

N-0310

Sub. Code

205311

M.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

First Year – First Semester

MANAGEMENT CONCEPTS

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Who proposed the concept of “Management by Objectives (MBO)?
(a) F.W. Taylor (b) Henry Fayol
(c) Peter Drucker (d) Mary Parker
2. Which of the following skills will be required by the Top Management?
(a) Conceptual skill (b) Technical Skill
(c) Human skill (d) Communicative Skill
3. Which among the following management functions deals with “guiding, supervising, leading and communication”?
(a) Planning (b) Directing
(c) Controlling (d) Staffing

4. Which among the following principle of Henry Fayol deals with “One head and one plan”?
- (a) Equity (b) Unity of Command
(c) Scalar chain (d) Unity of Direction
5. Who will carry out the operational planning?
- (a) Chairman (b) Board of Director
(c) Supervisor (d) CEO
6. Who propounded the concept of “Hot stove Rule”?
- (a) Douglas McGregor
(b) Henry Fayol
(c) Elton Mayo
(d) Mary Parker
7. Who conducted “Bank Wiring Experiment”?
- (a) Roethlisberger and Dickson
(b) F.W. Taylor
(c) Dale Henning
(d) Luther Gullick
8. The basic assumptions about the environment in which plans are requested to be implemented is called as
- (a) Planning premises
(b) Policies
(c) Programmes
(d) Strategies

9. Which among following type of plan spell out specific required actions or non-actions, following no direction?
- (a) Objectives (b) Rules
(c) Programmes (d) Policies
10. In which type of organization the principle of unity of command was strictly followed?
- (a) Line organization
(b) Functional Organization
(c) Line and staff Organization
(d) Project Organization
11. "Grapevine" is very much related to
- (a) Project Organization
(b) Functional organization
(c) Line and staff organization
(d) Informal Organization
12. Which among the following moves upwards?
- (a) Accountability (b) Responsibility
(c) Authority (d) Both (a) and (b)
13. Which type of delegation requires a group or team to work parallel?
- (a) General delegation
(b) Specific delegation
(c) Lateral delegation
(d) Informal delegation

14. Which of the following are considered as internal source of recruitment?
- (a) Labour Contractors
 - (b) Transfers and promotions
 - (c) Advertisement
 - (d) Employment Agencies
15. Which among the following elements of direction is described as the internal force that impacts the direction, intensity, and endurance of a person's voluntary choice of behavior?
- (a) Communication
 - (b) Motivation
 - (c) Leadership
 - (d) Supervision
16. Which of the following is considered as the hygiene factor in Frederick Herzberg's two-factor theory?
- (a) Achievement
 - (b) Recognition
 - (c) Advancement, and growth
 - (d) Salary and Working conditions
17. Which among the following management functions is the measurement and correction of performance activities of subordinates in order to make sure that the enterprise objectives and plans desired to obtain them as being accomplished?
- (a) Planning
 - (b) Controlling
 - (c) Organizing
 - (d) Directing

18. Which among the following is the modern technique of Controlling?
- (a) PERT and CPM
 - (b) Budgetary Control
 - (c) Personal Observation
 - (d) Statistical Reports
19. Which among the following is the coordination between the activities of departments and people working within the organization?
- (a) Internal Coordination
 - (b) External Coordination
 - (c) Vertical Coordination
 - (d) Horizontal Coordination
20. Which of the following elements of direction is the process of guiding the efforts of employees and other resources to accomplish the desired objectives?
- (a) Supervision (b) Communication
 - (c) Leadership (d) Motivation
21. Which of the following ranks top in the Abraham Maslow Hierarchy of Needs?
- (a) Security needs
 - (b) Self Esteem Needs
 - (c) Self - actualization needs
 - (d) Physiological needs

22. Which among the following is the example financial incentive?
- (a) Salary and perks
 - (b) Career Advancement plan
 - (c) Job Status and Promotion
 - (d) Perquisites
23. Which of the following is not considered as the technique of verification in Management Auditing?
- (a) Inquiry and Confirmation
 - (b) Inspection of Documents
 - (c) Physical Verification
 - (d) Break even analysis
24. Which among the following statements is true related to Management Audit?
- (a) Management audit deals with evaluating performance of various management processes and functions
 - (b) Management audit is undertaken on behalf of Government
 - (c) Management audit reduces operational profitability
 - (d) It does not deals with Responsibility centers
25. Which among the following is the study of appropriate business policies and practices regarding potentially controversial subjects including corporate governance insider trading, bribery, etc.?
- (a) Business Ethics (b) Personal Ethics
 - (c) Social Ethics (d) Meta Ethics

26. Who are the primary stakeholders of the business?
- (a) Shareholders
 - (b) Government
 - (c) Creditors
 - (d) Bankers
27. Who propounded the concept of “Core Competency”?
- (a) Dr. J.M. Kurian
 - (b) C.K. Prahalad and Gary Hamel
 - (c) Dr. W. Edward Deming
 - (d) Thomas H Daveport
28. Which among the following refers to the practice of rethinking and redesigning the way work is done to better support an organization’s mission and reduce costs?
- (a) Core Competency
 - (b) Business Process Reengineering
 - (c) Competitive Bench marking
 - (d) Total Quality Management
29. In the concept of Total Quality Management, The acronym “PDCA” stands for?
- (a) Plan, Do, Check, Act
 - (b) Personal, Direction, Control, Action
 - (c) Person, Develop, Check, Advise
 - (d) Process, Do, Control, Advise

30. Which of the following new perspective in management is an arrangement between two companies to undertake a mutually beneficial project while each retains its independence?
- (a) Strategic Alliance
 - (b) Total Quality Management
 - (c) Benchmarking
 - (d) Business Process Reengineering
31. The leader who involves less in decision making and leave everything to the employees or teams is called as
- (a) Democratic leader
 - (b) Laissec faire leader
 - (c) Autocratic leader
 - (d) Situational leader
32. Obstacles in communication that distort the meaning of a message being sent is called as
- (a) Psychological barrier
 - (b) Cultural barrier
 - (c) Semantic barrier
 - (d) Both (a) and (b)
33. The concept zero defects and continuous improvement are highly related to
- (a) Core competence
 - (b) Business Process Reengineering
 - (c) Total Quality Management
 - (d) Bench marking

Part B

(7 × 6 = 42)

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

34. (a) Explain the contributions of Elton Mayo to the management thought.

Or

- (b) Describe the need, importance and strategic considerations in planning.

35. (a) Explain the steps involved in decision making.

Or

- (b) Distinguish between formal organization and informal organization.

36. (a) What is departmentation? Explain the bases of departmentation.

Or

- (b) Enumerate the important features of delegation.

37. (a) What are the barriers to communication? How do you overcome the barriers?

Or

- (b) Explain the objectives and process of controlling function in management.

38. (a) Bring out the important assumptions of Douglas McGregor X and Y theory of motivation.

Or

- (b) Bring out the qualities of an effective leader.

39. (a) What do you mean by management audit? State its objectives.

Or

(b) Explain the importance of Management information system in the modern management.

40. (a) What is business ethics? Explain the factors affecting the business ethics.

Or

(b) What is Business process reengineering? Explain its needs and importance.

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M.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

First Year – First Semester

MANAGERIAL ECONOMICS

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

Choose the correct answer :

1. Demand is determined by _____.
 - (a) Price of the product
 - (b) Relative prices of other goods
 - (c) Tastes and habits
 - (d) All of the above

2. When a firm's average revenue is equal to its average cost, it gets _____.
 - (a) Super profit
 - (b) Normal profit
 - (c) Sub normal profit
 - (d) None of the above

3. Managerial economics generally refers to the integration of economic theory with business _____.
 - (a) Ethics
 - (b) Management
 - (c) Practice
 - (d) All of the above

4. Given the price, if the cost of production increases because of higher price of raw materials, the supply _____.
- (a) Decreases (b) Increases
(c) Remains same (d) Any of the above
5. The cost recorded in the books of accounts are considered as _____.
- (a) Total cost (b) Marginal cost
(c) Average cost (d) Explicit cost
6. A Joint Stock Company is managed by the Board of Directors elected by _____.
- (a) Top management
(b) Shareholders
(c) Employees of company
(d) None of the above
7. Under _____ price is determined by the interaction of total demand and total supply in the market.
- (a) Perfect competition
(b) Monopoly
(c) Imperfect competition
(d) All of the above
8. Under perfect competition, price is determined by the interaction of total demand and _____.
- (a) Total supply (b) Total cost
(c) Total utility (d) Total production
9. The out of pocket costs are _____.
- (a) Sunk costs (b) Marginal costs
(c) Explicit costs (d) Social costs

10. The short run Average Cost curve is _____ shaped.
- (a) V (b) U
(c) L (d) Any of the above
11. Distinction between private sector and public sector is determined on the basis of _____.
- (a) Economic system (b) Motive
(c) Principle of pricing (d) All of the above
12. Goods produced on small scale have
- (a) Relatively inelastic supply
(b) Highly elastic supply
(c) Perfectly elastic supply
(d) None of the above
13. Oligopoly is a type of _____ market. A _____ exists in the industry.
- (a) Perfect, few firms
(b) Imperfect, few firms
(c) Perfect, many firms
(d) Imperfect, many firms
14. The management of the _____ form of business organization is totalitarian in nature.
- (a) Cooperative
(b) Partnership
(c) Individual proprietorship
(d) All of the above
15. The demand curve has a _____ slope.
- (a) Undefined (b) Zero c
(c) Negative (d) Positive

16. Other things being equal, an increase in supply can be caused by
- (a) A rise in the income of the consumer
 - (b) An improvement in the techniques of production
 - (c) A rise in the price of the commodity
 - (d) An increase in the income of the seller
17. Which one is not a property of isoquant?
- (a) Downward sloping
 - (b) Convex
 - (c) Negative slope
 - (d) Positive slope
18. In which production function, the degree of homogeneity is always one _____.
- (a) Cobb Douglas production function
 - (b) Homogeneous production function
 - (c) Linear homogeneous production function
 - (d) None of these
19. Which of the following is a short run law?
- (a) Law of diminishing returns
 - (b) Law of constant returns to scale
 - (c) Law increasing returns to scale
 - (d) None of these
20. Which of the following is not a variable input _____?
- (a) Raw material
 - (b) Power
 - (c) Equipment
 - (d) None of these

21. Which cost is more useful for decision making?
(a) Opportunity cost (b) Sunk cost
(c) Historical cost (d) None of these
22. Which cost are recorded in books of accounts _____?
(a) Opportunity cost (b) Implicit cost
(c) Social cost (d) Explicit cost
23. Fixed cost per unit increases when _____.
(a) Volume of production decreases
(b) Volume of production increases
(c) Variable cost per unit decreases
(d) None of these
24. Variable cost per unit _____.
(a) Remains fixed
(b) Varies with the volume of production
(c) Varies with sales
(d) None of these
25. Firms in an oligopoly _____.
(a) Are independent of each other's action
(b) Can each influence the market Price
(c) Charge a price equal to marginal revenue
(d) All of these
26. Duopoly is _____.
(a) Another name for monopoly
(b) Special type of monopolistic competition
(c) Two firm oligopoly
(d) None of these

27. Product differentiation is an important feature of _____.
- (a) Perfect competition
 - (b) Monopolistic competition
 - (c) Monopoly
 - (d) None of these
28. _____ Refers to the quantity of a good or service that producers are willing and able to Sell during a certain period under a given set of conditions.
- (a) Supply
 - (b) Demand
 - (c) Price
 - (d) Production
29. _____ for a product is a statement of the relation between the quantity supplied and all Factors affecting that quantity.
- (a) Market demand function
 - (b) Production function
 - (c) Market supply function
 - (d) All of the above
30. Which is/are determinants of Supply _____?
- (a) Price of the commodity
 - (b) State of Technology
 - (c) Cost of Production
 - (d) All the above
31. _____ a statement in the form of a table that shows the different quantities of a commodity. That a firm or a producer offers for sale in the market at different prices.
- (a) Supply schedule
 - (b) Production schedule
 - (c) Demand schedule
 - (d) Price schedule

32. _____ a schedule that depicts the supply by an individual firm or producer of a commodity. In relation to its price.
- (a) Market price schedule
 - (b) Market Supply Schedule
 - (c) Individual Supply Schedule
 - (d) None of them
33. _____ is the degree of responsiveness of supply to changes in the price of a good
- (a) Elasticity of demand
 - (b) Elasticity of supply
 - (c) Both (a) and (b)
 - (d) None of them

Part B

(7 × 6 = 42)

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

34. (a) What are the Goals of Corporate Enterprises in India?

Or

- (b) Explain the Factors and Distinctions of Demand Analysis.

35. (a) Define Consumer. Write the Difference between. Consumer Sovereignty and Consumer Surplus.

Or

- (b) Explain the Types of Inflation.

36. (a) How Fixel Policy Influencing the Public Finance Institutions? Explain.

Or

(b) Explain the Theories of Profit.

37. (a) Explain Product line Management.

Or

(b) Explain the Economic Concentration and its kinds.

38. (a) Explain FDI and FII.

Or

(b) Explain the Measurement used by Control of India to Control Monopoly.

39. (a) Explain the Break even analysis.

Or

(b) Explain Pricing and its types.

40. (a) Difference between Risk and Uncertainty.

Or

(b) Explain MRTTP Act.

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M.Com. DEGREE EXAMINATION, MAY 2023.

