

N-0008

Sub. Code

200222

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

ONLINE PROGRAMME EXAMINATIONS

Second Semester

HUMAN RESOURCE MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Human Resource Management emphasis
 - (a) Development of People
 - (b) Punishment of People
 - (c) Adoption of People
 - (d) None of these

2. Basic Management functions of Human Resource Management are
 - (a) Planning, Organizing, Staffing
 - (b) Planning, Organizing and Co-ordinating
 - (c) Planning, Organizing, Directing and Controlling
 - (d) None of these

3. The term used before the language of modern Human Resource Management was
 - (a) Labour Relations
 - (b) Personnel Management
 - (c) Industrial Management
 - (d) All of these
4. Personnel Management cover _____ level.
 - (a) Lower
 - (b) Middle
 - (c) Top
 - (d) All of these
5. The ultimate responsibility for Human Resource Management activities rests with
 - (a) Sales Manager
 - (b) Personnel Manager
 - (c) Cash Manager
 - (d) None of these
6. The career planning and development process is also part of comprehensive organization Development
 - (a) Process
 - (b) Project
 - (c) Both (a) and (b)
 - (d) None of these
7. Succession planning must be _____ with the future
 - (a) Consistent
 - (b) Inconsistent
 - (c) In accordance
 - (d) Both (a) and (b)
8. Role of job analysis covers
 - (a) Health
 - (b) Discipline
 - (c) Safety
 - (d) All of these
9. Jobs are the link between the people and the _____.
 - (a) Organization
 - (b) Supervisor
 - (c) Managers
 - (d) None of these

10. Recruitment deals with
- (a) Identification of existing sources of applicants
 - (b) Creation of new sources of applicants
 - (c) Identification of new source of applicants
 - (d) All of the above
11. Internal sources of recruitment include
- (a) Direct recruitment
 - (b) Re-employment of ex-employers
 - (c) Casual Callers
 - (d) All of the above
12. _____ are important sources of clerical and managerial personnel
- (a) Employment Exchange
 - (b) Search firms
 - (c) Vocational school
 - (d) None of these
13. The most reliable type of interview is
- (a) Behavioral (b) Structured
 - (c) Stress (d) Panel
14. The test is reliable, if a person
- (a) Scores differently than others taking the same test
 - (b) Scores the same at two or more different points in time
 - (c) Scores the same as others taking the same test
 - (d) None of these

15. Which of the following are true regarding internal sources of recruitment?
- (a) Economical
 - (b) Wide choice
 - (c) Discourages entry of talented people
 - (d) All of these
16. Specific orientation is conducted by
- (a) the immediate boss
 - (b) the director
 - (c) the manager
 - (d) the supervisor
17. The purpose of the follow-up induction programme is to find out whether the employee is
- (a) Reasonable satisfied with the job
 - (b) Reasonable remuneration with the job
 - (c) Relationship with other workers
 - (d) None of these
18. Through guidance and counselling, efforts are made to remove the difficulties experienced
- (a) New employees (b) Present employees
 - (c) Retired employees (d) Ex-employees
19. Introduction Training Method provided to the
- (a) Retired employees
 - (b) Ex-employees
 - (c) Present employees
 - (d) Freshers

20. Training objectives should be expressed in
- (a) Employee behaviour
 - (b) Need assessment
 - (c) Subjective judgement
 - (d) None of the above
21. Training involves
- (a) Identification of training needs
 - (b) Developing suitable training programmes
 - (c) Evaluating the effectiveness of training programmes
 - (d) All of these
22. Performance appraisal relates to
- (a) 360 degrees appraisal
 - (b) Open door method
 - (c) Autocratic method
 - (d) All of these
23. Performance appraisal is
- (a) Morale boosting
 - (b) Training and development activity
 - (c) Job analysis
 - (d) All of the above
24. Performance appraisal process is
- (a) Establishing performance standards
 - (b) Communicating the standards
 - (c) Measuring the actual performance
 - (d) All of these

25. Social security benefit include
- (a) Annual bonus
 - (b) Non-financial incentives
 - (c) Old age pension
 - (d) None of these
26. Employee compensation is classified into
- (a) Base compensation
 - (b) Supplementary compensation
 - (c) Both (a) and (b)
 - (d) Neither (a) or (b)
27. Institutions involved in payment of wages are
- (a) Employer
 - (b) Collective bargaining
 - (c) Legislation, Wage board and pay commission
 - (d) All of these
28. Factors influencing compensation levels
- (a) Job needs
 - (b) Ability to pay
 - (c) Cost of living
 - (d) All of these
29. Insurance benefits are also an important _____ benefit for the employee.
- (a) Fringe benefit
 - (b) Primary benefit
 - (c) Both (a) and (b)
 - (d) Neither (a) or (b)

30. The slow worker is not made to suffer by _____ plan.
- (a) Halsey plan
 - (b) Rowan plan
 - (c) Fringe benefit
 - (d) None of these
31. Joint consultation committee are based on
- (a) A clear separation between consultation
 - (b) Regular participation of managers
 - (c) Legitimate employee representations
 - (d) All of these
32. Empowered organization is
- (a) To try and fail is applauded
 - (b) To try and fail is punished
 - (c) Both (a) and (b)
 - (d) Neither (a) or (b)
33. The most common targets of outsourcing are HR activities like
- (a) Pay roll (b) Recruitment
 - (c) Pensions (d) All of these

Part B

(7 × 6 = 42)

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

34. (a) What all come under the scope of personal management.

Or

- (b) What is the future of personnel management in India?

35. (a) State the characteristics of the HR planning.

Or

(b) Write a detailed note on job specification.

36. (a) Define what constitutes a good recruitment policy.

Or

(b) Briefly describe the interview process.

37. (a) Briefly describe a specific orientation programme.

Or

(b) Why is training important?

38. (a) What are purpose of performance appraisal?

Or

(b) What are the objectives of wage incentive plans?

39. (a) Analyse the principles of fringe benefits.

Or

(b) What are the causes of indiscipline?

40. (a) What are the indirect methods of employee empowerment?

Or

(b) Write a descriptive note on centres of excellence

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200223

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

ONLINE PROGRAMME EXAMINATIONS

Second Semester

Commerce

MARKETING MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. “Marketing means to create customer” who gave this definition?
 - (a) Philip Kotler
 - (b) Henry Fayol
 - (c) Peter F. Ducker
 - (d) William Stanton

2. Modern marketing is based on
 - (a) total marketing
 - (b) target market
 - (c) national market
 - (d) international market

3. Which one of his marketing concepts is based on aggressive selling and promotional efforts?
 - (a) The social concept
 - (b) The marketing concept
 - (c) The selling concept
 - (d) The production concept

4. In which of marketing mix elements does the personal selling fall?
 - (a) promotion (b) product
 - (c) place (d) price

5. When do we celebrate the world Environment Day?
 - (a) 6th June (b) 5th June
 - (c) 15 June (d) 25th June

6. Which one is not a relevant consumer right?
 - (a) The right to know
 - (b) The right to complain
 - (c) The right to safety
 - (d) The right to beat the seller openly

7. Which method is called past sales trend analysis?
 - (a) Time series method
 - (b) Market trend method
 - (c) Expert opinion method
 - (d) One of them

8. Branding, packaging and labeling are called
 - (a) core product
 - (b) product-related strategies
 - (c) product-related services
 - (d) product-decisions

9. Name the price setting method in which there are more sellers than buyers.
- (a) sealed pricing method
 - (b) perceived value pricing method
 - (c) mark-up pricing method
 - (d) break-even analysis method
10. Which two elements of market promotion are closely related?
- (a) advertising and personal selling
 - (b) personal selling and sales promotion
 - (c) publicity and public relations
 - (d) sales promotion and publicity
11. Advertising of all spots within three-four days during Diwali festival is called
- (a) Continuous advertising
 - (b) Concentrated advertising
 - (c) Flighting advertising
 - (d) Pulsing advertising
12. Name the channel of distribution in which the products are distributed via salesmen.
- (a) Indirect channel
 - (b) One level channel
 - (c) Two level channel
 - (d) Direct channel
13. Online marketing is
- (a) a form of direct marketing system
 - (b) a form of indirect marketing system
 - (c) a one level channel
 - (d) not a marketing channel

14. All forces or factors that effect marketing policies, decisions and operations of a business constitute
- (a) marketing mix
 - (b) marketing environment
 - (c) marketing control
 - (d) product mix
15. The concept of marketing mix was developed by
- (a) Philip Kotler (b) Stapleton
 - (c) N.H. Borden (d) Albert W emery
16. Market where goods are transacted on the spot or immediately.
- (a) Future market (b) Spot market
 - (c) Perfect market (d) Market - environment
17. Market in which gold and silver are sold
- (a) Commodity market
 - (b) Produce market
 - (c) Bullion market
 - (d) Money market
18. _____ is the act of obtaining a desired object from someone by offering something in return.
- (a) Marketing myopia
 - (b) Selling
 - (c) Exchange
 - (d) Delivery
19. _____ is want for specific product backed by on ability to pay.
- (a) Demand (b) Need
 - (c) Want (d) Customer

20. The key customer markets consists of
- (a) Government Markets
 - (b) Business Markets
 - (c) Consumer Markets
 - (d) All of the above
21. Launching a product in a small part of the market is called
- (a) Commercialization
 - (b) Competitive analysis
 - (c) Competitive response
 - (d) Test marketing
22. _____ system existed in the initial stage of marketing.
- (a) Sales
 - (b) Barter
 - (c) Exchange
 - (d) Purchase
23. An appropriate pricing strategy for a new product to be introduced in the market will be
- (a) Average/marginal cost-plus pricing
 - (b) Skimming/penetrating pricing
 - (c) Product-line pricing
 - (d) Differential pricing
24. Emerging market economies are
- (a) A part of developed countries
 - (b) Newly industrializing countries
 - (c) A part of developing countries
 - (d) A part of Third world countries

25. The number of product lines a company carries is called
- (a) product range
 - (b) Product mix depth
 - (c) Product mix width
 - (d) Product line length
26. Which of the following is not the stage of product life cycle?
- (a) Introduction
 - (b) Growth
 - (c) Market segmentation
 - (d) Decline
27. A _____ is the part of the brand can be vocal.
- (a) Brand equity (b) Service mark
 - (c) Trade mark (d) Brand name
28. Which of the following is a shopping product?
- (a) T.V set (b) Raw material
 - (c) Sugar (d) Milk
29. Soap and shampoo are which kind of products?
- (a) Speciality products
 - (b) Convenience products
 - (c) Shopping products
 - (d) Unsought products
30. _____ state introduces a new product in the market.
- (a) Business analysis
 - (b) Commercialisation
 - (c) Marketing strategy
 - (d) Idea generation

37. (a) Discuss the types of brands.

Or

(b) Describe the objectives of pricing decisions.

38. (a) Evaluate the need for and importance of distribution channel.

Or

(b) How to measure the customer satisfaction of online buyers?

39. (a) Explain in promotion mix decisions.

Or

(b) Discuss the need for market segmentation.

40. (a) Describe the types of buying decisions.

Or

(b) Explain various strategies for services marketing.

