

N1526

COURSE CODE

200211

**ONLINE PROGRAMME EXAMINATIONS**  
**B.COM DEGREE EXAMINATION, DECEMBER 2024**  
**First Year - First Semester**  
**COMMERCE**  
**PRINCIPLES OF MANAGEMENT**  
**(CBCS - 2020 onwards)**

Time : 2 Hours

Maximum : 75 Marks

**PART - A**

(33 X 1 = 33)

Answer **all** the questions.

1. Management is a \_\_\_\_\_.  
(a) Profession (b) Principles  
(c) Performance (d) None of these.
2. Who is known as 'the Father of Modern Theory of Management'?  
(a) Harold Koontz. (b) Henry Fayol  
(c) F.W. Taylor (d) Max Weber
3. \_\_\_\_\_ indicates the exact manner in which the integrated serious of activities will have to be performed.  
(a) Procedures (b) Planning  
(c) Organizing (d) Staffing
4. Which of the following statement best described the principle of 'Division of work'?  
(a) Work should be divided into small tasks (b) Labor should be divided  
(c) Resource should be divided among jobs (d) It leads to specialization
5. Planning is -----process.  
(a) Directing (b) Thinking  
(c) Forecasting (d) None of these.

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6. Planning process begins with \_\_\_\_\_.
- (a)Setting objectives  
(c)Developing planning premise
- (b)Identity alternatives  
(d)Selecting alternatives
7. Organizational decisions are made by \_\_\_\_\_.
- (a)Directors  
(c)Managing directors
- (b)Managers  
(d)None of these.
8. The line of authority from the chief executives to the lowest level of organization is called \_\_\_\_\_.
- (a)Unity of command  
(c)Scalar Chain
- (b)Unity of direction  
(d)Order
9. It is the process of ensuring that events confirm to plans.
- (a)Planning  
(c)Organizing
- (b)Controlling  
(d)Directing
10. Controlling function brings the management cycle back to the \_\_\_\_\_.
- (a)Organizing function  
(c)Planning function
- (b)Directing function  
(d)Scientific approach

11. Code of conduct is an example of \_\_\_\_\_.
- (a)Controllable premise (b)Semi-controllable  
(c)Uncontrollable (d)None of the above.
12. The need for the controlling function is felt in \_\_\_\_\_.
- (a)Business organizations (b)Political organizations  
(c)Social organizations (d)All of the above
13. Organizational behavior is \_\_\_\_\_.
- (a)A science (b)An art  
(c)A science as well as an art (d)None of the above
14. Components of Attitude can majorly be segregated in to \_\_\_\_\_ types.
- (a)7 (b)4  
(c)3 (d)6
15. ....is the dynamic organization within the individual that determine his unique adjustment to the environment
- (a)Perception (b)Attitude  
(c)Behavior (d)Personality

16. What are the factors influencing perception?

- |   |                                     |
|---|-------------------------------------|
| (a)Age and gender                           | (b)Personality traits and job title |
| (c)Past experiences and cultural background | (d)Salary and education level       |

17. Attitudes consist of three main components. What are they?

- |   |   |
|---|---|
| (a)Affective, behavioral, and cognitive | (b)Emotional, physical, and psychological |
| (c)Positive, negative, and neutral      | (d)Experiential, social, and personal     |

18. From an Indian perspective, why is emotional intelligence important in the workplace?

- |  |   |
|--|---|
| (a)It is not considered important in Indian culture            | (b)It enhances teamwork and interpersonal relationships |
| (c)Emotional intelligence is only relevant in Western cultures | (d)It has no impact on job performance                  |

19. Which of the following is an example of informal learning in an organizational setting?

- |  |  |
|--|--|
| (a)Attending a formal training workshop          | (b)Reading a company handbook            |
| (c)Having a casual conversation with a colleague | (d)Taking an online certification course |

20. Groups created by managerial decision in order to accomplish stated goals of the organization are called\_\_\_\_\_.

- |                  |                     |
|------------------|---------------------|
| (a)Formal groups | (b)Informal groups  |
| (c)Task groups   | (d)Interest groups. |

21. During the "storming" stage of group development, what is likely to occur?
- (a)The group works smoothly without conflicts                      (b)Members establish norms and roles  
(c)Conflict and power struggles emerge                              (d)The group achieves its goals
22. The following improves the functioning of teams in an organization: -
- (a)Process consultation    (b)Visioning  
(c)Both a and b    (d)None of the above
23. One of the most popular ways to group activities is by\_\_\_\_\_.
- (a)Geography    (b)Functions  
(c)Process    (d)Product
24. The number of different management approaches for changing entire system, are thought to be\_\_\_\_\_.
- (a)Four in numbers    (b)Five in numbers  
(c)Six in numbers    (d)Seven in numbers
25. Meso organizational Behavior is related with\_\_\_\_\_.
- (a)Individual behavior    (b)Group behavior  
(c)Organizational behavior    (d)None of these

26. Guide post of managerial action is -----

- (a)Rule
- (b)Policy
- (c)Programme
- (d)Strategy.

27. Organizations that promote a spiritual culture \_\_\_\_\_.

- (a)Use stories for transmitting the organizational culture to the employees.
- (b)Use wide spans of control
- (c)Recognize that people seek to find meaning and purpose in their wone
- (d)De-emphasize community differences within the organisation

28. Outgoing, talkative, social are part of \_\_\_\_\_ Personality Trait as per big 5 personality trait.

- (a)Friendly
- (b)Openness to experience
- (c)Introversion
- (d)Extroversion

29. In the context of intact team building, what does the term "intact team" refer to?

- (a)A team that is broken and dysfunctional
- (b)A team that is newly formed
- (c)A team that has been working together for some time
- (d)A team with limited members

30. When designing a team, what is the purpose of clarifying team goals and objectives?

- (a)To limit team members' autonomy
- (b)To create confusion among team members
- (c)To provide a clear direction and purpose for the team
- (d)To discourage teamwork

31. According to Fiedler's Contingency Model, what is a situational factor influencing leadership effectiveness?

- (a) Leader's personality traits
- (b) Task structure and leader-member relations
- (c) The leader's communication style
- (d) The organization's history

32. According to Trait Theory, what is a focus in understanding leadership?

- (a) Situational factors
- (b) Leader's personal characteristics
- (c) Organizational culture
- (d) Task delegation

33. Every individual is \_\_\_\_\_ by their personality.

- (a) Intellectual
- (b) Specific
- (c) Unique
- (d) Systematic.

PART - B

(7 X 6 = 42)

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

34. (a) Examine the different steps of the organization process.

[OR]

(b) Examine the different functions of management.

35. (a) What are the disadvantages of planning?

[OR]

(b) Describe the different determinants of organizational structure.

36. (a) Describe the importance of leadership.

[OR]

(b) What is the inter-relationship between the functions of planning and controlling?

37. (a) Discuss the human resource management function.

[OR]

(b) What are the different components of perception?

38. (a) How would you correlate attitude with productivity?

[OR]

(b) 'Motivation is the basis of management process'. Discuss.

39. (a) Examine in detail the factors that affect group behavior.

[OR]

(b) List the different characteristics of effective teams.

40. (a) What is the role of leadership in contemporary business? Discuss.

[OR]

(b) What are the important futures of organizational change?

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COURSE CODE

200212

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

Time : 2 Hours

Maximum : 75 Marks

**PART - A**

(33 X 1 = 33)

Answer **all** the questions.

1. Communication is a \_\_\_\_\_.

- (a) one-way process
- (c) three-way process

- (b) two-way process
- (d) four-way process.

2. Language barrier is a \_\_\_\_\_.

- (a) Semantic Barrier
- (c) Psychological barrier

- (b) Physiological barrier
- (d) Official barrier.

3. Which of the following is an example of a nonverbal message?

- (a) Jargon
- (c) Mumbling

- (b) Eye contact
- (d) Yelling

4. Communication in an organization should ideally flow \_\_\_\_\_.

- (a) From top to bottom
- (c) Both ways

- (b) From bottom to top
- (d) Horizontally.

5. The communication cycle, the process of re translation of signals into ideas is called \_\_\_\_\_.

- (a) Encoding
- (c) Response

- (b) Decoding
- (d) Feedback

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6. Informal communication is otherwise known as \_\_\_\_\_ communication.

(a) Grapevine

(b) lateral

(c) Visual

(d) horizontal.

7. The most basic type of listening is known as \_\_\_\_\_.

(a) Discriminative listening

(b) Comprehension listening

(c) Appreciative listening

(d) Evaluative listening

8. Another name for dialogic listening is \_\_\_\_\_.

(a) Empathetic listening

(b) Therapeutic listening

(c) Relational listening

(d) Active listening

9. Which sentence demonstrates correct grammar usage?

(a) "They're going to the store."

(b) "They're going to the store."

(c) "They're going to the store."

(d) "They going to the store."

10. What is an essential characteristic of good writing style?

(a) Redundancy

(b) Ambiguity

(c) Consistency

(d) Lack of coherence

11. Which external communication channel is commonly used for reaching a wide audience?

- (a)Email newsletters
- (b)Face-to-face meetings
- (c)Social media platforms
- (d)Internal memos

12. In external communication, who are considered as media stakeholders?

- (a)Employees
- (b)Journalists and reporters
- (c)Shareholders
- (d)Middle managers

13. Upward communication is used for the following:

- (a)Seeking superior's intervention to solve the problem
- (b)Directive to initiate action
- (c)Motivate seniors
- (d)Coordinate with other departments.

14. In a diagonal communication network, communication flows:

- (a)Only vertically
- (b)Only horizontally
- (c)Both vertically and horizontally, cutting across departments
- (d)Only within a specific department

15. The \_\_\_\_\_ of business letter is called layout.

- (a)Body
- (b)Content
- (c)Pattern
- (d)All of the above

16 Body of a letter is divided into \_\_\_\_\_ parts.

- |       |       |
|-------|-------|
| (a) 1 | (b) 2 |
| (c) 3 | (d) 4 |

17. A memo has two parts, the \_\_\_\_\_.

- |                           |  |
|---------------------------|--|
| (a) Heading and the date. | (b) Heading and the complimentary closing. |
| (c) Heading and the body  | (d) Subject and the body.                  |

18. A memorandum (memo) is considered a brief form of written communication for \_\_\_\_\_.

- |                  |                  |
|------------------|------------------|
| (a) Internal use | (b) External use |
| (c) Formal Use   | (d) Legal use    |

19. \_\_\_\_\_ are usually short messages with natural, casual use of language.

- |                    |                      |
|--------------------|----------------------|
| (a) Formal reports | (b) Informal reports |
| (c) Short reports  | (d) Progress report. |

20. The quality of a report is determined mainly by \_\_\_\_\_.

- |                                |                              |
|--------------------------------|------------------------------|
| (a) The language of the report | (b) The visual aspects       |
| (c) The length of the report   | (d) The accuracy of the data |

21. Which of the communication media is fastest and cheapest?

- (a) Letter
- (b) Fax
- (c) E-mail
- (d) Telegram

22. \_\_\_\_\_ is an arrangement of connected computers, which lets the computer users all over the globe exchange data.

- (a) Internet
- (b) Videoconference
- (c) Telephone
- (d) None of the above

23. Which of the following are examples of oral communication?

- (a) Meetings, memos and presentations
- (b) Meetings, memos and performance reviews
- (c) Meetings, presentations and performance reviews
- (d) Reports, presentations and performance reviews

24. Oral Communication is best suited where \_\_\_\_\_.

- (a) Records are to be kept.
- (b) Secrecy is prime concern
- (c) Speed is important
- (d) Action to be taken immediately

25. Minutes of resolutions are only resolutions \_\_\_\_\_.

- (a) Recorded.
- (b) Development.
- (c) Decision-making.
- (d) Authenticated.

26. The official record of the proceedings of the meeting is called as\_\_\_\_\_.

(a)Minutes

(b)Circulars

(c)Notices

(d)Agendas

27. Reading out a presentation is\_\_\_\_\_.

(a)Allowed

(b)Not allowed

(c)Helpful

(d)Dull

28. Readability is determined mainly by\_\_\_\_\_.

(a)Punctuation

(b)Length of words

(c)Active and passive voice

(d)Spelling

29. Which kind of interview technique focuses on a specific topic?

(a)Directive.

(b)Non-directive

(c)Decisional

(d)Stress

30The main purpose of a group discussion is to measure\_\_\_\_\_.

(a)Knowledge

(b)Personality

(c)Group communication skills

(d)Leadership skill.

31 Which of these is the easiest way of communication?

- |            |               |
|------------|---------------|
| (a) E-mail | (b) Telephone |
| (c) Fax    | (d) Letter    |

32. Modern business letters are usually written in\_\_\_\_\_.

- |                      |                      |
|----------------------|----------------------|
| (a) Simplified style | (b) Indented style   |
| (c) Semi-block style | (d) full-block style |

33. \_\_\_\_\_ of the letter consists of main message.

- |              |             |
|--------------|-------------|
| (a) Heading  | (b) Body    |
| (c) Greeting | (d) Closing |

PART - B

(7 X 6 = 42)

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

34. (a) What are the important steps of communication?

[OR]

(b) What are the advantages of written communication?

35. (a) Discuss the various stages of an effective listening process.

[OR]

(b) What are the general principles of effective writing?

36. (a) What are the goals of external communication?

[OR]

(b) What are the disadvantages of grapevine communication?

37. (a) What are the essentials of business letters?

[OR]

(b) What are the principles of precis writing?

38. (a) What are the different types of reports?

[OR]

(b) What are the ways to overcome problems in e-mail communication?

39. (a) What are the steps in making a presentation?

[OR]

(b) What are the different types of meeting?

40. (a) Explain the Dos and Don'ts of resume writing.

[OR]

(b) Mention the different characteristics of a job interview.



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**ONLINE PROGRAMME EXAMINATIONS**  
**B.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. Which of the following dimensions of business environment includes legislations passed by the government administrative orders issued by government authorities?

(a) Technological environment

(b) Political environment

(c) Legal environment

(d) Social environment

2. 'Threats to law and order' is an example of-----environment of business.

(a) Political

(b) Social

(c) Economical

(d) Legal

3. \_\_\_\_\_ environment refers to all economic factors which have a bearing on the functioning of a business.

(a) Economic

(b) Technological

(c) Natural

(d) Social

4. Which of the following is the outcome of the globalization of a country's economy?

(a) Outsourcing

(b) Privatization

(c) Liberalization

(d) None of the above

5. \_\_\_\_\_ environment can be defined as that part of the environment that is concerned with the entire social system.

(a) General environment

(b) Operating environment

(c) Social environment

(d) Political environment

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6The environment analysis that provides inputs for strategies decision making is \_\_\_\_\_.

- (a)Strategic management
- (b)Environmental analysis
- (c)Business environment
- (d)Business analysis

7.Which type of political system is characterized by a single ruling party that controls the government?

- (a)Democracy
- (b)Totalitarianism
- (c)Oligarchy
- (d)Monarchy

8What is the relationship between the political environment and the economic system?

- (a)They are entirely independent of each other.
- (b)Political environment has no impact on the economic system
- (c)They are interconnected and influence each other.
- (d)Economic systems are immune to political changes.

9Laissez Faire policy is adopted in\_\_\_\_\_.

- (a)Socialist Economic system
- (b)Capitalist Economic system
- (c)Communist Economic System
- (d)Mixed Economic System

10.\_\_\_\_\_ stresses the philosophy of individualism believing in private ownership.

- (a)Capitalism.
- (b)Socialism.
- (c)Marxism.
- (d)None of these.

11.What is the primary function of financial institutions in the financial system?

- |   |                               |
|---|-------------------------------|
| (a)Cultural promotion                               | (b)Economic stabilization     |
| (c)Facilitating financial transactions and services | (d)Environmental conservation |

12Which of the following is a component of the financial system?

- |                           |                         |
|---------------------------|-------------------------|
| (a)Agricultural practices | (b)Social organizations |
| (c)Financial markets      | (d)Weather conditions   |

13.How long do patents usually last for?

- |             |             |
|-------------|-------------|
| (a)10 years | (b)20 years |
| (c)40 years | (d)60 years |

14.What protects the intellectual property created by designers?

- |              |                             |
|--------------|-----------------------------|
| (a)Copyright | (b)Geographical indications |
| (c)Patents   | (d)Trademarks               |

15To solve the balance of payment crisis in 1991, the Indian Rupee was \_\_\_\_\_ against foreign currencies.

