Sub. Code 200211

B.Com. DEGREE EXAMINATION, DECEMBER 2023.

ONLINE PROGRAMME EXAMINATIONS

First Year - First Semester

PRINCIPLES OF MANAGEMENT

(CBCS - 2020 onwards)

		(CBCC	_0_0	on war as,
Гime	: 2 H	Iours		Maximum : 75 Marks
		Pa	rt A	$(33 \times 1 = 33)$
		Answer	all q	uestions.
	Mult	tiple Choice Questi	ons	
1.	acco	involves mplish desired goa		ries of steps to be taken to
	(a)	Values	(b)	Techniques
	(c)	Programmes	(d)	Actions
2.	explants laws	ains certain gener		ized body of knowledge that uths or operation of general
	(a)	Science	(b)	Art
	(c)	Profession	(d)	Art and Profession both
3.	Cont		anag	gement cannot be performed
	(a)	Planning	(b)	Organizing
	(c)	Staffing	(d)	Motivation

4.	Hen	ıry Fayol was a			
	(a)	Social scientists	(b)	Mining engine	er
	(c)	Accountant	(d)	Production eng	gineer
5.		nciples of manager	nent	ate significant k	pecause these
	(a)	Taking initiative			
	(b)	Adapting to new	techn	ology	
	(c)	Employee Satisfa	action	l	
	(d)	Optimum utilizat	cion of	resources.	
6.		Principle	of M	anagement is co	oncerned with
	proi	moting team spirit.		C	
	(a)	Equity			
	(b)	Scaler			
	(c)	Unity of Commar	nd		
	(d)	Espirit de Crops			
7.	Mar	nagement principles	_		e whereas
	(a)	Pure Science			
	(b)	Employment			
	(c)	Scientific Manage	ement	,	
	(d)	Art			
8.		e decision making s ls, predicting alterr ed	_		_
	(a)	Organization	(b)	Alternation	
	(c)	Planning	(d)	Valuing	
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(c) Model (d) Ps 10. Planning process began with (a) Setting objectives (b) Identity alternatives (c) Developing planning prer (d) Selecting alternatives 11. Employee relationships are material of (a) Marketing manager (b) Account manager (c) Finance manager (d) Human resource manager 12. The average loss of manpower death, transfer, discharge, etc manpower is known as (a) Work load analysis (b) Forecasting	nise
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death, transfer, discharge, etc manpower is known as (a) Work load analysis (b) Forecasting	
(b) Forecasting	
()	
/	
(c) Job analysis	
(d) Workforce analysis	
13. A strategy of jog design that meeting employees needs for ps	
(a) Job enrichment (b) Jo	b rotational
(c) Job enlargement (d) Jo	b engagement
3	

14.	The formal control deals with						
	(a)	Price and shared	Value	es			
	(b)	Rules and Proced	ures				
	(c)	Trust					
	(d)	Competition					
15.	Stat time	te a tool to evaluate e.	e Proj	ject execution an	d completion		
	(a)	Time Budget	(b)	Functional Bud	lget		
	(c)	Variable Budget	(d)	PERT			
16.	Prin	ne Vending is a form	m of _	buyi	ng		
	(a)	Formal	(b)	Informal			
	(c)	Prime	(d)	Open Market			
17.	oppo	Theis the part of the personality that opposes the desires of the id by enforcing moral restrictions					
	(a)	Superego	(b)	Ego			
	(c)	Motives	(d)	Observation			
18.		wthrone experimer lied research in OB			beginning of		
	(a)	Elton mayo	(b)	Henry Fayol			
	(c)	F.W. Taylor	(d)	Max Weber			
19.	beha	is a relatively permanent change in behavior that occurs as a result of experience					
	(a)	Behavior modifica	ation				
	(b)	Learning					
	(c)	Motivation					
	(d)	Skills					
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is "the reactions of individuals to new or threatening factors in their work environments"					
(a)	Attitude	(b)	Stress		
(c)	Dissonance	(d)	Disappointment		
			and that the success of any and productivity must include		
(a)	Quality managem	ent p	rograms		
(b)	Customer service	impro	ovements		
(c) Employee's participation					
(d)	Manufacturing sir	nplifi	cation		
	is once view	of rea	ality		
(a)	Attitude	(b)	Perception		
(c)	Outlook	(d)	Personality		
	enduring attributation		f a person that appears uation is		
(a)	Behavior	(b)	Trait		
(c)	Attitude	(d)	Culture		
Con	cept of MBO was in	trodu	nced by		
(a)	Peter. F. Drucker	(b)	Mary Parker		
(c)	Henry Fayol	(d)	Philip Kotler		
	Maslow's hierarchy eeds is ranked as "lo		s which of the following pair order needs"?		
(a)	Physiological and	safet	y needs		
(b)	Physiological and	socia	l need		
(c)	Self actualization	and s	safety needs		
(d)	Social and esteem	need	s		
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26.	6. In which stage of the conflict process does conflict becomvisible?			t process does conflict become		
	(a)	Illumination	(b)	Intentions		
	(c)	Behaviour	(d)	Cognition		
27.		person responds th ry states that the b		ne way over time, attribution iour shows.		
	(a)	Distinctiveness	(b)	Consensus		
	(c)	Consistency	(d)	Continuity		
28.	willi	is the ability		influencing people to strive es		
	(a)	Motivation	(b)	Control		
	(c)	Leadership	(d)	Supervision		
29.	an o	leadership em	phasi	ze on rules and regulation in		
	(a)	Democratic	(b)	Autocratic		
	(c)	Laissez-faire	(d)	Bureaucratic		
30.	towa	is the		activeness of the members nce to leave it		
	(a)	Group norms				
	(b)	Group behavior				
	(c) Group cohesiveness					
	(d)	Group structure				
31.	The the_	first step in co	onflic	t diagnosis is to describe		
	(a)	Conflict	(b)	Disputant		
	(c)	Motives	(d)	Position		
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is an attempt through a formal program to integrate employees' needs and wellbeing with the intention of improved productivity, better involvement and satisfaction						
(a) Quality of work life						
(b)	Quality circle					
(c)	c) Alternative work schedule					
(d)	Job redesign					
is mental pressure felt by individuals while adjusting to a situation.						
(a)	Conflict (b)	Stress				
(c)	Behaviour (d)	Dispute				
	Part B		$(7 \times 6 = 42)$			
An	swer all questions by cho	oosing either (a)	or (b).			
(a)	Describe the factors in organization.	volved in the fo	rmation of an			
	Or					
(b)	State the different proc	esses of manage	ement.			
(a)	Explain the various ste	ps of decision m	aking.			
	Or					
(b)	Define leader and Exp successful leader.	plain the charac	cteristics of a			
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36.	(a)	Bring out the importance of control as a function of management.			
		Or			
	(b)	Explain the various models of organizational behavior.			
37.	(a)	Describe the major factors affecting perception. How will you improve perceptual skills?			
Or					

- (b) Define the term "Attitude". Explain in detail the methods of measuring attitudes.
- 38. (a) Discuss the importance of financial and non financial incentives of motivation.

- (b) Describe the steps in recruitment and selection.
- 39. (a) What is group cohesiveness? How is it influencing productivity?

Or

- (b) What are the different stages of team building?
- 40. (a) Describe the factors that influence the effectiveness of leadership.

Or

(b) What are the characteristics of organizational culture?

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

First Year — First Semester BUSINESS COMMUNICATION

(CBCS - 2020 onwards)

Answer all questions.

Choose the correct answer.

- 1. Communication is a ————
 - (a) One way process (b) Two way process
 - (c) Three way process (d) Four way process
- 2. Communication saves time in
 - (a) Internal communication
 - (b) Interview
 - (c) Oral communication
 - (d) Schedule
- 3. Communication in an organization should ideally flow
 - (a) From top to bottom
 - (b) From bottom to top
 - (c) Both ways
 - (d) Horizontally

4.	Inte	Interpretation of data is followed by								
	(a)	Recommendation	(b)	Suggestion						
	(c)	Conclusions	(d)	Complaint						
5.	Pres	ss reports refers to								
	(a)	Reports in newspa	apers							
	(b)	Reports through letters								
	(c)) Oral communication								
	(d)	Written communic	cation	n						
6.	Stat	cutory report is								
	(a)	An informal report								
	(b)	Not having legal sanction								
	(c)	Always a statistical report								
	(d)	Formal report								
7.		is a	ver	y conscious	process	of				
	com	munication.								
	(a)	Warning	(b)	Order						
	(c)	Action	(d)	Education						
8.	The	The most important part of the letter is								
	(a)	The heading	(b)	Data						
	(c)	Body of the letter	(d)	Post script						
9.		computers	s opei	rates by measur	ing.					
	(a)	Analog	(b)	Digital						
	(c)	Hybrid	(d)	Main frame						
			2		N-041	5				

10.	The American style of writing the date in business letter starts with									
	(a)	Day	(b)	Month						
	(c)	Year	(d)	Time						
11.	The	main objective of c	ommı	unication is						
	(a)	(a) Information and persuasion								
	(b)	(b) Skill and personality development								
	(c)	Control and mana	ageme	ent						
	(d)	Need								
12.	The communication cycle, the process of retranslation of signals into ideas is called									
	(a)	Encoding	(b)	Decoding						
	(c)	Response	(d)	Feed back						
13.	The inside address is typed									
10.	(a)	Right hand side								
	(b)	Left hand side								
	(c)	(c) Right hand bottom								
	(d)	Last								
14.	Goo	d punctuation will	not in	volve						
	(a)	Rereading	(b)	Ambiguity						
	(c)	Both	(d)	Misunderstanding						
15.	———— may be loss important for small business									
	(a)	Letter writing	(b)	Telephone						
	(c)	E.mail	(d)	Fax						
			3	N-0415						

	(a)	Provides a record							
	(b)	Shows courtesy							
	(c)	Avoids misunders	standi	ing					
	(d)	Serves all the abo	ve pu	irposes					
17.	A ci	A circular is a form of							
	(a)	Oral communicat	ion						
	(b)	Face - to - face con	mmuı	nication					
	(c)	Group communica	ation						
	(d)	Visual communica	ation						
18.	Min	utes of a meeting a	re us	ually prepared by	y				
	(a)	Secretary	(b)	Chairman					
	(c)	Shareholder	(d)	Laymen					
19.	Bus	iness letter must po	ossess	s the quality of					
	(a)	Coherence	(b)	Incompleteness	8				
	(c)	Faultiness	(d)	Jargons					
20.		reports a	ire re	elated to a single	e occasion or				
	situ	ation.							
	(a)	Non-recurrent reports							
	(b)	Investigative repo	orts						
	(c)	Special reports							
	(d)	Formal reports							
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 $The \ letter \ of \ acknowledgement$

	(a)	The audience is understood					
	(b)	Feedback is encouraged					
	(c)	Thoughts are organized					
	(d)	Systematic delivery of speech					
22.	A mo	otivated worker does not need much					
	(a)	Supervision	(b)	Encouragemen	ıt		
	(c)	Advice	(d)	Suggestion			
23.	Tele	phonic conversation	ı is a				
	(a)	Verbal communica	ation				
	(b)	Non-verbal commu	unica	tion			
	(c)	Visual communica	tion				
	(d)	Written					
24.	Late	ral communication	is bet	tween			
	(a)	Superior and subo	rdina	te			
	(b)	Same cadre of personal					
	(c)	Subordinate and superior					
	(d)	Among all					
25.	A re	eport is a basic management tool used in ————					
	(a)	Personality development					
	(b)	Decision making					
	(c)	Individual develop	ment	-			
	(d)	Self motivation					
					N 0415		
			5		N-0415		

Effective communication can only be achieved when

26.	A me	emo is an example f	or					
	(a)	Internal communi	catio	n				
	(b)	External communication						
	(c)	Lateral communication						
	(d)	Written communic	eation	ı				
27.	-	oevine communi munication	catio	n is assoc	iated with			
	(a)	Formal	(b)	Informal				
	(c)	Horizontal	(d)	Vertical				
28.	Wha	t kind of informatio	n sho	ould be included	in a resume			
	(a)	Work experience						
	(b)	Education						
	(c)	Affiliation and me	mber	rship				
	(d)	Letter of recomme	ndati	ion				
29.	Whi	le giving an intervie	ew be	- in your salary	expectations			
	(a)	Modest	(b)	Unrealistic				
	(c)	Realistic	(d)	Non of the above	ve			
30.	Whi	ch of the following i	s not	a type of busine	ess letter?			
	(a)	Business enquiry	(b)	Sales letter				
	(c)	Quotations	(d)	Reference lette	r			
31.		resume should be r because:	writt	en before the jo	b application			
	(a)) The resume is seen first						
	(b)	The resume helps letter	to de	ecide what to his	ghlight in the			
	(c)	The resume is mor	e im	portant than the	eletter			
	(d)	Most employers do	not:	read application	letters			
			6		N-0415			

(a)	Memory	(b)	Memorizing	
(c)	Memorandum	(d)	Members orde	er
The	main purpose of a	group	discussion is to	o measure
(a)	Knowledge			
(b)	Personality			
(c)	Group communic	ation	skills	
(d)	Leadership skills			
	Pa	rt B		$(7 \times 6 = 42)$
A	nswer all question	s cho	osing either (a)	or (b).
(a)				the important
		Or		
(b)				mportance of
(a)	Narrate the lister	ning p	process.	
		Or		
(b)	Explain the imp	roving	g writing skills.	
(a)	Explain the exter	nal co	ommunication.	
		Or		
(b)	Write about note	es on:		
	(i) Upward cor	nmun	ication	
	(ii) Downward	comm	unication	
	(iii) Horizontal	comm	unication	
	(iv) Diagonal co	mmu	nication	
		7		N-0415
	(c) The (a) (b) (c) (d) A (a) (b) (a) (b) (a)	(c) Memorandum The main purpose of a (a) Knowledge (b) Personality (c) Group communic (d) Leadership skills Pa Answer all question (a) Define communic of communication (b) What is verbal verbal communic (a) Narrate the lister (b) Explain the imple (a) Explain the exter (b) Write about note (i) Upward com (ii) Downward (iii) Horizontal	(c) Memorandum (d) The main purpose of a group (a) Knowledge (b) Personality (c) Group communication (d) Leadership skills Part B Answer all questions choose (a) Define communication of communication in both Or (b) What is verbal communication. (a) Narrate the listening property of the communication. (a) Narrate the listening property of the communication. (b) Explain the improving of the communication. (c) Or (d) Upward communication. (d) Downward communication.	(c) Memorandum (d) Members order The main purpose of a group discussion is to (a) Knowledge (b) Personality (c) Group communication skills (d) Leadership skills Part B Answer all questions choosing either (a) (a) Define communication. Discuss about of communication in business. Or (b) What is verbal communication? Inverbal communication. (a) Narrate the listening process. Or (b) Explain the improving writing skills. (a) Explain the external communication. Or (b) Write about notes on: (i) Upward communication (ii) Downward communication (iii) Horizontal communication (iv) Diagonal communication

The word "memo" is a short form for:

37.	(a)	Explain the structure and format of business letters.
		Or
	(b)	Bring out the characteristics of a memo.
38.	(a)	Explain the steps in report writing.

- (b) State the oral communication.
- 39. (a) Explain the presentation.

Or

- (b) What are the types of meeting?
- 40. (a) What your mean by reading? Explain the different types of reading.

Or

(b) Describe the importance and factors involving job interview.

B.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

First Year — First Semester

BUSINESS ENVIRONMENT

(CBCS - 2020 onwards)

Time: 2 Hours Maximum: 75 Marks

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

Answer all questions.

Choose the correct answer.

- 1. ———— are generally known as controllable factors.
 - (a) Internal
 - (b) External
 - (c) Cost of production
 - (d) None of the above
- 2. Factors beyond the control of business are
 - (a) Internal
 - (b) External
 - (c) Organisational structure
 - (d) None of the above

3.		nomic environment has — impact on ness.
	(a)	Indirect
	(b)	Same
	(c)	Direct
	(d)	None of the above
4.	Whi	ch one of the following is not economic policy?
	(a)	Fiscal policy
	(b)	Industrial policy
	(c)	Monetary policy
	(d)	Mixed economy
5.	Soci	al cultural environment consists of ————.
	(a)	Family values
	(b)	Beliefs
	(c)	Rituals
	(d)	All the above
6.	It is	———— for business to change its values.
	(a)	Difficult (b) Moderate
	(c)	Easy (d) None of the above
7.		ch of the following will not come under political ronment?
	(a)	Constitution
	(b)	Political system
	(c)	Separation of power
	(d)	Religion
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8.	Busi	iness relationship comes		under ———.
	(a)	Technology	(b)	Social
	(c)	Political	(d)	Economic
9.	Whi	ch one is opposite to	capi	talist economy?
	(a)	Mixed	(b)	Communism
	(c)	Both	(d)	None of the above
10.	Othe	er name for commar	nd eco	onomy is ———.
	(a)	Social economy		
	(b)	Planned economy		
	(c)	Mixed economy		
	(d)	None of the above		
11.	Fina	ncial market involv	/e —	 .
	(a)	Borrows	(b)	Lenders
	(c)	Buyers	(d)	Both (a) and (b)
12.	Fina	ncial System can be	e orga	nnised using ———.
	(a)	Market principles		
	(b)	Central planning		
	(c)	Both (a) and (b)		
	(d)	None of the above		
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13.	Lega	Legal environment is related to ———.						
	(a)	Business and corp	orate	laws				
	(b)	Employment laws						
	(c)	Both (a) and (b)						
	(d)	None of the above						
14.	Regi	onal Legislation is	relate	ed to a				
	(a)	Legal	(b)	Political				
	(c)	Economy	(d)	Social				
15.	Econ	omic functions of g	overr	nment are ——	·			
	(a)	Ensuring competit	tion					
	(b)	Redistribute incom	ne					
	(c)	Both (a) and (b)						
	(d)	None of the above						
16.	One	of the main funct	ion o	f government is	s to maintain			
	(a)	Economics stabilit						
	. ,							
	(b)	Providing welfare	progr	ram				
	(c)	Both (a) and (b)						
	(d)	None of the above						
17.	Bran	aches of new econom	nic po	olicy ———.				
	(a)	Liberalisation	(b)	Globalisation				
	(c)	Privatization	(d)	All the above				
			4		N-0416			

18.	Which one below is not true about liberalisation?								
	(a)	All commercial interest rates	banks	were	now	free	to	fix	the
	(b)	b) Indian industries where free to import capital goods							
	(c)	Both (a) and (b)							
	(d)	None of the abov	ve .						
19.		——— known as j	privatis	sation.					
	(a)	Disinvestment							
	(b)	Making private s	sectors	as publ	ic sec	ctors			
	(c)	Liberalisation							
	(d)	All the above							
20.	Disi a —	nvestment means ———.	selling	g a ——		— in	vest	men	it to
	(a)	Public -private	(b)	Privat	e -pu	blic			
	(c)	Both	(d)	None					
21.	WT	O started in ——	 .						
	(a)	1995	(b)	1985					
	(c)	1999	(d)	1996					
22.	WT	Ointer	rnation	al trade	Э.				
	(a)	Prohibits	(b)	Promo	tes				
	(c)	Both	(d)	None o	of the	abov	e		
23.	In C	SR, 'S' refers to —		—.					
	(a)	Science	(b)	Social					
	(c)	Secular	(d)	None o	of the	abov	e		
			5				N-	-041	16

24.	CSF	? is a ———— co	ncern	
	(a)	Management	(b)	Corporate
	(c)	Stock exchange	(d)	None of the above
25.	Indu	ustries run by owr	ners /	suppliers of raw materials is
	(a)	Private	(b)	Cooperative
	(c)	Public	(d)	None of the above
26.	Sug	ar Industry in	Maha	rashtra is an example of
	(a)	Private sectors		
	(b)	Public sector		
	(c)	Cooperative sector	or	
	(d)	None of the abov	е	
27.	Indi	an economy is a —		— economy.
	(a)	Developed		
	(b)	Developing		
	(c)	Under developed		
	(d)	None of the abov	e	
28.	The	re are ——— t	ypes	of economic systems.
	(a)	Two	(b)	Three
	(c)	Four	(d)	None of the above
29.	Whi	ch year is Known a	as BO	P crsis in Indian economy.
	(a)	1990	(b)	1991
	(c)	1995	(d)	1999
			6	N-0416

	(a)	Capitalism	(b)	Socialism
	(c)	Mixed	(d)	None
31.	In mixed economy private and p			nd public
	(a)	Coexist	(b)	Contradict
	(c)	Conflict	(d)	None of the above
32.	Exa	mple of capitalist ed	conon	ny is ———.
	(a)	UK	(b)	USA
	(c)	Japan	(d)	None of the above
33.	Hon	gkong follows ——		- Economy.
	(a)	Mixed	(b)	Socialist
	(c)	Capitalist	(d)	All the above
		Par	rt B	$(7 \times 6 = 42)$
	A	nswer all questions	s choo	osing either (a) or (b).
34.	(a)	Narrate the levels	s of bu	usiness environment.
			Or	
	(b)	State the economi	c env	ironment of business.
35.	(a)	What do you meand point out its i	•	y socio cultural environment tance?
			Or	
	(b)	Discuss about economics system		political environment and
			7	N-0416

Non market economy refers to ———.

36.	(a)	Explain Capitalist economy, characteristics with examples.
		Or
	(b)	What do you mean by Financial environment and point out components of financial system?
37.	(a)	Bring out the laws impacting industry in India.
		Or
	(b)	Discuss about the impact of India's industrial policy

- on economic reforms.
- 38. Write the objectives of new economic policy. Explain (a) in detail.

- List out the objectives of disinvestment Explain. (b)
- 39. List out the levels of economic integration. (a)

Or

- (b) Define corporate social responsibility and point out the features in brief.
- 40. (a) Describe the private and public sector.

Or

(b) Write a short note on mixed economy and it's features, give an example.

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B.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

First Year — First Semester

FINANCIAL ACCOUNTING

(CBCS - 2020 onwards)

Time: 2 Hours Maximum: 75 Marks

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

Answer all questions.

