

N-0240

Sub. Code

200211

B.Com. DEGREE EXAMINATION, MAY 2023.

ONLINE PROGRAMME EXAMINATIONS

First Year - First Semester

PRINCIPLES OF MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

All questions carry equal marks.

Multiple choice questions.

1. _____ is also known as military or scalar organization.
(a) Formal organization
(b) Line organization
(c) Informal organization
(d) Functional organization
2. The _____ managers in a line and staff organization play an advisory role and provide suggestions.
(a) Staff (b) line
(c) Functional (d) Informal
3. Management is a _____ directed process as it aims at achieving specified goals.
(a) Continuously (b) Future
(c) Goal (d) Deliberately

4. This function of Management related to placing the right person at the right job is
(a) Organizing (b) Staffing
(c) Planning (d) Controlling
5. _____ is the process of ensuring that actual results are in accordance with planned results.
(a) Controlling (b) Coordinating
(c) Planning (d) Directing
6. Decision-making is the case of _____
(a) Planning (b) Organizing
(c) Staffing (d) Directing
7. Higher management levels retains decision-making authority in organization is said to be
(a) Decentralized (b) Centralised
(c) Fragmented (d) Coordinated
8. Employee relationships are major element of occupation of
(a) Marketing manager
(b) Account manager
(c) Finance manager
(d) Human resource manager
9. Inspiring, guiding and motivating people to perform to their fullest potential
(a) Staffing (b) Co-ordination
(c) Leadership (d) Control

10. Leaders who involve their subordinates in decision making.
- (a) Democratic (b) Autocratic
(c) Bureaucratic (d) Laissez Faire
11. The formal control deals with _____
- (a) Price and shared Values
(b) Rules and Procedures
(c) Trust
(d) Competition
12. How many steps are there in the controlling process?
- (a) 2 (b) 3
(c) 4 (d) 5
13. Screening Control is otherwise called as _____
- (a) Feed forward Control
(b) Concurrent Control
(c) Feedback Control
(d) Cascade Control
14. _____ Approach involves recollecting past experiences.
- (a) Democratic
(b) Contingency
(c) Human relations
(d) Cognitive

15. The Subject of OB is _____ in nature.
- (a) Interdisciplinary
 - (b) Inward looking
 - (c) Management oriented
 - (d) Interactive
16. One trait that dominates a personality so much that it influences nearly everything a person does is a _____
- (a) Global Trait (b) Central Trait
 - (c) Specific trait (d) Cardinal Trait
17. Cognitive dissonance research has mostly focused on:
- (a) Attitude change (b) Behaviour change
 - (c) Both (a) and (b) (d) Neither (a) nor (b)
18. _____ is an organized set of feelings and beliefs which will influence an individual's behavior.
- (a) Personality (b) Attitude
 - (c) Behavior (d) Learning
19. People with a _____ attitude focus on their attention on the bad in people, situations and events.
- (a) Happy (b) Neutral
 - (c) Negative (d) Positive
20. _____ is essential for learning and strengthens it.
- (a) Reinforcement (b) Experience
 - (c) Behavior (d) Value

21. Encouraging employees to take more initiative and interest in the work assigned is _____
- (a) Control (b) Co-ordination
(c) Motivation (d) Staffing
22. Theory X and Theory Y were introduced by
- (a) Herzberg (b) McGregor
(c) Maslow (d) Sigmund Freud
23. The norms of the group are decided by the group members in the case of _____
- (a) Formal group (b) Task group
(c) Strategic group (d) Informal group
24. Team are characterized by their _____ size.
- (a) Small (b) Medium
(c) Larger (d) Heavy
25. _____ trust is an essential element of a team.
- (a) Obligation (b) Mutual
(c) Competent (d) Availability
26. _____ is one of the most basic influences on an individual's needs, wants, and behavior.
- (a) Brand (b) Culture
(c) Product (d) Price
27. _____ describes changes in an individual's behaviour arising from experience.
- (a) Lifestyle (b) Learning
(c) Perception (d) Cognitive dissonance

28. _____ power is the ability of a person to influence another by his knowledge. Skills and talent.
- (a) Leadership (b) Internal
(c) External (d) Expert
29. A person who performs a repetitive or monotonous job which is being experienced _____
- (a) Neustees (b) Distress
(c) Hypo stress (d) Hyper stress
30. _____ culture is found in a decentralized set up.
- (a) Organic (b) Authoritarian
(c) Mechanistic (d) Participative
31. The occurrence of post decision anxiety is related to the concept of _____
- (a) Extensive decision making
(b) Cognitive dissonance
(c) Limited decision making
(d) Marketing strategy
32. Learned predispositions to respond to an object or class of objects in a consistently favorable or unfavorable way is the definition of :
- (a) Intentions (b) Behaviours
(c) Aptitudes (d) Attitudes
33. A set of shared values, attitudes, beliefs, artifacts and other symbols is called:
- (a) Reference group (b) Culture
(c) Group influence (d) Norms

Part B

(7 × 6 = 42)

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

34. (a) Define organization structure. Why it is needed?

Or

- (b) Enumerate the role and importance of management in the present society.

35. (a) Explain the obstacles of effective planning.

Or

- (b) Describe the principles and steps that constitute the organizing process.

36. (a) What are the qualities of good leadership?

Or

- (b) Explain the various steps involved in control process.

37. (a) Discuss the role of organizational behavior in an organization.

Or

- (b) List the personal factors that influence individual behavior.

38. (a) Mention the components of attitudes.

Or

- (b) Explain Abraham Maslow's theory of Motivation.

39. (a) Explain the external factors influencing formal groups.

Or

(b) Describe the steps in team building process.

40. (a) Discuss the major functions of a leader.

Or

(b) Describe the major reasons for organizational policies.

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Sub. Code

200212

B.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

First Year — First Semester

BUSINESS COMMUNICATION

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. The term communis derived from _____ word
 - (a) Greek
 - (b) Latin
 - (c) Chinese
 - (d) English
2. The information the receiver gets is called _____
 - (a) Message
 - (b) Output
 - (c) Input
 - (d) Source
3. Communication is the _____ of business
 - (a) Backbone
 - (b) Life blood
 - (c) Nervous system
 - (d) Both (a) and (b)
4. Motivation can be achieved through _____ incentives
 - (a) Monetary
 - (b) Social
 - (c) Non-monetary
 - (d) Legal

5. _____ is the main part of report
- (a) Conclusion (b) Recommendations
(c) Description (d) References
6. A memo is an example for
- (a) Internal Communication
(b) External Communication
(c) Lateral Communication
(d) Written Communication
7. Minutes of resolutions is only resolutions
- (a) Recorded (b) Development
(c) Decision-making (d) Authenticated
8. The official record of the proceeding of a meeting is known as _____
- (a) Agenda (b) Minutes
(c) Prospectus (d) Report
9. _____ reports are prepared and presented at regular and prescribed intervals
- (a) Periodic reports (b) Special reports
(c) Informal reports (d) Non-periodical reports
10. _____ is also referred to as critical/judgmental listening
- (a) Discriminative listening
(b) Biased listening
(c) Evaluative listening
(d) Appreciative listening

11. _____ is a basic management tool used in decision making
- (a) Business letter (b) Report
(c) Document (d) Specific reports
12. A _____ is also known as a 'cover letter'
- (a) Resume (b) Curriculum vitae
(c) Application letter (d) Sales letter
13. Formal interview is also known as _____
- (a) Planned interview
(b) Unstructured interview
(c) Group interview
(d) None of these
14. Dunning letters are also called _____
- (a) Collection letters
(b) Letter of credit
(c) Complaint letters
(d) Suggestion letters
15. _____ is a more powerful agent of persuasion and control
- (a) Speaker (b) Receiver
(c) Speech (d) Decoder
16. Press reports refers to _____
- (a) Reports in newspapers
(b) Reports through letters
(c) Oral Communication
(d) Written Communication

17. CWO stands for _____
- (a) Cash with offer
 - (b) Cash with order
 - (c) Cash with option
 - (d) Cash with opinion
18. Effective advice _____
- (a) Is both man-oriented and work oriented
 - (b) Is given in the workers interest
 - (c) Promotes understandings
 - (d) All the above
19. The main objective of communication is
- (a) Information and persuasion
 - (b) Skill and personality development
 - (c) Control and management
 - (d) Need
20. The most basic type of listening is known as
- (a) Discriminative listening
 - (b) Comprehensive listening
 - (c) Appreciative listening
 - (d) Evaluative listening
21. Audio-visual communication is most suitable for mass _____ and mass _____
- (a) Publicity and education
 - (b) Policies and political
 - (c) Save and store
 - (d) Publicity and polices

22. Words that have more than one meaning are called as _____
- (a) Equivocal terms
 - (b) Jargon
 - (c) Trigger words
 - (d) Biased language
23. Which of the following is not an element of back matters of business report?
- (a) Appendix
 - (b) List of references
 - (c) Bibliography
 - (d) Conclusion
24. Which of the following/is are business letters?
- (a) Refusal letter
 - (b) Customer relation letter
 - (c) Order status letter
 - (d) All of these
25. Mental turbulence refers to
- (a) Inability to understand
 - (b) Confusion in the mind of receive
 - (c) Confusion in the mind of sender
 - (d) Inability to speak
26. The minimum number of members necessary for a meeting is called as _____
- (a) Quorum
 - (b) Resolution
 - (c) Proxy
 - (d) Prospectus

27. The downward communication flow from
- (a) A subordinate to a superior
 - (b) A subordinate to a subordinate
 - (c) A superior to a superior
 - (d) A superior to a subordinate
28. Physical barriers to communication are _____
- (a) Time and distance
 - (b) Interpretation of words
 - (c) Denotations
 - (d) Connotations
29. The aim of _____ should be the organizations betterment
- (a) Order
 - (b) Warning
 - (c) Suggestion
 - (d) Counseling
30. All the media available can be broadly classified into _____ groups
- (a) Two
 - (b) Three
 - (c) Four
 - (d) Five
31. Colours also have a _____ effect
- (a) Psychological
 - (b) Physiological
 - (c) Sociological
 - (d) Socio psychological

32. Diagonal communication is also known as
- (a) Cross ward communication
 - (b) Horizontal communication
 - (c) Vertical communication
 - (d) Any of the above
33. Focal expressions and gestures are known as _____
- (a) Face to face communication
 - (b) Oral communication
 - (c) Both (a) and (b)
 - (d) Multimedia communication

Part B (7 × 6 = 42)

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

34. (a) Explain in detail the various function of business communication.

Or

- (b) Explain the types of communication.

35. (a) What is effective listening? Explain the barriers of effective listening.

Or

- (b) What are the essentials of good style explain?

36. (a) Explain the internal communication and types of internal communication.

Or

- (b) What is formal and informal communication? What are its advantages and disadvantages?

37. (a) Explain the business letter and types of letter.

Or

(b) What is Memo? What are the advantages and disadvantages of memo? How to write effective memo?

38. (a) Explain the types of reports and different formats.

Or

(b) Explain the research and planning.

39. (a) What is a meeting? State the advantages and disadvantages of a meeting.

Or

(b) Explain the different types of resumes.

40. (a) What is job interview? Characteristics of job interview.

Or

(b) Explain the importance of communication in report writing.

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200213

B.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. Macro environment consists of
 - (a) Political
 - (b) Demographic
 - (c) Culture of society
 - (d) All the above

2. Business environment consists of
 - (a) Micro
 - (b) Macro
 - (c) Both
 - (d) None

3. Which of the following does the economic factors come under
 - (a) Internal
 - (b) Micro
 - (c) Macro
 - (d) None

4. Odd one out
 - (a) Economic factors
 - (b) Political factors
 - (c) Demographic factors
 - (d) Labour unions

5. Economic environment consists of
 - (a) Economic system
 - (b) Economic policy
 - (c) Economic condition
 - (d) All the above

6. Which one of the following comes under Cultural environment?
 - (a) Values
 - (b) Legal
 - (c) Political
 - (d) Government

7. Socio cultural environment refers to
 - (a) Social values
 - (b) Government
 - (c) Education Level
 - (d) Political

8. Political environment comes under
 - (a) Internal environment
 - (b) External environment
 - (c) Economic environment
 - (d) None

9. The predominant economic system in the world today is
- (a) Social economy
 - (b) Mixed economy
 - (c) Capitalist economy
 - (d) None
10. Indian economy is
- (a) Developed economy
 - (b) Underdeveloped economy
 - (c) Developing economy
 - (d) None
11. Most Financial system contain elements of
- (a) Give and take market
 - (b) Top-down Central plan
 - (c) Both
 - (d) None
12. Financial system often _____ and _____ influence.
- (a) Regulated, indirect
 - (b) Unregulated, direct
 - (c) Regulated, direct
 - (d) None
13. The judicial system of country is an example of
- (a) Political
 - (b) Legal
 - (c) Social
 - (d) None
14. In the term pestle Analysis, L refers to
- (a) Loyal
 - (b) Logical
 - (c) Legal
 - (d) None

15. The regulatory role of government involves formulating, implementing direct and indirect measures to regulate economic activities
- (a) Private (b) Public
(c) Both (d) None
16. In Free market mechanism, the government Intervention is _____ for the growth of an economy.
- (a) Prohibited (b) Permitted
(c) Allowed (d) Facilitated
17. New economic policy introduced in
- (a) 1991 (b) 1891
(c) 1791 (d) 1921
18. Which one of the following is function of
- (a) Increase growth rate of economy
(b) Stabilization
(c) Enhance participation of private player
(d) All the above
19. Key driver of globalisation is
- (a) Market convergence
(b) Exchange rate
(c) Both
(d) None
20. Which of the following is competitive force in the global economy?
- (a) Globalisation (b) Industrialisation
(c) Innovation (d) Poverty

21. Headquarters of WTO
- (a) Delhi (b) Mumbai
(c) Antarctica (d) Switzerland
22. _____ are/is the type of inter-governmental agreement.
- (a) Trade Bloc (b) Free trade
(c) Both (d) None
23. The idea that a company should play positive role in community is _____ social responsibility.
- (a) Management (b) Corporate
(c) Both (d) None
24. An effective CSR program can have positive impact on
- (a) Companies
(b) Employees
(c) Consumer
(d) All the above
25. Which one of the following - public sector?
- (a) Enforcement
(b) Public Education
(c) Infrastructure
(d) All the above
26. Example of Public sector include
- (a) Government services
(b) Military law enforcement
(c) Both
(d) None

27. ICICI is the name of
- (a) Chemical industries
 - (b) Financial institutions
 - (c) Corporation
 - (d) Bureau
28. Glit Edged market related to
- (a) Bullion market
 - (b) Government securities
 - (c) Both
 - (d) None
29. Indian economy is world's ————— largest economy.
- (a) First
 - (b) Fourth
 - (c) Fifth
 - (d) Third
30. Japan follows ————— economy.
- (a) Capitalist
 - (b) Mixed
 - (c) Socialist
 - (d) None
31. Which one of the following doesn't follow socialist economy?
- (a) Cuba
 - (b) China
 - (c) North Korea
 - (d) India

32. Organisations depend upon which environment?
- (a) Technological environment
 - (b) Socio economic environment
 - (c) Legal environment
 - (d) External environment
33. Study of Human population is called as _____ Environment.
- (a) Political
 - (b) Demographic
 - (c) Global
 - (d) Economic

Part B (7 × 6 = 42)

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

34. (a) Explain the concept of Business and its Environment.
- Or
- (b) Define economic policy and list out its importance.
35. (a) Explain Indian Business Culture and its significance role.
- Or
- (b) What do you mean by Indian Constitution and Business? Explain in brief.
36. (a) Explain mixed economy and its characteristics.
- Or
- (b) Explain the role of FDI.

37. (a) What is legal environment and point out its importance?

Or

(b) Explain the conciliary and judicial role of government.

38. (a) Point out the significance of New economic policy on liberalisation.

Or

(b) Write the advantages and problems with privatisation.

39. (a) Discuss about Trading Blocs.

Or

(b) List out the social Responsibility of Business towards different grouping.

40. (a) Explain Joint sectors and private sectors.

Or

(b) Write the nature of Indian economy.

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200214

B.Com. DEGREE EXAMINATION, MAY 2023.