- |                |                |
|----------------|----------------|
| (a)Appreciated | (b)Depreciated |
| (c)Revalued    | (d)Devalued    |

16. Which of the following institutions are a part of the financial sector of a country?

- (a) Foreign exchange market
- (b) Banking and non-banking financial institutions
- (c) Stock exchange market
- (d) All of the above

17. \_\_\_\_\_ is the integration of world economy into a single market through removal of trade barriers between countries.

- (a) Privatization
- (b) Liberalization
- (c) Globalization
- (d) Both (a) and (b)

18. The liberalization of the rules relating to FDI permitting \_\_\_\_\_ % equity in wide range of Industries.

- (a) 50
- (b) 51
- (c) 52
- (d) 53

19. The aim of the private sector is to maximize \_\_\_\_\_

- (a) Loss
- (b) Profit
- (c) Import
- (d) Export

20. Globalization does not involve \_\_\_\_\_.

- (a) Reduction of barrier
- (b) Free flow of goods and services.
- (c) Global mechanism for settlement of Economic disputes
- (d) Free flow of Capital

21. Headquarters of World Trade Organization at\_\_\_\_\_.

- |                |           |
|----------------|-----------|
| (a)Geneva      | (b)Japan  |
| (c)South Korea | (d)Russia |

22. What was the predecessor of WTO?

- |         |           |
|---------|-----------|
| (a)GAAT | (b)IMF    |
| (c)ADB  | (d)UNCTAD |

23. \_\_\_\_\_ focus on maximizing profits while obeying laws.

- |                |                   |
|----------------|-------------------|
| (a)Ethical CSR | (b)Desirable CSR  |
| (c)Legal CSR   | (d)Benevolent CSR |

24. What is meant by the phrase CSR?

- |                                     |                                   |
|-------------------------------------|-----------------------------------|
| (a)Corporate Social Responsibility  | (b)Company Social Responsibility  |
| (c)Corporate Society Responsibility | (d)Company Society Responsibility |

25. Private company can start its business immediately after the issue of \_\_\_\_\_.

- |  |                                 |
|--|---------------------------------|
| (a)Certificate of commencement of Business | (b)Certificate of Incorporation |
| (c)Both a and b                            | (d)None of the above            |

26. Maximum no. of members in case of private company is\_\_\_\_\_.

- |        |        |
|--------|--------|
| (a)50  | (b)100 |
| (c)150 | (d)200 |

27.Economic growth can be measured by \_\_\_\_\_.

- |            |            |
|------------|------------|
| (a)The CPI | (b)The CBI |
| (c)GDP     | (d)MPC     |

28. \_\_\_\_\_ state can have an elected or hereditary head.

- |                |               |
|----------------|---------------|
| (a)Democratic  | (b)Autocratic |
| (c)Socialized. | (d)Republic   |

29.Business includes \_\_\_\_\_.

- |                             |                          |
|-----------------------------|--------------------------|
| (a)Non-economic activities. | (b)Economic activities.  |
| (c)Social activities.       | (d)Production activities |

30.FDI Proposal from which out of the following countries requires approval from Home Ministry?

- |                            |                             |
|----------------------------|-----------------------------|
| (a)Pakistan and China      | (b)Bangladesh and China     |
| (c)Pakistan and Bangladesh | (d)Pakistan and Afghanistan |

31 Which one out of the following years has been declared by government as 'National Year of Millets'?

- |          |          |
|----------|----------|
| (a) 2016 | (b) 2017 |
| (c) 2018 | (d) 2019 |

32. The main watchdog of international trade is \_\_\_\_\_.

- |         |                |
|---------|----------------|
| (a) IMF | (b) World Bank |
| (c) WTO | (d) UNCTAD     |

33. Sex ratio in India as per the census of 2011.

- |                                 |                                 |
|---------------------------------|---------------------------------|
| (a) 1000 females per 1000 males | (b) 1036 females per 1000 males |
| (c) 840 females per 1000 males  | (d) 940 females per 1000 males  |

PART - B

(7 X 6 = 42)

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

34. (a) Describe the various levels and components of business environment.

[OR]

(b) Briefly discuss the international monetary system

35. (a) Briefly discuss the different types of political system.

[OR]

(b) Explain the importance of mixed economy.

36. (a) Discuss the various components of financial system.

[OR]

(b) What is the role of Foreign Direct Investment? Explain.

37. (a) What are the objectives of Intellectual Property Rights?

[OR]

(b) List objectives of the industrial policy of the government.

38. (a) Briefly explain the positive and Negative effects of New Economic policy.

[OR]

(b) What are the objectives of disinvestment?

39. (a) Write the importance of General Agreement on Trade and Tariff (GATT).

[OR]

(b) What is the need for social responsibility of business? Discuss.

40. (a) How do private sectors function in India?

[OR]

(b) Briefly discuss about the Indian Economy.

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COURSE CODE

200214

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

Time : 2 Hours

Maximum : 75 Marks

**PART - A**

(33 X 1 = 33)

Answer **all** the questions.

1. The term 'Accounting' unless otherwise specifically stated always refers to \_\_\_\_\_.  
(a) Financial Reporting (b) Financial Management  
(c) Cost Accounting (d) Financial Accounting
2. Financial statements are part of \_\_\_\_\_.  
(a) Accounting (b) Book-keeping  
(c) Management Accounting (d) Cost accounting-
3. IASB stands for \_\_\_\_\_.  
(a) Indian Accounting Standards Board (b) Indian Accounting Standards Bulletin  
(c) International Accounting Standard Bulletin (d) International Accounting Standards Board.
4. How many accounting standards have been followed at present in India?  
(a) 25 (b) 29  
(c) 32 (d) 41
5. An assets owned or possessed by business come under \_\_\_\_\_.  
(a) Personal Account (b) Nominal Account  
(c) Real Account (d) Cash Account.

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6. The rent paid to landlord is credited to \_\_\_\_\_.  
(a) Landlord's account (b) Rent account  
(c) Cash account (d) Sales account.
7. Journal and ledger records transactions in \_\_\_\_\_.  
(a) A chronological order and analytical (b) An analytical order and chronological order respectively  
(c) A chronological order only (d) Numerical order only
8. \_\_\_\_\_ are books of original entry.  
(a) Sales Book (b) Purchase Book  
(c) Sales Day Book (d) Subsidiary Books
9. Provisions and Reserves a/c show \_\_\_\_\_ balances.  
(a) Credit (b) debit  
(c) Trial (d) suspense
10. When an error is committed during the time of recording in a subsidiary book, this error occurs \_\_\_\_\_.  
(a) Error of Posting (b) Error of Casting  
(c) Compensating Error (d) Clerical Error



11. Total Value of unsold stock of the current financial year is called as \_\_\_\_\_.  
(a) Opening Stock (b) Closing Stock  
(c) Accumulated Stock (d) Base Stock
12. Trading account is a \_\_\_\_\_.  
(a) Personal a/c (b) Real a/c  
(c) Nominal a/c (d) None of these.
13. Adjusting entries are necessary \_\_\_\_\_.  
(a) To close journal entries (b) To prepare final accounts  
(c) To know the real financial position (d) To prepare trial balance.
14. Outstanding salary is \_\_\_\_\_.  
(a) An income (b) A liability  
(c) An asset (d) None of these
15. When balance as per Pass Book is the starting point, interest allowed by Bank is \_\_\_\_\_.  
(a) Added (b) Subtracted  
(c) Not required to be adjusted (d) May or may not be adjusted

16. A Bank Reconciliation Statement is prepared with the help of \_\_\_\_\_.  
(a) Bank statement and bank column of the Cash Book (b) Bank statement and cash column of the Cash Book  
(c) Bank column of the Cash Book and cash column of (d) Subsidiary book  
the Cash Book
17. Definition for bill is given in \_\_\_\_\_.  
(a) Section 5 of Negotiable Instrument Act 1881 (b) Section 4 of Negotiable Instrument Act 1881  
(c) Section 6 of Negotiable Instrument Act 1881 (d) None of the above
18. On the acceptance of a bill, the acceptor debits \_\_\_\_\_.  
(a) Payer's a/c (b) Drawer's a/c  
(c) Bills payable a/c (d) Bills receivable a/c
19. The relationship between persons who have agreed to share the profit of a business carried on by all or any of them acting for all is known as \_\_\_\_\_.  
(a) Partnership (b) Joint venture  
(c) Association of persons (d) None of the above
20. General reserve at time of admission of a new partner is transferred to \_\_\_\_\_.  
(a) Partner's capital a/c (b) TV adding a/c  
(c) Revaluation a/c (d) None of the above.

21. A partner can retire from the business with the consent of \_\_\_\_\_.  
(a) any of the partners (b) all the partners  
(c) by his will (d) None of the above.
22. A retiring partner is entitled to his share in the goodwill of the firm as per the \_\_\_\_\_.  
(a) Agreement between the partners (b) Profit sharing ratio  
(c) Capital ratio (d) None of the above
23. \_\_\_\_\_ refers to a decline in the value of any kind of property.  
(a) Appreciation (b) Depreciation  
(c) Assets (d) Revenue
24. \_\_\_\_\_ of an asset represents the amount which the assets will fetch when discarded.  
(a) Scrap Value (b) Surplus Value  
(c) Deficit Value (d) Resalable.
25. Preference shareholders have \_\_\_\_\_.  
(a) Preferential right as to dividend only (b) Preferential right in the management  
(c) Preferential right as to repayment of capital at the time of liquidation of the company (d) Preferential right as to dividend and repayment of capital at the time of liquidation of the Company

26. Shareholders receive from the company:
- |             |               |
|-------------|---------------|
| (a)Interest | (b)Commission |
| (c)Profit   | (d)Dividend   |
27. Premium on redemption must be provided out of \_\_\_\_\_.
- |                               |                      |
|-------------------------------|----------------------|
| (a)Share premium              | (b)Divisible profits |
| (c)any other capital receipts | (d)None of these.    |
28. No preference share is redeemed if \_\_\_\_\_.
- |                         |                                  |
|-------------------------|----------------------------------|
| (a)They are partly paid | (b)They have participated rights |
| (c)They are convertible | (d)None of these.                |
29. Forfeited shares to become-----.
- |                                 |                                     |
|---------------------------------|-------------------------------------|
| (a)Property of the government.  | (b)Property of the company          |
| (c)Property of the shareholders | (d)Property of all the shareholders |
30. Bonus shares are additional shares given to the existing shareholders \_\_\_\_\_.
- |                         |                                |
|-------------------------|--------------------------------|
| (a)With additional cost | (b)Without any additional cost |
| (c)At dealing price     | (d)At market value             |

31. Interest on debentures is calculated on-----.

(a) Issue price

(b) Redeemable price

(c)Face value

(d)Market price.

32. The portion of the acquisition cost of the tangible asset, yet to be allocated is known as \_\_\_\_\_.

(a) Written down value

(b) Accumulated value

(c)Realizable value

(d) Depletion value

33. Profit or loss on revaluation at the time of death must be transferred to the partners in\_\_\_\_\_.

(a)Capital ratio

(b)Old profit sharing ratio

(c) Gaining ratio

(d)None of the above

(7 X 6 = 42)

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

34. (a) Explain the objectives of accounting.

[OR]

- (b) Discuss the importance of International Financial Reporting Standard (IFRS).

35. (a) Explain the different rules for journalizing the transaction.

[OR]

- (b) Record the following transactions in the Cash Book.

Jan. 01 Opening Cash balance `5,000.

Jan. 04 Rent paid `2,000

Jan. 06 Interest received `3,000.

Jan. 15 Cash purchases `4,000.

Jan. 25 Cash sales `8,000.

Jan. 31 Salaries paid `2,000

36. (a) Explain the different types of errors.

[OR]

(b) The following are the extracts from the Trial Balance of a firm as on 31st Dec. 2017.

TRIAL BALANCE as on 31st December, 2017

	Dr	cr
Insurance	8,000	
Rent	4,000	

Additional Information: (i) Insurance premium has been paid in advance amounting to `1,000 for the next year. (ii) Rent `500 has been paid for the next year. You are required to pass the necessary adjusting entries and show how the items will appear in the firm's Final Accounts.

37. (a) Explain the importance of Trading Account.

[OR]

(b) Explain the procedure for preparing a bank reconciliation statement.

38. (a) Describe the essential features of a Promissory Note.

[OR]

(b) Distinguish between Revaluation Account and Memorandum Revaluation Account.

39. (a) Discuss how goodwill is settled in case of a retiring partner

[OR]

(b) What factors should be considered for determining amount of depreciation?

40. (a) Explain the statutory restrictions imposed on allotment of shares.

[OR]

(b) What is the purpose of issue of rights shares?

N1530

COURSE CODE

200221

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. The financial goal of a public sector firm fully owned by the government is to \_\_\_\_\_.  
(a) Maximize the book value per share                      (b) Maximize the profits earned by the firm  
(c) Maximize the present value of stream of equity returns                      (d) Maximize the return on equity
2. \_\_\_\_\_ is concerned with the acquisition, financing, and management of assets with some overall goal in mind.  
(a) Financial management                      (b) Profit maximization  
(c) Agency theory                      (d) Social responsibility.
3. \_\_\_\_\_ is concerned with the maximization of a firm's earnings after taxes  
(a) Shareholder wealth maximization                      (b) Profit maximization  
(c) Stakeholder maximization                      (d) EPS maximization
4. \_\_\_\_\_ is a long term planning for financing proposed capital outlay.  
(a) Capital Budgeting                      (b) Budgeting  
(c) Cash Budget                      (d) Sales Budget
5. The term \_\_\_\_\_ refers to the period in which the project will generate the necessary cash flow to recoup the initial investment.  
(a) Internal return                      (b) Payback period  
(c) Discounting return                      (d) Accounting return

N1530

6. \_\_\_\_\_ on capital gain and current income may influence form of capital.
- (a) Legal stipulation
  - (b) Rate of tax
  - (c) Capital market condition
  - (d) Cost of floating.
7. \_\_\_\_\_ of different sources of capital influences capital structure.
- (a) Restrictive covenants
  - (b) Tax advantage
  - (c) Cost of capital
  - (d) Trading on equity
8. At Indifference level of EBIT, different capital have:
- (a) Same EBIT
  - (b) Same EPS
  - (c) Same PAT
  - (d) Same PBT
9. \_\_\_\_\_ of debt capital is a factor in favor of using more debt capital.
- (a) Tax advantage
  - (b) Debt equity norms
  - (c) Leverage effect
  - (d) Security of assets
10. The market value of the firm is the result of \_\_\_\_\_.
- (a) Dividend decisions
  - (b) Working capital decisions
  - (c) Capital budgeting decisions
  - (d) Trade-off between risk and return



11. \_\_\_\_\_ is the minimum required rate of earnings or the cut off rate of capital expenditure.
- (a) Cost of capital
  - (b) Working capital
  - (c) Equity capital
  - (d) Preference capital
12. \_\_\_\_\_ is the employment of an asset is sources of fund for which the firm has to pay a fixed cost or fixed return.
- (a) Financial management
  - (b) Profit maximization
  - (c) Asset management
  - (d) Leverage.
13. Financial leverage refers to the rate of change in earnings per share for a given change in earnings \_\_\_\_\_.
- (a) Before tax
  - (b) Before interest
  - (c) Before interest and tax
  - (d) After interest and tax.
14. A risk free stock has a beta of \_\_\_\_\_.
- (a) -1
  - (b) 0
  - (c) 0.5
  - (d) 1
15. The main focus of finance for the last 40 years has been \_\_\_\_\_.
- (a) Mergers and acquisitions
  - (b) Conglomerate firms
  - (c) Inflation
  - (d) risk-return relationships

16. Return on Assets and Return on Investment Ratios belong to:

(a)Liquidity Ratios

(b)Profitability Ratios

(c)Solvency Ratios

(d)Turnover

17. That personal leverage can replace corporate leverage' is assumed by:

(a)Traditional Approach

(b)MM Model

(c)Net Income Approach

(d)Net Operating Income Approach.

18. \_\_\_\_\_ is a specific risk factor.

(a)Market risk

(b)Inflation risk

(c)Interest rate risk

(d)Financial risk

19. \_\_\_\_\_ is a long term planning for financing proposed capital outlay.