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200224

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

ONLINE PROGRAMMES EXAMINATIONS

Second Semester

Commerce

MERCANTILE LAW

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. An offer may lapse by _____
 - (a) Revocation
 - (b) Counter offer
 - (c) Rejection of offer by offer
 - (d) All of these

2. Which of the following persons are not competent to contract?
 - (a) Minors
 - (b) Persons of unsound mind
 - (c) Persons disqualified by law
 - (d) All of these

3. Consideration may be
 - (a) Past
 - (b) Present
 - (c) Future
 - (d) All of these
4. Consent is not said to be free when it is caused by
 - (a) Coercion
 - (b) Undue influence
 - (c) Fraud
 - (d) All of these
5. Is voidable contract?
 - (a) Partly valid agreement
 - (b) An illegal agreement
 - (c) Both (a) and (b)
 - (d) None of these
6. A contract of insurance is
 - (a) Contingent contract
 - (b) Standard form of contract
 - (c) Wafering agreement
 - (d) None of these
7. An agency relationship which is made retrospectively is known as an agency by
 - (a) Ratification
 - (b) Necessity
 - (c) Commerce
 - (d) None of these
8. In a sale, the property in goods ————
 - (a) Is transferred to the buyer
 - (b) Is yet to be transferred to the buyers
 - (c) May be transferred at a future time
 - (d) Is transferred when goods are delivered to the buyer

15. The most important element in partnership is
- (a) Business
 - (b) Sharing of profits
 - (c) Agreement
 - (d) Business to be carried on by all or any of them acting for all
16. When did the Indian Partnership Act came into force?
- (a) 01 April 1934
 - (b) 01 March 1933
 - (c) 01 May 1919
 - (d) 01 October 1932
17. Sec 40 of the Indian Partnership Act 1932 deals with _____
- (a) Dissolution by agreement
 - (b) Dissolution by court
 - (c) Introduction of a partner
 - (d) Insolvency of a partner
18. Which of the following is the meeting of shareholders?
- (a) AGM
 - (b) EGM
 - (c) Class meeting
 - (d) All of the above
19. First AGM must be held within _____ from the incorporation of the company.
- (a) 6 months
 - (b) 9 months
 - (c) 12 months
 - (d) 18 months
20. Notice of statutory meeting should be given with a period not less than
- (a) 21 clear days
 - (b) 14 clear days
 - (c) 7 clear days
 - (d) None of these

21. Consumer Protection Act is significant to
- (a) All goods and services
 - (b) Immovable goods
 - (c) Movable goods
 - (d) All the above
22. District Consumer Disputes Redressal Commission is established by
- (a) State Government
 - (b) Central Government
 - (c) District Collector
 - (d) National Commission
23. What is the maximum age of the member of the State Commission?
- (a) 62
 - (b) 67
 - (c) 64
 - (d) 65
24. In economic dictionary, FEMA stands for _____
- (a) Finance Exchange Management Act
 - (b) Foreign Exchange Management Act
 - (c) Finance Exchange Manager Act
 - (d) Finance Export Management Act
25. Why are P-notes so much in the news these days?
- (a) Due to open contravention of FEMA regulations
 - (b) Due to inflationary efforts
 - (c) Due to huge inflow of foreign funds into Indian Stock Markets
 - (d) None of these

26. Section 29 of the Competition Act, 2002 deals with
- (a) Power to issue interim orders
 - (b) Procedure for investigation of combinations
 - (c) Rectification of orders
 - (d) All of the above
27. When did the Wildlife Protection Act, 1972, come into force?
- (a) 01 April 1986 (b) 20 July 1973
 - (c) 01 May 1986 (d) 19 November 1986
28. Every patent will be valid for 20 years from the date of
- (a) filling of application
 - (b) date of issue of patent
 - (c) date of invention
 - (d) none of the above
29. A copyright will be issued for the work related to
- (a) Movie (b) Literature
 - (c) Music (d) All of the above
30. What is the punishment of hacking computers?
- (a) Three – year imprisonment
 - (b) Life imprisonment
 - (c) 5 lakh rupees penalty
 - (d) Three year imprisonment or 2 lakh rupees penalty of both

31. "Digital Signature" is defined under which section of IT Act?
- (a) Section 1 (b) Section 2
(c) Section 6 (d) None of these
32. Helpline "Udyami" is meant for
- (a) Micro, small and medium enterprises
(b) Large capital industries
(c) Female entrepreneur
(d) Farmers using technology in farming
33. What is the limit of the Annual turnover for small enterprise?
- (a) 5 crores to 75 crores
(b) less than 5 crore rupees
(c) between 75 to 150 crores
(d) none of these

Part B

(7 × 6 = 42)

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

34. (a) What is business law and explain its scope?
- Or
- (b) Discuss briefly the methods of discharging a contract.
35. (a) Explain duties and rights of an agent.
- Or
- (b) Distinguish between sale and agreement to sell.

36. (a) Explain the types of Negotiable instrument.

Or

(b) Discuss the Rights and Duties of partners.

37. (a) Explain the contents of Memorandum of Association.

Or

(b) Briefly explain the three tier courts of the consumer.

38. (a) What are the main provisions of FEMA Act, 1999?

Or

(b) Explain the penalties under the Competition Act.

39. (a) Explain the causes of solid wastes.

Or

(b) What is patent? Who is patentee? What are the rights of patentee?

40. (a) Discuss the objectives of IT Act.

Or

(b) Explain the objectives of MSMEs.

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200211

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

ONLINE PROGRAMME EXAMINATIONS

First Semester

PRINCIPLES OF MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Which of the following is not a basic function of the management process?
 - (a) Controlling
 - (b) Organizing
 - (c) Working
 - (d) Leading

2. Lower Level workers need _____ skills than administrative skills.
 - (a) Planning
 - (b) Coordinating
 - (c) Technical
 - (d) Decision making

3. Father of modern management is
 - (a) Henri Fayol
 - (b) Koontz and O' Donnell
 - (c) FW Taylor
 - (d) Stainley vense

4. The founder of scientific management was
 - (a) Frederick Taylor
 - (b) Charles handy
 - (c) Henri fayol
 - (d) Elton mayo
5. The Hawthorn experiments were conducted by
 - (a) Elton Mango
 - (b) Max weber
 - (c) Charles
 - (d) Henri fayol
6. The analysis of a manager as a social system approach was proposed by
 - (a) Chester Barnard
 - (b) Elton mago
 - (c) Max Weber
 - (d) Charles handy
7. Which type of decision making is carried out by lower level management?
 - (a) Programmed decision making
 - (b) Operational decision making
 - (c) Administrative decision making
 - (d) Mid-level decision making
8. What decision making condition must exist for the decision tree to be a valuable tool?
 - (a) Certainty
 - (b) Uncertainly
 - (c) Risk
 - (d) It doesn't matters the tool is
9. _____ seets to bridge the gap between where we are and where we want to reach?
 - (a) Organizing
 - (b) Planning
 - (c) Staffing
 - (d) Directing

10. Working out a pattern of relationship between the various factors of production is called as
- (a) Planning
 - (b) Organization
 - (c) Co-Ordination
 - (d) Control
11. The resources within an organization, used to achieve its goal, make up the _____ of a business.
- (a) External environment
 - (b) Internal environment
 - (c) Social responsibility
 - (d) Workers motivation
12. Which types of organization gives importance to terms of authority and functions?
- (a) Formal organization
 - (b) Informal organization
 - (c) Business organization
 - (d) Strategic organization
13. Which among the following is not an element of direction?
- (a) Motivation
 - (b) Communication
 - (c) Delegation
 - (d) Supervision
14. The informal group's communication system is called
- (a) Group Dynamics
 - (b) Grapevine
 - (c) Exchange
 - (d) Interaction
15. Which function of management is concerned with obtaining, initializing and maintain as satisfactory workforce?
- (a) Planning
 - (b) Organizing
 - (c) Staffing
 - (d) Controlling

16. Which of the following motivators is the most basic need in Maslow's hierarchy?
- (a) Safety (b) Belonging
(c) Physiological (d) Esteem
17. Motivating and leading the human resources towards better performance higher productivity is known as
- (a) Direction (b) Commanding
(c) Span of control (d) Scalan chain
18. Which of the following is not an internal motivational force?
- (a) Goals
(b) Needs
(c) Attitudes
(d) Feed back
19. While guiding organization members in appropriate direction, a manager exhibits _____.
- (a) Consideration behaviors
(b) Authoritarian behaviour
(c) Theory Y behaviour
(d) Leadership behaviour
20. What are the key characteristics of transitional leaders?
- (a) Guiding, mentoring and motivating
(b) Guiding, Commanding and motivating
(c) Guiding, Commanding and demonstrating
(d) Guiding mentoring and demonstrating

21. Tread has characterized the leadership through
- (a) Neural and physical potentialities
 - (b) Friendship and affection
 - (c) Learning abilities
 - (d) Pity and goodness
22. In leader member exchange theory, which one of the following objectives is not the focus?
- (a) Subordinates responsibilities
 - (b) Enhancing decision making ability of subordinates
 - (c) Increasing decision making ability of subordinates
 - (d) Training of followers to become future leaders
23. Controlling is
- (a) Forward looking
 - (b) Backward looking
 - (c) Continuous process
 - (d) All of these
24. It is the process of ensuring that events confirm to plans
- (a) Planning (b) Controlling
 - (c) Organizing (d) Directing
25. Strategy is developed by the visionary chief executive in _____ mode of strategic management.
- (a) Planning mode
 - (b) Adaptive mode
 - (c) Strategic mode
 - (d) Entrepreneurial mode

26. Stability strategy is a _____ Strategy.
- (a) Corporate level
 - (b) Business level
 - (c) Functional level
 - (d) Strategic level
27. Which of the following is the most common types of departmentalization?
- (a) Customer/Market departmentalization
 - (b) Function departmentalization
 - (c) Geography departmentalization
 - (d) Process departmentalization
28. Which of the following types of authorities are found in most organisations?
- (a) Line Authority
 - (b) Staff Authority
 - (c) Functional Authority
 - (d) All of the above
29. _____ is a communication that flows from a higher level to one or more lower in the organization.
- (a) Horizontal commutation
 - (b) Upward commutation
 - (c) Downward commutation
 - (d) None of given options
30. Which of the following is not an example of formal communication?
- (a) Contact
 - (b) E-mail
 - (c) Project status report
 - (d) Status meeting

31. Co-ordination is the process of _____ the work activities of various individuals ad department
- (a) Integrating (b) Segregating
(c) Organizing (d) Implementing
32. Co-ordination is
- (a) A management functions
(b) The essence of management
(c) An objective of management
(d) A social objective
33. _____ has grown to be one of the most important features of the world's economy.
- (a) International business
(b) Globalization
(c) Liberalization
(d) All of the above

Part B

(7 × 6 = 42)

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

34. (a) Define the term management. Explain the nature of management.

Or

- (b) Enumerate the contributions of Henry Fayol for management thought.

35. (a) Explain the methods of forecasting in detail.

Or

- (b) What is Authority? Write its Types in detail.

36. (a) Write the difference between formal and informal Groups.

Or

(b) Explain the Herzberg MC Cleland theory.

37. (a) What is the importance of good leadership?

Or

(b) What is the Tannenbaum and Schmidt model?

38. (a) Write in detail about controlling techniques.

Or

(b) Discuss the strategies for global management.

39. (a) What are the types of Departmentalisation?

Or

(b) What are the Process of communication?

40. (a) What are the features of Co-ordination?

Or

(b) What are the consequences of stress?

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200212

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

ONLINE PROGRAMME EXAMINATIONS

First Semester

Commerce

BUSINESS COMMUNICATION

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Communication is a _____
 - (a) One way process
 - (b) Two way process
 - (c) Three way process
 - (d) Four way process.