- 1. ———— is the scope of financial accounting.
 - (a) Collection and processing of data
 - (b) Verifying or auditing data
 - (c) Publishing data
 - (d) All of the above
- 2. ———— are the basis of the business's financial accounting.
 - (a) Accounting records
 - (b) Book keeping
 - (c) Sales Volume
 - (d) Both (a) and (b)
- 3. Recording of transactions and events as and when they occur and classifying them into suitable account heading is the subject matter of ————
 - (a) Book-keeping
 - (b) Management Accounting
 - (c) Cost Accounting
 - (d) Financial Accounting

4.	The global recognized set of standard for the preparation of financial statement by business entity used in multiple countries is termed as								
	(a)	IFRS	(b)	ICAI					
	(c)	ASB	(d)	IAS					
5.		unting does not number of which accourt		l non-financial transactions principle					
	(a)	Accrual concept							
	(b)	Entity concept							
	(c)	Measurement concept							
	(d)	(d) None of the above							
6.				value method of depreciation convention					
	(a)	Conservatism	(b)	Consistency					
	(c)	Materiality	(d)	Disclosure					
7.	What is the minimum number of accounts affected by any business transaction?								
	(a)	One	(b)	Two					
	(c)	Four	(d)	Indefinite					
8.	All the transactions of an organisation should be first recorded into which book or account?								
	(a)	T accounts							
	(b)	The equation of accounting							
	(c)	The book of original entry							
	(d) The book of final entry								
9.	The process in which the transactions are recorded in various journals is called:								
	(a)	Entry making	(b)	Journalising					
	(c)	Posting	(d)	Adjusting					
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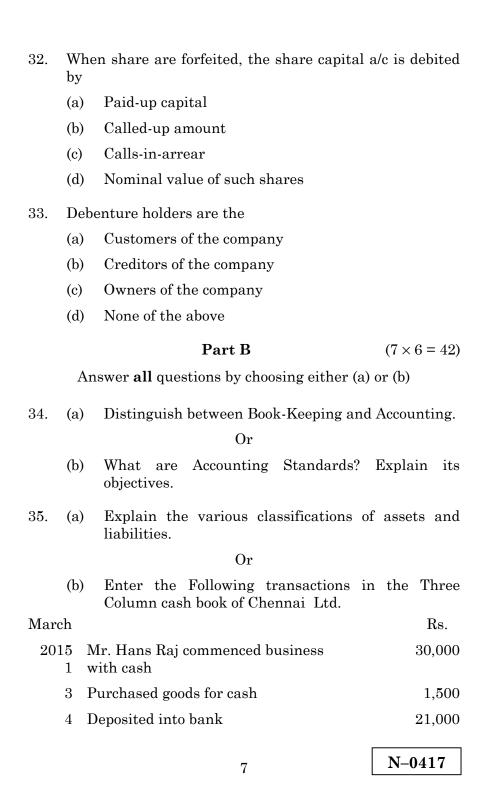
10.	In a three column cashbook, the ————— column is not balanced.							
	(a)	Discount column	(b)	Cash column				
	(c)	Bank column	(d)	None of the above	;			
11.		ch of the followin nce in the petty cas	_		about the			
	(a)	It is a liability	(b)	It is an asset				
	(c)	It is an expense	(d)	None of the above	;			
12.	Retu	ırn of goods by a cus	stome	er is recorded in —				
	(a)	Purchase book	(b)	Sales book				
	(c)	Sales return book	(d)	Purchase return k	ook.			
13.	Rect	ification entries are	pass	sed in ———	-			
	(a)	Journal Proper	(b)	Purchase Book				
	(c)	Sales Book	(d)	None of the option	ns			
14.	Wha	at is the trial balanc	e use	d for?				
	(a)	It is a financial sta	ateme	ent				
	(b)	It records balances	s of a	balance sheet				
	(c)	It doesn't contribute to the accounting cycle						
	(d)	It records balances of accounts						
15.	(i) I	Which of the following is true about financial statements? (i) Financial statement gives a summary of accounts. (ii) Financial statements can be stated as recorded facts.						
	(a)	Only (i)	(b)	Only (ii)				
	(c)	Both (i) and (ii)	(d)	None of the above	;			
16.	Whi	ch of the options is	not aı	n intangible asset?				
	(a)	Land	(b)	Patents				
	(c)	Goodwill	(d)	Franchise rights				
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17.	Car	riage inwards is shown on ————					
	(a)	Debit side of Trading Account					
	(b)	Debit side of Profit and Loss Account					
	(c)	Assets side of the Balance Sheet					
	(d)	Liabilities side of the Balance Sheet					
18.	The unfavourable balance of Profit and Loss account should be ————						
	(a)	Subtracted from liabilities					
	(b)	Subtracted from capital					
	(c)	Subtracted from current assets					
	(d)	Added in liabilities					
19.	A balance sheet ———						
	(a)	Tabulates the assets and liabilities of the company on a date					
	(b)	Shows assets and liabilities of a company					
	(c)	Indicates the growth rate of the company					
	(d)	Both (a) and (b)					
20.	In ca	ash book, the favourable balance indicates ———					
	(a)	Credit Balance (b) Debit Balance					
	(c)	Bank Overdraft (d) Adjusted Balance					
21.		ch of the following would not affect bank nciliation?					
	(a)	Dishonored cheque					
	(b)	Discount received					
	(c)	Bank interest					
	(d)	Check not presented					

	rece	ivable is called —				
	(a)	Drawer	(b)	Drawee		
	(c)	Capitalist	(d)	Bank		
23.		en an acceptor refu ler of bill on its mat		pay the amount of bill to the is called?		
	(a)	Honored bill	(b)	Dishonored bill		
	(c)	Retired bill	(d)	Endorsed bill		
24.	On	the admission of a r	new p	artner ———		
	(a)	Old firm is dissolv	ved			
	(b)	Old partnership i	s diss	olved		
	(c)	Both old partners	hip a	nd firm are dissolved		
	(d)	Neither partnersl	nip no	or firm is dissolved		
25.	X and Y are partners sharing profit in the ratio of 3:2.Z was admitted with 1/4 share in profits which he acquires equally from X and Y. The new ratio will be———————————————————————————————————					
	(a)	9:6:5	(b)	19:11:10		
	(c)	3:3:2	(d)	3:2;4		
26.	firm rem	's future profits in	favoi	nsated for parting with the ar of remaining partners. The bute to such compensation		
	(a)	Gaining Ratio				
	(b)	Capital Ratio				
	(c)	Sacrificing Ratio				
	(d)	Profit Sharing Ra	tio			
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The party who is entitled to receive the cash of a bill

(a)	Capital Accounts of all partners
(b)	Capital Accounts of remaining partners
(c)	His Executor's Account
(d)	Account of the Government
Dep	reciation is generated due to
(a)	Increase in the value of liability
(b)	Decrease in capital
(c)	wear and tear
(d)	Decrease in the value of assets
	ording to fixed instalment method, the depreciation is ulated on ————
(a)	Balance amount (b) Original cost
(c)	Scrap value (d) None of them
A co	ompany is formed by ————
(a)	Government
(b)	Directors
(c)	Promoters
(d)	Owners
Sha	re premium is shown in the balance sheet as an
(a)	Deducted from the asset side
(b)	Liability
(c)	Deduction in paid up capital
(d)	Asset
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5	Withdrew from bank for office use	1,500
6	Sold goods to Ramu	1,500
10	Purchased goods on credit from kannan	680
19	Received from Ramu Rs. 1,470 and allowed him discount	30
20	Cash Sales	2,400
27	Paid to Kannan in full settlement	650
28	Paid rent	150
	Paid salary	300

- 36. (a) Rectify the following errors:
 - (i) Sales to X Rs.6,250 were recorded as Rs.5,125
 - (ii) Sales to X Rs.5,100 were recorded as Rs.6,000
 - (iii) Rent paid Rs.6,375 was recorded in the cash book as Rs.6,260
 - (iv) Sales to X Rs.10,000 posted to Y's account.
 - (v) Sales to A Rs.10,000 debited to B's account.

- (b) Explain how you treat the following adjustment in final accounts.
 - (i) Closing Stock
 - (ii) Expenses paid in advance
 - (iii) Provisions for Bad and Doubtful Debts
 - (iv) Income Received in advance
- 37. (a) From the following Trial Balance, prepare final accounts for the year ended 31st December 2005:

	Debit	Credit
	Rs.	Rs.
Capital and drawings	1,700	20,000
Purchases and sales	2,000	4,200

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Debtors and Creditors	3,600	2,600
Bill payable	_	2,350
Plant and Machinery	12,000	
Horses and Carts	2,600	
Wages	800	
Cash at Bank	2,600	
Salaries	800	
Repairs	190	
Stock (opening)	1,600	
Rent	450	
Manufacturing expenses	150	
Bad debts	500	
Carriage	160	
	29,150	29,150

Adjustments:

- (i) Closing stock Rs. 1,600
- (ii) Depreciation Plant and Machinery 10%, Horses and Carts 15%
- (iii) Rs. 150 is due for wages
- (iv) Paid rent Rs. 50 in advance.

Or

- (b) Explain the reasons for preparation of Bank Reconciliation Statement.
- 38. (a) A sold goods to the value of 6,000 to B, taking a bill at three months therefore, 'A' discounted the bill at 10% per annum with his bank. On maturity the bill was returned by the bank dishonoured with Rs. 10 as noting charges. Pass journal entries in the books of A and B.

Or

(b) Mention the meaning and features of partnership.

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- 39. (a) A and B are partners sharing profits in the ratio of 2:1. They admit 'C' as a partner for 1/4 share. His share of goodwill is Rs.9,000. Give journal entries in the following cases:
 - (i) When the goodwill is received in cash and retained in the business.
 - (ii) When the goodwill is received in cash and withdrawn by old partners.

- (b) A machine purchased on 1st July 2016 at a cost of Rs. 14,000 and Rs. 1,000 was spent on its installation. The depreciation is written off at 10% on the original cost every year. The books are closed on 3lst December each year The machine was sold for Rs. 9,500 on 31st March 2018. Show the machinery account for all the years.
- 40. (a) Write a detailed note on 'Buyback of shares.'

Or

(b) A Company forfeits 100 shares of Rs.10 each, originally issued at a premium of Rs.2 per share.

The shareholders paid Rs.4 per share on application but did not pay the allotment money of Rs.4 per share (including premium) and call of Rs.4 share. The share are subsequently reissued at Rs.11 per share as fully paid up.

Pass journal entries for forfeiture and reissue of shares.

B.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

First Year — Second Semester

FINANCIAL MANAGEMENT

		(CBCS	- 2020	onwar	rds)			
Time	e : 2 H	ours			Ma	ximum : 7	5 Ma	rks
		F	Part A			(33	× 1 =	33)
		Answ	er all qu	ıestion	ıs.			
	Choo	se the correct ar	nswer.					
1.	Fina	ncial decisions in	nvolve w	vith —				
	(a)	Investment, Fir	nancing	and di	videı	nd decision	ns	
	(b)	Investment, Fir	nancing	and sa	les d	ecisions		
	(c)	Financing divid	lend and	l cash o	decis	ions		
	(d)	None of the abo	ove					
2.		tal structure	design	ing h	ıas	nothing	to	do
	(a)	Profitability	(b)	Solver	ncy			
	(c)	Flexibility	(d)	Trans	sferal	bility		

(a)	following? Timing	(b)	Timing and Risk			
(c)	Risk	(d)	None of these			
	o composite that walve		munos to he received in future			
	-		rupee to be received in future rupee on hand today is known			
as						
(a)	Recovery Factor of	concep	pt			
(b)	Time value of mo	ney				
(c)	Compounding Fa	ctor c	concept			
(d)	None of the above	e				
_	The process of calculating future value of cash flows is known as,					
(a)	Discounting	(b)	Compounding			
(c)	Both of these	(d)	None of these			
Coa	st of capital refers to) ——				
(a)	Flotation cost					
(b)	Dividend					
(c)	Minimum Requir	ed Ra	ate of Return			
(d)	None of the above	9				
Cos	st of capital is highe	st in o	case of, ———			
(a)	Debt	(b)	Equity			
(a)	Loans	(d)	Bonds			
(c)						
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8.	Cost of issue of news shares is known as,———			
	(a)	Cost of Equity	(b)	Cost of debt
	(c)	Flotation cost	(d)	WACC
9.		ch of the following to controlled by the		rs affecting the cost of capital?
	(a)	Tax rates		
	(b)	Dividend policy		
	(c)	Level of the interes	est ra	tes
	(d)	All of the above		
10.	inve		y for	return for the most viable a company that they will project.
	(a)	Implicit cost	(b)	Specific cost
	(c)	Explicit cost	(d)	None of the above
11.		cost independent o vn as ————	f prod	duction, sales or earnings are
	(a)	Variable cost	(b)	Total cost
	(c)	Fixed cost	(d)	Marginal cost
12.		relationship betw ings per share is kı		the operating income and as ———
	(a)	Financial leverage	e	
	(b)	Operating leverag	e	
	(c)	Composite leverag	ge	
	(d)	Working capital le	evera	ge
			3	N-0418

13.		ch of the following is not commonly used measures of rage in financial analysis?
	(a)	Operating leverage
	(b)	Financial leverage
	(c)	Combined leverage
	(d)	Matrix leverage
14.		values of the future net incomes discounted by the of capital are called ———
	(a)	Average capital cost
	(b)	Discounted capital cost
	(c)	Net capital cost
	(d)	Net present value
15.	_	ital budgeting decisions are analysed with help of the ghted average and for this purpose ————————————————————————————————————
	(a)	Component cost is used
	(b)	Common value stock is used
	(c)	Cost of capital is used
	(d)	Asset valuation is used
16.	Capi	ital budgeting decisions are ————
	(a)	Investment decisions
	(b)	Working capital management
	(c)	Marketing management
	(d)	Capital structure
		4 N-0418

17.		on capital is called cost of capital						
	(a)	Lower expected return						
	(b)	(b) Normal expected return						
	(c)	Higher expected return						
	(d)	None of the above						
18.	by th	is a project whose cash flows are not affected acceptance or rejection of other projects.						
	(a)	Risk free project						
	(b)	Low cost project						
	(c)	Independent project						
	(d)	None of the above						
19.	Proj	ects with ———— are preferred.						
	(a)	Lower payback period						
	(b)	Normal payback period						
	(c)	Higher payback period						
	(d)	All of the above						
20.	In M	IM-model, irrelevance of capital structure ————						
	(a)	Cost of debt (b) Cost of Equity						
	(c)	Arbitrage process (d) All of the above						
21.	The betw	term "Capital Structure" refers to the relationship						
	(a)	Debentures, preference shares and Equity share capital						
	(b)	Current assets and current liabilities						
	(c)	Sum of all non-current assets						
	(d)	Sum of all outsiders liabilities						
		5 N-0418						

	(a)	Constant	(b)	Fixed
	(c)	Increasing	(d)	Decreasing
		ch market providencial Risk?	es in	strument for managing the
	(a)	Money market		
	(b)	Bond market		
	(c)	Derivatives mark	et	
	(d)	Commodity mark	et	
4.	Whi	ch market provide	finan	ce for long term purpose?
	(a)	Money market	(b)	Capital market
	(c)	Both of these	(d)	None of these
5.	The	smallest unit of the	e capi	tal is known as,
	(a)	Share	(b)	Unit
	(c)	Account	(d)	Bond
6.	New	is issued share are	e rela	ted to ———
	(a)	Primary market	(b)	Secondary market
	(c)	Daily market	(d)	Fish market
7.	Hire	purchase cat enac	ted in	the year, ———
	(a)	1971	(b)	1972
	(c)	1973	(d)	1974
8.	Hire	purchase price - ca	ash pi	rice ———
	(a)	Total interest	(b)	Down payment
				None of the above

(a)	r>k	(b)	r=k
(c)	r <k< td=""><td>(d)</td><td>None of these</td></k<>	(d)	None of these
Sto	ck dividend is also k	nowr	n as ———
(a)	Scrip dividend	(b)	Bonus shares
(c)	Right shares	(d)	Property dividend
	functions		udes a firm's attempts
(a)	Finance	(b)	Liquidity
(c)	Investment	(d)	dividend
Wh	at are the aspects of	f worl	xing capital management?
(a)	Inventory manage	emen	t
(b)	Receivable manag	gemer	nt
(c)	Cash managemen	ıt	
(d)	All of the above		
Wh	ich of the following	would	l be found in a cash budget?
(a)	Capital expenditu	ıre	
(b)	Provision for doub	otful (debts
(c)	Depreciation		
	Accrued expendit	ure	
(d)			

Answer all the questions.

34. (a) State the significance of Financial management.

Or

- (b) Distinguish between profit maximization and wealth maximization.
- 35. (a) Narrate the various kinds of capital investment proposal.

Or

- (b) State the nature of capital budgeting.
- 36. (a) Find out how much does a deposit of Rs. 5,000 grow to at the end of 6 years. if the nominal rate of interest is 12 percent and the frequency of compounding is 4 times a year?

Or

- (b) Find the present value of Rs. 1,000 receivable in the 6th year end if the rate of discount is 10 percent.
- 37. (a) A company issues 10% irredeemable debentures of Rs. 1,00,000. The company is in the 55% tax bracket Calculate the cost of debt (before as well as after tax) if the debentures are issue at
 - (i) par
 - (ii) 10% discount and
 - (iii) 10% premium.

Or

- (b) Write a note an,
 - (i) Financial leverage
 - (ii) Operating leverage.

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38. (a) The following information is available in respect of a firm:

Capitalisation rate (ke) =10%

Earning per share (E) = Rs.10

Assured rate of return on investment

- (i) r=15%
- (ii) r=8%
- (iii) r=10%

Show the effect of dividend policy on the market price of shares using walter's model.

Or

- (b) Explain the different types of dividend policies.
- 39. (a) Point out the disadvantage of working capital.

Or

(b) From the following information you are required to forecast their working capital requirement.

Projected Annual sales Rs.65,00,000.

Percentage of net profit on cast of sales 25%.

Average credit period allowed to debtor's 10 weeks. Average credit period allowed by creditor's 4 weeks.

Average stock carrying (in terms of sales requirements) 8 weeks.

Add 10% to computed figures to allow for contingencies.

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40. (a) From the following information ,calculate the optimum cash balance on the basis of Baumol model.

Monthly cash requirements Rs.60,000.

Fixed cost per transaction 10.

Interest rate on marketable securities 6% Pa.

Or

(b) Enumerate the basic problems in the cash management.

B.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

First Year — Second Semester

HUMAN RESOURCE MANAGEMENT

(CBCS - 2020 onwards)

		(СВС)S - 2020	onwarus)		
Гіте	: 2 H	lours		Maxir	mum : 7	5 Marks
			Part A		(33)	× 1 = 33)
		Ans	swer all q	uestions.		
	Choo	ose the correct	answer.			
1.		ing ways to			is a	crucial
	(a)	Stress	(b)	Dissatisfacti	on	
	(c)	Uncertainity	(d)	None of the	above	
2.		cting, being o		prominent fu	nctions	of HRM
	(a)	Operative fur	nctions			
	(b)	Technical fur	nctions			
	(c)	Managerial f	unctions			
	(d)	Behavioural	functions			

3.		ch of the fallowing essional?	g fie	lds red	quires	a sk	illed HR	
	(a)	People handling						
	(b)	Clarifying						
	(c)	Both (a) and (b)						
	(d)	None of the above						
4.	Wha	nt is human factor —						
	(a)	Micro macro issues	of so	ocio eco	nomic f	factor		
	(b)	Interrelated physiological psychological and socio ethical aspects of human being						
	(c)	c) The entire concept of human behaviour						
	(d)	(d) None of the above						
5.	Tren	nt analysis is a ———						
	(a)	Forecasting technique						
	(b)	Skills inventory						
	(c)	Job analysis technique						
	(d)	Markov analysis						
6.	Qua	lity improvement is -						
	(a)	A team effort						
	(b)	Archived by quality inspector						
	(c)	Zero thing gone wro	ong					
	(d)	Tough job and net f	easil	ole				
7.		nario planning is a ning	also	known	as v	vhich	type of	
	(a)	Time ((b)	Contin	gency			
	(c)	Strategy	(d)	Divers	ificatio	n		
			2			N	[-0419]	

8.		kov analysis tech ning for ————	_	is used in human resource ecast.					
	(a)	Long term	(b)	Medium term					
	(c)	Short term	(d)	Uncertain period					
9.		ch of the following nan resource plann		niques are not connected with					
	(a)	Management of change							
	(b)	Succession planning							
	(c)	Single linear reg	ression	ı					
	(d)	Markov matrix a	nalysi	s					
10.	The	The content of job description includes ————							
	(a)	(a) Job title condition work							
	(b)	Education qualification skills							
	(c)	Both (a) and (b)							
	(d)	None of the abov	e						
11.		——— targ viduals job	gets ex	spanding the content of an					
	(a)	Enrichment	(b)	Nourishment					
	(c)	Enforcement	(d)	Lord					
12.	Unio		workei	rs who have a common skill					
	(a)	Craft unions	(b)	Industry unions					
	(c)	Craft guilds	(d)	Trade unions					
13.				t the interests of employees er or enterprise are					
	(a)	Trade unions	(b)	Craft unions					
	(c)	Enterprise union	ıs (d)	Industry unions					
			3	N-0419					

(a)	Organisational	(b)	Environmental
(c)	Behavioural	(d)	All
	analysis is a proce	ess of	gathering information abou
(a)	Job header	(b)	Job
(c)	Management	(d)	Organisation
How	many bread so	ources	of recruitment are there
(a)	4	(b)	8
(c)	2	(d)	6
	dity of a partice ressed on scale of —		recruitment technique is
(a)	01 to 10	(h)	0 to 05
(α)	01 00 10	(5)	0 to 05
(c)		(d)	0 to 01
(c)	01 to 100	(d)	0 to 01
(c)	01 to 100	(d)	0 to 01 hts the need for establishing
(c)	01 to 100 ruitment usually h Job specification	(d) ighlig (b)	0 to 01 hts the need for establishing Job analysis
(c) Reco	01 to 100 ruitment usually h Job specification Job description	(d) ighlig (b) (d) selecti	0 to 01 hts the need for establishing Job analysis None on will mean extra lost or
(c) Reco	01 to 100 ruitment usually h Job specification Job description poor quality of s	(d) ighlig (b) (d) selecti	0 to 01 hts the need for establishing Job analysis None on will mean extra lost or
(c) Recr (a) (c) The	01 to 100 ruitment usually h Job specification Job description poor quality of s and supers	(d) ighlig (b) (d) selectivision	0 to 01 hts the need for establishing Job analysis None on will mean extra lost or

	at is the main of ection process?	objecti	ve of the requirement and
(a)	Recruit right can	didate	28
(b)	Meet the high la	bour t	urn over
(c)	To reduce cost of	recru	iting
(d)	None of the abov	e	
emp			and planned introduction of r co-workers and organisation
(a)	Job evaluation	(b)	Investiture orientation
(c)	Orientation	(d)	Placement
Wh	ich type of informa	tion is	conveyed by orientation?
(a)	Training and edu	ıcatior	n benefit
(b)	Job location		
(c)	Job safety requir	ement	5S
(d)	General informa	tion al	oout the daily work routine
— and	Is the pa		of increasing the knowledge ılar job
(a)	Education	(b)	Training
(c)	Selection	(d)	None of these
Pre	-job training is oth	erwise	known as ———
	Orientation train	ning	
(a)			
(a)(b)			
. ,			

	Halo effect	(b)	Central tenden	cy
c)	Horn effect	(d)	Spill over effect	,
The	concept of MBO wa	ıs dev	reloped by ———	
(a)	Elton mayo	(b)	F.W. taylor	
(c)	Peter drucker	(d)	Philip kotlar	
	metho			-
(a)	Essay	(b)	Checklist	
(c)	Critical incident	(d)	None	
Foll	owing is not moder	n met	hods	
(a)	Graphic creating	(b)	Human asset	
(c)	Bars	(d)	All	
In a of —	n organisation the	base	pay is classified	as being part
(a)	Direct compensati	ion		
(b)	Primary compens	ation		
(c)	Indirect compensa	ation		
(d)	Regency compens	ation		
TЬ	type of rewards e			
succ	sified as ———			
succ	sified as ———————————————————————————————————	(b)	Intrinsic rewar	ds

	(a)	Outplacement bonus
	(b)	Acquisition bonus
	(c)	Transition stay bonus
	(d)	Mergel bonus
32.		number of stages include in collective bargaining ess are ———
	(a)	Preparation (b) Initial demands
	(c)	Strikes or lab outs (d) All of the above
33.		ch are the two important factors on which reement depend on ———
	(a)	Individuals personal choices and his family choices
	(b)	Individuals personal choice and his managers choice
	(c)	Individuals personal choice and the organisational climate
	(d)	The organisational and his managers choices
		$\mathbf{Part} \; \mathbf{B} \tag{7 \times 6 = 42}$
	A	nswer all questions choosing either (a) or (b).
34.	(a)	What are the objectives of human resource management? explain in detail.
		Or
	(b)	What are the functions and concept of personnel management?
		7 N-0419

The payment which is made to all the employees who has

cost their job is classified as —

31.

35.	(a)	Explain the important of human resource planning.
		Or
	(b)	What are the points to remember for writing job description?
36.	(a)	What is recruitment? What are the factors affecting recruitment?
		Or
	(b)	Who do you feel as barriers of selection, when you are a HR?
37.	(a)	What is the need for induction?
		Or
	(b)	Explain the concept and significance of training.
38.	(a)	What is the purpose of personal appraisal?
		Or
	(b)	Explain the methods of wage fixation.
39.	(a)	Define Incentives. Explain its features.
		Or
	(b)	Explain the concept of employee relations.
40.	(a)	Explain the concept of employee enforcement.
		Or
	(b)	Explain the challenging in international HRM.
		N-0419
		8 N-0419

B.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

First Year — Second Semester

MARKETING MANAGEMENT

(CBCS - 2020 onwards)

Answer all questions.

Choose the correct answer.