(a)Capital Budgeting

(b)Budgeting

(c)Cash Budget

(d)Sales Budget

20. Initial outlay 50,000, life of the asset 5 yrs, estimated annual cash flow 12,500, IRR = \_\_\_\_\_.

(a)5%

(b)6%

(c)8%

(d)10%

21. \_\_\_\_\_ is the expected cash dividend that is normally paid to shareholders.
- (a) Stock split
  - (b) Stock dividend
  - (c) Extra dividend
  - (d) Regular dividend
22. Capital Budgeting Decisions are based on:
- (a) Incremental Profit
  - (b) Incremental Cash Flows
  - (c) Incremental Assets
  - (d) Incremental Capital
23. Use of Preference Share Capital in Capital structure
- (a) Increases OL
  - (b) Increases FL
  - (c) Decreases OL
  - (d) Decreases FL
24. Debt capacity of a business needs \_\_\_\_\_.
- (a) Restriction
  - (b) Consideration
  - (c) Leverage
  - (d) Security
25. In finance, "working capital" means the same thing as \_\_\_\_\_.
- (a) Total assets
  - (b) Fixed assets
  - (c) Current assets
  - (d) Current assets minus current liabilities.

26. The field of finance is closely related to the fields of \_\_\_\_\_.  
(a) Statistics and economics (b) Statistics and risk analysis  
(c) Economics and accounting (d) Accounting and comparative return analysis
27. \_\_\_\_\_ varies inversely with profitability.  
(a) Liquidity (b) Risk  
(c) Accounts (d) Trade
28. Net working capital refers to \_\_\_\_\_.  
(a) Total assets minus fixed assets (b) Current assets minus current liabilities  
(c) Current assets minus inventories (d) Current assets
29. Inventory Turnover measures the relationship of inventory with:  
(a) Average Sales (b) Cost of Goods Sold  
(c) Total Purchases (d) Total Assets
30. To financial analysts, "gross working capital" means the same thing as \_\_\_\_\_.  
(a) Fixed assets (b) Current assets  
(c) Working capital (d) Cost of capital.

31. Dividend Distribution Tax is payable by  
 (a) Shareholders to Government (b) Shareholders to Company  
 (c) Company to Government (d) Holding to Subsidiary Company
32. Gordon's Model of dividend relevance is same as  
 (a) No-growth Model of equity valuation (b) Constant growth Model of equity valuation  
 (c) Price-Earning Ratio (d) Inverse of Price Earnings Ratio
33. In Walter model formula D stands for \_\_\_\_\_.  
 (a) Dividend per share (b) Direct dividend  
 (c) Direct earnings (d) Divisible dividend

PART - B

(7 X 6 = 42)

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

34. (a) Explain the objectives of financial management.  
 [OR]  
 (b) What are the advantages and disadvantages of budgeting?
35. (a) Explain the discounting technique of adjusting for time value of money.  
 [OR]  
 (b) Explain the role of finance manager in an organization.
36. (a) How is cost of equity capital determined under CAPM?  
 [OR]  
 (b) How would you measure the degree of financial leverage?
37. (a) Explain the various stages involved in capital budgeting process.  
 [OR]  
 (b) Discuss the net operating income approach to capital structure
38. (a) State the purpose of long term finance.  
 [OR]  
 (b) Explain the importance of lease financing.
39. (a) Explain the factors that influence the dividend policy of a firm.  
 [OR]  
 (b) Describe the different sources of working capital.
40. (a) Discuss the Miller- Orr model of cash management.  
 [OR]  
 (b) Describe the various techniques of inventory control

N1531

COURSE CODE

200222

**ONLINE PROGRAMME EXAMINATIONS**  
**B.COM DEGREE EXAMINATION, DECEMBER 2024**  
**First Year - Second Semester**  
**COMMERCE**  
**HUMAN RESOURCE MANAGEMENT**  
**(CBCS - 2020 onwards)**

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. A group of positions that have similar duties, tasks & responsibilities is called  

(a)Job	(b)Business
(c)Career	(d)Entrepreneurship
2. \_\_\_\_\_ can be derived from Job Analysis.  

(a)Job Specification	(b)Job Description
(c)Job Requirement	(d)Both a & b
3. A written summary of content & context of job is called \_\_\_\_\_  

(a)Resume	(b)Job Specification
(c)Job Description	(d)Job Posting
4. A written summary of KSA required to perform a job is \_\_\_\_\_  

(a)Resume	(b)Job Specification
(c)Job Description	(d)Job Posting
5. KSA represents \_\_\_\_\_ and \_\_\_\_\_  

(a)Knowledge	(b)Skill
(c)Attitude	(d)All of the above

N1531

6. Identifying the source of potential candidates \_\_\_\_\_ and them to apply for the job is called requirement.
- (a)Rejecting (b)Training  
(c)Attracting (d)All of the above
7. Promotion is a \_\_\_\_\_ source Requirement
- (a)External (b)Internal  
(c)Macro (d)None of the above
8. Campus selection is a \_\_\_\_\_ source of requirement
- (a)External (b)Internal  
(c)Macro (d)None of the above
9. To be ethical and social towards needs of society is \_\_\_\_\_ objective of HRM
- (a)Corporate (b)Profitable  
(c)Non-essential (d)Societal
10. Strategic HRM concerned with the relation of HRM and \_\_\_\_\_
- (a)Business policy (b)Business strategy  
(c)Business tactics (d)Short term strategies

11. SHRM tries to establish employees as the \_\_\_\_\_ of organization
- (a)Managers and officers (b)Important workers  
(c)Capital (d)Strategic partner
12. The list of demands prepared by the employees at the time of bargaining is called as \_\_\_\_\_
- (a)Charter (b)Barter  
(c)Want (d)Promotion
13. When either the party of bargaining is not ready to give up from a particular point, that point is called as \_\_\_\_\_ point.
- (a)Grief (b)Sticky  
(c)Barter (d)Crucial
14. \_\_\_\_\_ will be done when an employee is suspected to be guilty not yet proved.
- (a)Firing (b)Attrition  
(c)Suspension (d)Posting
15. Group of employees joined to solve the production related issues is called
- (a)Internal group (b)Production group  
(c)Virtual community (d)Quality circle



16. \_\_\_\_\_ is grievance settling machinery with less legal procedure.
- (a)Mediation (b)Arbitration  
(c)Litigation (d)Moderation
17. \_\_\_\_\_ is a method of grievance settling in which the parties are allowed to select their own arbitrator.
- (a)Mediation (b)Arbitration  
(c)Litigation (d)Moderation
18. \_\_\_\_\_ is the last stage in career planning.
- (a)Resignation (b)Resume building  
(c)Withdrawal (d)Negotiation
19. When employee is appraised by all the members in the organization like superior, subordinate, peer, customer etc., is called as
- (a)Employee self- assessment (b)The 360- degree appraisal  
(c)Ranking appraisal (d)Performance appraisal
20. When an employee is trained for a key position in the organization is called
- (a)Talent management (b)Replacement planning  
(c)Leadership development (d)Succession planning

21. \_\_\_\_\_ means attainment of such age by the employees as is fixed in the contract or conditions of service as an age of retirement.
- (a) Superannuation  
(c) Retirement
- (b) Pension  
(d) Gratuity
22. The compensation paid during the time of layoff is called
- (a) Dearness Allowance  
(c) Retaining Allowance
- (b) Servant Allowance  
(d) Cash Allowance
23. The first stage in career planning is \_\_\_\_\_
- (a) Preparation stage  
(c) Establishment stage
- (b) Investigation stage  
(d) Retention stage
24. The employees appraised based on their reaction on \_\_\_\_\_ is performance appraisal method.
- (a) Critical incident method  
(c) Critical situation method
- (b) Critical appraisal method  
(d) Critical performance method
25. Which of the following aims to put the financial measure on an organization's intellectual capital?
- (a) Exchange of knowledge  
(c) The consortium
- (b) Financial knowledge  
(d) None of the above

26. What is mean by decision in management?

(a)To formulate a proper conclusion after considerations

(b)A decision that looks out for the alternatives

(c)A decision is the outcome of a group of people or an individual

(d)All the above.

27. Which of the following is evolved in staffing?

(a)Termination

(b)Estimation of workload

(c)Personnel appointments and placements

(d)All the above.

28. What is defined as a record of outcomes resulting from a particular job or an activity at a specific time?

(a)Evaluation

(b)Work function

(c)Performance

(d)None of the above

29. A/An \_\_\_\_\_ is a plan or a program scheme that helps to motivate an individual or a group to deliver outstanding performance.

(a)Promotion scheme

(b)Incentive scheme

(c)Reward

(d)None of the above

30. A/An \_\_\_\_\_ is considered to be a vertical move in terms of rank and responsibilities.

(a)Appraisal

(b)Reward

(c)Increment

(d)Promotion

31. Which of the following provides necessary information for job evaluation?

- |                    |                     |
|--------------------|---------------------|
| (a) Job enrichment | (b) Job description |
| (c) Job ranking    | (d) Job enlargement |

32. What is meant by the factual statement of the duties and responsibilities?

- |                    |                       |
|--------------------|-----------------------|
| (a) Job analysis   | (b) Job specification |
| (c) Job evaluation | (d) Job description   |

33. Which of the following is involved in the in- basket training?

- |                        |                             |
|------------------------|-----------------------------|
| (a) Simulation         | (b) On – the – job training |
| (c) Vestibule training | (d) Coaching                |

PART - B

(7 X 6 = 42)

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

34. (a) Explain the functions of Human Resource Management.

[OR]

(b) Explain the concept of Personnel Management.

35. (a) What do you mean by HRP? Discuss the factors in HRP.

[OR]

(b) Explain the process of job analysis.

36. (a) What do you mean by Recruitment? Explain the types of Recruitment.

[OR]

(b) Discuss the purpose for conducting selection interview?

37. (a) Explain the problems faced during Induction.

[OR]

(b) Explain the difference between Training and Development.

38. (a) Explain the advantages of performance appraisal?

[OR]

(b) What are the differences between Wages and Salary?

39. (a) Explain the essentials of a good incentive plan.

[OR]

(b) Explain the concept of Employee Relations

40. (a) Explain the process of Empowerment

[OR]

(b) Explain the challenges of international HRM.

N1532

COURSE CODE

200223

**ONLINE PROGRAMME EXAMINATIONS**  
**B.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. Marketing is a process of converting the potential customers into .....  

(a)Actual customers	(b)Prospective customers
(c)Marketers	(d)None of these
  
2. Marketing is a.....process  

(a)Goal oriented	(b)Exchange
(c)Social	(d)All of these
  
3. Which of the following is not included in the function of physical supply?  

(a)Standardization	(b)Storage
(c)Transport	(d)Packaging
  
4. All forces or factors that effect marketing policies, decisions and operations of a business constitute.  

(a)Marketing mix	(b)Marketing environment
(c)Marketing control	(d)None of these
  
5. The group of elements price, product, promotion and place constitute  

(a)Market mix	(b)Marketing mix
(c)Product mix	(d)Promotion mix

N1532

6. The concept of marketing mix was developed by
- (a) Philip Kotler  
(c) N.H Borden
- (b) Stapleton  
(d) Albert W Emery
7. Concept is based on the principle that marketing is not a department but it is pervasive throughout the company.
- (a) Production  
(c) Modern
- (b) Holistic  
(d) Selling
8. Simply refers to product planning
- (a) Merchandising  
(c) R & D
- (b) Assembling  
(d) None of these
9. Branding is a function of .....
- (a) Research  
(c) Physical supply
- (b) Exchange  
(d) Facilitating
10. Market where goods are transacted on the spot or immediately
- (a) Future market  
(c) Perfect market
- (b) Spot market  
(d) None of these

11. Market where there is no physical delivery of goods  
(a)Future market (b)Spot market  
(c)Perfect market (d)None of these
12. Markets which are organized and regulated by statutory measure are  
(a)Regulated markets (b)Unregulated markets  
(c)World market (d)None of these
13. The markets in which goods are bought and sold in bulk quantities.  
(a)Wholesale market (b)Retail market  
(c)World market (d)None of these
14. Market in which gold and silver are sold  
(a)Commodity market (b)Produce market  
(c)Bullion market (d)None of these
15. Market where money is lend and borrowed  
(a)Money market (b)Foreign exchange market  
(c)Stock market (d)None of these

16. Market where currencies of different countries are bought and sold.
- |                  |                             |
|------------------|-----------------------------|
| (a) Money market | (b) Foreign exchange market |
| (c) Stock market | (d) None of these           |
17. Market where demand for goods is greater than supply.
- |                   |                      |
|-------------------|----------------------|
| (a) Buyers market | (b) Sellers market   |
| (c) Retail market | (d) Wholesale market |
18. Market where shares, debentures, bonds etc of companies are bought and sold.
- |                  |                             |
|------------------|-----------------------------|
| (a) Money market | (b) Foreign exchange market |
| (c) Stock market | (d) None of these           |
19. Market in which supply is greater than demand.
- |                   |                      |
|-------------------|----------------------|
| (a) Buyers market | (b) Sellers market   |
| (c) Retail market | (d) Wholesale market |
20. Marketing is applicable in .....
- |              |                  |
|--------------|------------------|
| (a) Goods    | (b) Events       |
| (c) Property | (d) All of these |



21. Risk bearing is a function of.....

- |                    |                 |
|--------------------|-----------------|
| (a)Research        | (b)Exchange     |
| (c)Physical supply | (d)Facilitating |

22. Marketing is important to

- |              |                 |
|--------------|-----------------|
| (a)Economy   | (b)Companies    |
| (c)Consumers | (d)All of these |

23. Profit through Customer Satisfaction Is aimed in.....Concept

- |               |             |
|---------------|-------------|
| (a)Production | (b)Holistic |
| (c)Marketing  | (d)Selling  |

24. Marketing Environment is

- |                                    |                  |
|------------------------------------|------------------|
| (a)Largely uncontrollable          | (b)Changing fast |
| (c>Influencing marketing decisions | (d)All of these  |

25. Marketing that converts negative demand to positive demand is known as

- |                 |                  |
|-----------------|------------------|
| (a)Conversional | (b)Maintenance   |
| (c)Remarketing  | (d)Developmental |

26. Which of the following is not included in the micro environment

- |              |              |
|--------------|--------------|
| (a)Suppliers | (b)Publics   |
| (c)Economic  | (d)Customers |

27. A person who purchases a product or service either for his own consumption or for others is known

- |             |                  |
|-------------|------------------|
| (a)Buyer    | (b)Customer      |
| (c)Consumer | (d)None of these |

28. Behaviour exhibited while purchasing a car is an example of.....

- |  |                                     |
|--|-------------------------------------|
| (a)Dissonance Reduction Buying Behaviour | (b)Variety Seeking Buying Behaviour |
| (c)Complex Buying Behaviour              | (d)Habitual Buying Behaviour        |

29. Consumers show .....while buying their products on regular basis

- |  |                                     |
|--|-------------------------------------|
| (a)Dissonance Reduction Buying Behaviour | (b)Variety Seeking Buying Behaviour |
| (c)Complex Buying Behaviour              | (d)Habitual Buying Behaviour        |

30. Which of the following is not an emotional motive

- |              |                      |
|--------------|----------------------|
| (a)Vanity    | (b)Social acceptance |
| (c)Curiosity | (d)Variety           |

31. “We guarantee every product we sell” appeal to motive

- |              |            |
|--------------|------------|
| (a)Curiosity | (b)Variety |
| (c)Quality   | (d)Comfort |

32. The negative feeling which arise after purchase causing inner tension is known as.....

- |                         |                             |
|-------------------------|-----------------------------|
| (a)Cognitive dissonance | (b)Post purchase dissonance |
| (c)Buyer’s remorse      | (d)All of these             |

33. Social class is an element of.....factor

- |             |             |
|-------------|-------------|
| (a)Social   | (b)Cultural |
| (c)Personal | (d)Economic |

PART - B

(7 X 6 = 42)

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

34. (a) Explain the types of Markets

[OR]

(b) Distinguish between the Exchange concept and production concept.

35. (a) Discuss about the need and importance of environmental analysis.

[OR]

(b) Explain the components of a traditional marketing mix.

36. (a) Describe the management processes in marketing

[OR]

(b) State and explain the product mix and its elements.

37. (a) Briefly Explain the Types of Brands.

[OR]

(b) Describe the objectives of pricing decisions.

38. (a) What are the need for and importance of distribution channel?

[OR]

(b) Distinguish between the direct marketing and online marketing

39. (a) Discuss about the promotion mix decisions

[OR]

(b) What are the important need for market segmentation?

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

[OR]

(b) Explain the characteristics of services

**ONLINE PROGRAMME EXAMINATIONS**  
**B.COM. DEGREE EXAMINATION, DECEMBER 2024.**  
**First Year - Second Semester**  
**COMMERCE**  
**MERCANTILE LAW**  
**(CBCS - 2020 onwards)**

Time : 2 Hours

Maximum : 75 Marks

**PART - A**

(33 X 1 = 33)

Answer **all** the questions.