2. _____ in the process of communication is the media through which a message is conveyed.
 - (a) Feedback
 - (b) Channel
 - (c) Message
 - (d) Encoding

3. What is non-verbal communication?
- (a) Written communication
 - (b) One-way communication
 - (c) Horizontal communication
 - (d) Communication without words/body language
4. Any communication that conveys a message consisting of words is called:
- (a) Verbal communication
 - (b) Oral communication
 - (c) Written communication
 - (d) Non-verbal communication
5. According to research, time devoted to listening in communication activities is;
- (a) 9% (b) 16%
 - (c) 30% (d) 45%
6. During which stage of listening should you confirm that you understand the message
- (a) Focusing
 - (b) Interpreting
 - (c) Evaluating
 - (d) Responding

7. In which activity the language is the pupil's own language, no matter what their level is?
- (a) Delayed copying
 - (b) Straight copying
 - (c) Dictation
 - (d) Free-writing
8. Which of these terms refers to the study of speech sounds of given language and their function within the sound system of that language?
- (a) Phonetic
 - (b) Phonology
 - (c) Syntax
 - (d) Morphology
9. _____ is between members of the same organisation.
- (a) Internal communication
 - (b) External communication
 - (c) Medium of communication
 - (d) Communication
10. _____ is between the organisation and other organisations/ individuals.
- (a) Internal communication
 - (b) Medium of communication
 - (c) External communication
 - (d) Communication

11. Which of these is not a limitations of downward communication?
- (a) Under communication
 - (b) Over communication
 - (c) Car communication
 - (d) Distortion
12. Which of these is not a method for upward communication?
- (a) Open-door policy
 - (b) Complaints
 - (c) Suggestion boxes
 - (d) Scolding
13. Which of the following is a correct dateline for a business letter?
- (a) August, 20 1998
 - (b) 20-Aug-98
 - (c) August 20, 1998
 - (d) Aug 20 1998
14. Persuasive messages should be written in the _____ order.
- (a) Indirect
 - (b) Passive
 - (c) Direct
 - (d) Indecisive

15. A memorandum (memo) is considered a brief form of written communication for
- (a) Legal use
 - (b) Formal use
 - (c) Internal use
 - (d) External use
16. One characteristic of a memo is:
- (a) Formal
 - (b) Tool for external communication
 - (c) Concise
 - (d) Pretentious
17. A presentation is a form of oral communication in which a person shares factual information with an audience that is:
- (a) Small
 - (b) Mixed
 - (c) Large
 - (d) Specific
18. Minutes or resolutions is only resolutions _____.
- (a) Recorded
 - (b) Development
 - (c) Decision-making
 - (d) Authenticated

19. Which of these defined the Internet?
- (a) The federal networking council
 - (b) The federal network council
 - (c) The federal networking committee
 - (d) The federal network committee
20. Which of the following is NOT a quality of the candidate to be interviewed?
- (a) Punctual
 - (b) Good appearance
 - (c) Presence of mind
 - (d) Talkative
21. What should you always do after an interview?
- (a) Runaway
 - (b) Ask about pay
 - (c) Thank the interviewer
 - (d) Call them several times
22. Which of these is the easiest way of communication?
- (a) E-mail
 - (b) Telephone
 - (c) Fax
 - (d) Letter
23. Reading means _____.
- (a) Recognition
 - (b) Observing text
 - (c) Comprehension
 - (d) Recognition and comprehension.

24. When we read shorter texts like research papers for specific detailed information we read slowly and with a lot of concentration, this is called _____ reading.
- (a) Intensive
 - (b) Extensive
 - (c) Detailed
 - (d) Short
25. The structured for report writing as:
- (a) Genre
 - (b) Advanced
 - (c) Difficult
 - (d) Easy
26. Report use features as:
- (a) Mobile
 - (b) Graphics and images
 - (c) Method
 - (d) Account
27. The official Record of the proceeding of a meeting is known as _____.
- (a) Agenda
 - (b) Minutes
 - (c) Prospectus
 - (d) Report

28. The participants of a board meeting are _____.
- (a) Member
 - (b) Directors
 - (c) Members and directors
 - (d) Outsiders
29. An agenda prepared in connection with _____.
- (a) Meeting
 - (b) Business tours
 - (c) Exhibition
 - (d) Personal notes
30. An informed report is usually in the form of a _____ communication.
- (a) Person to person
 - (b) Prescribed form
 - (c) Regular intervals
 - (d) Authoritative
31. The minute books are the _____ book of the company.
- (a) Subsidiary
 - (b) Statutory
 - (c) Obligatory
 - (d) Secondary

32. Interview is like a _____.
- (a) Marketing
 - (b) Date
 - (c) Shopping
 - (d) Argument
33. Which of the basic language skills are required at the time of face to face interview?
- (a) Speaking and reading
 - (b) Listening and speaking
 - (c) Speaking and writing
 - (d) Listening and reading

Part B (7 × 6 = 42)

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

34. (a) Describe the barriers of communication and how to overcome the barriers to communication.

Or

- (b) Explain the types of communication.
35. (a) Explain the process and purpose of listening.

Or

- (b) What you mean by Writing? Write the general principles of writing.
36. (a) How do organizations communicate with stakeholders? Write about the stake holders in External communication.

Or

- (b) Explain - Communication Network.

37. (a) What is meant by business letter? Explain its types.

Or

(b) Explain the guidelines for writing a circular and writing style.

38. (a) What is meant by Report writing? Difference between Business report and Engineering report.

Or

(b) Explain - E-Mails Etiquette. How to overcome the problems in E-mail communication?

39. (a) How to prepare and delivering a presentation?

Or

(b) Discuss the common mistakes made at meeting - in detail.

40. (a) Discuss the techniques for effective Readings.

Or

(b) Explain the importance and factors involving Job Interview.

N-0133

Sub. Code

200231

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

ONLINE PROGRAMME EXAMINATIONS

Second Year – Third Semester

E-COMMERCE

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Most individuals are familiar with which form of e-commerce?
 - (a) B2B
 - (b) B2C
 - (c) C2B
 - (d) C2C

2. SCM is a game of 4 C's = Collaboration; Co-operation; Co-ordination and:
 - (a) Controlling
 - (b) Connectivity
 - (c) Communication
 - (d) Customer

3. The solution for all business needs is:
 - (a) EDI
 - (b) ERP
 - (c) SCM
 - (d) None of These

4. Which type of E - Commerce is payment Gateway?
(a) B2B (b) B2C
(c) G2C (d) G2B
5. SSL stands for
(a) Socket secure layer (b) Secondary segment layer
(c) Secure sockets layer (d) Secure system layer
6. _____ is a collection of information stored on the networked computers over the world.
(a) WEB (b) INTERNET
(c) NETWORK (d) EXTRANET
7. _____ is used to transfer files on World Wide Web.
(a) HTML (b) XLS
(c) HTTP (d) DOC
8. The communication standard for sharing business documents and settlement information that emerged in the 1970s is called _____.
(a) ECD (b) EDI
(c) IDE (d) BCB
9. _____ is not country domain
(a) .in (b) .uk
(c) .tv (d) .pk
10. The component of TCP/IP that provides the Internet's addressing scheme and is responsible for the actual delivery of packets is _____.
(a) TCP (b) IP
(c) the Network Layer (d) the Application Layer

11. _____ is an approach to information management in which data are stored in a network of documents connected by links.
- (a) Hypertext (b) Linked text
(c) Hyperdata (d) SOL
12. _____ is a unique call number that provides the exact location of every data in the universal network.
- (a) URL (b) http
(c) www (d) .com
13. _____ marketing is the Internet version of word-of-mouth marketing.
- (a) Visceral (b) Virile
(c) Viral (d) Virtual
14. _____ is a secure method of accessing or sending information across a web page.
- (a) HTTPS (b) HTTP
(c) FTP (d) SMTP
15. The most common form of securing channels is through _____.
- (a) HTTP (b) VPNs
(c) SSL (d) PPTP
16. A combination of software and information designed to provide security and information for payments is called what?
- (a) Pop up ad (b) Shopping cart
(c) Digital wallet (d) Encryption

17. The set of applications and technologies that allow users to create, edit, and distribute content online is known as _____.
- (a) Internet (b) Social networking
(c) Virtual life (d) Web 2.0
18. Conversion of Plain text to Cipher Text is called ____.
- (a) Encryption (b) Decryption
(c) Cryptography (d) IP
19. The fastest growing form of online advertising is _____.
- (a) Banner ads
(b) Pop-up ads
(c) Rich media/video ads
(d) Pop-under ads
20. The most common type of Internet crime according to the IC3 is _____.
- (a) Credit card fraud (b) Check fraud
(c) Non-delivery (d) Auction fraud
21. The purpose of supply chain management is ____.
- (a) Provide customer satisfaction
(b) Improve quality of a product
(c) Integrating supply and demand management
(d) Increase production

22. The most common and easily understood type of Net marketplace is _____.
- (a) E-procurement marketplace
 - (b) E-distributors
 - (c) Industry consortia
 - (d) Independent exchanges
23. A materials requirements planning (MRP) system is an example of _____.
- (a) Spot purchasing
 - (b) A Multi-tier supply chain
 - (c) A legacy computer system
 - (d) Electronic data interchange
24. The most popular type of auction on eBay is the _____.
- (a) Dutch Internet auction
 - (b) Name Your Own Price auction
 - (c) English auction
 - (d) Professional service auction
25. A(n) _____ is a private corporate network that uses standard Internet protocols and interfaces.
- (a) Ethernet
 - (b) Extranet
 - (c) Local area network
 - (d) Intranet
26. These types of commercial Internet service providers are the most widely used
- (a) National service providers
 - (b) Regional service providers
 - (c) Centralized service providers
 - (d) Decentralized service providers

27. The flip side of e-marketing is:
- (a) E-advertising
 - (b) E-selling
 - (c) E-commerce
 - (d) E-purchasing
28. The _____ is the multimedia interface to resources available on the Internet
- (a) Web
 - (b) ISP
 - (c) Browser
 - (d) URL
29. Rules for exchanging data between computers are called
- (a) Programs
 - (b) Procedures
 - (c) Protocols
 - (d) Hyperlinks
30. Standards of EDI are decided by _____.
- (a) ASCII
 - (b) ANSI
 - (c) USA
 - (d) Government
31. In Porter's Five Forces, the 'threat of new entrants' relates to:
- (a) Barriers to entry
 - (b) Substitutes
 - (c) Switching costs
 - (d) Buyer power
32. The information Technology Act [IT ACT] came into effect on
- (a) 16th November 2000
 - (b) 15th December 2000
 - (c) 17th October 2000
 - (d) 15th August 2000

38. (a) Bring out a few measures to implement security in an organization.

Or

(b) What are the risks associated with electronic payment system?

39. (a) What are the applications of Electronic CRM?

Or

(b) Explain the characteristics of Supply Chain Management.

40. (a) Explain the tools of knowledge management.

Or

(b) Explain the features of National Electronic Funds Transfer system.

