

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2024
First Year - First Semester
COMMERCE
MANAGEMENT CONCEPTS
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Budget is an instrument of
 - (a) planning only
 - (b) control only
 - (c) both planning and control
 - (d) none of these
2. are the prescribe guidelines for conducting an action
 - (a) Rules
 - (b) Method
 - (c) Budget
 - (d) Policy
3. .The purpose and the aim for which the organisation is set up and operate is called
 - (a) objective
 - (b) strategy
 - (c) policy
 - (d) procedure
4. Planning process begins with
 - (a) setting objectives
 - (b) identity alternatives
 - (c) developing planning premise
 - (d) selecting alternatives
5. It is a function of management which refers to the process of integrating the activities of different units of organisation to achieve the organisation goals. This is called
 - (a) Actuating
 - (b) controlling
 - (c) co-ordination
 - (d) planning

6. planning is

(a)forward looking

(b)backward looking

(c)both forward and backward looking

(d)none of the above

7. Management by objective is

(a)goal oriented

(b)work oriented

(c)none of the above

(d)cost oriented

8. What is the full form of MBO?

(a)Management By Opportunity

(b)Method By opportunity

(c)Management By Objectives

(d)Method By Objective

9. Which of the following is not said to be a feature of coordination?

(a)Managerial responsibility

(b)provides different functions

(c)Relevant of group efforts

(d)Not a separate function

10. Pure science principles are rigid, whereas management principles are relatively.....

(a)Contingent

(b)Dependent

(c)Flexible

(d)Absolute

11. planning involves.....

- (a)future course of action
- (c)analysis of policies

- (b)review of past performance
- (d)All of these

12. planning provides

- (a)information to outsiders
- (c)purpose and direction of all persons

- (b)basis for recruitment and selections
- (d)None of these

13. operational planning is undertaken at.....

- (a)Top level
- (c)middle level

- (b)lower level
- (d)All of these

14. are guides to action

- (a)strategy
- (c)policies

- (b)planning
- (d)procedure

15. as a special type of plan prepared for meeting the challenges of competitors and other environmental forces

- (a)policies
- (c)strategy

- (b)objectives
- (d)procedure

16. are goals established to guide the efforts of the company and each of its components
- (a)objectives
 - (b)strategy
 - (c)policies
 - (d)procedure
17. is also known as management by result
- (a)management by subordinate
 - (b)management by objectives
 - (c)management by art
 - (d)management by planning
18. co-ordination refers to the description of the behaviour and relationships of the organisation
- (a)vertical
 - (b)Horizontal
 - (c)procedural
 - (d)substantive
19. is a systematic way of handling regular events
- (a)procedure
 - (b)rules
 - (c)policies
 - (d)strategy
20. Which among the following is not the principles of organisation?
- (a)Unity of objectives
 - (b)Specialisation
 - (c)Span of control
 - (d)Initiative

21. Which among the following is not a type or forms of organisation?

- | | |
|----------------------------|--------------------------|
| (a) Formal Organisation | (b) Project organisation |
| (c) Committee organisation | (d) Line organisation |

22. In a line Organisation which among the following will not work directly under the general manager?

- | | |
|--------------------|-----------------------|
| (a) Sales Manager. | (b) Foreman |
| (c) Works manager | (d) Personnel manager |

23. Which scholar introduced the functional type of organisation?

- | | |
|-----------------|---------------------|
| (a) F.W. Taylor | (b) Chester Bernard |
| (c) Allen | (d) Max Weber |

24. Which of the following statement is true?

- (a) there is scope for specialisation in line Organisation (b) it is difficult to fix responsibility in line Organisation
(c) the line of authority in line Organisation is vertical (d) line Organisation is only suitable for large-scale operation

25. Whose definition on authority is , "Authority is the right to give Orders and power to exact obedience". ?

- | | |
|-----------------|---------------|
| (a) Henry Fayol | (b) Allen |
| (c) Simon | (d) S. George |

26. Which of the following is right about authority?

- (a) authority is informal.
- (b) not to achieve organisational goal
- (c) there is existence of right.
- (d) cannot be delegated

27. Which among the following is not a feature of accountability ?

- (a) can be delegated.
- (b) always upward
- (c) unitary.
- (d) should be specific standards

28. Which among the following is not a principle of delegation?

- (a) Functional Definition
- (b) Unity of command
- (c) Remuneration
- (d) Authority level principle

29. Which among the following is considered as a reluctance on the path of subordinates in delegation?

- (a) Perfectionism
- (b) Fear of criticism
- (c) Autocratic attitude.
- (d) Absence of control

30. Which among the following is a factor determining centralisation?

- (a) Integration
- (b) Desire for independence
- (c) Availability of managers.
- (d) Control techniques

31. organising is

- (a) A remedy for all types of problems
- (c) None of these

- (b) ensure accurate forecasting
- (d) All of these

32. Organising process involves

- (a) division of work
- (c) All of these

- (b) grouping of identical work
- (d) None of these

33. Formal organisation is

- (a) created by management
- (c) To satisfy cultural needs

- (b) A result of social interaction
- (d) None of these

PART - B

(7 X 6 = 42)

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

34. (a) Describe the different types of management organization

[OR]

(b) What are the nature of management concepts?

35. (a) Discuss the components of planning as objectives.

[OR]

(b) Write note on Planning premises.

36. (a) Explain the importance of decision making

[OR]

(b) What are the functions of projects and budgets of decision making

37. (a) Distinguish between the formal organization and informal organization

[OR]

(b) Briefly explain the principles and theories of organization.

38. (a) Describe the Authority and responsibilities

[OR]

(b) Explain the types of delegation

39. (a) Discuss the styles of Leadership

[OR]

(b) Enumerate the objectives and process of control

40. (a) Describe the objectives of MIS.

[OR]

(b) Discuss the recent trends and new perspectives in management.

N-1603

COURSE CODE

205312

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2024
First Year - First Semester
COMMERCE
MANAGERIAL ECONOMICS
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. _____ is known as father of economics

(a) Marshal

(b) Robins

(c) Adam Smith

(d) d. A C Pigou

2. If the income elasticity of demand is that one, the good is

(a) Necessity

(b) Luxury

(c) Substitute

(d) Complement

3. Base for the classification of market _____.

(a) Area

(b) time

(c) competition

(d) all of these

4. _____ has divided the phase of trade cycle.

(a) Adam Smith

(b) Marshall

(c) Schumpeter

(d) Walras

5. Two goods that are used jointly to provide satisfaction are called

(a) Inferior goods

(b) Normal goods

(c) Complementary goods

(d) Substitute goods

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6. Product differentiation is an important feature of
- (a) Perfect competition (b) Monopolistic competition
(c) Monopoly (d) Oligopoly
7. _____ refers to the quantity of a good or service that producers are willing and able to sell during a certain period under a given set of conditions
- (a) Supply (b) Demand
(c) Price (d) Production
8. Market demand is aggregation of individual demand_____.
- (a) vertically (b) Horizontally
(c) both (a) and (b) (d) none
9. The demand has three essentials - Desire, Purchasing power and
- (a) Quantity (b) Cash
(c) Supply (d) Willingness to purchase
10. _____ is a form of oligopoly where some degree of differentiation exists between products of different firms.
- (a) Perfect oligopoly (b) Duopoly
(c) Imperfect oligopoly (d) Monopsony

11. Demand for milk, sugar, tea for making tea, is an example of
- (a) Composite demand (b) Derivative demand
(c) Joint demand (d) Direct demand
12. A firm will close down in short run if AR is less than _____.
(a) AC (b) MC
(c) AVC (d) none
13. The change in demand due to change in price only, where other factors remaining constant, it is called.....
(a) Shift in demand (b) Extension of demand
(c) Contraction of demand (d) Both extension and contraction
14. The relationship between demand for a commodity and price, ceteris paribus, is:
(a) Negative (b) Positive
(c) Non-negative (d) Non-positive
15. The value of an entrepreneur's resources that she uses in production are known as
(a) Explicit costs (b) Sunk costs
(c) Operating expenses (d) Implicit costs

16. Inflation is: :

- (a) A decrease in the overall level of economic activity
- (b) An increase in the overall level of economic activity
- (c) An increase in the overall price level
- (d) A decrease in the overall price level

17. In economics, desire backed by purchasing power is known as

- (a) Utility
- (b) Demand
- (c) Consumption
- (d) Scarcity

18. _____ is known as the ‘first law in market’

- (a) Law of supply
- (b) Law of consumption
- (c) Law of demand
- (d) Law of production

19. Law of demand shows the functional relationship between _____ and quantity demanded

- (a) Supply
- (b) Cost
- (c) Price
- (d) Requirements

20. The market with a single producer

- (a) Perfect competition
- (b) Monopolistic competition
- (c) Oligopoly
- (d) Monopoly

21. _____ refers to the system of moral principles and rules of conduct applied to the business.
- (a)Values of Business (b)Social responsibility
(c)Business ethics (d)Ethical code of conduct
22. _____ means the excess of income over all expenses.
- (a)Revenue (b)Profit
(c)Loss (d)Cost
23. A demand curve which takes the form of horizontal line parallel to quantity axis illustrates elasticity which is:
- (a)Zero (b)Infinite
(c)Greater than one (d)Less than one
24. This is the mechanism by which the system controls its own operation. The reference is to _____
- (a)Input (b)Output
(c)Processing (d)Feedback
25. Listing receipts and payments in international transaction for a country is called _____.
- (a)Balance of payment (b)Balance of Trade
(c)Balance of current A/c (d)Balance of capital A/c

26. Foreign trade helps each country to make _____ use of its natural resources.

- (a)optimal
- (b)loss
- (c)better
- (d)none of these

27. Consumer protection Act ieas enacted in the year.....

- (a)1989
- (b)1985
- (c)1986
- (d)1981

28. Practice of charging different price for a product from different markets is called.....

- (a)Dumping
- (b)Price discrimination
- (c)Differential pricing
- (d)Strategic pricing

29. _____ is an organized movement to protect rights and powers of buyers in relation to sellers

- (a)Consumerism
- (b)MRTP Act
- (c)Consumer protection Act
- (d)Consumer courts

30. Public Enterprise is defined as.....

- (a)An organization run by joint efforts of Centre and State Governments
- (b)An organization which caters to the needs relating to public utilities
- (c)An organization in which capital is invested by public
- (d)An organization owned and managed by public

31. Key actors in a business's immediate environment include

- | | |
|----------------|-------------|
| (a)Regulations | (b)Economy |
| (c)Technology | (d)Politics |

32. Traders have to face more difficulties in _____ trade than _____ trade.

- | | |
|------------------|------------------|
| (a)foreign, home | (b)home, foreign |
| (c)local , India | (d)none of these |

33. Approaches of a government towards public expenditure and revenue are known As _____

- | | |
|--------------------|----------------------|
| (a)Budgets | (b)Fiscal policy |
| (c)Monetary policy | (d)Industrial policy |

PART - B

(7 X 6 = 42)

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

34. (a) Briefly state the relationship between Managerial Economics and Macro economics

[OR]

(b) State the practical importance of Price Elasticity of Demand..