1. Jus in personam means a right against

(a) A specific person

(b) The Public at large

(c) A specific thing

(d) The Public at large

2. Each party is a promisor and a Promisee in case of \_\_\_\_\_

(a) past consideration

(b) present consideration

(c) every contract

(d) reciprocal promises

3. A contract entered into between the parties by words is called \_\_\_\_\_

(a) express contract

(b) implied contract

(c) quasi contract

(d) specific contract

4. If a contract provides for the payment of a certain amount on breach of a contract, such payment is termed as \_\_\_\_\_

(a) special damages

(b) nominal damages

(c) liquidated damages

(d) compensatory damages

5. Which of the following is not a right of the agent?

(a) Right of lien

(b) Right to be indemnified

(c) Right to remuneration

(d) Right to be make secret profits

6. What is the name given to an agency which cannot be terminated?
- (a)Revocable agency (b)Irrevocable agency  
(c)Agency for a single transaction (d)Agency created in necessity
7. Which law governs the sale of movable property in India?
- (a)Transfer of Property Act, 1872 (b)Sale of Goods Act, 1930  
(c)Indian contract Act, 1872 (d)all the above
8. Future goods mean goods to be manufactured or produced or acquired by the seller \_\_\_\_\_
- (a)In future prescribed time (b)After making of contract  
(c)Before making of contract (d)None of the above
9. Cheque is a \_\_\_\_\_
- (a)Promissory note (b)Bill of exchange  
(c)Both A and B (d)None of the above
10. The term 'Negotiable Instrument' is defined in the Negotiable Instruments Act, 1881, under section
- (a)12 (b)13  
(c)13 A (d)2

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. Minimum paid up share capital in case of a private company is \_\_\_\_\_

- |            |            |
|------------|------------|
| (a)1 lakh  | (b)2 lakhs |
| (c)3 lakhs | (d)4 lakhs |

14. Minimum no. of Directors in case of private company is \_\_\_\_\_

- |      |      |
|------|------|
| (a)1 | (b)2 |
| (c)3 | (d)4 |

15. Minutes should be recorded within \_\_\_\_\_ days from the date of conclusion of every meeting

- |       |       |
|-------|-------|
| (a)10 | (b)20 |
| (c)30 | (d)40 |

16. Consumer disputes redressal agencies include \_\_\_\_\_

- (a) District Forum
- (b) State Commission
- (c) National Commission
- (d) all of the above

17. District forum shall have same power as are vested in the \_\_\_\_\_

- (a) civil court
- (b) fast track court
- (c) criminal court
- (d) special court

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. FEMA was made applicable with effect from \_\_\_\_\_

- (a) 1st April, 2000
- (b) 1st June, 2000
- (c) 1st April, 1999
- (d) 1st June, 1999

20. \_\_\_\_\_ is not a type of Agreement under Competition Act, 2002

- (a) Horizontal agreement
- (b) Hybrid Agreement
- (c) Vertical Agreement
- (d) None of the above

21. \_\_\_\_\_ has power to exempt enterprise, practice or agreement from application of competition Act, 2002.
- (a) Competition Commission  
(b) Appellate Tribunal  
(c) Central Government  
(d) State Government
22. Which section defines 'Environment' under the Environmental Protection Act, 1986?
- (a) Sec. 2(c)  
(b) Sec. 2(d)  
(c) Sec. 2(a)  
(d) Sec. 2 (b)
23. Section 25 of The Environment (Protection) Act, 1986 deals with \_\_\_\_?
- (a) Government Analysts  
(b) Power to make rules  
(c) Bar of jurisdiction  
(d) Protection of action taken in good faith
24. Symbol of Maharaja of Air India is \_\_\_\_\_
- (a) Copyright  
(b) Patent  
(c) Trademark  
(d) Goodwill
25. Copyright does not grant protection for: \_\_\_\_\_
- (a) Anonymous work  
(b) Pseudonymous work  
(c) Reproduced work  
(d) Jointly owned work



26. The information Technology Act, 2000 come into force on \_\_\_\_\_
- (a)9th June,2000 (b)17th October, 2000  
(c)15th December, 2000 (d)none of these
27. The information Technology Act is popularly known as \_\_\_\_\_
- (a)Cyber law (b)Electronic law  
(c)hacking law (d)security law
28. The application for registration of a small scale unit should be submitted to \_\_\_\_\_
- (a)General Manager, DIC (b)Director, DIC  
(c)General Manager, NSIC (d)Director, NSIC
29. The MSME sector in India has maintained a consistent growth rate of \_\_\_\_\_per cent.
- (a)8% (b)10%  
(c)5% (d)7%
30. Which is the Act which provides legal framework for e-Governance in India
- (a)IT (amendment) Act 2008 (b)Indian Penal Code  
(c)IT Act 2000 (d)None of the above

31. Property in the goods in the sale of Goods Act, 1930 means

- |                        |                        |
|------------------------|------------------------|
| (a)Ownership of goods  | (b)Possession of goods |
| (c)Assets in the goods | (d)Custody of goods    |

32. Express contract means a contract made by \_\_\_\_\_

- |                                   |                  |
|-----------------------------------|------------------|
| (a)Words either spoken or written | (b)Documents     |
| (c)Both words and documents       | (d)All the above |

33. \_\_\_\_\_ is the unique value for message or content.

- |                   |                |
|-------------------|----------------|
| (a)Hash           | (b)Encryption  |
| (c)Message digest | (d)Private Key |

PART - B

(7 X 6 = 42)

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

34. (a) Discuss the main sources of business law

[OR]

(b) 'All contracts are agreements, but all agreements are not contracts', Justify the statement.

35. (a) "An agent is merely a connecting link". Justify this statement

[OR]

(b) Discuss the essential characteristics of a contract of sale of goods

36. (a) What are the various forms used in negotiable instruments. Explain.

[OR]

(b) Analyse the effects of non-registration in partnership.

37. (a) Discuss the various types of companies under the Companies Act, 1956

[OR]

(b) Write a short note on 'Special Powers' of National Commission as a consumer redressal agency

38. (a) What are the objectives of purpose of Foreign Exchange Management Act (FEMA), 1999

[OR]

(b) What is the meaning and scope of the Competition Act, 2002?

39. (a) Write a short notes on the Hazardous substance and Handling

[OR]

(b) What are the exceptions to infringement under the Indian Patent Act? List out them.

40. (a) Discuss the powers of 'Controller of Certifying Authorities' under the Information Technology Act, 2000

[OR]

(b) What are the objectives of constitution of the Micro and Small enterprises Facilitation Council?

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COURSE CODE

200231

**ONLINE PROGRAMME EXAMINATIONS**  
**B.COM. DEGREE EXAMINATION, DECEMBER 2024.**  
**Second Year - Third Semester**  
**COMMERCE**  
**E- COMMERCE**  
**(CBCS - 2020 onwards)**

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Which of the following is NOT a main activity of e-commerce?  

(a) Buying and selling goods and services online	(b) Supply chain management
(c) Physical storefront maintenance	(d) Online marketing
2. Which of the following is a key component of e-commerce?  

(a) Service management	(b) Product manufacturing
(c) Employee training	(d) Real estate management
3. Which of the following is NOT a mode of operation associated with e-commerce?  

(a) Online retailing	(b) brick-and-mortar shopping
(c) Electronic data interchange (edi)	(d) Mobile commerce (m-commerce)
4. Which of the following stages is typically the first in the development of e-commerce?  

(a) Expansion into global markets	(b) Launching a mobile application
(c) Creating an online presence or website	(d) Integrating advanced analytics
5. Which of the following is NOT a component of the internet  

(a) Routers	(b) Web browsers
(c) Physical retail stores	(d) Servers

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6. Which of the following networking categories is typically used for small geographic areas like homes or offices?
- (a)Wide area network (WAN) (b)Metropolitan area network (MAN)  
(c)Local area network (LAN) (d)Global Area Network (GAN)
7. What does ISP stand for in the context of internet services?
- (a)Internet service provider (b)International service portal  
(c)Internet security protocol (d)Information Service Platform
8. Which of the following is a primary function of the World Wide Web (WWW)?
- (a)Managing local area networks (lans) (b)Hosting websites and facilitating information sharing over the internet  
(c)Providing direct internet access to users (d)Processing online payments for e-commerce
9. Which type of portal offers personalized content to individual users based on their preferences?
- (a)Vertical portal (b)Horizontal portal  
(c)Personal portal (d)Information Portal
10. Which layer of the OSI model is responsible for end-to-end communication and reliability?
- (a)Network layer (b)Transport layer  
(c)Application layer (d)Data Link Layer

11. Which protocol is used for secure transmission of data over the internet by encrypting HTTP communications?
- (a)FTP (b)HTTP  
(c)HTTPS (d)SMTP
12. Which protocol is primarily used for sending emails?
- (a)POP (b)SMTP  
(c)FTP (d)UDP
13. What does XML stand for?
- (a)Extra Markup language (b)Extensible Markup language  
(c)External Markup language (d)Extended Markup Language
14. Which of the following is a key characteristic of a data warehouse?
- (a)Real-time data processing (b)Transaction-oriented operations  
(c)Subject-oriented data organization (d)Small-scale data storage.
15. Which of the following is a common use of XML?
- (a)Defining database schemas (b)Storing and transporting data across the internet  
(c)Performing data analysis (d)Managing network protocols.

16. Which of the following is a primary tool used in traditional marketing?
- (a) Social media advertising (b) Search engine optimization (SEO)  
(c) Television commercials (d) Email marketing
17. What is a major advantage of traditional marketing over e-marketing?
- (a) Higher engagement rates (b) Broader reach through digital channels  
(c) Tangibility of print media like brochures and flyers (d) Lower costs of implementation
18. Which of the following is the primary purpose of using HTTPS in website security?
- (a) To enhance website loading speed (b) To encrypt data transmitted between the user and the server  
(c) To increase website traffic (d) To optimize search engine rankings
19. What is a common method used by attackers to compromise website security?
- (a) Creating secure payment gateways (b) Implementing captcha systems  
(c) Conducting sql injection attacks (d) Offering customer support chatbots
20. Which of the following is a key feature of a firewall in internet security?
- (a) Speed up internet browsing (b) Filter incoming and outgoing network traffic  
(c) Optimize online advertisements (d) Enhance website design

21. Which of the following is a key feature of a secure e-payment system?
- (a) High transaction fees
  - (b) Real-time processing of payments
  - (c) Lack of customer authentication
  - (d) Two-factor authentication (2FA)
22. Which of the following is NOT a typical advantage of net banking?
- (a) Convenience of 24/7 access
  - (b) Immediate transaction processing
  - (c) High risk of identity theft with no security measures
  - (d) Ability to track and manage financial transactions online
23. Which component of E-CRM architecture focuses on managing customer interactions and data?
- (a) Data warehouse
  - (b) Customer service module
  - (c) Analytical engine
  - (d) Communication Channel
24. Which of the following is an application of E-CRM?
- (a) Real-time customer feedback systems
  - (b) Supply chain optimization
  - (c) Product design and development
  - (d) Manufacturing process management
25. What is one of the main goals of implementing an effective SCM strategy?
- (a) Increasing product prices
  - (b) Reducing operational efficiency
  - (c) Enhancing customer satisfaction through timely and accurate deliveries
  - (d) Limiting supplier relationships.

26. Which strategy is commonly used in SCM to improve efficiency and reduce costs?
- (a)Just-In-Time (JIT) inventory
  - (b)Extensive product diversification
  - (c)High levels of in-house production
  - (d)Increasing product variety.
27. What is the primary purpose of WAP (Wireless Application Protocol)?
- (a)To enable high-speed internet access
  - (b)To facilitate internet access on mobile devices
  - (c)To enhance desktop computer performance
  - (d)To improve wired network connections
28. Which of the following is a key technology used in WAP to support mobile internet services?
- (a)4G LTE
  - (b)WAP Gateway
  - (c)Fiber Optic Cable
  - (d)Bluetooth
29. Which of the following is a common tool used in Knowledge Management systems to facilitate collaboration and information sharing?
- (a)Spreadsheet software
  - (b)Project management software
  - (c)Document management systems
  - (d)Customer Relationship Management (CRM) systems
30. Which feature of Knowledge Management systems helps in storing and retrieving documents and information efficiently?
- (a)Workflow automation
  - (b)Knowledge repositories
  - (c)Data visualization
  - (d)Email marketing tools



31. What is a key consideration when implementing an e-commerce system for a business?

- (a) The color scheme of the website
- (b) Integration with existing business processes
- (c) The number of social media followers
- (d) The design of business cards

32. Which of the following is crucial for ensuring a secure e-commerce transaction?

- (a) Using a basic website design  
(b) Implementing robust encryption and SSL certificates  
(c) Limiting the number of product options  
(d) Offering only cash-on-delivery payments

33. Which stage of e-commerce implementation involves setting up the technology infrastructure and tools required for online transactions?

- (a) Planning (b) Design  
(c) Development (d) Evaluation

## PART - B

(7 X 6 = 42)

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

34. (a) Discuss the benefits and broad goals of e-commerce.

[OR]

(b) Explain the different types of e-commerce providers and vendors, and discuss their roles in the e-commerce ecosystem.

35. (a) Explain the key components of the internet and their roles in enabling e-commerce.

[OR]

(b) Discuss the role of Internet Service Providers (ISPs) in facilitating internet access and e-commerce.

36. (a) Compare and contrast the functions of TCP and UDP protocols.

[OR]

(b) Explain the role of XML in data interchange and how it is used in web technologies

37. (a) Discuss the impact of e-marketing on traditional marketing practices.

[OR]

(b) Discuss the role of encryption in securing data on the internet and its importance for website security.

38. (a) Discuss the importance of security in net banking and the measures used to protect online transactions.

[OR]

(b) Describe the architecture of an E-CRM system and explain how each component contributes to managing customer relationships effectively.

39. (a) Discuss the strategies used in Supply Chain Management (SCM) and their role in achieving business goals?

[OR]

(b) Compare the different generations of WAP technology, focusing on the advancements from WAP 1.0 to WAP 2.0

40. (a) Explain the goals of Knowledge Management (KM) in an organization and how achieving these goals can benefit the organization.

[OR]

- (b) Describe the key steps involved in the implementation of an e-commerce system and explain the significance of each step in ensuring successful deployment.