ONLINE PROGRAMME EXAMINATIONS

First Year – First Semester

FINANCIAL ACCOUNTING

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. The main purpose of this _____ accounting is to ascertain profit or loss during a specific period, to show financial position of the business.
 - (a) Financial accounting
 - (b) Cost accounting
 - (c) Management account
 - (d) Human resource accounting

2. Which one of the following is not a main objective of accounting?
 - (a) Systematic recording of transactions
 - (b) Ascertainment of the profitability of the business
 - (c) Ascertainment of the financial position of the business
 - (d) Solving tax disputes with tax authorities

3. According to the going concern concept, a business entity is assumed to have
- (a) A long life (b) A very short life
(c) A indefinite life (d) A medium life
4. Disclosure of Accounting Policies is dealt in
- (a) AS-2 (b) AS-1
(c) AS-5 (d) AS-19
5. Assets are held for the purpose of
- (a) Earning revenue
(b) Resale
(c) Conversion into cash
(d) Stock
6. Which one of the following is an example of Real account?
- (a) Capital account
(b) Building account
(c) Sundry creditors
(d) Outstanding account
7. Cash book prepared on imprest system is:
- (a) Two column cash book
(b) Cash book
(c) Petty cash book
(d) Purchase book
8. Credit sales are recorded in
- (a) Sales book (b) Cash book
(c) Journal proper (d) Purchases book

9. The preparation of a Trial balance helps in _____
- (a) Locating errors in principle
 - (b) Locating errors of omission
 - (c) Locating clerical errors
 - (d) Locating compensatory errors
10. Sales to Don Bosco Rs. 50,500 posted to his account as Rs. 55,000 would affect _____.
- (a) Sales account
 - (b) Don Bosco account
 - (c) Cash account
 - (d) Purchases account
11. Goods of the value of Rs. 1,500 taken by the proprietor for his personal use should be debited to
- (a) Drawing account (b) Sales account
 - (c) Purchases account (d) Stock account
12. Provision for bad debts is calculated on
- (a) Creditors (b) Sales
 - (c) Purchases (d) Debtors
13. Interest on capital is credited to _____ account.
- (a) Expenses account
 - (b) Income account
 - (c) Capital account
 - (d) Asset account
14. Which of the options is an example of business liability?
- (a) Creditors (b) Cash
 - (c) Building (d) Land

15. The main purpose of preparing a bank reconciliation statement is
- (a) To know the bank balance
 - (b) To compare the entries in the cash and pass books
 - (c) To correct the cash after comparing with pass books
 - (d) To reconcile cash balance as per pass book with the balance in the pass book
16. A bank reconciliation statement is prepared by
- (a) Banker
 - (b) Accountant of the business
 - (c) Auditors
 - (d) Registrar
17. In the absence of a partnership deed, partners are entitled to receive _____.
- (a) Interest on loan (b) Salary
 - (c) Commission (d) Interest on capital
18. When a Goodwill Account is raised, the credit is given to the old partner's capital account in _____.
- (a) Old profit sharing ratio
 - (b) Gaining ratio
 - (c) New profit sharing ratio
 - (d) None of the options are correct
19. In case of retirement of partner, profit on revaluation is credited to the capital account of partner
- (a) Profit sharing ratio
 - (b) Equally
 - (c) Capital ratio
 - (d) None of the above

20. In case of retirement of a partner, goodwill at its full value is credited to the accounts of _____.
- (a) Retiring partner (b) Old partner
(c) New partner (d) All partners
21. On the death of a partner in a firm payments are made to
- (a) Capital A/c (b) Executor's A/c
(c) Current A/c (d) Loan A/c
22. Depreciation is a process of _____.
- (a) Valuation (b) Allocation
(c) Reduction (d) Depreciation
23. The main objective of providing depreciation is _____.
- (a) To calculate true profit
(b) To calculate financial position
(c) To reduce tax burden
(d) To reduce profit
24. Liability of a shareholder is limited to _____ of the shares allotted to him.
- (a) Paid up Value
(b) Called up value
(c) Face value
(d) Reserve Price
25. On issue of shares Premium is
- (a) Profit
(b) Income
(c) Revenue Receipt
(d) Capital Profit

26. To whom dividend is given at a fixed rate in a company?
- (a) To equity shareholders
 - (b) To preference shareholders
 - (c) To debenture holders
 - (d) To promoters
27. The balance of the forfeited shares account after re-issue of forfeited shares is transferred to
- (a) Statement of Profit & Loss
 - (b) Share Capital A/c
 - (c) Capital Reserve A/c
 - (d) General Reserve A/c
28. Bonus issue must be authorized
- (a) By the board of directors
 - (b) Article of association of the company
 - (c) Shareholders by ordinary resolution
 - (d) All of the above
29. Which account is generally used for rectification of errors?
- (a) Memorandum account
 - (b) Suspense account
 - (c) Rectification account
 - (d) Adjustment account
30. In triple column cash book, cash withdrawn from bank for office use will appear in
- (a) Debit side of the cash book only
 - (b) Both sides of the cash book
 - (c) Credit side of the cash book only
 - (d) Credit side of the bank account

31. In double entry book-keeping posting means
- (a) To record the transactions from the journal to ledger
 - (b) To record the transactions in the journal
 - (c) To record the transactions in the subsidiary books
 - (d) To record the transactions in the cash book
32. When a bill is drawn by A on B, it is debited in the books of A to
- (a) Cash account
 - (b) B's account
 - (c) Bills Receivable account
 - (d) Bills Payable account
33. Purchases for office furniture on account is recorded in _____.
- (a) General journal (b) Cash book
 - (c) Purchases book (d) Sales book

Part B

(7 × 6 = 42)

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

34. (a) List out the users of accounting information.

Or

- (b) Describe any four accounting concepts.

35. (a) State the rules for debit and credit entries with suitable examples.

Or

(b) Prepare a double-column cash book from the following transaction of Mr. Ganesh.

Date	Particulars	Rs.
1.1.2016	Cash in hand	10,000
6.1.2016	Cash purchases	5,000
10.1.2016	Wages paid	100
11.1.2016	Cash sales	15,000
12.1.2016	Cash received from Subash and allowed him discount	4,950 50
19.1.2016	Cash paid to Meeran and discount received	6,175 75
27.1.2016	Cash paid to Raja	1,000
28.1.2016	Purchased goods for cash	5,175

36. (a) Prepare a trial balance of Shri. Babu as on March, 31, 2018.

	Rs.		Rs.
Capital	9,20,000	Buildings	7,00,000
Creditors	1,88,520	Machinery	1,20,000
Bills payable	69,300	Furniture	16,400
Sales	12,13,500	Debtors	1,56,000
Provisions for		Opening Stock	1,50,400
Doubtful debts	13,200	Cash in hand	9,880
Interest (Cr.)	3,400	Insurance	7,830
Cash at Bank	1,45,340	Bad Debts	6,130
Bills Receivable	58,440	Travelling expenses	3,250
Purchases	8,55,220	Audit Fees	4,000
Carriage inwards	12,910	Discounts (Dr.)	6,200
Carriage outwards	8,000	Investments	89,220
General expenses	60,850		
Sales Returns	2,850		

Or

(b) Explain the objectives and characteristics of final accounts.

37. (a) From the following balances extracted at the close of the year ended 31st March, 2016, prepare Profit and Loss account of Mr. Ravi as at that date:

	Rs.		Rs.
Gross profit	55,000	Repairs	500
Carriage on sales	500	Telephone expenses	520
Office rent	500	Interest (Dr.)	480
General expense	900	Fire insurance premium	900
Discount to customers	360	Bad debts	2,100
Interest from bank	200	Apprentice premium(Cr)	1,500
Travelling expenses	700	Printing and Stationery	2,500
Salaries	900	Trade expenses	300
Commission	300		

Or

(b) Describe the reasons for preparation of Bank Reconciliation Statement.

38. (a) On 1.1.17 Mr. Prasanna draw a 3 months bill on Mr. Kannan for Rs. 5,000. It was accepted by Kannan and returns it to Parasanna. Prasanna discount the bill with his bank at 6% p.a. on the due date the bill was honoured.

Pass Journal entries in the books of Prasanna and Kannan.

Or

(b) What are the contents of partnership deed?

39. (a) Ram, Shyam and Rahim are partners sharing profits in the ratio of 4 : 3 : 2. Shyam retires and the goodwill is valued at Rs, 21,600. No goodwill appears as yet in the books of the firm. Assuming that Ram and Rahim share profits in the future in the ratio of 5 : 3, pass entries for goodwill separately under the following conditions:
- (i) When goodwill account is raised.
 - (ii) When goodwill account is raised but written off.

Or

- (b) A limited company purchased a machinery on 1.6.2007 for Rs. 2,10,000. On 1st October 2009 it purchased another machinery for Rs. 1,00,000. On 1st October 2009, it sold the first machinery purchased on 1.6.2007 for Rs. 1,80,000. Accounts are closed every year on 31st March. Depreciation is written off at 10% per annum on Diminishing Balance method. Prepare Machinery account for the first three years.
40. (a) Mention the procedure involved in formation of companies.

Or

- (b) X limited forfeited 100 shares of Rs. 10 each fully called up from Mr. Y. Mr. Y has paid on application money of Rs. 3 per share and allotment money of Rs. 2 per share. Out of the forfeited shares, 80 shares were reissued to Mr. Z at Rs. 8 per share as fully paid up. Pass necessary journal entries.

N-0244

Sub. Code

200221

B.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

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

3. Which one of the following is not a financial budget?
- (a) Cash budget
 - (b) Capital budget
 - (c) Budgeted funds flow statement
 - (d) Sales budget
4. Present value takes?
- (a) Compounding rate
 - (b) Deflation rate
 - (c) Inflation rate
 - (d) Discounting rate
5. Capital assets pricing model was introduced by
- (a) William shape (b) John cina
 - (c) Jan mossin (d) Jan morison
6. The relationship between the operating income and earnings per share is known as
- (a) Financial leverage
 - (b) Operating leverage
 - (c) Composite leverage
 - (d) Working capital leverage
7. Capital budgeting decisions are of
- (a) Long term nature (b) Short term nature
 - (c) Both of the above (d) None of the above

8. Which of the following is not included in capital structure?
- (a) Long term debt (b) Preferred stock
(c) Current assets (d) Retained earnings
9. Which market provides instruments for managing the financial risk?
- (a) Money market
(b) Bond market
(c) Derivatives market
(d) Commodity market
10. Accounting standard for lease is
- (a) As 17 (b) As 18
(c) As 19 (d) As 20
11. Operating lease is a
- (a) Revocable contract
(b) Non revocable contract
(c) Operating contract
(d) None of the above
12. _____ working capital refers to the firm's investment in current assets.
- (a) Zero (b) Net
(c) Gross (d) Distinctive
13. _____ net working capital will arise when current assets exceed current liabilities.
- (a) Summative (b) Negative
(c) Excessive (d) Positive

14. Dividend is defined under section _____ under company act 2013.
- (a) 2(25) (b) 2(15)
(c) 2(5) (d) 2(35)
15. Dividend can be paid in the form of
- (a) Share (b) Security
(c) Cash (d) All of the above
16. Which of the following would be found in a cash budget?
- (a) Capital expenditure
(b) Provision for doubtful debts
(c) Depreciation
(d) Expenditure
17. Net profit+ Non Cash expenditure =
- (a) Cash profit (b) Cash flow
(c) Out of Cash (d) Cash gross profit
18. Inventory consists of
- (a) Intangible property
(b) Tangible property
(c) (a) or (b)
(d) (a) and (b)
19. _____ indicates the level of each particular item of stock at any point of time.
- (a) Bill of material
(b) A bin card
(c) Material requisition note
(d) All of the above

20. The cost of the debt capital is calculated on the basis of
- (a) Net proceeds
 - (b) Annual interest
 - (c) Annual depreciation
 - (d) Capital
21. _____ is an example of fixed asset
- (a) Value stock (b) Live stock
 - (c) Income stock (d) None of these
22. Which formula is used to measure the degree of operating leverage?
- (a) EBT/EBIT (b) Contribution/EBIT
 - (c) EBIT/EBT (d) EBIT/contribution
23. EPS will be zero at
- (a) Financial breakeven point
 - (b) Operating breakeven point
 - (c) Both (a) and (b) Above
 - (d) None
24. 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
25. The total of short term and long term sources of finance of an entity is its
- (a) Capital structure
 - (b) Financial structure
 - (c) Money structure
 - (d) Short term structure

26. Modigliani Miller defined the value of levered entity as
- (a) $V_1 = V_u + PVINTS$
 - (b) $V = V_u + INTS$
 - (c) $V = V_u - PVINTS$
 - (d) None of these
27. Dividend policy of a company mainly concerns with
- (i) dividend payout and / or (ii) Stability of dividend
- (a) Only (i) is correct
 - (b) Only (ii) is correct
 - (c) Both (i) and (ii) are correct
 - (d) Both (i) and (ii) are incorrect
28. Hirer is entitled to claim _____
- (a) Depreciation
 - (b) Salvage value
 - (c) hp payments
 - (d) None of the above
29. What are the different types of underlying assets?
- (a) Stock
 - (b) Bonds
 - (c) Currency
 - (d) Stock indices
30. Statement of cash flows includes
- (a) Financing activities
 - (b) Operating activities
 - (c) Investing activities
 - (d) All of the above
31. Cash received from debtors come under
- (a) Source of funds
 - (b) Source of cash
 - (c) Application of funds
 - (d) No flow of fund

32. The cash discount is given to customer for
- (a) Early payments
 - (b) Good business relations
 - (c) Bulk purchase
 - (d) Frequent purchase
33. _____ is an agreement to have debts collected by a third party entity for a fee.
- (a) Aging
 - (b) Factoring
 - (c) Forming
 - (d) Crediting

Part B (7 × 6 = 42)

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

34. (a) Attempt a short note on the responsibility of financial management.

Or

- (b) Why is shareholders wealth maximization important? Explain.

35. (a) Enumerate the various types of budgets.

Or

- (b) Find the present value of Rs.1500 receivable in the 20th year end, if the rate of discount is 8 per cent.

36. (a) A company issues 10000, 10% preference shares of Rs.100 each. Cost of issue is Rs.2 per share. Calculate cost of preference capital if these shares are issued (i) at par (ii) at a premium of 10% discount and (iii) at a discount of 5%

Or

- (b) Distinguish between operating and financial leverage.

37. (a) Explain the important steps in the capital budgeting process.

Or

(b) Give a critical appraisal of the traditional approach and the Modigliani — Miller approach to the problems of capital structure.

38. (a) Compare Equity shares, preference shares and debentures.

Or

(b) Elaborate the advantages of leasing.

39. (a) The apex company which earns Rs.5 per share, is capitalized @ 10% and has a return on investment of 12% using Walter's dividend policy model, determine (i) the optimum payout and (ii) the price of share at this layout.

Or

(b) Describe various factors influencing working capital

40. (a) Discuss about the motives for holding cash.

Or

(b) Mention the four elements of credit policy.