35. (a) Indicate the approach to be made in demand forecasting.

[OR]

(b) State the factors that influence the price of a commodity.

36. (a) Explain in detail 'Marginal Cost Pricing' Method.

[OR]

(b) Analyze the measures that could be adopted by the government to contain inflation

37. (a) Analyze the characteristic features of a business cycle..

[OR]

(b) Explain Hawley's Risk Theory of Profit.

38. (a) Discuss about Decision Criteria under 'Uncertainty'

[OR]

(b) State the objectives of Indian economic planning.

39. (a) What should be the credit policy at the time of inflation?

[OR]

(b) Explain the concept of 'Concentration of Economic Power'.

40. (a) Explain the current inflow of FDI.

[OR]

(b) Analyze the performance of public enterprises in India.

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2024
First Year - First Semester
COMMERCE
ADVANCED ACCOUNTING
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Voluntary winding up happens
 - (a) If period fixed for the company is expired.
 - (b) If company passes a special resolution the company wound up voluntarily.
 - (c) Members voluntary winding up is applicable to solvent companies only.
 - (d) All of the above
2. Compulsory winding up happens
 - (a) If a company unable to pay its debt.
 - (b) If the number of members of company reduced below statutory limit.
 - (c) If a company does commence its business within a year from its incorporation.
 - (d) All of the above.
3. The first item in order of payment to be made by liquidator is:
 - (a) Secured creditors
 - (b) Preferential creditors
 - (c) Liquidation expenses
 - (d) Current liability
4. Liquidator's statement of receipts and payment is known as:
 - (a) Cash flow statement
 - (b) Cash book
 - (c) Liquidator's final statement of account
 - (d) Deficiency account
5. The liquidator final statement of account is prepared
 - (a) Only in case of creditor voluntary winding up
 - (b) Only in case of members voluntary winding up
 - (c) Only in case of compulsory winding up
 - (d) Whatever may be

6. When the liquidator company has adequate cash to pay off all liabilities, the interest on liabilities will be paid
(a)Up to date of commencement of insolvency (b)Up to date of actual payment
(c)Up to date of payment to share holders (d)None of these
7. The Job of Realizing Assets and Paying Liabilities Is Performed by A Person
(a)Liquidator (b)Auditor
(c)Registrar of the Company (d)None of the above
8. At the time of liquidation of company, the liquidator has to file a statement of receipt and payment is known as
(a)Statement of affairs (b)Liquidator report
(c)Liquidator final statement of account (d)None of the Above
9. The nature of dividend Equalization Fund is
(a)Current Liability (b)Reserve & Supplies
(c)Current Assets (d)Investment
10. In the books of new company Share Capital & Debenture account are credited at
(a)Agreed value of Share / Debenture (b)Random Value
(c)Par Value of Share / Debenture (d)Market Value

11. Pooling of Interest Method is used in amalgamation in the nature of
- | | |
|-------------|-----------|
| (a)Purchase | (b)Merger |
| (c)Mix | (d)Other |
12. The deficiency shown by deficiency account will be equal to the deficiency revealed by
- | | |
|--|----------------------|
| (a)Liquidator final statement of account | (b)Liquidator report |
| (c)Statement of affairs | (d)None |
13. Authorized capital is also termed as
- | | |
|--------------------|--------------------|
| (a)Nominal Capital | (b)Reserve Capital |
| (c)Sink Capital | (d)None |
14. Insolvent Companies Can Be Liquidated
- | | |
|---------------|------------------|
| (a)Compulsory | (b)Optional |
| (c)Order | (d)All the Above |
15. A Liquidator can claim the
- | | |
|-----------------|------------------|
| (a)Remuneration | (b)Assets |
| (c)Dividend | (d)All the Above |

16. In liquidator final statement of account, payment of preferential creditors is shown after
(a) Debenture holders (b) Unsecured creditors
(c) Secured creditors (d) All of the above
17. A company can be liquidated by.
(a) Compulsory winding up by the court. (b) Voluntary winding up by the members or creditors
(c) Winding up under the supervision of the court (d) All of the above
18. Which of the following statements is false?
(a) A person eligible to be appointed as a liquidator shall be considered independent if he is eligible to be appointed as an independent director under Section 149 of Companies Act, 2013 if the corporate person is a company. (b) A person eligible to be appointed as a liquidator shall be considered independent if he is not a related party of the corporate person.
(c) A person eligible to be appointed as a liquidator shall be considered independent if he has been an employee or proprietor or partner of a firm of auditors. (d) A person eligible to be appointed as a liquidator shall be considered independent if he has not been an employee or proprietor or partner of legal firm contributing 10% or more of the gross turnover of such firm.
19. Types of leasing are
(a) Financial & Non-Financial Lease (b) Financial Lease & Operating Lease
(c) Operating & Non-Operating Lease (d) None of the above
20. Financial lease is
(a) Temporary (b) Short Term & Cancellable
(c) Long Term & Cancellable (d) None of the above

21. Operating lease are
- (a) Short Term & Cancellable
 - (b) Long Term & Non-Cancellable
 - (c) Temporary
 - (d) Contingent
22. When two or more existing companies are liquidated and a new company is formed to take over business it is termed as
- (a) Absorption
 - (b) Amalgamation
 - (c) Reconstruction
 - (d) Liquidation
23. Arithmetically amalgamation means
- (a) $A \text{ Ltd} + B \text{ Ltd} = AB \text{ Ltd}$
 - (b) $A \text{ Ltd} + B \text{ Ltd} = B \text{ Ltd}$
 - (c) $A \text{ Ltd} + B \text{ Ltd} = A \text{ Ltd}$
 - (d) None of above
24. When one existing company acquires the business of two or more similar companies it is termed as.....
- (a) Amalgamation
 - (b) Absorption
 - (c) Internal Reconstruction
 - (d) External Reconstruction
25. The main object of Amalgamation is
- (a) To maximum common benefits
 - (b) To reduce Internal Competition
 - (c) To minimize Common Expenses
 - (d) All the above

26. Excess of purchase consideration over net asset is.....

- | | |
|--------------------|-------------|
| (a)Profit | (b)Goodwill |
| (c)Capital Reserve | (d)None |

27. The difference between book value of liability & actual payment of liability is transfer to

- | | |
|----------------------|--------------------|
| (a)Profit & Loss A/c | (b)Goodwill A/c |
| (c)Capital Reserve | (d)Realisation A/c |

28. Sundry assets are transfer to Realisation Account at

- | | |
|-----------------|---------------|
| (a)Agreed Value | (b)Book Value |
| (c)Lower Value | (d)None |

29. When Realisation expenses are paid and born by old company it is debited to

- | | |
|----------------------|--------------------|
| (a)Profit & Loss A/c | (b)Realisation A/c |
| (c)New Company A/c | (d)None |

30. When Realisation expenses are paid and borne by purchasing company, old company will debit to

- | | |
|----------------------|--------------------|
| (a)Profit & Loss A/c | (b)Realisation A/c |
| (c)Goodwill A/c | (d)No Entry |

31. If Realisation expenses are included in purchase consideration, old company will debit such expenses to..

- (a) Realisation A/c (b) Profit & Loss A/c
(c) Goodwill A/c (d) No Entry

32. If Realisation expenses are paid by old company but born by new company – old company will debit to...

- (a) Realisation A/c (b) Profit & Loss A/c
(c) New Company A/c (d) Goodwill A/c

33. Excess of Net Asset over P.C. will transfer to

- (a) Goodwill A/c (b) Capital Reserve A/c
(c) Profit & Loss A/c (d) Old Company A/c

PART - B

(7 X 6 = 42)

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

34. (a) Calculate Rebate on Bills Discounted for the year ended 31.03.2024.

Date of the Bill	Amount (Rs)	Period in months	Rate of Interest
12-01-2024	42000	5	8.0%
15-02-2024	96000	4	8.25%
18-03-2021	58000	3	8.53%

[OR]

(b) Distinguish between a branch and department.

35. (a) Explain briefly the procedure of calculating the maturity of a bill of exchange. Give example.

[OR]

(b) What are departmental accounts? Discuss their objectives.

36. (a) What is holding company? Discuss the advantages and disadvantages of holding company.

[OR]

(b) Explain the accounting concepts.

37. (a) What are the fundamentals of book keeping? Explain in detail.

[OR]

(b) Explain the difference between single entry and double entry system.

38. (a) What are the reasons for differences arise between cash book and pass book balances?

[OR]

(b) Explain the causes of depreciation.

39. (a) Explain the differences between promissory note and bill of exchange.

[OR]

(b) write short notes on

1. Fair value of investment
2. Cum-interest and Ex-interest
3. Carry forward of a transaction
4. Right shares

40. (a) what are the different types of cash book? Explain

[OR]

(b) write up a two-column cashbook to record the following transactions. Then balance it off at the end of the month.