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COURSE CODE

200232

**ONLINE PROGRAMME EXAMINATIONS**  
**B.COM. DEGREE EXAMINATION, DECEMBER 2024**  
**Second Year - Third Semester**  
**COMMERCE**  
**AUDITING**  
**(CBCS - 2020 onwards)**

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Undervaluation of stock is
  - (a) Technical error
  - (b) Compensatory error
  - (c) Error of principle
  - (d) None of these
2. Verification refers to
  - (a) Examination of journal & ledger
  - (b) Examination of vouchers related to assets
  - (c) Examining the physical existence & valuation of assets
  - (d) Calculation of valuation of assets
3. Valuation of fixed assets is based on the concept
  - (a) Going concern
  - (b) Money measurement
  - (c) Dual aspect
  - (d) Cost concept.
4. "Auditor is not valuer." This statement was stated in
  - (a) Kingston Cotton Mill Case
  - (b) London & General Bank Case
  - (c) Lee VS Neuchatel Co. LTD Case
  - (d) London Oil Storage Co.LTD Case
5. Floating assets are valued at
  - (a) Cost
  - (b) Market price
  - (c) Cost price or market price whichever is less
  - (d) Cost less than depreciation

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6. Outstanding expenses should be verified with the help of
- |                   |                   |
|-------------------|-------------------|
| (a)Cashbook       | (b)Balance book   |
| (c)Journal proper | (d)None of above. |
7. First auditor of the company is appointed by the
- |                      |                       |
|----------------------|-----------------------|
| (a)Shareholders      | (b)Central government |
| (c)Company law board | (d)Board of directors |
8. The vacancy caused by resignation at a auditor is filled by
- |                              |   |
|------------------------------|---|
| (a)Board of directors        | (b)At the general meeting of shareholders |
| (c)By the central government | (d)By the company law board               |
9. A special auditor is appointed by the
- |                       |                       |
|-----------------------|-----------------------|
| (a)Shareholders       | (b)Board of directors |
| (c)Central government | (d)CAG                |
10. A remuneration of a company auditor is fixed by the
- |                       |                         |
|-----------------------|-------------------------|
| (a)Shareholders       | (b)Board of directors   |
| (c)Central Government | (d)Appointing authority |

11. Internal auditor has to submit report to

- (a) Shareholders
- (c) Company law board

- (b) Government
- (d) None of above

12. Auditor in general is

- (a) Employee of the company
- (c) Agent of the shareholders

- (b) Agent of the company
- (d) None of the above

13. The term Standard Auditing Practices refers

- (a) Auditing techniques adopted by auditor for collecting & vouching evidences
- (c) Standards of auditing

- (b) Test checking
- (d) True & fair view

14. AAS refers to

- (a) Audit evidence
- (c) Risk assessments & Internal control

- (b) Audit Planning
- (d) Knowledge of business

15. The panel of Auditors of cooperative society is maintained by

- (a) Chartered Accountant
- (c) Registrar

- (b) Central Government
- (d) Shareholders

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16. Banking Regulation Act was passed in the year

- |         |          |
|---------|----------|
| (a)1912 | (b)1949  |
| (c)1956 | (d)1955. |

17. Retiring auditor does not have right to

- |                                 |                                      |
|---------------------------------|--------------------------------------|
| (a)Make written representations | (b)Get his representation circulated |
| (c)Be heard at the meeting      | (d)Speak as member of company        |

18. According to Section \_\_\_\_ Special Audit is conducted at the central government

- |                   |                   |
|-------------------|-------------------|
| (a)Section 233(A  | (b)Section 233(B) |
| (c)Section 242(A) | (d)Section 242(B) |

19. Audit of Banks is an example of

- |                     |                        |
|---------------------|------------------------|
| (a)Statutory Audit  | (b)Balance Sheet Audit |
| (c)Concurrent Audit | (d)All of above        |

20. Auditor of a \_\_\_\_\_ company does not have right to visit foreign branches of company.

- |                      |                              |
|----------------------|------------------------------|
| (a)Unlimited Company | (b)Manufacturing Company     |
| (c)Banking Company   | (d)Non-Profit making company |

21. Cost Audit under Section 233(B) of The Company Act is

- |                |                |
|----------------|----------------|
| (a) Voluntary  | (b) Compulsory |
| (c) Advisable. | (d) Avoidable  |

22. Internal Auditing Standards are issued by the

- |  |   |
|--|---|
| (a) International Accounting Standard Board        | (b) Financial Accounting Standard Board |
| (c) International Audit & Assurance Standard Board | (d) Auditing Practices Board            |

23. Which of the following is not a duty of an auditor?

- |                                     |  |
|-------------------------------------|--|
| (a) Duty to report company's banker | (b) Duty to report to the members          |
| (c) Duty to sign the audit report   | (d) Duty to report on any violation of law |

24. The main object of vouching is

- |  |                               |
|--|-------------------------------|
| (a) To prepare trial balance.                        | (b) Conduct routine checking. |
| (c) Verify authenticity & authority of transactions. | (d) Checking of vouchers.     |

25. Valuation is the basis of

- |                        |                |
|------------------------|----------------|
| (a) Verification.      | (b) Marketing. |
| (c) Internal checking. | (d) Vouching.  |

26. The first auditor or auditors are appointed by

- (a) Central Government.
- (c) Board of Directors.

- (b) Company Law Board.
- (d) Shareholders.

27. Voucher relates to

- (a) Cash receipt.
- (c) Credit transactions.

- (b) Cash payment.
- (d) All the above.

28. Internal auditor is appointed by

- (a) The management.
- (c) The government.

- (b) The shareholders.
- (d) The statutory body.

29. Auditing begins where ----- ends.

- (a) Selling.
- (c) Accounting.

- (b) Inventory valuation.
- (d) Purchases.

30. The work of one clerk is automatically check by another clerk is called

- (a) Internal control.
- (c) Internal audit.

- (b) Internal check.
- (d) None of the above.



31. The owners of the company are called

(a) Debenture holders.

(b) Debtors.

(c) Shareholders.

(d) None of the above.

32. An auditor is like a

(a) Watchman.

(b) Foolish dog.

(c) Mad dog.

(d) Watch dog.

33. A company auditor can be removed by

(a) Board of directors.

(b) Managing director.

(c) Any director.

(d) General Meeting.

PART - B

(7 X 6 = 42)

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

34. (a) Explain the advantages of cost audit

[OR]

(b) Discuss the Limitations of the internal control system.

35. (a) Discuss the forms of vouching of payments.

[OR]

(b) State the aims of using statistical sampling technique.

36. (a) Explain the auditing of ledger.

[OR]

(b) Discuss the process of verification and valuation of fixed assets.

37. (a) What are the procedures for removal of auditors?

[OR]

(b) Explain the types of audit reports.

38. (a) Describe the audit procedures in relation to issues of shares.

[OR]

(b) Explain the concept of joint audit.

39. (a) What are the difference between cost audit and financial audit ?

[OR]

(b) Discuss the classification of post balance sheet events.

40. (a) Describe the various acts of professional misconduct.

[OR]

(b) How would you assess the audit software programmes and their control?

N1536

COURSE CODE

200233

**ONLINE PROGRAMME EXAMINATIONS**  
**B.COM. DEGREE EXAMINATION, DECEMBER 2024**  
**Second Year - Third Semester**  
**COMMERCE**  
**MERCHANT BANKING AND FINANCIAL SERVICES**  
**(CBCS - 2020 onwards)**

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Developmental activities of merchant banking.

- (a) Sources of funds forever (b) Expanding industry and trade  
(c) Leaving a widening gap unbridged between supply and demand of investible funds (d) All of the above

2. Match the following:

- |                          |  |
|--------------------------|--|
| 1. Pre-Issue Activities  | i. Signing of MOU                      |
| 2. Post-Issue Activities | ii. Dispatch of share certificates     |
|                          | iii. Issue of closure                  |
|                          | iv. Finalization of basis of allotment |
|                          | v. Filing with ROC                     |
|                          | vi. Advertisement                      |

- (a) 1-i, ii, iii and 2-iv, v, vi (b) 1-i, iii, v and 2-ii, iv, vi  
(c) 1-ii, iii, iv and 2-i, v, vi (d) None of the above

3. CRISIL has been promoted by \_\_\_\_\_ and \_\_\_\_\_ .

- (a) ICICI, UTI (b) IDBI, SBI  
(c) AXIS, UTI (d) PNB, SBI

4. The number of lead merchant bankers may not exceed in case any issue of, issue size 200 crore to 400 crore.

- (a) 4 (b) 3  
(c) 6 (d) 5

5. A merchant bank can help an organization specifically in promotional functions, \_\_\_\_\_.

- (a) Sponsoring the issue (b) Marketing

(c)None of these

(d)All of these

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6. Financial service companies exclude\_\_\_\_\_.

- (a)Commercial banks
- (c)Sole proprietorship

- (b)Insurance companies
- (d)Crepitating agencies

7. Category 1 merchant bankers can act as

- (a)Only as advisor
- (c)Consultant

- (b)Underwriter
- (d)All issue management functions

8. Merchant bankers are

- (a)Merchants
- (c)Neither merchants nor banks

- (b)Banks
- (d)None of these

9. The number of lead merchant bankers may not exceeds in case any issue of, issue size less than Rs.50crore, number of MBs -----.

- (a)1
- (c)2

- (b)3
- (d)4

10. The purpose of valuation is to assess the profitability & ----- of the venture.

- (a)Accessibility
- (c)Viability

- (b)Marketability
- (d)Efficiency

11. ----- types of valuation method can be adopted by VCFs.
- (a)1 (b)2  
(c)3 (d)4
12. In the ----- method the entire earnings stream of the venture investment is considered.
- (a)Conventional valuation method (b)First chieago method  
(c)Revenue multiplier method (d)Conditional Valuation
13. The ----- is used to estimate the annual revenue of the new company.
- (a)Revenue multiplier factor (b)Expense multiplier factor  
(c)Conventional multiplier factor (d)conditional multi
14. ----- is a forced exit option results from a failed venture investment.
- (a)Public issue (b)Liquidation  
(c)OTCEI route (d)Non liquidity
15. There are ----- VCFs registered with SEBI.
- (a)157 (b)158  
(c)159 (d)160

16. The first nationalized bank in India to start a VCF -----.

- |                  |          |
|------------------|----------|
| (a)Canara bank   | (b)SBI   |
| (c)Bank of India | (d)ICICI |

17. The first bank to set up a separate merchant banking division in India

- |                              |                            |
|------------------------------|----------------------------|
| (a)Punjab national bank      | (b)Standard chartered bank |
| (c)National & Grin days bank | (d)National city bank      |

18. Which of the following is not a fund based financial services.

- |                           |                    |
|---------------------------|--------------------|
| (a)Credit rating agencies | (b)Venture capital |
| (c)Consumer credit        | (d)Factoring       |

19. Insurance is a \_\_\_\_\_

- |               |             |
|---------------|-------------|
| (a)Instrument | (b)Contract |
| (c)Agreement  | (d)Rating   |

20. Specialized financial institution, are also known as -----

- |                      |                     |
|----------------------|---------------------|
| (a)Leasing companies | (b)U T I            |
| (c)N B F C s         | (d)Development bank |

21. Find out odd one..

- (a) Fund based activity
- (c) Modern activities

- (b) Fee based activity
- (d) Purchase of raw materials.

22. R O C stands for -----.

- (a) Registrar of companies
- (c) Registrar of consuler

- (b) Registered companies
- (d) Registrar of capital

23. The practice of discounting accommodation bills is known as:

- (a) Supply Bills
- (c) Grey Areas

- (b) Kite Flying
- (d) Reduced Supply

24. All merchant bankers must have minimum net worth of \_\_\_\_\_.

- (a) 5 crore
- (c) 10 crore

- (b) 1 crore
- (d) 20 crore

25. The term 'Merchant Bank' is used in \_\_\_\_\_.

- (a) United States
- (c) America

- (b) United Kingdom
- (d) India

26. -----is a financial intermediary who helps to mobilize and transfer capital from those who possess it to those who need it.
- (a)Lease finance (b)Venture capital  
(c)Merchant banker (d)Hire purchaser
27. Discounting of bills of exchange is an attractive ----- based financial service provided by the finance companies.
- (a)Fee (b)Fund  
(c)Opinion (d)Capital
28. Who is the chairman of high-powered committee constituted by the R B I under factoring services.
- (a)U.K. Singha (b)Pranab Mukherjee  
(c)C.S. Kalyana Sundaram (d)None of these
29. \_\_\_\_\_types of valuation method can be adopted by VCFs
- (a)1 (b)2  
(c)3 (d)4
30. Financing sick unit to make them profitable is called\_\_\_\_\_.
- (a)Lease finance (b)Venture capital  
(c)Merchant banker (d)Stockbroking



31. -----is a service offered by a stock broker i.e buying and selling or dealing in shares on behalf of the customers.
- (a) Lease finance (b) Venture capital  
(c) Merchant banker (d) Stockbroking
32. .... is payable immediately at sight or on presentment to the drawee.
- (a) Demand Bill (b) Usance Bill  
(c) Documentary Bill (d) Clean Bill
33. -----is a written consent or authorization representing or acting on behalf of an individual in matters of business, private affairs or other legal matters.
- (a) Memorandum of understanding (b) R O C  
(c) Agreement (d) Power of authority

PART - B

(7 X 6 = 42)

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

34. (a) Explain the Origin of Merchant Banking.
- [OR]
- (b) Explain the Duties and Responsibilities of Lead Managers.
35. (a) What are the differences between public offer and offer for sale on stock exchange.
- [OR]
- (b) Bring out the Evaluation – Global Depository Receipts.
36. (a) Explain the Modus Operandi of E-Trading.
- [OR]
- (b) Explain the Depository System in India.
37. (a) Explain the SEBI Regulations for Mutual Fund.
- [OR]
- (b) Explain the Installment Buying, Hire purchase and leasing.
38. (a) What are the differences between lease and Hire purchase?
- [OR]
- (b) Discuss the Takeover in India – M & A for firms- A Boon or BANE.
39. (a) Discuss the Portfolio Return and Risk.
- [OR]
- (b) Briefly explain the Structure for Securitisation.
40. (a) Enumerate the Mutual funds in India.
- [OR]
- (b) Briefly explain about the Cost of Factoring.



N1537

COURSE CODE

200234

**ONLINE PROGRAMME EXAMINATIONS**  
**B.COM. DEGREE EXAMINATION, DECEMBER 2024**  
**Second Year - Third Semester**  
**COMMERCE**  
**MANAGERIAL ECONOMICS**  
**(CBCS - 2020 onwards)**

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Managerial economics helps in decision making through application of
  - (a)Economic theory only
  - (b)Economic theory and methods of science
  - (c)Economic theory and methods of decision science
  - (d)None of the above
2. The basic economic problem is the problem of \_\_\_\_\_.
  - (a)Abundance of resources
  - (b)Scarcity of resources
  - (c)Human Resources
  - (d)None of the above
3. Change in the demand of smartphones due to increase in its price is
  - (a)Increase of its demand
  - (b)Decrease of its demand
  - (c)Contraction of its demand
  - (d)None of the above
4. In case of.....demand, a slight change in the price will make greater change in demand
  - (a)Inelastic
  - (b)Elastic
  - (c)Perfectly elastic
  - (d)Perfectly inelastic
5. The effect on sales of an increase in price is a decrease in \_\_\_\_\_.
  - (a)The quantity demanded
  - (b)Demand
  - (c)Supply
  - (d)The quantity supplied

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6. Surplus is a condition of \_\_\_\_\_.
- (a)excess supply (b)a deficiency in supply  
(c)market equilibrium (d)excess demand
7. In economics “Market” means \_\_\_\_\_.
- (a)A physical place to buy and sell goods / services (b)A Mechanism to exchange goods / services for a consideration  
(c)Local area market only (d)None of the above.
8. If the income elasticity of demand is that one, the good is a \_\_\_\_\_.
- (a)Necessity (b)Luxury  
(c)Substitute (d)Complement
9. Production function is \_\_\_\_\_.
- (a)Purely an economic relationship between inputs and outputs (b)Purely a technical relationship between inputs and outputs  
(c)Both (a) and (b) (d)None of the above
10. “Return to scale” means
- (a)Change in output when only some factors of production are increased (b)Change in output when only variable factors of production are increased  
(c)Change in output when only fixed factors of production are increased (d)Change in output when all factors of production are increased simultaneously

11. Fixed cost per unit increases when\_\_\_\_\_.
- (a)Volume of production decreases (b)Volume of production increases  
(c)Variable cost per unit decreases (d)None of these
12. Which cost are recorded in books of accounts
- (a)Opportunity cost (b)Implicit cost  
(c)Social cost (d)Explicit cost
13. The profit-maximizing output level occurs where\_\_\_\_\_.
- (a)Total revenue is maximized (b)Marginal cost equals average revenue  
(c)Marginal revenue equals marginal cost (d)Total cost is minimized
14. A firm in a perfectly competitive market will maximize profit by producing where:
- (a)Price equals marginal cost (b)Price is greater than average cost  
(c)Average revenue is maximized (d)Marginal cost is minimized
15. Which pricing method involves setting a high initial price and then gradually lowering it over time?
- (a)Penetration pricing (b)Skimming pricing  
(c)Competitive pricing (d)Psychological pricing

16. What is the primary objective of pricing policies in business?
- (a)Maximizing sales volume
  - (b)Increasing market share
  - (c)Maximizing profitability
  - (d)Maintaining cost efficiencyMaintaining cost efficiency
17. In terms of price elasticity of demand, when demand is elastic, what happens to revenue if price increases?
- (a)Revenue increases
  - (b)Revenue decreases
  - (c)Revenue remains constant
  - (d)Revenue fluctuates
18. Price discrimination refers to \_\_\_\_\_.
- (a)Selling the same commodity at same prices to buyers
  - (b)Selling the same commodity at different prices to buyers
  - (c)Selling the different commodity at same prices to buyers
  - (d)None of the above
19. In “Perfect competition” products are:
- (a)Heterogeneous
  - (b)Homogeneous
  - (c)Differentiated
  - (d)None of the above
20. Iso-cost line indicate the price of \_\_\_\_\_.
- (a)Output
  - (b)Inputs
  - (c)Finished goods
  - (d)Raw material

21. ----- is situation of severely falling prices and lowest level of economic activities

- |               |                |
|---------------|----------------|
| (a) Boom      | (b) Recovery   |
| (c) Recession | (d) Depression |

22. Which of the following is included in domestic income?

- |                               |                    |
|-------------------------------|--------------------|
| (a) factor income from abroad | (b) windfall gains |
| (c) pension on retirement     | (d) capital gains  |

23. Multiplier is the ratio of \_\_\_\_\_.

- |  |  |
|--|--|
| (a) Change in income to change in investment | (b) Change in investment to change in income |
| (c) Change in income to change in interest   | (d) None of the above                        |

24. Accelerator theory of investment is the ratio of: \_\_\_\_\_.

- |  |  |
|--|--|
| (a) Change in income to change investment  | (b) Change in investment to change in income |
| (c) Change in income to change in interest | (d) None of the above                        |

25. Which of the following is responsible for formulating & implementing monetary policy in India?

- |                           |                       |
|---------------------------|-----------------------|
| (a) Central Government    | (b) State Government  |
| (c) Reserve Bank of India | (d) None of the above |

26. Per capita income of a country is \_\_\_\_\_.

- |                      |                                     |
|----------------------|-------------------------------------|
| (a)Total income      | (b)The average income of the people |
| (c)Disposable income | (d)Personal income                  |

27. Built in inflation might start due to\_\_\_\_\_.

- |                                      |                      |
|--------------------------------------|----------------------|
| (a)Persistent demand pulls inflation | (b)Unemployment      |
| (c)Selective credit control          | (d)None of the above |

28. The real business cycle theory is most closely related to

- |                         |                              |
|-------------------------|------------------------------|
| (a)Keynesian theory     | (b)Monetarist theory         |
| (c)The classical theory | (d)The new Keynesian theory. |

29. Real business cycle proponents argue that

- |  |   |
|--|---|
| (a)Recessions are caused by movements of output away from the natural rate of output | (b)Prices and wages are sticky                            |
| (c)Macroeconomics should be based on the same assumptions as microeconomics          | (d)Monetary policy is important in determining recessions |

30. Which of the following is not a survey method of demand forecasting

- |                               |                              |
|-------------------------------|------------------------------|
| (a)Consumers interview method | (b)Expert opinion method     |
| (c)Barometric method          | (d)Collective opinion method |



31. Product differentiation is an important feature of \_\_\_\_\_.

- (a) Perfect competition
- (b) Monopolistic competition
- (c) Monopoly
- (d) None of these

32. The firm's short-run marginal-cost curve is increasing when

- (a) Marginal product is increasing.
- (b) Marginal product is decreasing.
- (c) Total fixed cost is increasing.
- (d) Average fixed cost is decreasing.

