205311

M.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

First Year - First Semester

MANAGEMENT CONCEPTS

(CBCS - 2020 onwards)

Time: 2 Hours Maximum: 75 Marks

Part A $(33 \times 1 = 33)$

Answer all questions.

- 1. Who is considered as the father of scientific management?
 - (a) Frederic F.W. Taylor
 - (b) Henry Fayol
 - (c) George R Terry
 - (d) Peter Drucker
- 2. Which of the following is the oldest model of organization?
 - (a) Committee organization
 - (b) Functional organization
 - (c) Line organization
 - (d) Line and staff organization
- 3. Which one of the following is not concerned with the nature of ethics?
 - (a) Focus on human values
 - (b) Social work
 - (c) Branch of philosophy
 - (d) Applies floral principles

- 4. The broad and long-range goals set by top managers is called as ______.
 (a) Strategic planning
 (b) Tactical planning
 (c) Operational planning
 (d) Contingency planning
- 5. At what levels of management, the operational decisions are taken?
 - (a) Top management
 - (b) Middle management
 - (c) Bottom level management
 - (d) All levels of management
- 6. Which one of the following statements about formal organization is not correct?
 - (a) The job of each member is clearly defined in the formal organization.
 - (b) The formal organization is created deliberately by the top management.
 - (c) The life of the formal organization is temporary in nature.
 - (d) Formal organization follows official communication.
- 7. Which of the following principles of management insists the employees to know the hierarchy system in the organization?
 - (a) Unity of command
 - (b) Unity of direction
 - (c) Order
 - (d) Scalar chain

8.	Which of the following decisions are taken by top management in an organization?					
	(a) Programmed decision					
	(b) Operational decision					
	(c) Strategic decision					
	(d) Both (a) and (b)					
9.	Which of the following statements about informal					

- organization is incorrect?
 - Informal organization is created due to social interaction of employees.
 - (b) Information organization the grapevine method of communication
 - The leader of informal organization is appointed by (c) the management
 - (d) Informal organization have their own norms for regulating their activities.
- The process of grouping activities into units for the 10. purpose of administration is called as:
 - (a) Staffing
- (b) Delegation
- (c) Departmentation (d) Both (a) and (b)
- Placing the right person at the right job is very much 11. related
 - Planning function (a)
 - Staffing function
 - Coordination function (c)
 - (d) Controlling function

- 12. Which of the following types of departmentation is suitable when the organization is large, geographically dispersed and carrying out similar function?
 - (a) Functional based departmentation
 - (b) Customer based departmentation
 - (c) Process based departmentation
 - (d) Territory based departmentation
- 13. Which of the following is main objective of departmentation:
 - (a) To promote the attainment of overall organizational objectives
 - (b) To simplify coordination
 - (c) To assist in executive development
 - (d) All the above
- 14. Exercising authority directly over his/her subordinate is called as:
 - (a) Line function
 - (b) Staffing function
 - (c) Controlling function
 - (d) Line and staffing function
- 15. Delegation involves:
 - (a) Assignment of responsibility
 - (b) Grant of authority
 - (c) Creation of accountability
 - (d) All of the above

16.		is known as 'tl agement'?	he fa	ather	of	moderr	theory	of	
	(a)	Harold Koontz.	(b)	Henr	ry F	ayol			
	(c)	F.W. Taylor	(d)	Max	We	ber			
17.	expr	of gestures, tone of ession are taking munication.			-				
	(a)	Visual	(b)	Verb	al				
	(c)	Nonverbal	(d)	Both	(a)	and (b)			
18.		ch one of the folluitment?	lowin	g is	an	interna	l source	of	
	(a)	Transfer							
	(b)	Employee recomm	enda	tions					
	(c)	Campus recruitme	ent						
	(d)	Personal contacts							
19.	Who	propounded the tw	o Fac	etors t	heo	ry of mo	tivation?		
	(a)	Abraham Maslow	(b)	Doug	glas	McGreg	gor		
	(c)	Vroom	(d)	Koor	ntz				
20.	Cont	rolling is	_•						
	(a)	Forward looking							
	(b)	Backward looking							
	(c)	Continuous proces	ss						
	(d)	All of these							
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		ch of the following techniques are used in controlling tion?
	(a)	Budgetary control
	(b)	Standard costing
	(c)	Financial ratio analysis
	(d)	All of the above
2.	Which false	ch of the following statements about direction is
	(a)	Directing initiates action
	(b)	Directing is a continuous process
	(c)	Directing flows from bottom to top
	(d)	Directing is goal oriented
•		leader who takes decision without seeking input from one who reports to him/her is called as
	(a)	Autocratic leader
	(b)	Democratic leader
	(c)	Laissez-faire leader
	(d)	Coaching leader
	whic	cracting out some of its activities to a third patty the were earlier performed by the organization is das
	(a)	Delegation (b) E-Commerce
	(c)	Outsourcing (d) Both (a) and (b)
	The unde	process of exchanging information and erstanding between two or more persons is called as
	(a)	Directing (b) Leadership
	(c)	Communication (d) Motivation
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(a)	Cost audit	(b)	Financial audit	-			
(c)	Business audit	(d)	Management a	udit			
Whi	ch of the following	g factoi	rs affect the busi	ness ethics?			
(a)	Personal code of	ethics					
(b)	Leadership						
(c)	Social pressure						
(d)	All the above						
Whi	ch one of the follo	wing d	oes not follow sca	alar chain?			
(a)	Informal organization						
(b)	Small organizat	ion					
(c)	Formal organiza	ation					
(d)	Multinational co	orporat	ion				
	ch of the following is concerned with Management rmation System?						
(a)	Data capturing						
(b)	Data storage an	d retrie	eval				
(c)	Information presentation						
(d)	All the above						
C.K.	Prahalad and	Gary	Hamel are ass	ociated with			
(a)	MBO	(b)	SWOT Analysis	\mathbf{s}			
(c)	Core competence	e (d)	PERT				
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31.		strategy adopted as a measure for overcoming the lem of industrial sickness is called as							
	(a)	Turnaround strategy							
	(b)	Retrenchment strategy							
	(c)	Grand strategy							
	(d)	Growth strategy							
32.		ch of the following correctly represents the four cells GC Matrix?							
	(a)	Star, Question mark, Cash Cow, Cat							
	(b)	Star, Question mark, Cash Cow, Dog							
	(c)								
	(d)	d) Cash Cow, Dog, Tiger, Star							
33.	The	concept Quality Trilogy was propounded by							
	(a)	Dr. Edward Deming							
	(b)	Philip Crosby							
	(c)	Dr. Joseph Juran							
	(d)	Dr. Kaoru Ishikawa							
		Part B $(7 \times 6 = 42)$							
	Ans	swer all questions by choosing either (a) or (b).							
34.	(a)	Define Management. Explain the applications of management in Hotel industry.							
		Or							
	(b)	What is planning? How does planning helps in the controlling Function of management.							
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35. (a) Explain the processes involved in decision making.

List out the principles of effective decision making.

Or

- (b) State the important principles and theories of organization.
- 36. (a) Discuss the merits and demerits of Centralization and Decentralization.

Or

- (b) Do you think that delegation always benefit the organization? Explain the problems associated with delegation.
- 37. (a) Narrate the functions of staffing.

Or

- (b) Explain the relevance of Abraham Maslow's needs hierarchy theory of motivation.
- 38. (a) Explain the processes involved in communication.

 List out the features of effective communication.

Or

- (b) State the objectives of controlling function. Highlight the special controlling techniques used by modern organizations.
- 39. (a) Explain the important functions of supervisor in the industrial organization.

Or

(b) Describe the need and advantages of management audit.

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40. (a) What are the objectives of MIS? Enumerate the major processes involved in MIS.

Or

(b) Write a short notes on Core Competence and TQM.

M.Com. DEGREE EXAMINATION, DECEMBER 2023 ONLINE PROGRAMME EXAMINATIONS

First Year - First Semester

MANAGERIAL ECONOMICS

(CBCS - 2020 onwards)

Time: 2 Hours Maximum: 75 Marks

Part – **A** $(33 \times 1 = 33)$

Answer all questions.

- 1. Business Economics is also known as
 - (a) Managerial Economics
 - (b) Economics for Executives
 - (c) Economic analysis for business decisions
 - (d) All the above
- 2. An input should be so allocated that the value added by the last unit is the same in all Cases
 - (a) Opportunity Cost Principle
 - (b) Equi-Marginal Principle
 - (c) Incremental Principle
 - (d) Discounting Principle

	(a)	Unlimited wants						
	(b)	Limited or Scarce of Means						
	(c)	Alternatives Uses of Means						
	(d)	All of the above						
4.	Mar	nagerial utility function is expressed as						
	(a)	U = S (S, M, I) (b) $U = S (S, M)$						
	(c)	U = f(S, M, I) (d) $U = F(S, M, I)$						
5.		value of an entrepreneur's resources that she uses in duction is known as						
	(a)	Explicit costs						
	(b)	Sunk costs						
	(c)	Operating expenses						
	(d)	Implicit costs						
6.	Infl	ation is ———						
	(a)	A decrease in the overall level of economic activity						
	(b)	An increase in the overall level of economic activity						
	(c)	An increase in the overall price level.						
	(d)	A decrease in the overall price level.						
7.	A re	ecession is						
	(a)	A period of declining unemployment						
	(b)	A period of declining prices						
	(c)	A period during which aggregate output declines						
	(d)	A period of very rapidly declining prices						
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The principle reasons behind economic problems

3.

8.	Opp	ortunity cost means			
	(a)	The accounting cost	t miı	nus the margina	al benefit
	(b)	The highest-valued	alte	rnative forgone	
	(c)	The monetary costs	s of a	n activity	
	(d)	The accounting cost	t miı	nus the margina	al cost
9.		is economic theory used inization.	-		
	(a)	Micro economics, m	acro	economics	
	(b)	Business economics	s, ma	anagerial econor	nics
	(c)	Positive economics	and	normative econ	omics
	(d)	None of these			
10.	Man	agerial economics is	also	called	
	(a)	Micro economics			
	(b)	Theory of the firm			
	(c)	Economics of the fin	rm		
	(d)	All of the above			
11.	Wan	nt satisfying power of	f com	nmodity is called	l
	(a)	Demand	(b)	Utility	
	(c)	Satisfaction	(d)	Consumption	
12.		economics, desire b wn as	acke	ed by purchasi	ng power is
	(a)	Utility	(b)	Demand	
	(c)	Consumption	(d)	Scarcity	
13.		demand has three er and ———	esse	entials - Desire	e. Purchasing
	(a)	Quantity	(b)	Cash	
	(c)	Supply	(d)	Willingness to	purchase
			3		N-0493

14.	means an attempt to determine the factors affecting the demand of a Commodity or service and to measure such factors and their influences.							
	(a)	Demand planning						
	(b)	Demand forecasting	ng					
	(c)	Demand analysis						
	(d)	Demand estimation	n					
15.		——— is known as	the 'f	ïrst law in mark	et".			
	(a)	Law of supply	(b)	Law of consum	ption			
	(c)	Law of demand	(d)	Law of product	ion			
16.	Dem	and = Desires + —		— + Willingnes	s to pay.			
	(a)	Supply	(b)	Utility				
	(c)	Want	(d)	Purchasing pov	ver			
17.		of demand sho			_			
	(a)	Supply	(b)	Cost				
	(c)	Price	(d)	Requirements				
18.	Basi	c assumptions of la	w of o	demand include				
	(a) Prices of other goods should change							
	(b)	There should be substitute for the commodity						
	(c)	(c) The commodity should not confer any distinction						
	(d)	The demand for continuous	the	commodity sh	ould not be			
19.	Gene	erally demand curv	e hav	e				
	(a)	Negative slope	(b)	Positive slope				
	(c)	Horizontal line	(d)	Vertical line				
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20.		change in demand der factors remaining			•
	(a)	Shift in demand			
	(b)	Extension of dema	nd		
	(c)	Contraction of dem	and		
	(d)	Both extension and	d con	traction	
21.		en the quantity dema ll in price, it is called		d of a commodity	y rises due to
	(a)	Extension	(b)	Upward shift	
	(c)	Downward shift	(d)	Contraction	
22.		en the quantity dem called ———?	ande	ed falls due to a	rise in price.
	(a)	Extension	(b)	Upward shift	
	(c)	Downward shift	(d)	Contraction	
23.	The	Giffen goods are —		— Goods.	
	(a)	Inferior goods	(b)	Superior goods	
	(c)	Related goods	(d)	Same goods	
24.	_	her the price of certs he demand, this cond			s, higher will
	(a)	Giffen effects			
	(b)	Veblen effects			
	(c)	Demonstration effe	ects		
	(d)	Both (b) and (c) abo	ove		
25.		nand for milk, sug	gar,	tea for making	g tea, is an
	(a)	Composite demand	l		
	(b)	Derivative demand	l		
	(c)	Joint demand			
	(d)	Direct demand			
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(a)	25 years	(b)	50 years
(c)	100 years	(d)	200 years
Per	fect elasticity is kn	own a	s ———
(a)	Finite elastic	(b)	Infinite elastic
(c)	Unitary elastic	(d)	Zero elastic
In	the case of perfec	et elas	sticity, the demand curve i
(a)	Vertical	(b)	Horizontal
(c)	Flat	(d)	Steep
(a)		_	rice of its product
(a)	Cannot influence	the p	rice of its product
(b)	Can influence the	e price	e of its product
(c)	Can fix the price	of its	product
			-
(d)	Can influence the	e mar	
` /	Can influence the fect competition is		ket force
` /		chara	ket force
Per	fect competition is	chara buyer	ket force
Peri	fect competition is Large number of	chara buyer oduct	ket force cterized by ——— rs and sellers
Per: (a) (b)	fect competition is Large number of Homogeneous pr	chara buyer oduct	ket force cterized by ——— rs and sellers
Per: (a) (b) (c) (d)	fect competition is Large number of Homogeneous pr Free entry and ex	charac buyer oduct xit of f	ket force cterized by ———— rs and sellers firms
Per: (a) (b) (c) (d)	fect competition is Large number of Homogeneous pr Free entry and ex All the above	charac buyer oduct xit of f	ket force cterized by ———— rs and sellers firms
Per: (a) (b) (c) (d) The	fect competition is Large number of Homogeneous pr Free entry and ex All the above market with a sin	charac buyer oduct xit of t gle pro	ket force cterized by ——— rs and sellers firms oducer ———
Per: (a) (b) (c) (d) The (a)	fect competition is Large number of Homogeneous pr Free entry and ex All the above market with a sin Perfect competiti	charac buyer oduct xit of t gle pro	ket force cterized by ——— rs and sellers firms oducer ———
Per: (a) (b) (c) (d) The (a) (b)	fect competition is Large number of Homogeneous pr Free entry and ex All the above market with a sin Perfect competiti Monopolistic com	charac buyer oduct xit of t gle pro	ket force cterized by ——— rs and sellers firms oducer ———