July 2023	1 Cash balance b/d	3,250
	Bank balance b/d	6,800
,,	3 Cash sales made.	2,500
,,	5 Cash banked	1,200
,,	7 James Chong paid us by cheque	3,700
,,	11 Bought office equipment by cheque	1,880
,,	12 Paid Linda kee in cash	50
,,	13 Received a rates refund by cheque	720
,,	19 Withdrew cash from bank for business use	300
,,	21 paid wages in cash	500
,,	22 paid for motor repairs by cheque	1,250
,,	23 Received a bank loan by cheque	10,000
,,	30 paid insurance by cheque	1,000

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N-1605

COURSE CODE

205314

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2024
First Year - First Semester
COMMERCE
BUSINESS ENVIRONMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Who was the last deputy chairman of the planning commission?
(a) Shri R.P Sinha
(b) Shri Shyamal Ghosh
(c) Shri Vinay Kohli
(d) Shri Montek Singh Ahluwalia
2. In which year was the twelfth plan completed?
(a) 2016
(b) 2015
(c) 2017
(d) 2014
3. What was brought in place of the planning commission in 2014?
(a) NITI Aayog
(b) Stand Up India Scheme
(c) NABARD
(d) SEBI
4. What was the focus of the first five year plan?
(a) Development of the service sector
(b) Development of the primary sector
(c) Development of the agricultural sector
(d) None of the above
5. Which of the following was not a reason for plan holidays to be executed in India?
(a) War
(b) Lack of resources
(c) Increase in inflation
(d) Increase in imports

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6. What does SAPs stand for?
(a)Special Action Plans
(c)Security Action Plans
(b)Special Action Planning
(d)Secure Action Plans
7. What were the objectives of the ninth five year plan?
(a)Population control
(c)Reduction of poverty
(b)Social justice
(d)Both a) and c)
8. Identification of opportunities to get first more advantage is one of the importance of business environment
(a)True
(c)Cannot say
(b)False
(d)Can say
9. Which of the following does not explain the impact of government policy changes on business & industry
(a)Increasing competition
(c)Market orientations
(b)More demanding market customers
(d)Change in agricultural prices
10. What is called for the pollution that can be traced directly to industrial activity?
(a)Soil pollution
(c)Air pollution
(b)Water pollution
(d)Industrial pollution

11. Which of the following may be termed as long-objectives of Indian planning? 1. Self-reliance 2. Productive employment generation 3. Growth of 7 per cent per annum 4. Growth in infrastructure
- (a) 1 and 2 (b) 3 and 4
(c) 1, 2 and 4 (d) 2, 3 and 4
12. Planning in India derives its objectives from,
- (a) Fundamental Rights (b) Directive Principles of State Policy
(c) Fundamental Duties (d) Preamble
13. The Economic Survey is published by,
- (a) Ministry of Finance (b) Planning Commission
(c) Government of India (d) Indian Statistical Institute
14. The prices by which the government buys food grain for the maintenance of the public distribution system and to build a buffer stock are known as,
- (a) Minimum Support Price (b) Procurement Price
(c) Issue Price (d) Ceiling Price
15. The Reserve Bank of India and the Federal Reserve,
- (a) Are central banks (b) Are branches of commercial banks
(c) Use fiscal policy to influence GDP (d) loan money to most of LDC commercial banks

16. An open economy is one where,
(a) Deficit financing is absent
(b) No export activities
(c) No import activities
(d) Economy opened to the world
17. Does a mixed economy mean an economy where there is?
(a) Existence of capitalism
(b) Privatization, liberalization and globalization
(c) Existence of both public and private sectors
(d) Growing crops along with rearing animals
18. New Industrial Policy, 1991 was announced by,
(a) Mr. P.V. Narshimha Rao
(b) Dr. Rajendra Prasad
(c) Mr. Y B Reddy
(d) Mr. Venkatesh Rao
19. Which policy is known as New Economic Policy?
(a) Industrial Policy 1948
(b) Industrial Policy 1956
(c) Industrial Policy 1977
(d) Industrial Policy 1991
20. ____ mean change in a set of policies, rules and regulations from one period of time to another to achieve economic growth.
(a) Tax reforms
(b) Economic reforms
(c) Land reforms
(d) None of the above

21. Who is the chairperson of the planning commission in India?
(a)President (b)Vice President
(c)Prime Minister (d)Finance Minister
22. Nations conduct international trade because:
(a)Some nations prefer to produce one thing while others produce other things. (b)Resources are not equally distributed among all trading nations.
(c)Trade enhances opportunities to accumulate profits. (d)Interest rates are not identical in all trading nations
23. International Trade is most likely to generate short-term unemployment in:
(a)Industries in which there are neither imports nor exports (b)Import-competing industries
(c)Industries that sell to domestic and foreign buyers. (d)Industries that sell to only foreign buyers
24. Globalization refers to:
(a)Lower incomes worldwide (b)Less foreign trade and investment
(c)Global warming and their effects (d)A more integrated and interdependent world
25. Increased foreign competition tend to
(a)Intensify inflationary pressure at home (b)Induce falling output per worker-hour for domestic workers
(c)Place constraints on the wages of domestic workers (d)Increase profits of domestic import-competing industries

26. International trade forces domestic firms to become more competitive in terms of
- (a)The introduction of new products
 - (b)Product design and quality
 - (c)Product price
 - (d)All of the above
27. If a nation has an open economy it means that the nation:
- (a)Allows private ownership of capital.
 - (b)Has flexible exchange rates
 - (c)Has fixed exchange rates
 - (d)Conducts trade with other countries
28. Mercantilists believed that a country could increase the amount of wealth it had by_____.
- (a)Promoting exports and discouraging imports
 - (b)Discouraging exports and promoting imports
 - (c)Controlling imports and exports
 - (d)Increasing both imports and exports
29. Investment in Plant & machinery is termed as
- (a)FDI
 - (b)FII
 - (c)Portfolio Investment
 - (d)Capital Investment
30. The traditional mode of entering into international business is
- (a)Licensing
 - (b)Exporting
 - (c)Joint venture
 - (d)Subsidiary

31. Which type of following stage of internationalization has Decentralized decisionmaking?
 (a)Subsidiary (b)Multinational Corporation
 (c)Transnational corporation (d)Domestic Company
32. Agreement between two parties where in one gives rights to use their intangibleproperty to another entity is called as
 (a)Direct Exporting (b)Turnkey project
 (c)Strategic alliance (d)Licensing
33. Only manufacturing and exporting as per the requirement of importer is called
 (a)Direct Export (b)Sales
 (c)Import (d)Indirect Export

PART - B

(7 X 6 = 42)

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

34. (a) What are the concepts and significance of Business Environment?
 [OR]
 (b) what are the culture and business of social responsibilities of business?
35. (a) Explain some types of economic system
 [OR]
 (b) What are the Achievements and Failure of economic planning?
36. (a) Write about industrial policy
 [OR]
 (b) What are the way of privatization?
37. (a) Explain in detail about patents and Trademarks
 [OR]
 (b) Discuss about WTO
38. (a) Explain in detail about Industrial finance
 [OR]
 (b) Explain – IIBI , LIC , SFCs
39. (a) What are the Globalization and Dimension of Indian Business?
 [OR]
 (b) What are the Advantages and Disadvantages of MNCs?
40. (a) Describe about IMF
 [OR]
 (b) What is Pollution environment management? Explain in detail

N-1605

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2024
First Year - Second Semester
COMMERCE
MARKETING MANAGEMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. _____ advertisement is a small, graphic links placed on a web page.
(a)Banner. (b)Buttons.
(c)Website. (d)E-mail.
2. _____ marketing means serving a small market not Served by competitions.
(a)Niche. (b)Mega.
(c)Meta. (d)None of these.
3. These are _____ elements of promotion mix.
(a)Four. (b)Six.
(c)Five. (d)Two.
4. _____ advertisement is used at the time of introducing a new product in the market.
(a)Selective. (b)Reminder.
(c)Primary (d)None of these.
5. _____ is the oral presentation in a conversation with one or more prospective buyers for the purpose of making sales.
(a)Advertising. (b)Branding.
(c)Personal selling. (d)None of these.

6. The process of introducing higher quality products by a manufacturer is called _____.
- (a)Product line expansion. (b)Product line contraction
(c)Trading down. (d)Trading up.
7. ____ is the marketing and financial value associated with a brand's strength in a market.
- (a)Brand equity. (b)Brand loyalty.
(c)Branding (d)None of these.
8. Marketing is both an "art" and a "science" there is constant tension between the formulated side of marketing and the _____ side
- (a)Creative (b)Management.
(c)Selling. (d)Behavior.
9. Transportation belongs to _____ function of marketing.
- (a)Research. (b)Exchange.
(c)Physical supply (d)Facilitating.
10. The task of any business is to deliver _____ at a profit.
- (a)Customer needs (b)Products.
(c)Customer value (d)Quality.

11. _____ is the next stage of market segmentation.
- (a)market targeting (b)Positioning.
(c)MIS. (d)Marketing.
12. Customers are showing greater price sensitivity in their search for _____.
- (a)The right product. (b)The right service.
(c)Value. (d)The right store.
13. Testing before launching a product is known as _____.
- (a)Test marketing. (b)Concept testing.
(c)Acid test. (d)Market test.
14. The emotional attachment of a customer towards a brand is known as _____.
- (a)Brand loyalty. (b)Brand awareness.
(c)Brand equity. (d)Brand association.
15. Marketing is a _____ function transferring goods from producers to consumers.
- (a)Systematic. (b)Economic.
(c)Management. (d)Commercial

16. A firm identifies the target market, needs and wants of customers through
- (a)Marketing research
 - (b)Planning.
 - (c)Concepts.
 - (d)Segmentation
17. _____ is the process of identifying specific market segments.
- (a)Market targeting
 - (b)Target marketing
 - (c)Positioning.
 - (d)Marketing.
18. Marketing evaluation and _____ processes are necessary to understand the efficiency and effectiveness of marketing.
- (a)Control.
 - (b)Feedback.
 - (c)Consumer behavior
 - (d)Measurement
19. The factors that affect marketing policies, decisions and operations of a business constitute
- (a)Marketing control.
 - (b)Marketing mix
 - (c)Marketing environment
 - (d)None of these.
20. Target marketing essentially requires _____.
- (a)Market segmentation.
 - (b)Advertisement
 - (c)Direct selling.
 - (d)Using multiple media.