N-0134

Sub. Code

200232

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

ONLINE PROGRAMME EXAMINATIONS

Second Year – Third Semester

AUDITING

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. The function of an Auditor is —————
 - (a) To examine the arithmetical accuracy of accounts
 - (b) To detect and prevent the errors
 - (c) To detect and prevent the frauds
 - (d) All the above
2. An auditor is like a ————— dog.
 - (a) Pet
 - (b) Watch
 - (c) Blood hand
 - (d) Thirsty
3. Auditing Practising Committee (APC) was established by _____
 - (a) Central Government
 - (b) ICAI
 - (c) Chartered Accountants
 - (d) None of these

4. Basic principles governing an audit are described in _____
- (a) AAS-1
 - (b) AAS-5
 - (c) AAS-18
 - (d) AAS-6
5. Auditing can be defined as _____
- (a) Preparation of books of accounts
 - (b) An independent examination of books of accounts
 - (c) Preparation of costing records
 - (d) None of these
6. Under which Act Audit is compulsory
- (a) Partnership Act, 1932
 - (b) Indian Companies Act, 1956
 - (c) Both (a) and (b)
 - (d) None of the above
7. Which of the following is the function of Auditor _____
- (a) To examine the arithmetical accuracy of accounts
 - (b) To detect and prevent the errors
 - (c) To detect and prevent the frauds
 - (d) All of these
8. Where Book-keeping ends there _____
- (a) Auditing begins
 - (b) Accountancy begins
 - (c) Investigation begins
 - (d) None of these

9. To render suggestions to the manager is _____
object of the auditor
- (a) Primary (b) Secondary
(c) Social (d) None of these
10. The audit that is made compulsory under statute is called _____
- (a) Statutory audits
(b) Partial audit
(c) Complete audit
(d) Continuous audit
11. For Reliance Company Auditing is _____
- (a) Necessity
(b) Luxury
(c) Symbol of Prestige
(d) None of these
12. If a partnership firm makes its audit, it is called _____
- (a) Statutory (b) Compulsory audit
(c) Voluntary audit (d) None of these
13. Which of the following is not true in case of Book keeping?
- (a) Simple training
(b) Mechanised work
(c) Special qualification
(d) None of these

14. The art of writing business transactions in books of accounts is termed as _____
- (a) Accountancy (b) Book-keeping
(c) Auditing (d) None of these
15. Auditing Practising Committee (AEC) was set-up in _____
- (a) 1992 (b) 1982
(c) 1972 (d) 1974
16. “Auditor is a watch dog and not a blood-hound” decision was given in the case of _____
- (a) London and General Bank, 1895
(b) Kingston Cotton Mills Company, 1896
(c) Irish Woollen Co. Ltd. vs. Tyson and Others, 1900
(d) None of these
17. Fellow members of ICAI can write _____ name.
- (a) FCS (b) MBA
(c) FCA (d) None of these
18. The main objective of auditing is
- (a) To exhibit a true and fair view of the state of affairs of the undertaking
(b) Detection of errors
(c) Prevention of frauds
(d) None of these

19. Generally auditing is not necessary for small sole trading business because _____
- (a) Legally it is not necessary
 - (b) Its scope is limited
 - (c) Its proprietor has full control on it
 - (d) None of these
20. Auditing is mandatory for _____
- (a) Religious trusts
 - (b) Joint stock companies
 - (c) Co-operative societies
 - (d) All of the above
21. Main cause of errors is _____
- (a) Negligence
 - (b) Ignorance of Accountant
 - (c) Willingness to pay least taxes
 - (d) Both above (a) and (b)
22. Which of the following is a limitation of Auditing?
- (a) Audit is not a guarantee of cent percent truth
 - (b) The auditor only expresses his opinion
 - (c) Auditing is not a conclusive proof of worker' honesty
 - (d) All of these
23. Cost Audit is _____ object of Auditing.
- (a) Primary (b) Subsidiary
 - (c) Specific (d) None of these
24. Continuous Audit is carried on _____
- (a) At the end of the year
 - (b) At the mid of the ear
 - (c) For the whole year
 - (d) None of these

25. Continuous audit is suitable —————
- (a) For big institutions
 - (b) For small institutions
 - (c) For general institutions
 - (d) None of these
26. Which of the following audit year?
- (a) Final audit (b) Continuous audit
 - (c) Complete audit (d) Internal audit
27. Periodical Audit is carried on —————
- (a) At the mid of the financial year
 - (b) At the end of the financial year
 - (c) At any time
 - (d) None of these
28. Final Audit can also be termed as —————
- (a) Annual Audit (b) Balance Sheet Audit
 - (c) Periodical Audit (d) All of these
29. Periodical Audit is started —————
- (a) After preparing final accounts
 - (b) Before preparing final accounts
 - (c) Simultaneously with final accounts
 - (d) None of above
30. Which of the following type of audit is suitable for small concerns —————
- (a) Continuous Audit
 - (b) Periodical Audit
 - (c) Balance Sheet Audit
 - (d) Both above (b) and (c)

31. Which of the following is suitable form of audit when there exists strong internal check system —————
- (a) Continuous Audit
 - (b) Periodical Audit
 - (c) Interim Audit
 - (d) Partial Audit
32. Advantage of periodical audit is —————
- (a) Helpful in declaration of interim dividend
 - (b) Quick preparation of Final accounts
 - (c) Convenient
 - (d) All above
33. In which of the following there is more possibilities in alteration of figures —————
- (a) Continuous Audit (b) Final Audit
 - (c) Interim Audit (d) None of these

Part B

(7 × 6 = 42)

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

34. (a) Difference between Accountancy and Auditing.

Or

- (b) Explain the procedure for implementing Accounting Control.

35. (a) Explain the vouching of cash book and vouching of trading transaction.

Or

- (b) Explain the Nature of Evidence of Audit.

36. (a) Write the price risk and exchange rate financial instruments like deviation.

Or

(b) Explain the auditor's position regarding the valuation and verification of assets and liabilities.

37. (a) Explain the Appointment of auditors: Advantages and Disadvantages of auditors.

Or

(b) Brief explain the maintenance of books and records.

38. (a) Various between verification of allotment and money received on allotment.

Or

(b) Explain the Branch audit; Advantages and Disadvantages.

39. (a) Explain the :

(i) Appointment of cost auditors

(ii) Powers of cost auditors.

Or

(b) Distinguish between roles of an auditor on verification of reports.

40. (a) Describe the advantages of Qualities of Good Auditor.

Or

(b) Difference between computers based accounting and conventional accounting system.

N-0067

Sub. Code

200213

**B.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. Which of the following is not feature of business environment?
 - (a) Interrelated elements
 - (b) Dynamics
 - (c) Complexity
 - (d) Continuous

2. Which of the following are the dimension of the business environment?
 - (a) Economic and Social
 - (b) Technological and Economic
 - (c) Legal and social
 - (d) All of the above

3. Dairy comes under which sector of economic activity
- (a) Tertiary sector
 - (b) Primary sector
 - (c) Secondary sector
 - (d) Quaternary sector
4. The concept of five year plans in the constitution of India is borrowed from
- (a) Russia (b) England
 - (c) The United states (d) Germany
5. Which of the following organisation calculates gross domestic product (GDP) in India?
- (a) National Statistical Office
 - (b) Central Statistical Office
 - (c) Indian Statistical Institute
 - (d) Reserve Bank of India
6. What is the main cause of the export surplus?
- (a) The country's stringent import policy
 - (b) Developments in national international markets
 - (c) The country export promotion value
 - (d) None of the above
7. If RBI reduce the cash reserve ratio, what will happen to the credit creation?
- (a) There will be no impact
 - (b) It will decrease
 - (c) It will increase
 - (d) None of the above

8. The right provided by constitution are called
- (a) Government right
 - (b) Optional right
 - (c) Economic right
 - (d) Fundamental right
9. Which of the following does not ensure the development and well being of the entire society?
- (a) Principle of equity
 - (b) Special protection of socially disadvantaged group and religious and cultural minorities
 - (c) Directives principle of state policy and welfare goals
 - (d) Poverty, illiteracy and communalism
10. Intellectual Property Right (IPR) protect the use of information and ideas that are of
- (a) Social value
 - (b) Moral value
 - (c) Commercial value
 - (d) Ethical value
11. Trade related aspects of Intellectual Property Rights (TRIPs)
- (a) Uruguay round agreement
 - (b) Doha Ministerial conference
 - (c) Dhaka SAARC summit
 - (d) World Bank Policy Research Report

12. The Government policy make in India aims at
- (a) removal of bureaucratic sloth
 - (b) elimination of red-tapism
 - (c) reduction in the cost of manufacturing
 - (d) none of the above
13. Primary sector of economy is related to
- (a) Agriculture
 - (b) Manufacturing
 - (c) Information technology
 - (d) Transportation
14. The national stock exchange index is _____
- (a) Sensex (b) Bankex
 - (c) Relex (d) Nifty
15. Which one of the following is an example for non Banking Financial Institution?
- (a) RBI (b) SBI
 - (c) IOB (d) LIC
16. Consumer protection Bill 2018 has replaced the consumer Protection Act in which of the given year
- (a) 1981 (b) 1986
 - (c) 1991 (d) 1978
17. _____ was the Finance Minister when India accepted the liberalization policy for Industrialization in 1991.
- (a) P.V. Narashimha Rao
 - (b) Dr. Manmohan Singh
 - (c) Morarji Desai
 - (d) P. Chidambaram

18. Which of the following is not a part of new economic returns?
- (a) Liberalisation (b) Globalisation
(c) Privatisation (d) Centralisation
19. Who is the nodal agency for disinvestment in India?
- (a) Department of Economic affairs
(b) Department of Financial Service
(c) Department of Revenue
(d) Department of investment and Public Asset Management
20. Where do proceeds from disinvestment of public sector enterprises is credited to
- (a) Consolidated fund of India
(b) Contingency fund of India
(c) National Investment fund
(d) Both (a) and (b)
21. How many member are there in the WTO?
- (a) 145 (b) 164
(c) 160 (d) 150
22. In which of the following cities was the first SAARC trade fair held?
- (a) New Delhi (b) Dhaka
(c) Karachi (d) Colombo
23. The _____ dimension of social responsibility refers to a business's social contribution of time, money and other resources.
- (a) Ethical (b) Philanthropic
(c) Volunteerism (d) Strategic

24. The acronym CSR stands for
- (a) Corporate Search and Rescue
 - (b) Corporate Social Responsibility
 - (c) Corporate Sensitive Reliability
 - (d) Corporate Social Reality
25. Public sector enterprises are accountable to public through _____
- (a) Parliament
 - (b) Government
 - (c) Public
 - (d) Media
26. Which government enterprises is registered under India Companies Act 2013?
- (a) Departmental undertaking
 - (b) Public Corporation
 - (c) Government company
 - (d) Partnership Companies
27. Economic development refers to
- (a) Economic growth
 - (b) Economic growth plus changes in output distribution and economic structure
 - (c) Improvement in the well being of the urban population
 - (d) Sustainable increase in Gross National Product
28. Dual economies are countries
- (a) with double capital and labour
 - (b) with a modern manufacturing sector as well as traditional agriculture sector
 - (c) that specialize in labour-intensive products more than capital-intensive products
 - (d) with foreign - owned and domestically-owned capital

29. Expand TRIP is
- (a) Trade relates aspects of investment property
 - (b) Trade relates aspects of intellectual property
 - (c) Trade relates aspects of international property rights
 - (d) None of the above
30. GATT was transformed into a WTO with effect from
- (a) April 2000 (b) January 1995
 - (c) March 1991 (d) April 1995
31. The first year plan was launched on
- (a) 1st April 1951 (b) 1st April 1952
 - (c) 1st April 1955 (d) 1st April 1960
32. _____ refers to the investment in a foreign country where the investor retain control over is investment
- (a) FDI
 - (b) Portfolio investment
 - (c) FII
 - (d) Investment in GDR
33. BRICS was established is
- (a) 2005 (b) 2010
 - (c) 2006 (d) 2012

Part B

(7 × 6 = 42)

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

34. (a) What is business environment? What are the significance in business.

Or

- (b) What is economic environment? State the factor for influencing its.

35. (a) What are the cultural factors influencing in business?

Or

(b) Explain the types of political system.

36. (a) Explain the impact of mixed economy in business.

Or

(b) What are the component of financial system?

37. (a) Discuss the major law impacting Industry in India.