	(b)	Monopolistic competition					
	(c)	Oligopoly					
	(d)	None of these					
33.	3. The product under monopolistic competition are ———						
	(a)	Differentiated with close substitute					
	(b)	Perfect substitute					
	(c)	Differentiated without close substitute					
	(d)	Homogeneous					
		$\mathbf{Part} - \mathbf{B} \tag{7 \times 6 = 42}$					
	An	swer all questions by choosing either (a) or (b).					
34.	(a)	Briefly explain the Value of enterprises.					
		Or					
	(b)	Describe the factors influencing Elasticity of Demand.					
35.	(a)	Explain the Pricing and Output decisions in different market situations.					
		Or					
	(b)	State the Business Cycles in brief.					
36.	(a)	Explain the Planning and Forecasting in brief terms.					
		Or					
	(b)	What are the Theories of Decision? Explain.					
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Selling cost is the feature of the market form ———

32.

(a)

Monopoly

37. (a) Explain the features of Industrial Policy.

Or

- (b) Describe the Assumption of Consumer Surplus in detail.
- 38. (a) Explain the Characteristics of Inflation.

Or

- (b) Explain the Factors determining the scope of product line.
- 39. (a) Explain the Domination of Markets.

Or

- (b) Describe the Growth of Large Industrial houses.
- 40. (a) Explain the Government and business in brief.

Or

(b) Explain the Significance of Pricing.

M.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

First Year – First Semester

		ADVANCEI	O AC	COUNTING
		(CBCS - 2	2020	onwards)
Time	e : 2 H	lours		Maximum : 75 Marks
		Par	rt A	$(33 \times 1 = 33)$
		Answer	all qu	uestions.
1.	_	le entry constitutes	s inco	omplete records rather single
	(a)	Credit	(b)	Profit
	(c)	Accounting	(d)	Net profit
2.		t of the farming basis.	tran	sactions are transacted on
	(a)	Double entry	(b)	Creditors
	(c)	Surplus	(d)	Cash
3.		-		than the opening capital it's which means a ————.
	(a)	Profit	(b)	Shares
	(c)	Account	(d)	Operating Capital

4.	Cash payments are recorded on the ———— of the cash Book.									
	(a)	Debit side	(b)	Credit side						
	(c)	Both sides	(d)	Any one side						
5.	Rev	enue expenditure is	s reco	rded in the ———	 .					
	(a)	Trading account	(b)	Profit and loss acc	ount					
	(c)	Balance sheet	(d)	None of the above						
6.	Prof	Profit and loss account is also known as ———.								
	(a)	(a) Statement of earnings								
	(b)	b) Statement of income								
	(c)	(c) Statement of operations								
	(d)									
7.	Net loss in a profit and loss account should be ————————in the balance sheet.									
	(a)	Added to liabilities								
	(b)	o) Deducted from liabilities								
	(c)	Added to capital								
	(d)	Deducted from capital								
8.	The	The term financial statement covers ———.								
	(a)	Balance sheet	(b)	Posting						
	(c)	Entry	(d)	None of the above						
9.	Cap	Capital expenditure is a part of ———.								
	(a)	(a) Balance sheet								
	(b)	Trading account								
	(c)	c) Profit and loss account								
	(d)	Trial balance								
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10.	A returns inward book is kept to record ———.									
	(a)	Return of anything	g sold	I						
	(b)	Return of anything	g pur	chased						
	(c)	Return of goods sold								
	(d)	d) Return of goods purchased								
11.	Cost and financial accounts are required to he reconciled under ———.									
	(a)	(a) Integral system								
	(b)	Cost control accoun	nts sy	ystem						
	(c)	Under both (a) and (b)								
	(d)	Single entry system	m							
12.	The customs duty will show in ———.									
	(a)	Profit and less Dr.	(b)	Trading Cr.						
	(c)	Trading Dr.	(d)	Profit and loss Cr.						
13.	Expenditure of recurring nature are ———.									
	(a)	Preliminary	(b)	Revenue						
	(c)	Capital	(d)	Deferred revenue						
14.	Capital expenses and capital receopts are moved to									
	(a)	Trading Account								
	(b)	(b) Balance sheet								
	(c)	c) Profit and loss account								
	(d)	Trial balance								
15.	Bala	Balance of petty cash is ———.								
	(a)	Expenses	(b)	Income						
	(c)	Liability	(d)	Asset						
			3	N-0494						
			<u> </u>							

(b) (d)	olved in		inting of					
alues of assets or loss and fina parties are inv (b) (d)	olved in		inting of					
or loss and fina parties are inv (b) (d)	olved in		inting of					
parties are inv (b) (d)	olved in		ınting of					
(b) (d)		case of discou	inting of					
(d)) Three		How many parties are involved in case of discounting of bill?					
` ,								
or time after) Unlin	nited						
a or ormic arour	which a b	oill becomes pa	ayable?					
days (b)) Matui	rity						
e (d)) Tenor							
A person who is ordered to pay a bill of exchange is called?								
r (b)) Drawe	ee						
or (d)) Endor	see						
cash to Notary	public is	charged by —	 .					
(a) Holder of bill of exchange								
e								
r								
nciliation sta	atement –.	compares a	a bank					
ayment journa	ıl							
eceipt journal								
cial statements	i							
1-								
ook	:	N-	-0494					
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(a)	Revenue nature only				
b)	Capital nature only				
c)	Both revenue and capital nature				
(d)	Income of only revenue nature and expenditure of revenue and capital nature				
The record of cash kept by the non-trading concerns is shown by ————.					
(a)	Receipt and payment account				
(b)	Income and loss account				
(c)	Profit and toss account				
(d)	Manufacturing account				
	item which is not shown in the receipts and ments account of an institution is ————.				
(a)	Payment of the last year's outstanding salary				
(b)	Advance receipts of subscription for next year				
(c)	Prepaid rent for the next year				
(d)	Outstanding salary for the current year				
In a balance sheet, the total of common stock and retained earnings ate denoted as ————.					
(a)	Common equity (b) Due equity				
(c)	Preferred equity (d) Common perpetuity				
The	main objective of depreciation is ———.				
(a)	To show the previous profit				
(b)	To calculate net profit				
(c)	To reduce tax				
(d)	To satisfy the tax department				
. ,	5 N-0494				

27.	27. According to fixed instalment method, the depreciation is calculated on ————.								
	(a)	Balance amount	(b)	Original cost					
	(c)	Scrap value	(d)	None of them					
28.	Decr	ease in the value o	f fixe	d assets is ———.					
	(a)	Depletion	(b)	Amortization					
	(c)	Depreciation	(d)	None of the above					
29.	What is the cause of depreciation?								
	(a)	Rot and Rust							
	(b)	Out of date							
	(c)	Extraction of oil fa	rom o	il well					
	(d)	All the above							
30.	Diminishing method of depreciation provides								
	(a)	More depreciation in initial years							
	(b)	Equal amount of depreciation every year							
	(c)	More depreciation in later years							
	(d)	Depreciation amor	unt c	hanges in every 2 year					
31.	The	concept of conserva	ıtism	takes into account:	-				
	(a)	All future profits and all future losses							
	(b)	All future profits but leaves all future losses							
	(c)	All future losses but Leaves future profits							
	(d)	All the above							
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	(a)	Ledg	ger							
	(b)	Jour	nal							
	(c)	Profi	it and loss account							
	(d)	Trading account								
33.	A Go	boodwill account is a ————.								
	(a)	Curr	ent account							
	(b)	Was	ting account							
	(c)	Inta	ngible account							
	(d)	Ficti	tious account							
			Part B	$(7 \times 6 = 42)$						
	Answ	ver al l	I the questions by choosing either (a) or (b).						
34.	(a)	Expl	ain the principles of accounting.							
			Or							
	(b)	Enter the following transaction in a two column cash book:								
		(i) Commenced business with cash Rs. 50,000								
		(ii)	Deposited in bank 40,000							
		(iii)	Received cash from Mohan Rs. settlement of a debt of Rs. 1,000	. 950 in full						
		(iv)	Bought goods for cash Rs. 10,000							
		(v)	Bought goods for cheque Rs. 15,00	00						
		(vi) Sold goods for cheque for Rs 20,000 and deposited in bank on same day								
		(vii) Paid to Arun by cheque Rs. 1,900 in full settlement of his account of Rs. 20,000								
		(viii)	Drew from bank office use Rs. 10,	000						
			7	N-0494						

32. Purchase book is a part of ———.

35. (a) Mrs. Vanitha keeps her books on single entry basis find out the profit or loss made for the period ending 31.3.2004.

Assets and liabilities	1.4.2003 Rs.	31.3.2003 Rs.
Bank balance	(Cr) 3,500	(Dr) 4,500
Cash on hand	200	300
Stock	3,000	4,000
Sundry debtors	8,500	7,600
Plant	20,000	20,000
Furniture	10,000	10,000
Sundry creditors	15,000	18,000

Mrs. Vanitha had withdrawn Rs. 10,000 for her personal use and had introduced fresh capital of Rs. 4,000. A provision of 5% on debtors is necessary write of depreciation on plant at 10% and furniture at 15%.

Or

- (b) How do you prepare a profit or loss account?
- 36. (a) Explain the types of errors.

Or

- (b) What are the options available to the drawer in using the bill of exchange?
- 37. (a) Explain the advantages of account current.

Or

8

(b) Prepare bank reconciliation statements:

Rs.

Balance as per pass book (Cr) (31.12.17) 9,000

Cheque issued but not presented 15,000

Cheque received but not credited 1,500

Bank has given credit for interest 150

38. (a) From the following receipts and payment of account Trichy recreation club, prepare income and expenditure account for the year ended 31.03.2008.

Receipt	Rs.	Payment	Rs.
To opening balance		By furniture purchased	10,000
Cash in hand	11,000	By rent	2,800
To dividend received	27,600	By secretary's honorarium	15,000
To sales of old new paper	3,000	By postage	1,700
To members subscription	31,000	By general expenses	4,350
To locker rent	8,000	By printing and stationery	45,000
To interest on investments	1,250	By audit fees	5,000
To sale of furniture	5,000	By closing balance	
(Book value Rs 4400)		Cash in hand	3,000
	86,850		86,850

Or

- (b) Discuss the method of providing depreciation.
- 39. (a) Bring out the difference between consignment and joint venture.

Or

(b) Explain the variable income securities.

40. (a) Discuss about the apportionment of common expenses.