21. When there is a large potential market for a product, the firm will adopt:
- (a) Skimming price policy.
 - (b) Penetration price policy
 - (c) Premium price policy.
 - (d) None of these.
22. The four elements; channels of distribution, transportation, warehousing and inventory constitute _____.
- (a) Promotion mix.
 - (b) Marketing mix.
 - (c) Distribution mix
 - (d) Product mix.
23. Which of the following is not an element of service marketing mix?
- (a) People.
 - (b) Packaging
 - (c) Process.
 - (d) Physical evidence.
24. Marketing management covers not only the marketing of goods but also the marketing of _____
- (a) Products.
 - (b) Services.
 - (c) Quality.
 - (d) None of these.
25. Marketing helps firms to increase their profits by _____.
- (a) Increase in sales
 - (b) Increase in products
 - (c) Increase in price.
 - (d) Increase in customers.

26. The customer focused philosophy is known as the _____ concept.

(a)Production.

(b)Product.

(c)Selling.

(d)Marketing.

27. Generally _____ is an indication of quality.

(a)Price.

(b)Quantity.

(c)Size.

(d)Colour.

28. Pricing strategies are more specific and short term than _____.

(a)Objectives.

(b)Pricing policies.

(c)Price reduction.

(d)None of these.

29. The main object of _____ is to move forward a product, service or idea in a channel of distribution.

(a)Production.

(b)Promotion.

(c)Consumption.

(d)All of these.

30. _____ is not a dealer promotion scheme

(a)Free goods

(b)Trade allowance

(c)Coupons

(d)All of these

31. Marketing is a _____ process

- (a) Goal oriented
- (b) Exchange
- (c) Social
- (d) All of these

32. Trade mark is a _____

- (a) Name
- (b) Registered brand
- (c) Symbol
- (d) Design

33. Selling includes _____

- (a) Advertising
- (b) Transfer of title from the seller to the buyer
- (c) Sales promotion
- (d) None of these

PART - B

(7 X 6 = 42)

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

34. (a) Define Marketing . Explain its Scope and Importance.

[OR]

(b) What is Marketing Mix? Discuss the Four P's in marketing.

35. (a) What is Marketing Environment? Explain its External factors and internal factors

[OR]

(b) What is Product Mix? Explain about Product planning and New Product development.

36. (a) Define Price Mix. Explain its Factors affecting pricing.

[OR]

(b) Explain about Physical Distribution Mix.

37. (a) Define Personal selling process. Explain its Steps in Personal selling.

[OR]

(b) Explain the Sales Promotion methods.

38. (a) Discuss about Research Process and Steps involved of Marketing Research.

[OR]

(b) Explain about the Salient provisions of Consumer Protection Act.

39. (a) Explain in Detail about National Agricultural Co-operative Marketing Federation (NAFED)

[OR]

(b) Write the Benefits and Limitations of e-marketing. .

40. (a) What is CRM? Explain in detail about Types of CRM.

[OR]

(b) Explain in detail about CRM technology and Customer data management.

N-1607

COURSE CODE

205322

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2024
First Year - Second Semester
COMMERCE
RESEARCH METHODOLOGY
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. What is the final step in the research process?
(a)Formulating a hypothesis
(b)Collecting data
(c)Analyzing data
(d)Drawing conclusions and reporting findings
2. Which of the following is a characteristic of research?
(a)Subjectivity
(b)Objectivity
(c)Bias
(d)Opinion
3. What is the primary goal of exploratory research?
(a)To test hypotheses
(b)To establish cause-and-effect relationships
(c)To gain insights and understanding of a phenomenon
(d)To collect numerical data
4. What section of a research proposal provides an overview of the research problem, its significance, and background information?
(a)Research Methodology
(b)Introduction
(c)Research Objectives
(d)Budget
5. What type of research proposal is typically submitted in response to a specific call for proposals or funding opportunity?
(a)Unsolicited Proposal
(b)Pre-proposal
(c)Solicited Proposal
(d)Thesis Proposal

N-1607

6. What is the purpose of a research hypothesis?
- (a) To summarize the findings of the study
 - (b) To provide a tentative explanation for observed phenomena
 - (c) To guide the research process and data collection
 - (d) To present background information about the research topic
7. What is the purpose of developing a research design?
- (a) To collect data
 - (b) To analyze data
 - (c) To identify a research problem
 - (d) To provide a framework for conducting the study.
8. How can research designs be classified?
- (a) By the size of the sample
 - (b) By the type of data analysis
 - (c) By the level of significance
 - (d) By the purpose and objectives of the study
9. What type of research design collects data from a sample of participants at a single point in time to assess relationships or differences between variables?
- (a) Longitudinal research
 - (b) Cross-sectional research
 - (c) Experimental research
 - (d) Correlational research
10. What is a characteristic of the observation method in research?
- (a) It involves manipulating variables to observe their effects.
 - (b) It relies on self-reported information from participants.
 - (c) It entails directly observing and recording behavior or phenomena.
 - (d) It uses surveys or questionnaires to collect data.

11. What is a characteristic of the personal interview method in research?
- (a) It involves observing participants' behavior in natural settings.
 - (b) It relies on face-to-face interactions between the researcher and participant.
 - (c) It entails self-administered questionnaires.
 - (d) It uses secondary data obtained from existing sources.
12. What is a characteristic of focus group discussions in research?
- (a) They involve one-on-one interviews between the researcher and participant.
 - (b) They rely on self-administered questionnaires.
 - (c) They entail group discussions led by a moderator.
 - (d) They use observational methods to gather data.
13. What is a common method used for measuring attitudes in research?
- (a) Observational analysis
 - (b) Content analysis
 - (c) Self-report scales
 - (d) Experimental manipulation
14. What is characteristic of ordinal scaling in research?
- (a) It categorizes data into distinct categories without any order.
 - (b) It measures data on a scale with equal intervals between points.
 - (c) It provides information about the relative order or ranking of items.
 - (d) It has a true zero point and equal intervals between points.
15. What are the types of measurement scales used in research?
- (a) Nominal, ordinal, interval, and ratio
 - (b) Categorical, ordinal, numerical, and continuous
 - (c) Descriptive, exploratory, explanatory, and correlational
 - (d) Binary, categorical, ordinal, and numerical

16. What is the primary purpose of pilot testing a questionnaire?
- (a) To collect data for the main study (b) To assess the reliability and validity of the questionnaire
- (c) To administer the questionnaire to a large sample of respondents (d) To analyze the collected data
17. What is a potential limitation of face-to-face interviews?
- (a) Limited geographic coverage (b) Lower data quality compared to other methods
- (c) Difficulty in establishing rapport with respondents (d) Inability to ask probing questions
18. Which of the following is an example of non-probability sampling?
- (a) Simple random sampling (b) Stratified sampling
- (c) Convenience sampling (d) Cluster sampling
19. What is purposive sampling?
- (a) Randomly selecting individuals from different strata of the population (b) Selecting individuals based on their availability and willingness to participate
- (c) Selecting every 7th individual from a list of the population (d) Selecting individuals based on specific characteristics or criteria relevant to the research objectives
20. What is data processing?
- (a) The collection of data through surveys or experiments (b) The organization and manipulation of data to produce meaningful information
- (c) The analysis of data using statistical techniques (d) The presentation of data in graphical or tabular form

21. Which of the following is NOT a step in the data processing cycle?
- (a)Data collection
 - (b)Data analysis
 - (c)Data storage
 - (d)Data visualization
22. Which measure of central tendency is most affected by extreme values?
- (a)Mean
 - (b)Median
 - (c)Mode
 - (d)Range
23. What is the measure of central tendency that represents the middle value of a data set?
- (a)Mean
 - (b)Median
 - (c)Mode
 - (d)Range
24. When comparing two population proportions, which test should be used?
- (a)Independent t-test
 - (b)Paired t-test
 - (c)Z-test
 - (d)Chi-square test
25. Which test is suitable for comparing the means of more than two independent samples?
- (a)Independent t-test
 - (b)Paired t-test
 - (c)ANOVA
 - (d)Chi-square test

26. How are the observed frequencies calculated in the Chi-square test for more than two populations?
- (a) By summing the frequencies across all populations
 - (b) By dividing the total frequency by the number of populations
 - (c) By subtracting the expected frequencies from the observed frequencies
 - (d) By counting the number of observations in each category for each population
27. In the Chi-square test for goodness of fit, what is the null hypothesis?
- (a) There is no association between the populations
 - (b) The populations have identical means
 - (c) The observed frequencies match the expected frequencies
 - (d) The populations have identical proportions
28. In One-Way ANOVA, what is the null hypothesis?
- (a) There is no association between the populations
 - (b) The populations have identical means
 - (c) The observed frequencies match the expected frequencies
 - (d) The populations have identical proportions
29. What assumption does Two-Way ANOVA make about the outcome variable?
- (a) It must be normally distributed within each combination of factor levels
 - (b) It must be categorical
 - (c) It must be independent of the factors
 - (d) It must have equal variances across groups
30. What should be included in the introduction section of a report?
- (a) Detailed analysis of findings
 - (b) Background information and context
 - (c) Personal opinions and biases
 - (d) Recommendations for future actions

31. What is the purpose of a report?
(a) To persuade the reader to take a specific action (b) To entertain the reader with interesting stories
(c) To inform the reader about a specific topic or issue (d) To summarize the findings of a research study
32. Which of the following is NOT a primary purpose of research?
(a) To entertain readers (b) To inform decision-making
(c) To contribute to knowledge (d) To solve problems
33. What is one of the primary uses of the internet in research?
(a) Entertainment (b) Communication with colleagues
(c) Access to information and resources (d) Social networking

PART - B

(7 X 6 = 42)

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

34. (a) Describe the features of descriptive research.
[OR]
(b) What are the contents of a research proposal?
35. (a) List out the types of research design.
[OR]
(b) What are primary and secondary sources in research?
36. (a) What are the criteria for a good research tool? Explain in detail
[OR]
(b) What are advantages and disadvantages of questionnaires?
37. (a) Write the types of sampling errors. Explain in detail
[OR]
(b) What do you mean by data processing?
38. (a) What is inferential analysis in research?
[OR]
(b) Outline the steps of testing hypothesis.
39. (a) Elaborate about the steps of the chi-square test.
[OR]
(b) What are the three types of factorial design? Explain in detail
40. (a) Describe the types of report writing.
[OR]
(b) What are the 4 main ethical principles in research? Explain in brief.