N-0245

Sub. Code

200222

B.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

First Year – Second Semester

HUMAN RESOURCE MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Human resources departments are _____
 - (a) Line departments
 - (b) Authority departments
 - (c) Service departments
 - (d) Functional departments

2. Which among the following describes the skills that are available with in the company? _____
 - (a) Human resource inventory
 - (b) HRIS
 - (c) Skills inventory
 - (d) Management inventory

3. Who has said that hrm is not a one shot deal?
 - (a) Fayol
 - (b) Taylor
 - (c) Teray
 - (d) Mc fauland
4. _____ is the process of getting results analyished through others
 - (a) Delegation
 - (b) Mandating
 - (c) Ordering
 - (d) Working
5. Personal management consists of all of the following except _____
 - (a) Training
 - (b) Recruitment
 - (c) Administration of earning
 - (d) Manpower planning
6. _____ is the forces of forecasting an organization future demand for and supply of the right type of people in the right number
 - (a) Human resource planning
 - (b) Recruitments
 - (c) HRM
 - (d) Human capital management
7. Which of the following factors state the importance of human resource planning?
 - (a) Creating highly talented personnel
 - (b) International strategies
 - (c) Resistance to change and move
 - (d) All of the above

8. _____ provides information on the human attributes in terms of education, skills, aptitudes and experience necessary to perform a job effectively
- (a) Job description (b) Job specification
(c) Job analysis (d) Job evaluation
9. The factual statements of the duties and responsibilities of a specific job is known as _____
- (a) Job description (b) Job satisfaction
(c) Job analysis (d) Job evaluation
10. The recruitment and selection process aimed at right kind of people _____
- (a) At right place (b) At right time
(c) To do right things (d) All the above
11. Recruitment or manpower selection process is the first step in the employment of
- (a) Labour (b) Management
(c) (a) and (b) (d) None of the above
12. The _____ unit acts as a learning house in screening application that are unrealistic
- (a) Personal (b) Selection
(c) Production (d) All the above
13. _____ can be defined as process of choosing in the right person for the right job
- (a) Selection (b) Recruitment
(c) Induction (d) Orientation

14. Campus selection is a _____ source of recruitment
(a) Fresh (b) Modern
(c) Internal (d) External
15. Top management is interested in how ham is contributing towards _____
(a) Regagnisation
(b) Training of employees
(c) Profit making
(d) Profit making and challenging
16. A period of time spent doing a job as feat being qualified to do it is refered to as _____
(a) Apprenticeship training
(b) Educational training
(c) Expresher training
(d) Internship training
17. _____ Is the formal and systematic modification of behaviors through learning.
(a) Training (b) Education
(c) Instruction (d) None
18. Training occurs as a result of _____
(a) Instruction (b) Education
(c) Development (d) All the above
19. Training refers to the process of imparting _____ skills
(a) Specific (b) General
(c) Important (d) Over all

20. A _____ is a process of evaluating an employees performance of a job in terms of its requirements.
- (a) Performance management
 - (b) Performance analysis
 - (c) Performance appraisal
 - (d) Performance evaluation
21. Performance appraisal aims at _____
- (a) Goals of employees
 - (b) Goals of organization
 - (c) Both (a) or (b)
 - (d) Neither (a) or (b)
22. _____ is not a step of performance appraisal.
- (a) Communication standards
 - (b) Comparing actual with standards
 - (c) Discussing the results
 - (d) Adjusting the standards
23. According to Taylors differential plan the worker is paid according to his?
- (a) Degree of efficiency
 - (b) Degree of understanding
 - (c) Degree of flexibility
 - (d) Degree of loyalty
24. How many components are there in remuneration?
- (a) 4
 - (b) 5
 - (c) 6
 - (d) 7

25. Which is the component of remuneration?
- (a) Fringe benefits
 - (b) Commitment
 - (c) External equity
 - (d) Motivation
26. The _____ refers incentives to variable pay
- (a) National tribunal
 - (b) International labour office
 - (c) Labour court
 - (d) None of the above
27. _____ are variable rewards granted to employees according to variations in this performance.
- (a) Remuneration
 - (b) Perk
 - (c) Fringe benefits
 - (d) Incentives
28. The programs designed to provide counseling to these employees having emotional or personal problems are classified as _____
- (a) Safety promotion
 - (b) Employee assistance program
 - (c) Wellness promotion
 - (d) Health promotion
29. The benefit plan which allow wearless to choose from the range of benefit plans in called _____
- (a) Capeteria benefit plan
 - (b) Utilisation benefit plan
 - (c) Integrated benefit plan
 - (d) Relocation benefit plan

30. Empowerment is the opposite of _____
- (a) Motivation (b) Accomplishment
(c) Helplessness (d) Goal
31. Job _____ targets expanding the content of an individual's job
- (a) Enrichment (b) Nourishment
(c) Empowerment (d) Lord
32. Someone who lives and works in a foreign country is a _____
- (a) Expatriate
(b) Holding labor
(c) International jet setter
(d) Immigrate
33. HRM as practiced by multinational organization is
- (a) Global HRM (b) Domestic HRM
(c) Personal practice (d) International HRM

Part B (7 × 6 = 42)

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

34. (a) Explain the importance of human resources management.
- Or
- (b) Differentiate personal management and human resources management.
35. (a) What are the steps in human resource planning?
- Or
- (b) Explain the concept and functions of job analysis in details.

36. (a) Explain the types of recruitment.

Or

(b) Mention briefly about the process of selection.

37. (a) How large is induction programme planning?
Explain in detail.

Or

(b) What is training and explain its types?

38. (a) Is performance appraisal good or bad explain your reason?

Or

(b) Explain the nature and significance of wages and salary administration?

39. (a) What are the types of incentive scheme?

Or

(b) How important is employee counselling in HRM?

40. (a) What are the process of employee enforcement?

Or

(b) Comprise and explain about the domestic and international HRM.

N-0246

Sub. Code

200223

B.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. Marketing is a process which aims at———.
 - (a) Production
 - (b) Profit-making.
 - (c) The satisfaction of customer needs
 - (d) Selling products

2. Which of the following statements is true about a monopolist is a———.
 - (a) Price taker (b) Price maker
 - (c) Price acceptor (d) Price thinker

3. —— concept is based on those companies who believe in this philosophy that quality of goods or services of good standard can easily attract customers.
 - (a) Marketing concept
 - (b) Production concept
 - (c) Product concept
 - (d) Selling concept

4. Which of the statement is not true for selling?
- (a) Focuses on the need of seller
 - (b) Aims at maximizing sales
 - (c) Involves fragmented approach to sell
 - (d) Selling is limited to exchange of goods and services
5. _____ process by which a firm determine whether their strategic choice as implemented in meeting the objectives.
- (a) Evaluation of strategies
 - (b) SWOT analysis
 - (c) Screening of strategies
 - (d) None of these
6. Factors which are beyond the control of a business are called _____.
- (a) Supply (b) Demand
 - (c) Profit (d) External factors
7. Who suggested product, pricing, place, promotion all these in a company represents “Market Mix”?
- (a) Neil Borden (b) Neilsen
 - (c) Philip Kotler (d) Stephen Morse
8. 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
9. Strategic marketing planning establishes the _____.
- (a) Resource base provided by the firm’s strategy
 - (b) Economic impact of additional sales
 - (c) Tactical plans that must be implemented by the entire organization
 - (d) Basis for any marketing strategy

10. If a product like ice cream is getting purchased on regular basis then it is important to sell it through _____.
- (a) Personal Selling
 - (b) Many retailers
 - (c) Direct selling to the consumer from ice cream factory
 - (d) The producer gives it to the wholesaler then they will sell it to the consumers
11. A product must have the quality of _____.
- (a) Having a good design
 - (b) Satisfying the want and needs of customers.
 - (c) Same appearance as other products
 - (d) Both (a) and (b)
12. _____ means they cannot be stored for future sales.
- (a) Intangibility (b) Perishability
 - (c) Inseparability (d) Variability
13. _____ ensures repeat purchase and helps marketers overcome competition from other firms.
- (a) Brand awareness (b) Brand loyalty
 - (c) Brand association (d) Trademark
14. A brand that can assure legal protection and restrict its use to a single seller is called
- (a) Trademark (b) Brand image
 - (c) Brand association (d) None of the above
15. The approach used when the marketer wants the consumer to respond on an emotional, rather than rational basis is _____.
- (a) Predatory pricing
 - (b) Economy pricing
 - (c) Psychological pricing
 - (d) Penetration pricing

16. Which of the following are possible pricing objectives _____.
- (a) To maximise profits
 - (b) To achieve a target market share
 - (c) To match the competition, rather than lead the market
 - (d) All of these
17. _____ means the set of marketing intermediaries through which the goods flow from the producer to consumer.
- (a) Channel of distribution
 - (b) Direct marketing
 - (c) Intensive distribution
 - (d) Wide distribution
18. The strategy of using as many outlets as possible is called
- (a) Intensive distribution
 - (b) Cohesive distribution
 - (c) Wide distribution
 - (d) All of these
19. In a small market _____ is better.
- (a) Three level channel
 - (b) Two level channel
 - (c) Direct marketing
 - (d) All of these
20. Advertising, Publicity, Personal Selling and Sales promotion, are also termed as four elements of a _____.
- (a) Promotion Mix
 - (b) Marketing Mix
 - (c) Place Mix
 - (d) Sales Mix

21. The process of direct communication between the sales person and a prospect is called _____.
- (a) Personal selling (b) Direct marketing
(c) Advertising (d) None of these
22. _____ tool of the promotional mix consists of short-term incentives to encourage the purchase or sale of a product or service.
- (a) Advertising (b) Public relations
(c) Direct marketing (d) Sales promotion
23. To be effective, the process of market segmentation must meet _____ basic requirement?
- (a) The firm must avoid focusing on non-variables such as profitability and volume.
(b) The market segment must have measurable purchasing power and size.
(c) The company must expand beyond its marketing capabilities to capture growing markets.
(d) The market segment must reflect the population's changing attitudes and lifestyles.
24. The Toyota Corporation which produces several different brands of cars is an example of _____.
- (a) Mass marketing
(b) Segmented marketing
(c) Niche marketing
(d) Micro marketing
25. Which of the following statements is true about consumer behaviour?
- (a) Consumer behaviour is the study of microeconomics
(b) Consumer behaviour is the study of macroeconomics
(c) Consumer behaviour is the study of income analysis
(d) None of the above

26. _____ is one of the most basic influences on an individual's needs, wants, and behaviour.
- (a) Brand
 - (b) Culture
 - (c) Product
 - (d) Price
27. Green marketing is a part of _____.
- (a) Social marketing
 - (b) Service marketing
 - (c) Relationship marketing
 - (d) Rural marketing
28. The extended P's of service marketing mix is _____.
- (a) People, product, place
 - (b) Price, physical evidence, promotion
 - (c) Physical evidence, process, People
 - (d) Product, process, physical environment
29. Advertisement is a type of _____.
- (a) Outdoor marketing
 - (b) Indirect marketing
 - (c) Share marketing
 - (d) Relationship marketing
30. The analysis which helps to diagnose the competitive forces and to identify the strength and weakness is called _____.
- (a) SWOT analysis
 - (b) Competitive analysis
 - (c) Structural analysis
 - (d) Financial analysis

31. If a consumer does not wish to associate themselves with the brand or its products, this phenomenon is called ____.
- (a) Brand portfolio
 - (b) Brand dilution
 - (c) Brand bonding
 - (d) Brand awareness
32. Marketing intermediaries are categorized under _____ Environment.
- (a) External (b) Micro
 - (c) Macro (d) Remote
33. A firm is using _____ when it charges a high, premium price for a new product with the intention of reducing the price in the future.
- (a) Price skimming (b) Trial pricing
 - (c) Value pricing (d) Market-penetration pricing

Part B

(7 × 6 = 42)

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

34. (a) What is marketing? How does it differ from selling, distribution and retailing?
- Or
- (b) Explain impact of marketing concepts and its applicability.
35. (a) Explain need and importance of environmental analysis.
- Or
- (b) What is marketing mix? Explain the components of traditional marketing mix.

36. (a) Describe marketing plan and its types?
Or
(b) What are the steps involved in new product launch? Discuss with the help of a suitable example.
37. (a) Discuss the importance of Brands and Branding.
Or
(b) What are the different factors affecting Pricing Decisions? Explain.
38. (a) Given below is a list of products. What kind of distribution channel (direct or indirect) would you recommend for each of these products and why?
(i) Dishwashers (ii) New model of motorcycle.
Or
(b) What is Promotion Mix? Explain its components.
39. (a) Discuss the various stages of personal selling process.
Or
(b) Explain the various benefits of market segmentation.
40. (a) Describe the stages of buying process.
Or
(b) Write short notes on the following.
(i) E-commerce
(ii) E-marketing
(iii) Mobile marketing.

N-0247

Sub. Code

200224

B.Com. DEGREE EXAMINATION, MAY 2023.

ONLINE PROGRAMME EXAMINATIONS

First Year – Second Semester

MERCANTILE LAW

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** the questions.

1. The Indian Contract Act, applies to the_____.
 - (a) Whole of India excluding Jammu and Kashmir
 - (b) Whole of India including Jammu and Kashmir
 - (c) States notified by the Central Government from time to time
 - (d) None of the above.
2. _____ is forbidden by law.
 - (a) Valid contract (b) Illegal agreement
 - (c) Voidable contract (d) Unenforceable contract
3. Drawing cash from ATM, sale by fall of hammer at an auction sale, etc., are example of
 - (a) Express contract (b) Implied contract
 - (c) Tacit contract (d) Unlawful contract

4. _____ is made by words written.
- (a) Express contract
 - (b) Implied contract
 - (c) Tacit contract
 - (d) Unlawful contract
5. _____ and _____ are the two parties involved in Contract of sale
- (a) Seller and Buyer
 - (b) Agent and Principle
 - (c) Customer and Sales man
 - (d) Customer and supplier
6. _____ is appointed to do specific acts for the Principal.
- (a) Sub Agent
 - (b) Specific Agents
 - (c) Co-agents
 - (d) General Agent
7. The sale of Goods Act enforces in the year_____
- (a) 1935
 - (b) 1930
 - (c) 1945
 - (d) 1955
8. The subject matter of the contract under Sale of goods Act must be_____
- (a) Money
 - (b) Goods
 - (c) Immovable Goods
 - (d) Goodwill

9. Minimum _____ parties are required in case of promissory note.
- (a) Three (b) Two
(c) Four (d) Ten
10. A Negotiable instrument must be in _____
- (a) Numbers (b) Writing
(c) Coloured paper (d) Valid
11. To start a partnership business, what should be the minimum number of partners?
- (a) 2 (b) 10
(c) 4 (d) 20
12. The written agreement of partnership is known as _____.
- (a) Partnership contract
(b) Agreement
(c) Partnership deed
(d) Partnership Act
13. A public limited company must have minimum of _____ number of directors.
- (a) Not less than 3 (b) Not less than 5
(c) Not less than 2 (d) Not less than 10
14. Which company shares can be freely transferable?
- (a) Private company
(b) Public company
(c) Both (a) and (b)
(d) Royal company

15. Which of the following are Consumer Disputes Redressal Agencies?
- (a) Panchayat Commission
 - (b) Municipal Commission
 - (c) State Commission
 - (d) None of the above
16. Consumer Protection Act is significant to_____
- (a) Immovable Goods
 - (b) Movable Goods
 - (c) Particular Goods and Services
 - (d) All Goods and Services.
17. When did Fema Act 1999, come into force? (The Foreign Exchange Management Act, 1999).
- (a) 01 April 2000 (b) 01 March 1999
 - (c) 01 June 2000 (d) 23 April 1999
18. Foreign exchange transactions involve monetary transactions_____
- (a) Among residents of the same country
 - (b) Between residents of two countries only
 - (c) Between residents of two or more countries.
 - (d) Among residents of at least three countries.
19. Which section of the Competition Act, 2002 deals with Compensation in case of contravention of orders of Commission?
- (a) Section 42A of the Competition Act, 2002
 - (b) Section 44 of the Competition Act, 2002
 - (c) Section 43 of the Competition Act, 2002
 - (d) Section 41 of the Competition Act, 2002

20. Section 29 of the Competition Act, 2002 deals with _____.
- (a) Power to issue interim orders
 - (b) Procedure for investigation of combinations
 - (c) Inquiry into combination by commission
 - (d) Rectification of orders
21. The main global contributing factors to greenhouse-gas emissions are_____.
- (a) Electricity production and transportation
 - (b) Industrial processes
 - (c) Agricultural processes
 - (d) Agriculture and transportation.
22. One of the following is the first major environmental protection act to be promulgated in India?
- (a) Environmental Act
 - (b) Air act
 - (c) Water act
 - (d) Competition Act, 2002.
23. Intellectual Property Rights (IPR) protect the use of information and ideas that are of _____.
- (a) Ethical value
 - (b) Moral value
 - (c) Social value
 - (d) Commercial value
24. Symbol of Maharaja of Air India is_____.
- (a) Copyright
 - (b) Patent
 - (c) Trademark
 - (d) Goodwill

25. Who was the President of India who signed the Information Technology Act, 2000?
- (a) A P J Abdul Kalam
 - (b) K R Narayanan
 - (c) Atal Bihari Vajpayee
 - (d) Pratibha Patil
26. "Digital signature" is defined under which section of IT Act, 2000?
- (a) Section 1 (b) Section 2
 - (c) Section 8 (d) Section 6
27. What is the MSME Public Procurement Portal called?
- (a) MSME Samjhauta (b) MSME Sambandh
 - (c) MSME Sandesh (d) MSME Sampark
28. A Micro Enterprise is an enterprise where investment in plant and machinery does not exceed (According to MSMED Act, 2006):
- (a) Rs. 15 Lakh (b) Rs. 20 Lakh
 - (c) Rs. 25 Lakh (d) Rs. 30 Lakh
29. According to enforceability, the contracts may be classified as _____
- (a) Valid contracts (b) Void contracts
 - (c) Voidable contracts (d) All of the above
30. When a person sells the goods by infringing the copying or trademark of the others, there is breach of an implied.
- (a) Condition as to title
 - (b) Condition as to description
 - (c) Conditions as to merchantability
 - (d) Unconditional order.

31. The companies which are formed under special charter granted by the king or queen of England are called _____.
- (a) Statutory companies
 - (b) Registered companies
 - (c) Chartered companies
 - (d) Government companies.
32. 'At sight' under section 21 of the Negotiable Instrument Act, 1881, means _____.
- (a) On presentation
 - (b) On demand
 - (c) On coming into vision
 - (d) On absent.
33. _____ is the concept of "LET THE BUYER BEWARE".
- (a) Information Center
 - (b) Unfair Trade Practices
 - (c) Caveat Emptor
 - (d) Buyer Kingdom

Part B

(7 × 6 = 42)

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

34. (a) State the objectives of commercial law.
- Or
- (b) State the classification with regard to the forms of contracts.
35. (a) Discuss the different methods by which an agency may be created.
- Or
- (b) Explain the rights of an unpaid seller.