Or

(b) What are the impact of India's Industrial Policy?

38. (a) What are the objectives of New Economic Policy 1991?

Or

(b) What is LPG? What are the significance in business?

39. (a) What is Disinvestment? State its objectives.

Or

(b) What is WTO? State its functions of its.

40. (a) Define CSR. Explain the barrier of its.

Or

(b) 'India as a developing economy' – Explain.

N-0068

Sub. Code

200214

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

ONLINE PROGRAMME EXAMINATIONS

First Semester

Commerce

FINANCIAL ACCOUNTING

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Financial Accounting is governed by _____.
 - (a) Local standards only
 - (b) International standards
 - (c) Local as well as International accounting standards
 - (d) Company's internal top Management only

2. _____ is the scope of Financial accounting.
 - (a) collection and processing of data
 - (b) verifying data
 - (c) publishing data
 - (d) all of the above

3. The Accounting cycle does not include
(a) recording (b) decision making
(c) classification (d) interpreting
4. According to consistency convention, accounting principles should be
(a) consistent (b) variable
(c) flexible (d) factual
5. Cash book always show
(a) debit balance
(b) credit balance
(c) debit and credit balance
(d) none of these
6. The basis of recording transaction is
(a) vouchers (b) profit
(c) order form (d) quotation list
7. The credit side of cash book is
(a) The loss side
(b) The receipt side
(c) The profit side
(d) The payment side
8. In a three column cash book, the _____ column is not balanced.
(a) discount column
(b) cash column
(c) bank column
(d) none of the above

9. Rectification entries are passed in _____.
- (a) journal proper (b) purchase book
(c) sales book (d) none of the options
10. A Trial balance shows
- (a) only credit balance
(b) only debit balance
(c) both (a) and (b)
(d) either debit or credit balance
11. Final account is _____.
- (a) ledger (b) account
(c) statement (d) account and statement
12. The excess of debit in trading account is called
- (a) net loss (b) net profit
(c) gross loss (d) gross profit
13. Disagreement of Trial balance includes which errors?
- (a) Errors of omission
(b) Wrongly totalling of subsidiary
(c) Compensating errors
(d) (a) and (c) only
14. On Balance Sheet, accruals, note payable and account payable are listed under which category.
- (a) Current liabilities
(b) Accumulated liabilities
(c) Non-current liabilities
(d) Accrued liabilities

15. Bank Reconciliation Statement compares a bank statement with _____.
- (a) cash payment journal
 - (b) cash receipt journal
 - (c) financial statements
 - (d) cash book
16. Bank Reconciliation description is composed of _____.
- (a) Bank accountant
 - (b) Business Manager
 - (c) Business accountant
 - (d) Controller of the bank
17. Who draws a Bill of Exchange?
- (a) Creditor (b) Debtor
 - (c) Drawer (d) None of the above
18. What is Bill Receivable account?
- (a) Personal account
 - (b) Machinery account
 - (c) Real account
 - (d) Nominal account
19. A common structure of the partnership, Partners liabilities are
- (a) Unlimited
 - (b) Limited
 - (c) Limited to the business capital
 - (d) All the above

20. The common term of partnership written agreement is known as
- (a) Agreement
 - (b) Partnership deed
 - (c) Partnership contract
 - (d) Partnership Act
21. Returning partner share of goodwill is debited to remaining partners in their
- (a) capital ratio
 - (b) gaining ratio
 - (c) new profit sharing ratio
 - (d) none of these
22. On retirement of a partner goodwill will be credited to the capital account of
- (a) retiring partner
 - (b) remaining partner
 - (c) all partners
 - (d) none of the above
23. According to the Income Tax Act, which method of charging Depreciation is provided?
- (a) Reducing Balance method
 - (b) Annuity method
 - (c) Sinking fund
 - (d) Straight line method

24. A depreciable asset may suffer obsolescence due to
- (a) Passage of time
 - (b) Wear and tear
 - (c) Technological charges
 - (d) None of the above
25. Which of the following is the closing balance of ledger account?
- (a) Balance c/d (b) Balance b/d
 - (c) Balance e/d (d) Balance f/d
26. Building account is classified as _____ account.
- (a) nominal (b) real
 - (c) cash (d) capital
27. Dividends are _____ of Profits.
- (a) Appropriation (b) Charge
 - (c) Transfer (d) None of these
28. Only _____ Preference shares can be redeemed.
- (a) partly paid up (b) fully paid up
 - (c) both (a) and (b) (d) none of above
29. Minimum number of directors in Private Limited company
- (a) 3 (b) 2
 - (c) 4 (d) No limit
30. The shares received from the new company is recorded at
- (a) Market value (b) Face value
 - (c) Average price (d) None of the above

31. Which convention is also known as Doctrine of Prudence?
- (a) Convention of consistency
 - (b) Convention of full disclosure
 - (c) Convention of conservation
 - (d) Convention of materiality
32. How many mandatory accounting standard are there in India 2020?
- (a) 29
 - (b) 32
 - (c) 41
 - (d) 112
33. What kind of expenses are paid from Gross profit?
- (a) Selling expenses
 - (b) Financial expenses
 - (c) General expenses
 - (d) All of the above

Part B (7 × 6 = 42)

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

34. (a) What are the basis accounting terminology?

Or

- (b) What are the main objectives of IFRS?

35. (a) Explain double entry system and its rule?

Or

- (b) Briefly explain cash book.

36. (a) What are the types of Rectification of errors? Explain.

Or

- (b) Explain the objectives and characteristics of Final accounts.

37. (a) Explain the following terms :

- (i) Bad debt
- (ii) O/S income
- (iii) Liabilities
- (iv) Capital.

Or

(b) Explain the importance of Bank Reconciliation Statement.

38. (a) Briefly explain the importance of Bills of exchange.

Or

(b) What are the types of Partnership Deed?

39. (a) What is the procedure for admitting a partner?

Or

(b) Explain Diminishing Balance of Depreciation method.

40. (a) Discuss the Accounting principles for Financial reporting purposes.

Or

(b) Explain the advantages and disadvantages of Debentures.

N-0135

Sub. Code

200233

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

ONLINE PROGRAMME EXAMINATIONS

Second Year – Third Semester

MERCHANT BANKING AND FINANCIAL SERVICES

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** the questions.

1. The term 'Merchant Bank' is used in:
(a) United States (b) United Kingdom
(c) America (d) India
2. _____ is basically a savings and investment corporation.
(a) UTI (b) IDBI
(c) SBI (d) RBI
3. In India, Merchant Banking activity was originated with the merchant banking division setup by which of the following?
(a) Grind Leys bank (b) Barclays bank
(c) Yes Bank (d) UCO Bank

4. Which of the following helps in monitoring
 - (a) Issue manager
 - (b) Issue recorder
 - (c) Issue register
 - (d) Issue tracker

5. The _____ has to manage the Post-issue activities.
 - (a) Merchant banker
 - (b) Lead manager
 - (c) Bank promoter
 - (d) Intermediate

6. Which of the following is the management of securities of the corporate sector offered to the public on a regular basis?
 - (a) Corporate issues Management
 - (b) Public issues Management
 - (c) Securities issues Management
 - (d) Private issues Management

7. Fee based Financial service
 - (a) Hire Purchase
 - (b) Leasing
 - (c) Factoring
 - (d) Underwriting

8. Applications bearing the stamp of the respective underwriter are called as
 - (a) Firm applications
 - (b) Stamped application
 - (c) Underwritten application
 - (d) Marked application

9. What is the limit of the commissions set for underwriting India ?
 - (a) 5% on shares and 2.5 % on debentures
 - (b) 2.5% on shares and 5 % on shares
 - (c) 10% on shares and 7 % on debentures
 - (d) 17% on shares and 7 % on debentures

15. _____ is also called zero coupon board
(a) Trade bills (b) Call money
(c) Treasury bills (d) Commercial papers
16. Depositories Act was enacted in the year
(a) 1993 (b) 1994
(c) 1995 (d) 1996
17. Depository Participants are also called
(a) Brokers (b) Jobbers
(c) Traders (d) Speculators
18. Section 25 of the Depositories Act 1996 deals with

(a) Removal of difficulties
(b) Removal of Board to make regulations
(c) Limitation
(d) Application of other laws not barred
19. Private sector mutual funds were Permitted in the year
(a) 1993 (b) 1995
(c) 1990 (d) 1985
20. Mutual fund is a _____ intermediary regaled in India by the SEBI.
(a) Financial (b) Professional
(c) Physical (d) Mental
21. The value of one unit of investment in Mutual fund is called the _____
(a) Net Assets Value (b) Issue Value
(c) Market Value (d) Gross Asset Value

22. The types of lease that includes a third party, a lender, is called as which of the following?
- (a) Sale and lease back
 - (b) Leveraged lease
 - (c) Direct leasing arrangement
 - (d) Operating lease
23. A Direct lease, a Sale and lease back and a leveraged lease are all examples of which of the following?
- (a) Operaticy leases
 - (b) Financial leases
 - (c) Full-services leases
 - (d) Off-Balance Sheet methods of financing
24. When examine for deficiencies of stock, a firm would not make allowances for which of the following?
- (a) Changes in market conditions
 - (b) Stealing by customers
 - (c) Thefts by employees
 - (d) Wastage of goods
25. _____ Supplies machinery to small scale industries under hire purchase system.
- (a) IDBI
 - (b) SIDMI
 - (c) NSIC
 - (d) DIC

26. AQL's acquisition of time Warner ins an example of
- (a) Cross-border merger
 - (b) Horizontal merger
 - (c) Conglomerate merger
 - (d) Vertical merger
27. The public sales of common stock is a subsidiary in which the parent usually retains majority control is called
- (a) A pure day
 - (b) A Partials sell off
 - (c) An equity carve out
 - (d) A spin off
28. References shares are also called _____ Securities on they share the characteristics of bonds ad common share
- (a) Hybrid (b) Prior
 - (c) Primary (d) Secondary
29. _____ Risk can be measured by be using data.
- (a) Specific (b) Technical
 - (c) Systematic (d) Financial
30. A _____ Risk is the Possibility that borrowers repay debt ahead of schedule
- (a) Liquidity (b) Inflation
 - (c) Prepayment (d) Investment
31. Which of the following give finance to young, start-up companies?
- (a) Venture capital firm
 - (b) Finance Company
 - (c) Small-business finance Company
 - (d) Capital-Creation Company

32. The idea of providing factoring services was first thought of in India by which of the following?
- (a) Tandem committee
 - (b) Patel Committee
 - (c) Malhotra Committee
 - (d) Veghul Committee
33. Which out the following is not a service provided by factor in factoring?
- (a) Management of receivables
 - (b) Production of goods
 - (c) Collection of debt
 - (d) Maintaining the Sales ledger

Part B

(7 × 6 = 42)

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

34. (a) State the services of Merchant Banking.

Or

- (b) Bring out the Merchant Bankers as lead Manager.

35. (a) Explain the Methods of floating New issues.

Or

- (b) State the Different types of Foreign Bodes.

36. (a) Explain the Types of financial Services.

Or

- (b) What are the Benefits of Depository system?

37. (a) Bring out the Legal Structure of Mutual Fund.

Or

(b) Explain the as a Source of finance.

38. (a) Difference between lease and Hire Purchase System.

Or

(b) What are the Benefits of Mergers and Acquisitions?

39. (a) Discuss the Portfolio Return and Risk.

Or

(b) Explain the Securitisation and Banks.

40. (a) What are the Procedure for Credit Rating?

Or

(b) Bring out the Factoring in India.