N-1607

N-1608

COURSE CODE

205323

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2024
First Year - Second Semester
COMMERCE
ADVANCED COST ACCOUNTING
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Basic objectives of costing are
 - (a)Tax compliance
 - (b)Financial audit
 - (c)Cost ascertainment
 - (d)Profit
2. Process costing is suitable for
 - (a)Hospitals
 - (b)Oil refineries
 - (c)Transport firms
 - (d)Brick laying firms
3. Cost classification can be done in
 - (a)Two ways
 - (b)Three ways
 - (c)Four ways
 - (d)Several ways
4. The cost which is to be incurred even when a business firm is closed is known as
 - (a)Imputed cost
 - (b)Historical cost
 - (c)Sunk cost
 - (d)Shutdown cost
5. Direct expenses are also called
 - (a)Chargeable expense
 - (b)Major expenses
 - (c)Sundry expenses
 - (d)Overhead expenses

N-1608

6. Indirect materials used in production is chargeable as
(a)factory overhead (b)Production overhead
(c)Selling overhead (d)Office overhead
7.is an estimate of cash receipts and cash payments
(a)Sales budget (b)Production budget
(c)Cash budget (d)Flexible budget
8. Contribution equals:
(a)Sales minus cost of sales (b)Sales – variable cost
(c)Sales minus variable costs (d)Sales minus fixed costs
9. Which of the following inventory valuation methods shows higher profits during the period of rising prices?
(a)FIFO method. (b)LIFO method.
(c)Weighted average method. (d)Simple average method.
10. Prime cost is _____.
(a)All costs incurred in manufacturing a product (b)The total of direct cost
(c)The material cost of a product (d)The cost of operating a Department

11. Labour turnover is caused by _____
(a)Low wages
(c)High wages
(b)Good working condition
(d)Huge incentives
12. Warehouse expenses is an example of _____
(a)Production Overheads
(c)Distribution Overheads
(b)Selling Overheads
(d)None of the above
13. In automobile,costing is used
(a)Process
(c)multiple
(b)batch
(d)job
14. Service costing is used in industries producing.....
(a)Products
(c)both a & b
(b)service
(d)none of these
15.costing is applicable to printers
(a)Process
(c)multiple
(b)batch
(d)Job

16. Process costing is also known as.....costing.
(a)Continuous (b)batch
(c)multiple (d)job
17. Operating costing is also known ascosting.
(a)Service (b)batch
(c)multiple (d)job
18. Cost Accountancy is the science, art andof a cost accountant.
(a)Practice (b)exercise
(c)hard work (d)effort
19. The ordinary trading account is a locked storehouse of most valuable information to which cost system is the.....
(a)Key (b)lock
(c)house (d)none of these
20. Cost accounts deal partly with facts and figures and partly with.....
(a)Estimates (b)costs
(c)income (d)revenue

21. Cost accounting provides data for managerial.....
- (a)Decision making
 - (b)recruitment
 - (c)retrenchment
 - (d)none of the above
22. is used primarily for control of spare parts.
- (a)ABC Analysis
 - (b)JIT Inventory System
 - (c)VED Analysis
 - (d)Perpetual Inventory System
23. Is a technique of material cost control which leads to low Carrying cost as a result of low investment in inventory
- (a)ABC Analysis
 - (b)JIT Inventory System
 - (c)VED Analysis
 - (d)Perpetual Inventory System
24.is a technique of stock control which leads to saving of time of the management because attention is required to be paid only to some of the items rather than on all the items.
- (a)ABC Analysis
 - (b)JIT InventorySystem
 - (c)VED Analysis
 - (d)Perpetual Inventory System
25. For conducting_____ workers are studied at their jobs and All their movements and motions are noted.
- (a)Time study
 - (b)Motion study
 - (c)Meritrating
 - (d)None of these

26. Machine hour rate is obtained by dividing the total running expenses of a machine during a particular period by the.....
- (a)Number of hours
(b)Number of products produced
(c)Number of workers
(d)wages
27. In _____ each job is a cost unit to which all costs are Assigned
- (a)batch costing
(b)process costing
(c)operation costing
(d)job costing
28. In service costing, fixed charges are so called as.....
- (a)standing charges
(b)fixed charges
(c)variable charges
(d)none of these
29. In process costing, the abnormal loss is treated as _____ cost and Written off to profit & loss account
- (a)unit
(b)future
(c)period
(d)process
30. Standard costing is more widely applied in... industries
- (a)process and engineering
(b)jobbing industry
(c)construction industry
(d)all of these

31. The type of standard best suitable for cost control purpose is
(a)Basic standard (b)Ideal standard
(c)Normal standard (d)Expected standard
32.is an example of long-term budget
(a)Cash budget (b)Capital expenditure budget
(c)Research and development budget (d)Both b & c
33.is the cost which involves payment to outsiders
(a)out of pocket cost (b)imputed cost
(c)notional cost (d)none of these

PART - B

(7 X 6 = 42)

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

34. (a) Find out Economic Order Quantity from the following

Annual usage - 90000 units

Buying cost per order - Rs.10

Cost of carrying inventory - 10 % of cost

Cost per unit - Rs 50

[OR]

- (b) Explain different stock levels

35. (a) Explain the methods and techniques of costing

[OR]

(b) From the following information, prepare cost sheet for the month of April 2022

Stock in hand: 1/4/2022

Raw materials	-	25000
WIP	-	17300
Finished goods	-	8200

Stock in hand: 30/4/2022

Raw materials	-	26200
WIP	-	15700
Finished Goods	-	9100

Purchase of raw materials	21800
Carriage inwards	1200
Direct wages	17200
Indirect wages	800
Direct expenses	1200
Factory overhead	8300
Administration overhead	3500
Selling overhead	3900
sales	69700

36. (a) Explain the systems of wage payment

[OR]

(b) From the following data, calculate the amount of fixed cost

Sales	- 480000
Direct materials	- 160000
Direct labour	- 100000
Variable overheads	- 40000
Profit	- 100000

37. (a) Explain the procedure in unit costing

[OR]

(b) Calculate the earnings of workers under Halsey plan

standard time	- 50 hrs
wages	- 3 Rs
actual time taken	- 42 hrs

38. (a) Explain the features of operating costing

[OR]

(b) Difference between job costing and process costing

39. (a) Explain the different classification of overhead

[OR]

(b) Explain the accounting procedure for joint and by products

40. (a) Calculate inventory turnover ratio

Opening stock	-	25000
Closing stock	-	15000
Purchases	-	190000

[OR]

(b) Explain Economic batch quantity

N-1608

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2024
First Year - Second Semester
COMMERCE
FINANCIAL SERVICES
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Which among the following includes every activity that is involved in changing savings into investment
(a) Financial services (b) Financial system
(c) Saving System (d) Economic system
2. ----- the most common services provided to foreign investors.
(a) Financial services (b) factoring services
(c) Custodial services (d) None of the above
3. Which among the following financial investment is considered to be highly risky and have a growth-oriented venture with the goal of earning a high percentage of return?
(a) Merchant banking (b) leasing
(c) Venture capital (d) None of the above
4. What is VCF?
(a) Value capture financing (b) Venture capital funds
(c) Variant call format (d) Virtual contact file
5. Who promotes VCFs of the specialized financial institution?
(a) RBI (b) State Government
(c) Central Government (d) None of these

6. Which among the following can promote offshore VCFs (Venture Capital Funds)?
- (a) Private banks
 - (b) Foreign banks
 - (c) State banks
 - (d) None of the above
7. Venture capital is originated in -----
- (a) India
 - (b) France
 - (c) Britain
 - (d) USA
8. What among the following is required for developing a new product in its initial stages?
- (a) Start-up capital
 - (b) Seed capital
 - (c) Second round financing
 - (d) None of the above
9. Which of the following is not included in financial service providers?
- (a) Credit rating agencies
 - (b) Insurance companies
 - (c) Sole proprietorship
 - (d) Commercial banks
10. Identify the functions of financial services
- (a) Allocation of funds
 - (b) Specialized services
 - (c) Mobilization of savings
 - (d) All the above

11. Which one of the below acts as an intermediary to link up the sources of ideas and sources of funds?
- (a)Leasing
 - (b)Venture capital
 - (c)Merchant banking
 - (d)None of the above
12. Which fund invests in highly liquid securities such as commercial paper?
- (a)Equity funds
 - (b)Income fund
 - (c)Money market mutual fund
 - (d)Balanced fund
13. Select one of the following that is not a fee-based financial service
- (a)Lease financing
 - (b)Profit management
 - (c)Corporate counselling
 - (d)Issue management
14. What is the process of selling the trade debts of a customer to a financial instrument?
- (a)Factoring
 - (b)Secularization
 - (c)Bill discounting
 - (d)Materialization
15. What are the additional finances provided by VCFs to overcome the fledging stage?
- (a)First round financing
 - (b)Second round financing
 - (c)Seed capital
 - (d)None of the above

16. What is also known as the fledging stage?
- (a)First round financing
 - (b)Second round financing
 - (c)Start-up capital
 - (d)None of the above
17. Which stage of financing includes buyouts, expansion, and financial development?
- (a)First round financing
 - (b)Early-stage financing
 - (c)Later-stage financing
 - (d)None of the above
18. Who is the father of Venture capital?
- (a)Jimmy Carter
 - (b)Georges Doriot
 - (c)Vaghul
 - (d)Modigliani
19. What type of finance is provided by venture capital at the implementation stage of a business/project?
- (a)Mezzanine finance
 - (b)Start-up
 - (c)Seed finance
 - (d)Both b and c
20. Which of the following is considered Mezzanine capital?
- (a)Replacement finance
 - (b)Development financing
 - (c)Expansion finance
 - (d)All the above

21. In India, which company deals with the corpus of mutual funds?
- (a) Trustee Company
 - (b) Asset management company
 - (c) Sponsor Company
 - (d) Mutual fund company
22. The inflation-free instrument?
- (a) Variable rate bond
 - (b) Deep discount bond
 - (c) Option bond
 - (d) Index-linked gilt bond
23. What are financial derivatives mainly used for?
- (a) Earning income
 - (b) Speculative activities
 - (c) Creating more risks
 - (d) Hedging risks
24. In an option contract, what is known as the predetermined price at which an underlying asset has to be bought or sold?
- (a) Exercise price
 - (b) Future price
 - (c) Option price
 - (d) Spot price
25. Which of the following methods considers the entire earning stream of the venture investment?
- (a) First Chicago method
 - (b) Conventional valuation method
 - (c) Revenue multiplier method
 - (d) None of the above