36. (a) State the differences between bill of exchange and promissory note.

Or

(b) What are the salient features that are found in a partnership agreement?

37. (a) State the requirements for acquiring certificate to commence business.

Or

(b) Explain the Redressal Mechanism available to consumers under the Consumer Protection Act, 1986.

38. (a) What are differences between FERA and FEMA?

Or

(b) What are the features of competition Act 2002?

39. (a) What are the objectives of the Environment Protection Act, 1986?

Or

(b) What are the conditions to be satisfied by an invention to be patentable?

40. (a) What are the features of Information technology Act 2000?

Or

(b) What are Micro, Small and Medium Enterprises (MSME) and how MSME (Manufacturing) are different from MSME (Services)?

N-0248

Sub. Code

200231

B.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year – Third Semester

E – COMMERCE

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. The dimension of e-commerce that enables commerce across national boundaries is called _____.
(a) Interactivity (b) Global reach
(c) Richness (d) Ubiquity
2. A _____ describes the flow of information at your e-commerce site and the infrastructure that will be used in the system.
(a) System design (b) Logical design
(c) Tactical design (d) Physical design
3. The component of TCP/IP that provides the Internet's addressing scheme and is responsible for the actual delivery of packets is _____.
(a) TCP
(b) IP
(c) The Network Layer
(d) The Application Layer

4. A _____ is a B2B trading network that links a particular seller with its own trading partners.
- (a) Bit stream (b) Virtual network
(c) Web community (d) Private trading network
5. The largest component of a Web site budget is _____.
- (a) System maintenance
(b) System development
(c) Content design and development
(d) Telecommunication
6. The protocol which allows the file transfer between computers is
- (a) TCP/IP (b) FTP
(c) HTTP (d) SOA
7. _____ are networks that connect people within a company to each other and to the company network.
- (a) Internets (b) Intranets
(c) Extranets (d) Components
8. The most common form of securing channels is through _____.
- (a) S-HTTP (b) VPNs
(c) SSL (d) PPTP
9. Information sent over the Internet commonly uses the set of rules called _____.
- (a) TCP/IP (b) FTP
(c) HTTP (d) GOPHER

10. Who breaks into other people's computer systems and steals and destroys information?
- (a) Hackers (b) Softwares
(c) Hacktivists (d) Script kiddies
11. Private Key cryptography is also known as _____ cryptography.
- (a) Public key (b) Symmetric
(c) Asymmetric (d) Trojan horse
12. _____ means converting readable text to unreadable text.
- (a) Conversion (b) Decryption
(c) Encryption (d) Decoding
13. An electronic check is one form of what?
- (a) E-commerce (b) Online banking
(c) E-cash (d) Check
14. _____ is essentially a business process that connects manufacturers, retailers, customers and suppliers in the form of a chain to develop and deliver products.
- (a) E-commerce (b) EDI
(c) SCM (d) Networking
15. A combination of software and information designed to provide security and information for payment is called a what?
- (a) Digital wallet (b) Pop up ad
(c) Shopping cart (d) Encryption

16. The user reaches this page when they specify the address of a website.
- (a) Home page (b) Web page
(c) Summary page (d) URL
17. _____ is an early form of E-commerce.
- (a) SCM (b) EDI
(c) Both of these (d) SOA
18. _____ is an application layer protocol for distributed, collaborative, hypermedia information systems.
- (a) HTML (b) HTTP
(c) Both of these (d) FTP
19. The ability to change the product to better fit the needs of the customer is called _____.
- (a) Customization (b) Personalization
(c) Privacy (d) Accessibility
20. India has enacted the first IT Act in the year _____.
- (a) 2001 (b) 2002
(c) 2009 (d) 2000
21. The process of getting customers to pass along a company's marketing message to friends, family, and colleagues is known as _____.
- (a) Affiliate marketing
(b) Viral marketing
(c) Permission marketing
(d) Blog marketing

22. Amazon.com is well-known, for which e-commerce marketing technique?
- (a) Banner ads (b) Pop-up ads
(c) Affiliate programs (d) Viral marketing
23. Auction sites like eBay tend to use _____ pricing.
- (a) Dynamic (b) Fixed
(c) Trigger (d) Utilization
24. Companies use _____ networks to automate employee related Corporate processes.
- (a) B2G (b) B2E
(c) B2B (d) P2P
25. _____ streamlines the flow of information and self service capabilities through automation.
- (a) SCC (b) CRM
(c) CRP (d) SCM
26. An industry is less attractive for suppliers when the rivalry among existing competitors is:
- (a) High (b) Low
(c) More (d) Less
27. Who protects system from external threats?
- (a) Firewall (b) EDI
(c) ERP (d) Script kiddies
28. To accept a credit card for payment, we have to open a _____ account with our bank.
- (a) Savings bank (b) Current account
(c) Merchant account (d) Fixed account

29. ERP stands for
- (a) Enterprise Resolution Planning
 - (b) Enterprise Reverse Planning
 - (c) Enterprise Resource Planning
 - (d) Electronic Resource Planning
30. SET is developed by association led by _____.
- (a) Master card and Visa
 - (b) Master card
 - (c) Visa
 - (d) Rupay
31. _____ is basically a TV commercial that runs in the browser window.
- (a) Banner ads (b) Floating ads
 - (c) Interstitials (d) Unicast ads
32. A _____ provides a way to associate the message with the sender and is thee equivalent of an ordinary signature.
- (a) Cyber signature (b) Digital signature
 - (c) SSL (d) EDI
33. E-mail which contain useless material is termed as _____.
- (a) Spam (b) Useless mail
 - (c) Trunk mail (d) Junk mail

Part B

(7 × 6 = 42)

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

34. (a) What are the advantages and disadvantages of E-Commerce?

Or

- (b) Explain the consumer oriented applications of electronic commerce.

35. (a) Explain the different types of protocols.

Or

- (b) What are the functions of a firewalls?

36. (a) Explain the E-Commerce based WWW architecture.

Or

- (b) Explain the acronyms for HTTP and HTML.

37. (a) Explain the importance of using XML technology.

Or

- (b) Explain the process involved in e-marketing value chain.

38. (a) Explain different kinds of threads in E-Security.

Or

- (b) How do firewalls work? Explain.

39. (a) List the three types of Electronic Tokens.

Or

- (b) Explain the process of E-CRM.

40. (a) Discuss the components of Supply Chain Management.

Or

(b) Define knowledge management. Explain its tools.

N-0249

Sub. Code

200232

B.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year – Third Semester

AUDITING

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part – A

(33 × 1 = 33)

Answer **all** questions.

1. Auditing refers to
 - (a) Preparation and checking of accounts
 - (b) Examination of accounts of business units only
 - (c) Examination of accounts of professional accounts
 - (d) Checking of Vouchers

2. Main object of auditing in
 - (a) Deduction of error
 - (b) To find out whether P and L and B/S show true and fair state affairs
 - (c) Deduction of frauds
 - (d) Deduction and prevention of frauds and errors

3. The process of financial audit begins with _____
 - (a) Planning
 - (b) Testing
 - (c) Reporting
 - (d) Internal control

4. Auditing is compulsory for
 - (a) Small scale business Enterprises
 - (b) All partnership firms
 - (c) All joint stock companies
 - (d) All proprietary concern
5. Propriety audit refers to
 - (a) Verification of accounts
 - (b) Examination accounts of propriety concerns
 - (c) Enquiry against justification and necessity of expenses
 - (d) Audit of Govt. companies
6. Propriety is normally undertaken in case of
 - (a) Joint Stock Company
 - (b) Government Company
 - (c) Statutory Corporation
 - (d) Government Department
7. Interim audit refers to
 - (a) Examination of accounts continuously
 - (b) Examination of accounts intermittently
 - (c) Audit work to find out and check interim profit of a company
 - (d) Carrying on audit for bonus purposes at the end of the year
8. Final Audit implies
 - (a) Audit of accounts at the end of the year
 - (b) Finally Checking of accounts to reveal frauds
 - (c) Audit for submitting report immediately at the end of the year
 - (d) Audit of banking companies

9. A continuous audit is specially needed for
- (a) Any trading Concern
 - (b) Small Concerns
 - (c) Banking companies
 - (d) Any manufacturing companies
10. Joint audit implies
- (a) Audit of two concerns together
 - (b) Audit of Joint stock companies
 - (c) Audit of Joint sector companies
 - (d) Audit by two firms of CA
11. Management audit means
- (a) Audit undertaken on behalf of the management
 - (b) Evaluating performance of various management process and function
 - (c) Audit undertaken on behalf of government to punish management
 - (d) Compulsory audit
12. Detection of errors and fraud in audit is
- (a) Primary Object (b) Secondary Object
 - (c) Specific Object (d) None of the above
13. Internal auditor is appointed and removed by the
- (a) Management (b) Shareholders
 - (c) Government (d) C and AG

14. Effective internal check system reduces
- (a) The liability of auditors
 - (b) Work of auditor
 - (c) Both work as well as auditor
 - (d) Responsibilities of an auditor
15. Internal Check is a part of
- (a) Internal audit
 - (b) Internal Accounting
 - (c) External audit
 - (d) Internal Control
16. Internal check is carried on by
- (a) Special staff
 - (b) Internal Auditor
 - (c) Accountant
 - (d) The members of the staff among themselves
17. Misappropriation of goods may be checked by
- (a) Proper supervision over stock
 - (b) Checking of employees
 - (c) Punishment of employee
 - (d) None of the above
18. Vouching implies
- (a) Inspection of receipt
 - (b) Examination of vouchers to check authenticity of records
 - (c) Surprise checking of accounting records
 - (d) Examining the various assets

19. A person qualified for appointment as a company auditor is
- (a) A guarantee
 - (b) A body corporate
 - (c) Officer or employee of company
 - (d) None of them
20. Contingent liability is a
- (a) Trade liability
 - (b) Possible liability
 - (c) Outstanding Liability
 - (d) None of the above
21. Which of the following statement is correct?
- (a) Valuation is a part of verification
 - (b) Verification is a part of valuation
 - (c) Valuation has nothing to do with verification
 - (d) Auditor is a valuer
22. Stock should be valued at
- (a) Cost
 - (b) Market Price
 - (c) Cost price or market price whichever is lower
 - (d) Cost less depreciation
23. Auditor is not valuer was stated in
- (a) Kingston cotton mills case
 - (b) London and General bank case
 - (c) Lee. V. Neuchatel Co. Ltd case
 - (d) London oil storage Co. Case

24. Outstanding expenses should be verified with the help of
- (a) Cash Book
 - (b) Balance Book
 - (c) Journal Proper
 - (d) None of these
25. First auditor of a company is appointed by the
- (a) Share holder
 - (b) Central Govt.
 - (c) Company law board
 - (d) Board of directors
26. Normally a company auditor is appointed by the
- (a) Central Government
 - (b) Share holder
 - (c) Board of directors
 - (d) Company law board
27. A special auditor is appointed by the
- (a) Share holder
 - (b) Board of directors
 - (c) Central Government
 - (d) CAG
28. A government co-auditor may be appointed by the
- (a) CAG
 - (b) Shareholder
 - (c) Central Government
 - (d) None of these

29. A company auditor can be removed before expiry of his term by
- (a) Shareholder
 - (b) Board of directors
 - (c) Central Government
 - (d) State Government
30. Which of the following percentage of nominal number of shares should be received with application?
- (a) 10%
 - (b) 15%
 - (c) 5%
 - (d) 6%
31. Auditor should see that amount received for premium on issue of shares should be shown in
- (a) Subscribed Capital
 - (b) Capital Reserve account
 - (c) Securities Premium reserve account
 - (d) Paid-up capital accounts
32. Shares cannot be issued at discount under section
- (a) 76
 - (b) 75
 - (c) 53
 - (d) 89
33. Interest on calls paid in advance, according to Table A, should not exceed
- (a) 12%
 - (b) 5%
 - (c) 10%
 - (d) 14%

Part – B

(7 × 6 = 42)

Answer the **all** questions.

34. (a) Difference between efficiency audit and cost audit.
- Or
- (b) Explain the techniques of audit.

35. (a) Explain the Procedure for implementing accounting control.

Or

(b) Differentiate internal audit and independent financial audit.

36. (a) Write the Vouching cash book.

Or

(b) Explain the methods of window dressing.

37. (a) Explain the methods of audit evidence and sampling.

Or

(b) Brief the limitations of test checking.

38. (a) Various between price risks and exchange rate financial instruments like derivation.

Or

(b) Explain the Branch audit and role of auditors.

39. (a) Explain the :

(i) Auditor's remuneration

(ii) Removal of auditors.

Or

(b) Explain the Powers of Cost auditor.

40. (a) Explain the power and duties of auditors and advantages.

Or

(b) Explain the types of audit report.

N-0250

Sub. Code

200233

B.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year — Third Semester

MERCHANT BANKING AND FINANCIAL SERVICES

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **All** the questions.

1. Underwriting is a contract of
 - (a) Indemnity
 - (b) Bailment
 - (c) Guarantee
 - (d) Pledge

2. Public issue involves no _____
 - (a) Intermediaries
 - (b) Exchange
 - (c) Share holder
 - (d) Underwriter

3. Category i merchant bankers can act as
 - (a) Only as advisor
 - (b) Underwriter
 - (c) Consultant
 - (d) All issue management functions

4. Which of the following defines “issue” in Risk and issue management?
- (a) Something that has happened or a current problems
 - (b) Something that hasn’t happened yet but has some probability of occurring
 - (c) Potential future problems
 - (d) Problems with staff
5. The lead manager is under an obligation to accept a minimums underwriting obligation of _____ of the total underwriting commission.
- (a) 5% (b) 7%
 - (c) 9% (d) 12%
6. Pricing of issue is part of management
- (a) Pre-issue management
 - (b) Post-issue management
 - (c) Underwriting of public issue
 - (d) Advisors to the issue
7. In case of issue of shares, the under writing commission shall not exceed
- (a) 5% of the issue price
 - (b) 5% of the nominal value
 - (c) 10% of the market Price
 - (d) 10% of the nominal value

8. Upmarket application has to be distributed to underwriters in the ratio of
- (a) Gross liability Ratio
 - (b) Last Agreed Ratio
 - (c) Net liability Ratio
 - (d) Equal Ratio
9. To work as an underwriter in India a certificate of registration must be obtained from which of the following institutions?
- (a) SBI
 - (b) CBI
 - (c) SEBI
 - (d) CIBIL
10. What is a seasonal equity offering?
- (a) An offering of shares by shareholders for repurchase by the issuer
 - (b) Shares of stock that have been recommended for purchase by the SEC
 - (c) Sale of newly issued equity shares by a firm that is currently public owned
 - (d) A set number of equity share that are issued and offered to the public annually
11. Euro-Convertible Zero-Bonds are similar to _____
- (a) Convertible bonds
 - (b) Non-Convertible bonds
 - (c) General Euro-Bonds
 - (d) Euro convertible Bonds

12. A Company can raise foreign currency funds by issuing _____ in a foreign country.
- (a) Equity shares
 - (b) Preference share
 - (c) Bonds
 - (d) Debentures
13. Which of the following statements is not true with regard to money market?
- (a) It involves low market risk
 - (b) It is situated at specific locations
 - (c) Deals in useemend and short — term debt instruments
 - (d) The instruments traded are highly liquid
14. _____ is a link between savers and borrowers, helps to establish a link between savers and investors
- (a) Marketing
 - (b) Financial Market
 - (c) Money market
 - (d) Capital Market
15. A depository is
- (a) An electronic transfer through dematerialization
 - (b) A fixed deposit in a bank
 - (c) A transfer of physical securities
 - (d) Surveillance on price manipulation

16. NSDL is established in the year
- (a) 8 August 1993
 - (b) 8 August 1994
 - (c) 8 August 1995
 - (d) 8 August 1996
17. Depository participants are the link between the depository and the
- (a) Stock Exchange
 - (b) Share holders (owners)
 - (c) Government
 - (d) Depository participants
18. Which of the following is the most important source of funds for savings institutions?
- (a) Borrowings from the federal Home loan bank
 - (b) Small time and savings deposits
 - (c) Repurchase agreements
 - (d) Direct federal fund borrowings
19. What is an open-ended mutual fund?
- (a) It is the one that has an option to invest in any kind of security
 - (b) It has units available for sale and repurchase at all times
 - (c) It has an upper limit on its ANV
 - (d) It has a fixed fund size

20. Mutual funds are constituted in India as
- (a) Trusts
 - (b) Limited liability partnership
 - (c) Companies
 - (d) Non- Government organizations
21. Which of the following banks launched the first mutual fund in India?
- (a) SBI
 - (b) Canara Bank
 - (c) Bank of India
 - (d) Indian Bank
22. _____ Leas contracts are usually non cancellable.
- (a) Financial lease
 - (b) Operating lease
 - (c) Leverage lease
 - (d) Gross boarder lease
23. In _____ lease, leasing company assumes risk of obsolescence
- (a) Financial lease
 - (b) Operating lease
 - (c) Leverage lease
 - (d) Gross boarder lease
24. Hire purchase Act passed in the year
- (a) 1969
 - (b) 1982
 - (c) 1972
 - (d) 1976

25. In India, Banks are permitted to carry on Hire purchase business
- (a) Directly
 - (b) Through its departments
 - (c) Through subsidiary
 - (d) Indirectly
26. Pfizer's acquisition of Pharmacia is an example of
- (a) Horizontal merger
 - (b) Vertical merger
 - (c) Conglomerate merger
 - (d) Cross-border merger
27. Walt Disney's acquisition of ABC television network is an example of
- (a) Horizontal merger
 - (b) Vertical merger
 - (c) Conglomerate merger
 - (d) Cross-border merger
28. _____ is the variability in a security's returns resulting fluctuation in the aggregate market
- (a) Market Risk
 - (b) Inflation Risk
 - (c) Credit Risk
 - (d) Intend Risk
29. A group of security is known as:
- (a) Investment
 - (b) Portfolio
 - (c) Security
 - (d) Gambling

30. _____ is the excess of the bond over its conversion value.
- (a) Market Convention
 - (b) Convention Premium
 - (c) Convention Discount
 - (d) Convention Ratio
31. Which of the following clearly defines venture capital?
- (a) It is a fund provided to industries at times of incurring losses
 - (b) It is a long-term start-up capital provided to new entrepreneurs
 - (c) It is a fund provided for renovation of industries
 - (d) It is a short-term capital
32. Which of the following give finance to young, start-up companies?
- (a) Venture capital firm
 - (b) Finance company
 - (c) Small-business finance company
 - (d) Capital- creation company
33. Which out the following is not a type of bank guarantee?
- (a) Bill Guarantee
 - (b) Performance Guarantee
 - (c) Financial Guarantee
 - (d) Deferred payment Guarantee

Part B

(7 × 6 = 42)

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

34. (a) What are the Process of Merchant Banking in India?