- 1. Good marketing is no accident but a result of careful planning and ———
 - (a) Promotion
- (b) Selling
- (c) Policy
- (d) Execution
- 2. Marketing Management is the of choosing target markets and getting, keeping and growing customers through creating, delivering and communicating superior customer value.
 - (a) Art
- (b) Science
- (c) Art and science
- (d) Management

3.	The	———— holds that consumer will favor product					
	that	that offer the most quality, performance, and innovative					
	featu	features					
	(a)	Production Concept					
	(b)	Product Concept					
	(c)	Selling Concept					
	(d)	Marketing Concept					
4.	they	assume - "customers who are coaxed into ng the product will like it. Or, if they don't like it, will possibly forget their disappointment and buy it					
	agan	n later".					
	(a)	Production concept					
	(b)	Selling concept					
	(c)	Product concept					
	(d)	Marketing concept					
5.		analysis which helps to diagnose the competitive as and to identify the strength and weakness is called					
	(a)	SWOT analysis					
	(b)	Competitive analysis					
	(c)	Structural analysis					
	(d)	Financial analysis					
		2 N-0420					

	ain influence on its ———————————————————————————————————
(a)	Internal (b) External
(c)	Macro (d) Micro
The	term marketing mix describes ————
(a)	A composite analysis of all environmental factors inside and outside the firm
(b)	A series of business decisions that aid in selling a product
(c)	The relationship between a firm's marketing strengths and its business weaknesses
(d)	A blending of strategic elements to satisfy specific target markets
	sets represents 4C's of the marketing mix
(a)	Customer solution, cost, convenience, communication
(b)	Customer, cost, convenience, comfort
(c)	Convenience, communication, coverage, cost
(d)	Cost, coverage, communication, consultancy
	———— the responsibilities of marketing strategy
(a)	Researching and developing
(b)	Analyze the market
(c)	Increase sales
(d)	Marketing efforts of strategy

(a)	Size of company		
(b)	Financial resourc	es of	the company
(c)	Channels of distr	ibutio	n
(d)	All of the above		
cost	-		e cycle that focuses on using a ting product awareness and
(a)	Decline stage	(b)	Introduction stage
(c)	Growth stage	(d)	Maturity stage
	——— not a key f	actor	of product mix?
(a)	Demand	(b)	Competition
(c)	Transaction	(d)	Profitability
Tra	de marked devic	es t	hat help to identify and
diffe (a)	erentiate a brand fr Brand dilution	om it (b)	s competitors are called Brand extension
diffe	erentiate a brand fr	om it (b)	s competitors are called Brand extension
diffe (a) (c) If a new	erentiate a brand fr Brand dilution Brand elements company uses suc	om it (b) (d) ccessf	s competitors are called Brand extension
(a) (c) If a new	Brand dilution Brand elements company uses such or modified produ	(b) (d) ccessf ct in	s competitors are called Brand extension Branding ful brand names to launch a
differ (a) (c) If a new is car	Brand dilution Brand elements company uses such or modified produ	(b) (d) ccessf ct in	s competitors are called Brand extension Branding ful brand names to launch a a new category, this strategy
diffe (a) (c) If a new is ca (a) (c)	Brand dilution Brand elements company uses such or modified production Brand extension Line extension	com it (b) (d) (ccessf ct in (b) (d)	s competitors are called Brand extension Branding ful brand names to launch a new category, this strategy Co-branding Multi branding
diffe (a) (c) If a new is ca (a) (c)	Brand dilution Brand elements company uses such or modified production Brand extension Line extension is consider	com it (b) (d) (ccessf ct in (b) (d)	s competitors are called Brand extension Branding ful brand names to launch a new category, this strategy Co-branding Multi branding
differ (a) (c) If a new is ca (a) (c) pric (a)	Brand dilution Brand elements company uses such or modified production Brand extension Line extension is considering decision	(b) (d) ccessf ct in (b) (d) ered t	Brand extension Branding ful brand names to launch a new category, this strategy Co-branding Multi branding to be the internal factors of
diffe (a) (c) If a new is ca (a) (c) price	Brand dilution Brand elements company uses such or modified production Brand extension Line extension is considering decision Demand	(b) (d) ccessf ct in (b) (d) ered t	Brand extension Branding ful brand names to launch a new category, this strategy Co-branding Multi branding to be the internal factors of Competition

cha	is a product pricing strategy by which a firm nges the highest intial price that customer will pay
(a)	Market skimming (b) Price skimming
(c)	Going Rate pricing(d) Value based pricing
A	good distribution strategy can maximize you ————————————————————————————————————
(a)	Efficient and method
(b)	Channel and products
(c)	Method and support
(d)	Revenue and profit
	——— types of distribution strategy
(a)	4 (b) 2
(c)	3 (d) 6
	ording to consumer promotion techniques the cash and are also classified as ———————————————————————————————————
(b)	Sweepstakes
(c)	Point of purchase promotion
(d)	Cash rebate
	e promotion tool such as sweepstakes event nsorship, sample and coopons are classified in egory of
(a)	Organisational promotion
(b)	Consumer promotion
(c)	Inbound promotion
(d)	Outbound promotion
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is —	ond stage in the consumer decision making model
(a)	Need
(b)	Information search
(c)	Evaluation of alternatives
(d)	Purchase
info	is the personal communication of rmation, to persuade someone to buy something
(a)	Personal Selling (b) Sales Promotion
(c)	Direct Marketing (d) Advertising
	———— is the benefit market segmentation
(a)	Division of market
(b)	Goals of a target
(c)	Segmentation of decision
(d)	Direction of economy
Lim	itation of market segmentation includes ————
(a)	Expensive marketing and production
(b)	Potential customers
(c)	Group of consumers
(d)	Money and other resources
_	is nothing but willingness of consumers to chase products and services as per their taste, need of course pocket.
(a)	Consumer behaviour
(b)	Consumer interest
(c)	Consumer attitude
(d)	Consumer perception
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26.	CDM	A stands for ———				
	(a)	Consumer Developm	nent	Model		
	(b)	Consumer Decision	Mix			
	(c)	Consumer Decision	Mal	xing		
	(d)	Consumer Developm	nent	Matrics		
27.		——— is not a chara	acte	ristic of service marketing		
	(a)	Intangibility (I	b)	Variability		
	(c)	Perishability (d)	Creativity		
28.		rging customers diffe		t prices for essentially the		
	(a)	Price discrimination	l			
	(b)	Supply and demand				
	(c)	Complementary				
	(d)	Substitutes				
29.	If a new product sells well, new firms will enter the market, ushering a(n) ———— stage.					
	(a)	Product growth (b)	Market growth		
	(c)	Maturity (d	d)	Market consolidation		
			7	N-0420		

30.		roaches of a govern revenue are known		_	lic expenditure		
	(a)	Budgets	(b)	Monetary pol	icy		
	(c)	Fiscal policy	(d)	Industrial pol	licy		
31.		nsporting and store	ing g	coods is ——	——— channel		
	(a)	Inventory channel	l				
	(b)	Direct marketing	chan	nel			
	(c)	Physical distribut	ion cl	nannel			
	(d)	Warehouse chann	el				
32.		are the shoples, etc to stimulat					
	(a)	Personal Selling	(b)	Sales Promot	ion		
	(c)	Direct Marketing	(d)	Advertising			
33.		Industries receive raw materials as inputs and dispense intermediates or finished goods					
	(a)	Primary	(b)	Textile			
	(c)	Manufacturing	(d)	Allied			
		Par	rt B		$(7 \times 6 = 42)$		
	A	answer all questions	s choo	osing either (a)	or (b).		
34.	(a)	What is the natur	e and	l scope of mark	eting?		
			Or				
	(b)	Define marketin	_	management. ncepts.	Explain the		
			8		N-0420		

		the organization.
		Or
	(b)	What is marketing mix? Explain the 4P's of marketing.
36.	(a)	Explain the marketing planning and strategies.
		Or
	(b)	State the new product development process.
37.	(a)	Discuss the Merits and Demerits of Branding.
		${ m Or}$
	(b)	Explain Pricing policies and strategies.
38.	(a)	Bring out the various factors influencing channel decision.
		Or
	(b)	What is promotion mix? Explain its importance.
39.	(a)	Explain the
		(i) Advertising decision
		(ii) Sales promotion decision
		Or
	(b)	Explain the various criteria for effective segmentation
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(a) Explain the internal and external environment of

35.

40. (a) Discuss about the Evolution of the study of consumer.

Or

(b) What is service Marketing? Its types.

B.Com. DEGREE EXAMINATION, DECEMBER 2023.

ONLINE PROGRAMME EXAMINATIONS

First Year - Second Semester

MERCANTILE LAW

(CBCS - 2020 onwards)

Time	e : 2 I	Hours			Maximum : 75 Marks
		Pa	rt A		$(33 \times 1 = 33)$
		Answer	all q	uestions	5.
1.	Pub	lic Law is divided in	nto _		categories.
	(a)	Three	(b)	Four	
	(c)	Two	(d)	Eight	
2.	Law	is either private la	w or		law
	(a)	Public	(b)	Privat	e
	(c)	Local	(d)	Family	У
3.		Indian Contract A	.ct, tl	he term	n consensus ad idem
	(a)	Parties under a m	nistak	æ	
	(b)	Parties under the	free	consent	
	(c) Parties agreeing upon the same thing in same sense				
	(d)	Unsound mind.			
4.		ere a contract has ties. it is called			d from the conduct of
	(a)	Express contract	(b)	Implie	ed contract
	(c)	Tacit contract	(d)	Unlaw	ful contract

Whi	hich type of agency is created in a ee?	relation of husband -
(a)	Agency of implication	
(b)	Agency of estopple	
(c)	Agency of necessity	
(d)	Agency of appointed	
The	e liability of pretended agent is ki	now as
(a)	liability by holding out	
(b)	liability created by law	
(c)	liability by rectification	
(d)	liability of relation	
	Agreement to sell the transfer m the seller to the buyer takes pla	
(a)	At the end of contract	
(b)	Immediately	
(c)	In a future Date	
(d)	Both (b) & (c)	
The	e Negotiable Instruments Act, 1	881 came into Force
(a)	9 th December 1881	
(b)	19 th December 1881	
(c)	1st March 1882	
(d)	1st April 1882	
	is the Bill Receivable ac	ecount?
(a)	Personal A/c (b) Machin	nery A/c
(c)	Real A/c (d) Nomin	al A/c
	2	N-0421

10.		•	-	agreement, what will be the ratio between the partners?			
	(a)	Unequal					
	(b)	Equal					
	(c)	It will depend on	the ex	xperience of a partner			
	(d)	It will depend on	a part	tners capital			
11.		ch types of partne ne duration of partr	_	have no agreement in terms ip?			
	(a)	Partnership-at-w	ill				
	(b)	Limited partners	hip				
	(c)	General partners	hip				
	(d)	Particular partne	rship				
12.		horised capital is ording to the guidel		tal authorised to be raised			
	(a)	SEBI	(b)	RBI			
	(c)	BOD	(d)	Auditor			
13.	Minimum number of members to constitute a quorum for a public limited company is						
	(a)	5	(b)	10			
	(c)	15	(d)	2			
14.	How many rights does a consumer have under the Consumer Protection Act?						
	(a)	8	(b)	6			
	(c)	4	(d)	5			
15.	Within how many days does the opposite party have to answer after they are informed about the complaint?						
	(a)	30	(b)	5			
	(c)	20	(d)	15			
			3	N-0421			

	is its	S					
	(a)	Nostro account	(b)	Vostro account			
	(c)	Loro account	(d)	Foreign bank account			
17.		statutory basis ange in India is	for th	ne administration of foreign			
	(a)	Foreign Exchang	ge Regi	ulation Act. 1973			
	(b)	Conservation of of Smuggling Ac		gn Exchange and Prevention			
	(c)	Foreign Exchange Management Act, 1999					
	(d)	Exchange Control Manual					
18.	When did the Competition Act. 2002, come into force?						
	(a)	01 April 2004	(b)	31 March 2003			
	(c)	01 May 2002	(d)	23 April 2003			
19.	Sele		for C	ition Act, 2002 deals with the hairperson and Members of ndia?			
	(a)	Section 12 of the	Comp	etition Act, 2002			
	(b)	Section 9 of the	Compe	tition Act, 2002			
	(c)	Section 14 of the	Comp	etition Act, 2002			
	(d)	Section 20 of the	Comp	etition Act. 2002			
20.	The Environment Protection Act is under which of the categories of legislation?						
	(a)	Penal legislation	1				
	(b)	Welfare legislati	on				
	(c)	Remedial legisla	tion				
	(d)	None of the abov	ve				
			4	N-0421			

A foreign currency account maintained by a bank abroad

21.	Section 7 of the Environment Protection Act directs that persons carrying on any industry shall not discharge any environmental pollutants in excess of standards prescribed by						
	(a)	SPCB (b) CPCB					
	(c)	State Government (d) Central Government					
22.	In 'quid-pro-quo'. quo stands for						
	(a)	a) knowledge disclosed to the public					
	(b)	Monopoly granted for the term of the patent					
	(c)	Exclusive privilege of making, selling and using the invention					
	(d)	None of the above					
23.	Trac	Trademark law protects					
	(a)	Words, symbols or devices that differentiate goods or services from one another.					
	(b)	Only brand names					
	(c)	Names of specific people and places					
	(d)	Inventions that feature some sort of utility function					
24.	of a	Information Technology Act, 2000 directed the formation of a Controller of Certifying Authorities to regulate the issuance of					
	(a)	Data license					
	(b)	IP address in India					
	(c)	Digital signatures					
	(d)	(d) Internet service provider license					
25.	Which among the following was established under IT Act, 2000 to resolve disputes arising from the law?						
	(a)	Cyber Appellate Tribunal					
	(b)	Technology Disputes Bureau					
	(c)	Cyber Administrative Tribunal					
	(d)	IT Disputes Tribunal					
		5 N-0421					

(a)	Manufacturing and	d Sei	rvice Enterprise		
(b)	Automobile and El	lectro	onic Enterprise		
(c)	Research and Deve	elopr	ment Sector		
(d)	Service sectors onl	У			
For whom was a radio jingle released by MSME ministry on 20^{th} Sept 2017 ?					
(a)	National SC ST H	ub			
(b)	Marginalised communities				
(c)	Minority communities				
(d)	Both (a) and (c)				
	contract to perform a promise or discharge the liability a third party is called				
(a)	Contract of indemi	nity			
(b)	Contract of agency				
(c)	Contract of guaran	itee			
(d)	Contract of warrar	nty			
	e goods identified and agreed upon at the time a atract of sale is made are called				
(a)	Ordinary goods	(b)	Specified goods		
(c)	Scheduled goods	(d)	None of the above		
The	term condition is	defin	ed in which of the following		
Section of the Sale of Goods Act 1930?					
(a)	Section 12(1)	(b)	Section 12(2)		
(c)	Section 12(3)	(d)	Section 12(4)		
		6	N-0421		

31.	The	term company is	s define	d under which sec of the Act		
	(a)	Sec 3(1)	(b)	Sec 4(2)		
	(c)	Sec 2(4)	(d)	Sec 1(3)		
32.	The undertaking contained in a promissory note, to pay a certain sum of money is					
	(a)	Conditional				
	(b)	Unconditional				
	(c)	May be condupon the circum		or unconditional dependi s		
	(d)	None of the abo	ove			
33.	The sale of goods Act deals only with goods which are in nature					
	(a)	Immovable	(b)	Movable		
	(c)	Specific	(d)	All of the above		
]	Part B	$(7 \times 6 = 4)$		
	A	answer all questi	ons cho	osing either (a) or (b).		
34.	(a)	What are the s	ources o	f mercantile law?		
			Or			
	(b)	State the class contracts.	ification	with regard to the forms		
35 .	(a)	How can an ag	ency be	terminated?		
			Or			
	(b)	State the doc exception to it.	etrine o	f Caveat Emptor' and t		
36.	(a)	Write the circuinstrument is		es under which a Negotiak ed.		
			Or			
	(b)	State the right	s and du	ties of the partners.		
			7	N-0421		
			•			

37. (a) Define the term 'company'. Explain the characteristics of a company.

Or

- (b) Explain the rights and responsibilities of a consumer under the Consumer Protection Act. 1986.
- 38. (a) What are the salient features of FEMA 1999?

Or

- (b) What are the features of competition Act 2002?
- 39. (a) What are the rules of the Environment Protection Act, 1986?

Or

- (b) What are the legislations covering IPRs in India?
- 40. (a) What is cyber crime and various kinds of computer related offences?

Or

(b) What are the types of loan facilities available in Bank for Micro, Small and Medium Enterprises?

N-0421

B.Com. DEGREE EXAMINATION, DECEMBER 2023.

ONLINE PROGRAMME EXAMINATIONS

Second Year - Third Semester

E- COMMERCE

(CBCS - 2020 onwards)

Answer all questions.

- Major transactions in E-Commerce is
 (a) Buying and Selling a product over internet
 - (b) A study of commerce in internet
 - (c) Electronic communication
 - (d) Giving Advice
- 2. A ______ is the set of planned activities designed to result in a profit in a marketplace.
 - (a) Business model (b)
- (b) Profit model
 - (c) Business plan
- (d) Revenue model
- 3. _____ is used to transfer files on World Wide Web.
 - (a) HTML
- (b) XLS
- (c) HTTP
- (d) DOC

4.	The bidding technique in which only one bid is submitted by sellers is classified as						
	(a)	Equalizing bid auctions					
	(b)	Descending bids auctions					
	(c)	Ascending bids auctions					
	(d)	Sealed bid auctions					
5.	An represents data as two-dimensional tables with records organized in rows and attributes in columns.						
	(a)	Database management system					
	(b)	Data warehouse					
	(c)	SQL query					
	(d)	Relational database					
6.	The component of TCP/IP that provides the Internet's addressing scheme and is responsible for the actual delivery of packets is						
	(a)	TCP					
	(b)	IP					
	(c)	the Network Layer					
	(d)	the Application Layer					
7.	describes the format in which the web pages should appear and how the text and graphics should be placed.						
	(a)	HTTP (b) HTML					
	(c)	SMTP (d) IMAP					
		2 N-0422					

_ co	are networks that connect people within a company to each other and to the company network				
(8	a)	Bitstreams	(b)	Extranets	
(0	c)	Internets	(d)	Intranets	
		of the following ar	e fac	etors in optimizing Web site	
(8	a)	Page retrieval	(b)	Page generation	
(0	e)	Page delivery	(d)	Page content	
Τ	he i	most common form	of se	curing channels is through	
(8	a)	S-HTTP	(b)	VPNs	
(0	e)	SSL	(d)	PPTP	
\mathbf{S}	SSL	stands for			
(8	a)	Socket Secure Lay	er		
(k	b)	Secondary Segmen	nt La	yer	
(0	e)	Secure Sockets La	yer		
(0	d)	Secure System Lay	yer		
E	DI	stands for			
(8	(a) Electronic Data Interchange				
(k	(b) Election Data Information				
(0	c)	Electronic Display	Info	rmation	
(0	d)	Easy Data Interch	ange		
– ir	nfor	is a secure mation across a we		thod of accessing or sending ge.	
(8	a)	HTTPS	(b)	HTTP	
(0	e)	FTP	(d)	SMTP	

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3

	S prompt in the	Windows	that you can run soperating system in	n order t
cne	ck the connection	on betwee	n your client and the	e server.
(a)	Ping	(b)	Telnet	
(c)	Traced	(d)	SSL	
	is	not a don	nain	
(a)	.org	(b)	.gov	
(c)	.com	(d)	. trust	
		_	s the Internet ve	ersion o
wor	rd-of-mouth mai	rketing.		
(a)	Visceral	(b)	Virile	
(c)	Viral	(d)	Virtual	
The	e solution for all	business	needs is	
(a)	EDI	(b)	ERP	
(c)	SCM	(d)	E-Commerce	
The	e fastest growing	g form of	online advertising is	
(a)	Banner ads			
(b)	Pop-up ads			
(c)	Rich media/vi	ideo ads		
(d)	Pop–under ac	ls		
	of the followin		amples of 2G wirele	ess phon
(a)	CDMA	(b)	W-CDMA	
(c)	TDMA	(d)	GSM	
			_	N-0422

20.		M is a game of 4 C's = Cordination and:	ollaboration; Co-operation;
	(a)	Controlling (b) C	Connectivity
	(c)	Communication (d) C	Customer
21.	conn		business process that etailers, customers and ain to develop and deliver
	(a)	SCM (b) N	Networking
	(c)	E-Commerce (d) E	EDI
22.	A see	ecurity plan begins with a(r Security policy	n) is
	(b)	Risk assessment	
	(c)	Implementation plan	
	(d)	Security organization	
23.		most common type of Inte is	rnet crime according to the
	(a)	Credit card fraud (b)	Check fraud
	(c)	Non-delivery (d) A	Auction fraud
24.	The	most prevalent onlin	ne payment method is
	(a)	PayPal (b) C	Checks
	(c)	Credit cards (d) I	Debit
		5	N-0422

25.	In cr	redit/debit cards, C	VV st	ands for
	(a)	Credit Verification	n Val	ue
	(b)	Card Verification	Valu	e
	(c)	Card Validity Val	ue	
	(d)	Credit Verification	n Visi	ual
26.	The	most popular ty	pe c	of auction on eBay is the
	(a)	Dutch Internet au	ıction	
	(b)	Name Your Own	Price	auction
	(c)	English auction		
	(d)	Professional servi	ce au	ction
27.	•	cious hackers who	act v	with the intention of causing
	(a)	White hats	(b)	Black hats
	(c)	Grey hats	(d)	Brown hats
28.				technologies that allow users te content online is known as
	(a)	Internet	(b)	social networking
	(c)	virtual life	(d)	Web 2.0
29.		redirection of tra		rom a legitimate site to an
	(a)	Cybersquatting	(b)	Cyberpiracy
	(c)	Metatagging	(d)	Keywording
30.	•	C	_	network-defined maximum shorter units, known as
	(a)	Data	(b)	Information
	(c)	Packets	(d)	Sockets
			6	N-0422

31.		only payment sys nout intermediation			y convertible
	(a)	Credit card	(b)	Accumulating l	oalance
	(c)	Stored value	(d)	Cash	
32.		is a term		ed to describe of computerized s	
	(a)	Client/Server	(b)	Hardware	
	(c)	Software	(d)	Internet	
33.		ch of the following			dels involves
	(a)	ISP services	(b)	General advert	ising
	(c)	Subscription fees	(d)	Tenancy deals	
		Par	rt B		$(7 \times 6 = 42)$
	A	answer all questions	s cho	osing either (a) o	r (b).
34.	(a)	State the prerequ	isites	s of E–Commerce	
			Or		
	(b)	Explain about the website.	e stej	ps to develop the	e e–commerce
35.	(a)	Discuss about the	com	ponents of intern	et.
			Or		
	(b)	Narrate the differ	ent t	ypes of Internet	Connections.
			7		N-0422

36. (a) Write about the various protocols used in TCP/IP suite.

Or

- (b) Discuss the importance of using XML based technology in Business.
- 37. (a) Describe about the E-marketing and its benefits.

Or

- (b) Write about the vulnerabilities of internet site.
- 38. (a) Discuss about the steps for electronic payment.

Or

- (b) Explain the need to adopt E-CRM.
- 39. (a) Describe the Components of Electronic SCM.

Or

- (b) List out the working principle of WAP.
- 40. (a) Briefly explain about the knowledge creating process.

Or

(b) Explain about the National Electronic Fund Transfer.

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B.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year — Third Semester

AUDITING

(CBCS - 2020 onwards)

Time: 2 Hours Maximum: 75 Marks

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

Answer all questions.

All questions carry equal marks.

- 1. Auditor is an of a shareholder
 - (a) Owner
- (b) Agent
- (c) Employer
- (d) Creditor
- - (a) 30 days
- (b) 14 days
- (c) 21 days
- (d) 35 days
- 3. ——— Audit refers to the evaluation of company's performance against planned goals in the areas of social responsibility.
 - (a) Cost audit
 - (b) Social audit
 - (c) Management audit
 - (d) Statutory audit

4.		——— audit is no	t a st	atuary requirem	ient
	(a)	Management	(b)	Financial	
	(c)	Tax Audit	(d)	Cost	
5.		is a writ	-		details with
	(a)	Audit Note Book	(b)	Audit program	me
	(c)	Audit files	(d)	Auditing Planr	ning
6.		ixed audit progran gramme.	nme	is also called a	ı ———
	(a)	Tailor Made	(b)	Man Made	
	(c)	Auditing Made	(d)	Verification Ma	ade
7.		report is auditor subject to c			the opinion of
	(a)	Unqualified	(b)	Qualified	
	(c)	Clean	(d)	Unclean	
8.		audit which is no lucted at the desire			
	(a)	Private audit			
	(b)	Balance sheet aud	dit		
	(c)	Operational audit	;		
	(d)	Efficiency audit			
9.		ernment audit is ntained by governn			
	(a)	Cost and Audit D	epart	ment	
	(b)	Accounts and Aud	lit De	partment	
	(c)	Tax and Audit De	partr	nent	
	(d)	GST and Audit D	epart	ment	
			2		N-0423

	type	of audit		
	(a)	Statutory Audit	(b)	Internal Audit
	(c)	Interim Audit	(d)	Continuous Audit
11.				whether or not books of per companies Act, 2013:
	(a)	Performance audi	.t	
	(b)	Balance sheet aud	dit	
	(c)	Secretarial audit		
	(d)	Tax audit		
12.				ether the various activities of out efficiently is known as
	(a)	Internal audit		
	(b)	Interim audit		
	(c)	Balance sheet aud	dit	
	(d)	Performance audi	.t	
13.				odern accountancy who also consibility of auditor?
	(a)	FW Taylor	(b)	Spicer and Pegler
	(c)	Luca Paciolo	(d)	Betliboi
14.		led and select st		ected to provide the resources member to accompany the
	(a)	Auditor	(b)	Client
	(c)	Internal auditor	(d)	Auditee
15.				stitute minimum ———————————————————————————————————
	(a)	Three	(b)	Four
	(c)	Five	(d)	Seven
			0	N-0423
			3	11 0120

Early detection of frauds and errors are possible in which

10.