26. Select one among the following factors that are used to estimate the annual revenue of a new company
- (a)Expense multiplier factor
 - (b)Conventional multiplier factor
 - (c)Revenue multiplier factor
 - (d)None of the above
27. Which among the following is a fee-based activity?
- (a)Stock broking
 - (b)Portfolio management services
 - (c)credit rating
 - (d)Lease Finance
28. What is asset-based service otherwise known as?
- (a)Capital based
 - (b)Interest-based
 - (c)Fund based
 - (d)Fee-based
29. In India, for faiting is done by ----- bank
- (a)Foreign bank
 - (b)RBI
 - (c)Commercial bank
 - (d)EXIM bank
30. Which among the following includes all asset-based financial plans that are offered to customers to help acquire more durable consumer goods?
- (a)Consumer credit
 - (b)Cash credit
 - (c)Hire purchase
 - (d)Trade credit

31. Under for failing the client is able to get credit facility to the extent of -----
 (a) 100% of the value of the export bill (b) 80% of the value of the export bill
 (c) 75% of the value of the export bill (d) 90% of the value of the export bill
32. Term lending institutions are ----- market intermediaries
 (a) Money market (b) Bill market
 (c) Capital market (d) None of these
33. The minimum net worth for the first category of merchant banker is Rs. -----
 (a) 2 crore (b) 5 crore
 (c) 1 crore (d) 10 crore

PART - B

(7 X 6 = 42)

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

34. (a) Write a note on nature of financial services in India
 [OR]
 (b) What are the needs for financial innovations?
35. (a) Write strength and weakness of finance companies
 [OR]
 (b) What are the objectives of Indian money markets?
36. (a) What are the functions of IFCI?
 [OR]
 (b) What are the functions of new issue market?
37. (a) Explain the importance of lease finance
 [OR]
 (b) Write the guide lines for hire purchase financing
38. (a) What are the various investment companies in India?
 [OR]
 (b) Explain the functions of commercial banking
39. (a) Write down the significance of Venture capital in India
 [OR]
 (b) Explain the significance of Merger and Take over
40. (a) What are the advantages of housing finance in India?
 [OR]
 (b) Explain the significance of financial consultancy services

N-1610

COURSE CODE

205331

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2024
Second Year - Third Semester
COMMERCE
INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Investment means _____
(a) Commitment of funds for future income
(b) Net additions to economy capital stock
(c) Short-term commitment of funds
(d) Capital gain
2. A gambler is one who makes planned investment and -----
(a) Believes in low risk
(b) Considers high risk and high profits
(c) Expects other people to plan his resources in one best security
(d) Buying government securities with safety of return
3. The value of the bond depends on -----
(a) Coupon rate, yield to maturity and expected yield of maturity
(b) Face value and treasury bills
(c) the market rate which gives the value of the bond
(d) Short-term bonds
4. Purchasing power risk is -----
(a) Systematic risk
(b) Unsystematic risk
(c) Risk of interest fluctuations
(d) Risk due to comparison in an industry
5. Investments would score high only if there is a protection to -----
(a) Real estate
(b) Preferred stock
(c) Government bonds
(d) Common stock

N-1610

6. Buying low and selling high, making a large capital gain is associated with -----
(a)Investment (b)Speculation
(c)Gambling (d)Arbitrage
7. Which of these is the regulatory body for the capital markets in India?
(a)National Bank for Agriculture and Rural Development (NABARD) (b)Securities and Exchange Board of India (SEBI)
(c)Insurance Regulatory and Development Authority (IRDA) (d)Reserve Bank of India (RBI)
8. The first computerised stock exchange in India was -----
(a)Bombay Stock Exchange (BSE) (b)Multi Commodity Exchange (MCX)
(c)National Stock Exchange (NSE) (d)Over-the-Counter Exchange of India (OCTEI)
9. Variability in the rate of return is known as -----
(a)Return (b)Risk
(c)Interest (d)Volatility
10. Which of the following do not fall under the category of systematic risk
(a)Market risk (b)Interest rate risk
(c)Purchasing power risk (d)Financial risk

11. Which of the following securities has the most possible risk as well as the highest potential return?
- (a) Preferred stocks
 - (b) Commercial paper
 - (c) Derivative securities
 - (d) Bonds
12. The process of holding an investment in shares in electronic form is -----
- (a) Dematerialisation
 - (b) Demutualisation
 - (c) Speculation
 - (d) None of the above
13. NAV in mutual fund stands for -----
- (a) Newly acquired value
 - (b) Net asset value
 - (c) Net asset visibility
 - (d) Net amount valuation
14. Mutual funds are regulated in the country by -----
- (a) IRDA
 - (b) Association of Mutual funds of India
 - (c) NABARD
 - (d) Securities and Exchange Board of India
15. Capital Index bonds are linked with
- (a) BSE Sensex
 - (b) NSE Nifty
 - (c) Consumer price index
 - (d) BSE-100

16. Who is called a father of fundamental analysis -----
- (a) Benjamin Graham (b) Tinbergen
(c) William (d) Elliot Wave
17. The oldest approach to common stock selection is:
- (a) Fundamental analysis (b) Technical analysis
(c) Random walk analysis (d) Value analysis
18. Technical analysis reflects the idea that stock prices
- (a) Move upward over time (b) Move inversely over time
(c) Move in trends (d) Move randomly
19. According to Markowitz, an efficient portfolio is one that has the
- (a) Largest expected return for the smallest level of risk (b) Largest expected return and zero risk
(c) Largest expected return for a given level of risk (d) Smallest level of risk
20. A portfolio which lies below the efficient frontier is described as
- (a) Optimal (b) Unattainable
(c) Dominant (d) Dominated

21. Portfolio approach to investing is primarily focused on which of the following:
- (a) Diversification
 - (b) Value protection
 - (c) Return appreciation
 - (d) Risk optimisation
22. As per CAPM model, the required rate of return on a security is
- (a) Return on Treasury Bonds + Market risk Premium
 - (b) Return on individual securities + Beta Premium
 - (c) Return on Government securities + Unsystematic risk Premium
 - (d) Return on Corporate securities + Systematic Risk Premium
23. The formula for the Capital Asset Pricing Model (CAPM) is
- (a) $K_j = R_f + b(R_f - R_m)$
 - (b) $K_j = R_f + b(R_m - R_f)$
 - (c) $K = R + b(R - M)$
 - (d) $K = R + b(R - R)$
24. Portfolio ----- is the process of reviewing of assessing the elements of the entire portfolio of securities or products in business.
- (a) Selection
 - (b) Implement
 - (c) Target
 - (d) Analysis
25. Higher risk is associated with greater probability of higher -----
- (a) Risk
 - (b) Beta
 - (c) Correlation
 - (d) Return

26. Face value is the value stated on the face of the bond and is also known as -----
(a)Par value (b)Market value
(c)Redemption value (d)Intrinsic value
27. According to the CAPM, overpriced securities have:
(a)Negative alphas (b)Zero alphas
(c)Negative beta (d)Positive alphas
28. An individual stock required return is equal to risk free rate plus bearing risk premium is an explanation of
(a)Security market line (b)Capital market line
(c)Aggregate market line (d)Beta market line
29. In capital market line, the risk of efficient portfolio is measured by its -----
(a)Standard deviation (b)Variance
(c)Aggregate risk (d)Ineffective risk
30. In capital market line every investment is -----
(a)Finitely divisible (b)infinitely divisible
(c)Both a & b (d)None of the above

31. Markowitz efficient hypothesis initiated in -----
 (a)1958 (b)1959
 (c)1961 (d)1960
32. ----- is father of Wave Theory
 (a)Charles Dow (b)Ralph Nelson Elliot
 (c)Charles H (d)Greiner
33. The fundamental analysis approach has been associated with-----
 (a)Uncertainties (b)Certainties
 (c)Ratios (d)Balance sheet

PART - B

(7 X 6 = 42)

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

34. (a) Write notes on : i) Commodity assets ii) Process of investment and iii) Investment alternatives
 [OR]
 (b) Describe the features of an investment programme. What steps should an investor follow to make an investment?
35. (a) Explain the Concept and measures Return analysis
 [OR]
 (b) Describe the different kinds of trading activities that take place in a stock exchange
36. (a) 'Systematic risk cannot be controlled but unsystematic risk can be reduced'. Elaborate.
 [OR]
 (b) Discuss the different types of preference shares available in the market with their qualities.
37. (a) "Mutual funds are better performers than individuals". Examine this statement.
 [OR]
 (b) Distinguish between Dividend and yield in detail
38. (a) Explain the Concept and tools of Technical analysis
 [OR]
 (b) Difference between Futures and Options. Explain
39. (a) Explain the Single and two factorial models.
 [OR]
 (b) How can an individual make an analysis of different curves to get the most beneficial portfolio?
40. (a) Distinguish between Capital market line and security market line.
 [OR]
 (b) Discuss the Random-walk theory in detail.