Or

- (b) State the Post-issue Management.

35. (a) What are the Advantages of Underwriting?

Or

- (b) Explain the Sources of funding are available to companies.

36. (a) What are the Importance of Financial Services?

Or

- (b) State the Depository Process in India.

37. (a) Explain the SEBI Regulations for Mutual Funds.

Or

- (b) Distinction between a financial lease and operating lease.

38. (a) What are the advantages of Hire Purchase system?

Or

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

39. (a) Explain the Importance of Portfolio Management.

Or

(b) Difference between the Securitisation Vs. Factoring.

40. (a) Explain the Investor's Rights.

Or

(b) Explain the Functions of Factoring.

N-0251

Sub. Code

200234

B.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year — Third Semester

MANAGERIAL ECONOMICS

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

Choose the correct answer.

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

2. Managerial economics is ——.
 - (a) Dealing only micro aspect
 - (b) Only a normative science
 - (c) Deals with practical aspect
 - (d) All of the above

3. Which of the following are determinations of demand for product \ service?
- (a) Price of the product \ service
 - (b) Income of the buyer
 - (c) Desire to purchase the product\service
 - (d) All of the above
4. An inferior goods is a commodity whose with an increase in income?
- (a) Demand falls (b) Demand rises
 - (c) Supply falls (d) Supply rises
5. If the price elasticity of demand for a good is 0.5 then the demand for the goods is ——?
- (a) Inelastic (b) Elastic
 - (c) Unitary elastic (d) All of the above
6. The actual values for elasticity of demand of a product opr service ranges from ——.
- (a) Zero to infinity (b) One to infinity
 - (c) Zero to one (d) None of the above
7. In the case of unitary elastic demand shape kof demand curve?
- (a) Vertical line
 - (b) Horizontal line
 - (c) Rectangular buy per bola
 - (d) Steep

8. Which one of the following is an internal influencing pricing?
- (a) Demand
 - (b) Competition
 - (c) Distribution channel
 - (d) Product life cycle
9. _____ method is also known as sales force-composite method or collective opinion method
- (a) Opinion survey
 - (b) Expert opinion
 - (c) Delphi method
 - (d) Consumer interview method
10. Total revenue will be maximum at the point where marginal revenue is?
- (a) One
 - (b) Zero
 - (c) <1
 - (d) >1
11. Which is a characteristic of the market?
- (a) One area
 - (b) Presence of both buyer and seller
 - (c) Single price of the commodity
 - (d) All of the above
12. Which one is a feature of monopolistic competition?
- (a) Differentiated product
 - (b) Selling cost
 - (c) Imperfect knowledge of the market
 - (d) All the above

13. _____ Shows the overall output generated at a given level of input:
- (a) Cost function
 - (b) Production function
 - (c) ISO cost
 - (d) Marginal rate of technical substitution
14. An ISO quant is _____ to an ISO cost line at equilibrium point
- (a) Convex
 - (b) Concave
 - (c) Tangent
 - (d) Perpendicular
15. At the point of inflexion the marginal product is
- (a) Increasing
 - (b) Decreasing
 - (c) Maximum
 - (d) Negative
16. Wages and salaries paid to the employees are
- (a) Out of pocket cost
 - (b) Book costs
 - (c) Incremental cost
 - (d) None of the above
17. The following costs relate to functioning of a firms as a production units
- (a) Micro level economic cost
 - (b) Macro-level economic cost
 - (c) Both (a) and (b)
 - (d) None of the above
18. The traditional profit — maximizing theory of the firm has been criticized by some economists because?
- (a) Firms do not know how to maximize profits
 - (b) Firms have other aims
 - (c) It does not explain monopolistic competition.
 - (d) Both (a) and (b)

19. The divorce of ownership and control tends to occur in?
- (a) Sole properties
 - (b) Partnership
 - (c) Public limited companies
 - (d) Monopolies
20. Managerial utility function is expressed as
- (a) $U=s(s,m,i)$ (b) $U=s (s,m)$
 - (c) $U= f(s,m,i)$ (d) $U=f (s,m)$
21. Profit restriction is the maximum sales ideology _____
- (a) Marshall key (b) Bomal key
 - (c) Allen Key (d) None of these
22. In penetration pricing a business firm seeks to access deeper market interaction by keeping prices _____
- (a) Higher (b) Competitive
 - (c) Low (d) Flexible
23. Marketers set the price of a product or services in a step procedure?
- (a) Four (b) Five
 - (c) Six (d) None of the above
24. Which of the following is also referred to as mark up pricing?
- (a) Cost pricing (b) Cost plus pricing
 - (c) Marginal Pricing (d) Discount pricing
25. Which of the following is the most common method for pricing?
- (a) Fuel cost pricing (b) Marginal cost pricing
 - (c) Going rate pricing (d) Promotional pricing

26. A monopoly will not only charge a higher price it will also produce ——— out put than a competitive market would produce.
- (a) More (b) Loss
(c) Better (d) Poorer
27. Blistery monopoly means.
- (a) Two sellers two buyers
(b) Two sectored and single buyer
(c) Single seller and single buyer
(d) Single seller and two buyer
28. In contestable markets large oligopolistic firms end up behaving like?
- (a) Monopolistically competitive firms
(b) A Cartel
(c) Perfectly competitive firms
(d) A Monopoly
29. Which of the following is defined as the study of individual units in an economy?
- (a) Micro economics
(b) Macro economics
(c) Income and employment theory
(d) None of the above
30. The value of goods and services produced by residents of a country and the value of their property is called?
- (a) Gross domestic product
(b) Net domestic product
(c) Gross national income
(d) Net national income

31. Implicit cost added in;
- (a) According Cost
 - (b) Economic Cost
 - (c) Both (a) and (b)
 - (d) None of the above
32. Accounting profit _____ Explicit Costs.
- (a) Total Revenue (b) Total Cost
 - (c) Implicit cost (d) None of these
33. The primary purpose of the RBI monetary policy is to maintain
- (a) Wealth (b) Exchange
 - (c) Growth (d) Price stability

Part B (7 × 6 = 42)

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

34. (a) What are the six principles of managerial economics?

Or

- (b) What is demand analysis explain different types of demand?

35. (a) What are the objectives of demand forecasting?

Or

- (b) What are managerial concepts?

36. (a) What is cost and production analysis in managerial economics?

Or

(b) What is the primary objective of cost analysis in managerial economics?

37. (a) What is profit maximization and its importance?

Or

(b) What are the four pricing policies and explain it.

38. (a) How is the price determined under perfect competition.

Or

(b) What is monopoly and explain its types?

39. (a) What is managerial economics? Explain the difference between micro and macro economics.

Or

(b) Difference between consumption and investment functions.

40. (a) What is economic stability? What are two measures of economic stability?

Or

(b) What are business cycle and its phases?

N-0252

Sub. Code

200241

B.Com DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year — Fourth Semester

Commerce

INSURANCE MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

Choose the correct answer.

1. _____ is a social device for eliminating or reducing the loss of society from certain risk.
(a) Premium (b) Policy
(c) Insurance (d) Contract
2. Insurance provides security against
(a) Risk (b) Losses
(c) Both (a) and (b) (d) None of them
3. The _____ is the party who agrees to compensate the other person against possible losses
(a) Insured (b) Insurer
(c) Assured (d) None

4. The _____ is the party who gets his life or property insured against risks.
- (a) Insured (b) Insurer
(c) Assurer (d) None
5. The insurer agrees to compensate the insured in consideration of a sum of money is called
- (a) Premium (b) Policy
(c) Subject matter (d) None
6. The things or property insured is called _____ of the insurance
- (a) Subject matter (b) Insurable interest
(c) Policy (d) None
7. A contract of insurance is a _____ agreement.
- (a) Contingent (b) Constant
(c) Both (d) None of these
8. The Bombay Mutual Assurance Society Ltd. formed in _____
- (a) 1870 (b) 1970
(c) 1960 (d) 1865
9. _____ was the first Indian Insurance Company
- (a) Bombay Mutual Assurance Society Ltd.
(b) Bombay Insurance Society Ltd.
(c) Insurance Regulatory Development Authority
(d) General Insurance Corporation
10. Risk is evaluated on the basis of _____ theory
- (a) Variability (b) Contingency
(c) Probability (d) All

11. From the following, which is not a type of risk?
- (a) Speculative risks (b) Dynamic risks
(c) Fundamental (d) Quantitative
12. Insurable interest means _____ interest
- (a) Individual (b) Social
(c) Monetary (d) All of these
13. Which of the following insurance contract is not based on the principle of indemnity.
- (a) Fire insurance (b) Marine insurance
(c) Life insurance (d) All
14. Time Policies relate to:
- (a) Fire insurance
(b) Hull insurance
(c) Personal Accident insurance
(d) Workmen's Compensation insurance
15. Which clause specifies the perils insured in a scheduled form of policy?
- (a) Preamble Clause (b) Recital Clause
(c) Operative Clause (d) Consideration Clause
16. Which of the following types of insurances is mandatory?
- (a) Motor Own Damage
(b) Motor Third Party Legal Liability
(c) Personal Accident Insurance
(d) Product Liability

17. The minimum paid up capital required for a General Insurance Company is Rs _____
- (a) 25 crores (b) 50 crores
(c) 75 crores (d) 100 crores
18. In 'Hit and Run' cases, claims are settled from _____
- (a) Solarium Fund
(b) IRDA's contingency Fund
(c) Insuring Company's reserves
(d) Motor Third Party Pool
19. Select the expanded form of FPA as used in insurance
- (a) Freight Payable Assured
(b) Free of Particular Average
(c) Fire Perils Added
(d) Fixed Peripherals Added
20. Select the expanded form of ALOP used in insurance
- (a) Advance Loss of Profits insurance
(b) Agreed Loss of Profits insurance
(c) Additional Loss of Profits insurance
(d) Associated Loss of Profits insurance
21. Which of the following terms matches closest with 'Professional indemnity cover'?
- (a) Hospitals Nursing homes
(b) Insurance Companies
(c) Commercial Banks
(d) Practicing Surgeons

22. Insurance cannot prevent the occurrence of risk but it provides for the _____
- (a) Losses of risk
 - (b) Occurrence of risk
 - (c) Chance of risk
 - (d) None of these
23. The document which embodies the contract in insurance is called _____
- (a) Security (b) Policy
 - (c) Certificate (d) None of these
24. _____ principle in insurance means maximum truth.
- (a) Subrogation
 - (b) Cause proxima
 - (c) Insurable interest
 - (d) Uberrima fides
25. Which of the following terms matches closest with 'Composite Policy'?
- (a) Shopkeepers' insurance
 - (b) Janatha Personal Accident insurance
 - (c) Critical Care Health insurance
 - (d) Marine Cargo insurance
26. Members of the Insurance Advisory Committee are drawn to represent the interests of different groups like:
- (a) Surveyors, agents, advocates
 - (b) Commerce, transport,
 - (c) Consumer for a industry, intermediaries.
 - (d) Research bodies, organizations engaged in safety and loss prevention

27. A Surveyor's role includes:
- (a) Checking the admissibility of the loss
 - (b) Quantification of the loss
 - (c) Giving comments on the loss
 - (d) Reporting major losses to IRDA
28. Which of the following covers is dissimilar to the other four options?
- (a) Loss of Passport
 - (b) Loss of Profits
 - (c) Loss of checked in baggage
 - (d) Delay in receiving checked in baggage
29. Which of the following types of insurances is dissimilar to the other four options?
- (a) Builders' Risks insurance
 - (b) Hut insurance
 - (c) Crop insurance
 - (d) Livestock insurance
30. Which of the following terms matches closest with 'Asbestosis'?
- (a) Products (b) Pension
 - (c) Rough Weather (d) Workmen's Compensation
31. Regarding 'Exclusions' find out the incorrect statement.
- (a) Exclusions are indicated in the policy
 - (b) Exclusions are perils or circumstances not covered
 - (c) Exclusions limit the coverage under the policy
 - (d) Exclusions do not deal with risk coverage

32. Which of the following statements is incorrect in respect of brokers?
- (a) Brokers require to undergo training before being licensed
 - (b) Brokers are appointed by insured to take care of their interests
 - (c) Brokers have to pass examinations before being licensed
 - (d) Brokers should be registered companies of firms
33. Which of the following terms is dissimilar to the other four options?
- (a) Jettison (b) Hit and Run
 - (c) Sue and Labor (d) Salvage

Part B (7 × 6 = 42)

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

34. (a) Discuss in detail how risk can be measured.
- Or
- (b) What is Risk Management? Discuss its concepts and objectives.
35. (a) Write a detailed note on importance of insurance industry.
- Or
- (b) Discuss in role of financial reporting in managing insurance operations.

36. (a) Explain the Life Insurance.

Or

(b) Briefly discuss the marine insurance and its various policies.

37. (a) Distinguish between Life Insurance and Non-Life Insurance.

Or

(b) List out the functions and organization of insurers.

38. (a) Write the role of risk evaluation in the process of insurance product formation.

Or

(b) Explain about the Insurance underwriting and need for insurance Underwriting.

39. (a) Write down the factors affecting the insurance claim management system.

Or

(b) Explain the health insurance.

40. (a) Write a detailed note on tools of managing expenses in the insurance companies.

Or

(b) Explain the role of insurance companies in insurance security.