ONLINE PROGRAMME EXAMINATIONS

First Year - First Semester

ADVANCED ACCOUNTING

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Accounting standards in India are issued by the _____
(a) ICAI (b) BMCC
(c) IT (d) IMA
2. The banking regulation Act _____
(a) 1949 (b) 1947
(c) 1932 (d) 1956
3. Accounting concepts are based on _____
(a) Certain assumption
(b) Certain facts and figures
(c) Certain accounting records
(d) Government guidelines

4. Point out the correct accounting equation _____
- (a) $\text{Assets} = \text{Liabilities} - \text{Capital}$
 - (b) $\text{Liabilities} = \text{Capital} + \text{Assets}$
 - (c) $\text{Capital} = \text{Assets} + \text{Liabilities}$
 - (d) $\text{Liabilities} = \text{Assets} - \text{Capital}$
5. According the concept of conservation, the stock is trade is valued at _____
- (a) Market price
 - (b) Cost price
 - (c) Market price or cost price, whichever is lower
 - (d) Market price or cost price, whichever is higher
6. The account which increases equity is known as _____
- (a) Debit account
 - (b) Credit account
 - (c) Revenue
 - (d) Treasury stock
7. When the balance prepared _____
- (a) Quarterly
 - (b) Yearly
 - (c) Monthly
 - (d) None of the above
8. Balance of cash column in cash book has
- (a) Dr. Balance
 - (b) Cr. Balance
 - (c) Dr or Cr. Balance
 - (d) None of above
9. _____ is an intangible real account
- (a) Land
 - (b) Building
 - (c) Goodwill
 - (d) Cash

10. The most liquid asset among the following is _____
(a) Gold (b) Share
(c) Cash (d) Land
11. One of the item is not related with e-banking _____
(a) Demand draft (b) SPMS
(c) ECS (d) ATM
12. Cash account normally has _____
(a) Debit balance or Credit balance
(b) Credit balance
(c) Debit balance
(d) None of these
13. Transaction are posted into ledger accounts from _____
(a) Journal (b) Vouchers
(c) Subsidiary books (d) Both (a) and (c)
14. If the money discount rate is 19% and inflation rate 12%, the real discount rate is _____
(a) 7% (b) 5%
(c) 5.70% (d) 6.25%
15. Petty-cash book has a balance of Rc.500. This represents
(a) Profit (b) An asset
(c) Liability (d) A loss
16. Purchase book is a part of _____
(a) Ledger (b) Journal
(c) A Liability (d) A loss

17. Current assets do not include:
- (a) Debtors
 - (b) Motor car
 - (c) Bank balance
 - (d) Prepaid expenses
18. Cash withdrawal from business by the proprietor should be credited to
- (a) Cash account
 - (b) Purchase account
 - (c) Capital account
 - (d) Drawings account
19. A ledger is called a book of _____
- (a) Primary entry
 - (b) Final entry
 - (c) Original entry
 - (d) None of the above
20. Accounts that have credit balance are closed by using the statement
- (a) By balance b/d
 - (b) By balance c/d
 - (c) To balance b/d
 - (d) To balance c/d
21. Sales book records _____
- (a) Cash sales
 - (b) Sales of assets on credit
 - (c) Sales of goods on credit
 - (d) Sales of loose tools
22. Rectifying entries are recorded in _____
- (a) Ledger
 - (b) Balance sheet
 - (c) Cash book
 - (d) Journal proper
23. Purchase of fixed assets on credit is originally recorded in _____
- (a) Purchase book
 - (b) Ledger
 - (c) Cash book
 - (d) Journal proper

24. A goodwill account is a
(a) Current account (b) Wasting account
(c) Intangible account (d) Fictitious account
25. The left hand side of the Ledger account is referred to as _____
(a) Footing (b) Credit side
(c) Debit side (d) Balance
26. Ledger is a principal book that contains
(a) Real accounts only
(b) Personal accounts only
(c) All accounts
(d) Nominal accounts only
27. Closing entries are recorded in _____
(a) Cash book (b) Ledger
(c) Journal proper (d) Balance sheet
28. Rent paid by cheque is recorded in _____
(a) Cash book (b) Pass book
(c) Expense book (d) Journal proper
29. Trial balance is used to check the accuracy of
(a) Balance sheet balances
(b) Ledger accounts balances
(c) Cash flow statement
(d) Income statements balances

30. What is used in preparing trial balance?
- (a) Specialised journals
 - (b) Balance sheet
 - (c) Ledger accounts
 - (d) General Journal
31. Under single entry system capitals can be calculated by preparing:
- (a) Balance sheet
 - (b) Statements of affair
 - (c) Income and expenditure account
 - (d) Cash account
32. An excess of actual average profile over normal profits is called
- (a) Accumulated profits
 - (b) Unearned profits
 - (c) Super profits
 - (d) Average profit
33. _____ system of book keeping is the only scientific method to record farming transaction
- (a) Single entry
 - (b) Double entry
 - (c) Balance sheet
 - (d) Adjusted A/C

Part B

(7 × 6 = 42)

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

34. (a) Briefly discuss the accounts concepts and conversation.

Or

- (b) Deepak is a dealer in stationery items . From the following transaction, pass journal entries for the month of January and February, 2018

Jan		Rs.
1	commenced business with cash	20,00,000
2	opened a bank account by depositing cash	1,00,000
3	A 4 paper sold on credit to padmini and co	60,000
4	Bills received from padmini and co. For the amount due	
5	Bills received from padmini and co. discounted with the bank	58,000
15	Bills of padmini and co. dishonoured	

35. (a) From the following information, calculate the profit earned by a petty trader during the year 2004

	Rs.
Capital as on 31.12.2004	66,000
Capital as on 1.1.2004	65,000
His drawings during 2004	12,000
Further capital introduced by him	7,000

Or

- (b) Bring out the difference between profit and loss account and balance sheet.

36. (a) Prepare trading and profit and loss account and balance sheet on M/s Royal traders from the following balance as on march 31,2011.

Debit Balance	Amt (Rs.)	credit balances	Amt (Rs.)
Stock	20000	sales	245000
Cash	5000	creditors	10000
Bank	10000	bill payable	4000
Carriage on purchase	1500	capital	200000
Purchase	190000		
Drawings	9000		
Wages	55000		
Machinery	100000		
Debtors	27000		
Postage	300		
Sundry Expenses	1700		
Rent	4500		
Furniture	35000		

Closing stock Rs 8000

Or

(b) On 1 september 2019. John drew a three- month bill on Harry for Rs.85,000, Harry accepted the bill and returned it to john. On 15 september , John sent the bill to the bank for collection. On the due date , the bank presented the bill to Harry, who returned the bill dishonoured.

Prepare journal entries in the books of John and Harry

37. (a) Describe his advantages of a account current and average due date

Or

(b) Prepare bank reconciliation statement:

	Rs
Balance as pre pass book (cr) 31.12.2011	90000
Cheque issued but not presented	150000
Cheque deposited but not credited	15000
Bank has given credit for interest	1500

38. (a) Difference between receipts and payments and income and expenditure account.

Or

(b) Explain the objects of providing for depreciation.

39. (a) A and B are in joint venture. Both maintain complete records in their own respective books. A spends Rs. 50000 to buy goods for joint venture and pay Rs.20000 for other expenses. 'B' purchased goods for Rs. 40000 and spends Rs.30000 for expenses. B sells all the goods for Rs. 240000 and the venture is closed. Prepare joint venture amounts in 'A's book.

Or

- (b) Describe above cum — Interest types of securities.
40. (a) Bring out the difference between dependent branches and independent branches.

Or

- (b) On 1 April, 2008, Bihar Collieries obtained a machine on the hire purchase system, the total amount payable being Rs 250000. Payment was to be made Rs 50000 down and the balance in four annual instalments of Rs 50000 each. Interest charged was at the rate of 15 percent. At what value should the machine be capitalised?

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M.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

First Year — First Semester

BUSINESS ENVIRONMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

Choose the correct answer.

1. Business Environment ——— in nature.
(a) slow (b) static
(c) stable (d) dynamic
2. ——— environment comprises of factors that exist within an organisation and are controllable in nature.
(a) Macro (b) Internal
(c) Task (d) Operating
3. ——— is a web of social relationships which is always changing.
(a) Culture (b) Caste
(c) Society (d) Religion

4. ——— is the time gap between changes in material culture and non material culture.
- (a) Cultural conformity
 - (b) Cultural shock
 - (c) Cultural transmission
 - (d) Cultural gap
5. In———there is no economic planning or a central planning authority.
- (a) Capitalism (b) Socialism
 - (c) Mixed economic (d) None of these
6. In ——— decisions relating to what to what to produce, when to produces and for whom to produce is taken by the government.
- (a) Capitalism (b) Socialism
 - (c) Mixed economic (d) None of these
7. ——— is the direction of productive activity by a central authority.
- (a) Economic planning
 - (b) Investment
 - (c) Savings
 - (d) Devaluation
8. Economic planning was introduced in India for a ——— year duration.
- (a) one (b) two
 - (c) three (d) five

9. India's first industrial policy was framed in the year _____
- (a) 1948 (b) 1951
(c) 1947 (d) 1956
10. _____ movement started in India in the 19th century to improve the lives of farmers.
- (a) Democracy (b) Co-operative
(c) Consumer (d) Judiciary
11. _____ means transfer of ownership or management of a public enterprise to the private sector.
- (a) Liberalisation (b) Globalisation
(c) Privatisation (d) LPG
12. Economic reforms was widely implemented from the year _____.
- (a) 1990 (b) 1991
(c) 1992 (d) 2001
13. _____ is the transfer of rights of scientific research to another party to use if for new invention or innovation.
- (a) Technology transfer
(b) Technology management
(c) Technology
(d) None of these
14. _____ is scientific knowledge used to produce things or the technique for converting inputs to outputs.
- (a) Technology management
(b) Technology
(c) Technology transfer
(d) Information

15. ——— provides the framework for administration and implementation of trade agreements.
- (a) IMF (b) UNO
(c) WTO (d) World bank
16. The ——— policy is the blue print of the government relating to foreign trade.
- (a) Foreign exchange (b) EXIM
(c) Monetary (d) Fiscal
17. ——— refers to the central bank (RBI) persuading the commercial banks to follow its monetary policy.
- (a) Open market operations
(b) Margins
(c) Moral suasion
(d) Credit rationing
18. ——— is the pioneer in introducing a nationwide, on-line, fully-automated screen based trading system.
- (a) NSE (b) BSE
(c) ISE (d) OTCEI
19. The apex bank which controls the entire banking structure of a country is known as ——— bank.
- (a) RBI (b) IFCI
(c) EXIM (d) Central
20. ——— was the first term financing institution set up by the government to provide loans to industries.
- (a) Development bank
(b) IFCI
(c) EXIM
(d) Co-operative

21. ——— is the process of integrating national economies into a single global economy by removing trade and business barriers.
- (a) Liberalisation (b) Privatisation
(c) Globalisation (d) LPG
22. ——— represents investments made by investors, in other country firms with the aim of earning profits from their investments.
- (a) FDI (b) Automatic
(c) ECB (d) Green field
23. ——— refer to borrowing by business enterprises from foreign sources.
- (a) Brown field (b) Automatic
(c) ECB (d) Green field
24. According to Mahatma Gandhi, the business leader is the ——— of the business and its employees.
- (a) Trustee (b) owner
(c) Partner (d) worker
25. The problem of unequal distribution of income and wealth was first dealt in Industry Policy of ———
- (a) 1947 (b) 1956
(c) 1964 (d) 1971
26. Under Industrial Policy of ——— a separate wing of IDBI was established to feed the credit requirements of small scale industries.
- (a) 1991 (b) 1985
(c) 1977 (d) 1956

27. Stocks of all the blue-chip companies are listed and traded in ———
- (a) NSE (b) CSE
(c) Chennai SE (d) BSE
28. Most of the SMEs face the problems in growth and development due to lack of ———.
- (a) Capital/Infrastructure
(b) Capital
(c) Infrastructure
(d) Loan
29. The ——— for small-scale industrial units making the same products as the priority industries was also substantially liberalized.
- (a) Export policy (b) Import policy
(c) EXIM policy (d) FDI
30. A scheme for the supply of steel at international prices to exporters of engineering goods was announced. Imports of some raw materials were placed under an ———
- (a) Close ended (b) open ended
(c) economic policy (d) Open General Licence
31. EXIM policy of ——— freed the trade account transactions from the control of exchanges.
- (a) 1951–1956 (b) 1956–1961
(c) 1992–1997 (d) 1997–2002
32. Special centres established by the government for promotion of farming exports are ———
- (a) SEZ (b) AEZ
(c) IEZ (d) CEZ

33. ——— cooperates with the International Monetary Fund, the World Bank and other multilateral institutions to achieve greater coherence in global economic policy-making.

- (a) WTO (b) IMF
(c) GATT (d) RBI

Part B (7 × 6 = 42)

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

34. (a) Discuss the various elements or components of macro environment of business.

Or

(b) Briefly explain the concept of social responsibilities of business.

35. (a) What are the different types of economic systems?

Or

(b) State the achievements and failures of economic planning in India.

36. (a) Enumerate the concept of new industrial policy 1991.

Or

(b) Briefly discuss the benefits and arguments against privatisation.

37. (a) Discuss the concepts of patents and trademarks in business environment.

Or

(b) Explain the three tier structure in Consumer Protection Act, 1986.

38. (a) How to support the commercial banks to the industrial development sector?

Or

(b) What type of short term and medium term finances are available in industrial sector?

39. (a) Discuss the features of current globalisation and give its essential conditions.

Or

(b) What are the merits and demerits of Multi-National Companies?

40. (a) Discuss the concept of international environment. Give the functions of IMF.

Or

(b) Explain the various aspects of the natural environment in business.

N-0314

Sub. Code

205321

M.Com DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

First Year - Second Semester

MARKETING MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Who is the father of Modern Marketing?
 - (a) Abraham Maslow
 - (b) Lester Wunderman
 - (c) Peter Drucker
 - (d) Philip Kotler

2. Which one of the following is a key to building lasting relationships with consumers?
 - (a) Price of the product
 - (b) Need recognition
 - (c) Customer satisfaction
 - (d) Quality of product

3. If the focus is on social and ethical concerns in marketing' is characteristic of the _____ period.
- (a) Production
 - (b) Sales
 - (c) Marketing
 - (d) Societal marketing
4. Transporting and storing goods is part of which of the following marketing channel functions?
- (a) Inventory Channel
 - (b) Direct Marketing Channel
 - (c) Physical Distribution Channel
 - (d) Warehousing Channel
5. Which of the following statements is the most correct statement?
- (a) The delivers of Goods & Services from producers to their ultimate consumers or users includes many different activities. These different activities are known as marketing.
 - (b) Marketing is to ensure that the product is easily and effectively moved from the point of production to the target market and ensures that the product can be easily accessed by Customers
 - (c) Marketing is the activity, set of institutions & processes for creating, communicating, delivering & exchanging offerings that have value for customers, clients, partners & society
 - (d) Marketing is the last step in the chain of commerce where a buyer exchanges cash for a seller's good or service, or the activity of trying to bring this about.