N-0136

Sub. Code

200234

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

ONLINE PROGRAMME EXAMINATIONS

Second Year – Third Semester

MANAGERIAL ECONOMICS

(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) established in the year
- (a) August 2001 (b) August 2002
(c) August 2003 (d) August 2004

36. (a) What are product analysis techniques?

Or

(b) What do you understand by cost benefit analysis?
Discuss the scope involved in it

37. (a) How is price and output determination under monopoly different from that under profit competition?

Or

(b) Discuss the various methods of investment appraisal?

38. (a) Distinguish between perfect competition and imperfect competition.

Or

(b) Explain the four different phases of the business.

39. (a) What is the difference between stabilisation policy and economic growth stability.

Or

(b) What are the factors affecting consumption and investment.

40. (a) What are the main features of imperfect competition?

Or

(b) What is the relationship between total expenditure and price elasticity of demand?

N-0177

Sub. Code

200241

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

ONLINE PROGRAMME EXAMINATION

Second Year – Fourth Semester

INSURANCE MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Insurance works on the principle of
 - (a) Sharing of losses
 - (b) Probabilities
 - (c) Large numbers
 - (d) All of the above

2. Insurance helps to
 - (a) Prevent adverse situations from occurring
 - (b) Reduce the financial consequences of adverse situations
 - (c) Negate all consequences of adverse situations
 - (d) Make assets continuously productive

3. The term 'Risk' includes:
 - (a) Damage to machinery and property
 - (b) Impact on the health or life of a person
 - (c) Leakage of toxic products into the atmosphere
 - (d) All of the above

4. The main purpose of having Life insurance is:
 - (a) As an avenue for long-term investment
 - (b) As an medium for getting income tax benefits from savings
 - (c) As a government programme for reducing poverty
 - (d) None of the above

5. Which of the following intermediaries do not require IRDA's license/approval to operate in India?
 - (a) Insurance brokers
 - (b) Insurance agents
 - (c) Third party administrators
 - (d) All the above intermediaries require IRDA's license/approval

6. An actuary is expected to
 - (a) Make an exact forecast of the future liabilities of policies
 - (b) Make a reasonable forecast of the future liabilities of policies
 - (c) Calculate the premium required to cover a risk on a long-term basis
 - (d) Find the probability of an insured event to happen in non-life policies

7. The principle of _____ ensures that an insured does not profit by insuring with multiple insurers.
- (a) Subrogation (b) Contribution
(c) Co-insurance (d) Indemnity
8. The principle of average applies when the value is _____ in the proposal.
- (a) Understated (b) Overstated
(c) Not ascertainable (d) Negligible
9. Fidelity Guarantee Policies cover losses due to fraud by _____.
- (a) Employees (b) Customers
(c) Borrowers (d) Suppliers
10. CTL as used in insurance.
- (a) Contributory Total Loss
(b) Constructive Total Loss
(c) Construction Totally Lost
(d) Contractors' Total Loss
11. GA as used in insurance.
- (a) General Assurance
(b) General Average
(c) General Adjustment
(d) Guaranteed Assurance

12. Which of the following terms matches closest with 'Family Floater'?
- (a) Health insurance (b) Property insurance
(c) Accidental injury (d) Consequential loss
13. In cases where a Life Insurance Agent collects the premium from the policyholder and remits it to the insurer's office, he is acting as an agent of _____.
- (a) IRDA (b) The Insurance Company
(c) The Policyholder (d) The broker
14. A policy where the policyholder makes a one-time payment of premium, is known as a _____.
- (a) Money-back policy
(b) Single premium policy
(c) Salary Savings Scheme policy
(d) Half-yearly policy
15. State which of the statements given below is correct.
- (a) An organisation can exist only with employees
(b) An organisation can exist only with different sections
(c) An organisation can exist only with its own office building
(d) An organisation can exist without a purpose

16. _____ may be described as a social device to reduce or eliminate risk of loss to life and property.
- (a) Investment (b) Saving
(c) Insurance (d) Loan
17. State which of the statements given below is correct.
- (a) People generally feel that life related risks are imminent
(b) Religious beliefs interface with the purchase of life insurance
(c) People are always keen to buy insurance
(d) Life insurance cannot be denied to anyone at any time
18. Which of the following is/are important activities of an organisation's Accounts Department?
- (a) Keeping control on cash
(b) Investment of funds
(c) Processing bills
(d) All of the above
19. Which of the following is an important reason for insurers to sell life insurance policies through agents?
- (a) The benefits of life insurance policies are simple and clear to all
(b) People can decide which policy is best for them
(c) Agents have to earn their commissions
(d) Many people require personalized guidance for selecting the right policy

20. Compared to the premium for a Whole Life plan, the premium for an Endowment plan will be _____ for the same age.
- (a) More (b) Less
(c) The same (d) Half
21. A nomination can be made only in favour of _____
- (a) A bank
(b) Spouse and children with guardian
(c) Spouse and minor children
(d) Any individual
22. Select the expanded form of SA as commonly used in life insurance.
- (a) Sum Assured
(b) Surrender of Assurance
(c) Supplementary Assurance
(d) Stamp Act
23. Select the expanded form of QR as commonly used in life insurance.
- (a) Oral Rehydration (b) Once Renewed
(c) Ordinary Rates (d) Ordinary Renewal
24. Select the expanded form of SV as commonly used in life insurance.
- (a) Summary Valuation
(b) Selected Value
(c) Surrender Value
(d) Stamp Value

25. Which of the following terms matches closest with 'Automatic Teller Machines'?
- (a) Divisional Offices (b) Branch Offices
(c) Agents (d) Information Kiosks
26. Which of the following terms matches closest with 'Foreclosure'?
- (a) Surrender value (b) Nominee
(c) Death Claims (d) Maturity Claims
27. Find out which of the given statement is incorrect.
- (a) An organisation must have a purpose
(b) An organisation is identified by its actions
(c) An organisation is identified by the building it occupies
(d) An organisation can sue and be used
28. Find out which of the given statements is incorrect.
- (a) Accounts departments has to monitor cash flow from subordinate offices
(b) Marketing department has to monitor business inflow
(c) Marketing department has to monitor performance of agents
(d) Actuarial department is responsible for settling death claims

29. Which of the following terms is dissimilar to the other four in the context of insurable interest in life insurance?
- (a) Employer (b) Creditor
(c) Surety (d) Debtor
30. Which of the following terms is dissimilar to the other four in the context of death claims in life insurance?
- (a) Early claims (b) Non-early claims
(c) Foreclosure (d) Deeds of Assignment
31. As per structured formula under the Motor Vehicle Act, victims of fatal injuries are paid compensation on the basis of:
- (a) Age and sex
(b) Age and number of dependents
(c) Income and size of family
(d) Age and income
32. As per the Insurance Act, every insurer has to prepare at the end of financial year.
- (a) Balance Sheet
(b) Profit and Loss Account
(c) Revenue Account for each class of Insurance business
(d) All of the above
33. The Third Party Administrator's role mainly involves.
- (a) Canvassing business for the insurer
(b) Issuing documents on behalf of the insurer
(c) Arranging for reinsurance
(d) Checking and paying insurance claims

Part B

(7 × 6 = 42)

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

34. (a) Explain the types of business and personal risk.

Or

- (b) Write the general structure of Insurance Policies.

35. (a) Enumerate the regulatory framework of IRDA meant for the regulation of the Indian Insurance Sector.

Or

- (b) Explain the relation between insurance and economic growth.

36. (a) Elaborate the role of riders in Insurance policies.

Or

- (b) Explain the types of motor insurance policies.

37. (a) Write the reforms in Indian Insurance Policies.

Or

- (b) What are the role of agents in the life insurance sector in India?

38. (a) Write the future trends in the domain of insurance product design and development.

Or

- (b) Explain the steps involved in the process of Insurance underwriting.

39. (a) Explain the types of documents needed in various types of claim?

Or

(b) Explain the principles of insurance pricing and marketing?

40. (a) List out the objectives of Ombudsman.

Or

(b) Briefly discuss the features of Reinsurance.

N-0069

Sub. Code

200221

**B.Com. DEGREE EXAMINATION,
MAY 2022 & DECEMBER 2022
ONLINE PROGRAMME EXAMINATIONS**

Second Semester

FINANCIAL MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. _____ is concerned with the duties of the financial managers in the business firm
 - (a) Financial management
 - (b) Accounting management
 - (c) Personnel management
 - (d) Merger

2. _____ is the main goal of financial management
 - (a) Profit maximization
 - (b) Fund transfer
 - (c) Maximum returns
 - (d) Wealth maximization

8. The primary purpose of a budget is _____
- (a) To show how resources will be acquired and used
 - (b) To determine which managers are not doing a good job
 - (c) To identify who should be promoted
 - (d) To find the cheapest source of suppliers and expenses
9. Budget includes _____
- (a) Income
 - (b) Expenditure
 - (c) Employment of capital
 - (d) All of the above
10. Production budget is based upon _____
- (a) Sales budget
 - (b) Factory capacity
 - (c) Availability of raw material and labour
 - (d) All of the above
11. If the nominal rate of interest is 10% per annum and there is quarterly compounding the effective rate of interest will be _____
- (a) 10% per annum
 - (b) 10.10% per annum
 - (c) 10.25% per annum
 - (d) 10.38% per annum

12. The difference between effective annual rate of interest with monthly and quarterly compounding, when nominal rate of interest is 10% is _____
- (a) 0.10% (b) 0.14%
- (c) 0.21% (d) 0.09%
13. At what rate of compound interest per annum will a sum of Rs. 1,200 become Rs. 1348.32 in 2 years
- (a) 6% (b) 6.5%
- (c) 7% (d) 7.5%
14. What are the consideration in designing capital structure of a corporate?
- (a) Trading on equity
- (b) Cost of capital
- (c) Profitability
- (d) All of the above
15. Cost of capital is highest in case of
- (a) Debt (b) Equity
- (c) Loans (d) Bonds

16. In weighted average cost of capital a company can affect its capital cost through
- (a) Policy of capital structure
 - (b) Policy of dividends
 - (c) Policy of investment
 - (d) All of the above
17. Operating leverage indicates the tendency of operating profit to vary disproportionately with _____
- (a) Probt (b) Fixed cost
 - (c) Sales (d) EPS
18. A firms degree of total leverage is equal to its degree of operating leverage its degree of financial leverage _____
- (a) Plus (b) Minus
 - (c) Divided by (d) Multiplied by
19. If the fixed costs are high the operating leverage will also be _____
- (a) Low (b) High
 - (c) Zero (d) Negative

20. Which of the following represents the amount of time that it takes for a capital budgeting project to recover its initial cost _____
- (a) Maturity period
 - (b) Payback period
 - (c) Redemption period
 - (d) Investment period
21. Which of the following is not a capital budgeting decision _____
- (a) Expansion programme
 - (b) Acquisition of long term assets
 - (c) Replacement of an existing asset
 - (d) Inventory control
22. The traditional approach is also known as _____
- (a) NI approach (b) NOI approach
 - (c) MM approach (d) Intermediate approach
23. Capital gearing refers to relationship between equity and
- (a) Short term debt
 - (b) Long term debt
 - (c) Retained earnings
 - (d) Goodwill
24. Equity shareholders are called _____
- (a) Owners of the company
 - (b) Partners of the company
 - (c) Executives of the company
 - (d) Guardian of the company

25. The term 'redeemable' is used for _____
- (a) Preference shares
 - (b) Commercial paper
 - (c) Equity shares
 - (d) Public deposits
26. In the traditional approach which one of the following remains constant?
- (a) Cost of equity (b) Cost of debt
 - (c) WACC (d) None of the above
27. A sale and lease back arrangement is more suitable for a lessee having
- (a) Liquidity crisis
 - (b) Surplus fund
 - (c) High profit
 - (d) No-profit - No-loss
28. The relevance theory of dividend was supported by _____
- (a) Walter (b) Gordon
 - (c) Both of the above (d) None of the above
29. The working capital ratio is _____
- (a) Working capital/sales
 - (b) Working capital/total assets
 - (c) Current assets/current liabilities
 - (d) Current assets/sales

30. Which of the following would be found in a cash budget?
- (a) Capital expenditure
 - (b) Provision for doubtful debts
 - (c) Depreciation
 - (d) Accrued expenditure
31. Cash flow statement is based upon
- (a) Cash basis
 - (b) Accrual basis
 - (c) Accounting equation
 - (d) Both cash and accrual basis
32. The primary purpose of the RBI monetary policy is to maintain
- (a) Wealth (b) Exchange rate
 - (c) Growth (d) Price stability
33. Which one of the following is not an instrument of selective credit control in India _____
- (a) Regulation of consumer credit
 - (b) Rationing of credit
 - (c) Margin requirement
 - (d) Reserve ratio

Part B

(7 × 6 = 42)

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

34. (a) Describe the role of finance manager in financial management.