N-0253

Sub. Code

200242

B.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

Second Year – Fourth Semester

Commerce

BUSINESS STATISTICS

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Which of the following values is used as a summary measure for a sample, such as sample mean?
 - (a) Population parameter
 - (b) Sample parameter
 - (c) Sample statistics
 - (d) Population mean

2. Which of the following is a branch of statistics?
 - (a) Descriptive statistics
 - (b) Inferential statistics
 - (c) Industry statistics
 - (d) Both (a) and (b)

3. The control charts and procedures of descriptive statistics which are used to enhance a procedure can be classified into which of these categories?
 - (a) Behaviourial tools (b) Serial tools
 - (c) Industry statistics (d) Statistical tools

4. Which of the following can also be represented as sample statistics?
 - (a) Lowercase Greek letters
 - (b) Roman letters
 - (c) Associated Roman alphabets
 - (d) Uppercase Greek letters

5. To which of the following options do individual respondents, focus groups, and panels of respondents belong?
 - (a) Primary data sources
 - (b) Secondary data sources
 - (c) Itemized data sources
 - (d) Pointed sources

6. Which are the variables whose calculation is done according to the weight, height and length known as?
 - (a) Flowchart Variables
 - (b) Discrete Variables
 - (c) Continuous Variables
 - (d) Measuring Variables

7. Which method used to examine inflation rate anticipation, unemployment rate, and capacity utilization to produce products?
 - (a) Data exporting technique
 - (b) Data importing technique
 - (c) Forecasting technique
 - (d) Data supplying technique

8. Specialised process such as graphical and numerical methods are utilised in which of the following?
- (a) Education statistics
 - (b) Descriptive statistics
 - (c) Business Statistics
 - (d) Social statistics
9. What is the scale applied statistics, which imparts a difference of magnitude and proportions, is considered as?
- (a) Exponential scale (b) Goodness scale
 - (c) Ratio scale (d) Satisfactory scale
10. Review of performance appraisal, labour turnover rates, planning of incentives, and training programs are the examples of which of the following?
- (a) Statistics in production
 - (b) Statistics in marketing
 - (c) Statistics in finance
 - (d) Statistics in personnel management
11. The central processing unit of a computer consists of
- (a) Input, output and processing
 - (b) Control unit, Arithmetic – logic unit and primary storage
 - (c) Control unit, Arithmetic – logic unit and secondary storage
 - (d) None of the above
12. The process of arranging record with in a file is called
- (a) Ordering (b) Arranging
 - (c) Sequencing (d) Sorting

13. The median of 10,12,14,16,18 will be
(a) 12 (b) 16
(c) 15 (d) 14
14. Spearman's method is the calculating coefficient of correlation by
(a) Irvin Fischer (b) Charles Spearman
(c) Lorenz (d) Karl Pearson
15. Maximum value of correlation is
(a) 2 (b) 1.5
(c) 1 (d) 0
16. Graph of variables having linear relation will be
(a) Curved (b) Hyperbola
(c) Straight Line (d) None of the above
17. Chunk sampling is known as
(a) Quota sampling
(b) Convenience sampling
(c) Judgment sampling
(d) Cluster sampling
18. 'Parameter' refers to the characteristics of the
(a) Population (b) Universe
(c) Both (d) None of these
19. Co-variance between two variables is
(a) The average of the product of deviations taken from their averages
(b) A is further divided by the product of their standard deviations
(c) A is further divided by the product of their arithmetic average
(d) None of these

20. Which of the following software has application in both mathematics and statistics?
- (a) SPSS (b) SAS
(c) R (d) None of these
21. If the two regression coefficients are 0.8 and 0.2, then the value of coefficient of correlation is
- (a) + 0.16 (b) -0.40
(c) -0.16 (d) +0.40
22. Which formula may be used for calculation of coefficient of correlation?
- (a) $X = byx \times bxy$ (b) $r = \sqrt{byx} \times bxy$
(c) $r = \sqrt{byx} + bxy$ (d) None of these
23. Which one of the following is not involved in the characteristics of business?
- (a) Business ethics is a dynamic philosophy
(b) Business ethics is based on moral value
(c) Business ethics influenced by sociocultural values
(d) Business ethics is not inspired by social welfare
24. Which of the following is not an input device?
- (a) Printer (b) Keyboard
(c) Mouse (d) Light Pen
25. _____ errors are made when we accept a null hypothesis which is not true
- (a) Type II (b) Type I
(c) Both (a) and (b) (d) None of these

26. If the probability of inclusion of every unit of the population in the sample is equal, it is called
- (a) Simple Random Sampling
 - (b) Stratified Random Sampling
 - (c) Systematic Sampling
 - (d) None of these
27. Which one of the following is not included under the characteristics of useful hypothesis?
- (a) Sampling
 - (b) Empiricism
 - (c) Related with existing theories
 - (d) Related with available techniques
28. If correlation is not perfect, it is known as
- (a) Perfect correlation (b) Limited correlation
 - (c) Linear correlation (d) Non-Linear correlation
29. For 3 X 2 contingency table, the degree of freedom for testing the hypothesis is
- (a) 6 (b) 2
 - (c) 3 (d) 4
30. Schedules help us in collecting
- (a) Secondary Data
 - (b) Qualitative Data
 - (c) Primary Data
 - (d) None of these
31. Positive error may be (if A Real value, E = Estimate value)
- (a) A / E (b) E / A
 - (c) $A < E$ (d) $E > A$

32. The statistical data in the original form before any statistical technique are used to refine, process or summarise is called
- (a) Finished good
 - (b) Secondary Data
 - (c) Raw or Primary Data
 - (d) Data
33. How many type of data are there in statistics
- (a) 2
 - (b) 3
 - (c) 4
 - (d) 5

Part B (7 × 6 = 42)

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

34. (a) Explain the functions of statistics.
- Or
- (b) Explain the objectives of statistical average.
35. (a) Elaborate the probability.
- Or
- (b) Explain the case study on Poisson distribution.
36. (a) Determining the sample size in estimation.
- Or
- (b) Explain the statistics used for testing of hypothesis.
37. (a) Explain the characteristics of Chi-square test.
- Or
- (b) Briefly discussed the ANOVA.

38. (a) Explain the factors influencing the size of correlation coefficient.

Or

(b) Detailed the methods of forecasting.

39. (a) Advantages of business forecasting:

Or

(b) Detailed in the application of multiple regressions.

40. (a) Explain the method of moving averages.

Or

(b) Explain the methods of constructing consumer price index.

N-0254

Sub. Code

200243

B.Com. DEGREE EXAMINATION, MAY 2023.

ONLINE PROGRAMME EXAMINATIONS

Second Year - Fourth Semester

Commerce

OFFICE MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. A report is written for a clear purpose and to a particular audience. It should always be
 - (a) Accurate
 - (b) Well structured
 - (c) Concise
 - (d) All of these

2. Need for disposal of records arises due to
 - (a) Lack of storage space
 - (b) Increasing cost of filing and storing records
 - (c) Increasing volume of records
 - (d) All of the above

3. FAR stands for
 - (a) Fixed Assets Register
 - (b) Fixed Assets Reacquisition
 - (c) Fixed Assets Remark
 - (d) None of these

4. _____ machine is used to record speech on different media.
 - (a) Duplicating
 - (b) Dictating
 - (c) Telephone answering
 - (d) None of the above

5. A receptionist should possess which of the following skill(s)?
 - (a) Interpersonal skills
 - (b) Administrative skills
 - (c) Organizational skills
 - (d) All of the above

6. As a 'liaison officer', a secretary
 - (a) Is required to discharge the responsibility of organizing and managing day-to-day work of the office
 - (b) Act as a link between business executives and outside parties
 - (c) Both (a) and (b)
 - (d) None of the above

7. O and M in context of office management refers to
- (a) Overall Management of the Office
 - (b) Office and Management
 - (c) Objectives and Methods
 - (d) Organization and Methods
8. _____ is concerned with developing an organizational chart, classifying various office jobs, assigning work, fixing responsibility and achieving coordination in office jobs.
- (a) Office systems and procedures
 - (b) Office organization
 - (c) Personnel administration
 - (d) None of the above
9. Inquiries, orders, payments and sales reports are examples of
- (a) Inward mail (b) Outward mail
 - (c) Both (a) and (b) (d) None of these
10. Mechanical aids used in the mail department comprise
- (a) Letter opening machine
 - (b) Paper folding machine
 - (c) Addressing machine
 - (d) All of the above
11. Which is the last step in the process of handling inward mail?
- (a) Recording the mail
 - (b) Distributing the mail
 - (c) Scrutiny of mail
 - (d) Sorting of mail

12. _____ is an examination of the underlying evidence which is in support of the accuracy of the transaction.
- (a) Auditing (b) Routine checking
(c) Vouching (d) None of these
13. Reprography' means
- (a) Graphical presentation of purchases
(b) Making copies of documents
(c) Making remarks on the graphs presented
(d) None of the above
14. The factor(s) which affect the designing of a 'form' are
- (a) Paper quality (b) Paper size
(c) Both (a) and (b) (d) None of these
15. Implies punching of small holes in a straight line so that some portion of the form can be detached.
- (a) Titling (b) Perforating
(c) Punching (d) None of the above
16. Which among the following is not an advantage of office machines and equipments?
- (a) Office machines are labour saving machines
(b) Some machines are liable to get obsolete in short span of time
(c) Work done by machines is accurate
(d) Machines do the work faster

17. The last step in the conduct of a meeting is
- (a) Voting
 - (b) Closing of meeting
 - (c) Recording the minutes of the meeting
 - (d) None of the above
18. Which of the following is not a part of the organizing process?
- (a) Assignment of responsibilities
 - (b) Establishing reporting relationship
 - (c) Specialisation
 - (d) Division of work
19. Organising doesn't include _____
- (a) By whom will be done
 - (b) When will be done
 - (c) What will be done
 - (d) How will be done
20. Who reports to whom is made clear by _____
- (a) Organising process
 - (b) Management process
 - (c) Planning process
 - (d) None of the above
21. Grouping the activities on the basis of the product line is a part of _____
- (a) Formal organization
 - (b) Divisional structure
 - (c) Informal organization
 - (d) Functional structure

22. The form of organization known for giving rise to rumours is called _____
- (a) Decentralized organization
 - (b) Formal organization
 - (c) Centralized organization
 - (d) Informal organization
23. Name the type of organization that is deliberately designed by top management to achieve a common organizational objective.
- (a) Corporate organization
 - (b) Divisional organization
 - (c) Formal organization
 - (d) Informal organization
24. Delegation is _____
- (a) Optional
 - (b) Compulsory
 - (c) None of the options are correct
 - (d) Both (a) and (b)
25. Decision-making authority can be pushed down to a lower level and this is related to _____
- (a) Centralization
 - (b) Delegation
 - (c) Decentralization
 - (d) None of the options are correct

26. Decentralization is
- (a) Optional
 - (b) Compulsory
 - (c) None of the options are correct
 - (d) Both (a) and (b)
27. For fast communication and to get correct feedback, the following organization is suitable for
- (a) Functional structure
 - (b) Informal organization
 - (c) Divisional structure
 - (d) Formal organization
28. The office management simply means to
- (a) Eliminate (b) Withdraw
 - (c) Control (d) Decide
29. Which of the following methods used for dictating letters by the executive?
- (a) Dictating to a shorthand-writing stenographer
 - (b) Dictating recorded in a dictating machine
 - (c) Dictation directly to the typist
 - (d) All the above
30. Stencil Duplicator was invented in
- (a) 1881 (b) 1891
 - (c) 1911 (d) 1921
31. 'Diazo' is also known as
- (a) Ozalid (b) Blue-Printing
 - (c) Both (a) and (b) (d) Photostatic Process

32. Franking Machine is used for _____
- (a) Affixing postage stamps on envelopes
 - (b) Inserting the folded letters into the envelopes
 - (c) Opening envelopes of different sizes
 - (d) None of the above
33. Messages can be communicated quick and inexpensively from one place to another by means of _____. Through the post and telegraph office
- (a) Telegrams
 - (b) Phonograms
 - (c) Reply-paid Telegram
 - (d) All the above

Part B

(7× 6= 42)

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

34. (a) Define the term Office. Explain the various functions of an office management.

Or

- (b) Detailed in the role of the office manager.

35. (a) Explain the functions of modern office.

Or

- (b) Explain the office layout and need for office layout.

36. (a) Explain the factors to be considered while selecting furniture for an office.

Or

- (b) Detailed in the training and types of training.

37. (a) Briefly explain the various aspects relating to the purchase of stationeries and supplies.

Or

- (b) What do you meant Forms and Explain the types of Forms.

38. (a) Narrate the modern methods of Filling.

Or

- (b) What is meant by data processing system? Also, point out he uses and limitations of EDP.

39. (a) Explain the different barriers to communication and suggest the measures to overcome barriers of communication.

Or

- (b) Describe the problems of noise in an office.

40. (a) State the major classifications of mailing.

Or

(b) What is data? Explain its types.

N-0255

Sub. Code

200244

B.Com DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATION

Commerce

Second Year — Fourth Semester

MANAGEMENT ACCOUNTING

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions

1. Management accounting can be viewed as _____.
 - (a) Marketing oriented Accounting
 - (b) Management — oriented Accounting
 - (c) Accounting — oriented Management
 - (d) Manager — oriented Management

2. _____ is the study of managerial aspects of financial accounting.
 - (a) Cost accounting
 - (b) Financial accounting
 - (c) Management accounting
 - (d) Business accounting

3. The purpose of management accounting is to help _____ make decisions.
- (a) Managers (b) Investors
- (c) Marketers (d) Banks
4. Which one of the following is not a financial budget?
- (a) Cash budget
- (b) Capital budget
- (c) Budgeted funds flow statement
- (d) Sales budget
5. Budgetary control helps in implementation of _____.
- (a) Standard costing
- (b) Marginal costing
- (c) Ratio analysis
- (d) Technical analysis
6. 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

7. Warehouse rent is a part of _____.
- (a) Prime cost
 - (b) Factory cost
 - (c) Distribution cost
 - (d) Production cost
8. Operating costing is a _____.
- (a) Method of costing
 - (b) Technique of costing
 - (c) Norm of costing
 - (d) Procedure of costing
9. The costing method where fixed factory overheads are added to inventory is called _____.
- (a) Activity-based costing
 - (b) Absorption costing
 - (c) Marginal costing
 - (d) All of the above
10. Contribution margin in marginal costing is also known as _____.
- (a) Net income
 - (b) Gross profit
 - (c) Marginal income
 - (d) None of the above

11. Which one of the following is financial budget _____?
- (a) Cash budget
 - (b) Working capital budget
 - (c) Capital budget
 - (d) All of the above
12. Which one of the following items is not a tool used for financial analysis?
- (a) Comparative Statements
 - (b) Ratio Analysis
 - (c) Common Size Statements
 - (d) Statement of Dividend Distribution
13. If working capital is Rs. 1,00,000 and current ratio is 2:1, then the amount of current asset is _____.
- (a) Rs. 1,00,000
 - (b) Rs. 2,00,000
 - (c) Rs. 1,50,000
 - (d) Rs. 2,50,000
14. Current Ratio is _____.
- (a) Solvency Ratio
 - (b) Liquidity Ratio
 - (c) Activity Ratio
 - (d) Profitability Ratio

15. Gross working capital is based on :
- (a) Accrual concept
 - (b) Money measurement concept
 - (c) Going concern concept
 - (d) Realization concept
16. The working capital ratio is :
- (a) Working capital / sales
 - (b) Working capital / total assets
 - (c) Current assets / current liabilities
 - (d) Current assets / sales
17. The ratio of net sales to working capital is called :
- (a) Working capital sales ratio
 - (b) Profitability ratio
 - (c) Liquidity ratio
 - (d) Solvency ratio
18. 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

19. Funds flow statement is also known as _____.
- (a) Statement of sources and uses of funds
 - (b) Statement of sources and application of funds
 - (c) Statement of funds flow
 - (d) All of the above
20. Statement of cash flows includes
- (a) Financing Activities
 - (b) Operating Activities
 - (c) Investing Activities
 - (d) All of the Above
21. 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
22. When current ratio is 2:1 and if equal increase in current assets and current liabilities would result in _____.
- (a) No change in current ratio
 - (b) Increase in current ratio
 - (c) Decrease in current ratio
 - (d) Current ratio will double

23. If activity ratio of a firm is 80% and capacity ratio is 120%. Find out its efficiency ratio.
- (a) 150% (b) 100%
- (c) 80% (d) 66.67%
24. Funds flow statement is prepared to _____.
- (a) Ascertain the item-wise outflow of funds in a given period
- (b) Identify changes in working capital
- (c) Identify reasons behind changes in working capital
- (d) All of the above
25. The term 'flow of funds' means _____.
- (a) Change in working capital
- (b) Change in funds
- (c) Both (a) and (b) are incorrect
- (d) Both (a) and (b) are correct
26. In fund flow statement, repayment of long-term loans is
- (a) Application of funds
- (b) Sources of cash
- (c) Application of cash
- (d) Sources of funds

27. A cash flow statement is a statement which portrays the changes in the cash position between
- (a) Two accounting periods
 - (b) Three accounting periods
 - (c) Four accounting periods
 - (d) Five accounting periods
28. In order to calculate EPS, Profit after Tax and Preference Dividend is divided by :
- (a) MP of Equity Shares
 - (b) Number of Equity Shares
 - (c) Face Value of Equity Shares
 - (d) None of the above
29. In case of _____ preference shares, the arrears of dividend are carried forward and paid out of the profits of the subsequent years.
- (a) Participating
 - (b) Convertible
 - (c) Cumulative
 - (d) Redeemable

30. _____ Preference shares carry the right to cumulate the dividends
- (a) Converted
 - (b) Cumulative
 - (c) Non– converted
 - (d) None
31. High inflation levels in the economy leads to _____ in the supply of money.
- (a) Increase
 - (b) Decrease
 - (c) No change
 - (d) None of the above
32. Which of the following concepts is the opposite of inflation?
- (a) Deflation (b) Stagflation
 - (c) Recession (d) None of the above
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** questions by choosing either (a) or (b).