6. _____ is a cluster of complementary products and services that are closely related in the minds of consumers but spread across a diverse set of industries.
- (a) Marketspace (b) Marketplace
(c) Metamarket (d) Marketpace
7. The _____ concept holds that consumers will favour products that offer the most in quality, performance and innovative features.
- (a) Marketing (b) Production
(c) Product (d) Selling
8. _____ are products bought by individuals and organizations for further processing or for use in conducting a business.
- (a) Consumer products
(b) Speciality products
(c) Industrial products
(d) Personal Products
9. When customer expectations regarding product quality, service quality, and value-based price are met or exceeded, _____ is created.
- (a) Customer satisfaction
(b) Planning excellence
(c) A quality rift
(d) A value line

10. According to the Marketing and Sales Standards Setting Body (MSSSB), which of the following is not a marketing function?
- (a) Promote marketing intelligence
 - (b) Develop sales tactics
 - (c) Develop the customer proposition
 - (d) Work with other business functions and third parties
11. After concept testing, a firm would engage in _____ for developing and marketing a new product?
- (a) Marketing Strategy Development Stage
 - (b) Business Analysis Stage
 - (c) Product Development Stage
 - (d) Test Marketing Stage
12. If the company's sales slow down, and profits level off or decline. At which stage the company has reached?
- (a) Introduction
 - (b) Decline
 - (c) Growth
 - (d) Maturity
13. Buying goods and services for further processing or for use in the production process refers to _____
- (a) Consumer markets
 - (b) Government markets
 - (c) Business markets
 - (d) None of the above

14. Which is NOT the stage that customers go through in the process of adopting a new product?
- (a) Awareness (b) Interest
(c) Evaluation (d) Culture
15. The mental act, condition or habit of placing trust or confidence in another, shows which of the following options?
- (a) Motive (b) Belief
(c) Behaviour (d) Attitude
16. What does this statement show “Trade of value between two parties”?
- (a) Competition (b) Transaction
(c) Exchange (d) Need
17. Which one of the following concepts is a useful philosophy in a situation when the product’s cost is too high and marketers look for ways to bring it down?
- (a) Selling concept
(b) Product concept
(c) Production concept
(d) Marketing concept
18. The buying process starts from which one of the following stages in which the buyer recognizes a problem or need
- (a) Need recognition
(b) Information search
(c) Evaluation of alternative
(d) Purchase decision

19. A firm has decided to localize its products and services to meet local market demands. Which one of the following approaches is a good approach for this segmentation?
- (a) Geographic (b) Demographic
(c) Psychographics (d) Behavioural
20. Customer's evaluation of the difference between all the benefits and all the costs of a marketing offer relative to those of competing offers refers to which of the following options?
- (a) Customer perceived value
(b) Marketing myopia
(c) Customer relationship management
(d) Customer satisfaction
21. Which one of the following statements by a company chairman BEST reflects the marketing concept?
- (a) We have organized our business to satisfy the customer needs
(b) We believe that the marketing department must organize to sell what we produce
(c) We try to produce only high quality, technically efficient products
(d) We try to encourage company growth in the market
22. The word shampoo in English is derived from the _____ champo.
- (a) French Word (b) Greek Word
(c) Hindi Word (d) Sanskrit Word

23. This company is well known for Technology innovation. Great value and acts as a game-changer.
- (a) Nokia (b) Apple
- (c) HTC (d) Samsung
24. Political campaigns are generally an examples of _____
- (a) Event Marketing
- (b) Ambush Marketing
- (c) Digital Marketing
- (d) Person Marketing
25. _____ makes a service different from a product.
- (a) Pricing (b) Intangibility
- (c) Ubiquity (d) Liquidity
26. “Many people want BMW. only a few are able to buy” this is an example of _____
- (a) Need (b) Want
- (c) Demand (d) Status
27. Marketing is a process which aims at _____
- (a) Production
- (b) Profit-making
- (c) The satisfaction of customer needs
- (d) Selling products

28. The term marketing refers to _____
- (a) Advertising, Sales Promotion, Publicity and Public Relational activities
 - (b) A new product needs ideas, Developments, concepts and improvements
 - (c) Sales Planning, Strategy and Implementation
 - (d) A philosophy that stresses customer value and satisfaction
29. In the history of marketing, when did the production period end?
- (a) In the late 1800s
 - (b) In the early 1900s
 - (c) In the 1920s
 - (d) After the end of the Second World War
30. The best Definition of Marketing given by Philip Kotler is _____
- (a) Marketing is the process by which companies create value for customers and build strong customer relationships in order to capture value from customers in return
 - (b) Marketing is a societal process by which individuals and groups obtain what they need and want through creating offerings & freely exchanging products & services of value with others
 - (c) Marketing is the activity, set of institutions & processes for creating, communicating, delivering & exchanging offerings that have value for customers, clients, partners & society at large
 - (d) None of the above

31. Marketing is the activity, set of _____ and processes for creating, communicating, delivering and exchanging offerings that have value for customers, clients, partners and society.
- (a) Institutions (b) Organizations
(c) Companies (d) Enterprises
32. The key term in the American Marketing Association's definition of marketing is:
- (a) Activity (b) Sales
(c) Products (d) Value
33. The most formal and best definition of marketing is _____
- (a) An organizational function and a set of processes for creating, communicating, and delivering, value to customers that benefit the organization
(b) Improving the quality of life for consumers by selling them products and services
(c) Marketing is all about Meeting needs profitability i.e. identifying and fulfilling consumer needs
(d) Marketing is an organizational function that includes the 4Ps i.e product, place, price, and promotion

Part B

(7 × 6 = 42)

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

34. (a) Explain the concept of Marketing.

Or

- (b) What are the types of marketing planning?

35. (a) Write the External factors of Marketing.

Or

(b) Explain the determination of consumer behavior.

36. (a) Explain the affecting factors in pricing.

Or

(b) What are the factors determining choice of channel?

37. (a) Explain personal and impersonal selling.

Or

(b) List out the sales promotion Tools.

38. (a) Explain Marketing information system.

Or

(b) Explain consumer rights.

39. (a) What are the features of co-operating Marketing?

Or

(b) Explain the benefits of e-Marketing.

40. (a) What are the types of CRM?

Or

(b) Explain CRM technology.

N-0315

Sub. Code

205322

**M.Com. DEGREE EXAMINATION,
MAY 2023**

ONLINE PROGRAMME EXAMINATIONS

First Year – Second Semester

RESEARCH METHODOLOGY

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** the questions.

1. _____ research is a fact finding investigation.
(a) Formulative (b) Causal
(c) Descriptive (d) Applied
2. Which of the following does not correspond to characteristics of research?
(a) Research is not passive
(b) Research is systematic
(c) Research is not a problem - oriental
(d) Research is not a process
3. What are those conditions where a research problem is not viable?
(a) It is new and adds somethings to knowledge
(b) It can be researched
(c) It has utility and relevance
(d) It contains dependent and independent variables

4. A formal document that presents the research objectives, design of achieving these objectives, and the expected outcomes/deliverables of it study is called
- (a) Research design
 - (b) Research proposal
 - (c) Research hypothesis
 - (d) Research report
5. What does the term 'longitudinal design' mean?
- (a) Study completed far away from where the researcher lives
 - (b) A study which is very long to react
 - (c) A study with two contrasting cases
 - (d) A study completed over a distinct period of time to measure changes in social phenomena
6. Which of the following is the first step in starting the research process?
- (a) Searching sources of information to locate problem
 - (b) Survey of related literature
 - (c) Identification of problem
 - (d) Searching for solutions to the problem
7. Which one is the true example of primary data from the following option?
- (a) Journal
 - (b) Book
 - (c) Census report
 - (d) Newspaper

8. Which one is incorrect among the following statements?
- (a) The investigator meets the informants directly and collects information, in the case of direct personal interview
 - (b) The investigator meets the collects information from the informants directly, in the case of direct interview
 - (c) The researcher primarily collects data by observing in the case of the observation method
 - (d) All of the above
9. Which of the following is not a technique for construction of scale?
- (a) Logical
 - (b) Arbitrary
 - (c) Consensus
 - (d) Item analysis
10. Find out an example for cumulative scale?
- (a) Multidimensional scaling
 - (b) Libert scale
 - (c) Guttman's scalogram
 - (d) Thurstone differential scale
11. Which of the following software help a researcher to constructor design a questionnaire?
- (a) Survey Monkey
 - (b) Transcribe
 - (c) ATLAS.T1
 - (d) Hyper research

12. A Structured questionnaire is one
- (a) Where only closed questions are used or the respondent has to choose from a limited set of options
 - (b) Where an online survey tool is used to structure the questionnaire
 - (c) Which only include open question
 - (d) Where respondents are encouraged to structure their response in whichever way they want
13. Which among the following is the benefit of using simple random sampling?
- (a) The results are always representative
 - (b) Interviews can choose respondent freely
 - (c) Informants can refuse to participate
 - (d) We can calculate the accuracy of the result
14. Which one is called non-probability sampling?
- (a) Quota sampling
 - (b) Cluster sampling
 - (c) Systematic sampling
 - (d) Stratified random sampling
15. What is the arrangement of data in rows and column known as?
- (a) Frequency distribution
 - (b) Cumulative frequency distribution
 - (c) Tabulation
 - (d) Classification

16. What are the general table of data used to show data in an orderly manner known as?
- (a) Double characteristics tables
 - (b) Manifold tables
 - (c) Repository table
 - (d) Single characteristics table
17. Which of the following cannot be covered under univariate analysis of data?
- (a) Association between two variables
 - (b) Computation of mean, median and mode
 - (c) Preparation of frequency table
 - (d) Completion of percentage frequency of variable
18. What is the function of a contingency table, in the context of bivariate analysis?
- (a) It shows the result you would expect to find by chance
 - (b) It summarise the frequencies of two variables so that they can be compared
 - (c) It list the different leve of p value for test of significance
 - (d) It compares the result you might get from various statistical test
19. Null and alternative hypothes are statement about
- (a) Population parameters
 - (b) Sample parameters
 - (c) Sample statistics
 - (d) It depends – Some times population parameters and sometimes sample statistics

20. Which of the following is defined as the rule or formula to test Null hypothesis?
- (a) Test statistics
 - (b) Population statistic
 - (c) Variance statistic
 - (d) Null statistic
21. Rejecting a true null hypothesis is committing a _____
- (a) Type I error (b) Type II error
 - (c) Type III error (d) Sampling error
22. Which chi square distribution looks the most like normal distribution?
- (a) A chi squares distribution with 4 degree of freedom
 - (b) A chi squares distribution with 5 degree of freedom
 - (c) A chi squares distribution with 6 degree of freedom
 - (d) A chi squares distribution with 16 degree of freedom
23. What is the mean of a chi square distribution with 6 degree of freedom?
- (a) 4 (b) 12
 - (c) 6 (d) 8
24. What is the function of post-test in ANOVA?
- (a) Determine if any statistically significant group differences gave occurred
 - (b) Describe those group that have reliable difference between group means
 - (c) Set the critical value for the F test (or chi-square)
 - (d) The sign test

25. How many independent variable were used and how were they measured in a three-way independent ANOVA?
- (a) Three independent variable all measured using the same entities
 - (b) Three independent variable all ensured using different entities
 - (c) One independent variable (with three level) measured using the same entities
 - (d) One independent variable (with three level) measured using different entities
26. Reporting means _____ through reports
- (a) Asking (b) Answering
 - (c) Communicating (d) Stating
27. Which techniques enables researchers to scale objects with a minimum of information?
- (a) Multidimensional scaling
 - (b) Canonical corrdation
 - (c) Multivariate ANOVA
 - (d) Latent structure Analysis
28. Which word best describe the writing style that should be used in research reports?
- (a) Objective and detached
 - (b) Personal and critical
 - (c) Emotive and judgemental
 - (d) Subjective and detached

29. The conclusion of a research report
- (a) Can introduce new information
 - (b) Must be based only on material presented in the report
 - (c) Is the same as the abstract except that it is presented at the end of the report
 - (d) Should focus only on the findings of the research report
30. Why are ethical issues important in research?
- (a) They will help me pass the assignment
 - (b) They indicate what the researcher ought to do and how they should treat people
 - (c) they help the researcher write up their research
 - (d) They indicate that all people are very sensitive
31. Which of the following factors make the compliance of research difficult?
- (a) Societal norms
 - (b) Respect for confidentiality
 - (c) Lack of checks
 - (d) Self-check
32. Which among the following is not kind of plagiarism?
- (a) Patch writing
 - (b) Untainted plagiarism
 - (c) Indirect plagiarism
 - (d) Direct plagiarism

33. What is the major attribute of correlation Analysis?
- (a) Association among variables
 - (b) Difference among variables
 - (c) Regression among variables
 - (d) Variation among variables

Part B

(7 × 6 = 42)

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

34. (a) Briefly describe the different step involved in a Research process.

Or

- (b) What is the necessity of defining a Research Problem? Explain.

35. (a) Explain the significance of a Research Design.

Or

- (b) What are the types of observation methods?

36. (a) Explain the criteria of Goodness of a measurement scales.

Or

- (b) What are the guiding consideration in the construction of Questionnaire?

37. (a) Distinguish between cluster and Area sampling.

Or

- (b) What are the important steps in Data preparation process?

38. (a) Explicate the Requirements of a measure of dispersion.

Or

(b) Point out the important limitation of test of Hypothesis.

39. (a) Explain its significance in statistical analysis.

Or

(b) Difference between ANOVA and Chi-square analysis.

40. (a) "Report writing is more an art that hinges upon practice and experience". Discuss.

Or

(b) Explain the principle of Research Ethics.

N-0316

Sub. Code

205323

M.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATION

First Year – Second Semester

ADVANCED COST ACCOUNTING

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** the questions.