16.	Audi	t report is meant fo	r the	——— of the co	ompany
	(a)	Shareholder	(b)	Creditors	
	(c)	Banker	(d)	Employees	
17.	Insti	tute of chartered ac	coun	tants of India is a —	
	(a)	Autonomous body	(b)	Co-operative body	
	(c)	Private body	(d)	Investigation body	
18.		ch of the following e exists strong inter		uitable form of aud heck system	lit when
	(a)	Continuous Audit	(b)	Periodical audit	
	(c)	Interim audit	(d)	Partial audit	
19.		t which is done at ner is called ———	the	time of admission of	of a new
	(a)	Casual Audit	(b)	Standard Audit	
	(c)	Partial Audit	(d)	Interim Audit	
20.		hich of the followir ceration in figures	ng of .	Audit there remain	no scope
	(a)	Continuous Audit	(b)	Periodical Audit	
	(c)	Standard Audit	(d)	Partial Audit	
21.		big organisation werous, audit check -		numbers of transac	etion are
	(a)	All transaction			
	(b)	Some transaction	select	ed as sampled	
	(c)	All transaction of	some	months	
	(d)	Some transactions	of ea	ch month	
			4	N-	-0423

22.	Balance sheet does not include			
	(a)	Verification of asse	ets a	nd Liabilities
	(b)	Vouching of incom to	ne ar	nd expenses accounts related
	(c)	Examination of acliabilities and closi	-	ing and auditing assets and ntries
	(d)	Routine work		
23.		process of distribution		of work among employees nown as ———
	(a)	Internal audit	(b)	Internal control
	(c)	Internal Check	(d)	Checking audit
24.			-	stment transfer, rectification g entries etc. are recorded in
	(a)	Cash book	(b)	Purchase register
	(c)	Sales register	(d)	Journal proper
25.		ch of the followi ication?	ing	does not require physical
	(a)	Stock	(b)	Plant
	(c)	Goodwill	(d)	Loose tools
26.	Appr	_	dep	reciation on assets taken on
	(a)	Fixed instalment		
	(b)	Written done value	e me	thod
	(c)	Annuity method		
	(d)	Sinking fund meth	od	
			5	N-0423

	may	be held liable for ————
	(a)	Negligence
	(b)	Misfeasance
	(c)	Criminal liability
	(d)	Contractual liability
28.		ch type of report is giving by auditors when accounts ne company give a true and fair view of the company?
	(a)	Unqualified report
	(b)	Qualified report
	(c)	Interim report
	(d)	Final report
29.	acco	e term investigation implies an examination of the ounts of a business for some special purpose", this is ned by?
	(a)	Spicer and Pegler (b) Lacaster
	(c)	Dicksee (d) Betliboi
30.	In n	nanagement audit, evaluation is being done of the?
	(a)	Cost accounts
	(b)	Financial accounts
	(c)	Managerial functions and policies
	(d)	Assets and liabilities
31.		en the audit of company accounts was made pulsory in India
	(a)	1894 (b) 1914
	(c)	1947 (d) 1952
	(0)	

If an auditor has misapplied money of the company, he

27.

(a)	Auditing (b) Testing
(c)	Vouching (d) Verification
The	e fundamental objective of the audit of a company is to
(a)	Protect the interest of the minority shareholder
(b)	Detect and prevent errors and fraud
(c)	Assess the effectiveness of the company performance
(d)	Attest to the credibility of the company accounts
	Part B $(7 \times 6 = 42)$
1	Answer all questions choosing either (a) or (b).
(a)	What are the main objectives of internal audit?
	Or
(b)	"The work of auditing begins where the work of Accountancy ends" Discuss.
(a)	What are the advantages and disadvantages of
(4)	continuous audit?
(a)	Or
(b)	

32. Process of verify the documentary evidences of transaction are known as ————

36. (a) Describe the provisions in the Companies Act for the appointment of an auditor of a company.

Or

- (b) Explain the different techniques for auditing in an EDP environment.
- 37. (a) What are the various types of Audit Report?

Or

- (b) Distinguish between External audit and internal audit?
- 38. (a) What are the personal qualities required for an auditor.

Or

- (b) What are the duties of an auditor with regard to verification of Sundry Debtors?
- 39. (a) Explain the power and duties of an auditors.

Or

- (b) Explain in details the procedure of any one type of investigation.
- 40. (a) What are the steps to be taken by an auditor before commencing a new audit?

Or

(b) Explain how an investigator will conduct an investigation on behalf of a purchaser of business.

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B.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year — Third Semester

MERCHANT BANKING AND FINANCIAL SERVICES

(CBCS - 2020 onwards)

Time: 2 Hours Maximum: 75 Marks

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

Answer all questions.

- 1. Formal merchant banking activity in India was originated in ————.
 - (a) 1978
- (b) 1969
- (c) 1769
- (d) 1987
- 2. In India, merchant-banking activity was originated with the merchant banking division set up by the ————.
 - (a) Barclays bank
- (b) Grind lays bank
- (c) Yes bank
- (d) None of the above
- 3. The first bank to set up a separate merchant banking division in India.
 - (a) Punjab national bank
 - (b) Standard charted bank
 - (c) National and Grind lays bank
 - (d) National city bank

4.	In simple terms, the management of issues for raising funds through various types of instruments by companies is known as ———.							
	(a)	Lead management	t					
	(b)	Merchant banking	5					
	(c)	Issue managemen	t					
	(d)	Public issue mana	geme	ent				
5.	Cate	gory I merchant ba	nker	s can act as ———.				
	(a)	Only as advisor						
	(b)	Underwriter						
	(c)	Consultant						
	(d)	All issue managen	nent i	function				
6.	bank			obligation of a load merchant the total underwriting				
	(a)	15%	(b)	5%				
	(c)	50%	(d)	10%				
7.		reliev		ne company of the risk and e securities.				
	(a)	Underwriter	(b)	Shareholder				
	(c)	Banker	(d)	Debenture holder				
8.	a lon	is a mark g or indefinite mater Financial market Capital market Money market None of the above		r financial assets which have r . r				

Financial service Financial marker Financial marker Financial instru Financial institutions of financial Mobilization of securities on function of function of function of function of taxer End Specialized serve Collection of taxer End Securities on Depository Institutions Ins	ets Iments Intervices	fined as t. Instrun None of s securit	a centr nent f the ab	oove
Financial marker Financial instructions of financial Mobilization of standard serve Collection of taxe erm ————————————————————————————————————	ets Iments Intervices	fined as t. Instrun None of s securit	a centr nent f the ab	oove
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Specialized service Collection of tax erm ———————————————————————————————————	ices is de deposit (b) (d) id keep tor	Instrun None of s securit	nent f the ab	oove
Collection of tax erm ————— ng securities on Depository Institutions s like a bank an half of the invest	— is de deposit (b) (d) id keep tor	Instrun None of s securit	nent f the ab	oove
erm ————————————————————————————————————	— is de deposit (b) (d) ad keep tor	Instrun None of s securit	nent f the ab	oove
ng securities on Depository Institutions s like a bank an half of the invest Depository Part	deposit (b) (d) ad keepstor	Instrun None of s securit	nent f the ab	oove
Institutions s like a bank an half of the invest Depository Part	(d) id keep tor	None of	f the ab	
s like a bank an half of the invest Depository Part	d keep tor	s securit		
half of the invest Depository Parti	tor		ies in e	1
	icipant			electronic forn
Denository	-			
Depository				
Stock exchange				
None of the abov	ve			
Refers to view to spread:				_
Merchant banki	ng			
Mutual fund				
Leasing				
Securitization of	f fund			
	Merchant banki Mutual fund Leasing	Merchant banking Mutual fund	Merchant banking Mutual fund Leasing	Merchant banking Mutual fund Leasing

14.	The	best suited to the b	usine	ess people is ———.
	(a)	Income fund	(b)	Balance fund
	(c)	Growth fund	(d)	Taxation fund
15.	Mut	ual funds are very j	popul	ar in ———.
	(a)	U.S.A.	(b)	UK
	(c)	Japan	(d)	India
16.	Whi serv		ng is	s not a fee-based financial
	(a)	Corporate counsel	ling	
	(b)	Lease financing		
	(c)	Profit managemen	nt	
	(d)	Issue managemen	ıt	
17.	The	average lease agree	emen	ts involves ———.
	(a)	Three parties	(b)	Four parties
	(c)	Two parties	(d)	Five parties
18.	Und to se	_	ysten	n, ———— has the right
	(a)	Vendee/hirer	(b)	Hirer vendor
	(c)	Debtor	(d)	None of the above
19.	Hire	e purchase system i	s gove	erned by ———.
	(a)	Hire purchase sys	tem	
	(b)	Sale of goods Act		
	(c)	Instalment Act		
	(d)	Company Act 195	6	
			4	N-0424

	Margar	(b)	Acquisition
(a)	Merger	(b)	Acquisition
(c)	Expansion	(d)	All of the above
	n two companies o single entity is calle		nilar size combine to form a
(a)	Merger	(b)	Acquisition
(c)	Expansion	(d)	All of the above
An i	nvestor invests in as	ssets	known as a ———.
(a)	Securities	(b)	Block of Assets
(c)	Portfolio	(d)	None of the above
Who	is called a fa	ther	of fundamental analysis
(a)	Benjamin Graham		
(b)	Tinbergen		
(c)	William		
(d)	Elliot Wave		
Tech	nical analysis is us	eful –	
(a)	To make an estima	ate of	growth in a stock market
(b)	To find out the market	marl	set forces influencing stock
(c)	To indicate the dir	ection	n of the overall market
(d)	To analyze the eco	nomi	c activity of government
The	concept of secu	uritiz	ation is associated with
(a)	Capital market	(b)	Money market
(c)	Debt market	(d)	Foreign exchange market
		5	N-0424
		9	

26.		ne case securitization the trade debts and receivable mostly in the nature of ————.
	(a)	Short term
	(b)	Medium term
	(c)	Long term
	(d)	Both medium term and long term
27.	Whic	ch one the following is a short-term debt instrument?
	(a)	Preferred stock
	(b)	Pass through certificate
	(c)	Asset based commercial paper
	(d)	Principal only certificate
28.		venture capital process involves post investment ices is also called ————.
	(a)	Investment nurturing
	(b)	Turn around financing
	(c)	Seed money
	(d)	None of these
29.	mobi	is a financial intermediary who helps to elize and transfer capital from those who possess it to e who need it.
	(a)	Lease finance (b) Venture capital
	(c)	Merchant banker (d) Hire purchaser
30.	sourc	act as an intermediary to link up the ces of ideas and the sources of fund.
	(a)	Venture capital (b) Merchant banking
	(c)	Leasing (d) None of these
		6 N-0424

regisa) b) c) d)		the p	
regis a) b) c) d)	refers to ter of a client by a Merchant bankir Mutual Fund Leasing	the p	process of managing the sales
regis a) b) c) d)	ter of a client by a Merchant bankir Mutual Fund Leasing	a finar	
b) c) d)	Mutual Fund Leasing	ng	
c) d)	Leasing		
d)			
·	Factoring		
			ned in favour of the financing
a)	Discounting	(b)	Forfaiting
c)	Factoring	(d)	All of the above
	Pa	art B	$(7 \times 6 = 42)$
Ans	wer all questions	by ch	oosing either (a) or (b).
a)	State the service	s of M	erchant Banking.
		Or	
b)	Explain the Q Bankers.	ualitie	es Required for Merchant
a)	Bring out the (shares.	Genera	al guidelines for New issues
		Or	
b)	Narrate the diffe	rent t	ypes of Foreign Bonds.
		7	N-0424
	omp (a) (c) (Ans (a)	Prade debt have to be ompany under a) Discounting Pa Answer all questions a) State the service b) Explain the Q Bankers. a) Bring out the Q shares.	Prade debt have to be assigned and property of the property of

36.	(a)	Explain the Modus Operandi of E-Trading.
		Or
	(b)	Write a short notes on the Depository System in India.
37.	(a)	State the importance of Mutual Funds.
		Or
	(b)	Distinction between a financial lease and Operating lease.
38.	(a)	Explain the Features of Hire Purchase.
		Or
	(b)	What are the Benefits of Mergers and Acquisitions?
39.	(a)	Explain the Elements of Portfolio management.
		Or
	(b)	What are difference between the Securitisation and Factoring?
40.	(a)	Write a short notes on Credit Rating Agencies in India.
		Or
	(b)	Explain the functions of factoring.

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B.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year - Third Semester

MANAGERIAL ECONOMICS

(CBCS - 2020 onwards)

Time : 2 Hours Maximum : 75 Marks

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

Answer **all** questions.

- 1. Economics was classified into micro and macro by
 - (a) Ragnar Frisch
- (b) Adam Smith
- (c) J M Keynes
- (d) A C Pigou
- - (a) Inelastic
- (b) Elastic
- (c) Perfectly elastic
- (d) Perfectly inelastic
- - (a) Demand theory
- (b) Price theory
- (c) Income theory
- (d) None of these
- 4. "Law of variable proportions" is also known as
 - (a) Law of Diminishing Returns
 - (b) Law of Increasing Returns
 - (c) Law of Constant Returns
 - (d) Law of demand

	enoi	in econough money to pay for		means demand backed up by goods demanded".
	(a)	Utility	(b)	Consumption
	(c)	Supply	(d)	Demand
6.		economics, desire wn as	back –.	ed by purchasing power is
	(a)	Utility	(b)	Demand
	(c)	Consumption	(d)	Scarcity
7.			of a	empt to determine the factor commodity or service and to eir influences.
	(a)	Demand planning	(b)	Demand forecasting
	(c)	Demand analysis	(d)	Demand estimation
8.		———is known	n as t	he 'first law in market'.
	(a)	Law of supply	(b)	Law of consumption
	(c)	Law of demand	(d)	Law of production
				:
9.	The	relationship betwe	en pr	ice and quantity demanded is
9.	The	relationship betwe Direct	en pr (b)	Inverse
9.		¯		
	(a) (c)	Direct	(b) (d)	Inverse Non-linear
	(a) (c)	Direct Linear	(b) (d) aw of	Inverse Non-linear demand include
	(a) (c) Bas	Direct Linear ic assumptions of la Prices of other goo	(b) (d) aw of cods sh	Inverse Non-linear demand include
	(a) (c) Bass (a)	Direct Linear ic assumptions of la Prices of other good There should be s	(b) (d) aw of cods shubstin	Inverse Non-linear demand include nould change
9.	(a) (c) Bass (a) (b)	Direct Linear ic assumptions of la Prices of other good There should be s The commodity sh	(b) (d) w of cods shubstimould	Inverse Non-linear demand include hould change tute for the commodity

11.		he case of ——— er or lower demand			may	moves to	Э
	(a)	Extension of dema	ınd				
	(b)	Contraction of den	nand				
	(c)	Shift in demand					
	(d)	Slopes in demand					
12.	Dem	and for electricity i	s an e	example of —			
	(a)	Composite demand	d				
	(b)	Derivative demand	d				
	(c)	Joint demand					
	(d)	Direct demand					
13.	Perfe	ect elasticity is kno	wn as	3 ———	— .		
	(a)	Finite elastic	(b)	Infinite elast	ic		
	(c)	Unitary elastic	(d)	Zero elastic			
14.	comi	proportionate chan modity in response ted commodity is ca	to ch	nange in the p	rice o		
	(a)	Price elasticity	(b)	Related elast	icity		
	(c)	Cross elasticity	(d)	Income elast	icity		
15.		ay method of meas	urem	ent of elastici	ty is a	also calle	ŀ
	(a)	Percentage metho	d				
	(b)	Expenditure meth	od				
	(c)	Point method					
	(d)	Geometric method	l				
			3			N-0425	

16.			differences between the new
	total	l revenue and existing to	tal revenue.
	(a)	Average revenue (b)	Total revenue
	(c)	Marginal revenue (d)	Incremental revenue
17.	Fixi	ng high price during ———.	the introduction is called
	(a)	Skimming (b)	Penetrating
	(c)	Full cost pricing (d)	Target pricing
18.		firm charges price in tur	ne with the industry's price is
	(a)	Competitive pricing	
	(b)	Going rate pricing	
	(c)	Tune pricing	
	(d)	Target pricing	
19.		ing is done on the basis he basis of cost, demand o	of managerial decisions, not etc ————.
	(a)	Managerial pricing	
	(b)	Administered pricing	
	(c)	Full cost pricing	
	(d)	Competitive pricing	
20.		er the Marginal cost priche basis of;	cing, the price is determined
	(a)	Fixed cost (b)	Variable cost
	(c)	Total cost (d)	Average cost
		4	N-0425

21.	In	a perfectly com	petitiv	re market,	individual firm
	(a)	Cannot influence	the p	rice of its pr	oduct
	(b)	Can influence th	e price	e of its produ	ıct
	(c)	Can fix the price	of its	product	
	(d)	Can influence th	e marl	xet force	
22.	The	market with a sin	gle pro	oducer ——	 .
	(a)	Perfect competiti	on		
	(b)	Monopolistic com	petiti	on	
	(c)	Oligopoly			
	(d)	Monopoly			
23.	Ave	rage revenue is the	e revei	nue per ——	<u>.</u>
	(a)	Unit commodity		•	
	(b)	Total commodity			
	(c)	Marginal commo		old	
	(d)	Average commod	•		
24.		condition for the petitive firm	long r	run equilibri	ium of a perfectly
	(a)	Price=MC=AC	(b)	Price=TC	
	(c)	MC=AVC	(d)	MC=MR	
25.	The	no. of firms under	oligon	ooly is ——	
	(a)	1	(b)	2	
	(c)	Many	(d)	Few	
26.		function of combination	ning tl —.	he other fac	tors of production
	(a)	Land	(b)	Labour	
	(c)	Capital	(d)	Entrepren	eurship
			5		N-0425

27.	The	factors used in the	produ	action ———.
	(a)	Land and labor		
	(b)	Capital and entre	prene	urship
	(c)	Both (a) and (b)		
	(d)	Only capital		
28.		est that has alread vered known as:—	-	en committed and cannot be
	(a)	Sunk cost	(b)	Total cost
	(c)	Full cost	(d)	Variable cost
29.	The	marginal revenue	equat	cion can be derived from the:
	(a)	Demand equation	(b)	Supply equation
	(c)	Cost equation	(d)	Price equation
30.		is situat		of severely falling prices and vities.
	(a)	Boom	(b)	Recovery
	(c)	Recession	(d)	Depression
31.	Fundas	ctional relationship	betw	veen input and output known
	(a)	Conversion	(b)	Production function
	(c)	Work in progress	(d)	Output function
32.	In b	usiness cycle concep	ot, the	e period of "long wave" is of;
	(a)	25 years	(b)	50 years
	(c)	100 years	(d)	200 years
			6	N-0425

		Part B			$(7 \times 6 = 42)$
	A	nswer all questions, cho	osing either (a) oı	c (b).
34.	(a)	Briefly explain the economics.	importance	of	managerial
		Or			
	(b)	Write a short note on t	he determina	nts	of demand.
35.	(a)	Analyze the features of	good forecas	ting	method.
		Or			
	(b)	What are the factors supply?	determining	the	elasticity of
36.	(a)	How the cost of produc	tion is calcula	ated	?
		Or			
	(b)	How cost is considered the firm?	l as a factor	to th	ne success of
37.	(a)	Elaborate on the Prof suitable examples.	it maximizat	ion	models with
		Or			
	(b)	Why revenue analysis Economics?	is importan	t in	Managerial
38.	(a)	How the Price output of short run of the firm u			
		Or			
	(b)	Discuss Monopoly on in	mperfect com	petit	tion.
		7		[N-0425

In business cycle concept, the period (approximately) of "Kit chin cycle" is of:

10 months

4 months

(b)

(d)

33.

(a)

(c)

5 years2 years

39. (a) State out the basic concepts of Macro economics.

Or

- 40. (a) List out the instruments of economic stability.

Or

(b) Write in detail on the various theories of business cycles.

B.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year - Fourth Semester

INSURANCE MANAGEMENT

		(CBCS – 2	2020 d	onwards)				
Time	: 2 H	ours	Maximum : 75 Marks					
	Part A			$(33 \times 1 = 33$				
		Answer	all qu	uestions.				
1.	The t	The term risk may be defined as ————.						
	(a)	The possibility of adverse results flowing from any occurrence						
	(b)	The possibility of an outcome being different from the expected one						
	(c)	Both (a) and (b)						
	(d)	None of the above						
2.	Risk	of premature death	is a	 .				
	(a)	Financial risk	(b)	Personal risk				
	(c)	Dynamic risk	(d)	Subjective risk				
3.	Insurance is a risk management technique involvi							
	(a)	Risk retention	(b)	Risk avoidance				
	(c)	Loss control	(d)	Risk transfer				

(a)	Risk avoidance	(b)	Risk identification
(c)	Insurance	(d)	Risk evaluation
	k management fo	llows - steps	a systematic process which s.
(a)	Two	(b)	Three
(c)	Four	(d)	Five
	e insurance plays a he country in follow		in the economic development ays ————.
(a)	Release capital fo	or new	investments
(b)	The job potential	incre	ases
(c)	Money collected i	is inve	ested in infrastructure
(d)	All of the above		
	urance Sector in Ir name of IRDA?	ndia is	s regulated by IRDA. What is
(a)	Insurance Regula	ating a	and Development Agency
(b)	Insurance Rules	and D	evelopment Authority
(c)	Insurance Rules	and D	eployment Authority
(d)	Insurance Regula	atory a	and Development Authority
Wh	en was IRDA Act p	assed'	?
(a)	1972	(b)	1999
(c)	1989	(d)	2000
	ich of the following lls with licensing of		ons of the insurance Act 1938 ance agents?
(a)	Sec-42	(b)	Sec-40
(c)	Sec-39	(d)	Sec-38
		2	N-0426

The first step in risk management process is

4.

