

Rs.
Net profit 38,786

Items consider for arriving at the above net profit :

	Rs.
(i) Provision for taxation	39,000
(ii) Managing directors remuneration paid	12,000
(iii) Formation expenses written off	4,000
(iv) Directors fees	2,500
(v) Provision for doubtful debts	1,200

	Rs.
(vi) Depreciation allowable as per income tax rules	12,000
(vii) Depreciation written off	12,880
(viii) Ex-gratia payment to employee (without any liability to the company)	2,000

39. (a) A company made an issue of 10,000 shares of Rs.10 each payable Rs.3 on application, Rs.3 on allotment Rs.2 on first call and Rs.2 on final call. All these shares were subscribed Directors made both the calls. All money were received except one shareholder who holds 100 shares failed to pay the first call final call. The directors forfeited these shares and reissued them at Rs.8 share. Journalize the transaction.

Or

- (b) The following are the balance extracted from the books of Big Co. Ltd. as on 31.12.2014

	Rs.
Advertisement	3,800
Bonus	10,500
Debtors	38,700
Creditors	35,200
Plant and machinery	80,500
Furniture	17,100
Cash	1,34,700
Reserve	25,000
Loan from M.D.	15,700
Bad debts	3,200
Stock	50,000
Sales	4,25,000
Purchases	3,00,000
Wages	70,000
Discount allowed	4,200
Insurance (upto 31.3.2005)	6,720
Discount received	3,150

	Rs.
Salaries	18,500
Rent	6,600
General expenses	8,950
P/L a/c (Cr.)	6,220
Printing and stationery	2,400
Call in arrear	5,000

Prepare trading and profit and loss a/c and balance sheet as on the date. Additional information's :

- (i) Closing stock Rs.91,500
- (ii) Depreciation on plant of machinery at 15% and furniture at 10%
- (iii) Outstanding liabilities
- (iv) Wages Rs.5,200
- (v) Salaries Rs.1,200
- (vi) Rent Rs.600
- (vii) Dividend @ 5% on paid up shares capital is to be provided.

40. (a) The following is the balance sheet of A Co. Ltd. as on 31.3.2020

Liabilities	Rs.	Assets	Rs.
12,000 shares of		Goodwill	10,000
Rs.10 each	1,20,000	Machinery	90,000
Profit prior to		Furniture	15,000
Incorporation	2,000	Stock	40,000
Bank overdraft	36,000	Sundry debtors	22,000
Sundry creditors	30,000	P and L a/c	11,000
	1,88,000		1,88,000

B Company Ltd took over the assets of A company Ltd. for Rs.1,20,000 payable as to half in fully paid share and half in cash. The expenses of liquidation were Rs.3,000. A creditor of Rs.5,000 agreed to take shares in B Company Ltd. the available cash was just sufficient to satisfy the claims of creditors. Pass journal entries and close the books of A Ltd.

Or

- (b) A company which was incorporated on May 1, 2020 acquired the business of a sole trader on January 1, 2020. The account of the company were closed for the first time on September 30, 2020 disclosed a gross profit of Rs.84,000 The establishment expenses were Rs.21,330; Directors fees Rs.1.500 per month; Preliminary expenses written off Rs.2.250 Rent up to June Rs.150 per month but thereafter it was increased to Rs.375 per month; Included in the director's fees was salary to the manager at Rs.750 per month; who was appointed as a director at the time of incorporation of the company. Prepare a Statement showing profits prior to and post incorporation assuming that the net sales were Rs.12,30,000 the monthly average of which for the first four months of 2007 was half that of the remaining period.