33. The architect of the theory of monopolistic competition.

- (a) Rosenstein Roden
- (b) JR Hicks
- (c) Karl Marx
- (d) Chamberlin

PART - B

(7 X 6 = 42)

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

34. (a) State the two branches of Managerial Economics

[OR]

(b) How do you ascertain the sales of the commodity?

35. (a) State any few techniques for a good demand forecasting.

[OR]

(b) What are the factors determining the elasticity of supply.

36. (a) State out the factors of Production.

[OR]

(b) How cost is analysed in the long run in association with the output?

37. (a) Explain Williamsons' managerial discretionary theory.

[OR]

(b) What are the various pricing policies?

38. (a) How Market and its structure functions under perfect competition?

[OR]

(b) Elucidate Industry Analysis.

39. (a) State out the importance of national income deflators.

[OR]

(b) Marginal efficiency of Capital and Business Expectations – Elucidate.

40. (a) Explain the importance of Fiscal Policy.

[OR]

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

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COURSE CODE

200241

**ONLINE PROGRAMME EXAMINATIONS**  
**B.COM. DEGREE EXAMINATION, DECEMBER 2024**  
**Second Year - Fourth Semester**  
**COMMERCE**  
**INSURANCE MANAGEMENT**  
**(CBCS - 2020 onwards)**

Time : 2 Hours

Maximum : 75 Marks

**PART - A**

(33 X 1 = 33)

Answer **all** the questions.

1. A risk response which involves eliminating a threat is called \_\_\_\_\_.  
(a) Mitigation (b) Deflection  
(c) Transfer (d) b and c
2. Risk of premature death is a \_\_\_\_\_.  
(a) Financial risk (b) Personal risk  
(c) Dynamic risk (d) Subjective risk.
3. The risk manager maybe able to identify the new ventures involved in \_\_\_\_\_.  
(a) Pure risk. (b) Group Risk.  
(c) Speculative risk. (d) Particular risk.
4. The Medias used for direct marketing are \_\_\_\_\_.  
(a) Direct Mail (b) Telephone Contacts  
(c) Kiosks (d) All of the above
5. Which of the following intermediaries do not require IRDA's licence approval to operate in India?  
(a) Insurance Brokers (b) Insurance Agents  
(c) Third Party Administrators (d) All the above

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6. The insurance plays a role in the economic development of the country in following ways\_\_\_\_\_.
- (a)Release capital for new investments. (b)The job potential increases  
(c)Money collected is invested in infrastructure (d)All of the above
7. The IRDA stands for \_\_\_\_\_.
- (a)Insurance Regulatory and Development Activity. (b)Insurance Reconstruction and Development Activity.  
(c)Insurance Regulatory and Development Authority. (d)Insurance Regulatory and Department Activity
8. When was IRDA Act passed?
- (a)1972 (b)1999  
(c)1989 (d)2000
9. A policy where the policyholder makes a one-time payment of premium, is known as a \_\_\_\_\_:
- (a)Money-back policy (b)Single premium policy  
(c)Salary Savings Scheme policy (d)Half-yearly policy
10. Which of the following is an important reason for insurers to sell life insurance policies through agents?
- (a)he benefits of life insurance policies are simple and (b)People can decide which policy is best for them  
clear to all  
(c)Agents have to earn their commissions (d)Agents have to meet their marketing targets

11. Dr.Nicholas Barbon set up in 1967 the first fire insurance company known as the \_\_\_\_\_.  
(a)Nicolas company (b)Fire company  
(c)Fire insurance company (d)Fire office.
12. Marine insurance may cover loss or damage to the \_\_\_\_\_.  
(a)Ship (b)Cargo  
(c)Any other subject of Marine adventure (d)All of these
13. Motor insurance provides insurance cover to \_\_\_\_\_.  
(a)Private vehicles (b)Commercial vehicles  
(c)Motorcycles (d)All of these
14. The term 'Assurance' refers to \_\_\_\_\_.  
(a)Life Insurance business (b)Fire insurance business  
(c)Motor Vehicle insurance (d)Marine insurance
15. Which of the following is an important reason for insurers to sell life insurance policies through agents?  
(a)The benefits of life insurance policies are simple and clear to all (b)People can decide which policy is best for them  
(c)Agents have to earn their commissions (d)Many people require personalised guidance for selecting the right policy.

16. \_\_\_\_\_ is a form of health insurance against loss by accidental bodily injury.
- (a)Property insurance (b)Marine insurance  
(c)Personal insurance (d)Accident insurance
17. Group insurance is ideally suited for covering\_\_\_\_\_.
- (a)Affluent persons in the society (b)Weaker sections of the society  
(c)Employer-employee groups (d)Both b. and c.
18. Restoring a policy holder to his pre-loss financial position means \_\_\_\_\_.
- (a)Contribution (b)Indemnity  
(c)Goodwill (d)Liquid Asset
19. The insurance industry till august 2000 had only two nationalized players, LIC and ....
- (a)NI (b)GIC  
(c)IRDA (d)None of the above.
20. IAIS stands for\_\_\_\_\_.
- (a)Internal Association of Insurance Supervisors (b)International Association of Insurance Supervisors  
(c)International Academy of Insurance Supervisors (d)International Association of Insurance Surveyors.

21. Find out which of the given statements is incorrect
- (a)Accounts department has to monitor cash flow from subordinate offices (b)Marketing department has to monitor business inflow
- (c)Marketing department has to monitor performance of agents (d)Actuarial department is responsible for settling death claims.
22. Which of the following terms is dissimilar to the other four in the context of death claims in life insurance?
- (a)Early claims (b)Non-early claims
- (c)Foreclosure (d)Claimant's statement.
23. If the insured dies before the expiry of the term of the policy, is known as \_\_\_\_\_.
- (a)Surrender (b)fore closure
- (c)Death claim (d)Death Policy
24. The first requirement of the corporation in the cases of death claim is \_\_\_\_\_
- (a)Imitation of death (b)Intimation of death
- (c)Certificate of death (d)None of these
25. Direct marketing channel is also known as \_\_\_\_\_.
- (a)Zero-level channel (b)one-level channel
- (c)Two -level channel (d)three-level channel

26. Distribution of insurance products through bank is called \_\_\_\_\_.  
(a) Cloud canvassing (b) Bank assurance  
(c) Nest (d) Referred leads
27. From the following which is not a non-proportional form of reinsurance?  
(a) Excess of loss method (b) Pools method of re insurance  
(c) Treaty method of reinsurance (d) Quata Method of reinsurance
28. Re-insurer is the insurer who grants a guarantee from the \_\_\_\_\_.  
(a) Ceding insurer (b) Direct insurer  
(c) Underwriter (d) Line
29. Life insurance and general insurance are divided on the basis of \_\_\_\_\_.  
(a) nature of insurance (b) risk point of view  
(c) business point of view. (d) None of above
30. The business of insurance is related to protection of \_\_\_\_\_.  
(a) Savings (b) Status  
(c) Profits (d) Economic value of assets

31. Which of the following is not covered under General Insurance?  
 (a)Theft insurance (b)Marine insurance  
 (c)Life insurance (d)Fire insurance
32. \_\_\_\_\_ is the distribution of insurance products through the bank's distribution channels.  
 (a)double insurance (b)Reinsurance  
 (c)treaty insurance (d)banc-assurance a
33. Reinsurance also termed as.....  
 (a)Double insurance (b)Reinsurance of reinsurance  
 (c)Insurance of insurance (d)None of the above

PART - B

(7 X 6 = 42)

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

34. (a) What do you understand by methods of handling risks?  
 [OR]  
 (b) Bring out the types of insurance.
35. (a) What are the Challenges of insurance companies.  
 [OR]  
 (b) Write a brief note on IRDA.
36. (a) Explain the role of riders in Insurance policies.  
 [OR]  
 (b) What are the characteristics of a fire insurance contract?
37. (a) Explain the special features of motor vehicle insurance.  
 [OR]  
 (b) List and briefly explain the steps in the underwriting process.
38. (a) Explain the product development in the life insurance sector in India  
 [OR]  
 (b) Explain the need for insurance underwriting.
39. (a) Explain the Steps to be taken in fire insurance claims.  
 [OR]  
 (b) Explain the techniques used in pricing life insurance.
40. (a) What modes used by the insurance companies in channelizing their funds.  
 [OR]  
 (b) What are the IT application used in insurance sector?



N-1539

COURSE CODE

200242

**ONLINE PROGRAMME EXAMINATIONS**  
**B.COM. DEGREE EXAMINATION, DECEMBER 2024**  
**Second Year - Fourth Semester**  
**COMMERCE**  
**BUSINESS STATISTICS**  
**(CBCS - 2020 onwards)**

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Which of the following values is used as a summary measure for a sample, such as a sample mean?  

(a) Population parameter	(b) Sample parameter
(c) Sample statistic	(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) Behavioural tools	(b) Serial tools
(c) Industry statistics	(d) Statistical tool
4. Which of the following can also be represented as sample statistics?  

(a) Lowercase Greek letters	(b) Roman letters
(c) Associated Roman alphabet	(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) Itemised data sources	(d) Pointed data sources

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6. What 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 utilisation to produce products?
- (a)Data exporting technique (b)Data importing technique  
(c)Forecasting technique (d)Data supplying technique
8. Specialised processes 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 in 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 measures of dispersion can never be:

- |             |          |
|-------------|----------|
| (a)Positive | (b)Zero  |
| (c)Negative | (d)Equal |

12. The scatter in a series of values about the average is called:

- |                     |               |
|---------------------|---------------|
| (a)Central tendency | (b)Dispersion |
| (c)Skewness         | (d)Symmetry   |

13. Which of the following is an absolute measure of dispersion?

- |                             |                              |
|-----------------------------|------------------------------|
| (a)Coefficient of variation | (b)Coefficient of dispersion |
| (c)Standard deviation       | (d)Coefficient of skewness   |

14. If the maximum value in a series is 25 and its range is 15, the minimum value of the series is:

- |       |       |
|-------|-------|
| (a)10 | (b)15 |
| (c)25 | (d)35 |

15. Mean deviation computed from a set of data is always:

- |                                 |                                 |
|---------------------------------|---------------------------------|
| (a)Negative                     | (b)Equal to standard deviation  |
| (c)More than standard deviation | (d)Less than standard deviation |

16. Which measure of dispersion has a different unit other than the unit of measurement of values:
- (a)Range (b)Standard deviation  
(c)Variance (d)Mean deviation
17. The positive square root of the mean of the squares of the alleviations of observations from their mean is called:
- (a)Variance (b)Range  
(c)Standard deviation (d)Coefficient of variation
18. The ratio of the standard deviation to the arithmetic mean expressed as a percentage is called:
- (a)Coefficient of standard deviation (b)Coefficient of skewness  
(c)Coefficient of kurtosis (d)Coefficient of variation
19. The moments about mean are called:
- (a)Raw moments (b)Central moments  
(c)Moments about origin (d)All of the above
20. In a symmetrical distribution,  $Q_3 - Q_1 = 20$ , median = 15.  $Q_3$  is equal to
- (a)5 (b)15  
(c)20 (d)25

21. If standard deviation of the values 2, 4, 6, 8 is 2.236, then standard deviation of the values 4, 8, 12, 16 is:
- (a)0 (b)4.472  
(c)4.236 (d)2.236
22. Moment ratios  $\beta_1$  and  $\beta_2$  are:
- (a)Independent of origin and scale of measurement (b)Expressed in original unit of the data  
(c)Unit less quantities (d)Both (a) and (c)
23. The measurements of spread or scatter of the individual values around the central point is called:
- (a)Measures of dispersion (b)Measures of central tendency  
(c)Measures of skewness (d)Measures of kurtosis
24. If all the scores on examination cluster around the mean, the dispersion is said to be:
- (a)Small (b)Large  
(c)Normal (d)Symmetrical
25. The sum of absolute deviations is minimum if these deviations are taken from the:
- (a)Mean (b)Mode  
(c)Median (d)Upper quartile

26. The standard deviation is independent of:

- |  |                                   |
|--|-----------------------------------|
| (a)Change of origin                          | (b)Change of scale of measurement |
| (c)Change of origin and scale of measurement | (d)Difficult to tell              |

27. Which of the following statements is correct?

- |   |  |
|---|--|
| (a)The standard deviation of a constant is equal to unity | (b)The sum of absolute deviations is minimum if these deviations are taken from the mean.        |
| (c)The second moment about origin equals variance         | (d)The variance is positive quantity and is expressed in square of the units of the observations |

28. In a set of observations the variance is 50. All the observations are increased by 100%. The variance of the increased observations will become:

- |        |              |
|--------|--------------|
| (a)50  | (b)200       |
| (c)100 | (d)No change |

29. All odd order moments about mean in a symmetrical distribution are:

- |             |             |
|-------------|-------------|
| (a)Positive | (b)Negative |
| (c)Zero     | (d)Three    |

30. Which of the following measures of dispersion is expressed in the same units as the units of observation?

- |                             |                                      |
|-----------------------------|--------------------------------------|
| (a)Variance                 | (b)Standard deviation                |
| (c)Coefficient of variation | (d)Coefficient of standard deviation |

31. The first three moments of a distribution about the mean  $\bar{X}$  are 1, 4 and 0. The distribution is:

- (a) Symmetrical
- (b) Skewed to the left
- (c) Skewed to the right
- (d) Normal

32. For a positively skewed distribution, mean is always:

- (a) Less than the median
- (b) Less than the mode
- (c) Great than the mode
- (d) Difficult to tell

33. The measures used to calculate the variation present among the observations in the unit of the variable is called:

- (a) Relative measures of dispersion
- (b) Coefficient of skewness
- (c) Absolute measures of dispersion
- (d) Coefficient of variation

PART - B

(7 X 6 = 42)

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

34. (a) Bring out the importance of statistics in modern business environment.

[OR]

(b) What are the objectives of statistical average?

35. (a) Distinguish between the Addition rule and multiplication rule.

[OR]

(b) Distinguish between the continuous probability distributions and Bernoulli distribution.

36. (a) Explain the criteria of a Good Estimator.

[OR]

(b) Describe the Null and alternate hypothesis.