Life insurance policies are issued for ———————————————————————————————————						
(a)	15-20	(b)	5-10			
(c)	10-15	(d)	10-20			
	he death of th				eur in the ne other	
(a)	Earning pow	er of famil	ly			
(b)	Loss of insur	ance				
(c)	Loss of inves	tments				
(d)	Loss of bank	deposits				
A no	mination can	be made o	nly in fav	our of ——		
(a)	Any individual					
(b)	Spouse and children with guardian					
(c)	Spouse and minor children					
(d)	Parents, spou	use and ch	ildren			
Fire	Insurance is b	pased on th	he princip	le of ——		
(a)	Utmost good	faith (b)	Insurab	le interest		
(c)	Indemnity	(d)	Co-opera	ation		
Fire	insurance	is a j	personal	contract	because	
(a)	It is a contra	ct of utmo	st good fa	ith		
(b)	It is a contract of insurable interest					
(c)	The contract does not insure the safety of the property but only the insured from pecuniary loss due to fire					
(d)	None of the a	above				
		3		N	T-0426	

(a)	Same as total	loss				
(b)	A partial loss					
(c)	The loss cause would exceed a total loss		_			_
(d)	A loss which is	s not cove	ered			
Tota	al loss in motor i	insuranc	e means —			
(a)	Confiscation o	f the veh	icle by RT.	A		
(b)	Partial damag	ge to the	vehicle			
(c)	Theft of the ve	hicle				
(d)	Total damage	to the ve	hicle			
In .	India, Motor V	ehicle A	Act was p	assed	in th	ne yea
(a)	 1947	(b)	1939			
(a) (c)	1947 1903	(b) (d)	1939 1930			
(c) The the		(d) urance co e equita	1930 ompany in able assur			-
(c) The the	1903 oldest life insusociety for th	(d) urance co e equita n as ——	1930 ompany in able assur			-
(c) The the surv	1903 oldest life insu society for th vivorship, known	(d) urance co e equita n as ——	1930 ompany in able assur			-
(c) The the surv	1903 oldest life insusociety for the vivorship, known Equitable insu	(d) arance co e equita n as arance	1930 ompany in able assur			-
(c) The the surv (a) (b)	oldest life insusociety for the vivorship, known Equitable insu	(d) arance co e equita n as arance	1930 ompany in able assur			-
(c) The the surve (a) (b) (c) (d) The	oldest life insusociety for the vivorship, known Equitable insufficient Old equitable Society for insufficient society fo	(d) urance co e equita n as urance urance	1930 company in able assur	ance ne nar	of liv	es an
(c) The the surve (a) (b) (c) (d) The	oldest life insusociety for the vivorship, known Equitable insufficiently old equitable Society for insum None of these Sanskrit term	(d) urance co e equita n as urance urance	1930 company in able assur	ance ne nar in Rig	of liv	es and
(c) The the surve (a) (b) (c) (d) The Indi	oldest life insusociety for the vivorship, known Equitable insuOld equitable Society for insuNone of these Sanskrit term to a corporate hear	(d) grance con e equitant as ———————————————————————————————————	1930 company in able assur	ance in Rig ma	of liv	es and
(c) The the surv (a) (b) (c) (d) The Indi (a)	oldest life insusociety for the vivorship, known Equitable insuold equitable Society for insum None of these Sanskrit term a corporate hear Yogaraksha	(d) urance core equitarias urance urance dquarter (b)	1930 ompany in able assur , the standard results as	ance in Rig ma	of liv me of g Veda	es and

20.	Whi	ch of the following types of insurance is mandatory?						
	(a)	Motor Own Damage						
	(b)	Motor Third Party Legal Liability						
	(c)	Personal Accident Insurance						
	(d)	Product Liability						
	(e)	Professional Liability						
21.	The ———— company was the first insurance company to be set up in India to help the widows of the Europian community.							
	(a)	Life insurance corporation of India						
	(b)	Oriental Life Insurance Company						
	(c)	National insurance company						
	(d)	Bajaj insurance						
22.		Committee constituted to reform insurance sector constituted in the 1993 was headed by —————.						
	(a)	•						
	(c)	Manmohan Singh (d) Rangaraja						
23.	marl	rding to — model, an insurance company xets its products almost exclusively through the ibution channel of its banking parents.						
	(a)	The partnership model						
	(b)	The joint venture model						
	(c)	The captive model						
	(d)	None of the above						
24.	Life insurance and general insurance are divided on the basis of:							
	(a)	Nature of insurance						
	(b)	Risk point of view						
	(c)	Business point of view						
	(d)	None of the above						
		5 N-0426						

25.	Dire	Direct marketing channel is also known as ———.						
	(a)	Zero-level channel (b)		One-level channel				
	(c)	Two-level channel	l (d)	Three-level cha	nnel			
26.	Distribution of insurance products through bank is called							
	(a)	Clod canvassing	(b)	Bankassurance)			
	(c)	Nest	(d)	Referred leads				
27.		What kind of insurance company is People First Insurance Inc?						
	(a)	Stock company						
	(b)	Captive insurance	com	pany				
	(c)	Mutual insurance	comp	pany				
	(d)	Lloyd's insurance	mark	cet				
28.			ance Ombudsman is open to all individuals whose amount is less than:					
	(a)	Rs. 1 Crore	(b)	20 crores				
	(c)	20 lakhs	(d)	10 lakhs				
29. RPG rule 1988 set up an institution for confidence of the policy holders in insurance					_			
	(a)	Management	(b)	Ombudsman				
	(c)	Council	(d)	Committee				
30.	IAIS	IAIS stands for ———.						
	(a)	Internal Association of Insurance Supervisors						
	(b)	International Association of Insurance Supervisors						
	(c)	International Academy of Insurance Supervisors						
	(d)	International Association of Insurance Surveyors						
	6 N-0426							

31.		————, has allowed cooperative societies to y on insurance business.
	(a)	Insurance (amendment) Act, 2000
	(b)	Insurance (amendment) Act, 2001
	(c)	Insurance (amendment) Act, 2002
	(d)	Insurance (amendment) Act, 2003
32.		is the distribution of insurance products bugh the bank's distribution channels.
	(a)	Double insurance (b) Reinsurance
	(c)	Treaty insurance (d) Banc-assurance
33.	. ,	nsurance also termed as ————.
00.	(a)	Double insurance
	(b)	Reinsurance of reinsurance
	(c)	Insurance of insurance
	(d)	
		Part B $(7 \times 6 = 42)$
	Ansv	ver the all questions by choosing either (a) or (b).
34.	(a)	Explain the importance of risk management.
	\	Or
	(b)	State and explain the significant aspects of insurance company.
35.	(a)	What are the problems associated with public insurance companies?
		Or
	(b)	Outline the recent development in the insurance sector in India.
		7 N-0426
		·

36. Narrate the advantages of life insurance. Or Describe the different kinds of Marine insurance (b) policy. 37. What are the risks covered under motor insurance? (a) Or (b) What are the components of the distribution system of life insurance companies?

Mention the various steps of risk management.

38.

(a)

Or

- What are steps involved in the process of insurance (b) underwriting?
- Explain the types of documents needed in various of 39. (a) claims.

Or

- Discuss about the health insurance in India. (b)
- Write a short notes on Insurance Ombudsman. 40. (a)

Or

(b) What is reinsurance? What are its Characteristics?

B.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year - Fourth Semester

BUSINESS STATISTICS

(CBCS - 2020 onwards)

Time: 2 Hours Maximum: 75 Marks

 $\mathbf{Part} - \mathbf{A} \tag{33 \times 1 = 33}$

- 1. The numerical methods and graphical methods are specialized procedures used in
 - (a) Social statistics
 - (b) Business statistics
 - (c) Descriptive statistics
 - (d) Education statistics
- 2. Data are generally obtained from
 - (a) Primary sources (b) Secondary sources
 - (c) Both the sources (d) None of the above
- 3. The median, mode, deciles and percentiles are all considered as measures of ————
 - (a) Mathematical averages
 - (b) Population averages
 - (c) Sample averages
 - (d) Averages of position

(a)	17.36	(b)	16.36			
(c)	15.36	(d)	19.36			
. ,			7 in throwing a dice is			
(a)	$\frac{1}{7}$	(b)	$\frac{1}{6}$			
(c)	1	(d)	0			
	en a coin is toss arrence of tail are		occurrence of head and the			
(a)	Mutually exclus	sive eve	nt			
(b)	Non-mutually e	exclusive	e event			
(c)	Independent ev	ents				
(d)	Dependent ever	nts				
If the μ is equal to 8 then the standard deviation of exponential probability distribution is —						
(a)	0.425	(b)	0.125			
(c)	0.225	(d)	0.325			
	_	the tri	stribution, the success and al is respectively denoted by			
(a)	p and q	(b)	a and b			
/ \	p + q	(d)	p - q			
(c)						
The	upper and lower classified as——	bounda	aries of interval of confidence –			
The			aries of interval of confidence - Marginal limits			
The are	classified as ——	nits (b)	aries of interval of confidence - Marginal limits Confidence limits			
The are (a)	classified as —— Error biased lin	nits (b)	– Marginal limits			

	claim for that parameter is classified as (a) Parameter claim testing						
	(b)	Expected belief testing					
	(c)	Hypothesis testing					
	(d)	Primary limit testing					
11.		dness of fit of a distribution is tested by —	_				
11.			-				
	(a)	t-test (b) f-test					
	(c)	chi-square test (d) z-test					
12.		ked demand curve hypothesis curve hypothesis wa forward by ———	ιs				
	(a)	Paul M sweezy (b) Augustin Cournot					
	(c)	Betrend (d) Stackelberg					
13.	Which of the following is NOT a characteristic of a chi-square distribution?						
	(a)	The chi-square distribution is a continuou probability distribution	ıs				
	(b)	The degrees of freedom parameter determine the shape of the chi-square distribution					
	(c)	The mean of the chi-square distribution is equal to its degrees of freedom					
	(d)	The chi-square distribution is symmetric around its mean.					
		3 N-0427					

10.

14.		ange the following steps in the process of hypothesis ing in proper sequence					
	(A)	Select the level of significance					
	(B)	Setup null and alternative hypothesis					
	(C)	Establish the decision rule					
	(D) Performance computation						
	(E)	Select test statistics					
	(F)	Draw conclusion					
	(a)	A,B,C,D,E,F (b) A,B,E,D,C,F					
	(c)	B,A,C,D,E,F (d) B,A,E,C,D,F					
15.	forn	ile drawing a scatter diagram if all points appear to n a straight line going downward from upper left to er right, then it is inferred that there is					
	(a)	Perfect positive correlation					
	(b)	Perfect negative correlation					
	(c)	No Correlation					
	(d)	None of the above					
16.	The	'line of best fit' is obtained by ————					
	(a)	Correlation analysis					
	(b)	Standard error of estimate					
	(c)	Method of Least square					
	(d)	Regression analysis					
17.	_	ease of perfect correlation between X and Y, there will					
	(a)	Only one regression line					
	(b)	Two regression lines					
	(c)	No regression lines					
	(d)	More than two regression lines					
		4 N-0427					

(a)	Regression of 2	X on Y				
(b)	Regression of Y	Y on X				
(c)	Correlation coe	efficient				
(d)	Regression coe	fficient				
The	regression line	es cut	each other at the point o			
(a)	Median of X ar	nd Y				
(b)	Average of X a	nd Y				
(c)	Average of Y of	nly				
(d)	Average of X of	nly				
If $b_{xy} = -\frac{1}{6}$ and $b_{yx} = -1.5$, then "r" is ————						
(a)	0.5	(b)	0.25			
(c)	-0.5	(d)	-0.25			
Short term regular variations related to the calendar or time of day is known as ————						
(a)	Trend	(b)	Seasonality			
(c)	Cycles	(d)	Random variations			
A linear trend equation has the form ————						
(a)	F = a - bt	(b)	F = a + bt			
(c)	F = 2a - bt	(d)	F = 2a + bt			
Vita	Vital factors causing seasonal variations are					
(a)	Growth in population					
(b)	Technological improvements					
(c)	weather and so	ocial cus	toms			
(d)	None of these					
(u)						
(u)			N-0427			

24.	A time series consist of data arranged.					
	(a)	Chronologically	(b)	Geographically		
	(c)	Serially	(d)	Intermittently		
25.		two tests suggested	ed by	Fisher which a good index		
	(a)	Unit test and circu	ılar te	est		
	(b)	Time reversal and	facto	or reversal test		
	(c)	Circular tests				
	(d)	Both (a) and (b)				
26.	Time	e reversal test is sat	tisfied	d when ———		
	(a)	$P_{01}XP_{10} = 0$	(b)	$P_{01}XP_{10} > 0$		
	(c)	$P_{01}XP_{10} < 1$	(d)	$P_{01}XP_{10} = 1$		
27.	The	index number for b	ase ye	ear is always ————		
	(a)	1000	(b)	200		
	(c)	100	(d) N	None of the above		
28.	_	time period for whi	ch an —	index number is determined		
	(a)	Base period				
	(b)	Normal period				
	(c)	Current period				
	(d)	None of the above				
29.	The weight used in a quantity index are ————					
	(a)	Quantity	(b)	Values		
	(c)	Price	(d)	None of the above		
			6	N-0427		

30.		et of observations recordled ————	rded at an equal interval of time
	(a)		o) Data
	(c)		,
31.	` '	,	ng production for some week is
	(a)	Secular trend (b	o) Cyclical trend
	(c)	Irregular trend (d	d) Seasonal trend
32.	Time	e series data have a to	otal number of components?
	(a)	3 (b	b) 6
	(c)	5 (d	d) 4
33.		most commonly us suring the trend is —	sed mathematical method for
	(a)	Semi average (b	o) Moving average
	(c)	Free hand curve (d	d) Least square
		Part - B	$(7 \times 6 = 42)$
	Ansv	wer all the questions b	by choosing either (a) or (b)
34.	(a)	Explain with exam business.	ples five uses of statistics in
		C	Or
	(b)	The following distraction accounting of 60 students	ribution relates to marks in dents.
	Mark	ks 0-10 10-20 20	0-30 30-40 40-50 50-60
	No. o		15 20 10 4
	Com	pute the geometric m	ean.
35.	(a)	balls are drawn from without replacing. drawing two black be	7 white and 5 black balls. Two om the box one after another What is the probability of alls?
	(b)	Enumerate the Distribution.	characteristics of Binomial
			7 N-0427

36. (a) Describe the various types of estimates.

Or

- (b) Give a detailed account on testing hypotheses for population proportion.
- 37. (a) Write down the steps for chi-square test.

Or

- (b) Compare one way and two-way ANOVA.
- 38. (a) Calculate Karl Pearson's correlation coefficient between x and y from the data

$$N = 11; \Sigma x = 117; \Sigma x^2 = 1313; \Sigma y = 260; \Sigma y^2 = 6580;$$

 $\Sigma xy = 2827$

Or

(b) Find the two-regression equation.

X	40	38	35	42	30
Y	30	35	40	36	29

39. (a) Discuss about the various methods of business forecasting.

Or

(b) Fit a straight-line trend by the method of least square the following data.

 Year
 2009
 2010
 2011
 2012
 2013
 2014

 Production
 24
 25
 29
 26
 22
 24

Estimates the likely production for the year 2017

40. (a) Describe the merits and demerits of business forecasting.

Or

(b) Compute (i) Laspeyre's (ii) Paasche's (iii) Fisher's Index number.

Items	P0	P1	$\mathbf{Q}0$	Q1
A	6	10	50	50
В	2	2	100	120
\mathbf{C}	4	6	60	60
D	10	12	30	25

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

Second Year - Fourth Semester

OFFICE MANAGEMENT

(CBCS - 2020 onwards)

Time: 2 Hours Maximum: 75 Marks

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

- 1. What is an example of a workplace behavioural hazard?
 - (a) An overworked employee
 - (b) Fumes from cleaning agent spillage
 - (c) Exposure to electromagnetic radiation
 - (d) A workstation that does not include ergonomic furniture
- 2. What type of mail requires proof of delivery?
 - (a) Express post
- (b) International post
- (c) Key Post
- (d) Registered post
- 3. Which of the following storage systems would be most suitable for a client register of a large organization?
 - (a) Electronic
- (b) Image based
- (c) Microfilm
- (d) Paper based

(a)	Primary functions			
(b)	Secondary Function	ns		
(c)	Management Fund	tion	\mathbf{s}	
(d)	Both (a) and (c)			
	—— is understood tone and all kinds of a.			
(a)	Office	(b)	Reception	
(c)	Factory	(d)	None of the abo	ove
The	duties and respons	sibili	ties of an office	manager
(a)	He has to coordinate of the office	te tl	he work of differ	ent sub-ur
(b)	He is responsible t	o ma	aintain discipline	e in the off
(c)	office organization			
(d)	Both (a) and (b)			
	qualities required	l to	be possessed	by an of
(a)	Education and trai	ining	ŗ	
(b)	Leadership			
(c)	Experience			
(d)	All of these			
as p	Ensure whether the schedule.	er pe	erformance of wo	rk in offic
(a)	Office organization	n(b)	Office manager	ment
(c)	Office control	(d)	Office system	
		2		N-042

9.		of the tool used to perform the function of 'processing aformation' is ———				
	(a)	Filing and indexing				
	(b)	Audit and vouching				
	(c)	Noting				
	(d)	Reports and returns				
10.	Wha	at is a Franking machine?				
	(a)	This machine is used for printing addresses on envelopes				
	(b)	This machine dampens and seals the flaps of the envelopes				
	(c)	It is used to weigh the letters, envelops and packets				
	(d)	It is hired from a post office to print stamps on letters				
11.	———— is an internal form of written communication which can flow upward. downward or horizontally and it can serve many purpose.					
	(a)	Office orders (b) Office memos				
	(c)	Office circulars (d) None of the above				
12.	FAF	R stands for ———				
	(a)	Fixed Assets Register				
	(b)	Fixed Assets Reacquisition				
	(c)	Fixed Assets Remark				
	(d)	None of these				
13.		— Machine is used to record speech on different				
	med	lia.				
	(a)	Duplicating				
	(b)	Dictating				
	(c)	Telephone answering				
	(d)	None of the above				
		3 N-0428				

14.	As a	'liaison officer, a secretary					
	(a)	Is required to discharge the responsibility of organising and managing day-to-day of the office					
	(b)	Acts as a link between business executives and outside parties					
	(c)	Both (a) and (b)					
	(d)	None of the above					
15.	O a	nd M in context of office management refers to					
	(a)	Overall Management of the Office					
	(b)	Office and Management					
	(c)	Objectives and Methods					
	(d)	Organization and Methods					
16.	_	ciries, orders, payments and sales reports are nples of ———					
	(a)	Inward mail (b) Outward mail					
	(c)	Both (a) and (b) (d) None of these					
17.	Mechanical aids used in the mail department comprise						
	(a)	Letter opening machine					
	(b)	Paper folding machine					
	(c)	Addressing machine					
	(d)	All of the above					
18.	Which is the last step in the process of handling inward mail?						
	(a)	Recording the mail					
	(b)	Scrutiny of mail					
	(c)	Distributing the mail					
	(d)	Sorting of mail					
		4 N-0428					

19. Reprography means ———							
	(a)	Graphical presentation of purchases					
	(b)	Making copies of documents					
	(c)	Making remarks on the graphs presented					
	(d)	None of the above					
20.		ch among the following is not an advantage of office hines and equipments?					
	(a)	Office machines are labor saving machines					
	(b)	Some machines are liable to get obsolete in short span of time					
	(c)	Work done by machines is accurate					
	(d)	Machines do the work faster					
21.	_	lies punching of small holes in a straight line so that c portion of the form can be detached					
	(a)	Titling (b) Perforating					
	(c)	Punching (d) None of the above					
22.		ch among the following leadership style is most					
	(a)	Laissez-faire Leadership					
	(b)	b) Autocratic leadership					
	(c)	Democratic Leadership					
	(d)	Bureaucratic Leadership					
23.	Pur	pose of ABC analysis in material management is?					
	(a) To determine stocking						
	(b)	To Control Purchasing					
	(c)	To Control inventories					
	(d)	To Control obsolescence					
		5 N-0428					

4. Who is known as the father of Scientific Mana			of Scientific Management?			
(a)	Max Weber					
(b)	b) Henri Foyal					
` ,	(c) Frederic Winslow TayLor					
(d)	Elton Mayo					
The primary objective of any business to exist is to earn						
(a)	Loss	(b)	Profit			
(c)	Normal Loss	(d)	Abnormal Loss			
-		_	ess of arranging and storing e located, whenever required			
(a)	Indexing	(b)	Filing			
(c)	None of these	(d)	Noting			
	filing, folders, dra uired.	wers,	cabinets and cupboard are			
(a)	Vertical	(b)	Horizontal			
(c)	Centralized	(d)	Decentralized			
	which method of recy cannot be main	_	, duplication is evaded but d?			
(a)	Vertical	(b)	Centralized			
(c)	Horizontal	(d)	Decentralized			
——————————————————————————————————————						
(a)	Classification of information					
(b)	Processing of info	rmati	on			
(c)	Collection of info	rmatio	on			
(d)	None of the above	е				
		6	N-0428			

(a)	Summary	(b)	Nate
` ′	Statement		Draft
	—— is a rough n a section of a dep		of communication emanatin
(a)	Note	` ′	Draft
(c)	Summary	(d)	Final order
sug adm	gest compliance b iinistrative action	y the can be	
` ′	Office orders		Office memos
(c)	Office circulars	(d)	None of these
	eport is written of ience. It should alv		ar purpose and to a particula be ———
(a)	Accurate	(b)	well structured
(c)	concise	(d)	All of these
(c)		(d)	All of these $(7 \times 6 = 42)$
` /	Pa	art B	
An	Paswer all questions	art B	$(7 \times 6 = 42)$ according either (a) or (b).
An	Paswer all questions State the se	art B	$(7 \times 6 = 42)$ doosing either (a) or (b).
An (a)	Paswer all questions State the semanagement.	art B s by ch ven Or differ	$(7 \times 6 = 42)$ doosing either (a) or (b). major function of officences between a functions
` /	Passwer all questions State the semanagement. What are the manager and a passwer all questions	eart B s by ch ven Or differ people	$(7 \times 6 = 42)$ doosing either (a) or (b). major function of officences between a functions
An (a) (b)	Passwer all questions State the semanagement. What are the manager and a passwer all questions	eart B s by ch ven Or differ people	$(7 \times 6 = 42)$ toosing either (a) or (b). major function of office ences between a function manager?
An (a) (b)	State the semanagement. What are the manager and a positions.	ert B s by cheven Or differepeople ctives	$(7 \times 6 = 42)$ doosing either (a) or (b). major function of office ences between a functional manager?

36.	(a)	What are the principles of office layout?
		Or
	(b)	Explain the various methods of filing.
37.	(a)	Elucidate the office automation and machine.
		Or
	(b)	What are the seven physical quantities?

38. (a) What is stationary in office management? Why it is important in office management?

Or

(b) What are office forms and its importance?

39. (a) Mention the types of maintenance of records.

Or

- (b) What are the features of office correspondence?
- 40. (a) What are the seven effective communication in workplace?

Or

(b) What do you mean by mail service? What are the components of mail services?

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B.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 $(33 \times 1 = 33)$

- 1. Management accounting begins where ———— ends.
 - (a) Financial Accounting
 - (b) Management Accounting
 - (c) Cost Accounting
 - (d) Human resource Accounting
- 2. The transaction which increase working capital are ——————— of funds.
 - (a) Sources
- (b) Application
- (c) Utilization
- (d) Diversion
- 3. Budget period depends upon
 - (a) The type of budget
 - (b) The nature of business
 - (c) The length of trade cycles
 - (d) All of the above

	(a)	Budget for key factor
	(b)	Cash budget
	(c)	Master budget
	(d)	Flexible budget
5.	Sale	es budget is ———.
	(a)	Functional budget
	(b)	Master budget
	(c)	Expenditure budget
	(d)	Flexible budget
6.	Star	ndard costing is a technique of ———
	(a)	Planning business activities
	(b)	Cost Control
	(c)	Staffing
	(d)	Motivating
7.	Star	ndard costing is suitable for industries which are
	()	
	(a)	Producing standard products
	(a) (b)	Producing standard products Producing goods of repetitive nature
	, ,	
	(b)	Producing goods of repetitive nature
8.	(b) (c) (d)	Producing goods of repetitive nature Sugar, Textiles, Fertilizers, steel industries
8.	(b) (c) (d)	Producing goods of repetitive nature Sugar, Textiles, Fertilizers, steel industries All of the above
8.	(b) (c) (d) Volu	Producing goods of repetitive nature Sugar, Textiles, Fertilizers, steel industries All of the above ame variance arises when ———.
8.	(b) (c) (d) Volu (a)	Producing goods of repetitive nature Sugar, Textiles, Fertilizers, steel industries All of the above ume variance arises when ———. There is rise in overhead rate per hour
8.	(b) (c) (d) Volution (a) (b)	Producing goods of repetitive nature Sugar, Textiles, Fertilizers, steel industries All of the above ame variance arises when ———. There is rise in overhead rate per hour There is decline in overhead rate per hour There is decrease or increase in actual output

The budget which is prepared first of all is ———.

4.