Or

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

M.Com. DEGREE EXAMINATION, DECEMBER 2023 ONLINE PROGRAMME EXAMINATIONS

First Year - First Semester

Commerce

BUSINESS ENVIRONMENT

(CBCS - 2020 onwards)

Time: 2 Hours Maximum: 75 Marks Part - A $(33 \times 1 = 33)$ Answer all questions. 1. environment relates to values systems, beliefs, social customs, practices, norms, languages spoken, festivals celebrated, food consumed etc. Demographic (b) Economic (a) (c) Socio-cultural (d) Natural 2. Files and documents of the company, internal reports, databases, employees, management information systems are sources for monitoring the environment. Media Internal (a) (b) Research (d) External (c)

is the way of life of a group of people and include their shared values, beliefs, customs, and accepted behaviours.								
(a)	Society							
(b)	Social groups							
(c)	Social stratification							
(d)	Culture							
	is an individual's or group's like or dislike towards objects, people, communities, cultures, ideas or traits.							
(a)	(a) Social organisation							
(b)	Social attitude							
(c)	Social norms							
(d)	Social stratification							
_	is an economic system in which the ernment owns and controls all the factors of duction.							
_	is an economic system in which the ernment owns and controls all the factors of duction.							
pro	is an economic system in which the ernment owns and controls all the factors of duction.							
prod (a) (c) In t	is an economic system in which the ernment owns and controls all the factors of duction. Socialism (b) Capitalism							
prod (a) (c) In t	is an economic system in which the ernment owns and controls all the factors of duction. Socialism (b) Capitalism Mixed economic (d) None of the above he ——————————————————————————————————							
(a) (c) In t	is an economic system in which the ernment owns and controls all the factors of duction. Socialism (b) Capitalism Mixed economic (d) None of the above he ——————————————————————————————————							
(a) (c) In t co-e (a) (c)	is an economic system in which the ernment owns and controls all the factors of duction. Socialism (b) Capitalism Mixed economic (d) None of the above the ————————————————————————————————————							
(a) (c) In t co-e (a) (c)	is an economic system in which the ernment owns and controls all the factors of duction. Socialism (b) Capitalism Mixed economic (d) None of the above the system, the private and public sector exist and jointly contribute to economic growth. Capitalism (b) Socialism Mixed economic (d) None of these ia's First Five year plan laid the foundation for a							
(a) (c) In t co-e (a) (c) Indi	is an economic system in which the ernment owns and controls all the factors of duction. Socialism (b) Capitalism Mixed economic (d) None of the above the ————————————————————————————————————							

~~~	are		omic shock absorbers and
	othen the impact o		mess cycles.
(a)	Automatic stabili	sers	
(b)	Direct controls		
(c)	Fiscal policy		
(d)	Monetary policy		
dere	Industrial Policy gulation, delicensiforeign capital inv	_	focussed on and encouraged private sector ent.
(a)	1956	(b)	1970
(c)	1980	(d)	1991
	pperative movement form of ————	nt wa	as introduced in the world in
(a)	Democracy	(b)	Co-operative
(c)	Consumer	(d)	Consumer Co-operative
man (a)	means agement of a pubic Liberalisation		ransfer of ownership or erprise to the private sector.  Globalisation
(c)	Privatisation	(d)	LPG
Ecor	nomic reforms was	wide	ely implemented from the year
(a)	1990	(b)	1991
(c)	1992	(d)	2001
disc			plying managerial skills for optimally using technology.
(a)	Technology trans	fer	
(b)	Technology mana	igeme	ent
(c)	Technology		
(d)	None of these		

———— is the transfer of rights of scientific research to another party to use if for new invention or innovation.							
(a)	Technology transfer						
(b)	Technology management						
(c)	Technology						
(d) None of these							
remo	promotes free trade among countries by removing tariff and non tariff barriers.						
(a)	IMF	(b)	UNO				
(c)	WTO	(d)	World bank				
	The ———— policy is the blue print of the government relating to foreign trade.						
(a)	Foreign exchange	(b)	EXIM				
(c)	Monetary	(d)	Fiscal				
the g (a) (b) (c)	gap between its reco Monetary policy Moral suasion	eipts	government's action to cover and expenditure.				
secu			form for buyers and sellers of				
		4	N-0495				

9.	regu	lates the activitincial institutions.	bank es of o	supervises, controls and commercial banks and other				
	(a)	Scheduled	(b)	Central				
	(c)	Commercial	(d)	Rural				
0.			redit t	industrial development by o industry as well as support				
	(a)	Development	(b)	Co-operative				
	(c)	Exchange	(d)	Rural				
1.	econ	is the process of integrating national economies into a single global economy by removing trade and business barriers.						
	(a)	Liberalisation	(b)	Globalisation				
	(c)	Privatisation	(d)	LPG				
2.		Decisions regarding FDI are taken by the Indian Government with association with						
	(a)	FDI						
	(b)	IMF						
	(c)	GATT						
	(d)	Foreign Investm	ent Pr	omotion Board				
		e for FDI.	oute is	s the most preferred entry				
	(a)	FDI	(b)	Automatic				
	(c)	ECB	(d)	Green				
	FDI	can be categorise	d as —	investment.				
	(a)	Green field	(b)	Automatic				
	(c)	ECB	(d)	FDI				
			5	N-0495				

(a)	SEZ	(b)	AEZ
(c)	IEZ	(d)	CEZ
			— freed the trade accoun l of exchanges.
(a)	1951-1956	(b)	1956-1961
(c)	1992-1997	(d)	1997-2002
_			ed by the government fo
(a)	SEZ	(b)	AEZ
(c)	IEZ	(d)	CEZ
Fun to polic (a)	d, the World B	Bank and cater cohe	other multilateral institution rence in global economi
Funto polico (a) (c)	d, the World E achieve grea cy-making. IMF World bank	Bank and coter cohe  (b) (d)  ws for specific sp	other multilateral institution rence in global economi UNO WTO pecial assistance and trad
Funto police (a) (c) — concern	d, the World E achieve grea cy-making. IMF World bank	Bank and conter cohe  (b)  (d)  ws for sympleted prints content to the content to	other multilateral institution rence in global economi UNO WTO pecial assistance and trad
Funto polico (a) (c)	d, the World E achieve grea cy-making.  IMF  World bank  ———————————————————————————————————	Bank and coter cohe  (b)  (d)  ws for solveloping cotes (b)	WTO pecial assistance and trad puntries.
Funto police (a) (c) — conce (a) (c) The name	id, the World E achieve greaty-making.  IMF World bank ————————————————————————————————————	Bank and coter cohe  (b) (d)  ws for sizeloping cote (b) (d)  Again the way	other multilateral institution rence in global economic UNO WTO pecial assistance and tradeountries.  UNO WTO WTO Treement is an attempt to rights are protected around the rence of the rence of the rence of the rights are protected around the rence of
Funto police (a) (c) — conce (a) (c) The narry the	id, the World E achieve greaty-making.  IMF World bank ————————————————————————————————————	Bank and coter cohe  (b) (d)  ws for sizeloping cote (b) (d)  Again the way	other multilateral institution rence in global economi  UNO  WTO  pecial assistance and trad puntries.  UNO
Funto police (a) (c) — conce (a) (c) The name the rule	id, the World E achieve greaty-making.  IMF World bank ————————————————————————————————————	Bank and conter cohe  (b) (d)  was for specification (b) (d)  Again the way bring them	other multilateral institution rence in global economic UNO WTO pecial assistance and trade ountries.  UNO WTO wrong the street of the street

(a)	Dumping	(b)	Excise		
(c)	Customs	(d)	GST		
	————— ac ference on all WTC		behalf of the Ministeria		
(a)	Central council	(b)	State council		
(c)	General Council	(d)	Board of Directors		
Ope	ning up of multi-r ——— productio		n, BPO industry is a part of ctice.		
(a)	Food	(b)	Rationalised		
(c)	Service	(d)	Goods		
		Par	$\mathbf{t} - \mathbf{B} \qquad (7 \times 6 = 42)$		
An	swer <b>all</b> questions	by ch	oosing either (a) or (b)		
(a)	Discuss the inter relationship between Economic and Non-Economic environment.				
		Or			
(b)	Explain the impact of environment on business and strategic decisions.				
(a)	What is Economic system? Give characteristics of economic system.				
		Or			
	scope of economic planning is				
(b)	India.				

36. (a) Discuss the industrial policy 2014 regarding public, private and joint sector.

Or

- (b) Briefly explain the ways of privatisation.
- 37. (a) What are the factors governing technological environment?

Or

- (b) Discuss the Indian Companies Act, 1956.
- 38. (a) What type of corporate securities to support the industries?

Or

- (b) State the concept of Industrial Development Bank of India.
- 39. (a) What is Globalisation? Give its dimensions.

Or

- (b) What are the advantages and disadvantages of Foreign Direct Investment?
- 40. (a) Discuss the role of GATT and WTO in international environment.

Or

(b) Briefly discuss the current issues in business environment and business management.

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# M.Com. DEGREE EXAMINATION, DECEMBER 2023

# ONLINE PROGRAMME EXAMINATIONS

# Second Year - Third Semester

# INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT

(CBCS - 2020 onwards)

Tim	ne : 2 I	Hours		Maximum : 75 Marks
		P	art A	$(33 \times 1 = 33)$
		Answe	er <b>all</b> q	uestions.
1.		is a non-	diversif	iable risk.
	(a)	Unsystematic R	lisk	
	(b)	Total Risk		
	(c)	Normal Risk		
	(d)	Systematic Risk	<u> </u>	
2.		ng of prices and the time of	falling	of standard of living is arises
	(a)	Inflation	(b)	Normal Period
	(c)	Boom Period	(d)	Deflation
3.	and	risks cov		risk of market, interest risk
	(a)	UnSystematic F	Risk	
	(b)	Systematic Risk	<b>T</b>	
	(c)	Normal Risk		
	(d)	Abnormal Risk		

4.	Amount of money paid to a company's shareholders on a regular basis of							
	(a)	Bonds	(b)	Profit				
	(c)	Cashback	(d)	Dividend				
5.	Trea	sury bills are trade	ed in t	the				
	(a)	Money market						
	(b)	Capital market						
	(c)	Government mark	cet					
	(d)	Regulated market						
6.	A	represen	ts pa	rt ownership in a public firm.				
	(a)	Cumulative prefer	rred s	tock				
	(b)	Preference share						
	(c)	Call option						
	(d)	Common stock						
7.				measuring the Standard uring the				
	(a)	Risk	(b)	Return				
	(c)	Speculation	(d)	Gambling				
8.	The return component that gives periodic cash flows to the investor is known as the							
	(a)	Capital gain	(b)	Interest rate				
	(c)	Yield	(d)	Profit				
9.		process of holding tronic form is	_	n investment in shares in 				
	(a)	Dematerialisation	L					
	(b)	Demutualisation						
	(c)	Speculation						
	(d)	Demonetization						
			2	N-0500				

10.	Where are the headquarters of SEBI located?							
	(a)	Mumbai	(b)	Delhi				
	(c)	Pune	(d)	Chennai				
11.		risk-free security e the market portfe		a beta equal to, beta is equal to				
	(a)	One; more than or	ne					
	(b)	One; less than on	e					
	(c)	Zero; one						
	(d)	Less than zero; m	ore th	han zero				
12.	The	Yield to Maturi	ity o	of a bond is the same as				
	(a)	(a) The present value of the bond						
	(b)	(b) The bonds internal rate of return						
	(c)	The future value	of the	e bond				
	(d)	None of these						
13.	A bo	nd is a	_ inst	cruments.				
	(a)	Equity	(b)	Debt				
	(c)	Hybrid	(d)	Commodity				
14.	The	value of bond depe	nds o	on				
	(a)	The coupon rate						
	(b)	Years to maturity	,					
	(c)	Expected yield to	matu	arity				
	(d)	All the above						
15.	The largest single institutional owner of common stocks is							
	(a)	Mutual funds	(b)	Insurance companies				
	(c)	Pension hinds	(d)	Commercial banks				
			3	N-0500				

16.	NAV in Mutual funds stands for							
	(a)	Newly Acquired V	7alue					
	(b) Net Asset Visibility							
	(c)	Net amount Value	•					
	(d)	Net Asset Value						
17.	This	s is stock valuation lict price movement		od that uses fina	ancial data to			
	(a)	Company analysis	s					
	(b)	Fundamental ana	lysis					
	(c)	Technical analysi	$\mathbf{s}$					
	(d)	None of these						
18.	Fun	damental analysis	is					
	(a)	Time consuming	(b)	Time saving				
	(c)	Expensive	(d)	None of these				
19.		osing stocks by sea k prices is called		ng for predictabl	e patterns in			
	(a)	Fundamental Ana	alysis					
	(b)	Technical Analysi	is					
	(c)	Index Managemen	nt					
	(d)	Random Walk Inv	estm	ent				
20.		ch of the following t for a stock, based						
	(a)	Support	(b)	Trendline				
	(c)	Channel	(d)	Resistance				
21.	Spec	culators in the futu	res m	arkets	·			
	(a)	Make the market	more	volatile				
	(b)	Contribute liquid	ity to	the market				
	(c)	Engage mainly in	shor	t sales				
	(d)	Serve no real ecor	nomic	function				
			4		N-0500			

22.		ch of the following vative?	ng is	NOT a type of financial	
	(a)	Futures	(b)	Options	
	(c)	Swaps	(d)	Stocks	
23.	Whic		ng is	an example of a forward	
	(a)	Buying a stock opt	tion		
	(b)	Purchasing a gove	rnme	ent bond	
	(c)	Selling a currency	at a	future date	
	(d)	Investing in a real	esta	te property	