37. (a) What are the steps in solving problems related to Chi –Square test.

[OR]

(b) Discuss the Assumptions for F-test.

38. (a) Enumerate the different types of correlation.

[OR]

(b) Explain the Multiple Regression Analysis.

39. (a) State the objectives of forecasting in business.

[OR]

(b) Describe the Theories of Business Forecasting.

40. (a) Discuss the Method of least squares.

[OR]

(b) Briefly explain the Methods of computation of Index number.

N-1540

COURSE CODE

200243

**ONLINE PROGRAMME EXAMINATIONS**  
**B.COM. DEGREE EXAMINATION, DECEMBER 2024**  
**Second Year - Fourth Semester**  
**COMMERCE**  
**OFFICE MANAGEMENT**  
**(CBCS - 2020 onwards)**

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. What is the primary purpose of office management?  

(a)Maximizing profits	(b)Enhancing employee satisfaction
(c)Efficient use of resources	(d)Achieving social responsibility
2. Which of the following is a personnel management function?  

(a)Budgeting	(b)Recruitment
(c)Marketing	(d)Product development
3. The process of selecting, training, and developing employees is known as:  

(a)Human resource planning	(b)Performance appraisal
(c)Employee orientation	(d)Staffing
4. Realizing the potential of the self is part of the  

(a)Communication development	(b)Language development.
(c)Skill development.	(d)personality development.
5. A group discussion of a real life situation with in a training environment is  

(a)discussion.	(b)listening.
(c)case study method.	(d)all of the above.

N-1540



6. Communication is the \_\_\_\_\_ of business
- (a) Backbone (b) life blood.  
(c) nervous system. (d) both (1) & (2).
7. Management is a \_\_\_\_\_ directed process as it aims at achieving specific goals.
- (a) Future (b) Goal  
(c) Deliberately (d) Continuously
8. The process of dividing the work into tasks and assigning them to individuals is called:
- (a) Delegation (b) Decentralization  
(c) Departmentalization (d) Distribution
9. What is the purpose of an organizational chart?
- (a) Employee motivation (b) Communication structure  
(c) Performance evaluation (d) Budgeting
10. In the context of personnel management, what does the term “Onboarding” refer to?
- (a) Employee termination (b) Employee training and orientation  
(c) Employee promotion (d) Employee appraisal

11. Which leadership style focuses on employee participation in decision-making?
- (a)Autocratic (b)Democratic  
(c)Laissez-faire (d)Transactional
12. The process of comparing actual performance with planned performance is known as:
- (a)Benchmarking (b)Performance appraisal  
(c)Monitoring (d)Controlling
13. What is the purpose of a grievance-handling procedure?
- (a)Employee motivation (b)Conflict resolution  
(c)Performance evaluation (d)Job analysis
14. The concept of “Span of Control” refers to:
- (a)Number of employees reporting to a supervisor (b)Number of supervisors in an organization  
(c)Employee turnover rate (d)Employee training duration
15. What is the primary objective of performance appraisal?
- (a)Employee discipline (b)Employee motivation  
(c)Employee development (d)Employee termination

16. What is the purpose of a job description?

- |                        |                         |
|------------------------|-------------------------|
| (a)Employee motivation | (b)Employee discipline  |
| (c)Employee training   | (d)Employee recruitment |

17. What is the purpose of a code of conduct in the workplace?

- |                        |                         |
|------------------------|-------------------------|
| (a)Employee discipline | (b)Employee motivation  |
| (c)Employee training   | (d)Employee recruitment |

18. The process of identifying and analyzing tasks, duties, and responsibilities related to a job is called:

- |                   |                   |
|-------------------|-------------------|
| (a)Job evaluation | (b)Job enrichment |
| (c)Job analysis   | (d)Job rotation   |

19. The process of determining the future human resource needs of an organization is known as:

- |                |                            |
|----------------|----------------------------|
| (a)Recruitment | (b)Human resource planning |
| (c)Staffing    | (d)Training                |

20. What is the purpose of a probationary period for new employees?

- |                        |                        |
|------------------------|------------------------|
| (a)Employee discipline | (b)Employee motivation |
| (c)Employee training   | (d)Employee assessment |

21. When new equipment is needed for a medical office, you must decide whether to \_\_\_\_\_ or purchase the item.
- (a)Troubleshooting (b)Manual  
(c)Lease (d)Prepay
22. Adding machines or \_\_\_\_\_ can be used for most routine office calculations.
- (a)Interactive (b)Cell  
(c)maintenance (d)Calculators
23. The \_\_\_\_\_ eliminated the need for offices to use carbon paper to reproduce documents as they were being typed and enabled office staff to make unlimited copies.
- (a)Photocopier (b)Three  
(c)Trouble shooting (d)Prepay
24. Prior to purchasing a piece of equipment, the \_\_\_\_\_ should be evaluated to determine service& parts replacement guarantees
- (a)three (b)warranty  
(c)trouble shooting (d)spoken
25. The spatial arrangement and organization of physical items within a \_\_\_\_\_
- (a)workplace (b)Internal storage  
(c)external storage (d)communication

26. AI is the short from of
- (a)artificial information
  - (b)artificial intelligence
  - (c)artificial integration
  - (d)none of these
27. What type pf mail requires proof of delivery?
- (a)express port
  - (b)international port
  - (c)key post
  - (d)registered post
28. Where in a company does a receptionist work?
- (a)In the sales department
  - (b)the car park
  - (c)at the lobby or front office desk
  - (d)with the admin team
29. To ensure office records are accurate the should be
- (a)updated as soon as possible after any recordable event
  - (b)updated only on a Friday afternoon at the end of the week
  - (c)kept as paper records only
  - (d)passed to the HR department to do at the end of the day.
30. Having good staff morale in an office environment is important because it;
- (a)makes people feel better about themselves
  - (b)creates a positive working atmosphere that improves productivity decreases absenteeism and leads to higher staff retention rates
  - (c)Help managers to control their staff more effectively
  - (d)stops staff from moaning about their work

31. What is a virtual office?

(a) A office that only exists online

(b) A service that provides businesses with the remote services of an office without the business having any actual physical office space

(c) A office where people can meet online

(d) none of these

32. To effectively manage the office budget you must;

(a) Only buy second hand office equipment

(b) save money by only switching on the office heaters for hours per day

(c) Accurately monitor, control, and record all office expenditures

(d) Ensure that all receipt for purchases are stored away properly

33. Who is the father of management?

(a) Peter Ducker

(b) F.W. Taylor

(c) D.C. Martin

(d) Harold Koontz

PART - B

(7 X 6 = 42)

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

34. (a) Explain the functions of office.

[OR]

(b) What are the Leadership qualities?

35. (a) What are the objectives of business enterprises?

[OR]

(b) Explain the computer based systems in offices.

36. (a) Enumerate different types of Layout.

[OR]

(b) What are the factors to be considered while lighting an office?

37. (a) Describe the selection of employees.

[OR]

(b) Explain the storing stationery and office supplies.

38. (a) Discuss the importance of form management.

[OR]

(b) Briefly explain the principles governing records management.

39. (a) Evaluate the production and generation.

[OR]

(b) Explain the Barriers to communication.

40. (a) Describe the office management cost control.

[OR]

(b) Explain the methods of collection.

N-1540

N-1543

COURSE CODE

200252

**ONLINE PROGRAMME EXAMINATIONS**  
**B.COM. DEGREE EXAMINATION, DECEMBER 2024**  
**Third Year - Fifth Semester**  
**COMMERCE**  
**RETAIL MARKETING MANAGEMENT**  
**(CBCS - 2020 onwards)**

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. The word “retail” has been derived from which word?  

(a) Latine	(b) French
(c) Greek	(d) Persian
  
2. Who is the last link in the chain connecting the producer and customer?  

(a) wholesaler	(b) agent
(c) retailer	(d) storekeeper
  
3. Internet marketing and telemarketing are the recent trends in ..... business  

(a) retail	(b) wholesale
(c) conventional	(d) manufacturing
  
4. In the distribution channel ... has the direct touch with consumers.  

(a) producer	(b) wholesaler
(c) agent	(d) retailers
  
5. MRP stands for.  

(a) minimum retail price	(b) maximum retail price
(c) minimum rate of profit	(d) maximum rate of profit

N-1543



6. Multiple shops are also known as –

(a)self-service stores

(b)chain stores

(c)shopping by post

(d)departmental stores

7. Door to door selling is carried out by

(a)hawkers and peddlers

(b)cheap jacks

(c)Second shop

(d)retailers

8. There is no shop assistants in a

(a)super bazaar

(b)departmental store

(c)multiple shop

(d)second shop

9. No middle men is involved in –

(a)wholesale trade

(b)retail trade

(c)direct marketing

(d)indirect marketing

10. Shopping malls, super markets and hypermarkets come under which type of marketing?

(a)wholesale

(b)retail

(c)direct marketing

(d)agent service

11. Which of the following statement about retail marketing is true

- (a)sells products to other businesses
- (b)sells products to a company that resells them
- (c)sells products to final consumers
- (d)sells products for one's own use

12. A multi-channel retailer sells merchandise

- (a)over telephone
- (b)through retail stores
- (c)over internet
- (d)over more than one channel

13. E-retailing refers to

- (a)sales of electronic items
- (b)catalogue shopping
- (c)computerized store
- (d)retailing and shopping through internet

14. What is the full form of VAT?

- (a)value added tax
- (b)very important additional tax
- (c)value additional tax
- (d)value added theory

15. Mail order retailing is the same as:

- (a)Direct selling
- (b)In Home retailing
- (c)E-tailing
- (d)Catalogue retailing

16. All of the following are types of non-store retailing, except

- |                        |                     |
|------------------------|---------------------|
| (a)Catalogue retailing | (b)Vending Machines |
| (c)Chain store         | (d)Direct Mail      |

17. Person to person interaction between a retailer and a prospective customer is:

- |                     |                      |
|---------------------|----------------------|
| (a)Direct marketing | (b)Automatic selling |
| (c)Direct selling   | (d)Buying service    |

18. Independent retailers who use a central buying organization and joint promotional efforts are called a

- |                               |                          |
|-------------------------------|--------------------------|
| (a)merchandising conglomerate | (b)corporate chain store |
| (c)retailer cooperative       | (d)voluntary chain       |

19. A retail firm owned by its customers in which members contribute money to open their own store, vote on its policies, elect a group to manage it, and receive dividends is called a

- |                           |                               |
|---------------------------|-------------------------------|
| (a)corporate chain store. | (b)merchandising conglomerate |
| (c)voluntary chain        | (d)consumer cooperative       |

20. The oldest and most heavily trafficked city area is called

- |                             |                              |
|-----------------------------|------------------------------|
| (a)regional shopping centre | (b)prime location            |
| (c)urban district           | (d)Central business district |

21. Giant retailers called \_\_\_\_\_ concentrate on one product category such as toys or home improvement
- (a)Category killers  
(c)supercentres
- (b)Variety stores  
(d)box stores
22. Retailers such as Benetton, The Body Shop, and Marks and Spencer carry mostly own- brand merchandise. These are called \_\_\_\_\_ brands
- (a)creative label  
(c)house
- (b)private label  
(d)retail label
23. A\_\_\_\_\_ fee is the charge many supermarkets impose for accepting a new brand to cover the cost of listing and stocking it.
- (a)inventory  
(c)initiation
- (b)slotting  
(d)stocking
24. Which of the following is not one of the four major decisions that must be made with regard to market logistics?
- (a)How should orders be handled?  
(c)How much stock should be held?
- (b)Where should stock be located?  
(d)How should stock be financed?
25. Which statement is not a benefit of formulating a retail strategy?
- (a)A retailer is forced to study the legal, economic, and competitive market  
(c)Sales maximization is stressed.
- (b)A retailer is shown how it can differentiate itself from competitors.  
(d)Crises are anticipated and often avoided.

26. A retailer's commitment to a type of business and to a distinctive role in the marketplace is it's
- (a)objectives
  - (b)organizational mission
  - (c)retailing concept
  - (d)image
27. Which form of organization is subject to double taxation?
- (a)sole proprietorship
  - (b)partnership
  - (c)corporation
  - (d)franchise
28. When retailers identify customer segments and develop unique strategies to meet the desires of these segments, they are using:
- (a)mass merchandising
  - (b)niche retailing
  - (c)bifurcated retailing
  - (d)middle market retailing
29. Those aspects of business that a retailer can directly affect, such as store hours and merchandise lines carried are referred to as:
- (a)controllable variables
  - (b)demographic statistics
  - (c)lifestyle measures
  - (d)uncontrollable variables
30. Which is not considered one of the elements of "managing a business" in a retail strategy?
- (a)the retail organization
  - (b)human resource management
  - (c)operations management
  - (d)merchandise management and pricing

31. A systematic procedure for analysing the performance of a retailer is called:
- (a)control (b)feedback  
(c)strategic planning (d)retail audit
32. During each stage in the development of a retail strategy, retail managers should:
- (a)considers only controllable variables (b)refrain from "fine tuning" the strategy  
(c)looks for both positive and negative feedback (d)considers no problems with the government to be a form of negative feedback
33. Which of the following is a recommended strategy for retailers when consumers select the outlet first and the brand second?
- (a)Appropriate pricing (b)Brand availability advertising  
(c)Brand image management (d)Price special on brands

PART - B

(7 X 6 = 42)

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

34. (a) Explain the concept of real property.  
[OR]  
(b) Describe the stages of Manpower Planning in Retail Industry.
35. (a) Discuss the different types of commercial properties.  
[OR]  
(b) Examine the ways to create a competitive advantage in the property business.
36. (a) State the process of strategy formulation for property  
[OR]  
(b) Explain the performance evaluation factors of a property.
37. (a) Describe the need of effective management of retail property.  
[OR]  
(b) Differentiate between chain stores and leased departmental stores.
38. (a) Examine the factors that help in setting the rent of a property  
[OR]  
(b) Explain the administrative responsibilities of a retail property manager.
39. (a) Discuss the Preferential Location Charges (PLC) of a property.  
[OR]  
(b) Explain the importance of marketing of retail properties.
40. (a) Distinguish between corrective maintenance and preventive maintenance.  
[OR]  
(b) Explain the future conditions of the retail property customers.



**ONLINE PROGRAMME EXAMINATIONS**  
**B.COM DEGREE EXAMINATION, DECEMBER 2024**  
**Third Year - Fifth Semester**  
**COMMERCE**  
**COST ACCOUNTING**  
**(CBCS - 2020 onwards)**

Time : 2 Hours

Maximum : 75 Marks

**PART - A**

(33 X 1 = 33)

Answer **all** the questions.