1. One of the following is not a costing system
 - (a) Uniform Costing
 - (b) Marginal Costing
 - (c) Process Costing
 - (d) Absorption and Batch Costing

2. Automobiles manufacturing units uses the costing method
 - (a) Uniform Costing
 - (b) Marginal Costing
 - (c) Process Costing
 - (d) Absorption and Batch Costing

3. Fixed cost per unit remains _____ with changes in the level of output.
- (a) Low (b) Raising
(c) High (d) Constant
4. Abnormal loss of material are changed to
- (a) Material Cost
(b) Prime Cost
(c) Factory overhead cost
(d) Costing P/L account
5. Input-Output ratio is
- (a) $(\text{Input Units} / \text{Output Units}) * 100$
(b) $(\text{Output Units} / \text{Input Units}) * 100$
(c) $(\text{Avg Input} / \text{Avg Output}) * 100$
(d) $(\text{Purchase} / \text{Sales}) * 100$
6. ABC analysis is a technique for
- (a) Finished Stock Control
(b) Semi-finished Stock Control
(c) Inventory Control
(d) Opening Stock Control
7. Merit rating is concerned with _____
- (a) The evaluation of individual employee
(b) The evaluation of group of employees
(c) The evaluation of both individual and group
(d) All of the above
8. The bonus paid to the employee based on profits of the company is called
- (a) Time Sharing (b) Profit Sharing
(c) Wage Sharing (d) Income Sharing

9. In a factory worker is engaged for a short period and wages are paid on a daily or weekly basis
- (a) Contract worker (b) Casual Labour
(c) Temporary worker (d) Permanent Worker
10. Office rents, rates and taxes expenses are to be apportioned on the basis of
- (a) No of workers
(b) Floor area occupied by each department
(c) Sales or Total cost
(d) Cost of assets
11. How do you treat research cost
- (a) Selling Cost
(b) Total Cost
(c) Production Overhead
(d) Selling or Distribution Overhead
12. Batch cost is used in _____
- (a) Printing Industry
(b) Automobile Industry
(c) Transport Industry
(d) Computer Industry
13. The service cost are generally categorized into _____ cost
- (a) Semi-variable (b) Fixed and Variable
(c) Variable (d) Fixed
14. The _____ costing method used for a transport company
- (a) Process (b) Operation
(c) Operating (d) Single

15. The value of abnormal loss is debited to _____ accounts.
- (a) Process
 - (b) Costing P/L
 - (c) Material
 - (d) Store
16. Reconciliation means
- (a) Cost and Financial accounts are maintained in separate forms
 - (b) Cost and Financial accounts are maintained in single form
 - (c) Cost accounts only maintained
 - (d) Financial accounts only maintained
17. Standard Price means
- (a) Predetermined price fixed on the basis of specification of a product
 - (b) Price fixed on the basis of market value
 - (c) Price fixed on the basis of cost
 - (d) All of the above
18. Labour efficiency standard means
- (a) The days that the appropriate grade of workers will take to perform the work.
 - (b) The number of years will take to perform the work
 - (c) The number of hours take to perform the work
 - (d) All of the above
19. The difference between hours worked and hours paid is known as _____
- (a) Labour Efficiency Variance
 - (b) Ideal Standard
 - (c) Ideal Time Variance
 - (d) Labour Rate Variance

20. The actual overheads incurred will be recorded
- (a) Financial Accounts
 - (b) Cost A/c
 - (c) Integrated A/c
 - (d) Inter-locked A/c
21. Cost accounting is an _____ reporting system for an organization.
- (a) External (b) Government
 - (c) Bank (d) Internal
22. The historical cost is the _____ determined after the event.
- (a) Pre-determined cost
 - (b) Actual cost
 - (c) Fixed cost
 - (d) Standard cost
23. Stores ledger is a
- (a) Movement quality and its value
 - (b) Movement quantity and its value
 - (c) Purchase of goods
 - (d) Sale of goods
24. The stock turnover ratio is calculated by
- (a) Cost of materials used during the period / Average stock of material used
 - (b) Material Consumption / Average Inventory
 - (c) Average inventory / Average Materials Consumed
 - (d) Cost of Labour used during the period / Average labour cost

25. In ABC analysis, 'A' class items require
- (a) Moderate Control
 - (b) Optimum Control
 - (c) High Safety Stocks
 - (d) Tight Control
26. Economic Ordering Quantity – Formula is
- (a) $EOQ = \sqrt{2AB/AS}$
 - (b) $EOQ = \sqrt{2AB/CS}$
 - (c) $EOQ = \sqrt{2AB/MS}$
 - (d) None of the above
27. Barth variable bonus plan is also called
- (a) Variable Plan
 - (b) Variable Sharing Plan
 - (c) Bonus Plan
 - (d) Variable cum Bonus Plan
28. Alternative name for direct expense
- (a) Prime Cost
 - (b) Period Cost
 - (c) Chargeable expenses
 - (d) Selling and distribution cost
29. Sinking Fund method of depreciation an amount
- (a) Invested outside in securities for replacement of machinery
 - (b) Invested in bank for replacement of machinery
 - (c) Not invested in securities
 - (d) None of the above
30. Service Costing is also known as
- (a) Marginal Costing
 - (b) Operational Costing
 - (c) Standard Costing
 - (d) Single Costing

31. Ash produced in thermal plant is an example of
- (a) By Product
 - (b) Scrap
 - (c) Waste
 - (d) Co-Product
32. Prime Cost which include
- (a) Direct Material, Labour Direct Expenses
 - (b) Direct Material, Labour, indirect Expenses
 - (c) Direct Material, Factory Overheads
 - (d) None of the above
33. The cost that tends to vary in accordance with level of activity
- (a) Overheads
 - (b) Factory Cost
 - (c) Variable Cost
 - (d) Fixed Cost

Part B (7 × 6 = 42)

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

34. (a) What do you mean by cost? Explain in detail classification of cost based on functions.

Or

- (b) Explain (i) Cost Centre (ii) Cost Unit and (iii) Costing

35. (a) Explain the role of cost accountant in the area of material cost control.

Or

- (b) Write short notes on (i) Reorder Quantity (ii) Reorder Level and (iii) Minimum and maximum stock level.

36. (a) Discuss the important features of a successful wage payment plan.

Or

- (b) Define 'Chargeable expense' and state its treatment in cost accounting.

37. (a) Distinguish between job costing and batch costing.

Or

- (b) Write short notes on (i) Escalation Clause, (ii) Cost plus Contract and (iii) Retention Money.

38. (a) What do you mean by cost sheet? Draw a proforma cost sheet.

Or

- (b) What do you mean by service costing? What are the important application of service costing?

39. (a) What do you mean by process costing? What are the important application of process costing?

Or

- (b) State the need and importance for reconciliation of cost and financial accounts.

40. (a) What do you understand by standard costing? State its advantages.

Or

- (b) What is 'by Products' and how it is different from 'joint products'? Give examples.

N-0317

Sub. Code

205324

M.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

First Year – Second Semester

FINANCIAL SERVICES

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Primary market is also known as:
(a) Capital market (b) Money market
(c) Financial market (d) New issue market
2. In which year NES was established?
(a) 1988 (b) 1991
(c) 1992 (d) 1875
3. The capital market in India is controlled by?
(a) RBI (b) NABARD
(c) SEBI (d) IRDA
4. Which among the following is not an objective of SEBI?
(a) To regulate securities market
(b) To protect interests of inventors
(c) To promote individual businesses
(d) To promote the development of the market

5. What is the meaning of fixed overhead costs in economics?
- (a) Costs which do not vary with input
 - (b) Costs which do not vary with demand
 - (c) Cost which do not vary with output
 - (d) Costs which do not vary with supply
6. If a new product sells well, new firms will enter the market, ushering an _____ stage.
- (a) Product growth (b) Market growth
 - (c) Maturity (d) Market consolidation
7. Which of these is the regulatory body for the capital markets in India?
- (a) National Bank for Agriculture and Rural Development (NABARD)
 - (b) Securities and Exchange Board of India (SEBI)
 - (c) Insurance Regulatory and Development Authority (IRDA)
 - (d) Reserve Bank of India (RBI)
8. Which of the following was the first commercial bank established by Indians in 1881?
- (a) Reserve Bank Of India
 - (b) Imperial Bank Of India
 - (c) Awadhi Commercial Bank
 - (d) State Bank Of India
9. Credit can be earned in a variety of ways, including:
- (a) International banks
 - (b) Commercial banks
 - (c) Reserve Bank Of India
 - (d) Private banks

10. Which of these is NOT a part of capital receipt?
(a) Recovery of loan (b) Disinvestment
(c) Borrowing (d) Tax
11. _____ services are mainly provided to foreign investors.
(a) Custodial services (b) Financial services
(c) Factoring services (d) None of these
12. Which of the succeeding administrations issues the guidelines for global trade?
(a) World Bank
(b) World Trade Organization
(c) Foreign Exchange Dealers' Association
(d) Directorate General of Foreign Trade
13. A sale and lease back arrangement is more suitable for a lessee having
(a) Liquidity crisis (b) Surplus fund
(c) High profit (d) No-profit no-loss
14. In the event of recoupment of short workings by the lessee, the lessor debits
(a) Minimum rent account
(b) Lessee's account
(c) Royalty reserve account
(d) Profit and loss account
15. Hire purchase act came in to force with effect from
(a) 1st Sept 1972
(b) 1st Sept 1973
(c) 1st Sept 1974
(d) 1st Sept 1975

16. Net hire purchase price excluded?
(a) Delivery expenses (b) Registration fees
(c) Cost of insurance (d) All of the above
17. Who establishes the Mutual Fund in India?
(a) Securities Exchange board of India
(b) Asset Management Company
(c) Sponsor
(d) Shareholders
18. In India, AMC must be registered with
(a) Company Act
(b) No registration required.
(c) Securities Exchange Board of India
(d) Reserve Bank of India
19. What is the full form of NAV?
(a) Net Assessment Value
(b) National Asset Value
(c) Net Asset Value
(d) National Asset Variation
20. What is the full form of NSDL?
(a) National Securities Depository Limited
(b) National Share Depository Limited
(c) National Securities Development Limited
(d) National Share Development Limited
21. Which of the following is not a tax?
(a) MAT (b) GST
(c) VAT (d) SAT

22. An investor would buy a bond if
- (a) The intrinsic value is lower than the market value
 - (b) The intrinsic value is higher the market Value
 - (c) The current market value is lower than the redemption value
 - (d) The required rate of return is equal to coupon rate interest
23. Formal merchant banking activity in India was originated in _____
- (a) 1978
 - (b) 1969
 - (c) 1769
 - (d) 1987
24. The term Merchant Bank 'is used in:
- (a) United states
 - (b) United kingdom
 - (c) American
 - (d) India
25. Banks implement the RBI's _____ policies
- (a) Monetary
 - (b) Credit
 - (c) Commercial
 - (d) Both (a) and (b)
26. For option forward purchase transactions the forward premium will be reckoned
- (a) Based on earliest delivery date
 - (b) Based on latest delivery date
 - (c) Based on the average due date for delivery
 - (d) None of the above.
27. Foreign Exchange Management Act Passed in the year
- (a) 1997
 - (b) 1998
 - (c) 1999
 - (d) 2000

28. Which of the following is a subsidiary of RBI?
- (a) National housing bank
 - (b) ICICI
 - (c) SBI
 - (d) SIDBI
29. Which of the following banks are the central banks of India?
- (a) State Bank of India
 - (b) Corporation bank of India
 - (c) Reserve Bank of India
 - (d) None of the above
30. Which of the following banks issues currency notes in India?
- (a) State Bank of India
 - (b) Bank of India
 - (c) Reserve Bank of India
 - (d) Central Bank of India
31. The reserve Bank of India publishes figures for how many measure of money supply?
- (a) Three
 - (b) Four
 - (c) Five
 - (d) Two
32. Which one of the following is not the service provide under NBFCs?
- (a) Leasing service
 - (b) Implementing modernisation
 - (c) Asset management service
 - (d) Mutual benefit finance service bank

33. Which of the following is considered as a Non-banking financial company (NBFC)?
- (a) Equipment leasing company
 - (b) Hire purchases company
 - (c) Loan company
 - (d) All the above

Part B

(7 × 6 = 42)

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

34. (a) What are the characteristics of financial services?
Or
(b) What are the advantages and disadvantages of financial service?
35. (a) What is market of financial services and how it is different from other services?
Or
(b) Describe the role of SEBI in Indian Economy.
36. (a) What are the characteristics of commercial bank?
Or
(b) What are the objectives of new issue market?
37. (a) What are the benefits of lease finance?
Or
(b) What are the advantages and disadvantages of hire purchase system?
38. (a) What is mutual fund? Explain its types.
Or
(b) Distinguish between Venture capital and Private equity

39. (a) What is Housing finance and What are its types?

Or

(b) Differences between Banking Financial Corporation and NBFC.

40. (a) What are the objectives of portfolio management?

Or

(b) Differences between Consulting and Advisory Services.

N-0318

Sub. Code

205331

M.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year — Third Semester

**INVESTMENT ANALYSIS AND PORTFOLIO
MANAGEMENT**

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

Choose the correct answer.