24.	The	Markowitz mode	el as	sumes most investors are	
	(a)	Risk averse	(b)	Risk neutral	
	(c)	Risk seekers	(d)	Risk moderators	
25.	_	ortfolio which lies ribed as		ow the efficient frontier is	
	(a)	Optimal	(b)	Unattainable	
	(c)	Dominant	(d)	Dominated	
26.		rpe ratio and Trey wing:	nor 1	ratio measures which of the	
	(a)	Standard Deviation	n		
	(b)	Risk adjusted retu	ırns		
	(c)	Beta			
	(d)	Alpha factor			
			5	N-0500	

The process of addition of more assets in an existing portfolio or changing the ratio of funds invested is called as						
(a)	Portfolio selecti	on.				
(b)	Portfolio Revisi	on				
(c)	Portfolio divers	ificatior	1			
(d)	None of these					
	In the context of the Capital Asset Pricing Model (CAPM) The relevant measure of risk is					
(a)	Unique risk					
(b)	Beta					
(c)	Standard devia	tion of 1	returns			
(d)	Variance of retu	arns				
The	beta of the mark	et portf	olio is:			
(a)	0.5	(b)	-1.0			
(c)	0	(d)	1.0			
The	efficient - ma	rket hy	vpothesis was developed			
(a)	Dow – Jones	(b)	Eugebe Fama			
(c)	R.N. Eliott	(d)	Markowitz			
belie	eve that stock promation but not	prices 1	form of the EMH, your reflect all publicly available tion that is available only			
(a)	Semi strong	(b)	Strong			
(c)	Weak	(d)	Perfect			
		6	N-0500			

(a)	Market risk	(b)	Unsystematic	risk
(c)	Unique Risk	(d)	Systematic ris	k
In a	well-diversifie	ed portfolio	1	
(a)	Market risk i	s negligibl	е	
(b)	Systematic ri	isk is negli	gible	
(c)	Unsystemati	c risk is ne	egligible	
(d)	Non diversifi	able risk i	s negligible	
		Part B		$(7 \times 6 = 42)$
An	swer <b>all</b> quest	ions by cho	oosing either (a)	or (b).
(a)	What are Gambling?	difference	between Inv	estment and
		Or		
(b)	Explain th alternatives			avenues /
(a)	Elucidate if and Return i		be a trade-off ents.	between Risk
		Or		
(b)	What are the	objectives	and functions	of SEBI?
(a)	Explain the v	various val	uation models f	or bonds.
		Or		
(b)	Explain differences types of investigations		s bonds availab	le for various
		7		N-0500

32.

37. (a) What is mutual funds and explain how it works?

Or

- (b) Write a short note on Economic, Industry and Company Analysis.
- 38. (a) Technical Analysis is useful to predicting individual share price as well as the direction of the market as a whole' Justify.

Or

- (b) Differentiate Futures with options.
- 39. (a) Explain the traditional approach to portfolio construction.

Or

- (b) Bring out the distinction between Sharpe and Treyner indexes of Portfolio performance.
- 40. (a) How can securities be evaluated with the help of the CAPM theory? Explain.

Or

(b) Explain random walk theory and what are the criticisms of Random Walk Theory.

N-0500

# M.Com. DEGREE EXAMINATION, DECEMBER 2023

# ONLINE PROGRAMME EXAMINATIONS

# Second Year - Third Semester

# FINANCIAL MANAGEMENT

(CBCS - 2020 onwards)

	(CBC	/S - Z	2020	onw	aras	•)		
: 2 H	ours		Maximum: 75 Marks				rks	
		Par	t A				$(33 \times 1 =$	33)
	Answ	er <b>al</b>	<b>l</b> the	ques	stions	•		
1. Basic objective of Financial Managem					ageme	ent is _		_·
(a)	Maximization	of p	rofit					
(b)	Maximization	of s	harel	olde	er's we	ealth		
(c)	Ensuring Fin	ancia	al discipline in the firm					
(d)	All of these							
						l mana;	gement f	ully
(a)	Business fina	nce	(b)	Tra	dition	nal		
(c)	Modern		(d)	Two	o side	d		
For	maximizing	the	pro	fit,	the	costs	should	be
(a)	Minimized		(b)	Ign	ored			
(c)	Maximized		(d)	Upg	grade	d		
	Basic (a) (b) (c) (d) The ignor (a) (c) For (a)	Answer  Basic objective of F  (a) Maximization (b) Maximization (c) Ensuring Fine (d) All of these  The apignores the internat (a) Business finat (c) Modern  For maximizing  (a) Minimized	Par Answer al Basic objective of Finan  (a) Maximization of p (b) Maximization of sl (c) Ensuring Financia (d) All of these  The approaignores the internal dec (a) Business finance (c) Modern  For maximizing the	Part A Answer all the Basic objective of Financial M (a) Maximization of profit (b) Maximization of shareh (c) Ensuring Financial dis (d) All of these  The approach of ignores the internal decision (a) Business finance (b) (c) Modern (d)  For maximizing the profile in the internal decision (d)  For maximizing the profile in the internal decision (d)  For maximizing the profile in the internal decision (d)	Part A  Answer all the ques  Basic objective of Financial Mana  (a) Maximization of profit  (b) Maximization of shareholde  (c) Ensuring Financial disciplin  (d) All of these  The approach of final ignores the internal decision-mak  (a) Business finance (b) Tra  (c) Modern (d) Two  For maximizing the profit,  (a) Minimized (b) Ign	Part A  Answer all the questions  Basic objective of Financial Manageme  (a) Maximization of profit  (b) Maximization of shareholder's we  (c) Ensuring Financial discipline in  (d) All of these  The approach of financial ignores the internal decision-making.  (a) Business finance (b) Tradition  (c) Modern (d) Two side  For maximizing the profit, the   (a) Minimized (b) Ignored	Part A Answer all the questions.  Basic objective of Financial Management is  (a) Maximization of profit (b) Maximization of shareholder's wealth (c) Ensuring Financial discipline in the firm (d) All of these  The approach of financial managingores the internal decision-making.  (a) Business finance (b) Traditional (c) Modern (d) Two sided  For maximizing the profit, the costs  (a) Minimized (b) Ignored	Part A (33 × 1 =  Answer all the questions.  Basic objective of Financial Management is

long	is the orga term funds.	nisat	ions, institutions that provide				
(a)	Capital market	(b)	Money market				
(c)	Primary market	(d)	Secondary market				
			e debt and stocks are tradec e than a year is classified as				
(a)	Shorter term Mar	kets					
(b)	Capital Markets						
(c)	Counter Markets						
(d)	Long-term Marke	ts					
Whi	ch of the following is not related with Money Market?						
(a)	Treasury Bills						
(b)	Commercial Bills						
(c)	Certificates of Dep	posit					
(d)	Shares						
secu	Security Security.	is	known as variable income				
(a)	Debentures	(b)	Preference shares				
(c)	Equity shares	(d)	None of these				
Lon	g term finance is re	quire	ed for				
(a)	Current assets	(b)	Fixed assets				
(c)	Intangible assets	(d)	None of these				
		2	N-0501				

del	is a situation in which actual profits of a mpany are not sufficient enough to pay interest on centures, on loans and pay dividends on shares over a riod of time.
(a)	Overcapitalization
(b)	Undercapitalization
(c)	Normal
(d)	None of these
Ca	pitalization excludes
(a)	Debentures (b) Equity Shares
(c)	Long term loans (d) Free reserves
	is a specific risk factor.
(a)	Market risk (b) Inflation risk
(c)	Interest rate risk (d) Financial risk
Th	e major benefit of diversification is to
(a)	Increase the expected return
(b)	Increase the size of the investment portfolio
(c)	Reduce the expected risk
(d)	Reduce brokerage commission
	simultaneous purchase and sale of foreign exchange for different dates is called
(a)	Currency Devalue
(b)	Currency Swap
(c)	Currency Valuation
(d)	Currency Exchange
	3 <b>N-0501</b>

14.	Debe	Debenture qualified the owner towards				
	(a)	Company's voting	right	SS		
	(b)	Firm's profits shar	re			
	(c)	Fixed-rate interes	t			
	(d)	Fixed dividend				
15.		ompany who issues s which finally		ds or stocks in result raised		
	(a)	Increases liabilitie	es			
	(b)	Increases equity				
	(c)	Increases cash				
	(d)	Decreases cash				
16.	in te	bonds are erms of sale ability.	agaiı	n superior to ordinary bonds		
	(a)	Redeemable	(b)	Irredeemable		
	(c)	Convertible	(d)	Non-convertible		
17.	Wor	king capital is also	know	n as capital.		
	(a)	Current asset	(b)	Operating		
	(c)	Projecting	(d)	Operation capital		
18.	inve	working stment in current a	_	ital refers to the firm's .		
	(a)	Zero	(b)	Net		
	(c)	Gross	(d)	Distinctive		
19.		refers to ma	ake-u	up of a firm's capitalization.		
	(a)	Capital structure	(b)	Capital budgeting		
	(c)	Equity shares	(d)	Dividend policy		
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	price at which a bond gets traded at a stock exchange own as:					
(a)	Maturity Value	(b)	Market Value	e		
(c)	Face Value	(d)	Redemption '	Value		
Fina	ancial risk percep	tion	is an influen	acing factor of		
(a)	Equity structure	(b)	Preference st	ructure		
(c)	Debt structure	(d)	Capital struc	ture		
Cost	t of capital is		_•			
(a)	Lesser than the co	st of	debt capital			
(b)	Equal to the la shareholders	st d	ividend paid	to the equity		
(c)	Equal to the shareholders for t		-	ons of equity		
(d)	None of the above					
	mix of debt and eq	uity	in a firm is ref	ferred to as the		
(a)	Primary capital	(b)	Capital comp	osition		
(c)	Cost of capital	(d)	Capital struc	ture		
prop	is a lon posed capital outlay	_	erm planning	for financing		
(a)	Capital Budgeting	g (b)	Budgeting			
(c)	Cash Budget	(d)	Sales Budget			
proj	termect will generate tinitial investment.					
(a)	Internal return					
(b)	Payback period					
(c)	Discounting retur	n				
(d)	Accounting return	1				
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fund for which the firm has to pay a fixed cost or return.  (a) Financial management (b) Profit maximization (c) Asset management (d) Leverage  is a payment of additional share shareholders in lieu of cash.  (a) Stock split (b) Stock dividend (c) Extra dividend (d) Regular dividend	(a)	Positive (b) Independent
fund for which the firm has to pay a fixed cost or return.  (a) Financial management (b) Profit maximization (c) Asset management (d) Leverage  is a payment of additional share shareholders in lieu of cash.  (a) Stock split (b) Stock dividend (c) Extra dividend (d) Regular dividend  MM Model of Dividend irrelevance uses arbibetween  (a) Dividend and Bonus (b) Dividend and Capital Issue (c) Profit and Investment (d) None of the above  India's foreign exchange rate system is  (a) Fixed target of band (b) Free float	(c)	Negative (d) Zero
(b) Profit maximization (c) Asset management (d) Leverage  is a payment of additional share shareholders in lieu of cash.  (a) Stock split (b) Stock dividend (c) Extra dividend (d) Regular dividend  MM Model of Dividend irrelevance uses arbibetween  (a) Dividend and Bonus (b) Dividend and Capital Issue (c) Profit and Investment (d) None of the above  India's foreign exchange rate system is  (a) Fixed target of band (b) Free float		
(c) Asset management (d) Leverage  is a payment of additional share shareholders in lieu of cash.  (a) Stock split (b) Stock dividend (c) Extra dividend (d) Regular dividend  MM Model of Dividend irrelevance uses arbibetween  (a) Dividend and Bonus (b) Dividend and Capital Issue (c) Profit and Investment (d) None of the above  India's foreign exchange rate system is  (a) Fixed target of band (b) Free float	(a)	Financial management
is a payment of additional share shareholders in lieu of cash.  (a) Stock split (b) Stock dividend (c) Extra dividend (d) Regular dividend  MM Model of Dividend irrelevance uses arbibetween  (a) Dividend and Bonus (b) Dividend and Capital Issue (c) Profit and Investment (d) None of the above  India's foreign exchange rate system is  (a) Fixed target of band (b) Free float	(b)	Profit maximization
is a payment of additional share shareholders in lieu of cash.  (a) Stock split (b) Stock dividend  (c) Extra dividend (d) Regular dividend  MM Model of Dividend irrelevance uses arbitetween  (a) Dividend and Bonus  (b) Dividend and Capital Issue  (c) Profit and Investment  (d) None of the above  India's foreign exchange rate system is  (a) Fixed target of band  (b) Free float	(c)	Asset management
shareholders in lieu of cash.  (a) Stock split (b) Stock dividend  (c) Extra dividend (d) Regular dividend  MM Model of Dividend irrelevance uses arbibetween  (a) Dividend and Bonus  (b) Dividend and Capital Issue  (c) Profit and Investment  (d) None of the above  India's foreign exchange rate system is  (a) Fixed target of band  (b) Free float	(d)	Leverage
(c) Extra dividend (d) Regular dividend  MM Model of Dividend irrelevance uses arbibetween  (a) Dividend and Bonus (b) Dividend and Capital Issue (c) Profit and Investment (d) None of the above  India's foreign exchange rate system is  (a) Fixed target of band (b) Free float		
MM Model of Dividend irrelevance uses arbibetween  (a) Dividend and Bonus (b) Dividend and Capital Issue (c) Profit and Investment (d) None of the above  India's foreign exchange rate system is  (a) Fixed target of band (b) Free float	` '	•
between  (a) Dividend and Bonus  (b) Dividend and Capital Issue  (c) Profit and Investment  (d) None of the above  India's foreign exchange rate system is  (a) Fixed target of band  (b) Free float	(c)	Extra dividend (d) Regular dividend
<ul> <li>(b) Dividend and Capital Issue</li> <li>(c) Profit and Investment</li> <li>(d) None of the above</li> <li>India's foreign exchange rate system is</li> <li>(a) Fixed target of band</li> <li>(b) Free float</li> </ul>		