N-1612

COURSE CODE

205333

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2024
Second Year - Third Semester
COMMERCE
PRINCIPLES OF PERSONNEL MANAGEMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Personnel management is also called as _____.
(a)Personnel Administration (b)Manpower management
(c)Both (A) and (B) (d)None of the above
2. Personnel management specifically deals with human resources in respect of _____.
(a)Their procurement (b)Their development
(c)Their motivation (d)All of the above
3. Movement of an employee from one job to another.
(a)Job Enlargement (b)Retrenchment
(c)Job Rotation (d)Job Design
4. The actual achievements compared with the objectives of the job is _____.
(a)Job Performance (b)Job evaluation
(c)Job description (d)None of these
5. Which of the following is a barrier while doing human resource planning?
(a)HR information often is incompatible with the information used in strategy formulation (b)Implementing human resource information system
(c)Managing inventories (d)Supply forecast

N-1612

6. How often HR planning process is implemented within an organization?
- (a)Continuously (b)Annually
(c)Bi-annually (d)Quarterly
7. Organisation structure establishes relationships between_____.
- (a)organisation and environment. (b)people, work and resources.
(c)organisation and society (d)suppliers and customers.
8. One of the following is an advantage of functional structure_____.
- (a)Responsibility for end results (b)Flexibility
(c)Personalized attention (d)Easier employee learning
9. Sources of recruitment & methods, procedures, techniques for _____.
- (a)Selection (b)Promotion.
(c)Transfer. (d)Training
10. The test which compare employee performance with job requirements _____.
- (a)Selection test (b)Preference test
(c)Achievement test (d)Simulation

11. Performance appraisal refers to _____ of an employee.
- (a) Training. (b) Placement.
(c) Assessment (d) Induction
12. A kind of future oriented training _____.
- (a) Employee training (b) Employee development
(c) Employability (d) Employee potential
13. According to Taylor's 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
14. Which of these is an internal factor influencing remuneration?
- (a) Business strategy (b) Cost of living
(c) Legislations (d) Society
15. Human needs have been divided into five categories under need hierarchy theory. Who invented this theory?
- (a) McClelland (b) John Atkinson
(c) Maslow (d) Herzberg

16. Which one of the following is not a financial incentive?

- (a) Bonus
- (b) Provident Fund
- (c) Co-partnership
- (d) Challenging job

17. _____ is the set of forces that energize, direct, and sustain behavior.

- (a) Motivation
- (b) Expectancy
- (c) Empowerment
- (d) Socialization

18. The basic components of _____ are effort, performance, and outcomes.

- (a) equity theory
- (b) goal-setting theory
- (c) expectancy theory
- (d) social cognitive theory

19. _____ is increasing Leadership rapidly.

- (a) Strategy
- (b) Command
- (c) Control
- (d) Getting others to follow

20. Which of the following is NOT a content theory?

- (a) Maslow's need hierarchy
- (b) Vroom's expectancy theory
- (c) Herzberg's two-factor theory
- (d) McClelland's acquired needs theory

21. Social factor having a potent bearing on HRM practices in India includes ____.

- | | |
|----------------------------|-----------------------|
| (a) caste system | (b) doctrine of karma |
| (c) customs and traditions | (d) all of the above |

22. Leadership is the_____.

- | | |
|---|---|
| (a) ability to influence other people | (b) ability to create within people an urge to do |
| (c) ability to obtain willing co-operation of the followers | (d) All above |

23. Lockout is a weapon available to _____.

- | | |
|---------------|------------------|
| (a) Employees | (b) Trade Unions |
| (c) Employers | (d) Government |

24. When any discipline becomes ineffective or less-effective?

- | | |
|---|--|
| (a) Longer time spending in action | (b) Discipline is handled impersonally |
| (c) Aware of rules and performance criteria | (d) Only (a) and (b) |

25. The word workers participation in management means_____.

- | | |
|---|---|
| (a) Sharing the decision making powers | (b) Sharing the decision making with lower results of the employees |
| (c) Sharing the day to day working with higher ranks of persons | (d) Sharing the financial decision making powers with representative of workers |

26. What is the role of the trade-union in collective bargaining?
- (a)To protect jobs and real earnings
(b)Better conditions of work life for workers
(c)Fighting against any possible, exploitations
(d)All of the above.
27. _____ is fixed on the basis of change in consumer price index
- (a)Dearness allowance
(b)basic
(c)Fringe
(d)Bonus
28. Bonus comes under the category of _____.
- (a)Wages
(b)allowances
(c)incentives
(d)fringe benefits
29. That which adds more of the same type of duties requiring same skills is _____.
- (a)Job progression
(b)Job enrichment
(c)Job enlargement
(d)Job relatedness
30. _____ Management is concerned with the people's dimension in organizations.
- (a)Human resource
(b)Business
(c)Banking
(d)None of these

31. _____ is the ideal or target to achieve through higher productivity.
- (a) Fair wages (b) Minimum wages
(c) Living wages (d) Normal wages
32. The objectives of workers' participation in management do not ordinarily include _____.
- (a) Promotion of collective bargaining (b) Promotion of industrial harmony
(c) Promotion of industrial democracy (d) Promotion of productivity
33. _____ refers to the learning opportunities designed to help employees grow.
- (a) Training (b) Development
(c) Education (d) All of the Above

PART - B

(7 X 6 = 42)

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

34. (a) What are the role of personnel manager
- [OR]
- (b) Write a detailed note on how to write a job description.
35. (a) Specify the advantages of human resource planning.
- [OR]
- (b) Explain the structure of HRM
36. (a) Discuss the significance and benefits of training.
- [OR]
- (b) Assess the ways to improve performance appraisals.
37. (a) Describe the various types of wage incentive plans.
- [OR]
- (b) Explain Maslow need Theory
38. (a) Describe the good qualities of a leader.
- [OR]
- (b) State the factors that influence job satisfaction
39. (a) Describe the cause of grievance.
- [OR]
- (b) Write about the health and safety provisions under the factories act 1948.
40. (a) Mention the features of collective bargaining.
- [OR]
- (b) What are the objectives and uses of personnel research.

ONLINE PROGRAMME EXAMINATIONS
M.COM.DEGREE EXAMINATION, DECEMBER 2024
Second Year - Third Semester
COMMERCE
CORPORATE ACCOUNTING
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Bonus shares are issued to _____.
(a) Debenture holders (b) Preference shareholders
(c) Public (d) Existing shareholders.
2. Public issue of 50,000 shares of Rs 10 each is entirely underwritten by X and Y equally is termed as ----
(a) Sole underwriting (b) Partial underwriting
(c) Full underwriting (d) None of the above
3. Debentures can be redeemed _____.
(a) By issuing new Debentures (b) Out of Profit
(c) By Converting them into Shares (d) All of the above
4. On payment of underwriter's commission ----- account is credited)
(a) Underwriters Account (b) Bank Account
(c) Commission Account (d) Profit & Loss A/C
5. In the liabilities side of the company's balance sheet, calls in arrears are shown-----
(a) Under the heading Reserves and Surplus. (b) Under the heading current liabilities
(c) Under the heading Secured loans (d) By subtracting the amount from the called up capital.

6. In the asset side of the company's balance sheet, fictitious asset like Discount on issue of debentures are shown under the heading
- (a)fixed assets
(c)current assets
- (b)investments
(d)miscellaneous expenditure
7. Goodwill in case of joint stock company is shown on the asset side of the balance sheet under the heading.....
- (a)fixed assets
(c)investments
- (b)current assets
(d)other assets
8. Excess of Profits over the normal profits is known as
- (a)super profit
(c)net profit
- (b)total profit
(d)normal profit
9. Net asset value is also called as _____.
- (a)asset backing value
(c)liquidation value
- (b)intrinsic value
(d)a), b) and c)
10. The return on the amount invested in the share , is referred to as _____.
- (a)Yield
(c)Share value
- (b)Fixed value
(d)Realizable value

11. For final payment to the equity share holders -----is debited
- (a)Debenture holders account (b)Bank account
(c)preliminary expenses account (d)None of the above.
12. Expenses of liquidation of transferor company may be shown as 'Reimbursement' in transferor company's books, if the expenses are agreed to paid by-----.
- (a)transferor company (b)transferee company
(c)both the companies (d)neither company
13. Rent is divided in the ratio while calculating pre- incorporated profit.
- (a)time ratio (b)sales ratio
(c)adjusted time ratio (d)purchase ratio
14. Pooling of interests' method is used to account for amalgamation in the nature of -----.
- (a)purchase (b)sale
(c)merger (d)None of the above
15. Purchase consideration is payable in-----.
- (a)cash (b)shares
(c)debentures (d)any one of the above

16. When an existing company takes over the business of one or more existing companies, it is called

- _____
- | | |
|-------------------|----------------------|
| (a)amalgamation | (b)Absorption |
| (c)Reconstruction | (d)None of the above |

17. Decrease of liability at the time of internal reconstruction-----

- | | |
|-------------------------|-----------------------------|
| (a)Equity share capital | (b)capital reduction |
| (c)capital reserve | (d)preference share capital |

18. The ceiling on maximum interest rate offered by the NBFCs is:

- | | |
|------------------|----------------------|
| (a)5.50 per cent | (b)10.50 percent |
| (c)12.50 percent | (d)None of the above |

19. Under the consolidated balance sheet, the minority interest is shown _____

- | | |
|---|--|
| (a)As a part of liabilities | (b)Separately from liabilities & the equity of parent's shareholders |
| (c)As a part of equity of the parent's shareholders | (d)As a part of assets |

20. Minority of the subsidiary is entitled to_____.

- | | |
|--|---|
| (a)Subsidiary company's capital profit | (b)Subsidiary companies both capital & revenue profit |
| (c)Subsidiary company's revenue profit | (d)Subsidiary companies' liabilities |

21. The license to a banking companies is issued by:

- | | |
|---------------------|----------------------|
| (a)SEBI | (b)National Bank |
| (c)Finance Ministry | (d)None of the above |

22. The claim lodged by the business to on happening the event is known as insurance claim.

- | | |
|----------------------|------------------------|
| (a)Banking company | (b)Joint stock company |
| (c)Insurance company | (d)None of the above. |

23. The discount of shares issued by a banking company cannot exceed:

- | | |
|--|--|
| (a)2.5 per cent of the paid up value of shares | (b)5 per cent of the paid up value of shares |
| (c)7.5 per cent of the paid up value of shares | (d)none of the above |

24. The outstanding amount of acceptances & endorsements is shown as contingent Liabilities in_____.

- | | |
|---------------------------------|---------------------------------|
| (a)schedule 12 of balance sheet | (b)schedule 13 of balance sheet |
| (c)schedule 14 of balance sheet | (d)none of the above |

25. How many IFRS are in force as of now?

- | | |
|-------|-------|
| (a)65 | (b)36 |
| (c)37 | (d)38 |

26. Accounting in India is governed by the_____.
- (a)RBI (b)Company law Board
(c)Income tax department (d)ICAI
27. Following is not the example of non-divisible profit_____
- (a)Profit and Loss Account (b)Securities premium
(c)Investment reserve (d)Capital Reserve
28. The Lev and Schwartz model of Human resource accounting was developed in the year
- (a)1970 (b)1971
(c)1972 (d)1973
29. If underwriting commission is due _____Account is debited.
- (a)Underwriters A/C (b)Profit and Loss A/C
(c)Underwriting Commission A/C (d)None of the Above
30. Market price per share divided by earnings per share is _____.
- (a)Price earning ratio (b)Return on equity
(c)Market test ratio (d)Book value per share

31. Debenture holders are ----- of the Company

- | | |
|------------|--------------|
| (a)Members | (b)Donors |
| (c)Debtors | (d)Creditors |

32. Bonus shares are issued to -----

- | | |
|----------------------|----------------------------|
| (a)Debenture holders | (b)Preference shareholders |
| (c)Public | (d)Existing shareholders |

33. Discount received from creditors and carriage inwards should be divided between pre and post incorporation periods in-----.