34. (a) Discuss the Features and Functions of Management Accounting.

Or

- (b) Explain about the different types of budgets.

35. (a) Describe the Steps involved in standard costing.

Or

- (b) Calculate materials mix variance from the following:

Material	Standard	Actual
X	90 Units @ Rs. 12 Each	100 Units @ Rs. 12 Each
Y	60 Units @ Rs. 15 Each	50 Units @ Rs. 16 Each

36. (a) From the following data calculate :

(i) P/v ratio

(ii) Profit, when selling price is reduced by 20%

(iii) New break-even point if selling price is reduced by 20%. Fixed expenses Rs. 4,000, Break-even point Rs. 10,000.

Or

- (b) What are the advantages and disadvantages of Marginal Costing?

37. (a) From the following data relating to the purchase of a firm, prepare Trend percentages and Trend Ratios.

Year	1998	1999	2000	2001	2002	2003
Purchases Rs. (in Lakhs)	1672	1789	1873	1923	2123	1463

Or

- (b) What are the limitations of Ratio analysis?
38. (a) Explain the activities involved in a cash flow statement. Discuss its utility.

Or

- (b) Describe the various kinds of working capital in finance.
39. (a) What are the difference between cash flow and fund flow analysis?

Or

- (b) A company, working at 50% capacity, manufactures 10,000 units of a product. At 50% capacity, the product cost is Rs. 200. The breakup of the cost is as below.

	Cost per unit
Material	Rs. 100
Wages	30
Factory	30 (40% fixed)
Administration overheads	20 (50% fixed)

At 60% working, raw material cost goes up by 2% and sales price falls by 2%. At 80% working, the raw material cost increases and sales price decreases by 5%. Prepare a statement to show profitability at 60% and 80% capacity.

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

Or

(b) Explain in detail about the Divisional Performance analysis.

N-0256

Sub. Code

200251

B.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

Third Year – Fifth Semester

Commerce

INTERNATIONAL MARKETING

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. When a firm uses the same marketing strategies abroad as that used at home, it probably is _____
(a) Ethnocentric (b) Polycentric
(c) Geocentric (d) Reginocentric
2. _____ factors affects international marketing decisions.
(a) Political (b) Economical
(c) Social (d) All of the above
3. The one significant reason for the Trade to become global is _____
(a) Trans National Company
(b) Multi National Enterprises
(c) Multi National Company
(d) Global Corporation

4. _____ corporation produces in the home country or in a single country and focuses on marketing these products globally or vice a versa.
- (a) Global (b) Transnational
(c) International (d) None of the above
5. The international market goes beyond the _____ marketer and becomes more involved in the marketing environment in the countries in which it is doing business.
- (a) Export (b) Import
(c) Multinational (d) Domestic
6. In a SWOT analysis, which two elements are part of the Internal Environment?
- (a) Weaknesses and threats
(b) Strengths and opportunities
(c) Strengths and weaknesses
(d) Weaknesses and threats
7. The Environmental factor is more linked with the company is called _____
- (a) Political Environment
(b) Legal Environment
(c) Micro Environment
(d) Macro Environment
8. The WTO has been set up for replacement of _____
- (a) IRDA (b) GATT
(c) EURO (d) IBRD

9. The WTO was established in the year
(a) 1995 (b) 2000
(c) 2005 (d) 1998
10. Which of the following alternative market entry modes offers the least risk?
(a) International Joint Ventures
(b) International Consortia
(c) Mergers and Acquisitions
(d) Contract Manufacturing
11. _____ are a partnership of two or more companies that join forces to create a separate legal entity.
(a) Licensing (b) Standardization
(c) Franchising (d) Export
12. Analysing consumer grievances is a part of research related to _____
(a) Price (b) Product
(c) Promotion (d) Behavior
13. _____ the study of sales generated by a good or service to determine the reasons for its success or failure, and how its sales performance can be improved.
(a) Cost Analysis (b) Situation Analysis
(c) Demand Analysis (d) Decision Analysis
14. Which is intangible among the following?
(a) Product
(b) Services
(c) Products and services
(d) Sales

15. At which stage in the International Trade Cycle does a country usually import foreign goods?
- (a) Introduction stage (b) Growth stage
(c) Maturity stage (d) Saturation stage
16. Selling the same product at different prices is known as _____
- (a) Price lining
(b) Dual pricing
(c) Geographical pricing
(d) Monopoly pricing
17. Skimming pricing strategy is _____
- (a) Prices start high and slowly decline over time
(b) Prices start low and gradually increases over time
(c) Prices remain constant
(d) All of the above
18. Logistics management is a part of _____
- (a) Production
(b) Marketing channel
(c) Supply Chain Management
(d) Consumption
19. Marketing channel that involves no intermediaries to make their products available to final buyers is classified as _____
- (a) Indirect Channel (b) Flexible Channel
(c) Static Channel (d) Direct channel

20. What is a distribution channel?
- (a) A group of distributors
 - (b) A shop or other retail outlet
 - (c) A product's route through the supply chain
 - (d) A means of transporting goods
21. Which of the following is more attractive tool for promotion?
- (a) Sales Promotion (b) Personal Sale
 - (c) Publicity (d) Advertising
22. Promotion mix includes Sales Promotion, Personal Selling, Advertising and
- (a) Marketing (b) Sales
 - (c) Publicity (d) Advertising
23. EXIM policy is a period of _____
- (a) 10 Years (b) 2 Years
 - (c) 1 Year (d) 5 Years
24. ECGC is responsible for _____.
- (a) Marine insurance (b) Export credit insurance
 - (c) Cargo insurance (d) Life insurance
25. Shipping Bill is a _____
- (a) Regulatory Document
 - (b) Commercial Document
 - (c) A bill given by a shipping company
 - (d) None of the above

26. Export Marketing involves _____.
- (a) No Documentation
 - (b) Limited Documentation
 - (c) Extensive Documentation
 - (d) New documentation
27. Duty Drawback is available for _____
- (a) Import duty and central excise on indigenous components
 - (b) Import duty on imported components
 - (c) Central excise on indigenous components
 - (d) Import duty, central excise and VAT
28. The decrease in the value of domestic currency in relation to foreign currency due to fluctuations in the foreign exchange rate is _____
- (a) Devaluation (b) Appreciation
 - (c) Depreciation (d) Demonetisation
29. Due to appreciation of domestic currency, _____
- (a) Exports rise (b) Imports rise
 - (c) Exports falls (d) Import Falls
30. Which of the following institutions cannot be included I the international financial and monetary system?
- (a) World Bank
 - (b) Banks for international settlements
 - (c) IMF
 - (d) WTO

31. International Monetary Fund is headquartered in _____
- (a) Washington, United States
 - (b) New York City, United States
 - (c) Geneva, Switzerland
 - (d) Tokyo, Japan
32. Agreement to exchange one currency for another at a specified exchange rate and date is _____.
- (a) Swap points
 - (b) Currency Swap
 - (c) Currency Put option
 - (d) Currency Call option
33. ADR/GDR can be issued _____
- (a) Only be Companies listed in BSE
 - (b) By listed or unlisted companies
 - (c) Only by listed companies
 - (d) None of the above

Part B (7 × 5 = 42)

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

34. (a) Differentiate between Domestic Marketing VS International Marketing.
- Or
- (b) Explain the components of International Economic Environment.
35. (a) Explain the functions and objectives of WTO.
- Or
- (b) What is franchising? And explain how does Franchise work?

36. (a) Elaborate the importance of International Marketing Research.

Or

(b) What are the various bases of Segmenting International Markets?

37. (a) What is Dumping in International Marketing? Explain with suitable example.

Or

(b) Explain the factors influencing the choice of Channel of Distribution in International Marketing.

38. (a) Explain the various Sales Promotion tools used in International Marketing.

Or

(b) Discuss the various Export Incentives offered by the government.

39. (a) What are the difference between Pro Forma Invoice and Commercial Bill?

Or

(b) Discuss the concept and benefits of SEZ's.

40. (a) Explain the concept of forward exchange rates.

Or

(b) Discuss the role of International Monetary Fund.

N-0257

Sub. Code

200252

B.Com. DEGREE EXAMINATION, MAY 2023.

ONLINE PROGRAMME EXAMINATIONS

Commerce

Third Year - Fifth Semester

RETAIL MARKETING MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. The word Retail is derived from the _____ word.
(a) Latin (b) French
(c) English (d) German
2. Retailer is a person who sells the goods in a _____
(a) Large quantities (b) Small quantities
(c) Both (a) & (b) (d) None of these
3. The main objective of the management is
(a) Profitability
(b) Sales growth
(c) Return on investment
(d) All of these

4. In retailing there is a direct interaction with _____
- (a) Producer (b) Customer
(c) Wholesaler (d) All of these
5. Retailing creates _____
- (a) Time utility (b) Place utility
(c) Ownership utility (d) All of these
6. _____ activities performed by the retailers.
- (a) Assortment of offerings
(b) Holding Stock
(c) Extending Services
(d) All of these
7. The term stakeholders which includes _____
- (a) Stock holders (b) Consumers
(c) Suppliers (d) All the above
8. _____ represents how a retailer is perceived by consumers and others.
- (a) Image (b) Sales
(c) Profit (d) None of these
9. The functions of management start with _____
- (a) Buying (b) Planning
(c) Organizing (d) Supervising
10. "Management is what a manager does" given by.
- (a) Henry Fayol (b) F.W. Taylor
(c) Dinkar Pagare (d) None of these

11. Human resource management process consists of _____
- (a) Recruitment (b) Selection
(c) Training (d) All of these
12. _____ is the process of seeking and attracting pool of people from which candidates for job vacancies can be selected
- (a) Selection (b) Advertisement
(c) Compensation (d) Recruitment
13. _____ gives the nature and requirements of specific jobs.
- (a) Human resource planning
(b) Job description
(c) Job analysis
(d) None of these
14. _____ is a kind of internal sources of recruitment.
- (a) Promotion (b) Employee recommendation
(c) Transfer (d) All of these
15. Attracting potential employees is more difficult in case of _____
- (a) Internal recruitment
(b) External of recruitment
(c) Both (a) & (b)
(d) None of these
16. _____ is the next step after recruiting the retail personnel.
- (a) Supervision (b) Compensation
(c) Training (d) Selection

17. _____ test measure a person's capacity or potential capability to learn and perform a job.
- (a) Aptitude test (b) Proficiency test
(c) Interest test (d) Personality test
18. A traditional format that sell 20-80 percent of groceries and other consumable product at discounted prices
- (a) Dollar Store (b) Discounted stores
(c) Chain store (d) off price store
19. _____component allow the retailer to offer the employees safety and security
- (a) Fixed component
(b) Fringe benefit component
(c) Variable component
(d) All of the above
20. _____is the manner of providing a job environment that encourages employee's accomplishment.
- (a) Compensation (b) Supervision
(c) Training (d) None of the above
21. The first and foremost method of retail is:
- (a) Counter service (b) Self-service
(c) Online shops (d) Cost-plus pricing
22. In a _____, a retailer sells to consumers through multiple retail formats. such as websites.
- (a) Multi-channel retailing
(b) Retail management
(c) Counter selling
(d) Retail strategy

23. Retail business generates an enormous amount of information that would be very valuable if one could:
- (a) Collect it quickly, reliably, and efficiently
 - (b) Analyse it to make sense of the past and plan future decisions
 - (c) Distribute it to the right people in your organization so they can act on it
 - (d) All of the above
24. Small grocer stores that are run by individuals or families and cater to their immediate neighborhood or locality
- (a) Brick and mortar stores
 - (b) Mom-and-pop stores
 - (c) Departmental stores
 - (d) Kirana stores
25. The planning system prioritizes according to _____ since that is the best way to ensure the lowest possible inventory.
- (a) Packaging date (b) Delivery date
 - (c) Shipment date (d) Distribution date
26. _____ represent anticipated demand.
- (a) Forecast (b) Blanket order
 - (c) Both (a) and (b) (d) None of the above
27. A can be regarded as an item at a specific location.
- (a) SBU (b) SKU
 - (c) Order tracking (d) Multi-location

28. The _____ despite its name, acts more like a sub-location than just a shelf in a warehouse.
- (a) Bar code (b) Bin code
(c) Zip code (d) Pin code
29. The planning system controls that by running through the:
- (a) Inventory profile (b) Outer loop
(c) Order quantity (d) Transfer Order
30. Demand exists but there is no supply:
- (a) The planning has finished
(b) Supply should be suggested
(c) Supply should be cancelled
(d) No demand or supply exists
31. _____ enforces privacy policy set by the policy engine.
- (a) Consumer agent
(b) Tag authentication
(c) RFID tags
(d) Reader core
32. The UNSPSC can be embedded in:
1. Resource planning
2. Purchasing
3. Accounting
4. Database
- (a) 1,2,3 (b) 1,2,3,4
(c) 2,3,4 (d) 1,3,4

33. Mobile access to warehouse processes for:

- (a) Stocking, Restocking
- (b) Discarding, returning
- (c) Distribution, substitution
- (d) Both (a) and (b)

Part B

(7 × 6 = 42)

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

34. (a) Discuss the different types of commercial properties.

Or

(b) Explain the key components of physical appraisal of property.

35. (a) Explain the role of a bank in acquiring a property.

Or

(b) Explain the process of market analysis in detail.

36. (a) Describe the salient features of the Registration Act.

Or

(b) Explain the concept of benchmarking in detail.

37. (a) Explain FSI and its purpose.

Or

(b) Differentiate between chain stores and leased departmental stores.

38. (a) Discuss the importance of a non-complete clause.

Or

(b) Examine the forecasting of monthly cash flow of a retail property.

39. (a) Explain the components of cost in property valuation.

Or

(b) Analyse online promotion as a method of marketing.

40. (a) Distinguish between corrective maintenance and preventive maintenance.

Or

(b) Examine how social factors affect the retail market size.

N-0258

Sub. Code

200253

B.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

Third Year – Fifth Semester

COST ACCOUNTING

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Basic objectives of cost accounting is _____.
 - (a) Tax compliance
 - (b) Financial audit
 - (c) Cost ascertainment
 - (d) Profit analysis

2. Direct cost incurred can be identified with _____.
 - (a) Each department
 - (b) Each unit of output
 - (c) Each month
 - (d) Each executive

3. Overhead cost is the total of _____.
- (a) All indirect costs
 - (b) All direct cost
 - (c) Indirect and direct costs
 - (d) All specific costs
4. Imputed cost is a _____.
- (a) Notional costs (b) Real costs
 - (c) Normal costs (d) Variable cost
5. Operating costing is suitable for _____.
- (a) Job order business
 - (b) Contractors
 - (c) Sugar industries
 - (d) Service industries
6. Process costing is suitable for _____.
- (a) Hospitals (b) Oil reefing firms
 - (c) Transport firms (d) Brick laying firms
7. Cost classification can be alone in _____.
- (a) Two ways (b) Three ways
 - (c) Four ways (d) Several ways

8. Costing refers to the techniques and processes of
- (a) Ascertainments of costs
 - (b) Allocation of costs
 - (c) Apportion of costs
 - (d) Distribution of costs
9. Cost accounting was developed because of the
- (a) Limitations of the financial accounting
 - (b) Limitation of the managements accounting
 - (c) Limitations of the human resource accounting
 - (d) Limitations of the double entry accounting
10. Multiple costing is a technique of using two or more costing methods for ascertainment of cost by
- (a) The same firm
 - (b) The several firms
 - (c) The same industries
 - (d) The several industries
11. Wages paid to a labour who was engaged in production activities can be termed as
- (a) Direct cost
 - (b) Indirect cost
 - (c) Sunk cost
 - (d) Normal cost

12. Classification of cost is useful
- (a) To find gross profit
 - (b) To find net profit
 - (c) To identify costs
 - (d) To identify efficiency
13. Elements of costs are
- (a) Three types (b) Four types
 - (c) Five types (d) Seven types
14. Direct expenses are also called _____.
- (a) Major expenses
 - (b) Chargeable expenses
 - (c) Overhead expenses
 - (d) Sundry expenses
15. Indirect material used in production is classified as
- (a) Office overhead
 - (b) Selling overhead
 - (c) Distribution overhead
 - (d) Production overhead
16. Warehouse rent is a part of _____.
- (a) Prime cost (b) Factory cost
 - (c) Distribution cost (d) Production cost