9.		The type of standard that is best suited for cost control objective is ————.					
	(a)	Normal standard					
	(b)	Basic standard					
	(c)	Expected standard					
	(d)	Ideal standard					
10.	A]	Material sub-usage variance is also known as					
	(a)	material revised usage					
	(b)	revised quantity variance					
	(c)	both (a) and (b)					
	(d)	none of the above					
11.	_	When actual output is different from standard output, determine ———					
	(a)	Standard cost of revised standard mix for standard output					
	(b)	Actual yield for standard output					
	(c)	Standard quantity for actual output					
	(d)	None of the above					
12.	The	The term contribution refers to ———.					
	(a) The difference between selling price and fixed cost						
	(b)	The difference between selling price and variable cost					
	(c)	Profit					
	(d)	None of these					
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13.	Prof	it P/V ratio is equal	l to —	 .	
	(a)	Net profit	(b)	Contribution	
	(c)	BEP	(d)	Margin of Safety	
14.	The	other name of marg	ginal	costing is ———.	
	(a)	Direct costing			
	(b)	Variable costing			
	(c)	Incremental costin	ng		
	(d)	All of the above			
15.		ch of the following statement of finance		acial statements is also known position?	
	(a)	Balance sheet			
	(b)	Statement of cash	flow	rs	
	(c)	Income statement	,		
	(d)	None of the above			
16.		nparison of financial statements highlights the trend ne —————————————————————————————————			
	(a)	Financial position	L		
	(b)	Performance			
	(c)	Profitability			
	(d)	All of the above			
17.	Com	mon size statemen	ts are	e in the form of ———.	
	(a)	Dynamic analysis			
	(b)	Horizontal analys	is		
	(c)	Vertical analysis			
	(d)	None of the above			
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18.	The current asset to current liability ratio is said to be satisfactory if it is ———.						
	(a)	1:2	(b)	2:1			
	(c)	1:1	(d)	0.5:1			
19.	Long term solvency is indicated by ———.						
	(a)	Current ratio					
	(b)	Debt-Equity ratio					
	(c)	Profitability ratio					
	(d)	Liquidity ratio					
20.	The	most popularly u	sed c	oncept of working capital is			
	(a)	Gross concept	(b)	Net concept			
	(c)	Both (a) and (b)	(d)	None of the above			
21.	The extra amount of working capital required to meet some exigencies is called ————.						
	(a)	Fixed Working Ca	apital				
	(b)	Normal Working Capital					
	(c)	Seasonal Working Capital					
	(d)	Special Working (Capita	al			
22.	Which one the following is a sources of Fixed Working Capital?						
	(a)	Retained Earning					
	(b)	Discounting of Bil	lls				
	(c)	Trade Credit					
	(d)	Outstanding Exp	ress				
			5	N-0429			

	(a)	Shares are issued for cash			
	(b)	Bonus is paid in the form of shares			
	(c)	Cash in collected from debtors			
	(d)	Bills receivable are received from customer			
24.	Funds flow statement is also known as ———.				
	(a)	Statement of sources and uses of funds			
	(b)	Statement of sources and application of funds			
	(c)	Statement of funds flow			
	(d)	All of the above			
25.	Casl	n flow example from an operating activity is			
	(a)	Purchase of Own Debenture			
	(b)	Sale of Fixed Assets			
	(c)	Interest Paid on Term-deposits by a Bank			
	(d)	Issue of Equity Share Capital			
26.	Casl	n from Operations is equal to ———.			
	(a)	Net Profit plus increase in outstanding Expenses			
	(b)	Net Profit plus increase in Debtors			
	(c)	Net Profit plus increase in Stock			
	(d)	Net Profit			
27.	is evaluating Capital Budgeting decisions based on flows?				
(a) Cash is more important for an organizatio profits					
	(b) Cash flows are much easier to calculate compared to profits				
	(c)	Both (a) and (b) are incorrect			
	(d)	Both (a) and (b) are correct			
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Flow of funds occurs, when ———.

23.

28.	B. ————————————————————————————————————					
	(a)	Risk-free project				
	(b)	Low-cost project				
	(c)	Independent proje	ct			
	(d)	None of the above				
29.	Divid	dend payable is —		 .		
	(a)	Current Asset	(b)	Current Liability		
	(c)	Fixed Asset	(d)	All of the above		
30.	Divid	dend paid is usually	trea	ated as ———		
	(a)	An application of o	eash			
	(b)	Sources of cash				
	(c)	Loss				
	(d)	Profit				
31.	_	onsibility Account	ting	is also called		
	(a)	Profitability	(b)	Management		
	(c)	Authority	(d)	None of these		
32.	Inflation accounting is also known as ———.					
	(a)	Accounting for price	ce lev	vel changes		
	(b)	Decision making				
	(c)	Standard accounti	ng			
	(d)	Historical cost				
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		isactions in ———.		
	(a)	Export of goods		
	(b)	Import of goods		
	(c)	Mergers and Acquisition	on	
	(d)	Inter-unit transfer of g	goods	
		Part B		$(7 \times 6 = 42)$
	A	nswer all questions, cho	osing either (a)	or (b).
34.	(a)	Distinguish between cost accounting.	management ac	counting and
		Or		
	(b)	Ram manufacturing Configures of a product for		_
		Sales (in units)	January	20,000
			February	25,000
			March	35,000
		Selling price per unit	Rs.20	
		Target of first quarter	in 2017:	
		Sales quantity increase	e 10%	
		Sales price increase	10%	
		Prepare a Sales Budge	t for the first qu	arter of 2017.
35.	(a)	From the following par	rticulars calculat	e:
		(i) Material cost var	iance	
		(ii) Material price va	riance	
		(iii) Material usage va	ariance	

33. The Concept of 'Transfer Pricing' is applied for

To manufacture 1000 units standard materials $400 \ \mathrm{kg}$ at Rs.2.50.

When 2000 produced actual material 820 kg at Rs.2.60.

Or

- (b) Explain various types of variances.
- 36. (a) From the following information, Calculate the amount of variable cost, Break-even Sales volume and margin of safety

Actual sales : Rs.15,000

Profit : Rs.1,500

Fixed Costs : Rs.6,000

Or

- (b) From the following information calculate
 - (i) Breakeven point
 - (ii) Sales required to earn profit of Rs. 10,000

Sales Rs. 30,000

Variable expenses Rs. 18,000

Fixed expenses Rs. 10,000

37. (a) From the following particulars, prepare comparative income statement of MLK CO. Ltd.

Particulars	2016-17	2017-18
	Rs.	Rs.
Revenue from operations	2,00,000	2,50,000
Other income	50,000	40,000
Expenses	1,50,000	1,20,000
Income Tax	30%	30%

Or

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(b) Calculate debt equity ratio from the following information.

Debentures Rs.2,00,000

Loan from bank Rs.1,00,000

Equity share capital Rs.1,25,000

Reserves Rs.25,000

38. (a) From the following information you are required to estimating working capital requirements.

Annual sales Rs.7,80,000

Percentage of net profit to cost 25%

Credit allowed to debtors 8 weeks

Credit allowed by creditors 4 weeks

Stock 6 weeks

Or

(b) From the following Balance Sheet prepare a schedule of changes in working capital.

Liabilities	2003	2004	Assets	2003	2004
	Rs.	Rs.		Rs.	Rs.
Share capital	3,00,000	3,75,000	Machinery	70,000	1,00,000
Creditors	1,06,000	70,000	Stock in trade	21,21,000	1,36,000
Profit and			Debtors	1,81,000	1,70,000
loss A/c	14,000	31,000	Cash	48,000	70,000
	4,20,000	4,76,000	•	4,20,000	4,76,000
			•		

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39. (a) From the information given below, calculate cash flows from financing activities.

	2016	2017
	Rs.	Rs.
Equity share capital	20,000	3,00,000
8% debentures	1,00,000	50,000
Securities premium	2,000	30,000
Bank loan (long-term)	_	1,00,000

Additional information: Interest paid on debentures Rs. 8000.

Or

(b) Calculate the avenge rate of return for project *X* and *Y* from the following

		Project X	Project Y
Investment		30,000	40,000
Net profit for year	1	6,000	12,000
	2	6,000	10,000
	3	4,000	8,000
	4	4,000	6,000
	5	_	4,000

40. (a) A company follows a policy of 30% pay out policy. It earned the following profits in the last three years.

2017 Rs. 10,00,000

2018 Rs. 20,00,000

2019 Rs. 12,00,000

If the company has 100000 shares outstanding, calculate for each of the above years the amount of dividend and the dividend per share.

Or

(b) Explain the objectives of inflation accounting.

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B.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

Third Year - Fifth Semester

INTERNATIONAL MARKETING

(CBCS - 2020 onwards)

- 1. Extension of marketing activities across the globe is called as ————
 - (a) International Business
 - (b) Universal Marketing
 - (c) International Marketing
 - (d) Borderless Marketing
- 2. EPRG stands for
 - (a) Ethical, Political, Regional or Geographical orientation
 - (b) Ethnographic, Polygraphic, Regiographic or Geographic orientation
 - (c) Ethnocentric, Polycentric, Regiocentric or Geocentric orientation
 - (d) Ethical, Political, Regional or Geometrical orientation.

3.	arou	is the principle of organization of a region round several political, social or financial centres.						
	(a)	Ethnocentrism						
	(b)	Polycentrism						
	(c)	Marketing expans	Marketing expansion					
	(d)	Global marketing						
4.		most generic name nd the world.	to de	escribe corporation	ons operating			
	(a)	TNC	(b)	MNE				
	(c)	MNC	(d)	Global Corpora	ition			
5.		ates across the wor		oduces, markets	s, invests and			
	(a)	Global	(b)	Transnational				
	(c)	International	(d)	Multinational				
6.		amount of support rent levels of emplo			t enjoys from			
	(a)	Internal Environm	nent					
	(b)	External Environ	ment					
	(c)	Dynamic Environment						
	(d)	Human Environm	ent					
7.		analysis of the external environment enables a firm to tify ————						
	(a)	Strengths and opp	ortui	nities				
	(b)	Strengths and wea	aknes	sses				
	(c)	Weaknesses and t	hreat	cs				
	(d)	Opportunities and	l thre	ats				
8.	The	highest authority of WTO is ————						
	(a)	Ministerial Confe	rence					
	(b)	General Council						
	(c)	TRIPS Council						
	(d)	TRIMS Council						
			2		N-0430			

GAT	T is a —	-	
(a)	Policy	(b)	Agreement
(c)	Trade Block	(d)	Organisation
		re ac	tual modes of market-entry
(a)	Licensing	(b)	Standardization
(c)	Franchising	(d)	Export
custo	omer in another co		that the company sells to a t, be it an intermediary or an
(a)	Indirect exporting	(b)	Direct exporting
(c)	Franchising	(d)	Cross Selling
		ority	of services enter a foreign
(a)	Exporting		
(b)	Importing		
(c)	Brokers		
(d)	Licensing, Franch	ising	, or Direct Investment
The	usual source for ne	w pro	oducts is
(a)	Marketing Resear	ch	
(b)	Market		
(c)	Customer		
(d)	Supplier		
			organized effort to gather
(a)	Market, Consume	r	
(b)	Market, Marketin	g	
(c)	Mind, Media		
(d)	Marketing, Behav	ior	
		3	N-0430
	(a) (c) All content of the extent of the ext	EXCEPT: (a) Licensing (c) Franchising ———————————————————————————————————	(a) Policy (b) (c) Trade Block (d) All of the following are ac EXCEPT: (a) Licensing (b) (c) Franchising (d) ———————————————————————————————————

15.		What is the final stage of the new product development process?						
	(a)	Business Analysis	s (b)	Test Marketing				
	(c)	Idea Generation	(d)	Product Launch				
16.	All	All companies strive to build ———strength.						
	(a)	Brand.	(b)	Image				
	(c)	Customer	(d)	Employee				
17.		ch type of exportennel?	er wi	ll choose direct distribution				
	(a)	Small Exporter	(b)	Medium Exporter				
	(c)	Larger Exporter	(d)	None of these				
18.	Whi	While setting the price, marketers —						
	(a)	(a) Select the pricing objectives						
	(b)	Estimate demand						
	(c)	Analysis competit	ors co	ost, offers and prices				
	(d)	All of the above						
19.	Logi	istics means						
	(a)	Production	(b)	Flow of Goods				
	(c)	Consumption	(d)	Marketing Channel				
20.	oper	and physical rations of logistics.	dist	ribution are the two major				
	(a) Supply Chain Management							
	(b) Materials Management							
	(c)	Logistics Manage	ment					
	(d)	None of the above						
21.	The short term motivation schemes prepared for purchase are known as							
	(a)	Personal Sales	(b)	Sales Promotion				
	(c)	Advertising	(d)	Packaging				
			4	N-0430				

2.		The series of steps that must be followed by salespersons is classified as:					
	(a)	Marketing process					
	(b)	Intermediation p	orocess	3			
	(c)	Selling process					
	(d)	Nominal process					
3.		refers to					
	(a)	Exim Policy	(b)	Economic Polic	У		
	(c)	Fiscal Policy	(d)	Monetary Police	сy		
	Obje	ctive of Foreign T	rade P	Policy is to			
	(a)	Double our Shar years	e in G	lobal Market wi	thin next ten		
	(b)	Stable growth					
	(c)	Double our share in one year					
	(d)	Double our Shar years	e in G	lobal Market wi	thin next five		
		sender of the goany which issues	_		11 0		
	(a)	Way Bill	(b)	Letter of Credi	t		
	(c)	Bill of Lading	(d)	Mate Receipt			
	Com	mercial invoice is	a reco	rd of Transaction	n between		
	(a)	Whole seller and	l retail	er			
	(b)	Seller and buyer					
	(c)	Distributors					
	(d)	DGFT and IEC					
IEC Number will be issued by							
	(a)	Central Government	nent				
	(b)	State Governme	nt				
	(c)	Direct General of Foreign Trade					
	(d)	Ministry of Com	merce				
			5		N-0430		

28.	D.E.P.B Stands for						
	(a)	(a) Duty Exempt Port Boundary					
	(b) Duty Entitlement Pass Book						
	(c) Duly Exempt Passport Book						
	(d)	Deposit Export	Pay Bil	l Scheme			
29.	The call	price of one cui	rency i	n terms of other	currency is		
	(a)	Foreign exchan	ge Rate				
	(b)	Flexible rate of	exchan	ge			
	(c)	Current rate of	exchan	ge			
	(d)	None of the abo	ve				
30.	Due	e to depreciation o	of domes	stic currency, —			
	(a)	Exports rise	(b)	Imports rise			
	(c)	Exports falls	(d)	Import Falls			
31.	The with	responsibility fo	r admii	nistration of FEI	MA is vested		
	(a)	Central govern	ment				
	(b)	State governme	ent				
	(c)	RBI					
	(d)	National Banks	3				
32.	IMS	S is the full form o	of ——				
	(a)	International n	onetary	y source			
	(b)	International n	onetary	y system			
	(c)	International m	onetary	y structure			
	(d)	International n	onetary	y society			
33.	Indi	ia's foreign excha	nge rate	e system is			
	(a)	Fixed target	(b)	Managed float			
	(c)	Free float	(d)	Fixed and Float	-		
			6		N-0430		

Part B $(7 \times 6 = 42)$

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

34. (a) Explain the importance of international marketing.

Or

- (b) How can various legal and political factors pose a challenge for an international marketer?
- 35. (a) Discuss the different types of classical trade theories of international business.

Or

- (b) Enumerate the difference between Acquisitions and Mergers.
- 36. (a) Explain International Marketing Information System and its purpose.

Or

- (b) Describe the various stages in the new product development process in International Marketing.
- 37. (a) Discuss the various factors influencing pricing policy.

Or

- (b) Illustrate the structures of distribution channels in international market.
- 38. (a) Explain components of International Promotion Mix.

Or

(b) Outline the latest EXIM policy of India.

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39. (a) Describe the concept of Bill of Lading and its types.

Or

- (b) What are the different categories of stars under the Star Export house Scheme?
- 40. (a) Write a short notes on currency appreciation, depreciation, devaluation and revaluation.

Or

(b) Explain the functions of International Financial Institutions.

Sub. Code 200252

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

Third Year - Fifth Semester

RETAIL MARKETING MANAGEMENT

(CBCS - 2020 onwards)

Answer all questions.

- 1. A Claim on property as security for a debt or other obligation is known as an ————
 - (a) Encroachment
- (b) Lien
- (c) Easement
- (d) Profit
- 2. The most important skill for a real estate agent is
 - (a) Coding
- (b) Selling
- (c) Typing
- (d) Reading
- 3. Real estate refers to
 - (a) Land and structures attached to it
 - (b) Legal benefits, interests, or rights inherent in the ownership of real estate
 - (c) Movable property
 - (d) Land, but not structures attached to it

4.	How	many feet are ther	e in a	a yard?
	(a)	3	(b)	4
	(c)	2.5	(d)	2.75
5.	Stor	e security relates to) ——	
	(a)	Personal security		
	(b)	Merchandise secu	rity	
	(c)	Both (a) and (b)		
	(d)	None of the above		
6.	Forn	n of payment w	hich	a retailer may accept is
	(a)	Cash only		
	(b)	Cash and credit ca	ards	
	(c)	Cash and debit ca	rds	
	(d)	Both (a) and (b)		
7.	Mar prod	y retailers hav uctivity through —		mproved their operation
	(a)	Computerization	(b)	Outsourcing
	(c)	Both (a) and (b)	(d)	None of the above
8.	The	computerized checl	s out	is used by ———
	(a)	Large retailers	(b)	Small retailers
	(c)	Multi retailers	(d)	All of the above
9.				— a retailer pays an outsider ore of its operating functions
	(a)	Outsourcing	(b)	Credit management
	(c)	Computerization	(d)	None of these
			2	N-0431

	helps the retailers to face the crisis ations.
(a)	Risk management
` '	Credit management
, ,	Financial management
	All of the above
` ,	
	ilers.
(a)	Risk management.
(b)	Crisis management
(c)	Inventory management
(d)	All of the above
	helps the retailers to complete the tasks in the short period of time.
(a)	Computerization (b) Outsourcing
(c)	Both (a) and (b) (d) All of the above
	is a warning to potential thieves and
	gers.
(a)	
(b)	Security guards
(c)	Outsourcing
(d)	Credit management
	rance against ————————————————————————————————————
	Environmental risk
(a)	
(a) (b)	Production risk
	Production risk Both (a) and (b)
(b)	

15.	The	factor leading to the growth of retailing is
	(a)	Changing consumer trends
	(b)	Technology
	(c)	Demographics
	(d)	All of the above
16.	Cons	sumer buying process in retailing involves
	(a)	Need recognition
	(b)	Search for information
	(c)	Evaluation of retailers
	(d)	All of the above
17.	Atm	osphere in retailing refers to ————
	(a)	The weather outside a store
	(b)	The ambience, music, color scent in a store
	(c)	Assortment of products in the store
	(d)	Display of items in a store
18.	E-ta	iling refers to ———
	(a)	Sale of electronic items in a store
	(b)	Catalog shopping
	(c)	Music store
	(d)	Retailing shopping using the inter
19.	A m	ulti channel retailer sells merchandise ————
	(a)	Over the telephone
	(b)	Through personal selling and retail store only
	(c)	Over the internet
	(d)	Through more than one channel
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20.	Reta	iling is a marketing function which————
	(a)	Sells products to other business
	(b)	Sells products to a company that resells them
	(c)	Sells products to final consumers
	(d)	Sells products for ones own us
21.	The	correct statement about chain stores is ————
	(a)	They offer economic of scale in buying
	(b)	They can hire good managers
	(c)	They integrate wholesaling and retailing function
	(d)	They centralize function
22.		ch of the following objectives is concerned with egic marketing planning?
	(a)	Day to day performance and results
	(b)	Over-all long term organizational growth
	(c)	Identifying the strengths and weaknesses of the marketing department
	(d)	None of the above
23.		ch sources of advantage will be helpful for a firm to eve positional advantage over its competitors?
	(a)	Superior skills
	(b)	Superior resources
	(c)	Superior controls
	(d)	All of the above (a), (b) and (c)
24.		e supply quantity is — than the demand, possible that the supply quantity could be decreased.
	(a)	Increased (b) Decreased
	(c)	More than (d) Less than
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25.	Resc	heduling could be r	uled	out because:
	(a)	The supply has a demand on a previous		dy been tied up to another date
	(b)	The rescheduling defined it as negligible.		minimal that the user has
	(c)	The supply is link	ed di	rectly to some other demand
	(d)	Both (a) and (b)		
26.	A rec	order point represe	nts de	emand during
	(a)	Peak time	(b)	Lead time
	(c)	Season	(d)	None of the above
27.		planning system uction forecast or a		ks that the item carries a s order.
	(a)	MRP	(b)	MPS
	(c)	SKU	(d)	SBU
28.	and		ime (es and processes that senses demand across a network of aployees.
	(a)	Demand-driven Ro	etaili	ng
	(b)	Supply chain man	agem	nent
	(c)	Customer relation	ship	management
	(d)	Demand statistic		
29.	It sto	ops junk e-mail in i	ts tra	icks.
	(a)	Firewall	(b)	Anti-spam
	(c)	Anti-virus	(d)	All of the above
30.	SAP	implementation ——— phases.	pr	roject was divided into
	(a)	Two	(b)	One
	(c)	Three	(d)	Double
			C	N-0431
			6	N-0451

	(b)	Streamline system	ns ma	anagement	
	(c)	Separate applicati	ion co	ode from business	logic
	(d)	Leverage powerfu	l ente	erprise integration	n bus
32.		ability to excharral to the effective o	_		•
	(a)	E-mail	(b)	E-messaging	
	(c)	EAN	(d)	E-business	
33.		Global Commerce p, created in ———	Initi	tative (GCI) is a	global user
	(a)	1998	(b)	1987	
	(c)	1999	(d)	198	
		Part -	В		$(7 \times 6 = 42)$
	An	swer all questions	by ch	oosing either (a)	or (b)
34.	(a)	Explain the conce	pt of	real property.	
			Or		
	(b)	Identify the differ	ent c	haracteristics of a	property.
35.	(a)	Discuss the benef societies.	its a	nd disadvantages	s of building
			Or		
	(b)	Describe in deta property analysis			onents of a
			7		N-0431

Identify optimum business rules and leverage your corresponding business logic across your retail chain.

Enhance process control

31.

(a)

Write a note on the Transfer of Property Act, 1882. 36. (a) Or(b) Discuss the factors for evaluating performance of an investment property. 37. (a) Analyse and briefly discuss the three levels of retail hierarchy. Or(b) Explain different types of retail properties on the

basis of merchandising and ownership.

38. Discuss the factors affecting commercial property (a) leasing.

Or

- Explain the concept of operating budget in detail. (b)
- 39. Enumerate the types of methods for estimating the (a) rental value of a retail property.

Or

- (b) Describe the differences between print advertising and digital advertising.
- 40. Explain the need of property maintenance. (a)

Or

(b) Discuss about the future of retailers.

Sub. Code 200253

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

Third Year - Fifth Semester

COST ACCOUNTING

(CBCS - 2020 onwards)

		`			,		
Time	: 2 H	ours			Maxin	num : 75 Ma	rks
		Pa	art – A			$(33 \times 1 =$	33)
		Answe	er all q	uest	ions.		
1.		accounting dif	fers fr	om	financial	accounting	in
	(a)	Ascertain Cost	(b)	Re	cording of	Cost	
	(c)	Reporting of Cos	st (d)	Co	ontrol of Co	ost	
2.	Cost	centres are creat	ted for				
	(a)	Segregating cost	ts into	fixe	d and varia	able	
	(b)	Control and fixi	ng resp	ons	ibility		
	(c)	Making decision	ns				
	(d)	Ascertaining pro	ofit				
3.	Varia	able cost change			with char	nge in output	
	(a)	Proportionality	(b)	In	dustry		
	(c)	Inversely	(d)	In	direct		

4.	_	roduct cost estim ket price is called a		derived from a competitive
	(a)	Target Cost	(b)	Periodic Cost
	(c)	Sunk Cost	(d)	Multiple Cost
5.	Imp	uted cost is a ———		
	(a)	Notional Cost	(b)	Real Cost
	(c)	Abnormal Cost	(d)	Variable Cost
6.	War	ehouse rent is a par	rt of -	
	(a)	Prime Cost	(b)	Distribution Overhead
	(c)	Selling Overhead	(d)	Factory Overhead
7.	LIF(O stands for ———		
	(a)	Loss in first out	(b)	Last in first out
	(c)	Last in fast out	(d)	Last in first output
8.	Repl	acement price meth	nod is	3 ———
	(a)	The current purch on the issues	nase	price of materials is charged
	(b)	The current mark the issues	et pr	ice of materials is charged on
	(c)	The old market prissues	rice o	f materials is charged on the
	(d)	The cost price of issues	the	materials is charged on the
			2	N-0432

9.	Sma	ll tools purchased are ———					
	(a)	Charged to overhead expenses at the time of purchase					
	(b)	Charged to machinery account					
	(c)	Charged to jobs during the period of purchase					
	(d)	Charged to costing profit and loss account					
10.		ch of the following statements regarding techniques ventory control are correct?					
	(a)	Fixation of selling price with good profit					
	(b)	Establishment of inventory budgets					
	(c)	Establishment of inventory sales					
	(d)	Fixation of profit with high return					
11.	Whic	ch one of the following is incorrect?					
	(a)	Minimum stock level					
	(b)	Total stock level					
	(c)	(c) Average stock level					
	(d)	(d) Maximum stock level					
12.	Scra	p is a ———					
	(a)	Residue of raw materials					
	(b)	Wastage of materials					
	(c)	Surplus materials					
	(d)	Abnormal loss of materials					
		3 N-0432					

(a)	Job Time (b) Over Time
(c)	Idle Time (d) Production Time
	er Bedaux point premium system the point obtained represents
(a)	No.of minutes taken for a job
(b)	No.of hours taken for a job
(c)	No.of units produced
(d)	No.of workers required for a job
	ch of the following is incorrect system of time keeping er mechanical method?
(a)	Time keeping recording clocks
(b)	Dial time records
(c)	Bio-metric system
(d)	Metal-disc method
Whi	ch of the following statements is / are incorrect?
(a)	Pay roll is prepared to reveal gross wages and various deductions
(b)	Piece wages are payment by results
(c)	Idle time is spent by the workers on their jobs
(d)	Labour turnover is due to poor working conditions of organizations
	$\sqrt{N-0432}$

Time wages are paid on the basis of ————

(b)

Time saved

Actual time

13.