1. Investment is the —————.
 - (a) net addition made to the nation's capital stocks
 - (b) persons commitment to buy a flat or house
 - (c) employment of funds on assets to earn returns
 - (d) employment of funds on goods and services that are used in production process

2. Speculation is a person —————.
 - (a) who evaluates the performance of the company
 - (b) who uses his own funds only
 - (c) who is willing to take high risk for high returns
 - (d) who considers here says and market behaviours

3. A major difference between a closed and investment company and open ends investment company is that _____.
- (a) closed end investment companies are generally much riskier
 - (b) their security portfolios are substantially different
 - (c) closed end investment companies are passive investment and open-end are not
 - (d) closed end companies have a more fixed capitalisation
4. Which of the following investment areas is heavily tied to work using Mathematical and Statistical?
- (a) Security analysis
 - (b) Portfolio investment
 - (c) Institutional investment
 - (d) Retirement planning
5. Which of the following would be considered a risk free investment?
- (a) Gold
 - (b) Equity in a house
 - (c) High-grade corporate bonds
 - (d) Treasury bills
6. Investment decision making traditionally consists of two steps _____.
- (a) Investment banking and security analysis
 - (b) Buying and selling
 - (c) Risk and expected return
 - (d) Security analysis and Portfolio Management

7. Which of the following would not be considered as capital market security?
- (a) A corporate bond
 - (b) A common stock
 - (c) A 6 month treasury bill
 - (d) A mutual fund share
8. Dividend are paid _____.
- (a) monthly
 - (b) quarterly
 - (c) semi-annually
 - (d) yearly
9. The capital market in India is controlled by
- (a) RBI (b) SEBI
 - (c) NABARD (d) IRDA
10. What are the types of capital market?
- (a) primary (b) secondary
 - (c) quaternary (d) both (a) and (b)
11. What is Sensex?
- (a) A financial market in which long term debts or equity backed securities are bought and sold
 - (b) The equity benchmark index of the National Stock Exchange
 - (c) Figures indicating the relative prices of shares
 - (d) All of the above

12. Which of the following is not a common risk factor?
- (a) Market risk
 - (b) Promotional risk
 - (c) Interest rate risk
 - (d) Inflation risk
13. _____ risk can be measured by using data.
- (a) specific (b) technical
 - (c) systematic (d) financial
14. Financial risk is most associated with _____.
- (a) the use of equity financing by corporations
 - (b) the use of debt financing by corporations
 - (c) equity investment held by corporations
 - (d) debt investment held by corporations
15. Commercial paper are _____.
- (a) unsecured promissory note
 - (b) secured promissory note
 - (c) sold at a premium
 - (d) issued for a period of 1 to 2 years
16. Treasury bills are traded in the _____.
- (a) Money market
 - (b) Capital market
 - (c) Government market
 - (d) Regulated market

17. Mutual funds may be associated with an underwriter. This means _____.
- (a) the underwriter has an exclusive right to distribute share
 - (b) the underwriter selects the securities in the portfolio
 - (c) there is no risk to the issuer of the mutual fund
 - (d) there is no risk to the investor of the mutual fund
18. The two type of data analysis that are available to assist investors to make a better investment decision are
- (a) Fundamental, Technical analysis
 - (b) Financial, Fundamental analysis
 - (c) Economic, Financial analysis
 - (d) Economic, Fundamental analysis
19. _____ instrument are those instruments which have a maturity period of less than one year.
- (a) capital market
 - (b) money market
 - (c) local market
 - (d) all of these
20. Dow theory is associated with
- (a) Market analysis
 - (b) Technical analysis
 - (c) Fundamental analysis
 - (d) All of these

21. Depression means
- (a) Presence of hyper inflation
 - (b) Interest rate shooting up
 - (c) Companies reducing production
 - (d) All of these
22. Which of the following is not a financial derivations.
- (a) Stock
 - (b) Future
 - (c) Options
 - (d) Forward contract
23. A person who agrees to buy an asset at a future date has gone
- (a) Long
 - (b) Short
 - (c) Back
 - (d) Ahead
24. Forward contract are risky because they
- (a) Are subject to lack of liquidity
 - (b) Are subject to default risk
 - (c) Ledge a portfolio
 - (d) Both (a) and (b) are true
25. Future contract are regularly traded on the
- (a) Chicago Board of trade
 - (b) New york stock exchange
 - (c) American stock exchange
 - (d) Chicago Board of option exchange
26. Future differ from forwards because they are
- (a) Used to hedge portfolios
 - (b) Used to hedge individual securities
 - (c) Used in both financial and foreign exchange market
 - (d) A standardies contract

27. Modern portfolio theory is a contribution by _____
- (a) William sharp
 - (b) Benchamin Graham
 - (c) Stephen Rose
 - (d) Harry Markowitz
28. Unsystematic risk may arise due to the following reason.
- (a) Change is interest rate
 - (b) Increase in population
 - (c) Employee strike in the company
 - (d) Exchange rate fluctuation
29. Treynor Ratio is Calculated using
- (a) Standard deviation
 - (b) Beta
 - (c) Alpha
 - (d) Both Alpha and Beta
30. According to capital Asset pricing model assumption, variances expected returns and covariance of all asset are
- (a) identical (b) no identical
 - (c) fixed (d) variable
31. An efficient market is defined as one in which
- (a) All participants have the same opportunities to make the same return
 - (b) All participant have the same legal rights and transaction costs
 - (c) Securities prices quickly and fully reflect all available information
 - (d) Securities prices are completely in line with the intrinsic value

32. Weak form market efficiency
- (a) implies that the expected return on any security is zero
 - (b) incorporates semi-strong form efficiency
 - (c) involves price and volume information
 - (d) is compatible with technical analysis.
33. The random walk hypothesis posits that
- (a) Historical returns follow a random walk
 - (b) Historical price follows a random walk
 - (c) Firm size follows a random walk
 - (d) Short-run investment returns are inherently unpredictable.

Part B (7 × 6 = 42)

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

34. (a) What is investment? Is investment different from speculation? Explain.

Or

- (b) Explain the factors influencing investment.

35. (a) What is return? What are the types of return? Explain.

Or

- (b) What are the objectives and function of SEBI?

36. (a) Define risk? Distinguish between systematic and unsystematic risk.

Or

- (b) What are the various forms of investment alternatives? Give a detailed account of any five.

37. (a) Give an account of the various types of mutual funds available in the Indian capital market.

Or

- (b) What are the factors that affect the earning per share of the company?

38. (a) How does a technical analysis differ from a fundamental analysis.

Or

- (b) Explain the term of option and futures. Distinguish between put and call option with example.

39. (a) Define efficient frontier. Distinguish between efficient portfolio and feasible portfolio.

Or

- (b) Explain the Sharpe index model. How does it differ from the Markowitz model?

40. (a) What are the basic assumption of CAPM? What are the advantages of adopting the CAPM model in portfolio management.

Or

- (b) What are the three forms of market efficiency? State their implications.
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N-0319

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205332

**M.Com. DEGREE EXAMINATION,
MAY 2023**

ONLINE PROGRAMME EXAMINATIONS

Second Year – Third Semester

FINANCIAL MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. The primary goal of the financial management is
 - (a) To maximize the return
 - (b) To minimize the risk
 - (c) To maximize the wealth of owners
 - (d) To maximize profit
2. Market value of the shares are decided by
 - (a) The respective companies
 - (b) The investment market
 - (c) The government
 - (d) Shareholders
3. In his traditional role the finance manager is responsible for
 - (a) Proper utilization of funds
 - (b) Arrangement of financial resources
 - (c) Efficient management of capital
 - (d) None of the above

4. Which one and the following is not a money certificate securities
 - (a) Treasury bills
 - (b) National saving certificate
 - (c) Certificate of deposit
 - (d) Commercial paper
5. Capital budgeting is related to
 - (a) Long term Assets
 - (b) Short term Assets
 - (c) Long term and short term Assets
 - (d) fixed Assets
6. The expansion of CAPM
 - (a) Capital amount pricing model
 - (b) Capital Asset printing model
 - (c) Capital Asset pricing model
 - (d) Capital amount printing model
7. Working Capital is managing
 - (a) Short term Assets and liabilities
 - (b) Long term Assets
 - (c) Long term liabilities
 - (d) Only Short term Assets
8. The Company 'S Average cost of capital is
 - (a) The Average cost of equity shares and debentures
 - (b) The Average cost of equity preference shares
 - (c) The Average cost shares and all source of Long term funds
 - (d) The Average cost of short term funds

9. Future value interest factor takes
- (a) Compounding rate
 - (b) Discount rate
 - (c) Inflation rate
 - (d) Deflation rate
10. Financial Leverage measures
- (a) Sensitivity of EBIT with respect of % change with respect to out put
 - (b) % Variation in the Level production
 - (c) Sensitivity of EPS with respect to % change in Level of EBIT
 - (d) No change with EBIT and EPS
11. A price for equity is called
- (a) Interest rate (b) Cost of equity
 - (c) Debt rate (d) Investment return
12. Present value takes
- (a) Discounting rate (b) Compounding rate
 - (c) Inflation rate (d) Deflation rate
13. Operating Leverage measures
- (a) Business risk (b) Financial risk
 - (c) Both risk (d) Production risk
14. An example of a derivative security is
- (a) A common share of general motors
 - (b) A call option on mobile shock
 - (c) A commodity futures contract
 - (d) (b) and (c)

15. Financial Leverage helps one to estimate
- (a) Business risk
 - (b) Financial risk
 - (c) Both risk
 - (d) Production risk
16. Traditional approach confines finance function only to funds
- (a) Raising
 - (b) Mobilizing
 - (c) Utilizing
 - (d) Financing
17. Operating Leverage x financial Leverage
- (a) Combined Leverage
 - (b) Financial combined Leverage
 - (c) Operating combined Leverage
 - (d) Fixed Leverage
18. The company's cost of cost of capital is called
- (a) Leverage
 - (b) Hurdle rate
 - (c) Risk rate
 - (d) Return rate
19. Cost of retained earnings is equal to
- (a) Cost of equity
 - (b) Cost of debt
 - (c) Cost of bank loan
 - (d) Cost of term loans
20. Beta measures the
- (a) Investment risk rate
 - (b) Financial risk
 - (c) Market risk
 - (d) Market and finance risk

21. The largest single institutional owner of common stocks is
- (a) Mutual funds
 - (b) Insurance companies
 - (c) Pension funds
 - (d) Commercial banks
22. EBIT is usually the same thing as
- (a) Funds provided by operation
 - (b) Earnings before taxes
 - (c) Net income
 - (d) Operating profit
23. Treasury bills are traded in the _____
- (a) Money Market
 - (b) Capital Market
 - (c) Government Market
 - (d) Regulated Market
24. The Cost of capital of a long term debt is generally _____
- (a) Lower than the owned funds
 - (b) Equal to that of owned funds
 - (c) More or Less than owned funds
 - (d) Higher than that of owned funds
25. Which of the following would not be considered as capital market security
- (a) A corporate bond
 - (b) A common stock
 - (c) 6 month treasury bill
 - (d) A mutual fund share

26. Net working capital is the excess of current asset over
- (a) Current Liability
 - (b) Net liability
 - (c) Total payable
 - (d) Total liability
27. Dividends are paid
- (a) Monthly (b) Quarterly
 - (c) Semi Annually (d) Early
28. Long term funds sources are
- (a) Retained earnings (b) Debentures
 - (c) Share Capital (d) All the above
29. When a company uses debt fund in its financial structure, it will lead to a change in
- (a) Financial leverage
 - (b) Operating leverage
 - (c) Money market leverage
 - (d) Stock market leverage
30. Which of the following is not a characteristics of investments companies
- (a) Pooled investing
 - (b) Diversification
 - (c) Managed portfolios
 - (d) Reduced expenses

31. Short term sources are
- (a) Bank credit
 - (b) Public deposits
 - (c) Commercial papers
 - (d) All the above
32. Re order level is _____ than safety level
- (a) Higher (b) Lower
 - (c) Medium (d) Fixed
33. Marketable securities are primarily
- (a) Short term debt instruments
 - (b) Short term equity securities
 - (c) Long term debt instruments
 - (d) Long term equity securities

Part B (7 × 6 = 42)

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

34. (a) Discuss the important functions of financial management.

Or

- (b) What do you mean by wealth maximization objective of a firm? How can it be achieved by the firm? Why is it considered superior to the profit maximization objective of the firm?

35. (a) Calculate payback period from the following information:

Cost of machine : 1,00,000; Depreciation 10% p.a. under reducing balance method. Corporate tax rate 40%

Year	1	2	3	4	5
Expected PBT (‘000)	NIL	54	88	104	125

Or

- (b) What are the distinguishing features of capital budgeting decisions?

36. (a) What is capital budgeting? Examine its need and importance.

Or

- (b) A project costs Rs.25,000 and has a scrap value of Rs.5,000 after 5 years. The net profits before depreciation and taxes for the five years period are expected to be Rs.5,000, Rs.6,000, Rs.7,000, Rs.8,000 and Rs.10,000. You are required to calculate the accounting rate of return assuming 50% rate of tax and depreciation on straight line method. Also calculate Pay Back Period.

37. (a) Give a comparative description of various methods of ranking investment proposal.

Or

- (b) The financial manager of company has to advise the Board of directors of directors on choosing between two competing project proposals which require an equal investment of Rs.100000 and are expected to generate cash flows as under:

	Project I Rs.	Project II Rs.
End of year 1	48,000	20,000
End of year 2	32,000	24,000
End of year 3	20,000	36,000
End of year 4	Nil	48,000
End of year 5	24,000	16,000
End of year 6	12,000	8,000

Which project proposal should be recommended any why? Assume the cost of capital to be 10% p.a.

38. (a) A Limited company is considering the purchase of a new machine which will carry out some operations performed by labour. X and Y are alternative models. From the following information, you are required to prepare a profitability statement and work out the pay-back period for each method.

	Model X	Model Y
Estimated life	5 years	6 years
Cost of machine	Rs. 1,50,000	Rs. 2,50,000
Cost of Indirect materials	Rs. 6,000	Rs. 8,000
Estimated savings in scrap	Rs. 10,000	Rs. 15,000
Additional costs of maintenance	Rs. 19,000	Rs. 27,000
Estimated savings in direct wages		
Employees not required	150	200
Wages per employee	Rs. 600	Rs. 600

Taxation to be regarded 50%. Which model would you recommend?

Or

- (b) A company has an investment opportunity costing Rs.40,000 with the following expected net cash flow after taxes and before depreciation.

Year	Net Cash Flow Rs.
1	7,000
2	7,000
3	7,000
4	7,000

5	7,000
6	8,000
7	10,000
8	15,000
9	10,000
10	4,000

Using 10% as the cost of capital, determine the following:

- (i) Pay back period
- (ii) Net present value at 10% discount factor
- (iii) Profitability index at 10% discount factor
- (iv) Internal rate of return with the help of 10% and 15% discount factor.

39. (a) You are given the following information in respect of ABC Ltd.

Earning' 1,00,000

Equity capital 5,000 shares of 10 each

Cost of capital 10%

Expected rates of return

(i) 9%, (ii) 10% and (iii) 12%

Assuming that dividend pay-out ratios are 0%, 50% and 100% respectively, determine the effects of the different dividend policies on the share price of ABC Ltd. for the above mentioned three alternative levels of rate of return using Gordons's model.