(c) Profit and Investment (d) None of the above  India's foreign exchange rate system is  (a) Fixed target of band (b) Free float		
<ul><li>(d) None of the above</li><li>India's foreign exchange rate system is</li><li>(a) Fixed target of band</li><li>(b) Free float</li></ul>	betw	een
India's foreign exchange rate system is  (a) Fixed target of band  (b) Free float	betw (a)	een Dividend and Bonus
<ul><li>(a) Fixed target of band</li><li>(b) Free float</li></ul>	betw (a) (b)	een  Dividend and Bonus  Dividend and Capital Issue
(b) Free float	betw (a) (b) (c)	een  Dividend and Bonus  Dividend and Capital Issue  Profit and Investment
	betw (a) (b) (c) (d)	een  Dividend and Bonus  Dividend and Capital Issue  Profit and Investment  None of the above
(c) Fixed system	betw (a) (b) (c) (d) India	Dividend and Bonus Dividend and Capital Issue Profit and Investment None of the above a's foreign exchange rate system is
	betw (a) (b) (c) (d) India (a)	Dividend and Bonus Dividend and Capital Issue Profit and Investment None of the above a's foreign exchange rate system is Fixed target of band
(d) Managed float	(a) (b) (c) (d) India (a) (b)	Dividend and Bonus Dividend and Capital Issue Profit and Investment None of the above a's foreign exchange rate system is Fixed target of band Free float

31.	Who	determines foreign exchange rates in India?
	(a)	RBI
	(b)	FEDAI
	(c)	Market forces of demand and supply
	(d)	Finance ministry of India
32.		he foreign exchange market, the of one arry is traded for the of another country.
	(a)	Currency; Currency
	(b)	Currency; Financial instruments
	(c)	Currency; Goods
	(d)	Goods; Goods
33.		date of settlement for a foreign exchange transaction eferred to as:
	(a)	Clearing date (b) Swap date
	(c)	Maturity date (d) Value date
		Part B $(7 \times 6 = 42)$
	An	swer <b>all</b> questions by choosing either (a) or (b).
34.	(a)	State the scope and importance of financial management.
		$\operatorname{Or}$
	(b)	In what ways is the wealth maximization objective superior to the profit maximization objective? Explain.
35.	(a)	Discuss the important functions of Capital markets.
		$\operatorname{Or}$
	(b)	State the effects of under capitalization.
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36. (a) Explain the sources of long term finance.

Or

- (b) Distinguish between Preference and ordinary shares.
- 37. (a) Write a short note on:
  - (i) Non-convertible debentures.
  - (ii) Fully convertible debentures.
  - (iii) Partly convertible debentures.

Or

- (b) What is the importance of working capital in a business? Discuss.
- 38. (a) What is meant by capital structure? What are the major determinants if capital structure?

Or

- (b) Mention the importance of cost of capital.
- 39. (a) What is capital budgeting? Explain its needs and importance.

Or

- (b) What is meant by financial leverage? How it magnify the revenue available to equity shareholders?
- 40. (a) What do you understand by dividend policy? What are the various factor affecting dividend policies?

Or

(b) Explain the various methods of international payment.

(a)

(c)

Workers

Machines

Sub. Code 205333

# M.Com. DEGREE EXAMINATION, DECEMBER 2023

# ONLINE PROGRAMME EXAMINATIONS

Second Year — Third Semester

#### PRINCIPLES OF PERSONNEL MANAGEMENT

(CBCS - 2020 onwards)Time: 2 Hours Maximum: 75 Marks Part A  $(33 \times 1 = 33)$ Answer **all** questions. 1. Personnel Management is also called as ———. Personnel Administration (a) (b) Manpower Management (c) Both (a) & (b) (d) None of these Personnel Management specifically deals with human 2. resources in respect of — Their procurement (b) Their development (a) Their motivation (d) All of these (c) 3. Job evaluation tries to make a systematic comparison between -

(b)

(d)

Jobs

Departments

	ranking method inizations.	l is b	est suited for ————
(a)	Complex	(b)	Large
(c)	Small	(d)	All of these
	ch of the following nan Resource Plar	_	rs state the importance of the
(a)	Creating highly	talente	ed personnel
(b)	International str	rategie	$\mathbf{s}$
(c)	Resistance to ch	ange a	nd move
(d)	All of these		
			otion is not the factor that ource planning process?
(a)	Types and qualit	ty of fo	recasting information
(b)	Time horizons		
(c)	Environmental u	uncerta	ainties
(d)	Unite the perspe	ectives	of line and staff managers
Org	anizing does not in	nclude	will be done
(a)	By whom	(b)	How
(c)	What	(d)	When
Who	o reports to who	m is	made clear by —
(a)	Organizing	(b)	Management
(c)	Planning	(d)	Managerial
	ch of these is a blems and employe	-	n the context of placement xs?
(a)	Group health	(b)	Early departure
(a)	Independent	(d)	All of these
(c)			

10.		method of training is connected to real life
	prob	lem.
	(a)	Conference
	(b)	Case study
	(c)	Management game
	(d)	Sensitivity training
11.		performance appraisal can contribute to a firm's

- competitive advantage?
  - Ensures legal compliance (a)
  - (b) Minimizing job dissatisfaction and turnover
  - Improves performance (c)
  - (d) All of these
- 12. Field of Human Relations
  - Applies specific techniques for dealing with all employees in the same way
  - (b) Get information about people's private lives
  - Get information about people's social life (c)
  - (d) Shows personal interest
- 13. While formulating a wage structure, a Wage Board should consider
  - Requirements of social justice (a)
  - (b) Capacity of the industry to pay
  - (c) Both (a) and (b)
  - (d) Possibility of reduction in workforce
- Fringe benefit given to employees due to 14.
  - Trade union demand (a)
  - (b) Social security
  - (c) To improve human relations
  - (d) All of these

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15.	Moti	vation means the p	roces	ss of to work hard.
	(a)	Creating willingne	ess	
	(b)	Induce		
	(c)	To inspire		
	(d)	All of these		
16.	Moti	vation is defined as	the l	level and persistence of
	(a)	Effort		
	(b)	Performance		
	(c)	Need satisfaction		
	(d)	Performance instr	umer	ntalities
17.				style is an expression of the of his subordinates.
	(a)	Dictatorship	(b)	Participative
	(c)	Authoritarian	(d)	Autocratic
18.	Whi	ch among the follow	ing i	s not a leadership style?
	(a)	Transactional lead	lersh	ip
	(b)	Transformational	leade	ership
	(c)	Transmission lead	ershi	ip
	(d)	Paternalistic leade	ership	p
19.		ch of the following loyee involvement?	g is	not an important aspect of
	(a)	Keeping employee	mora	ale down
	(b)	Employee motivat	ion	
	(c)	Employee empowe	rmer	nt
	(d)	Team and Teamwo	ork	
			4	N-0502

	(d)	Organizational behaviour
21.		ipline is necessary in all efficient organizations for wing factors except
	(a)	Encourages employees to behave sensibly at work
	(b)	Effectively realize or attain the objectives of the organization
	(c)	Help employees to learn the requirements of their jobs
	(d)	Wealth creation and expansion of plant
22.	asce	which of the following methods, grievances are rtained at the time of employees quitting the inization
	(a)	The exit interview method
	(b)	The gripe-box system
	(c)	The open-door policy
	(d)	Opinion
23.	Mor	e accidents are caused by ———.
	(a)	Bad weather (b) People
	(c)	Equipment (d) Poor directions
24.		ch of the following three factors affects an employee's ivation?
	(a)	Attitude, interests and needs
	(b)	Attitude, interests and salary
	(c)	Attitude, interests and working conditions
	(d)	Attitude, needs and salary
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Which of the following is concerned with an individual's

general attitude towards his/her job?

Job satisfaction

Job involvement

 $Organizational\ commitment$ 

20.

(b)

(c)

25.		ch of the following law is related to Industrial ations?
	(a)	Factories Act, 1948
	(b)	Industrial Disputes Act, 1947
	(c)	Minimum Wages Act, 1948
	(d)	Workmen Compensation Act, 1923
26.		ch of the following is not a mode of Workers' ticipation in Management?
	(a)	Works Committee
	(b)	Joint Management Council
	(c)	Employee Stock Option plan
	(d)	Joint Committee for Policy Foundation
27.		research can be defined a systematized investigation into the matters of sloyees with an objective to solve their problems
	(a)	Personnel (b) Marketing
	(c)	Consumer (d) Sales
28.		owing are the types of audits in personnel artment
	(a)	Audit of Managerial compliance
	(b)	Audit of employee satisfaction
	(c)	Audit of corporate strategy
	(d)	All of these
29.	Pers	sonnel policies are the ————of the organization.
	(a)	Constitution (b) Epic
	(c)	Foundation (d) None of the above
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(b)	Point
(c)	Ranking
(d)	Assessment
desi	ne the type of organization that is deliberate gned by top management to achieve a commo unizational objective.
(a)	Corporate organization
(b)	Divisional organization
(c)	Formal organization
(d)	Informal Organization
Foll	owing are the reasons for demotion exce
(a)	Administrative convenience
(b)	Inefficiency
(c)	Indiscipline
(d)	Tool of punishment
Mot	ivation is related to ———.
(a)	Planning (b) Controlling
(c)	Reading (d) Tactical decisions
	Part B $(7 \times 6 = 4)$
A	nswer <b>all</b> questions, choosing either (a) or (b).
(a)	Outline the objectives of Personnel Management.
	$\operatorname{Or}$
(b)	List out the disadvantages of job Evaluation.

method is not a job evaluation method.

Factor comparison

30.

(a)

35.	(a)	Identify the steps involved in the Human Resource Planning Process.
		$\operatorname{Or}$
	(b)	Elaborate the Process of Organization.
36.	(a)	Name and explain the various types of employee promotions.
		$\operatorname{Or}$
	(b)	What are the basics of Human Relations?
37.	(a)	Spell out the principles that should be followed for an effective wage and salary administration.
		$\operatorname{Or}$
	(b)	Explain any one theory of Motivation.
38.	(a)	Bring out the important qualities of a good leader.
		$\operatorname{Or}$
	(b)	What are the characteristics of Morale?
39.	(a)	Summarize the causes of absenteeism.
		$\operatorname{Or}$
	(b)	Describe the concept of 'Employee Maintenance and integration'.
40.	(a)	Analyze the factors that affect the Quality of work life.
		$\operatorname{Or}$
	(b)	Enumerate the types of Personnel Records.
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# M.Com. DEGREE EXAMINATION, DECEMBER 2023

# ONLINE PROGRAMME EXAMINATIONS

# Second Year - Third Semester

#### CORPORATE ACCOUNTING

(CBCS - 2020 onwards)

Time: 2 Hours Maximum: 75 Marks

**Part A**  $(33 \times 1 = 33)$ 

Answer all questions.

- 1. If a share of 10 issued at 10, then it is said to be issued at
  - (a) Par (b)
    - (b) Discount
  - (c) Premium
- (d) None of the above
- 2. means issuing shares at price above its par value i.e., face value.
  - (a) Issue of share at par
  - (b) Issue of share at premium
  - (c) Issue of share at discount
  - (d) None of the above
- 3. Which shareholders are returned their capital after some specified time?
  - (a) Redeemable Preference Shares
  - (b) Irredeemable Preference Shares
  - (c) Cumulative Preference Shares
  - (d) Participating Preference Shares

4.	When a company is wound-up, first preference in respect to payment is made to				
	(a)	Equity shareholders			
	(b)	Preference shareholders			
	(c)	Debenture holders			
	(d)	Unsecured creditors			
5.	Prof	it and loss account shows the ———.			
	(a)	Profit earned or loss suffered by the business			
	(b)	Total capital employed			
	(c)	Profit and loss through the sale of assets			
	(d)	None			
6.	Bala	nce sheet is also known as ———.			
	(a)	Statement of Finance			
	(b)	Statement of Operations			
	(c)	Statement of financial position			
	(d)	Statement of operational position			
7.	Good	dwill is referred to ———.			
	(a)	A fixed asset			
	(b)	Realizable assets			
	(c)	An intangible asset			
	(d)	All of these			
8.		ch of the following variables has no impact on a pany's goodwill?			
	(a)	The managerial effectiveness of corporation			
	(b)	Nature of business			
	(c)	Customers' locations are determined by a company's customers			
	(d)	None			
		2 <b>N-0503</b>			

(a)	Debenture	(b)	Share
(c)	Stock	(d)	Bond
	asset value per ie per share.	r share i	s also known as ———
(a)	Intrinsic	(b)	Economic
(c)	Internal	(d)	Recoverable
			is paid and borne by sell
(a)	Bank	(b)	Goodwill
(c)	Realization	(d)	Capital Reserve
	deficiency show ne deficiency rev		ficiency account will be equ
(a)	Liquidator fina	al statem	nent of account
(b)	Statement of a	ıffairs	
(c)	Liquidator rep	ort	
(d)	None		
the		, 1956 fe	uneration permissible und or public limited company
(a)	10%	(b)	5%
	10% 11%	(b) (d)	5% 8%
(a) (c)	11%	(d)	8%
(a) (c)	11%	(d) the sal	8%
(a) (c) Exp	11% enses related to	(d)  the sal	8% le of goods are shown in th
(a) (c) Exp (a)	11% enses related to ———. Trading accou	(d)  the sal	8% le of goods are shown in th
(a) (c) Exp (a) (b)	11%  enses related to	(d) the sal nt and loss	8% le of goods are shown in the account