Or

- (b) What is profit maximisation? What are the limitations of profit maximisation?

35. (a) What are the types of budgets?

Or

- (b) What do you mean by time value of money? How the time value of money used in finance?

36. (a) What is called cost of capital? What are the types of cost of capital?

Or

- (b) What are the differences between financial leverage and operating leverage?

37. (a) What are the methods of capital budgeting?

Or

- (b) Explain the theory of net operating income approach under irrelevance theory of capital structure.

38. (a) What are the sources of finance?

Or

(b) What is asset-based financing? What are the characteristics of asset based financing?

39. (a) What is dividend policy? What are the factors influencing dividend policy?

Or

(b) What are the factors responsible for working capital management?

40. (a) What is cash management? What are the facets of cash management?

Or

(b) What is meant by credit policy? What are its components?

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

ONLINE PROGRAMME EXAMINATIONS

Fourth Semester – Second Year

OFFICE MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. The functions to be performed in an office can be categorized as
 - (a) Primary functions
 - (b) Secondary functions
 - (c) Management functions
 - (d) Both (a) and (c)

2. Which among the following is/are primary functions of office?
 - (a) It receives information from various departments of the organization or from outside
 - (b) It is required to convert the information received into other forms, so that it can be easily understood by the management
 - (c) Both (a) and (b)
 - (d) None of the above

3. Which among the following is/are management functions of an office?
- (a) It is required to collect, process, categories, arrange and present information for analysis and reference.
 - (b) For smooth flow of work, development of office system and procedures is essential.
 - (c) Both (a) and (b)
 - (d) None of the above
4. _____ is understood to be a place where clerical work is done and all kinds of paper work is maintained and dealt with.
- (a) Office
 - (b) Reception
 - (c) Factory
 - (d) None of the above
5. To protect and safeguard the assets against destruction, damage, loss, etc., is a function of an office.
- (a) Primary
 - (b) Secondary
 - (c) Management
 - (d) None of the above
6. Office is important for an organization because
- (a) It offers important clerical and other services to other departments of the organization
 - (b) It is the information centre of the business
 - (c) It connects the outsiders with different departments and vice – versa.
 - (d) All of the above

7. "Office management is the manipulation and control of men, methods, machines and materials to achieve the best possible results of the highest possible quality with the best possible efforts and expenses in the shortest practicable time and in a manner acceptable to the management". The above definition is given by
- (a) R.H. Wessel
 - (b) Wyle and Brecht
 - (c) Howard and Upton
 - (d) Solomon
8. Who is responsible for office management?
- (a) Receptionist (b) Managing director
 - (c) Office Manager (d) Chief executive officer
9. The duties and responsibilities of an office manager are
- (a) He has to coordinate the work of different sub – units of the office
 - (b) He is responsible to maintain discipline in the office
 - (c) Both (a) and (b)
 - (d) None of the above
10. The qualities required to be possessed by an office manager are
- (a) Education and training
 - (b) Leadership
 - (c) Experience
 - (d) All of these

11. The main decision(s) required to be taken under 'office planning and layout' is/are
- (a) Selecting an appropriate location for setting up an office
 - (b) Making suitable arrangement for proper lighting, ventilation, etc.
 - (c) Designing such a layout of the office so as to achieve maximum space utility
 - (d) All of the above
12. The chief activities included under _____ are filing system, indexing, micro filing and information retrieval.
- (a) Records management
 - (b) Office communication and correspondence
 - (c) Office organization
 - (d) None of the above
13. _____ ensures whether performance of work in office is as per the schedule.
- (a) Office organization
 - (b) Office management
 - (c) Office control
 - (d) Office system
14. Office layout is important for a business because
- (a) It increases the efficiency of office work
 - (b) It enhances the utilization of office space
 - (c) It facilitates supervision
 - (d) All of the above

15. One of the tool used to perform the function of 'processing of information' is
- (a) Filing and indexing
 - (b) Audit and vouching
 - (c) Nothing
 - (d) Reports and returns
16. Correspondence received or sent through the post office or through messengers is called mail. It can be classified as
- (a) Incoming inward mail
 - (b) Outward mail
 - (c) Interdepartmental mail
 - (d) All of the above
17. What is a 'franking machine'?
- (a) This machine is used for printing addresses on envelopes
 - (b) This machine dampens and seals the flaps of the envelopes
 - (c) It is used to weigh the letters, envelopes and packets
 - (d) It is hired from a post office to print stamps on letters
18. May be defined as the process of arranging and storing records, so that they could be located, whenever required
- (a) Indexing
 - (b) Filing
 - (c) None of these
 - (d) Noting

19. In filing, folders, drawers, cabinets and cupboards are required.
- (a) Vertical (b) Horizontal
(c) Centralized (d) Decentralized
20. _____ filing is suitable for small offices
- (a) Vertical (b) Horizontal
(c) Centralized (d) Decentralized
21. In which method of filing, duplication is evaded but secrecy cannot be maintained?
- (a) Vertical (b) Horizontal
(c) Centralized (d) Decentralized
22. _____ may be defined as a guide to locate the required file.
- (a) Indexing
(b) Filing
(c) Vouching Duxapui
(d) None of these
23. The advantage(s) of indexing is/are
- (a) Papers and documents can be easily located
(b) It ensures easy and quick cross - referencing
(c) There is lower cost of records management
(d) All of the above

24. Is the act of bringing all the relevant facts at one place and apply the relevant rules or guidelines to enable the competent authority to take decisions?
- (a) Classification of information
 - (b) Processing of information
 - (c) Collection of information
 - (d) None of the above
25. _____ is a written remark recorded on a note sheet regarding a communication under consideration.
- (a) Summary (b) Note
 - (c) Statement (d) Draft
26. A note may take the form(s) of
- (a) Summary of the case
 - (b) An analysis of the questions requiring decisions
 - (c) Suggestions regarding the course of action
 - (d) All of the above
27. Is a rough copy of communication emanating from a section of a department?
- (a) Note (b) Draft
 - (c) Summary (d) Final order
28. Dealing can be prepared for three types of written communication. Which are
- (a) Letters, telegrams and notes
 - (b) Letters, reports, and telegrams
 - (c) Letters, notes and minutes of meetings
 - (d) None of the above

29. Letters written to customers salesman, agents, supplied and bankers are examples of
- (a) Outgoing mail
 - (b) Incoming mail
 - (c) Either (a) or (b)
 - (d) Neither (a) nor (b)
30. The steps in outgoing mail handling are
1. Recording of mail
 2. Collecting of mail
 3. Inserting the mailing material
 4. Preparing the mail
 5. Sealing and Stamping
 6. Posting the correct sequence of the above steps should be
- (a) 4, 1, 5, 2, 3, 6
 - (b) 4, 3, 2, 1, 5, 6
 - (c) 4, 2, 1, 3, 5, 6
 - (d) None of the above
31. _____ always flows in a downward direction and suggest compliance by the subordinates, failing which administrative action can be taken
- (a) Office orders
 - (b) Office memos
 - (c) Office circulars
 - (d) None of these
32. Are issued to convey the same information to a large number of employees of an organization.
- (a) Office orders
 - (b) Office memos
 - (c) Office circulars
 - (d) None of these

38. (a) Explain the points to be noted before designing office forms.

Or

(b) What is Horizontal filling? Distinguish it from Vertical filling.

39. (a) Explain the office correspondence.

Or

(b) Write note on communication management in an office.

40. (a) Explain the various procedures involved in handling inward and outward mail.

Or

(b) Detailed in the need and importance of Automation of Office.

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

ONLINE PROGRAMME EXAMINATIONS

Fourth Semester – Second Year

BUSINESS STATISTICS

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Which one of the following is a relative measure of dispersion
 - (a) Standard deviation
 - (b) Variance
 - (c) Co-efficient of variation
 - (d) None of the above

2. Probability sampling and random sampling are
 - (a) Anonymous (b) Different items
 - (c) Synonymous (d) None of the above

3. Convenience sampling is a
 - (a) Probability Sampling
 - (b) Non – Probability Sampling
 - (c) Random Sampling
 - (d) None of the above

4. Co efficient of correlation will be always
- (a) More than 0
 - (b) More than -1
 - (c) Less than -1
 - (d) Between -1 and $+1$
5. Which of the following is the characteristics of a data
- (a) Aggregate of fact
 - (b) Numerical expressed
 - (c) Affected by various cause
 - (d) All of these
6. Multistage stratified random sampling
- (a) Probability Sampling
 - (b) Selective Sampling
 - (c) Non-Probability Sampling
 - (d) None of these
7. We can measure the cause and effect relationship by the help of
- (a) Time series analysis
 - (b) Cross – Sectional analysis
 - (c) Correlation analysis
 - (d) Regression analysis
8. Which of the following are considered output units in a computer
- (a) Floppy Disk, Dat, CTD etc
 - (b) Printers
 - (c) Mouse
 - (d) Micro film

9. Goodness of fit of a distribution is tested by
- (a) t-test (b) Chi-square test
(c) f-test (d) None of these
10. Average revenue curve will not touch O-X axis because it cannot be
- (a) Positive (b) Zero
(c) Negative (d) None of these
11. Standard error of Mean is computed by
- (a) $\text{Sample}/\sqrt{(N-1)}$
(b) $(\text{SD of Sample})/\sqrt{(\text{Sample Use})}$
(c) $N/\sqrt{\partial-1}$
(d) $(N-1)\sqrt{\partial}$
12. Standard error of mean defined as,
- (a) Standard deviation of the sampling distribution of mean
(b) Average of sampling of mean
(c) Inter – Quartile range of sampling distribution of means
(d) Correlation co – efficient between the sampling distribution of means
13. Probability of rejecting the null hypothesis when it is true is called
- (a) Type – II error (b) Type – I error
(c) Standard error (d) None of these

14. 'Parameter' refer to the characteristics of the
- (a) Population
 - (b) Sample
 - (c) Mean
 - (d) None of these
15. Which of the following is not restricted random sampling technique?
- (a) Stratified Sampling
 - (b) Simple Random Sampling
 - (c) Systematic Sampling
 - (d) Multistage Sampling
16. Which test we normally apply for qualitative data?
- (a) "t" test
 - (b) "f" test
 - (c) X^2 Chi-square test
 - (d) "V" test
17. Which of the following is a method of probability sampling?
- (a) Cluster sampling
 - (b) Quota sampling
 - (c) All of the above
 - (d) None of these
18. Statistical software package for research in social science include
- (a) SPSS
 - (b) STATA
 - (c) Mini Tab
 - (d) All of the above
19. Which of the following is not a characteristics of Data?
- (a) Statistics are collected by enumeration or estimation
 - (b) Statistics are placed in relation to each other
 - (c) Human being
 - (d) Comparative study