Or

- (b) Discuss the significance of operating leverage and financial leverage.

40. (a) Discuss the relevance of cost of capital. What do you mean by implicit and explicit cost of capital?

Or

- (b) A company's share is currently quoted in the market at ₹ 30. The company paid a dividend of ₹ 5 per share last year and the investors expect a growth rate of 5% per year.

You are required to calculate (i) cost of equity share capital of the company and (ii) the market price per share, if the anticipated growth rate of dividend is 10%.

N-0320

Sub. Code

205333

M.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year — Third Semester

PRINCIPLES OF PERSONNEL MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. The primary objective of personal management is to help in achieving _____ goals
 - (a) Company
 - (b) organization
 - (c) Society
 - (d) Culture
2. _____ Is the part of managerial function
 - (a) Place
 - (b) Morals
 - (c) Delegation
 - (d) Structure
3. A job specification is a statement containing _____
 - (a) Education
 - (b) knowledge
 - (c) Effort
 - (d) Training

4. Ranking is a method of _____
 - (a) Bonus
 - (b) Employee
 - (c) Performance Appraisal
 - (d) Selection
5. PEO in HR planning means
 - (a) Planning employer opportunity
 - (b) Professional employer organization
 - (c) Production enhancing objective
 - (d) Proper example obligation
6. HR planning is also known as _____ planning
 - (a) Task (b) Job
 - (c) Work force (d) Method
7. Managerial theory is based on _____ of managers
 - (a) Roles (b) Rules
 - (c) Responsibility (d) Effort
8. Organization structure are usually of _____
 - (a) Line (b) Worker
 - (c) Manager (d) CEO
9. In HR _____ training introduces new employees
 - (a) Project (b) Induction
 - (c) Orientation (d) Selection
10. Training has specific goals of improving the _____
 - (a) Capacity (b) Person
 - (c) Skill (d) Demand

11. _____ Is the best method for performance appraisal
- (a) Essay (b) Check list
(c) Ranking (d) Paired
12. _____ Is one of the most used methods by supervisors
- (a) Method (b) Graph rate
(c) Adequacy (d) Impactful
13. An incentive is _____
- (a) Object (b) Item
(c) Thing (d) Company
14. _____ is an example of fringe benefits
- (a) Bonus (b) Increment
(c) Salary (d) Insurance
15. Motivation involves the _____ forces that activate behavior
- (a) Social (b) Biological
(c) Actual (d) Objective
16. _____ Theories view motivation as a rational process
- (a) Process (b) Structural
(c) Framing (d) Need
17. _____ Is an utmost part of leadership style
- (a) Democracy (b) Legality
(c) Objectivity (d) Sociality

18. _____ Is an overviewed trait of leadership theory
- (a) Great man (b) Weak man
(c) Active man (d) Wiseman
19. Personal factors are important for _____ issues
- (a) Physical (b) Social
(c) Health (d) Work
20. _____ Is a part of organization factor
- (a) Supervision (b) Safety
(c) Culture (d) Methods
21. _____ Ensures maintaining silence
- (a) Actions (b) Discipline
(c) Value (d) Recognition
22. _____ Is the solution for grievance
- (a) Quick action (b) Possibility
(c) Enquiry (d) Hard work
23. _____ Is the process of making the employee disciplined at work.
- (a) Administration (b) Association
(c) Regulation (d) Corporation
24. Employee _____ is the level of energy
- (a) Addiction (b) Regulation
(c) Motivation (d) Action

25. The importance of quality of work life is to extend _____
- (a) People (b) Society
(c) Jobs (d) Cultures
26. An example of work life is _____
- (a) Skills (b) Equity
(c) Braveness (d) Courage
27. _____ Audit is the most important one.
- (a) External (b) Internal
(c) Social (d) Lawful
28. Record is any information obtained by _____
- (a) Government (b) Corporates
(c) Agency (d) Company
29. The process of forecasting the _____ of your product.
- (a) Service (b) Demand
(c) Price (d) Place
30. Organization emerged out from the year _____
- (a) 1909 (b) 1926
(c) 1930 (d) 1949

31. _____ Behavior is an example of employee

- (a) Addiction (b) Social
(c) Conditional (d) Formal

32. _____ Is a cause of distress.

- (a) Stress (b) Fatigue
(c) Grievance (d) Weak

33. Bargaining is a type of

- (a) Process (b) Negotiation
(c) Wisdom (d) Product

Part B

(7 × 6 = 42)

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

34. (a) Write the principles of policies.

Or

(b) Explain the advantages and disadvantages of job evaluation.

35. (a) List the Characteristics of HR planning.

Or

(b) Describe the importance of organizations.

36. (a) Outline the Essentials of a good training programme.

Or

(b) Mention briefly about the theory of good human relations approach.

37. (a) Write the methods and steps of job evaluation.

Or

(b) Briefly explain the motivation characteristics of motivations.

38. (a) Explain the kinds of leadership styles.

Or

(b) What are factors influencing job satisfaction? Explain it in detail.

39. (a) What are the procedures followed by the organization for grievance.

Or

(b) Write the Measures of employee motivation.

40. (a) Explain the characteristics of workers participation in management.

Or

(b) Discuss the importance of keeping personnel records in industry.

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Sub. Code

205334

M.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year – Third Semester

CORPORATE ACCOUNTING

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part – A

(33 × 1 = 33)

Answer **all** questions.

1. Share premium money can be used for
 - (a) Payment of dividend
 - (b) Writing off goodwill
 - (c) Issue of fully paid bonus share
 - (d) Forfeited shares account
2. If a shares of Rs.10, on which Rs.6 has been paid, is forfeited it can be reissued at the minimum price of
 - (a) Rs.6 per share (b) Rs.4 per share
 - (c) Rs.10 per share (d) Rs.12 per share
3. Cost of control account is credited with
 - (a) Revenue profit
 - (b) Capital profit
 - (c) Revenue losses
 - (d) None of the above

4. Taxation provision made by the subsidiary company will appear in the consolidated balance sheet as on item of
- (a) Current liabilities
 - (b) Revenue profit
 - (c) Capital profit
 - (d) Both revenue and capital profit
5. Issue of bonus shares by the subsidiary company out of capital profit will
- (a) Decrease cost of control
 - (b) Increase cost of control
 - (c) Have no effect on cost of control
 - (d) None of the above
6. A firm earns Rs. 1,00,000. The normal rate of return is 10%. The assets of the company amounted to Rs.11,00,000 and liabilities to Rs.1,00,000 value of goodwill by the capitalisation of average actual profit will be
- (a) 2,00,000 (b) 10,000
 - (c) 5,000 (d) 1,00,000
7. Break-even indicates
- (a) Revenue are more than cost
 - (b) Revenues and cost are equal
 - (c) Costs are more than revenue
 - (d) None of the above

8. Weighted average methods of calculating goodwill is used when
- (a) Profit are not equal
 - (b) Profits show an increasing or decreasing
 - (c) Profits are fluctuating
 - (d) None of the above
9. Goodwill is paid for processing
- (a) Present benefit (b) Past benefit
 - (c) Future (d) None of the above
10. The term normal profit relates to
- (a) Average profit earned
 - (b) Excess of average profit over super profit
 - (c) Profit earned in abnormal circumstance
 - (d) Profit earned by similar compances in the same industry
11. _____ is another term for net asset value.
- (a) The value of the asset backing
 - (b) The intrinsic worth
 - (c) The value of liquidation
 - (d) All the above
12. Yield value is subject to _____
- (a) Gross P (b) Opening profits
 - (c) Net profit (d) Losses

13. Liquidator's statement of receipts and payment is known as
- (a) Cash flow statement
 - (b) Cash book
 - (c) Liquidator's final statement of account
 - (d) Deficiency accounts
14. Salaries due to clerk is preferential for a period not exceeding
- (a) Two months (b) Three months
 - (c) Four months (d) Nine months
15. What kind of expenses are paid from gross profit?
- (a) Selling expenses (b) Financial expenses
 - (c) General expenses (d) All of the above
16. 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
17. As per sec. 17 of the banking regulation Act every bank has to transfer of profit to statutory reserve fund account
- (a) 10% (b) 15%
 - (c) 20% (d) 25%
18. Banks show the provision for income tax under the head
- (a) Contingency accounts
 - (b) Contingent liabilities
 - (c) Other liabilities and provisions
 - (d) Borrowings

19. A Non performing asset is
- (a) Money at call and short notice
 - (b) An asset that ceases to generate income
 - (c) Cash balance in nil
 - (d) Cash balance with RBI
20. The method to be followed in case of amalgamation in the nature of merger is
- (a) Purchase method
 - (b) Pooling of interest method
 - (c) Absorption method
 - (d) Consolidate method
21. Net assets minus capital reserve is
- (a) Goodwill
 - (b) General reserve
 - (c) Purchase Consideration
 - (d) None of the above
22. _____ in the books of transferor company, shares received from the new company are recorded at.
- (a) Face value
 - (b) Market price
 - (c) Intrinsic Value of shares
 - (d) None of the above

23. When two or more companies carrying on similar business decide to combine, a new company is formed, it is known as _____
- (a) Amalgamation
 - (b) Absorption
 - (c) Internal reconstruction
 - (d) External reconstruction
24. Shares received from the new company are recorded at _____
- (a) Face value (b) Average profit
 - (c) Market value (d) None of the above
25. When a company converts its equity shares into the capital stock, then the account to be credited is _____
- (a) Equity share capital
 - (b) Equity capital stock account
 - (c) No entry is required
 - (d) None of the above
26. Any loss on revaluation of the assets at the time of internal reconstruction, will be charged from _____
- (a) Revaluation account
 - (b) Share capital account
 - (c) Capital reduction account
 - (d) Creditors account

27. Amount sacrificed by Shareholders are credited to
- (a) Capital reduction account
 - (b) Shares surrendered account
 - (c) Capital reserve account
 - (d) Reserve capital account
28. Pre-Acquisition profit in subsidiary company is considered as
- (a) Revenue profit (b) Capital profit
 - (c) Goodwill (d) None of the above
29. The time interval between the date of acquisition of shares in subsidiary company and date of balance sheet of holding company is known as
- (a) Pre-acquisition period
 - (b) Post- acquisition period
 - (c) Pre-commencement period
 - (d) None of the above
30. Accounting Standard Board of India was established in the year
- (a) 1970 (b) 1972
 - (c) 1973 (d) 1977
31. As per Indian GAAP financial statement are presented at
- (a) Market value (b) Fair value
 - (c) Cost (d) None of the above
32. The accounting standards are mandatory for
- (a) Sole trader (b) Firms
 - (c) Companies (d) Societies

33. Which method of Human Resource Accounting states that only scarce people should comprise the value of human resources?
- (a) Replacement Cost Method
 - (b) Historical Cost Method
 - (c) Opportunity Cost Method
 - (d) Economic Value Method

Part – B

(7 × 6 = 42)

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

34. (a) Kissan Ltd. Issued 10,000 equity shares of Rs.10 each at a premium of Rs.3 per share payable Rs.3 on application, Rs.5 on allotment (including premium) and the balance payable on first and final call. There were enough number of applications and all the shares were allotted. One shareholder who applied for 500 shares failed to pay the allotment money. Show the entries relating to allotment only.

Or

- (b) A company's share capital consists of 1,00,000 ordinary shares of Rs.10 each fully paid, and 50,000. 6% redeemable preference shares of Rs.10 each fully paid, redeemable at a premium of Rs.1 per shares. The company had a credit balance of Rs.4,00,000 on profit and loss account and Rs.5,00,000 on general reserve. The company resolved :
- (i) To make a bonus issue of one share for every two held by the existing ordinary shareholders from the general reserve
 - (ii) To redeem the preference shares

- (iii) To issue 30,00,000 ordinary shares of Rs.10 each at Rs.11.25 per share in order to provide part of the funds for the redemption of the preference shares.

The resolutions were carried into effect. You are required to show :

- (1) the ledger accounts necessary to record the above transactions, and
- (2) the share capital and reserves of the company as they would appear in its balance sheet after their completion.

35. (a) Calculate, the managerial remuneration from the following particulars of Ankit and company Ltd. To managing director of the company at the rate of 5% of the profits also determine the cases remuneration paid, if any :

	Rs.
Net profit	2,00,000
Net profit is calculated after considering the following :	
(i) Depreciation	40,000
(ii) Tax provision	3,20,000
(iii) Directors fees	8,000
(iv) Bonus	15,000
(v) Profit on sale of fixed assets original cost Rs. 20,000 written down value Rs.11,000	15,500
(vi) Provision for doubtful debts	9,000
(vii) Scientific research expenditures (for setting up new machinery)	20,000
(viii) Managing directors remuneration paid	30,000

Other information :

- | | | |
|-----|---|--------|
| (1) | Depreciation allowable according to the companies Act, 2013 | 35,000 |
| (2) | Bonus liability as per payment of bonus Act, 1965 | 18,000 |

Or

- (b) What is goodwill? What are the factors affecting value of goodwill?

36. (a) Distinction between winding up and liquidation.

Or

- (b) You are given the balance sheet of Anand Sai Ltd. As on march 31st 2002

Liabilities	Rs.
10,000 Equity shares of Rs.10 each fully paid	1,00,000
General Reserve	3,00,000
Profit and Loss account	1,00,000
Trade creditors	1,50,000
Provision for taxation	1,20,000
Proposed dividends	80,000
Total	<u>8,50,000</u>
Assets	Rs.
Fixed assets	4,00,000
Investments	1,00,000
Current assets	2,50,000
Preliminary expenses	60,000
Share issue expenses	40,000
	<u>8,50,000</u>

On the date of balance sheet the company was taken over by Harsha Ltd. On the following terms.

- (i) Fixed assets are revalued at Rs.5,60,000
- (ii) Investment have only market values of Rs.80,000
- (iii) Current assets are agreed at Rs.3,00,000 for the purpose of absorption
- (iv) Harsha Ltd. Agrees to pay the tax liabilities which is estimated at Rs.1,30,000
- (v) Dividends are to be paid before absorption by Anand Sai Ltd. You are required to compute the purchase consideration.