15.	a no	en two or more existing companies are liquidated and ew company is formed to take over business, it is ned as ————.
	(a)	Absorption (b) Amalgamation
	(c)	Reconstruction (d) Liquidation
16.		en one existing company acquires the business of two nore similar companies, it is termed as ————.
	(a)	Absorption
	(b)	Amalgamation
	(c)	Internal Reconstruction
	(d)	External Reconstruction
17.	In ca	ase of Internal reconstruction ———.
	(a)	Only one company is liquidated
	(b)	Two or more companies are liquidated
	(c)	No company is liquidated
	(d)	None
18.		reduction of the share capital, the permission has to ought from
	(a)	Court (b) Controller
	(c)	State Government (d) Central Government
19.	Clai	m of holding company in subsidiary is known as
	(a)	Capital reserve (b) Cost of Investment
	(c)	Minority Interest (d) Cost of control
20.		ding Company share in capital profits of subsidiary pany is adjusted in ————.
	(a)	Capital reserve (b) Cost of Investment
		Capital reserve (b) Cost of Investment Minority Interest (d) Cost of control
	(a)	•

is –	The first item in order of payment to be made liquidator is ———.					
(a)	Secured creditors					
(b)	Preferential creditors					
(c)	Liquidation expenses					
(d)	Unsecured creditors					
	Liquidator's statement of receipts and payments is known as					
(a)	Cash Book					
(b)	Cash Flow Statement					
(c)	E) Liquidator's final statement of account					
(d)	Deficiency account					
Bar	Banks prepare the accounts for ———————————————————————————————————					
(a)	Calendar (b) Financial					
(c)	Cooperative (d) Diwali					
	The unfavourable balance of Profit and Loss account should be					
(a)	Subtracted from capital					
(b)	Subtracted from liabilities					
(c)	Subtracted from current assets					
(d)	Added in liabilities					
sha	When measuring the fair value of a liability, an entity shall value of a liability, an entity shall take into account the effect of which of the following risk?					
(a)	Non-performance risk					
(b)	Credit risk					
(c)	Market risk					
(d)	All of these					
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Accounting Standard 25 relates to				tes to		
(	(a)	Intangible Assets				
(	(b)	Valuation of Good	will			
(	(c)	Valuation of Inver	itory			
(	(d)	Interim Financial	repor	rting		
i	nfor	mation about acqui	Resource Accounting provides cost values ation about acquiring, developing, ————————————————————————————————————			
(	(a)	Monitoring	(b)	Planning		
(	(c)	Allocating	(d)	Organizing		
1	Which of the following is the responsibility center?					
(	(a)	Expense center	(b)	Profit center		
(	(c)	Investment center	(d)	All of these		
	` ,	Financial	, ,	Management		
(	(c)	Cost	(d)	Corporate		
((	the fa (a) (b) (c)	means acc ace value of share. Issue of share at p Issue of share at d Issue of share at p None	ar iscou			
I	A cor	npany may issue —		<del></del> .		
(	(a)	Equity shares				
(	(b)	Preference shares				
(	(c)	Equity and prefere	ence l	both shares		
(	(d)	None				
	6 N-0503					

33.	33. Which of the following option is an example of business liability?							
	(a)	Creditors	(b)	Cash				
	(c)	Land	(d)	Building				
			Part B		$(7 \times 6 = 42)$			
	A	nswer <b>all</b> que	stions, cho	osing either (a)	or (b).			
34.	(a)	a) Elaborate the stages of Underwriting.						
			Or					
	(b)	What are the regarding all						
35.	35. (a) What do you mean by Managerial Remuneration? Give its types.							
			Or					
	(b)	Describe so Goodwill.	me of the	e methods of	Valuation of			
36.	6. (a) Name and explain any two methods of Valuation of Shares.							
			Or					
	(b)	Enumerate t	the types of	Liquidation.				
			7		N-0503			

The following is the amount of goodwill paid by the new

For the capital payment

For asset acquisition

In exchange for a profit split

32.

partner:

(a)

(b) (c)

(d)

None

37. (a) How do you differentiate Profit and Loss account from Balance Sheet?

Or

(b) Write down the advantages of Amalgamation.

38. (a) What are the different alternations of share capital?

Or

- (b) How do you calculate revaluation of assets?
- 39. (a) Asses the reasons for Winding up of a company.

Or

- (b) State the final accounts of insurance companies.
- 40. (a) List out the advantages of International Financial Reporting Standards (IFRS).

Or

(b) State the principles of Responsibility Accounting.

205341

# M.Com. DEGREE EXAMINATION, DECEMBER 2023

# ONLINE PROGRAMME EXAMINATIONS

# Second Year — Fourth Semester

#### MANAGEMENT ACCOUNTING

(CBCS - 2020 onwards)

Time: 2 Hours Maximum: 75 Marks

**Part A**  $(33 \times 1 = 33)$ 

Answer all questions.

- 1. What is considered the language of business used to communicate financial information?
  - (a) Marketing
- (b) Profit
- (c) Pricing
- (d) Accounting
- 2. When was the term Management Accounting coined?
  - (a) 1970
- (b) 1950
- (c) 1940
- (d) 1931
- 3. What is the main objective of management accounting?
  - (a) To identify and analyse the result of business operations
  - (b) To study business transactions
  - (c) To check and maintain accounting records
  - (d) To remind the amount due to customers

4.	. What are the instruments / tools related to manageme accounting?			tools related to management			
	(a)	Marginal costing	(b)	Standard costing			
	(c)	Budget control	(d)	All of the above			
5.		n financial staten rested to know	nent	analysis, the creditors are			
	(a)	Liquidity	(b)	Profit			
	(c)	Efficiencies	(d)	Share Capital			
6.		Who among the following is not an external user of the financial statement analysis?					
	(a)	Shareholders	(b)	Debenture holders			
	(c)	Creditors	(d)	Management			
7.	Whi	ch analysis is based	l only	on one year's data:			
	(a)	Cashflow statemen	nt				
	(b)	Dividend Analysis	}				
	(c)	Vertical Analysis					
	(d)	Horizontal Analys	is				
8.		Analysis of financial statement of an enterprise over a period of time is known as:					
	(a)	Cross-sectional Ar	nalysi	is			
	(b)	Time Series Analy	sis 's				
	(c)	Static Analysis					
	(d)	External Analysis					
9.	The area of interest for lenders while analyzing financial statements will be						
	(a)	Liquidity alone					
	(b)	Profitability and I	iquio	dity			
	(c)	Solvency, Profitab	ility	and Liquidity			
	(d)	None of these					
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10.	Feature of financial analysis is to present the data contained in financial statements in						
	(a)	Easy form					
	(b)	Convenient and rational groups					
	(c)	Comparable form					
	(d)	All of the Above					
11.	Mair	n limitation of analysis of financial statements is					
	(a)	(a) Affected by window dressing					
	(b)	Difficulty in forecasting					
	(c)	Do not reflect changes in price level					
	(d)	(d) All of the Above					
12.	Man	agement accounting can be viewed as ————.					
	(a)	Marketing-oriented Accounting					
	(b)	Management-oriented Accounting					
	(c)	Accounting oriented Management					
	(d)	Manager-oriented Accounting					
13.	———— the sub-field of accounting.						
	(a)	Management accounting					
	(b)	Cost accounting					
	(c)	Financial accounting					
	(d)	All of the above					
14.	The	term Management Accounting was coined by					
	(a)	F.W. Taylor (b) James H Bliss					
	(c)	R. N. Carter (d) Philip Kotler					
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10.	-me	———— make de	_	s.			
	(a)	Managers	(b)	Investors			
	(c)	Marketers	(d)	Banks			
16.		——— play a k	ey role	e in management accounting			
	(a)	Investors	(b)	Managers			
	(c)	Customers	(d)	Suppliers			
17.	ther	efore, to redesig	n the	nanagement accounting is entire accounting system so needs of the firm.			
	(a)	Marketing	(b)	Operational			
	(c)	Human resource	e (d)	Production			
18.	man cont	Management accounting provides information to management so that planning organizing directing and controlling of business operations can be done in an orderly manner.					
	(a)	Organising cont	rolling	planning and directing			
	(b)	Planning contro	lling or	rganising directing/			
	(c)	Planning organi	sing di	recting controlling			
	(d)	Organising plan	ning di	irecting controlling			
19.		Which is the main characteristic of Management accounting?					
	(a)	Cause and effect	t analys	sis			
	(b)	Providing accou	nting ir	nformation			
	(c)	Helping to achie	eve orga	anisational goals			
	(d)	All of the above					

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Mar	nagement accounting is generally applied t
(a)	Large industrial and trading organizations
(b)	Cooperative societies
(c)	Non Profit Organisations
(d)	Small trading organisations
Mar	nagement accounting assists the management i
(a)	Planning (b) Directing
(c)	Controlling (d) All of the above
Whi	ch is NOTa limitation of Management accounting?
(a)	Management accounting is only a tool
(b)	Personal prejudice and bias
(c)	Evaluation and control of performance
(d)	Psychological resistance
Whi	ch is NOT an advantage of Management accounting?
(a)	Economic appraisal
(b)	Helps in decision making
(c)	Influenced by personal bias
(d)	Facilitates communication
Goo	dwill is one of the ———
(a)	Current assets
(b)	Tangible assets
(c)	Intangible assets
(d)	Liquid assets
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<b>25</b> .	Sala	ry is one of the ——			
	(a)	Direct expenses	(b)	Non cash expen	ises
	(c)	Capital expenses	(d)	Revenue expens	ses
26.	Wea	lth maximization is	a —		
	(a)	Short term concept	t		
	(b)	Temporary concep	t		
	(c)	Long term concept	;		
	(d)	Outdated concept			
27.	In or	rder to maximise pro	ofits	a firm endeavou	rs to
	(a)	increase its revenu	ıe		
	(b)	lower its cost			
	(c)	both (a) and (b)			
	(b)	increase its capital	l		
28.		are defin	ed as	s the change in	overall costs
20.	that	result from particul			
	(a)	Incremental costs	(b)	Book costs	
	(c)	Sunk costs	(d)	None of the abo	ove
29.	Incre	emental costs are al	so kr	nown as	
	(a)	Avoidable costs	(b)	Escapable costs	3
	(c)	Differential costs	(d)	All of the above	
30.	Whi	ch of the following is	s an e	example of an "e	xplicit cost"?
	(a)	The wages a proprelse where	rietor	could have mad	e by working
	(b)	The income that alternative uses by	t co		
	(c)	The payment of wa	ages l	by the firm	
	(d)	None of these			
			6		N-0504

	(c)	Rs.30,000 a year		
	(d)	Zero		
32.	Alte	rnative costs are called		
	(a)	Opportunity cost		
	(b)	Fixed cost		
	(c)	Social cost		
	(d)	External cost		
33.	100	ne total cost of 1000 units is l units is Rs.60,400, then the i l cost is————		
	(a)	Prime cost		
	(b)	All variable overheads		
	(c)	Marginal cost		
	(d)	None of the above		
		Part B	$(7 \times 6 = 42)$	
	A	nswer all questions, choosing	either (a) or (b).	
34.	(a)	What are the scope of Manag	gement accounting?	
		${ m Or}$		
	(b)	Explain the Installation of I	Management accounting	
		system.		
		system.	N-0504	

A promoter running his business takes out Rs.30,000 per

year as his salary from the total receipts of his firm. The

implicit cost of this promoter.

less than 15,000

more than 10,000

31.

(a)

(b)

35. (a) Explain the Nature and Limitations of Financial Statements.

Or

- (b) Difference Between Cost Accounting and Financial Accounting.
- 36. (a) From the following particulars found in the Trading, Profit and Loss Account of A Company Ltd, work out the operation ratio of the business concern:

# TRADING ACCOUNT OF A COMPANY LTD for the period ending December 31

Dr			$\operatorname{Cr}$
Expenses	Rs.	Incomes	Rs.
To opening stock	1,400	By Net Sales	10,000
To purchases	6,400	By closing stock	600
To direct expenses	300		
To gross profit	2,500		
	10,600		10,600

# PROFIT AND LOSS ACCOUNT OF A COMPANY LTD For the period ending December 31

 $\operatorname{Dr}$  $\operatorname{Cr}$ Expenses Rs. Incomes Rs. To operating expenses: By gross profit 2,500 1,600 (a) Administrative expenses (b) Selling and distribution expenses 300 To financial expenses 100 To net profit 500 2,500 2,500

Or

(b) Explain the types of Ratios.

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# 37. (a) Write the uses of Ratio Analysis.

Or

(b) Ramco Cements presents the following information and you are required to calculate funds from operations:

# Profit and loss account

	Rs.		Rs.
To operation		By gross profit	2,00,000
expenses	1,00,000	By gain on	
To depreciation	40,000	sale of plant	20,000
To loss on			
sale of building	10,000		
To Advertisement			
suspense account	5,000		
To discount allowed	500		
To discount on issue			
of shares written off	500		
To goodwill written of	12,000		
To net profit	52,000		
	2,20,000		2,20,000

38. (a) Difference between cash flow and fund flow analysis.

Or

- (b) What are the limitations of budgeting?
- 39. (a) Explain zero based budgeting.

Or

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- (b) From the following particulars, calculate:
  - (i) Break-even point in terms of sales value and in units.
  - (ii) Number of units that must be sold to earn a profit of Rs.90,000

	₹
Fixed factory overheads cost	60,000
Fixed selling overheads cost	12,000