(a)

(c)

Standard time

Output produced (d)

18.	Which	of	the	following	is	not	the	objectives	of
	Time-K	eepi	ng?						

- (a) Ensure regularity of employees
- (b) Useful for preparation of pay roll
- (c) Enforces displace among work force
- (d) To take disciplinary action
- 19. It is convenience, rather than principle, a particular expense is classified as direct or indirect expenditure is called as
 - (a) Direct materials are treated as overhead
 - (b) Direct and indirect materials
 - (c) Direct wages
 - (d) Indirect wages
- 20. Which of the following item is not considered as direct expenses?
 - (a) Architects surveyor's and other consultants fees
 - (b) Carriage inwards and freight cost
 - (c) Packing materials are packages required for a particular job
 - (d) Travelling expenses for a sales person
- 21. Idle capacity of plant refers to the difference between
 - (a) Practical capacity and normal capacity
 - (b) Practical capacity and capacity based on sales expectancy
 - (c) Maximum capacity and practical capacity
 - (d) Maximum capacity and actual capacity

22.	Adn of —	ninistration overhe	ads a	re recovered as a percentage					
	(a)	Works cost	(b)	Prime cost					
	(c)	Direct materials	(d)	Direct wages					
23.	Ove	rheads are also kno	wn a	s ——— cost.					
	(a)	Direct	(b)	Indirect					
	(c)	Prime	(d)	Sunk					
24.		nt out which one of ely financial income		following is not considered as					
	(a)	Rent receivable							
	(b)	Discounts on bond	ds, de	bentures etc					
	(c)	Transfer fees rece	eived						
	(d)	Income tax refund	Income tax refund						
25.	The	term 'cost' refers to) ——	 .					
	(a)	As asset that has	giver	benefit and is now expired					
	(b)	The value of the services	sacri	fice made to acquire goods or					
	(c)	Present value of f	uture	e benefits					
	(d)	The price of produ	icts s	old or service rendered					
26.		en there is loss on a profit and loss accou		omplete contract, the transfer					
	(a)	proportionable loss to work certified							
	(b)	proportionate loss to cash received to work certified							
	(c)	full amount of the loss							
	(d)	half amount of the	e loss						
			6	N-0432					

	(d)	Increases financial accounts profit	
28.		ations and Charties paid shown in t	he financial
	(a)	Appropriation of profit	
	(b)	Financial charge	
	(c)	Fictitious asset	
	(d)	Financial income	
29.		as overheads on incomplete jobs at the dare transferred to which account?	e end of the
	(a)	Works overhead control account	
	(b)	Works overhead suspense account	
	(c)	Work in progress ledger control account	
	(d)	Stores ledger account	
30.	Reco	nciliation is usually done between	
	(a)	Gross profit and net profit	
	(b)	Previous year's profit and current year's	profit
	(c)	Costing profit and financial accounts pro	ofit
	(d)	Currents year profit with next year prov	visions
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Under valuation of closing stock in cost accounts

Decreases financial accounts profit

Decreases costing profit

Increases costing profit

27.

(a)

(b)

(c)

	cost	ing
	(a)	Single costing
	(b)	Operating costing
	(c)	Process costing
	(d)	Job costing
32.	In	a contract costing direct wages are debited to
	(a)	Contract account
	(b)	Contractor account
	(c)	Contractee account
	(d)	Work in progress account
33.	Pap	er mills are must adopt ———.
	(a)	Unit costing (b) Process costing
	(c)	Job costing (d) Contract costing
		$\mathbf{Part} - \mathbf{B} \tag{7 \times 6 = 42}$
	An	nswer all questions by choosing either (a) or (b).
34.	(a)	Define costing. Explain different methods and techniques of costing.
		Or
	(b)	From the following figures relating to the manufacture of a electronic product during the month of July 1990, prepare a statement showing cost and profit per unit:
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Composite unit is a distinctive feature of which method of

31.

Raw materials used	50,000
Direct wages	30,000

Labour hours worked 10,500 units

Labour hour rate₹ 2.00Office overhead20,000Selling overhead₹ 1.00

Units produced 20,000 units
Units sold 18,000 @ ₹ 10

35. (a) From the following particulars determine the Economic Order Quantity :

Ordering Quantity (tonnes) Price per tonne (₹)

Less than 100	10.00
Between 100 and 199	9.90
Between 200 and 499	9.80
Between 500 and 999	9.70
Between 1000 and 1,999	9.60
Between 2000 and above	9.50

Additional Information:

- (i) Annual consumption of materials = 2,000 tonnes
- (ii) Carrying cost 10%
- (iii) Ordering cost ₹ 5 per order

Or

(b) Explain the ABC analysis.

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36. (a) Calcutta Engineering Co. has three production departments X, Y and Z and one service department S.

From the following particulars calculate Labour Hour Rate of each of the departments X, Y and Z.

Expenses	₹
Rent	34,000
Power	18,400
Depreciation on Machinery	22,000
Indirect wages	5,300
Canteen Expenses	5,700
Electricity	4,600

Further Information:

	X	Y	\mathbf{Z}	\mathbf{S}
Floor area (sq.mt)	2,000	3,000	2,500	1,000
Light points	18	12	10	6
Cost of machines (₹)	80,000	50,000	60,000	10,000
Horse power ratio	3	2	4	1
No.of workers	7	5	5	2
Direct wages (₹)	15,000	16,000	18,000	4,000

There were 125 working days of 8 hour each. Services rendered by the Service Departments are to be apportioned to the production departments X-50%, Y-25% and Z-25%.

Or

(b) Define Overhead. Explain various classification of Overhead.

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37. (a) M/s. Pine Corporation under book a contract for ₹ 2,40,000 you are requested to prepare the contract A/C and contractee's and work-in-progress A/C for the year ended 31.12.2006 from the following information:

	₹
Material purchased	30,000
Wages paid	50,000
Wages unpaid	10,000
Other charges	12,000
Plant purchased	20,000
Cash received	1,28,000
(Being 80% of work certified)	
Material lying at site on 31.12.06	4,000
Plant at Site on 31.12.06	18,000

10% of value of material and 15% of wages may be considered as being incurred for the proportion of works completed but not confided. Other charges are charged as a proportion of direct wages.

O1

- (b) Define Contract Costing. Explain various types of Contract Costing.
- 38. (a) How do you ascertain the profit on Incomplete contract?

Or

(b) Product A passes through two processes I and II and then to Finished Stock. From the following data prepare the process A/c's.

Particulars	Process I	Process II
Input	2,000	1,900
Material consumed	30,000	20,000
Wages	20,000	20,000
Overhead	7,200	6,170
Normal Loss	5%	10%
Scrap value (per unit)	2	3

39. (a) A transport service company is running 4 buses between two towns which are 50 miles apart Seating capacity of each bus is 40 passengers. The following particulars were obtained from their books for April 2015.

	Amount ₹
Wages of Drivers, conductors and cleaners	2,400
Salaries of office and supervisory staff	1,000
Diesel and oil and other oil	4,000
Repairs and Maintenance	800
Taxation, Insurance etc.	1,600
Deprecation	2,600
Interest and other charges	2,000
	14,400

Actual passengers carried were 75% of the seating capacity. All the four buses ran on all days of the month. Each bus made one round trip, per day. Find out the cost per passenger mile.

Or

- (b) Explain the Batch Costing.
- 40. (a) Explain the types of Standard Costing.

Or

(b) Difference between cost control and cost reduction.

Sub. Code

200254

B.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

Third Year - Fifth Semester

PROJECT MANAGEMENT

(CBCS - 2020 onwards)

Time: 2 Hours Maximum: 75 Marks

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

Answer all questions.

- 1. What is a work breakdown structure (WBS)?
 - (a) A document that outlines the projects budget
 - (b) A visual representation of project stakeholders
 - (c) A hierarchical decomposition of the project's deliverables
 - (d) A technique for resolving conflicts within the project team
- 2. Which of the following is NOT a primary phase of project planning?
 - (a) Initiation
 - (b) Execution
 - (c) Monitoring and Control
 - (d) Closing

- 3. What is the critical path in project management?
 - (a) The longest duration path through a project's network diagram
 - (b) The path that involves the most tasks in a project
 - (c) The path with the highest risk in a project
 - (d) The path that requires the most resources in a project
- 4. Which of the following is the first step in the project planning process?
 - (a) Defining project objectives
 - (b) Identifying project stakeholders
 - (c) Developing a project schedule
 - (d) Allocating project resources
- 5. What is the purpose of conducting a feasibility study during project planning?
 - (a) To assess the project's technical requirements
 - (b) To determine the project's financial viability
 - (c) To identify potential risks and challenges
 - (d) To create a detailed project schedule
- 6. What is the role of a project manager in an organization?
 - (a) To lead and manage the overall project, including resources and stakeholders
 - (b) To coordinate and supervise the work of the project team
 - (c) To ensure that the project is completed within budget and on schedule
 - (d) All of the above

_		
7.		can the relationship between a line manager and a ect manager be effectively managed?
	(a)	Clearly define roles, responsibilities and expectations for each position
	(b)	Foster open and transparent communication between the two roles
	(c)	Establish a collaborative and supportive working environment
	(d)	All of the above
8.	Risk	usually as the project progresses.
	(a)	Increase
	(b)	Reduces
	(c)	Remains same
	(d)	Becomes negligible
9.	Wha	t is a project network?
	(a)	A diagram that represents the sequence of project activities and their dependencies
	(b)	A network of computers used for project management software
	(c)	A communication network for project stakeholders
	(d)	A network of project managers in an organization
		3 N- 0433

- 10. What is the purpose of analyzing the critical path in project management?
 - (a) To identify activities with the highest resource utilization
 - (b) To identify activities with the highest risk
 - (c) To determine the project's earliest and latest start times
 - (d) To determine the project's critical activities and the minimum project duration
- 11. How is the estimated duration of an activity calculated in PERT?
 - (a) By taking the average of the optimistic, pessimistic, and most likely time estimates
 - (b) By taking the maximum of the optimistic, pessimistic and most likely time estimates
 - (c) By taking the minimum of the optimistic, pessimistic and most likely time estimates
 - (d) By taking the sum of the optimistic, pessimistic and most likely time estimates
- 12. What is resource allocation in project management?
 - (a) Assigning project tasks to team members
 - (b) Determining the financial resources needed for the project
 - (c) Distributing project resources to different activities
 - (d) Identifying project stakeholders and their roles
- 13. What is the purpose of cost control in project management?
 - (a) To adjust the project schedule to meet budget constraints
 - (b) To allocate resources to project activities
 - (c) To track and monitor project expenses against the project budget
 - (d) To calculate the critical path of the project

- 14. What is the first step in the risk management process?
 - (a) Risk identification
 - (b) Risk analysis
 - (c) Risk response planning
 - (d) Risk monitoring and control
- 15. Which of the following is an example of risk avoidance?
 - (a) Implementing backup systems to mitigate the impact of a potential risk
 - (b) Purchasing insurance to transfer the risk to an external party
 - (c) Modifying the project plan to eliminate the risk altogether
 - (d) Monitoring and controlling risks to minimize their impact
- 16. What is the purpose of quality control in project quality management?
 - (a) Identifying and documenting potential risks
 - (b) Developing strategies to improve project efficiency
 - (c) Monitoring and controlling project quality through inspections and audits
 - (d) Allocating resources to project activities
- 17. What is project quality management?
 - (a) Maximizing project resources and budget
 - (b) Ensuring that the project meets the specified requirements and standards
 - (c) Minimizing project risks and uncertainties
 - (d) Achieving project goals within the scheduled time frame

- 18. What is the purpose of PMIS (Project Management information System) planning in project management?
 - (a) To develop a project schedule and allocate resources
 - (b) To identify and document project risks
 - (c) To define the requirements and design of the PMIS
 - (d) To monitor and control project costs
- 19. Which of the following is NOT a component of PMIS design?
 - (a) User Interface design
 - (b) Data storage and retrieval mechanisms
 - (c) Project scheduling algorithms
 - (d) Reporting and analytics capabilities
- 20. What is the purpose of the procurement process in project management?
 - (a) To identify and document project requirements
 - (b) To select suppliers and negotiate contracts
 - (c) To track and control project costs
 - (d) To acquire the necessary goods and services for the project
- 21. What is the purpose of project performance measurement?
 - (a) To track and monitor project costs
 - (b) To evaluate the performance of project team members
 - (c) To assess the progress and achievement of project objectives
 - (d) To identify and document project risks

- 22. What is the key benefit of project performance evaluation?
 - (a) Identifying and addressing project risks
 - (b) Ensuring project completion within the scheduled timeframe
 - (c) Providing data for decision-making and project improvement
 - (d) Monitoring and controlling project costs
- 23. What is the purpose of the project control process?
 - (a) To ensure project team members are performing their assigned tasks
 - (b) To track monitor project risks
 - (c) To ensure and compare actual project performance against the project plan
 - (d) To develop and update the project schedule
- 24. What is the primary objective of project control?
 - (a) To complete the project within the allocated budget
 - (b) To complete the project on schedule
 - (c) To ensure project quality meets stakeholders' expectations
 - (d) To achieve project objectives and deliver the desired outcomes
- 25. What is the role of project termination in project closeout?
 - (a) To evaluate project performance against the project plan
 - (b) To conduct a final project review and evaluation
 - (c) To release project resources and close project contracts and agreements
 - (d) To document lessons learned and archive project records

- 26. What are the steps involved in project closeout?
 - (a) Project planning execution, and evaluation
 - (b) Project initiation, execution, and termination
 - (c) Project evaluation, termination, and follow-up
 - (d) Project evaluation, lessons learned, and stakeholder acceptance
- 27. What is the advantage of using project management software?
 - (a) Improved communication and collaboration among project stakeholders
 - (b) Reduced project risks and improved decisionmaking
 - (c) Enhanced project scheduling and resource allocation
 - (d) All of the above
- 28. Which of the following is a common feature available in most project management software?
 - (a) Gantt chart for visualizing project timelines
 - (b) Financial analysis tools for budgeting and cost tracking
 - (c) Risk assessment and mitigation modules
 - (d) All of the above
- 29. Which of the following is NOT a typical phase in the project management life cycle?
 - (a) Initiation phase (b) Planning phase
 - (c) Execution phase (d) Maintenance phase

- 30. What is the primary focus of the planning phase in project management?
 - (a) Defining project objectives and deliverables
 - (b) Allocating project resources and tasks
 - (c) Executing project activities according to the plan
 - (d) Evaluating project performance against the project plan
- 31. What is the break-even point in project management?
 - (a) The point at which the project generates maximum profit
 - (b) The point at which the project cost equals the project revenue
 - (c) The point at which the project is completed and delivered to the client
 - (d) The point at which the project reaches its highest level of productivity
- 32. What does it mean if the break-even point is never reached in a project?
 - (a) The project is not generating any revenue
 - (b) The project is generating a constant profit throughout its duration
 - (c) The project is continuously incurring losses
 - (d) The project has exceeded its maximum productivity level
- 33. Which principle focuses on delivering project value to stakeholders?
 - (a) Quality management
 - (b) Risk management
 - (c) Cost management
 - (d) Schedule management

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

34. (a) You have been assigned as the project manager for a software development project. The project involves developing a new mobile application for a client. Outline the key steps you would take in each phase of the project management life cycle to ensure successful project completion. Provide specific details on the activities and deliverables involved in each phase.

Or

- (b) Brief the key steps in the project identification process, discussing methods for generating project ideas, and explaining the feasibility assessment criteria. Calculate and interpret the projects breakeven point by analyzing the cost and revenue components and explaining its importance in financial decision-making.
- 35. (a) Discuss the steps involved in creating a WBS and explain how it helps in organizing and managing project tasks. Provide an example of a project and demonstrate how the WBS can be used to breakdown the project scope into manageable work packages.

Or

(b) Explore the relationship between organizational structure and leadership styles. Describe different leadership styles commonly observed in organizations and discuss how they align with specific organizational structures.

36. (a) Describe how a project network diagram is constructed and how it helps in identifying the critical path and managing project timelines. Using a hypothetical project scenario, create a project network diagram, calculate the project duration using PERT and CPM techniques, and determine the critical path.

Or

- (b) Explain the significance of project cost and budget management and discuss the key steps involved in developing and managing a project budget. Also discuss the potential challenges that may arise during resource allocation and budget management and propose strategies for overcoming them.
- 37. (a) Describe the different techniques used for qualitative and quantitative risk analysis and explain how they help in prioritizing and addressing project risks.

Or

- (b) Describe the role of value engineering in project management and how it contributes to enhancing project outcomes. Discuss the key steps involved in the value engineering process and explain how it helps in optimizing project performance and reducing costs.
- 38. (a) Explain how PMIS facilitates effective communication, collaboration, and decision-making within project teams and stakeholders. Provide examples of real-life projects where PMIS was successfully utilized and how it contributed to project success?

Or

(b) Explain the role and importance of purchasing and contracting in project management. Discuss the key steps involved in the procurement process.

39. (a) Discuss the key metrics and indicators commonly used to assess project performance, including schedule adherence, cost variance, quality, and customer satisfaction, describe the steps involved in project performance evaluation.

Or

- (b) Explaining the process of project execution and control, including activities. Discussing the role of project control in managing deviations and ensuring objectives are met would showcase understanding of project control principles.
- 40. (a) Explain the importance of project closeout, termination, and follow-up in project management.

 Discuss the key steps involved in the project closeout process. Give examples.

Or

(b) Discuss the role and benefits of using Project Management Software (PMS) in project execution and control. Additionally, describe the potential challenges or limitations associated with implementing and utilizing PMS tools and propose strategies for overcoming them.

Sub. Code

200261

B.Com. DEGREE EXAMINATION, DECEMBER 2023.

ONLINE PROGRAMME EXAMINATIONS

Third Year - Sixth Semester

MARKETING RESEARCH

(CBCS - 2020 onwards)

Time: 2 Hours Maximum: 75 Marks

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

Answer all questions.

- 1. ———— brings out new ideas and encash several opportunities in Marketing.
 - (a) Production
- (b) Marketing
- (c) Creativity
- (d) None of these
- 2. Concept which deals with good and quality products providing to the consumers is
 - (a) Marketing Concept (b) Product Concept
 - (c) Exchange Concept (d) Production Concept
- - (a) Marketing Researcher
 - (b) Marketing Planner
 - (c) Marketing Personnel
 - (d) None of the above

(a)	Marketing informa	ation		
(b)	Marketing data	201011		
(c)	Marketing insight			
(d)	None of these			
, ,		age	of the Marketing Research	
(a)	Implement the res	earc	h plan	
(b)	Collect and analys	is th	e data	
(c)	Develop the resear	rch p	lane	
(d)	Define the researc	h pro	oblems	
Adv	ance plan of researc	h is o	called as ———.	
(a)	Research process	(b)	Research design	
(c)	Research proposal	(d)	None of these	
Rese	earch design consist	of fo	llowing things except.	
(a)	Hypothesis	(b)	Expenditure	
(c)	Research problem	(d)	None of these	
The	ne term "data" came from the Latin root term.			
(a)	Detem	(b)	Datam	
(c)	Datum	(d)	Data	
	ch one is the true owing options?	exam	ple of primary data from the	
(a)	Journal	(b)	Book	
(c)	Census Report	(d)	Newspaper	
		2	N-0434	

10.		at is it called when the data is sourced from the place rigin?				
	(a)	Secondary				
	(b)	Primary				
	(c)	Secondary and primary				
	(d)	All the above				
11.	Whi	ch of the following is not a level of measurement?				
	(a)	Nominal Scale				
	(b)	Ordinal Scale				
	(c)	Internal Scale				
	(d)	Ratio Scale				
12.	Nominal scale is also known as ————.					
	(a)) Rational Variable				
	(b)	Categorical Variable				
	(c)	Predictor Variable				
	(d)	Extraneous Variable				
13.		——————————————————————————————————————				
	dist	inct classifications?				
	(a)	Nominal (b) Ordinal				
	(c)	Ratio (d) Interval				
14.		ose the correct option regarding the sampling hod?				
	(a)	The Sample is the Population's Part				
	(b)	(b) Helps in Determining Sampling Error				
	(c)	c) Sampling Saves Money, Time, and Energy				
	(d)	All These Options Are Correct				

15.	What do we say to all units aggregate that's about a study?								
	(a)	Sample							
	(b)	(b) Unit							
	(c)	(c) Universe or Population							
	(d)	Frame							
16.	One	of the members of	of the	population is known as the					
	(a)	Data	(b)	Family					
	(c)	Element	(d)	Group					
17.		- C		ne function that links the blic to the marketer through.					
	(a)	Information	(b)	Sales					
	(c)	Computer	(d)	All of the above					
18.	Testing hypothesis is a ———.								
	(a)	(a) Descriptive statistics							
	(b)	(b) Data analysis							
	(c)	(c) Inferential statistics							
	(d)	Data preparation							
19.	The concepts in a hypothesis are stated as ———.								
	(a)	Theories	(b)	Indices					
	(c)	Variables	(d)	Ideas					
20.	Data	Data Analysis is a process of?							
	(a)	Inspecting data							
	(b)	Cleaning data							
	(c)	Transforming dat	a						
	(d)	All of the above							
			4	N-0434					

	(a)	Data Mining							
	(b)	Predictive Int	elligence						
	(c)	Business Intelligence							
	(d)	Text Analytic	s						
22.		many main analysis?	statistical	methodologic	es are used in				
	(a)	2	(b)	3					
	(c)	4	(d)	5					
23.		escriptive stati mmarized with		a from the en	tire population				
	(a)	Integer descriptors							
	(b)	Floating descr	riptors						
	(c)	Numerical descriptors							
	(d)	Decimal descr	riptors						
24.	Data	Data Analysis is defined by the statistician?							
	(a)	William S.							
	(b)	Hans Peter Luhn							
	(c)	Gregory Piate	tsky-Shap	oiro					
	(d)	John Tukey							
25.		branch of stati cular statistica			development of as.				
	(a)	Industry stati	stics						
	(b)	Economic stat	tistics						
	(c)	Applied statis	tics						
	(d)	None of the al	oove						
			5		N-0434				

Which of the following is not a major data analysis

21.

approaches?

26. Data Analytics uses to get insights from data.			sights from data.					
	(a)	Statistical figures						
	(b)	Numerical aspects						
	(c)	Statistical methods						
	(d)	None of these						
27.	The	process of quantify	ing da	ata is referred to as				
	(a)	Decoding	(b)	Structure				
	(c)	Enumeration	(d)	Coding				
28.				when we want to visually between two quantitative				
	(a)	Bar graph	(b)	Scatter plot				
	(c)	Line graph	(d)	Pie chart				
29.	A gr	aph that uses verti	cal ba	ars to represent data is called				
	(a)	Bar graph	(b)	Line graph				
	(c)	Scatter plot	(d)	All of the above				
30.	A re	port or account is a	n					
	(a)	Informational wor	·k					
	(b)	Technical work						
	(c)	Professional work						
	(d)	None of these						
31.	The	report is always wr	itten	in				
	(a)	Sequential manne	er					
	(b)	Irregular manner						
	(c)	Horizontal manne	er					
	(d)	Data biased mann	er					
			6	N-0434				

(c)	Transformers (electric)
(d)	Grocery items
	is the amount of money charged for a
proc	luct or service.
(a)	Experience curve (b) Demand curve
(c)	Wages (d) Salary
	Part B $(7 \times 6 = 42)$
An	swer all the questions choosing either (a) or (b).
(a)	Define Research. Explain Various Types of Research.
	Or
(b)	Explain the Components of Research Proposal.
(a)	Discuss about Research Design and Marketing Design Process.
	Or
(b)	What is Data? Explain Primary Data and Secondary Data.
(a)	Define Questionnaire. Explain Process of Questionnaire Design.
	Or
(b)	Explain Importance of Measurement and Scaling in Marketing Research.
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In a local market, which one of the following is not likely

32.

to be sold?

Meat

Fruits

(a)

(b)

37. (a) Define Sampling. Explain its Importance of Sampling in Marketing Research.