17. Indirect material scrap is adjusted along with _____.
- (a) Prime cost (b) Factory cost
(c) Labour cost (d) Cost of goods sold
18. Audit fees is a part of
- (a) Works on costs
(b) Selling overhead
(c) Distribution overhead
(d) Administration overhead
19. Counting house salary is part of
- (a) Factory overhead
(b) Selling overhead
(c) Distribution overhead
(d) Administration overhead
20. Factory overhead can be charged on the basis of
- (a) Material cost (b) Labour cost
(c) Prime cost (d) Direct expenses
21. Office and administrative expenses can be charged on the basis of
- (a) Material cost (b) Labour cost
(c) Prime cost (d) Factory cost

22. Selling and distribution expenses can be charged on the basis of
- (a) Material cost (b) Labour cost
 - (c) Prime cost (d) Factory cost
23. The ratios which reflect managerial efficiency in handling the assets is _____.
- (a) Turnover ratios
 - (b) Profitability ratios
 - (c) Short term solvency ratios
 - (d) Long term solvency ratios
24. Net profit ratio is a _____.
- (a) Turnover ratios
 - (b) Long term solvency ratios
 - (c) Short term solvency ratios
 - (d) Profitability ratios
25. Stock turn over ratio is a _____.
- (a) Turnover ratios
 - (b) Profitability ratios
 - (c) Short term solvency ratios
 - (d) Long term solvency ratios

26. Current ratio is a _____.
- (a) Short term solvency ratios
 - (b) Long term solvency ratios
 - (c) Profitability ratios
 - (d) Turnover ratios
27. Principle for preparation of working capital statement increase in current asset _____.
- (a) Increases working capital
 - (b) Decreases working capital
 - (c) Decrease fixed capital
 - (d) Increase fixed capital
28. Principle for preparation of working capital statement Decrease in current asset _____.
- (a) Increases working capital
 - (b) Decrease working capital
 - (c) Decrease fixed capital
 - (d) Increase fixed capital
29. Depreciation of fixed asset is _____.
- (a) Non operating income
 - (b) Operating expense
 - (c) Operating income
 - (d) Non operating expense

30. Production cost under marginal costing includes _____.
- (a) Prime cost only
 - (b) Prime cost and fixed overhead
 - (c) Prime cost and variable overhead
 - (d) Prime cost variable overhead and fixed overhead
31. Sales – Gross profit _____.
- (a) Net profit
 - (b) Administrative expenses
 - (c) Cost of production
 - (d) Cost of goods sold
32. Debtors turnover ratio is also called _____.
- (a) Stock turnover ratio
 - (b) Debtors turnover ratio
 - (c) Creditors velocity ratio
 - (d) Working capital turnover ratio
33. Creditors turnover ratio is called
- (a) Stock turnover ratio
 - (b) Debtors velocity ratio
 - (c) Accounts payable ratio
 - (d) Working capital turnover ratio

Part B

(7 × 6 = 42)

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

34. (a) Difference between the financial accounting and cost accounting.

Or

- (b) Prepare a statement showing the pricing of issues on the basis of

(i) Simple average and

(ii) Weighted average methods from the following information pertaining to materials-D

2016 March	1	Purchased 100 units @ Rs. 10 each
	2	Purchased 200 units @ Rs.10.2 each
	5	Issued 250 units to job X vide M.R. No.12
	7	Purchased 200 units @ Rs.10.50 each
	10	Purchased 300 units @ Rs.10.80 each
	13	Issued 200 units to job Y vide M.R. No.15
	18	Issued 200 units to job Z vide M.R. No.17
	20	Purchased 100 units @ Rs.11 each
	25	Issued 150 units to job K vide M.R. No.25

35. (a) Describe briefly the different methods of costing.

Or

- (b) The accounts of Basudev manufactures Ltd. for the year ended 31st December 1988 show the following.

	Rs.
stock of material on 1.1.88	6,720
materials purchased	1,50,000
materials returned 60 suppliers	2,000
direct labour	50,000
direct expenses	20,000
factory expenses	15,300
office, and administrative expenses	8,000
selling and distribution expenses	7,900
stock of materials on 31.12.1888	10,000

Find out:

- (i) Materials consumed
 - (ii) Prime cost
 - (iii) Works cost
 - (iv) Cost of production
 - (v) Total cost and
 - (vi) Sales
36. (a) A company manufactures a special product which requires a components 'Alpha'. The following particulars are collected for the year 2015.
1. Annual demand of Alpha 8,000 units
 2. Cost of plaing an order Rs. 200 per order

3. Cost per unit of Alpha Rs. 400
4. Carrying cost % p.a 20%

The company has been offered a quality discount of 4% on the purchase of 'Alpha' provided the order size is 4,000 components at a time.

Required:

- (i) Compute the economic order quantity.
- (ii) Advise whether the quality discount offer can be accepted.

Or

- (b) Calculate the total earnings and effective rate of earnings per hour of three operators under rowan system and Halsey system from the following particulars. The standard time fixed for producing 1 dozen articles is 50 hours. The rate of wages is Rs. 1% per hour. The actual time taken by three are as follows.

- (i) 45 hours
- (ii) 40 hours
- (iii) 30 hours

37. (a) Difference between job costing and process costing.

Or

- (b) What is an overload? Distinguish between allocation and absorption of overheads.

38. (a) A contractor has undertaken a construction work at a price of Rs. 5,00,000 and begun the execution of work on 1st January, 2016. The following are the particulars of the contract up to 31st December 2016.

Particulars	Amount (Rs.)	Particulars	Amount (Rs.)
Machinery	30,000	Overheads	8,252
	1,70,698	Materials returned	1,098
Materials		Work certified	3,90,000
Wages	1,48,750	Cash received	3,60,000
Direct expenses	6,334		
		Materials 31.12.16	3,766
Uncertified work	9,000		
wages of S	5,380		
value of plant on 31.12.2016	22,000		

It was decided that the profit made on the contract in the year should be arrived at by deducting the cost of work certified from the total value of the architects certificate, that 1/3 of the profit so arrived at should be regarded as a provision against contingences and that such provision should be increased by taking to the credit of profit and loss account only such portion of the 2/3rd profit as the cash received to the work certified. What do you mean by contract account state its special features?

Or

(b) Distinguish between time wages and piece rate system.

39. (a) Briefly discuss the types of contract costing.

Or

(b) Explain the operating costing and objectives of the operating costing.

40. (a) What are the steps involved in standard costing?

Or

(b) The following figures are supplied to you by contractor for the year ending 31.12.2016.

Particulars	Amount	Rs.
Work-in-progress 31.12.15	85,000	
(-) cash received from contractor	<u>55,000</u>	30,000
During the year :		
Wages		8,500
Materials bought		6,000
Working expenses		1,500
Materials issued from stores		10,500
Administrative expenses		
(Rs. 250 are chargeable to p & l a/c)		1,250
Plant		2,500

Particulars	Amount Rs.
Material returned to supplier	450
Material returned to stores	550
Work certified	15,000
Contract, finished	22,500
Profits taken upon contracts	11,500
Advances from contractee	40,000

Prepare contract ledger accounts and the total contractees and show the work-in-progress as is would appear in the balance sheet.

N-0259

Sub. Code

200254

B.Com. DEGREE EXAMINATION, MAY 2023

ONLINE PROGRAMME EXAMINATIONS

Third Year – Fifth Semester

PROJECT MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. What are the attributes of a good project manager?
 - (a) Planning and Organising
 - (b) High Energy levels
 - (c) Time management
 - (d) All the three
2. What are the three Stages of Project management?
 - (a) Project planning
 - (b) Project scheduling
 - (c) Project implementation, Controlling and Monitoring
 - (d) All the three
3. Which of the following is not part of the project Life cycle?
 - (a) Conception stage (b) Design stage
 - (c) Monitoring stage (d) Commissioning Stage

4. What are the some of the areas from which project can be identified?
 - (a) Availability of skilled labour and market Study
 - (b) Control
 - (c) Process
 - (d) Method
5. What is the objective of Pre-Feasibility Study?
 - (a) To understand whether the project offers a promising investment opportunity
 - (b) To understand we have knowledge
 - (c) To arrive a solution
 - (d) None of the above
6. Which of these is not part of Techno-Economic feasibility Study?
 - (a) Technical study
 - (b) Commercial feasibility
 - (c) Economic viability solution feasibility
 - (d) Market Feasibility
7. The process of breaking down the project in to various sub projects and in to various tasks is called as
 - (a) Work Break Even
 - (b) Work Break Down Structure
 - (c) Break Work
 - (d) Work Standard Structure
8. What does a Gantt chart represent?
 - (a) The project's risk management plan
 - (b) The project's resource allocation
 - (c) The project's communication plan
 - (d) The project's schedule and task dependencies

9. What is the role of a line manager in an organization?
- (a) To oversee and manage specific projects within the organization
 - (b) To provide guidance and support to employees within a specific department
 - (c) To make strategic decisions for the organization as a whole
 - (d) To ensure compliance with legal and regulatory requirements
10. What is the role of a project leader in an organization?
- (a) To manage the day-to-day operations of the organization
 - (b) To oversee multiple projects and ensure their successful completion
 - (c) To provide technical expertise and guidance to the project team
 - (d) To set strategic goals and objectives for the organization
11. What is the purpose of time estimation in project management?
- (a) To determine the cost of the project
 - (b) To identify potential risks and develop mitigation strategies
 - (c) To calculate the duration of the project
 - (d) To allocate resource to project activities
12. What does PERT stand for in project management?
- (a) Project Efficiency and Resource Tracking
 - (b) Project Evaluation and Resource Tracking
 - (c) Program Evaluation and Review Technique
 - (d) Program Efficiency and Resource Tracking

13. What is the difference between project cost and project budget?
- (a) Project cost refers to the total amount spent on the project, while project budget is the planned amount for the project.
 - (b) Project cost is the amount allocated for each activity, while project budget is the total amount for the entire project.
 - (c) Project cost refers to the planned amount for the project, while project budget is the actual amount spent on the project.
 - (d) Project cost is the total amount spent on the project, while project budget is the projected cost for future activities.
14. What is the difference between direct costs and indirect costs in project management?
- (a) Direct costs are project-related expenses, while indirect costs are overhead expenses.
 - (b) Direct costs are fixed costs, while indirect costs are variable costs.
 - (c) Direct costs are one-time costs, while indirect costs are recurring costs.
 - (d) Direct costs are labor costs, while indirect costs are material costs.
15. What is risk identification in project risk management?
- (a) Evaluating the probability and impact of identified risks
 - (b) Developing strategies to mitigate Identified risks
 - (c) Identifying and documenting potential risks that may affect the project
 - (d) Implementing risk response actions to address identified risks

16. What is the purpose of risk response planning in project risk management?
- (a) To identify and document potential risks
 - (b) To prioritize risks based on their probability and impact
 - (c) To develop strategies and actions to address identified risks
 - (d) To monitor and control project risks
17. What is value engineering in project quality management?
- (a) Reducing project costs by using cheaper materials and resources
 - (b) Enhancing the value and performance of the project while minimizing costs
 - (c) Evaluating project risks and developing risk mitigation strategies
 - (d) Monitoring and controlling project quality through inspections and audits
18. Which of the following is an example of a quality assurance activity?
- (a) Conducting inspections and audits of project deliverables
 - (b) Developing a project schedule and allocating resources
 - (c) Modifying the project plan to improve performance
 - (d) Monitoring and controlling project risks

19. What is a PMIS (Project Management Information System)?
- (a) A software tool used to manage project documentation
 - (b) A database of project stakeholders and their contact information
 - (c) A system that tracks project progress and performance
 - (d) A communication network for project team members
20. What is the project purchase cycle?
- (a) The process of identifying project requirements and selecting suppliers
 - (b) The time it takes for a purchase order to be processed and delivered
 - (c) The life cycle of a project from initiation to closure
 - (d) The process of evaluating and approving project invoices
21. What is the purpose of the procurement process in project management?
- (a) To identify and document project requirements
 - (b) To select suppliers and negotiate contracts
 - (c) To track and control project costs
 - (d) To acquire the necessary goods and services for the project

22. What is the key benefit of project performance measurement?
- (a) Identifying and addressing project risks
 - (b) Ensuring project completion within the scheduled timeframe
 - (c) Providing data for decision-making and project improvement
 - (d) Monitoring and controlling project costs
23. What is the role of key performance indicators (KPIs) in project performance measurement?
- (a) Identifying and addressing project risks
 - (b) Tracking and monitoring project costs
 - (c) Measuring progress towards project objectives
 - (d) Evaluating the performance of project team members
24. What is project execution in project management?
- (a) Developing the project plan and defining project objectives
 - (b) Monitoring and controlling project activities to achieve project objectives
 - (c) Identifying and analyzing project risks
 - (d) Closing out the project and documenting lessons learned
25. What is the primary objective of project control?
- (a) To complete the project within the allocated budget
 - (b) To complete the project on schedule
 - (c) To ensure project quality meets stakeholders expectations
 - (d) To achieve project objectives and deliver the desired outcomes

26. What is project closeout in project management?
- (a) The process of documenting lessons learned from the project
 - (b) The final phase of the project life cycle, where project activities are completed and resources are released
 - (c) The process of evaluating project performance against the project plan
 - (d) The formal acceptance of project deliverables by the stakeholders
27. What is the purpose of follow-up activities in project closeout?
- (a) To evaluate project performance against the project plan
 - (b) To initiate corrective actions and address any remaining project issues
 - (c) To obtain stakeholder acceptance of project deliverables
 - (d) To document lessons learned and archive project records
28. What is project management software (PMS)?
- (a) Software that helps manage project stakeholders
 - (b) Software that automates project procurement processes
 - (c) Software that aids in planning, executing, and monitoring project activities
 - (d) Software that analyzes project financial data

29. Which of the following is a benefit of using project management software for resource allocation?
- (a) Improved resource utilization and allocation efficiency
 - (b) Real-time tracking of resource availability and conflicts
 - (c) Streamlined communication and collaboration among project team members
 - (d) All of the above
30. Which of the following is a common feature available in most project management software for budgeting and cost tracking?
- (a) Risk assessment and mitigation modules
 - (b) Gantt chart for visualizing project timelines
 - (c) Financial analysis tools for tracking project expenses and budget variances
 - (d) Resource allocation and scheduling modules
31. Which of the following is NOT a typical phase in the project management life cycle?
- (a) Initiation phase (b) Planning phase
 - (c) Execution phase (d) Maintenance phase
32. Which phase of project management involves documenting lessons learned and archiving project records?
- (a) Initiation phase (b) Planning phase
 - (c) Execution phase (d) Closure phase

33. What is a fundamental principle of project management?
- (a) Continuous improvement
 - (b) Risk avoidance
 - (c) Individual focus
 - (d) Strict adherence to the original plan

Part B (7 × 6 = 42)

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

34. (a) Describe the different phases of the project management life cycle and discuss the key activities and deliverables associated with each phase. Provide a detailed explanation of the different phases of the project management life cycle, discussing the key activities and deliverables associated with each phase.

Or

- (b) Discuss the key steps involved in the project identification process, including methods for generating project ideas and assessing their feasibility. Choose one project idea from your organization or any hypothetical scenario and perform a feasibility analysis using appropriate criteria.
35. (a) Explain the concept of the project Life cycle and its significance in project management. Discuss the key phases involved in a typical project life cycle and explain.

Or

- (b) Discuss the concept of organizational structure and its impact on the overall functioning and effectiveness of an organization. Explain the key types of organizational structures commonly used and provide examples of industries or companies where each structure is most suitable.

36. (a) You are managing a construction project that involves multiple interdependent activities. Explain the process of project estimation and the techniques commonly used for estimating project durations and costs. Discuss the significance of PERT (Program Evaluation and Review Technique) and CPM (Critical Path Method) in project management.

Or

- (b) Explain the process of resource allocation in project management, including the factors to consider when allocating resources to project activities. Discuss the importance of accurate estimation in project management and describe the key techniques used for estimating project durations, effort, and costs.
37. (a) Discuss the importance of project risk management in ensuring project success. Explain the key steps involved in the project risk management process.

Or

- (b) Discuss the importance of quality management in project execution and its impact on project success. Explain the key principles and processes involved in quality management.
38. (a) Describe the process of PMIS planning and design, including requirements gathering, system selection, and implementation. Discuss the potential challenges that may arise during PMIS implementation

Or

- (b) Describe the different types of contracts commonly used in projects, and discuss the factors to consider when selecting the appropriate contract type for a project.

39. (a) Explain the importance of project performance measurement and evaluation in project management. Discuss the key metrics and indicators commonly used to assess project performance

Or

- (b) Describe the process of project execution and control and how it enables effective project performance management. Explain the key activities involved in project execution.
40. (a) Explain the significance of project follow-up and post-project evaluation. Discuss the key activities involved in project follow-up, such as conducting post-project reviews, analyzing project outcomes, and disseminating findings

Or

- (b) Discuss the role and benefits of using Project Management Software (PMS) in project execution and control. Explain the key functionalities and features commonly found in most PMS tools and how they support project management processes.