37. (a) What is meant by internal reconstruction? And What are the methods of internal reconstruction?

Or

- (b) What are the advantages and disadvantages of Holding company?

38. (a) Write a short note on :

- (i) Acceptance endorsement
- (ii) Provision for income tax
- (iii) Bad debts and Provision for bad debts
- (iv) Bills for collection

Or

- (b) Explain two steps involved in preparation of the consolidate profit and Loss account.

39. (a) Define Human Resource accounting and State its objectives.

Or

- (b) Explain :
- (i) Minority Interest
 - (ii) Cost of Control
 - (iii) Stock Reserve.

40. (a) X Ltd., which was incorporated on May 1, 2018, acquired a business on January 1, 2018. The first accounts were closed on September 30, 2018. The Gross profit for the period was Rs.42,000. Detail of other expenses : general expenses Rs.7,200; directors remuneration Rs. 12,000; and Preliminary expenses Rs.2,000, Rent up to June 30 was Rs.6,000 per annum after which it was increased by 40%. Salary of the manager, who on formation of the company had become a whole time director and whole remuneration has been given above, was agreed at Rs.5,100 per annum. The company earned a uniform Gross profit. The sales upto September 2018 were Rs.98,000. The monthly average of sales for the first four months of the year was one- half of the remaining period.

Show the profit and Loss Account and indicate how you would deal with the pre-incorporation results.

Or

- (b) What is IFRS and its objectives?

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M.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year – Fourth Semester

MANAGEMENT ACCOUNTING

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Profit maximization is concerned with maximization of _____.
(a) NPV (b) EPS
(c) EBIT (d) Profit
2. Management accounting assists the management.
(a) In planning, direction and control
(b) Only in planning
(c) Only in direction
(d) Only in control
3. The concept of management accounting was coined by
(a) R.N Anthony
(b) J. Batty
(c) James H. Bliss
(d) American Accounting Association

4. Management accounting deals with
 - (a) Qualitative information
 - (b) Quantitative information
 - (c) None of the above
 - (d) Both (a) and (b)

5. The analysis of financial statements by a shareholder is an example of
 - (a) Internal analysis
 - (b) External analysis
 - (c) Horizontal analysis
 - (d) Vertical analysis

6. A financial document that indicates the success and failure of a business trading over a period of time is called.
 - (a) A cash flow statement
 - (b) A retained earnings statement
 - (c) An income statement
 - (d) A bank statement

7. Financial statements of a company include:
 - (a) Balance sheet
 - (b) Profit and loss account
 - (c) Cash flow statements
 - (d) All of the above

8. Which of the following is not an internal user of financial statement?
 - (a) Investors
 - (b) Income tax authorities
 - (c) Trade unions
 - (d) All of the above

9. Which of the following is not an objective of financial statements?
- (a) To show company's financial position
 - (b) To show company's operating efficiency
 - (c) To the effectiveness of management
 - (d) To determine income tax liability
10. Liquid assets is determined by
- (a) Current assets – stock – prepaid expenses
 - (b) Current assets + stock + prepaid expenses
 - (c) Current assets + prepaid expenses
 - (d) None of the above
11. Give sales is 1,20,000 and gross profit is 30,000 the gross profit ratio is _____.
- (a) 24%
 - (b) 25%
 - (c) 40%
 - (d) 44%
12. Funds flow statement is prepared on the basis of _____.
- (a) Profit and loss account of the current year
 - (b) The balance sheet of the previous and current year
 - (c) Both (a) and (b)
 - (d) None of the above
13. The ratios which reflect managerial efficiency in handling the assets is _____.
- (a) Turnover ratios
 - (b) Profitability ratios
 - (c) Short term solvency ratio
 - (d) Long term solvency ratio

14. Funds flow statement is a tool for _____.
- (a) Performance analysis
 - (b) Cost control
 - (c) Financial analysis
 - (d) None of the above
15. Which of the following are Current assets?
- (a) Furniture (b) Accounts receivable
 - (c) Fixed investments (d) None of the above
16. Interest collected by an automobile company selling a car on installment basis will be classified as _____ in cash flow statement.
- (a) Investing activity
 - (b) Operating activity
 - (c) Financing activity
 - (d) Cash and cash equivalents
17. In cash flows, when a company invests in fixed assets and short-term financial investments results in _____.
- (a) Increased equity (b) Increased liabilities
 - (c) Decreased cash (d) Increased cash
18. A financial statement that portrays the cash inflows and outflows of cash during a particular period of time is called _____.
- (a) An income statement
 - (b) Statement of Retained Earnings
 - (c) Balance sheet
 - (d) Statement of cash flow

19. How will you deal with an increase in the balance of 'securities premium reserve' while preparing a cash flow statement?
- (a) Cash flow from investing activities
 - (b) Cash from financing activities
 - (c) Cash Equivalent
 - (d) Cash flow from operating activities
20. A mutual fund company receives a dividend of Rs. 20 lakhs on its investments in another company's shares. Where will it appear in a cash flow statement?
- (a) Cash flow from investing activities
 - (b) Cash flow from financing activities
 - (c) No cash flow
 - (d) Cash flow from operating activities
21. Total of all direct costs is termed as _____.
- (a) Prime cost (b) Works cost
 - (c) Cost of sales (d) Cost of production
22. Basic objective of cost accounting is _____.
- (a) Tax compliance
 - (b) Financial audit
 - (c) Cost ascertainment
 - (d) Profit analysis
23. Cost classification can be done in _____.
- (a) Two ways (b) Three ways
 - (c) Four ways (d) Several ways

24. Which of the following techniques of costing differentiates between fixed and variable costs?
- (a) Marginal costing (b) Standard costing
(c) Absorption costing (d) None of the above
25. Fixed cost is also referred to as _____ in the marginal costing technique.
- (a) Total cost (b) Product cost
(c) Period cost (d) None of the above
26. Which one of the following is not a financial budget?
- (a) Cash budget
(b) Capital budget
(c) Budgeted funds flow statement
(d) Sales budget
27. Budgetary control helps in implementation of _____.
- (a) Standard costing (b) Marginal costing
(c) Ratio analysis (d) Technical analysis
28. Which of the following would be the best example of a capital budgeting decision?
- (a) Purchasing new machinery to replace an existing one
(b) Transferring money to your creditor's account
(c) Payment of electricity bill for your factory
(d) None of the above

29. Which of the following is the term that describes the amount of time taken for a capital budgeting project to recover its initial investment?
- (a) Investment period (b) Redemption period
(c) Payback period (d) Maturity period
30. The provision for bad debts is created by _____ to the profit and loss account.
- (a) Deducting (b) Adding
(c) Debiting (d) Crediting
31. Capital Expenditure is a part of _____.
- (a) Balance sheet
(b) Trading account
(c) Profit and loss account
(d) Trial balance
32. Which of the following is device of comparative statements?
- (a) Comparison expressed in terms of absolute data
(b) Comparison expressed in terms of percentages
(c) Comparison expressed in terms of ratios
(d) All of the Above
33. Which analysis depicts the relationship between two figures?
- (a) Ratio Analysis
(b) Trend Analysis
(c) Cumulative figures and averages
(d) Dividend Analysis

Part B

(7 × 6 = 42)

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

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

Or

- (b) Discuss the Techniques of Management Accounting.

35. (a) Describe the merits and demerits of the financial statement.

Or

- (b) From the following balance sheet of Vinoth ltd., prepare a comparative balance sheet and comment on the financial position of the concern.

Balance sheet of Vinoth ltd.

Liabilities	2004	2005	Assets	2004	2005
Equity shares	2,20,000	2,50,000	Buildings	1,40,000	1,70,000
Debentures	1,00,000	1,20,000	Machinery	1,20,000	1,50,000
Reserves and Surplus	60,000	80,000	Furniture	60,000	40,000
Sundry creditors	40,000	25,000	Sundry debtors	40,000	60,000
Bills payable	35,000	40,000	Marketing Securities	55,000	30,000
Outstanding Misc.exp	20,000	–	Stock	40,000	55,000
			Cash balance	20,000	10,000
	<u>4,75,000</u>	<u>5,15,000</u>		<u>4,75,000</u>	<u>5,15,000</u>

36. (a) Calculate the Gross profit ratio from the following information:

Total sales = 5,20,000, Sales return = 20,000,
Cost of goods sold = 4,00,000.

Or

- (b) What are the major factors affecting efficiency of ratios?

37. (a) What are the limitations of Ratio analysis?

Or

- (b) From the following balance sheets as on 31 December, you are required to prepare a cash flow statement:

Liabilities	2019 (Rs.)	2020 (Rs.)	Assets	2019 (Rs.)	2020 (Rs.)
Share capital	1,00,000	1,50,000	Fixed assets	1,00,000	1,50,000
Profit and loss a/c	50,000	80,000	Good will	50,000	40,000
General reserve	30,000	40,000	Inventories	50,000	80,000
16% Bonds	50,000	60,000	Debtors	50,000	80,000
Sundry creditors	30,000	40,000	Bills	10,000	20,000
Expenses O/S	10,000	15,000	Receivable	10,000	15,000
			Bank		
	<u>2,70,000</u>	<u>3,85,000</u>		<u>2,70,000</u>	<u>3,85,000</u>

38. (a) Discuss the uses and limitations of Fund flow statement.

Or

- (b) S. K. Brothers wish to approach the bankers for temporary overdraft facility for the period from October 2010 to December 2010. During the period of this period of these three months, the firm will be manufacturing mostly for stock. You are required to prepare a cash budget for the above period

Month	Sales	Purchases	Wages
August	3,60,000	2,49,600	24,000
September	3,84,000	2,88,000	28,000
October	2,16,000	4,86,000	22,000
November	3,48,000	4,92,000	20,000
December	2,52,000	5,36,000	30,000

- (i) 50% of credit sales are realized in the month following the sales and remaining 50% in the second following.
- (ii) Creditors are paid in the month following the month of purchase.
- (iii) Estimated cash as on 1.10.2010 is Rs. 50,000.

39. (a) What are the advantages and disadvantages of Zero Based Budgeting?

Or

- (b) Discuss the justification of marginal costing.

40. (a) What are the steps involved in profit planning process?

Or

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

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

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205342

**M.Com. DEGREE EXAMINATION,
MAY 2023**

ONLINE PROGRAMME EXAMINATIONS

Second Year – Fourth Semester

**PRINCIPLES AND PRACTICE OF SERVICES
MARKETING**

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

Multiple Choice Questions

1. Effective Service Marketing helps in
 - (a) Developing New Products
 - (b) Creating a competitive environment
 - (c) Building demand for products
 - (d) All of above

2. “A marketing system is the set of significant institutions and flows that connect an organization to its markets”. This definition is given by
 - (a) William J. Stanton
 - (b) St. Thomas
 - (c) Edward and David
 - (d) Philip Kotler

3. The top most aspect in a business is _____
- (a) Production
 - (b) Finance
 - (c) Personnel Management
 - (d) Service Marketing
4. The oldest concept of marketing is known as:
- (a) Production Concept
 - (b) Selling Concept
 - (c) Marketing Concept
 - (d) Societal Marketing Concept
5. Scope of selling in comparison to Service marketing is _____
- (a) Narrow (b) Broad
 - (c) Equal (d) Different
6. "The function of marketing is the establishment contact." Who said this _____ ?
- (a) Paul T. Cherington
 - (b) Prof. Itenson
 - (c) Stanton
 - (d) None of these
7. According to McGarry, functions of Service marketing is
- (a) 5 (b) 6
 - (c) 4 (d) 3
8. According to Clark and Clark, functions of marketing is _____
- (a) 5 (b) 6
 - (c) 4 (d) 8

9. Marketing is _____
- (a) Science
 - (b) An art
 - (c) Both science and art
 - (d) None of the above
10. Marketing is a _____
- (a) Human activity
 - (b) Customer-oriented activity
 - (c) Exchange activity
 - (d) All of the above
11. Marketing is related with _____
- (a) Economics
 - (b) Sociology
 - (c) Political science
 - (d) All of the above
12. Scope of marketing includes
- (a) Consumer Research
 - (b) Sales promotion decisions
 - (c) After-sales service
 - (d) All above
13. Every institution has to perform the tasks in modern era, which are
- (a) Innovation
 - (b) Innovation and marketing
 - (c) Marketing
 - (d) None of the above

14. Subsidiary functions of Service marketing is _____
- (a) Marketing Finance arrangement
 - (b) Grading
 - (c) Market information
 - (d) All above
15. Physical distribution works of marketing does not include
- (a) Branding
 - (b) Packaging
 - (c) Price Determination
 - (d) Standardization and Grading
16. Which of the following does not include in the Service marketing research
- (a) Advertising
 - (b) Product research
 - (c) Distribution research
 - (d) Price related research
17. "Marketing Management action." Who said this _____
- (a) Stanton
 - (b) R.S. Davar
 - (c) Philip Kotler
 - (d) None of the above
18. Is the marketing concept Meaning of Seller's market is where
- (a) Supply of goods exceeds demand
 - (b) Demand of goods exceeds supply
 - (c) Monopoly in production
 - (d) Both (b) and (c)

19. Main aspect of Relationship Marketing is _____
- (a) Distributors
 - (b) Suppliers
 - (c) Customers
 - (d) All above
20. Main object of marketing management is
- (a) Increase in sales
 - (b) Consumer satisfaction
 - (c) Exchange
 - (d) None of the above
21. Day to day the status of relationship marketing is
- (a) Decreasing
 - (b) Increasing
 - (c) Indifferent or same
 - (d) None of the above
22. Service Marketing is
- (a) Human activity (b) Economic activity
 - (c) Social activity (d) All of the above
23. Centre point of Service marketing is
- (a) Customer (b) Product
 - (c) Producer (d) None of the above
24. Modern concept of Marketing is
- (a) Customer oriented
 - (b) Demand oriented
 - (c) Satisfaction oriented
 - (d) All above

25. Product concept of Service marketing is _____
- (a) The oldest concept
 - (b) Modern concept
 - (c) Elementary concept
 - (d) Both above (a) and (c)
26. Reason of increasing importance of Service marketing is
- (a) Tendency of customization
 - (b) Increase in competition
 - (c) Technological changes
 - (d) All above
27. Basic Component of Service marketing is
- (a) Marketing research
 - (b) Product planning
 - (c) Merchandising
 - (d) All above
28. Assumption of Service marketing concept is
- (a) Production according to needs of the customers
 - (b) Reasonable profit
 - (c) Multi concept
 - (d) All of the above
29. According to Philip Kotler. number of marketing concept is
- (a) 2
 - (b) 3
 - (c) 4
 - (d) 5

30. The societal marketing concept lay emphasis on
- (a) Integrated marketing with ecological consideration
 - (b) Social welfare
 - (c) Pollution control
 - (d) All of the above
31. Societal Marketing concept emphasis on
- (a) Selling efforts
 - (b) Consumer satisfaction
 - (c) Human satisfaction
 - (d) None of the above
32. The selling concept aims at
- (a) Maximum profit through increased sales
 - (b) Maximum profit through customer satisfaction
 - (c) Human satisfaction
 - (d) None of the above
33. Which type of utility is created in the product through Service marketing _____
- (a) Place utility (b) Time utility
 - (c) Ownership utility (d) All above

Part B

(7 × 6 = 42)

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

34. (a) Describe the Growth of Service Sector.