Variable manufacturing cost per unit	12
Variable selling cost per unit	3
Selling price per unit	24

40. (a) What are objectives of marginal costing?

Or

(b) Explain the limitations of BEA.

Sub. Code

205342

# M.Com. DEGREE EXAMINATION, DECEMBER 2023

## ONLINE PROGRAMME EXAMINATION

## Second Year - Fourth Semester

# PRINCIPLES AND PRACTICE OF SERVICES MARKETING

(CBCS - 2020 onwards)

Time: 2 Hours Maximum: 75 Marks

**Part A**  $(33 \times 1 = 33)$ 

Answer all questions.

- 1. The core benefit in service marketing refers to
  - (a) The physical features of a product
  - (b) The unique selling proposition of a service
  - (c) The primary value provided to customers
  - (d) The additional features or add-ons offered with a product
- 2. Which of the following is an example of a pure service?
  - (a) Laptop computer (b) Haircut at a salon
  - (c) Bottle of shampoo (d) Electronic gadget

- 3. Which of the following is an example of a hybrid offering in service marketing?
  - (a) Restaurant meal (b) Hotel accommodation
  - (c) Insurance policy (d) Fitness training session
- 4. Demand management in service businesses refers to
  - (a) Reducing the availability of services to create scarcity
  - (b) Increasing prices to match high demand
  - (c) Shifting customer demand to off-peak periods
  - (d) Expanding service offerings to meet high demand
- 5. Surplus management in service businesses involves
  - (a) Reducing service capacity to match demand
  - (b) Lowering prices to attract more customers
  - (c) Adjusting service offerings based on customer preferences
  - (d) Offering incentives to encourage customers to choose less popular services
- 6. Which of the following is a tool used for demand forecasting in service businesses?
  - (a) Customer feedback surveys
  - (b) Competitive analysis reports
  - (c) Inventory management systems
  - (d) Statistical models and data analysis
- 7. What is service mapping in service marketing?
  - (a) A visual representation of customer journeys and service interactions
  - (b) Creating a map of physical service locations and facilities
  - (c) Identifying target customer segments for service offerings
  - (d) Analyzing competitor's service offerings and positioning

- 8. Service mapping helps organizations understand
  - (a) Customer demographics and psychographics
  - (b) Pricing strategies and revenue streams
  - (c) Service delivery processes and touch points
  - (d) Market trends and competitive landscape
- 9. Which of the following is a step in service mapping?
  - (a) Conducting market research to identify customer needs
  - (b) Developing marketing campaigns to promote services
  - (c) Designing physical layouts of service facilities
  - (d) Mapping customer interactions and touch points
- 10. Physical evidence in service marketing refers to
  - (a) Tangible products offered by a service provider
  - (b) The physical appearance and environment of service facilities
  - (c) Promotional materials used to advertise services
  - (d) The physical location of service delivery
- 11. The purpose of physical evidence in service marketing is to
  - (a) Attract customers through advertising campaigns
  - (b) Create a positive and memorable customer experience
  - (c) Showcase the features and benefits of a service
  - (d) Differentiate a service from its competitors

- 12. Which of the following is an example of physical evidence in service marketing?
  - (a) Brochures and pamphlets promoting a service
  - (b) Customer testimonials and reviews
  - (c) The design and layout of a retail store
  - (d) Online advertisements for a service
- 13. Quality management in service marketing refers to
  - (a) Ensuring the physical appearance of service facilities
  - (b) Meeting customer expectations and service standards
  - (c) Maximizing service capacity and utilization
  - (d) Implementing effective marketing strategies
- 14. Which of the following is a key component of quality management in service marketing?
  - (a) Designing service processes for efficiency
  - (b) Maximizing profit margins and revenue
  - (c) Conducting market research and analysis
  - (d) Enhancing employee training and development
- 15. The "reliability" dimension of service quality refers to
  - (a) The speed and efficiency of service delivery
  - (b) The ability to perform services accurately and dependably
  - (c) The availability of service facilities and resources
  - (d) The consistency of service offerings and experiences

	(a)	Production capacity		
	(b)	Technological advancer	ments	
	(c)	Consumer preferences		
	(d)	Labor costs		
17.	Den	nand-based pricing invo	lves setting pric	ces based on
	(a)	Cost-plus pricing		
	(b)	Value perceived by cust	tomers	
	(c)	Competitor prices		
	(d)	Government regulation	ns	
18.		ch of the following pri d in demand-based pricin	-	is commonly
	(a)	Skimming pricing (b)	Penetration pri	cing
	(c)	Cost-based pricing (d)	Dynamic pricin	ıg
19.	The	first step in the advertis	ing process is	
	(a)	Media selection		
	(b)	Message creation		
	(c)	Target audience identif	fication	
	(d)	Budget allocation		
20.	The	advertising budget is all	located based on	
	(a)	Competitive pricing		
	(b)	Industry benchmarks		
	(c)	Target audience prefer	ences	
	(d)	Company's financial re	sources	
		5		N-0505

Which of the following factors influences demand-based pricing in service marketing?

16.

	(a)	Identifying the target audience
	(b)	Choosing the appropriate advertising channels
	(c)	Analyzing campaign metrics and feedback
	(d)	Setting advertising objectives
22.	Dur	ing the message creation step, advertisers focus on
	(a)	Determining the advertising budget
	(b)	Identifying the target audience
	(c)	Creating compelling and persuasive messages
	(d)	Selecting appropriate advertising channels
23.	Cus	tomer segmentation is the process of ———
	(a)	Identifying and targeting specific groups of customers
	(b)	Analyzing competitors' customer base
	(c)	Determining the overall market size
	(d)	Conducting market research
24.	Mar	eket segmentation helps companies to ———
	(a)	Ignore customer preferences and needs
	(b)	Treat all customers the same way
	(c)	Develop more effective marketing strategies
	(d)	Reduce the overall customer base
25.	Serv	vice culture refers to ———
	(a)	The physical environment of a service organization
	(b)	The attitudes and behaviors of employees towards customer service
	(c)	The pricing strategy of a service organization
	(d)	The advertising campaigns of a service organization
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The process of campaign evaluation involves

21.

26.	Serv	ice culture is primarily influenced by ———
	(a)	Employee training and development programs
	(b)	Marketing campaigns
	(c)	Government regulations
	(d)	Competitor actions
27.	Equi	pment as physical evidence refers to ———
	(a)	The technology used in service delivery
	(b)	The pricing options available to customers
	(c)	The physical appearance of employees
	(d)	The customer service processes and procedures
28.	CRM	I enables organizations to ———
	(a)	Personalize customer interactions
	(b)	Standardize customer interactions
	(c)	Minimize customer interactions
	(d)	Eliminate customer interactions
29.	One	of the objectives of CRM is to ———
	(a)	Increase employee turnover
	(b)	Reduce customer engagement
	(c)	Enhance customer loyalty
	(d)	Lower customer satisfaction
30.	Elect	tricity marketing involves
	(a)	Generating electricity from renewable sources
	(b)	Selling electricity to end consumers
	(c)	Developing power plants and transmission infrastructure
	(d)	Regulating electricity tariffs
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31.	The	role of government in electricity marketing is to
	(a)	Control all aspects of electricity generation and distribution
	(b)	Set electricity prices and tariffs
	(c)	Promote competition and regulate the market
	(d)	Guarantee electricity supply to all consumers for free
32.	The	goal of electricity marketing is to ———
	(a)	Increase greenhouse gas emissions
	(b)	Promote energy conservation and efficiency
	(c)	Limit consumer choice in the electricity market
	(d)	Decrease competition among electricity providers
33.	The	principles of service quality are based on ———
	(a)	The physical attributes of the service
	(b)	Customer perceptions and expectations
	(c)	Pricing strategies of the service provider
	(d)	Employee qualifications and expertise
		Part B $(7 \times 6 = 42)$
	A	answer <b>all</b> questions choosing either (a) or (b).
34.	(a)	How do you differentiate goods and services with examples?
		Or
	(b)	State the role of demand and supply in service marketing.
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		$\operatorname{Or}$
	(b)	What are the types of demand based pricing method?
37.	(a)	What are the steps in advertising process?
		$\operatorname{Or}$
	(b)	What do you mean by Customer segmentation and explain its types?
38.	(a)	Summarize the components of service culture.
		$\operatorname{Or}$
	(b)	Bring out the guidelines for development of physical evidence strategy.
39.	(a)	Enlight the objectives of CRM.
		$\operatorname{Or}$
	(b)	Write a short notes on Electricity Marketing.
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What is service mapping in marketing?

Or

Narrate the types of physical evidence in

What is quality management in service marketing?

35.

36.

(a)

(b)

(a)

marketing.

40.	(a)	Vhy Market segmentation is important in serv	ice
		narketing?	

Or

(b) Examine the principles of service quality.

Sub. Code

205343

# M.Com. DEGREE EXAMINATION, DECEMBER 2023.

#### ONLINE PROGRAMME EXAMINATIONS

#### Second Year - Fourth Semester

## ORGANIZATIONAL BEHAVIOUR

(CBCS - 2020 onwards)

Time: 2 Hours Maximum: 75 Marks

Part A

 $(33 \times 1 = 33)$ 

Answer all questions.

- 1. Organization structure primarily refers to
  - (a) How activities are coordinated and controlled
  - (b) How resources are allocated
  - (c) The location of departments and office space
  - (d) The policy statements developed by the firm
- 2. The purpose of job enrichment is to _____
  - (a) Expand the number of tasks an individual can do
  - (b) Increase job efficiency
  - (c) Increase job effectiveness
  - (d) Increase job satisfaction of middle management
- 3. Strategic planning as a broad concept consists of
  - (a) Corporate strategy and business strategy
  - (b) Strategy formulation and strategy implementation
  - (c) Inputs and outputs
  - (d) Environmental analysis and internal analysis

4.		ording to Herzbentenance factor?	erg, w	hich	of	the	follo	wing	is	a
	(a)	Salary	(b)	Wor	k its	elf				
	(c)	Responsibility	(d)	Reco	ognit	ion				
5.	A m	ajor problem with	a tas	k force	e typ	e of	man	agem	ent	is
	(a)	There is no logic	al bas	is for t	task	forc	e info	ormat	ion	
	(b)	Its status is too i	inflexi	ble						
	(c)	Accountability								
	(d)	Lack of planning	5							
6.		ividuals such as ven Jobs lead thro							d ar	nd
	(a)	Legitimate	(b)	Rew	ard					
	(c)	Expert	(d)	Cha	rism	atic	!			
7.	Con	nmunication begin	s with	·						
	(a)	Encoding	(b)	Idea	orig	gina	tion			
	(c)	Decoding	(d)	Cha	nnel	sel	ectior	ı		
8.	Fun	ctional managers	are re	sponsi	ible					
	(a)	For a single area	of act	tivity						
	(b)	To the upper lev	el of n	nanage	emei	nt ai	nd sta	aff		
	(c)	For complex orga	anizat	ional s	sub-ı	unit	$\mathbf{s}$			
	(d)	For obtaining developed proces					ents	for	new	ly
9.	Poli	cies are sometime	s defin	ed as	a(n)					
	(a)	Shortcut for thir	king							
	(b)	Action plan								
	(c)	Substitute for st	rategy							
	(d)	Substitute for m	anage	ment	auth	orit	У			
10.	The	problem-solving p	rocess	s begir	ns wi	ith				
	(a)	Clarification of t	he siti	ation	1					
	(b)	Establishment o	f alter	native	es					
	(c)	Identification of	the di	fficult	У					
	(d)	Isolation of the o	ause							
			2					N-0	506	

11.		cudy of the culture	and	practices indifferent societies
	(a)	Personality	(b)	Anthropology
	(c)	Perception	(d)	Attitudes
12.			vn a	s "the father of scientific
	man	nagement."		
	(a)	Fredrick W. Taylo	or	
	(b)	Henry		
	(c)	Robert Owen		
	(d)	None of these		
.3.			hum	factory owner was one of the an needs of employees: He dren
	(a)	Andrew Ure	(b)	J.N. Tata
	(c)	Robert Owen	(d)	None of these
14.	_			eam concept, is based on the ribution by employer and
	(a)	Autocratic model	(b)	Custodial model
	(c)	Supportive Model	(d)	Collegial Model
5.	Con	tribution/s of huma	n rela	ations movement is/are
	(a)	Great Depression		
	(b)	Labour Movemen	t	
	(c)	Hawthorne Studie	es	
	(d)	All of these		
16.	Fore	ces affecting organiz	zatior	nal behaviour are
	(a)	People	(b)	Environment
	(c)	Technology	(d)	All of the above
			3	N-0506

17.		thorne Studies is nizational behaviou			stage of the
	(a)	Industrial revolut	ion		
	(b)	Scientific manage	ment		
	(c)	Organizational be	havio	or	
	(d)	Human relations	move	ment	