- | | |
|------------------------|-----------------------|
| (a)Sales ratio | (b)purchase ratio |
| (c)adjusted time ratio | (d)None of the above. |

PART - B

(7 X 6 = 42)

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

34. (a) XYZ company had decided to increase its subscribed capital by making a rights issue to the existing shareholders in the proportion of one new share for every two shares held) The market price of the shares at the time of rights announcement is Rs. 400. The rights shares are issued at Rs.100 per share.Calculation the value of rights.

[OR]

(b) What are the sources for redemption of preference shares? Explain

35. (a) Give a specimen from of statement of profit and loss of a company according to companies Act.

[OR]

(b) A, B and C are partners sharing profits and losses in the ration 3:2:1. It was provided in the partnership agreement that on the death or retirement of a partner, goodwill should be calculated on the basis of 3 years purchase of the average profits of the past 5 years. C retires on 1stApril, 2013. Profit for the past 5 years ending 31st March are: 2009- Rs. 40,000, 2010 – Rs. 55,000, 2011 – Rs. 52,000, 2012 – Rs. 71,000, 2013- Rs. 62,000. Calculate the amount of goodwill due to ‘C‘

36. (a) Explain the Yield method of valuing of shares.

[OR]

(b) XYZ Ltd) went into liquidation with following liabilities: Secured creditors Rs. 44,000 (Securities realized Rs. 9,000) Preferential Creditors Rs. 300 Unsecured Creditors Rs. 10,100 Liquidation expenses amounted to Rs. 600. He is entitled to a remuneration of 2% on the amounts realized (including securities with creditors) and 1 ½% on the amount paid to unsecured creditors. The various assets (excluding securities with creditors) realized amounted to Rs. 48,000. Prepare the liquidator’s final statement of account.

37. (a) A company has fixed assets of Rs. 2,00,000 and profit after depreciation @5% p.a is Rs. 80,000 and the Income tax limit for depreciation is Rs. 8,000. Calculate:
Net Profit as commission to Manager.
provision at 50%

- | |
|--------------|
| a) 5% of the |
| b) Tax |

[OR]

(b) The capital of A, B and C partnership firm at the date of purchase by the limited company were Rs. 10,000 Rs. 6,000 Rs. 5,000. The partnership firm was converted into a limited company and assets and liabilities were sold to the company agreed to pay Rs. 8,000 more than the book value and machinery which was taken at Rs. 1,000 less than the book value. Calculate Total Purchase Consideration.

38. (a) Explain the accounting treatment of external reconstructions.

[OR]

(b) Narrate the advantages of holding company.

39. (a) From the following information, prepare liquidator's final statement of account. Cash at Bank 1,00,000 Surplus from securities 10,10,000 Expenses of Liquidation 30,000 Liquidator's Remuneration 7,000 Preferential Creditors 2,00,000 Unsecured Creditors 7,00,000 Preference Shareholders 1,00,000 Equity shareholders 1,00,000.

[OR]

(b) Explain the important provisions relating to final accounts of a banking company.

40. (a) Difference between IFRS and American Accounting Standards.

[OR]

(b) Explain the Methods of HRA

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ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2024.
Second Year - Fourth Semester
COMMERCE
ORGANIZATIONAL BEHAVIOUR
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Which of the following best describes the nature of the study of organizational behaviour?

(a) An art	(b) A science
(c) An art as well as science	(d) None of the above
2. Which of the following factors affect organizational behaviour?

(a) Technology	(b) People
(c) Environment	(d) All of the above
3. What is the primary meaning of the organization structure?

(a) The exact designated position of spaces and departments in an organization	(b) The policies created and implemented by the firm
(c) The way different resources are distributed	(d) The manner in which activities are controlled and performed in a simplified manner
4. According to the scientists of organizational behaviour, how are the organizations?

(a) Dynamic and ever-changing	(b) Researching
(c) Processing	(d) Static
5. Which of the following options is correct regarding organizational cultures?

(a) A stronger culture more influences the behaviour of the employee	(b) A strong culture always means the more productive environment
(c) A particular culture that brings positive effectiveness is better	(d) A weak culture always means the more productive environment

6. The essential thing to understand the structure of the organization is _____.
- (a) Delegation (b) Process
(c) Control (d) Modification
7. Which is generally the least used channel of communication in an organization?
- (a) Horizontal channel (b) Diagonal channel
(c) Upward channel (d) Downward channel
8. Which of the following factors should be positively addressed by modern-day managers to avoid negative outcomes?
- (a) Potential for higher employee turnover (b) Interpersonal conflicts
(c) Increased innovation and creativity (d) Difficult communication
9. What is called the combination of numerous characteristics and qualities that forms a distinctive character of an individual?
- (a) Attitude (b) Behaviour
(c) Personality (d) Charisma
10. Which of the following theories provides an idea about what employees need, and what are the crucial factors the manager can use the motivation the employees?
- (a) Content theory (b) Process Theory
(c) Maslow's theory (d) Herzberg's theory

11. Which of the following of an individual can change due to hard situations and external influence?
- (a)Attitude (b)Personality
(c)Objective (d)Motivation
12. Which type of personality do people like real-life examples and getting facts while missing the prime logic, possibly as per MBTI?
- (a)Intuition (b)Thinking
(c)Sensing (d)Introversion
13. What of the following is the activity to put people into a particular group according to a few characteristics and then to make an assumption to understand things better?
- (a)Perception (b)Group perception
(c)Stereotyping (d)Halo effect
14. Which of the following is the event of encouraging people to action to achieve their targets?
- (a)Motivation (b)Bonus
(c)Promotion (d)Performance-based incentive
15. Who was the first person to focus on and assist the needs of humans for employees?
- (a)J.N Tata (b)Robert Owen
(c)Andrew Ure (d)None of the above

16. According to Maslow wants or needs are something that human beings desires. The needs and wants of human beings will lead to which of the following?
- (a)Motivation (b)Job
(c)Behaviour (d)Attitude
17. Which of the following is the social invention for achieving targets through the efforts of the whole group?
- (a)Management (b)Behaviour
(c)Organization (d)Leadership
18. The organizational behaviour topic which is not for managing and controlling the fear of terrorism among the employees?
- (a)Work design (b)Emotion
(c)Motivation (d)Communication
19. What is the belief among some people that each and every individual has control of his/her life known as?
- (a)External locus of control (b)Extroversion
(c)Conscientiousness (d)Internal locus of control
20. Who developed the motivation's dual structure approach?
- (a)Alderfer (b)Mc Gregor
(c)Maslow (d)F. Herzberg

21. Which of the following is/are the central areas of studying sociology?
- (a)Power (b)Conflict
(c)Behaviour (d)All of the above
22. Which of the following is known as an event where personal and social relations are developed spontaneously in the network?
- (a)Government organization (b)Informal organization
(c)Formal organization (d)Business organization
23. What is the ability to influence individuals to attempt with full efforts for mutual targets?
- (a)Leadership (b)Control
(c)Supervision (d)Motivation
24. Who among the following developed the scientific approach for management?
- (a)Maslow (b)F.W Taylor
(c)Henry Fayol (d)Elton Mayo
25. The techniques like questionnaires, interviews, etc., are used in which of these stages are related to change management?
- (a)Recruitment (b)Training
(c)Diagnosis (d)All of the above

26. Which of these types of persons would have an ideology and a cause to fight and achieve their set goal?
- (a)Self-disciplined (b)Self-driven
(c)Self-confident (d)Self-actualized
27. Which of these is caused when there is less than optimum activity?
- (a)Hypo stress (b)Distress
(c)Eustress (d)None of the above
28. Which of these processes influences the process of personality development?
- (a)Identification and Socialization process (b)Socialization process
(c)Identification process (d)None of the above
29. Which of these is/are the reason(s) behind individual resistance?
- (a)Social reasons (b)Personal reasons
(c)Economic reasons (d)All of the above
30. The science of studying human behaviour is:
- (a)Sociology (b)Psychology
(c)Philosophy (d)None of the above

31. A person who has an intelligence that is lower than normal is less bored by which of these types of work?

- (a)Continuous (b)Daily
- (c)Repetitive (d)All of the above

32. Which of these would fall under the desire to control others?

- (a)Primary motive (b)Power motive
- (c)Affiliation motive (d)Achievement motive

33. When any third party helps multiple other parties in order to resolve the conflicts they are facing, it is known as:

- (a)Mutation (b)Mediation
- (c)Cooperation (d)None of the above

PART - B

(7 X 6 = 42)

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

34. (a) Explain the nature and scope of OB. Explain the organizational behavior models.

[OR]

(b) Explain the factors that influence personality and any one theory of personality in detail.

35. (a) Discuss the theories of personalities

[OR]

(b) What are the types of learners ? Why is it important to understand them for organizational behaviour modification?

36. (a) Explain how attitudes are formed and the measurement process in detail

[OR]

(b) Explain in detail on how groups are formed in organizations in different stages and the emergence of informal leaders and working norms.

37. (a) Explain the concept of stress at work. As a manager, what steps you will take to prevent and manage stress in the organization?

[OR]

(b) Explain about organizational effectiveness.

38. (a) Discuss the primary characteristics of organizational culture

[OR]

(b) What are the causes of conflicts?

39. (a) Explain the objectives and principles of effective career planning

[OR]

(b) Bring out the different dimensions of emotional intelligence. How will you build strong emotional quotient?

40. (a) Describe the importance of power and politics in an organization

[OR]

(b) Discuss why communication has assumed importance in modern industrial organizations

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