Or

- (b) Explain the Customers Expectation in Service Marketing.

35. (a) Outline the Sales Promotion in Brief

Or

(b) Explain Briefly about the Service Offer.

36. (a) Explain the Approaches to Pricing Services.

Or

(b) Write the Steps in Advertising Process.

37. (a) Briefly Describe the Direct Distribution.

Or

(b) Describe about Service Culture.

38. (a) Illustrate about the Peripheral Evidence.

Or

(b) Discuss about CRM.

39. (a) Explain in detail about Personal Care Marketing.

Or

(b) Explain in Brief about the Services provided in a Hotel.

40. (a) Mention briefly about the Service Quality.

Or

(b) Explain the Causes of Service Quality.

N-0324

Sub. Code

205343

M.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year – Fourth Semester

ORGANIZATIONAL BEHAVIOUR

(CBCS – 2020 Onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Study of human behavior at work _____
 - (a) Organisational culture
 - (b) Organisational behaviour
 - (c) Organisational design
 - (d) None

2. Importance of Organisational behaviour include
 - (a) Skill improvement
 - (b) Understanding nature of employees
 - (c) Both
 - (d) None

3. How many approaches are there in organisational behaviour studies
 - (a) Seven
 - (b) Four
 - (c) Six
 - (d) None

4. How many levels are there in Organisational behaviour
(a) Four (b) Three
(c) Seven (d) Six
5. In which of the following organisation provides support to employees
(a) System model
(b) Supportive model
(c) Collegial model
(d) None
6. In which model organisation depends on power
(a) System model
(b) Supportive model
(c) Collegial model
(d) Autocratic model
7. In which level the group level analysis organisation behaviour involved
(a) Individual (b) Group
(c) Organisation (d) None
8. Personality consist of
(a) Psychoanalytic (b) Humanistic
(c) Trait perspective (d) All the above
9. The image we have of who we are contributes to our personality, and our actions
(a) Psychoanalytic (b) Humanistic
(c) Trait perspective (d) Self theory

10. _____ of personality suggests that people have certain basic traits and it is the strength and intensity
- (a) Psychoanalytic (b) Humanistic
(c) Trait perspective (d) Self theory
11. _____ is the intellectual process of transforming sensory stimuli to meaningful information.
- (a) Culture
(b) Climate
(c) Perception
(d) All the above
12. Which one of the following is not the process of perception
- (a) Receiving (b) Selecting
(c) Forming (d) Organizing
13. Keeping things in order or say in a synchronized way is of perception
- (a) Receiving (b) Selecting
(c) Forming (d) Organizing
14. _____ theory focuses on the internal processes surrounding information and memory.
- (a) Connectivism
(b) Cognitive learning
(c) Constructivism
(d) Humanism
15. _____ learning is more than our own internal construction of knowledge
- (a) Connectivism (b) Cognitive learning
(c) Constructivism (d) All the above

16. _____ learning is the result of using new information to construct knowledge based on the information we already have.
- (a) Connectivism (b) Cognitive learning
(c) Constructivism (d) Behaviorism
17. An attitude can be defined as a predisposition to respond in
- (a) Favorable
(b) Unfavorable way to objectives or persons in one's environment
(c) (a) or (b)
(d) Acceptance
18. Types of attitude include
- (a) Cognitive (b) Conative
(c) Affective (d) All the above
19. _____ relates to how we act in response to an object.
- (a) Cognitive (b) Conative
(c) Affective (d) All the above
20. _____ relates to a person's feelings or emotions in their shaping on attitudes to a person or object.
- (a) Cognitive (b) Conative
(c) Affective (d) All the above
21. How many stages are there in group?
- (a) Five (b) Two
(c) Three (d) None

22. Group dynamics can be
- (a) Formal
 - (b) Informal
 - (c) None
 - (d) All the above
23. Command and task come under
- (a) Informal
 - (b) Formal
 - (c) Friendly
 - (d) None
24. Stress is related to
- (a) Fine attitude
 - (b) Worse job attitudes
 - (c) Good job attitude
 - (d) None
25. Stress occurs due to
- (a) Relationships at work
 - (b) Change management
 - (c) Lack of support
 - (d) All the above
26. _____ occurs when an organisation transforms its structure, strategies, methods
- (a) Organisational culture
 - (b) Organizational change
 - (c) Both
 - (d) None
27. Which of the following comes under Organisational changes
- (a) Structural change
 - (b) Technological change
 - (c) Unplanned change
 - (d) All the above

28. _____ defines the proper way to behave within the organization
- (a) Organisational climate
 - (b) Organization's culture
 - (c) Structural change
 - (d) Technological change
29. _____ often involves concrete issues related to employees' work assignments and can include disputes about how to divide up resources
- (a) Task conflict
 - (b) Relationship conflict
 - (c) Value conflict
 - (d) All the above
30. _____ arises from differences in personality, style, matters of taste
- (a) Task conflict
 - (b) Relationship conflict
 - (c) Value conflict
 - (d) All the above
31. _____ the ability to influence the behavior of others to get what you want.
- (a) Co worker
 - (b) Power
 - (c) Both
 - (d) None
32. How many types of power are there
- (a) Six
 - (b) Seven
 - (c) Five
 - (d) None

33. The right to assign tasks and responsibilities, allocate and direct resources, make decisions, and enforce compliance
- (a) Power (b) Authority
(c) Friend (d) Co worker

Part B

(7 × 6 = 42)

Answer all questions by choosing either a (or) b

34. (a) Outline the elements of organisational behavior.
- Or
- (b) Mention briefly about the Behaviour models in organisational behavior.
35. (a) Explain in briefly about personality theory and its types.
- Or
- (b) Discuss about learning theory.
36. (a) Describe about group cohesiveness and its importance
- Or
- (b) Explain the stages and characteristics of group
37. (a) What do you mean by behavior change in organization and explain its types.
- Or
- (b) Explain the advantages and disadvantages of organizational development.

38. (a) Describe about organizational climate and its impact.

Or

(b) Explain the different stages of conflict.

39. (a) Point out the advantages and disadvantages of emotional intelligence.

Or

(b) Describe the evaluation of career planning.

40. (a) What are the negative impacts on organizational conflicts?

Or

(b) Explain the dimensions of the knowledge management process

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Sub. Code

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M.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year — Fourth Semester

RETAIL AND DISTRIBUTION MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. The number of product lines a company carries is called.
 - (a) Product mix
 - (b) Product mix depth
 - (c) Product mix width
 - (d) Product mix length
2. The number of variants of a product offered by a company is called.
 - (a) Product mix length
 - (b) Product mix depth
 - (c) Product mix width
 - (d) Product line length
3. If a company increases product line length by increasing its products range it is called
 - (a) Line increasing
 - (b) Line stretching
 - (c) Line filling
 - (d) Range stretching

4. Companies that attack other firms including the market leader in an attempt to build market share are called.
 - (a) Market followers
 - (b) Market challengers
 - (c) Market leaders
 - (d) Market nichers
5. Companies that follow the market leader's strategy are called.
 - (a) Market nichers
 - (b) Market leaders
 - (c) Market followers
 - (d) Market challengers
6. The method which generate new product ideas by analyzing the customer needs, wants and ideas is known.
 - (a) Directed research
 - (b) Customer need analysis
 - (c) Need gap analysis
 - (d) Market research
7. The methods which are used for evaluating marketing performance are.
 - (a) Sales analysis and marketing cost analysis
 - (b) Sales analysis and cost analysis
 - (c) Market analysis and research analysis
 - (d) Demand analysis and supply analysis
8. Eureka Forbes is popular for its strategy of
 - (a) Personal selling
 - (b) Sales promotion
 - (c) Advertisement
 - (d) Direct marketing
9. Which one of the following is not an element of promotional mix?
 - (a) Advertising
 - (b) Product-mix
 - (c) Publicity
 - (d) Direct marketing
10. What are the factors that contribute to the corporate identity?
 - (a) Organizational symbols
 - (b) Advertising and publicity
 - (c) Customer relation programs
 - (d) All of the above

11. Which element of the promotional mix is preferable if the marketer wants to get immediate feedback?
- (a) Sales promotion (b) Public relations.
(c) Personal selling (d) Direct marketing
12. What type of conflict usually exist when the manufacturer has established two or more channels that sell in the same market.
- (a) Multi-channel conflict
(b) Horizontal channel conflict
(c) Vertical channel conflict
(d) None of the above.
13. What word best describes the relationship between a retailer's pricing decisions and the merchandise, location, promotion, credit, services, image and legal decisions that retailers must make?
- (a) Independent (b) Separate
(c) Interactive (d) Competitive
14. If a retailer is offering the same products and quantities to different customers at different prices, the retailer has what kind of pricing policy?
- (a) Two-price (b) Customary
(c) Flexible (d) Leader
15. The two objectives of institutional advertising include
- (a) Creating a positive store image and public service promotion
(b) Publicity and sales promotions
(c) Advertising a sale and generating store traffic
(d) Using "other people's money" and using "co-op" money

16. Which of the following is not part of a visual communications program
 - (a) Store name and logo
 - (b) Institutional signage
 - (c) Lifestyles graphics
 - (d) Television advertising
17. Which of the following buying instruments does not found in consumer buying?
 - (a) Requests for quotations
 - (b) Proposals
 - (c) Purchase contracts
 - (d) None of the above
18. Management information system (MIS. supplies information, which includes data from both internal and external sources is useful for.
 - (a) Order processing
 - (b) Invoicing
 - (c) Customer analysis and product performance
 - (d) All of the above
19. Marketing information system gathers information from internal sources like marketing intelligence and marketing research to help the manager in.
 - (a) Assessing the information needs
 - (b) Developing the needed information
 - (c) Distributing the information
 - (d) All of the above
20. If a seller produces two or more products that have different features, styles, quality, sizes. etc it is called
 - (a) Mass marketing
 - (b) Target marketing
 - (c) Individual marketing
 - (d) Product-variety marketing

21. What is the term used if a market is divided into distinct groups of buyers who might require separate products or marketing mixes
- (a) Market targeting
 - (b) Market positioning
 - (c) Market segmentation
 - (d) Market coordination
22. Which type of segmentation is commonly used for climate because of its broad impact on consumer behavior and product needs.
- (a) Geographical segmentation
 - (b) Demographic segmentation
 - (c) Geo-demographic segmentation
 - (d) Geographic segmentation
23. Which type of segmentation, classified consumers according to relevant needs and buying behaviour, regardless of their countries and culture.
- (a) Multi-attribute segmentation
 - (b) Inter-market segmentation
 - (c) Demographic segmentation
 - (d) Psychographic segmentation
24. Before a company decides to target a particular segment, which important factors are to be examined against organizations's objectives and resources?
- (a) Market size
 - (b) Growth rate
 - (c) Structural attractiveness
 - (d) All of the above

25. A positioning strategy should include the following strategies except.
- (a) Product strategy
 - (b) Personnel strategy
 - (c) Promotion strategy
 - (d) Advertising and sales promotion strategy
26. Hindustan Motors (HM) alliance with Mitsubishi to manufacture and market Lancer cars in India is an example of.
- (a) Franchise agreement
 - (b) Vertical relationship
 - (c) Technological licence agreement
 - (d) Horizontal integrative relations
27. Who suggested product, pricing, place, promotion all these in a company represents "Market Mix"?
- (a) Neil Borden (b) Nielsen
 - (c) Philip Kotler (d) Stephen Morse
28. This P is not a part of the 7Ps of marketing mix?
- (a) Promotion (b) Price
 - (c) People (d) Purpose
29. Marketing of product and service in which the offer itself is not intended to make any monetary profit is called
- (a) Profit marketing
 - (b) Virtual marketing
 - (c) Digital marketing
 - (d) Non profit marketing

30. USP is defined as
- (a) Unique selling price
 - (b) Unique sales preposition
 - (c) Unique selling proposition
 - (d) Unique strategy promotion
31. Which among these is concerned with pricing policies for late entrants to a market.
- (a) Market penetration
 - (b) Marketing research
 - (c) Market skimming
 - (d) Marketing skill
32. Which among these is not the nature and characteristic of a service.
- (a) Intangibility (b) Durability
 - (c) Variability (d) Perishability
33. A reduction in price on purchase during a stated period of time is known as.
- (a) Sale (b) Discount
 - (c) Allowance (d) None of these

Part B (7 × 6 = 42)

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

34. (a) What are the Characteristics and Functions of Retailing?

Or

- (b) What are the methods of customer interaction?

35. (a) Write some of the modern retail formats in India.

Or

(b) What are the types of Consumer decision making?

36. (a) List out the different kinds of market segmentation.

Or

(b) Explain the theories of Retail Location.

37. (a) Outline the types of suppliers.

Or

(b) Write short Notes on Retail pricing.

38. (a) What are the Personal Selling?

Or

(b) Describe about the Evolution of relationship marketing.

39. (a) How to designing the market channel system?

Or

(b) Explain briefly about Multi-level Marketing.

40. (a) Discuss about MIS.

Or

(b) What are the relationship between Franchiser and Franchisee?