18.	In p	resent context, chal	lenge	es for OB are	
	(a)	Employee expecta	tion		
	(b)	Workforce diversit	ty		
	(c)	Globalization			
	(d)	All of the above			
19.	Mes	o organization beha	vioui	r is related with	1
	(a)	Individual Behavi	our		
	(b)	Group behaviour			
	(c)	Organizational be	hviou	ır	
	(d)	None of these			
20.		dership motivates er of money". this co			
	(a)	Autocratic model	(b)	Custodial mod	lel
	(c)	Supportive Model	(d)	Collegial Mod	el
21.	body	anizational behavio of associated wit xplace			•
	(a)	Theory	(b)	Research	
	(c)	Application	(d)	All of the above	ve .
22.	Orga	anizational behavio	r is		
	(a)	A science			
	(b)	An art			
	(c)	A science as well a	as an	art	
	(d)	None of the above			
			4		N-0506

23.	ques	field of organizational behavior examines such stions as the nature of leadership, effective team elopment, and
	(a)	Interpersonal conflict resolution; motivation of individuals
	(b)	Organizational control; conflict management
	(c)	Motivation of individuals; planning
	(d)	Planning; development
24.		term psychology' is derived from the word 'psyche', ch means 'soul' or 'spirit'
	(a)	Latin (b) French
	(c)	Greek (d) None of these
25.		field of organizational behavior is primarily erned with
	(a)	The behaviour of individual and groups
	(b)	How resources are effectively managed
	(c)	Control processes and interactions between organizations, external context
	(d)	Both (a) and (c)
26.		study of organizational behavior has certain basic mptions. They are
	(a)	An individual enterprise is an
	(b)	These people must be motivated organization of people to work effectively
	(c)	The goals of the employee and the employer
	(d)	All of the above
27.		ch of the following represents the correct sequencing storical developments of Organizational Behavior?
	(a)	Industrial revolution → Scientific management →
	()	Human relations movement $\rightarrow$ OB
	(b)	Industrial revolution $\rightarrow$ Human relations movement $\rightarrow$ Scientific management $\rightarrow$ OB
	(c)	Scientific management $\rightarrow$ Human relations movement $\rightarrow$ Industrial revolution $\rightarrow$ OB
	(d)	None of these

5

(a)	The cognitive fram		
(b)	The behavioristic f	rame	ework
(c)	The social learning	g frar	nework
(d)	All of the above		
		_	ameworks is based on the entive concepts
(a)	The cognitive fram	iewoi	rk
(b)	The behavioristic f	rame	ework
(c)	The social learning	g frar	nework
(d)	The supportive fra	.me w	vork
	ch of the following lel of OB?	form	s the basis for the autocratic
(a)	Obedience	(b)	Authority
(c)	Power	(d)	Dependence on boss
"Mi	ght is right" is the m	otto	of
(a)	Autocratic Model	(b)	Custodial Model
(c)	Supportive Model	(d)	Collegial Model
	ch one of the follow hans?	ing is	s the definition given by Fred
(a)			or is to understand, ing human behavior at
(b)	Organizational be activities concerne		or is subset of management human behavior"
(c)	Organizational be sciences that seeks		ior is a branch of social uild theories"
(d)	"Organizational b investigates the in		ior is a field of study that on behaviour"
		6	N-0506

33.		ch of the following is not correct for the inizational behavior?
	(a)	Organizational behaviour is an integral part of management
	(b)	Organizational behavior is disciplinary approach
	(c)	Organizational behavior helps in analysis of behavior
	(d)	Organizational behavior is goal-oriented

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

34. (a) Discuss the role of Organizational Behavior in Today's business environment.

Part B

Or

- (b) Describe the Models of organizational behavior.
- 35. (a) Write the impact and consequences of stress on behavior.

Or

- (b) Define Motivation and its types and importance.
- 36. (a) Explain any five theories of leadership.

Or

- (b) Define Groups and explain the types of Group.
- 37. (a) Explain the Factors influencing political behavior.

Or

- (b) Explain the Bases of Power.
- 38. (a) Define organization culture and also explain the main characteristics of culture.

Or

(b) Explain the meaning and nature of Organizational change.

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 $(7 \times 6 = 42)$ 

39. (a) Define Power. What can be done to prevent the misuse of power.

Or

- (b) Explain the concept of political behavior and organizational politics.
- 40. (a) How can the Organizational Culture be improved?

Or

(b) What are the major factors that influence individual behavior?

Sub. Code

205344

# M.Com. DEGREE EXAMINATION, DECEMBER 2023

## ONLINE PROGRAMME EXAMINATIONS

## **Second Year Fourth Semester**

## RETAIL AND DISTRIBUTION MANAGEMENT

(CBCS - 2020 onwards)

Time: 2 Hours Maximum: 75 Marks

**Part A**  $(33 \times 1 = 33)$ 

Answer all questions.

- 1. The first and foremost method of retail is
  - (a) Counter service
- (b) Self-service
- (c) Online shops
- (d) Cost-plus pricing
- 2. In a——— retailer sells to consumers through multiple retail formats, such as website, physical stores.
  - (a) Multi-channel retailing
  - (b) Retail management
  - (c) Counter selling
  - (d) Retail strategy
- 3. Retail business generates an enormous amount of information that would be very valuable if one could:
  - (a) Collect it quickly, reliably, and efficiently
  - (b) Analyze it to make sense of the past and plan future decisions
  - (c) Distribute it to the right people in your organization so they can act on it
  - (d) All of the above

(a)	Packaging date (b) Delivery date	
(c)	Shipment date (d) Distribution date	
	represent anticipated demand.	
(a)	Forecast (b) Blanket order	
(c)	Both (a) and (b) (d) None of the above	
The	e word Retail is derived from the ————wor	d.
(a)	Latin (b) French	
(c)	English (d) German	
(a)	A relationship mediated by a third-party platfo	
	at is a direct relationship between a retailer ar tomers?	nd it
(b)	A relationship established through social rinteractions	nedi
(c)		
(d)	A relationship without intermediaries	
(u)	A relationship without intermediaries	
Whi	cich of the following is a characteristic of retailing	?
(a)	It involves the sale of goods or services to consumers	) en
(b)	It primarily focuses on business-to-bus transactions	sines
	It excludes the use of technology and oplatforms	nlin
(c)		es c
(c) (d)	It is not influenced by consumer preferenc trends.	

	(c)	Restaurant
	(d)	Hospital
11.		ch of the following is a characteristic of traditional l formats?
	(a)	Heavy reliance on e-commerce
	(b)	Limited customer interaction
	(c)	Focus on personalized shopping experience
	(d)	Dominated by online marketplaces
12.		ch of the following is a characteristic of traditional l formats in terms of payment methods?
	(a)	Exclusive use of cash payments
	(b)	Limited payment option
	(c)	Emphasis on digital payment methods
	(d)	Integration of cryptocurrency payments
13.		ch of the following is a basis for retail market nentation?
	(a)	Product pricing (b) Geographic location
	(c)	Customer age (d) Random selection
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Which of the following is a function of retailing?

Production of goods

Advertising and promotion

Research and development

Which of the following is a type of retail unit?

Wholesale distribution

Manufacturing plant

Warehouse

9.

10.

(a)

(b) (c)

(d)

(b)

- 14. Which of the following is a benefit of effective retail market segmentation?
  - (a) Decreased competition
  - (b) Reduced marketing costs
  - (c) Limited customer reach
  - (d) Increased pricing flexibility
- 15. Which of the following is a key element of brand management?
  - (a) Pricing strategy
  - (b) Customer service
  - (c) Supply chain management
  - (d) Logo design
- 16. Which of the following is a key responsibility of product management?
  - (a) Sales forecasting
  - (b) Customer service
  - (c) Advertising campaigns
  - (d) Supply chain management
- 17. Which of the following is an objective of product management?
  - (a) Reducing production costs
  - (b) Maximizing shareholder value
  - (c) Increasing employee morale
  - (d) Improving customer service satisfaction
- 18. What is the goal of penetration pricing in retail?
  - (a) Maximizing profit margins
  - (b) Creating a perception of high-quality products
  - (c) Attracting new customers and gaining market share
  - (d) Maintaining premium pricing for luxury items

- 19. What is the purpose of price skimming in retail?
  - (a) Maximizing profit margins in the long term
  - (b) Matching competitors' prices
  - (c) Creating price stability in the market
  - (d) Targeting early adopters and capturing high initial profits.
- 20. Which of the following is a purpose of retail sales promotion?
  - (a) Building long-term Customer relationships
  - (b) Increasing product prices
  - (c) Reducing product demand
  - (d) Encouraging impulse buying
- 21. Which of the following is an example of a retail sales promotion technique?
  - (a) Public relations campaigns
  - (b) Market research surveys
  - (c) Loyalty programs
  - (d) Employee training programs
- 22. What is the primary objective of designing market channel distribution?
  - (a) Maximizing production efficiency
  - (b) Minimizing marketing costs
  - (c) Maximizing customer reach and satisfaction
  - (d) Minimizing competition

23.		ch of the following factors should be considered when gning market channel distribution?
	(a)	Competitor pricing strategies
	(b)	Government regulations

- (c) Employee training programs
- (d) Social media marketing campaigns
- 24. Which of the following is a characteristic of industrial goods?
  - (a) Purchased for personal use
  - (b) Generally low-priced
  - (c) Derived demand
  - (d) Distributed through retail channels
- 25. Which of the following is an example of an industrial service?
  - (a) Fast food restaurant
  - (b) Hotel accommodation
  - (c) Advertising Agency
  - (d) Waste management company
- 26. Which of the following is a key characteristic of industrial buying behavior?
  - (a) Emotional decision-making
  - (b) Short decision-making process
  - (c) High level of buyer-seller relationship
  - (d) Limited information search

	(b)	Reducing labor costs
	(c)	Minimizing product damage
	(d)	Increasing production speed
28.	Wha	t is the initial step in the franchising process?
	(a)	Signing the franchise agreement
	(b)	Conducting market research
	(c)	Identifying potential franchisees
	(d)	Developing the franchise business model
29.		ch of the following is the first step in the marketing rmation system process?
	(a)	Data Collection
	(b)	Data analysis
	(c)	Marketing decision-making
	(d)	Information dissemination
30.		ch component of the marketing information system lves transforming data into meaningful insights?
	(a)	Data Storage
	(b)	Data analysis
	(c)	Data collection
	(d)	Data dissemination
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What is the primary goal of material handling?

Maximizing warehouse space utilization

27.

32.		ch party is responsible for providing ongoing training ort, and guidance to the franchisee?	
	(a)	Franchisee	
	(b)	Franchisor	
	(c)	Third-party consultants	
	(d)	Business partners	
33.	3. Who owns the intellectual property rights and trademarks associated with the franchise business?		
	(a)	Franchisee	
	(b)	Franchisor	
	(c)	Joint ownership between franchisee and franchisor	
	(d)	Regulatory authorities	
		$\mathbf{Part B} \qquad (7 \times 6 = 42)$	
	A	nswer <b>all</b> questions choosing either (a) or (b).	
34.	(a)	State the main characteristics of retailing and explain its functions.	
		$\operatorname{Or}$	
	(b)	What do you mean by retain unit and what are the classification of retail units?	
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Which party typically provides the initial investment to

Both franchisee and franchisor jointly

Bank or financial institution

establish a franchise business?

Franchisee

Franchisor

31.

(a)

(b)

(c)

(d)

35. (a) What are the major challenges retail business in India and explain the factors affecting retail business in India?

Or

(b) What are the stages of consumer decision making process and explain its importance?

36. (a) Narrate the three theories of retail development?

Or

(b) Explain the retail market segment and it's

- (b) Explain the retail market segment and it's advantages.
- 37. (a) What are the key characteristics of a product management?

Or

- (b) What are the objectives of retail pricing?
- 38. (a) Explain the concept of personal selling and its advantages.

Or

- (b) What are the strategies of relationship marketing and explain its types?
- 39. (a) What is marketing channels and explain its types?

Or

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(b) What do you mean by channel conflict and give some techniques to overcome it?

40. (a) Write a short notes on Marketing information system and explain the types of marketing information systems.

Or

(b) Describe the relationship between the franchisee and franchisor?