Or

- (b) What is Hypothesis? Discuss the Steps Involved in Hypothesis Testing.
- 38. (a) Discuss about Nature and Scope of Data Preparation.

Or

- (b) Explain the Various Classification Measures of Central Tendency.
- 39. (a) Explain Detail about Univariate Analysis and Bivariate Analysis.

Or

- (b) Define Report Writing. Explain its Components of a Report.
- 40. (a) Discuss about Advertising Research and Media Research.

Or

(b) What are the Recent Trends in Marketing Research?

Sub. Code 200262

B.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

Third Year - Sixth Semester

CORPORATE ACCOUNTING

(CBCS - 2020 onwards)

		•			,		
Time	: 2 H	ours		1	Maximu	m : 75	Marks
		Pa	rt A			(33×	1 = 33)
		Answer	all qu	estions.			
1.		rate of discount, ld not exceed		issuing –	shares	at di	scount,
	(a)	5%	(b)	10%			
	(c)	6%	(d)	9%			
2.	_	rivate company any is a		is a s	ubsidia	ry of	public
	(a)	Public company					
	(b)	Private company					
	(c)	Chartered compa	ıny				
	(d)	None of these					
3.	bodie	refers to		_	elating	to con	rporate
	(a)	Financial accoun	ting				
	(b)	Corporate accoun	nting				
	(c)	Cost accounting					
	(d)	Management acc	ounting	g			

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.	Reve	enue expenditure is	reco	rded in the				
	(a)	Trading account	(b)	Profit and loss account				
	(c)	Balance sheet	(d)	None of the above				
6.	Shai	re allotment Accour	nt is _					
	(a)	Personal	(b)	Real				
	(c)	Nominal	(d)	Financial				
7.		Net loss in a profit and loss account should be in the balance sheet.						
	(a)	Added to liabilities						
	(b)	Deducted from lia	bilitie	es				
	(c)	Added to capital						
	(d)	Deducted from car	pital					
8.	The	term financial stat	emen	t covers				
	(a)	Balance sheet	(b)	Posting				
	(c)	Entry	(d)	None of the above				
9.		has a lose who fail to pay		right of forfeiting the shares mount due.				
	(a)	Liquidator	(b)	Company				
	(c)	Government	(d)	Directors				
10.		litors voluntary w panies	indin	g up applies to				
	(a)	Solvent	(b)	Insolvent				
	(c)	Textile	(d)	Automobile				
			2	N-0435				

11.	Cost and financial accounts are required to be reconciled under							
	(a)	Integral system						
	(b)	Cost control accounts system						
	(c)	Under both (a) and (b)						
	(d)	Single entry system	n					
12.	The	customs duly will sl	now i	n				
	(a)	Profit and loss Dr.	(b)	Trading Cr.				
	(c)	Trading Dr.	(d)	Profit and loss Cr.				
13.	Expe	enditure of recurring	g nati	ure are				
	(a)	Preliminary	(b)	Revenue				
	(c)	Capital	(d)	Deferred revenue				
14.	Loss	Loss on issue of debenture is generally written of in						
	(a)	5 Years						
	(b)	10 Years						
	(c)	15 Years						
	(d)	Over the period of	reder	mption				
15.	Bala	nce of petty cash is:						
	(a)	Expenses	(b)	Income				
	(c)	Liability	(d)	Asset				
16.	The	purpose of prepari	ng fi	nal accounts is to ascertain				
	(a)	Profit or loss						
	(b)	Capital						
	(c)	The values of asset	ts					
	(d)	Profit or loss and f	inanc	ial position				
			3	N-0435				

(a)	Assets (b) Liability
(c)	Expenses (d) Revenue
	laimed dividend appears in a company balance sheet the sub-head
(a)	Other current liabilities
(b)	Trade payable
(c)	Current assets
(d)	None of these
	nancial statement that summarizes company revenuexpenses is
(a)	Balance sheet
(b)	Income statement
(c)	Cash flow statement
(d)	Profit and loss
Fee	paid in cash to Notary public is charged b
(a)	Holder of bill of exchange
(b)	Drawee
(c)	Drawer
(d)	None
Dan	k reconciliation statement compares a ban ement with
Ban state	
	Cash payment journal
state	Cash payment journal Cash receipt journal
state (a)	• • •
state (a) (b)	Cash receipt journal

22.	Sink	xing fund is a		_	
	(a)	Provision	(b)	Surplus	
	(c)	Current liabilities	(d)	Assets	
23.		record of cash kep wn by	ot by	the non-trading	g concerns is
	(a)	Receipt and payme	ent a	ccount	
	(b)	Income and loss ac	ccoun	ıt	
	(c)	Profit and loss acc	ount		
	(d)	Manufacturing acc	count	;	
24.		in advance appea er	rs in	the company b	alance sheet
	(a)	Current liabilities			
	(b)	Share capital			
	(c)	Long term borrow	ings		
	(d)	Income			
25.		a balance sheet, t ined earnings are d			
	(a)	Common equity	(b)	Due equity	
	(c)	Preferred equity	(d)	Common perpe	tuity
26.	The	main objective of de	eprec	iation is	
	(a)	To show the previous	ous p	rofit	
	(b)	To calculate net pr	rofit		
	(c)	To reduce tax			
	(d)	To satisfy the tax	depai	rtment	
27.		ording to fixed insta ulated on	lmen —	t method, the de	epreciation is
	(a)	Balance amount	(b)	Original cost	
	(c)	Scrap value	(d)	None of them	
			5		N-0435

28.	Decrease in the value of fixed assets is							
	(a)	Depletion	(b)	Amortization				
	(c)	Depreciation	(d)	None of the above				
29.	East	India company is a	ın ex	ample of				
	(a)	Charted company						
	(b)	Statutory compan	ies					
	(c)	Registered compar	ny					
	(d)	OPC						
30.		ousiness combination ccounting purposes		ast be treated as				
	(a)	Acquisition	(b)	Restructuring				
	(c)	Merger	(d)	Internal construction				
31.	The	tax effect on the	timi	ng differences is termed as				
	(a)	Current tax expen	ses					
	(b)	Income tax						
	(c)	Deferred tax						
	(d)	Provision tax						
32.	Purchase book is a part of							
	(a)	Ledger						
	(b)	Journal						
	(c)	Profit and loss account						
	(d)	Trading account						
33.	A Go	A Goodwill account is a						
	(a)	Current account						
	(b)	Wasting account						
	(c)	Intangible account	t					
	(d)	Fictitious account						
			6	N-0435				

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

34. (a) Explain the Issue of shares.

Or

- (b) Describe the Redemption of shares.
- 35. (a) Issue of debentures at par

ABZ Ltd. Issued 5,000, 10% debentures of Rs. 100 each, payable Rs.25 on application, Rs.40 on allotment and Rs.35, two months after allotment. All the debentures were duly applied for and paid. Pass journal entries in the books of the company and also show how these will appear in the Balance Sheet.

Or

- (b) How do you prepare a profit and loss account? Explain.
- 36. (a) Explain the Sinking Fund Method.

Or

- (b) State and Explain the valuation of Goodwill.
- 37. (a) Describe the Methods of valuation of shares.

Or

- (b) Explain the important functions of modes of winding up.
- 38. (a) How do you solve a final account?

Or

7

(b) Describe the types of amalgamation.

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39. (a) Distinguish between the External reconstruction and internal reconstruction.

Or

(b) From the following ledger balances extracted from the books of Mr. Bharath, prepare a profit and loss account as on March 31, 2023.

Particulars	Rs.	Particulars	Rs.
To carriage on sales	3,000	By Gross Profit	65,000
To rent	2,000	By Commission received	8,000
To insurance premium	2,500	By interest on investment	4,650
To salaries	4,000		
To Bad Debts	3,500		
To Discount Allowed	435		
To Rate and Taxes	580		
To Travel Expense	2,800		
To General Expenses	800		
To Net Profit Transferred to capital	58,035		
Total	77,650	Total	77,650

40. (a) Explain the advantages and disadvantages of IFRS.

Or

(b) Describe the Human resource accounting.

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Sub. Code 200263

B.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

Third Year - Sixth Semester

ENTREPRENEURSHIP DEVELOPMENT

		(CBCS -	- 2020	onwards)			
Time	e : 2 I	Hours		Maximum : 75 Marks			
		\mathbf{P}_{i}	art A	$(33 \times 1 = 33$			
		Answe	r all q	uestions.			
1.		use of informal n rmation is known		as by entrepreneurs to gather.			
	(a)	Secondary resea	rch				
	(b)	Entrepreneurial	netwo	rking			
	(c)	Informal parame	eters				
	(d)	Marketing					
2.	Innovation can best be defined as ———.						
	(a)) The generation of new ideas					
	(b)	o) The evaluation of new ideas					
	(c)	e) The opposite of creativity					
	(d)	The successful e	xploita	tion of new ideas			
3.	Ent	repreneurs are mo	otivate	d by ———.			
	(a)	Money	(b)	Personal values			
	(c)	Pull influence	(d)	All of the above			

The ——	purpose of al ———.	l goods	small	business	strategy]
(a)	To increase turnover					
(b)	To increase profitability					
(c)	To achieve com	npetitive	!			
(d)	To achieve star	ted objec	etives			
Good	ds or services	reach	the m	narket pla	ace throu	ıg
(a)	Marketing cha	nnels				
(b)	Multilevel pyra	amids				
(c)	Monopolies					
(d)	Multiplication					
	ndividual who ness can be call				ıages a n	e
(a)	Leader	(b)	Mana	ger		
(c)	Professional	(d)	An en	trepreneu	r	
	entrepreneur d ider in ———	_	shed th	emselves	from capi	ita
(a)	Middle Ages	(b)	$17^{ m th}$ C	entury		
(c)	18 th Century	(d)	$19^{ m th}$ C	entury		
perce	is the ives opportunities.	-		_		
(a)	Start-up Mana	gement				
(b)	Entrepreneurship					
(c)	Financial Anal	lysis				
(d)	Feasibility Pla	nning				
		2		[N-0430	6

	Enter procedure term Entrepreneur	(d)	Entrepreneur		
	term Entrepreneur		Entrepreneur		
	omist —	was –.	first defined by Irish-Frenc		
(a)	Richard William	(b)	Richard Cantillon		
(c)	James Bernard	(d)	W.B. Gartner		
Impo	ortance of Entrepre	neurs	ship includes ———.		
(a)	Economic and dynamic activity				
(b)	Innovation and Profit potential				
(c)	Risk bearing				
(d)	All of these				
	process of Entrepre they are ————		ship is divided into two part		
(a)	Idea Generation as	nd Fe	easibility study		
(b)	Innovation generation and Distribution Channel				
(c)	Creativity and Dev	velop	ment		
(d)	Profit and Econom	ic De	evelopment		
The	idea generation j	proce	ss of entrepreneurship ar		
(a)	Germination	(b)	Preparation		
(c)	Incubation	(d)	All of these		
		****	ess of entrepreneurship ar		
The	feasibility study	proce			
The (a)	feasibility study	(b)	Verification		

	(b)	Creation of organization					
	(c)	Improving standard of living and economic development					
	(d)	All of these					
16.		t are 6 Cs that motivate entrepreneur to establish own business are————?					
	(a)	Change, challenge, creativity, control, curiosity and cash					
	(b)	Customer, challenge, creation, control, curiosity and cash					
	(c)	Contact, connect, conversation, consideration, consumption and community					
	(d)	Commitment, culture, continuous, cooperation, customer and control					
17.	7. Which industrial sector promotes small-scale busine and entrepreneurship and has low barriers to marl entry?						
	(a)	Service (b) Manufacturing					
	(c)	Distribution (d) Agriculture					
18.	-	are small business important to a country's omy?					
	(a)	They give an outlet to entrepreneurs					
	(b)	They can provide specialist support to larger companies					
	(c)	They can be innovators of new product					
	(d)	All of these					
		4 N-0436					

Entrepreneurship is useful to the organization because of

Development of managerial capabilities

15.

(a)

19.	Which of these statements best describes the context for entrepreneurship?							
	(a)	Entrepreneurship tal	xes place in small	business				
	(b)	Entrepreneurship tal	-					
	(c)	Entrepreneurship takes place in a wide variety of context (small, medium and large)						
	(d)	Entrepreneurship tal	xes place in social	enterprises				
20.	Ent	Entrepreneurial Guidance Bureau (EGB) was set up by						
	(a)	SISI (b)	SIPCOT					
	(c)	IIC (d)	SIDCO					
21.		ich of the following is owing blocks of the mod		s one of the				
	(a)) Technical skills						
	(b)	Managerial competencies						
	(c)	Business competencies						
	(d)	Personal attributes						
22.	Ente	ording to MSMEDC erprises Development)	Act 2006, Micro	o, Small and				
22.	Ente Med	erprises Development) dium Enterprise are cla	Act 2006, Micro assified into two cl	o, Small and				
22.	Ente Med (a)	erprises Development) lium Enterprise are cla Manufacturing and S	Act 2006, Micro assified into two classified Enterprise	o, Small and				
22.	Ente Med	erprises Development) lium Enterprise are cla Manufacturing and S Automobile and Elect	Act 2006, Micro assified into two classified Enterprise ervice Enterprise eronic Enterprise	o, Small and				
22.	Enter Med (a) (b)	erprises Development) lium Enterprise are cla Manufacturing and S	Act 2006, Micro assified into two classified Enterprise ervice Enterprise eronic Enterprise	o, Small and				
	Enter Med (a) (b) (c) (d) The	erprises Development) lium Enterprise are cla	Act 2006, Micro assified into two classified i	o, Small and asses such as				
	Enter Med (a) (b) (c) (d) The	erprises Development) lium Enterprise are cla Manufacturing and S Automobile and Elect Research and Develop None of these application for regis	Act 2006, Micro assified into two classified i	o, Small and asses such as				
	Enter Med (a) (b) (c) (d) The show	erprises Development) lium Enterprise are cla Manufacturing and S Automobile and Elect Research and Development) None of these application for regise all be submitted to —	Act 2006, Micro assified into two classified i	o, Small and asses such as				
22.	Enter Med (a) (b) (c) (d) The show	erprises Development; dium Enterprise are cla	Act 2006, Micronsified into two classified int	o, Small and asses such as				
	Enter Med (a) (b) (c) (d) The show (a) (b)	erprises Development; lium Enterprise are cla	Act 2006, Micronsified into two classified int	o, Small and asses such as				

24.	"Think big, Think fast, Think Ahead. Ideas are no one's monopoly" is given by ————.							
	(a)	Azim Premjee						
	(b)	Mukesh Ambani						
	(c)	Vijay Mallya						
	(d)	Dhirajlal Hirach	and A	mbani				
25.	"I really believe that entrepreneurship is about being able to face failure and succeed after failure". Who said this?							
	(a) Kiran Mazumdar Shaw							
	(b)	b) Ekta Kapoor						
	(c)	Dr. Swati Piram	al					
	(d)	Aishwarya Nair						
26.	"The	e best way to pred:	ict the	future is to create it", said by				
	(a)	F.W. Taylor	(b)	Flippo				
	(c)	Ruskin Bond	(d)	Peter F. Drucker				
27.	"Winners never quit and quitters never win". Who said this?							
	(a)	Kalpana Saroj	(b)	Harsh Bhaskar				
	(c)	Adam Smith	(d)	Vince Lombard				
28.	Fiscal and monetary measures to stimulate investment in private and public sector includes							
	(a)	Lowering the rat	e of in	terest				
	(b)	•						
	(c) Price policy and Abolition of monopoly							
	(d)	All of these						
29.	Sus	tainability of entr	eprene ——.	eur development depends on				
	(a)	Technical skills						
	(b)	Technology						
	(c)	Organizational s	ustain	ability				
	(d)	All of these						
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	(a)	Private sources of finding, Debt financing, Venture capital, Business angels, subsidies and grants from governments
	(b)	Equity shares, Preference shares, debentures, mutual fund and Insurance
	(c)	Equity shares, private sources, preference shares, debentures and capital investment
	(d)	None of the above
31.		are the informal associations of people choose to come together to find ways to improve their g condition.
	(a)	NGO (b) Self-Help Groups
	(c)	Private companies (d) None of these
32.	Cha	racteristics of Self-Help Groups are ————.
	(a)	SHG comprises 15-20 members and non-partisan in nature
	(b)	Members should belong to same economic strata of society
	(c)	Rational leadership should be encouraged for distribution of power
	(d)	All of these
33.		t are the policies that influence access to finance in ext of Innovative entrepreneurship?
	(a)	Debt financing (b) Venture capital
	(c)	Business Angels (d) All of these
		Part B $(7 \times 6 = 42)$
	Ans	wer the all questions, choosing either (a) or (b).
34.	(a)	Explain the function and type of entrepreneurship. Or
	(b)	Distinguish between the internal factors and external factors of entrepreneurship.
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In terms of innovative business the five policy includes

30.

		Or
	(b)	Discuss about the sources of entrepreneurial opportunities.
36.	(a)	Describe the classification of sources of finance.
		Or
	(b)	State and Explain the plant lay out.
37 .	(a)	Describe the types of companies.
		Or
	(b)	Explain the important characteristics of a successful business plan.
38.	(a)	Discuss the role of entrepreneur in economic development.
		Or
	(b)	Describe the importance of creativity and innovation.
39.	(a)	Explain the family enterprises.
		Or
	(b)	What are the recent development in small enterprises in India?
40.	(a)	Explain the SHGs and rural development.
		Or
	(b)	Describe the process of risk management.
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Explain the methods of generating ideas.

35.

(a)

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B.Com. DEGREE EXAMINATION, DECEMBER 2023

ONLINE PROGRAMME EXAMINATIONS

Third Year - Sixth Semester

	M	ANAGEMENT 1	INFOR	MATION SYSTEM		
		(CBCS	2020 o	nwards)		
Time	: 2 H	ours		Maximum: 75 Marks		
		P	art A	$(33 \times 1 = 33)$		
		Answe	r all qu	uestions.		
1.	The i		IIS com	es from the boot ———		
	(a)	Internal	(b)	External		
	(c)	Superficial	(d)	Internal and external		
2.		Management In the ———.	nformat	tion System receives input		
	(a)	SSL	(b)	GPS		
	(c)	TSP	(d)	LMS		
3.	Management information system is — human-machine based system.					
	(a)	A interpreted	(b)	A interstellar		
	(c)	A integrated	(d)	A interdependent		

4.		rmation technology is the combination of computer nce and ———.
	(a)	Telecommunications
	(b)	Electronics
	(c)	Digital marketing
	(d)	Networking
5.		played a key role to bring business lligence into focus.
	(a)	Wayne Eckerson (b) Hans Peter Luhn
	(c)	Kirk D. Borne (d) Howard Dresner
6.		is known as a knowledge discovery database.
	(a)	Cloud storage (b) Data mining
	(c)	Data warehousing (d) Decision science system
7.	AI s	tands for ———.
	(a)	Artificial Internet
	(b)	Artificial Intelligence
	(c)	Analytical Intelligence
	(d)	Actual Intelligence
8.	The	full form of IOT is ———.
	(a)	Internet of technology
	(b)	Interconnection of things
	(c)	Internet operating technology
	(d)	Internet of things
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(a)	Defense dept. onl	ly	
(b)	MSME enterprise	es	
(c)	Large corporate		
(d)	Solopreneurs		
	——— relates to	enter	prise interoperability.
(a)	XML	(b)	DFD
(c)	IFD	(d)	ERD
MIS	S is normally found	in —	——— sector.
(a)	Service	(b)	Education
(c)	Manufacturing	(d)	Marketing
	——— planning	syster	ms deals with the projection
	ne future.		
(a)	Strategic	(b)	Operational
(c)	Statistical	(d)	Processing
	major drawback cult due for busine		decision making by MIS iblems.
(a)	Rules	(b)	Structure
(0)	Conditions	(d)	Strategy
(c)			
` '	become an effectiv	e MI	S department must state it
` '	 .	ve MI:	•
То	 .		Goals
To (a) (c) The	Objective Mission	(b) (d) groping	Goals Profit g application for compute
To (a) (c) The	Objective Mission most rapidly g	(b) (d) groping	Profit g application for compute
To (a) (c) The assi	Objective Mission most rapidly g sted decision maki	(b) (d) groping ng is d	Goals Profit g application for compute

16.	Accounting, finance, marketing, and human resources are known as ————.							
	(a)	Functional business areas						
	(b)	Geographic information system						
	(c)	Executive information systems						
	(d)	Local information system						
17.	Summary transaction data, high-volume data, and simple models are information inputs characteristic of ———.							
	(a)	Executive Support System (ESS)						
	(b)	Decision Support System (DSS)						
	(c)	Transaction Processing System (TPS)						
	(d)	Management Information System (MIS)						
18.	System development is a ———.							
	(a)	It is a development of SRS of a system						
	(b)	Process of successive changes of system from new and changed requirement						
	(c)	All of above						
	(d)	None of the above						
19.	_	ections and responses to queries are Information ut characteristics associated with ————.						
	(a)	a) Management Information System (MIS)						
	(b)	Executive Support System (ESS)						
	(c)) Decision Support System (DSS)						
	(d)	Transaction Processing System (TPS)						
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20.	20. SDLC stands for							
	(a)	Software developm	nent l	ife cycle				
	(b)	Software design li	fe cyc	le				
	(c)	System design life cycle						
	(d)	(d) System development life cycle						
21.	Whic	ch is not a domain o	of Art	ificial Intelligence?				
	(a)	Virtual Reality	(b)	Intelligent Agents				
	(c)	Expert System	(d)	None of the above				
22.	. A — is a program that serves as an interfate between application program and a Set of coordinate and integrated files called a database.							
	(a)	DDS	(b)	DBMS				
	(c)	MIS	(d)	Control				
23.	limit		lefine	were used to generate a d reports including income nd sales reports				
	(a)	MIS	(b)	ERP				
	(c)	KIS	(d)	VB				
24.		is often cal	led th	e father of computers.				
	(a)	Babbage	(b)	Blaise				
	(c)	Hobbyists	(d)	Dovis				
25.	Data	abases overall struc	ture i	s maintained in a file called				
	(a)	Control file	(b)	Data file				
	(c)	Redolog file	(d)	None of these				
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26.		nessage to an operator that e entered.					
	(a)	Prompt	(b)	Passwords			
	(c)	MIS	(d)	Tactical			
27.	Which of the following is not a technology driver for an information system?						
	(a)	Enterprise applications					
	(b)	Object technologies					
	(c)	Knowledge asset management					
	(d)	Collaborative technologies					
28.	Managers who are potential users of the MIS						
	(a)	Describe information needs					
	(b)	Identify alternate equipment configurations					
	(c)	Evaluate alternate equipment configurations					
	(d)	Select the optimur	n equ	tipment configurations			
29.	9. Which of the following application of information i to scan an organization's environment?						
	(a)	Worldwide communication					
	(b)	Internal communication					
	(c)	External communication					
	(d)	Sensing					
30.	Which one is the organization Back Bone?						
	(a)	Capital	(b)	Employee			
	(c)	Management	(d)	Information			
			6	N-0437			

31.	deve	Which of the following is responsible for the systems development, budget, on-time development and with acceptable quality?					
	(a)	Systems owner	(b)	Systems design	ner		
	(c)	Project manager	(d)	User systems l	ouilder		
32.	In an information system which one is not a technology driver for an information system?						
	(a)	Knowledge asset management					
	(b)	Networks and the Internet					
	(c)	Object technologies					
	(d)	Enterprise applications					
33.	33. ———— is a part of a static view of information?						
	(a)	Metadata	(b)	Logical data m	odel		
	(c)	Data flow model	(d)	Information pr	rocess model		
		Par	rt B		$(7 \times 6 = 42)$		
	Ans	wer all the question	ns, ch	oosing either (a	a) or (b).		
34.	(a)	Narrate the Histo	ry an	d Impact of MIS	5.		
			Or				
	(b)	Explain the Decision Making Process.					
35.	(a)	Discuss the Ty Concepts.	pes	of Managem	ent Systems		
			Or				
	(b)	State the Planning and Control.					
36.	(a)	Explain the MIS Development.					
			Or				
	(b) What is BPR? Explain about Process in BPR.						
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37.	(a)	Discuss about Operational Level Planning.				
Or						
	(b)	What is ERP? Discuss the Benefits of ERP.				
38.	(a)	Explain the E-Enterprise System.				
		Or				
	(b)	Discuss about the Decision Support Systems.				
39.	(a)	Explain the Operational Research Models.				
Or						
	(b)	Bring out the Basic Network Terminologies.				
40.	(a)	Discuss the Governance Modes in the Use of IT.				
		Or				
	(b)	Examine the Security and Ethical Issues.				