20. Chi – square test expressed as
 (a) X^2 (b) X
 (c) X_2 (d) x^2
21. If the sample size increases the sampling error
 (a) Decreases (b) Increases
 (c) Remains constant (d) None of these
22. F – test is used to test the significance of the difference between / among
 (a) Two sample mean
 (b) More than two sample mean
 (c) Variable of two sample
 (d) Both (b) and (c)
23. Which formula may be used for standard error
 (a) $S.E = (H^2)\sqrt{N}$
 (b) $S.E = (1 - r^2)N$
 (c) $S..E = (1 - r^2)\sqrt{N}$
 (d) $S.E = (1 - r^2)\sqrt{(N + 1)}$
24. Which of the following is the tool of measure of the variation of the items
 (a) Mode (b) Mean
 (c) Hypothesis (d) Dispersion
25. β - error in hypothesis testing refers to
 (a) Type – I error
 (b) Type – II error
 (c) Both Type – I and II errors
 (d) None of these

26. For testing of hypothesis is $H_0: M_1 = M_2$, and $H_1: M_1 < M_2$, the critical value of Z at 5% level of significance when size of sample is more than 30 is
- (a) 1.96 (b) 2.32
(c) 1.645 (d) 2.5758
27. A change in μ , Standard Deviation (σ) remaining the same, the normal curve
- (a) Shifts the curve along the X axis
(b) It changes the shape
(c) It becomes symmetrical
(d) None of these
28. Chi – square test is a
- (a) Parametric test (b) Non – parametric test
(c) Small sample test (d) None of these
29. Which of the following is not the limitation of statistics?
- (a) Homogenous statistical data
(b) Analysis of data
(c) Presentation of means
(d) Statistics law are true in the long run and on average.
30. Which of the following is the non-random method of selecting samples from a population
- (a) Stratified sampling
(b) Quota sampling
(c) Systematic sampling
(d) Cluster sampling

31. Classification of respondents only on the basis of gender is an application of
- (a) Ordinal Scale
 - (b) Nominal Scale
 - (c) Interval Scale
 - (d) Ratio Scale
32. Karl Pearson's co-efficient of correlation between two variables is
- (a) The product of their standard deviations
 - (b) The square root of the product of their regression co-efficient
 - (c) The co-variance between the variable
 - (d) None of these
33. Which of the following is not the part of the subject matter of Business statistics?
- (a) Appointment
 - (b) Presentation of data
 - (c) Analysis of data
 - (d) Interpretation of data

Part B

(7 × 6 = 42)

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

34. (a) Explain the scope and applications of statistics characteristics of statistics.

Or

- (b) Discussed the Arithmetic mean.

35. (a) Elaborate the steps involved in solving problems on probability.

Or

- (b) Difference between the normal distribution and standard normal distribution.

36. (a) Explain the Estimation and types of Estimation.

Or

(b) How to identify the right statistics for the test?

37. (a) Explain the Karl Pearson's coefficient of correlation.

Or

(b) What is sampling techniques? Describe various methods of sampling techniques.

38. (a) Explain the Distribution and Analysis of Variance (ANOVA).

Or

(b) Briefly the Correlation and types of Correlation.

39. (a) Explain the methods of forecasting.

Or

(b) Explain the theories of business forecasting.

40. (a) Detailed in the free hand or graphic method.

Or

(b) Explain the methods of constructing price index.

N-0180

Sub. Code

200244

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

ONLINE PROGRAMME EXAMINATIONS

Second Year — Fourth Semester

MANAGEMENT ACCOUNTING

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. The purpose of management accounting is to
 - (a) Help banks make decisions
 - (b) Past orientation
 - (c) Help investors make decision
 - (d) Help managers make decisions

2. Management accounting assists the management
 - (a) In planning, direction and control
 - (b) Only in planning
 - (c) Only in direction
 - (d) Only in control

3. The concept of management accounting was coined by
 - (a) R.N. Anthony
 - (b) J. Batty
 - (c) James H. Bliss
 - (d) American Accounting Association
4. Management accounting deals with
 - (a) Qualitative information
 - (b) Quantitative information
 - (c) None of the above
 - (d) Both (a) and (b)
5. The analysis of financial statements by a shareholder is an example of
 - (a) Internal analysis
 - (b) External analysis
 - (c) Horizontal analysis
 - (d) Vertical analysis
6. A financial document that indicates the success and failure of a business trading over a period of time is called?
 - (a) A cash flow statement
 - (b) A retained earnings statement
 - (c) An income statement
 - (d) A bank statement
7. Financial statements of a company include:
 - (a) Balance Sheet
 - (b) Profit and loss account
 - (c) Cash flow statements
 - (d) All of the above

8. Which of the following is not an internal user of financial statement?
- (a) Investors (b) Income tax authorities
(c) Trade unions (d) All of the above
9. Which of the following is not an objective of financial statements?
- (a) To show company's financial position
(b) To show company's operating efficiency
(c) To the effectiveness of management
(d) To determine income tax liability
10. Liquid assets is determined by
- (a) Current assets – stock – prepaid expenses
(b) Current assets + stock + prepaid expenses
(c) Current assets + prepaid expenses
(d) None of the above
11. A financial statement that portrays the cash inflows and outflows of cash during a particular period of time is called _____
- (a) An income statement
(b) Statement of retained earnings
(c) Balance Sheet
(d) Statement of cash flow
12. How will you deal with an increase in the balance of 'securities premium reserve' while preparing a cash flow statement?
- (a) Cash flow from investing activities
(b) Cash from financing activities
(c) Cash Equivalent
(d) Cash flow from operating activities

13. A mutual fund company receives a dividend of Rs. 20 lakhs on its investments in another company's shares. Where will it appear in a cash flow statement?
- (a) Cash flow from investing activities
 - (b) Cash flow from financing activities
 - (c) No cash flow
 - (d) Cash flow from operating activities
14. Total of all direct costs is termed as _____
- (a) Prime cost (b) Works cost
 - (c) Cost of sales (d) Cost of production
15. Basic objective of cost accounting is _____
- (a) Tax compliance
 - (b) Financial audit
 - (c) Cost ascertainment
 - (d) Profit analysis
16. Cost classification can be done in _____
- (a) Two ways (b) Three ways
 - (c) Four ways (d) Several ways
17. Which of the following techniques of costing differentiates between fixed and variable costs?
- (a) Marginal costing
 - (b) Standard costing
 - (c) Absorption costing
 - (d) None of the above

18. Fixed cost is also referred to as _____ in the marginal costing technique
- (a) Total cost (b) Product cost
(c) Period cost (d) None of the above
19. Which one of the following is not a financial budget?
- (a) Cash budget
(b) Capital budget
(c) Budgeted funds flow statement
(d) Sales budget
20. Budgetary control helps in implementation of _____
- (a) Standard costing (b) Marginal costing
(c) Ratio analysis (d) Technical analysis
21. If activity ratio of a firm is 80% and capacity ratio is 120%. Find out its efficiency ratio.
- (a) 150% (b) 100%
(c) 80% (d) 66.67%
22. Funds flow statement is prepared to _____
- (a) Ascertain the item – wise outflow of funds in a given period
(b) Identify changes in working capital
(c) Identify reasons behind changes in working capital
(d) All of the above
23. The term ‘flow of funds’ means _____.
- (a) Change in working capital
(b) Change in funds
(c) Both (a) and (b) are incorrect
(d) Both (a) and (b) are correct

24. Which of the following are current assets?
- (a) Furniture
 - (b) Accounts receivable
 - (c) Fixed investments
 - (d) None of the above
25. Interest collected by an automobile company selling a car on installment basis will be classified as _____ in cash flow statement.
- (a) Investing activity
 - (b) Operating activity
 - (c) Financing activity
 - (d) Cash and cash equivalents.
26. In cash flows, when a company invests in fixed assets and short – term financial investments results in _____
- (a) Increased equity
 - (b) Increased liabilities
 - (c) Decreased cash
 - (d) Increased cash
27. Contribution margin in marginal costing is also known as _____
- (a) Net income
 - (b) Gross profit
 - (c) Marginal income
 - (d) None of the above
28. Which one of the following is financial budget _____?
- (a) Cash budget
 - (b) Working capital budget
 - (c) Capital budget
 - (d) All of the above

29. The process of budgeting helps in the control of _____
- (a) Cost of production
 - (b) Short term liquidity position
 - (c) Capital expenditure
 - (d) All of the above
30. Capital Expenditure is a part of _____
- (a) Balance sheet
 - (b) Trading account
 - (c) Profit and loss account
 - (d) Trial balance
31. Which of the following is device of comparative statements?
- (a) Comparison expressed in terms of absolute data
 - (b) Comparison expressed in terms of percentages
 - (c) Comparison expressed in terms of ratios
 - (d) All of the above
32. Which analysis depicts the relationship between two figures?
- (a) Ratio Analysis
 - (b) Trend Analysis
 - (c) Cumulative figures and averages
 - (d) Dividend Analysis
33. For the calculation of trend percentage which year is considered 100 percent?
- (a) First year
 - (b) Second year
 - (c) Third year
 - (d) Last year

Part B

(7 × 6 = 42)

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

34. (a) Distinguish between the Financial Accounting and Management Accounting.

Or

- (b) A department of company X attains sales of Rs. 6,00,000 at 80% of its normal capacity and its expenses are given below:

Administration costs :

Office salaries	Rs. 90,000
General expenses	2% of sales
Depreciation	Rs. 7,500
Rates and taxes	Rs. 8,750

Selling costs:

Salaries	8% of sales
Travelling expenses	2% of sales
Sales office	1% of sales
General expenses	1% of sales

Distribution costs:

Wages	Rs. 15,000
Rent	1% of sales
Other expenses	4% of sales

Draw up flexible administration, selling and distribution cost budget, operating at 90%, 100% and 110% of normal capacity.

35. (a) Describe the Advantages and limitations of Standard costing.

Or

- (b) Calculate labour variances from the following data:
A factory worked for 6,000 labour hours during a week. 700 hours were wasted due to power failure. The sundry works done by the workers were equal to 6,400 standard hours. The standard rate per hours was Rs. 15. The actual wage rate was Rs. 20 per hour.

36. (a) What are the features of absorption costing?

Or

- (b) From the following information, ascertain by how much the value of sales must be increased by the company to break – even :

	Rs.
Sales	3,00,000
Fixed cost	1,50,000
Variable cost	2,00,000

37. (a) Explain the procedure of preparing common size Balance Sheet.

Or

- (b) Illustrate the various classifications of Ratios. What are the advantages of ratios?

38. (a) Explain the procedure for preparing cash flow statement.

Or

- (b) Enumerate the estimation of working capital requirements.

39. (a) What are the uses and limitations of fund flow analysis?

Or

- (b) Describe the significance of Human resource accounting.
40. (a) The Agro – Chemicals company belongs to a risk class for which the appropriate capitalization rate is 10%. It currently has 1,00,000 shares selling at Rs.100 each. The firm is contemplating the declaration of Rs. 5 as dividend at the end of the current financial year, which has just begun. What will be the price of the share at the end of the year, if dividend is not declared? What will it be if one is? Answer these on the basis of Modigliani and Miller Model and assume no taxes.

Or

- (b) Discuss the current trends and developments in Accounting.
-