1. Imputed cost is a \_\_\_\_\_.  
(a)notional cost (b)real cost  
(c)normal cost. (d)variable cost
2. In cost accounting, which of the following represents the formula for calculating the Total Cost of Production (TCP) of a product?  
(a)TCP = Total Variable Costs - Total Fixed Costs (b)TCP = Total Variable Costs + Total Fixed Costs  
(c)TCP = Total Variable Costs \* Total Fixed Costs (d)TCP = Total Variable Costs / Total Fixed Costs
3. What does the term "Variance Analysis" refer to in cost accounting?  
(a)The analysis of the difference between actual and budgeted costs (b)The calculation of fixed costs for a given period  
(c)The process of allocating overhead costs (d)The determination of direct labor costs
4. EOQ (Economic Order Quantity) is a formula used to determine:  
(a)The maximum stock level to maintain (b)The minimum order quantity to reduce costs  
(c)The average demand for a product (d)The lead time for inventory replenishment
5. What is the primary goal of using EOQ analysis in inventory management?  
(a)To minimize carrying costs (b)To maximize safety stock levels  
(c)To extend the reorder point (d)To maximize order quantities



6. Which of the following methods is commonly used for pricing stores issue?
- (a)LIFO (Last-In, First-Out) (b)FIFO (First-In, First-Out)  
(c)Specific identification (d)Weighted average cost
7. In VED Analysis, what does the "V" stand for?
- (a)Vital (b)Value  
(c)Volume (d)Vendor
8. What is the purpose of a cost allocation in cost accounting?
- (a)To determine the total cost of production (b)To assign indirect costs to specific products or cost centers  
(c)To calculate the selling price of products (d)To estimate future budgetary needs
9. In the context of labour cost control, what is the "direct labour cost" primarily associated with?
- (a)Wages and salaries of production workers (b)Indirect labour expenses  
(c)Employee benefits and bonuses (d)Administrative salaries
10. In bookkeeping, what is the primary purpose of maintaining a timekeeping system?
- (a)To calculate employee salaries (b)To track employee attendance for payroll purposes  
(c)To record the company's financial transactions (d)To manage employee benefits

11. In labour cost control, what is the concept of "labour efficiency variance" concerned with?
- (a)The difference between actual and budgeted wage rates (b)The impact of overtime on labour costs
- (c)Variations in the number of hours worked compared to the standard (d)Changes in the cost of living for employees
12. In double-entry bookkeeping, what is the journal entry to record the payment of employee salaries and related payroll taxes?
- (a)Debit Employee Benefits Payable, Credit Cash (b)Debit Wages Expense, Credit Cash
- (c)Debit Employee Benefits Expense, Credit Bank (d)Debit Payroll Taxes Payable, Credit Bank
13. In cost allocation, what is the "cost driver" used for?
- (a)To determine direct labor costs (b)To allocate direct materials
- (c)To allocate indirect costs to products (d)To calculate total production costs
14. When apportioning costs in cost accounting, what is the purpose of using a "fair basis" for allocation?
- (a)To overstate the costs associated with specific cost centers (b)To understate the actual costs incurred
- (c)To maximize profitability (d)To ensure that costs are allocated in a reasonable and equitable manner
15. In which industries is contract costing typically applied?
- (a)Retail (b)Manufacturing
- (c)Construction and shipbuilding (d)Service

16. What is the primary goal of target costing?
  - (a) Maximize costs to achieve higher profits
  - (b) Match costs to actual expenses
  - (c) Meet or beat a specific cost target while ensuring profitability
  - (d) Achieve cost savings at any cost
17. What is a common strategy for mitigating escalation costs in contracts?
  - (a) Subcontracting
  - (b) Inflation hedging
  - (c) Delaying project completion
  - (d) Increasing project scope
18. In unit costing, what is the impact on unit cost if fixed overhead costs increase?
  - (a) Unit cost decreases
  - (b) Unit cost increases
  - (c) Unit cost remains unchanged
  - (d) It depends on the production volume
19. What is the primary purpose of preparing a cost sheet in accounting?
  - (a) To record historical financial data
  - (b) To track market prices of raw materials
  - (c) To calculate the total revenue generated
  - (d) To determine the cost of producing a product or service
20. Which of the following is true about process costing?
  - (a) Costs are accumulated for each individual unit produced.
  - (b) Costs are accumulated by production department, and then allocated to all units produced within the department.
  - (c) Costs are accumulated for each batch of products.
  - (d) Costs are allocated based on sales revenue.

21. Which method is commonly used to eliminate inter-process profits when calculating the overall cost of a product?
- (a)Gross profit margin method
  - (b)Net present value method
  - (c)Transfer pricing method
  - (d)Cost-plus pricing method
22. Which method allocates joint costs based on the estimated selling price minus further processing costs for each product?
- (a)Physical Measure Method
  - (b)Sales Value at Splitoff Point Method
  - (c)Net Realizable Value Method
  - (d)Weighted Average Method
23. What is a potential drawback or challenge associated with cost plus costing?
- (a)Risk of underpricing products
  - (b)Lack of transparency in pricing
  - (c)Difficulty in recovering fixed costs
  - (d)Limited flexibility in changing prices
24. Operating costing is particularly useful for which of the following types of organizations?
- (a)Manufacturing companies
  - (b)Retail stores
  - (c)Educational institutions
  - (d)Airlines and transportation companies
25. In transport costing, what is the primary objective of determining the cost of transportation services?
- (a)Maximizing revenue
  - (b)Ensuring on-time deliveries
  - (c)Accurate cost allocation
  - (d)Reducing vehicle maintenance costs

26. Which of the following industries is most likely to benefit from batch costing?
- (a) Fine jewelry manufacturing
  - (b) Customized software development
  - (c) Pharmaceutical production
  - (d) Handcrafted furniture production
27. Which type of standard is often used as a benchmark for cost control in standard costing?
- (a) Basic standard
  - (b) Expected standard
  - (c) Historical standard
  - (d) Ideal standard
28. In which type of costing system are standard costs typically used as a basis for cost calculations?
- (a) Standard Costing
  - (b) Process Costing
  - (c) Both Standard Costing and Process Costing
  - (d) Neither Standard Costing nor Process Costing
29. Why is it necessary to reconcile final accounts in cost accounting with financial accounts?
- (a) To identify discrepancies between the two sets of records
  - (b) To maximize profits
  - (c) To determine tax liabilities
  - (d) To reduce production costs
30. Which of the following industries is most likely to use job order costing?
- (a) Oil refining
  - (b) Automobile manufacturing
  - (c) Custom furniture production
  - (d) Bottled water production

31. Equivalent units in process costing represent:

- |   |  |
|---|--|
| (a)The number of finished units produced      | (b)The number of units started and completed |
| (c)The work done on partially completed units | (d)The units that are not yet started        |

32. Which of the following variances relates to the difference between actual and standard labor hours multiplied by the standard labor rate?

- |                                    |                                       |
|------------------------------------|---------------------------------------|
| (a)Direct materials price variance | (b)Direct materials quantity variance |
| (c)Direct labor rate variance      | (d)Direct labor efficiency variance   |

33. In a decentralized organization, transfer prices are primarily used for:

- |                           |                                 |
|---------------------------|---------------------------------|
| (a)Tax avoidance          | (b)External financial reporting |
| (c)Performance evaluation | (d)Cost minimization            |

PART - B

(7 X 6 = 42)

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

34. (a) What are the differences between direct costs and indirect costs, and provide examples of each.

[OR]

(b) Explain the concept of cost behavior and provide examples of variable and fixed costs.

35. (a) Explain the concept of labor cost control in the context of business operations

[OR]

(b) XYZ Manufacturing Company produces a range of electronic devices. They want to calculate their overhead costs for a particular month. The company incurs the following overhead expenses during that month:

Factory rent: \$10,000

Depreciation on production equipment: \$5,000

Utilities for the factory: \$2,500

Indirect labor costs: \$7,500

Factory supplies: \$3,000

Calculate the total overhead costs for the month.

36. (a) XYZ Construction Company is working on two construction projects, Project A and Project B. The company uses contract costing to allocate costs to each project. The following information is available for the current month:

For Project A:

Direct materials cost: \$50,000

Direct labor cost: \$60,000

Equipment cost specific to Project A: \$20,000

Indirect costs allocated to Project A (based on labor hours): \$15,000

Progress billing to the client for Project A: \$150,000

For Project B:

Direct materials cost: RS.40,000

Direct labor cost: RS.70,000

Equipment cost specific to Project B:RS.25,000

Indirect costs allocated to Project B (based on labor hours): \$18,000

Progress billing to the client for Project B: RS.160,000

Calculate the following:

a) Total cost incurred for each project.

b) Total revenue recognized for each project.

c) Profit or loss for each project.

[OR]

(b) Differentiate the cost allocation and cost apportionment

37. (a) What are the methods of cost accounting.

[OR]

(b) ABC Manufacturing Company produces a single product, "Product X." The following information is available for the current period:

Total manufacturing costs for the period: 50,000 rupees

Total overhead costs for the period: 10,000 rupees

Total direct materials used for the period: 20,000 rupees

Total direct labor costs for the period: 15,000 rupees

Total units of "Product X" produced during the period: 2,000 units

Calculate the unit cost of "Product X."

38. (a) What is joint product and by-product in process accounting?

[OR]

(b) ABC Construction Company is working on a construction project known as "Project Alpha." The company uses contract costing to allocate costs to this project. The following information is available for the project:

Direct materials cost incurred: 40,000 rupees

Direct labor cost incurred: 30,000 rupees

Equipment cost specific to Project Alpha: 15,000 rupees

Indirect costs allocated to Project Alpha: 10,000 rupees

Progress billing to the client for Project Alpha: 110,000 rupees

Calculate the profit or loss for Project Alpha.

39. (a) What is the process of preparing operating cost sheet?

[OR]

(b) What is the difference between job costing and batch costing?

40. (a) ABC Manufacturing Company produces a product known as "Product Z." The company has a standard cost system in place for this product, and the standard costs for one unit of Product Z are as follows:

Standard direct materials cost per unit: 30 rupees

Standard direct labor cost per unit: 20 rupees

Standard variable overhead cost per unit: 10 rupees

During the current period, ABC Manufacturing produced 1,000 units of Product Z. The actual costs incurred for this production are as follows:

Actual direct materials cost for 1,000 units: 32,000 rupees

Actual direct labor cost for 1,000 units: 19,500 rupees

Actual variable overhead cost for 1,000 units: 10,500 rupees

Calculate the following variances for ABC Manufacturing Company:

a) Direct materials price variance.

b) Direct materials quantity variance.

c) Direct labor rate variance.

d) Direct labor efficiency variance.

e) Variable overhead spending variance.

f) Variable overhead efficiency variance.

[OR]

(b) What are cost control factors? Explain.

N1545

COURSE CODE

200254

**ONLINE PROGRAMME EXAMINATIONS**  
**B.COM DEGREE EXAMINATION, DECEMBER 2024**  
**Third Year - Fifth Semester**  
**COMMERCE**  
**PROJECT MANAGEMENT**  
**(CBCS - 2020 onwards)**

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. What is the primary goal of project management?
  - (a) Maximize costs
  - (b) Minimize risks
  - (c) Achieve project objectives within constraints
  - (d) Avoid communication with stakeholders
2. Which of the following is a key characteristic of a project?
  - (a) Routine and ongoing
  - (b) Involves daily operations
  - (c) Has a defined beginning and end
  - (d) No specific objectives
3. In project identification and selection, what is a feasibility study primarily used for?
  - (a) Executing the project
  - (b) Identifying project stakeholders
  - (c) Evaluating project viability
  - (d) Finalizing project requirements
4. Which project selection method involves ranking projects based on a set of criteria and selecting the highest-ranked projects?
  - (a) Cost-benefit analysis
  - (b) Net Present Value (NPV)
  - (c) Scoring model
  - (d) Random selection
5. What is a project scope statement?
  - (a) A document detailing project budgets
  - (b) A list of project stakeholders
  - (c) A description of the project's objectives, deliverables, and constraints
  - (d) A communication plan for the project

N1545



6. Which of the following project planning tools is used to create a visual representation of the project schedule?
- (a)Gantt chart (b)Risk matrix  
(c)RACI matrix (d)Project charter
7. In a matrix organizational structure, who has the most authority over a project?
- (a)Functional manager (b)Project manager  
(c)Senior management (d)Project team members
8. What is a common organizational issue in project management?
- (a)Lack of project objectives (b)Insufficient project documentation  
(c)Resistance to change (d)Excessive project scope
9. Which project management technique is used to analyze and represent the sequence and duration of tasks in a project?
- (a)PERT (Program Evaluation and Review Technique) (b)CPM (Critical Path Method)  
(c)Both a and b (d)Stakeholder analysis
10. What does the "critical path" represent in a CPM (Critical Path Method) analysis?
- (a)The shortest path in the project (b)The longest path in the project  
(c)The path with the most tasks (d)The path with the least critical tasks

11. What is the primary goal of risk identification in project risk management?
- (a) Eliminate all project risks (b) Minimize the impact of all risks  
(c) Identify potential risks that could affect the project (d) Avoid all project uncertainties
12. Which risk response strategy involves taking actions to reduce the probability or impact of a risk?
- (a) Risk acceptance (b) Risk avoidance  
(c) Risk mitigation (d) Risk transference
13. What is the difference between known risks and unknown risks in project risk management?
- (a) Known risks are certain, while unknown risks are uncertain. (b) Known risks have a high probability of occurrence, while unknown risks have a low probability.  
(c) Known risks can be managed, while unknown risks are uncontrollable. (d) Known risks are identified in advance, while unknown risks are not anticipated
14. What is the primary focus of quality management in a project?
- (a) Maximizing project duration (b) Meeting project objectives within budget  
(c) Achieving customer satisfaction through product quality (d) Avoiding project scope changes
15. What is the goal of value engineering in project management?
- (a) Reducing project risks (b) Increasing project costs  
(c) Enhancing project performance at a lower cost (d) Maximizing project duration

16. In project quality management, what is the purpose of a control chart?
- (a) To assess project team performance
  - (b) To identify potential risks
  - (c) To monitor project process and product quality
  - (d) To manage project resources
17. What is the primary function of a Project Management Information System (PMIS)?
- (a) To replace project managers in decision-making
  - (b) To automate all project activities
  - (c) To facilitate communication and provide project information
  - (d) To eliminate project risks
18. How does a PMIS support project communication and collaboration?
- (a) By restricting access to project information
  - (b) By providing real-time access to project data and documents
  - (c) By isolating project stakeholders from each other
  - (d) By limiting communication channels
19. In project management, what is a key benefit of using a web-based PMIS?
- (a) Increased project complexity
  - (b) Improved accessibility and collaboration for distributed teams
  - (c) Reduced project risks
  - (d) Elimination of the need for project documentation
20. What is the primary purpose of project performance measurement in project management?
- (a) To establish project goals
  - (b) To create project schedules
  - (c) To assess and track progress toward project objectives
  - (d) To finalize project documentation

21. Which of the following is a key performance indicator (KPI) commonly used to measure project performance?
- (a) Number of project stakeholders
  - (b) Project budget
  - (c) Team member's favorite color
  - (d) Number of project emails
22. What does the Earned Value (EV) measure in project performance evaluation?
- (a) The budget allocated for the project
  - (b) The value of work completed in comparison to the budget
  - (c) The project schedule
  - (d) The project scope
23. What is the purpose of a project audit in project performance evaluation?
- (a) To identify and document project risks
  - (b) To evaluate project performance and compliance with project plans and processes
  - (c) To start a new project
  - (d) To create project budgets
24. In the project management context, what is project execution primarily focused on?
- (a) Planning project activities
  - (b) Monitoring and controlling project work
  - (c) Initiating the project
  - (d) Documenting lessons learned
25. What is the primary goal of project control in project management?
- (a) To eliminate all project risks
  - (b) To ensure that the project stays exactly on schedule
  - (c) To manage project changes, risks, and issues
  - (d) To increase project costs

26. Which of the following is a common project control process in project management?
- (a) Avoiding all project changes
  - (b) Closing the project as soon as possible
  - (c) Identifying and analyzing project changes, risks, and issues
  - (d) Ignoring project stakeholders
27. What is the role of a project manager during the execution and control phase of a project?
- (a) To create project plans
  - (b) To initiate the project
  - (c) To lead and manage the project team, monitor progress, and make adjustments
  - (d) To evaluate the project after completion
28. What is the purpose of the project closeout phase in project management?
- (a) To initiate the project
  - (b) To ensure that the project meets its objectives and is formally completed
  - (c) To create project schedules
  - (d) To monitor project performance
29. What key activities are typically performed during project closeout?
- (a) Establishing the project charter
  - (b) Reinitiating the project
  - (c) Finalizing project documentation, conducting lessons learned, and obtaining project acceptance
  - (d) Creating a project plan
30. Who is responsible for formally accepting the project deliverables during project closeout?
- (a) The project manager
  - (b) The project team
  - (c) The customer or project sponsor
  - (d) The project stakeholders

31. What is the purpose of a project closure report?

- (a) To list project team members' names
- (b) To identify potential risks for future projects
- (c) To document the results, lessons learned, and recommendations from the project
- (d) To create project budgets

32. What is the primary purpose of project management software (PMS) in project management?

- (a) To replace project managers
- (b) To automate all project activities
- (c) To facilitate project planning, scheduling, and communication
- (d) To create project budgets

33. How can project management software assist in project communication and collaboration?

- (a) By limiting access to project data
- (b) By providing real-time access to project data and enabling collaboration among team members
- (c) By isolating project stakeholders
- (d) By reducing the need for project

PART - B

(7 X 6 = 42)

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

34. (a) What are the five 5 basic principles of project management?

[OR]

(b) Explain the steps in project identification and selection in entrepreneurship?

35. (a) What are the 5 stages of project planning?

[OR]

(b) What are the 4 types of Organisational structures?

36. (a) What are the differences between PERT and CPM in project management?

[OR]

(b) What are considered resources in project management?

37. (a) What are the 5 risk management strategies in project management?

[OR]

(b) Explain four 4 main stages of project quality management?

38. (a) What is the project management information system?

[OR]

(b) What is purchasing in project management?

39. (a) What are three methods of measuring project progress?

[OR]

(b) Discuss 5 stages of project execution?

40. (a) What are the 5 types of project closure?

[OR]

(b) Briefly Discuss 3 types of project management software?

**ONLINE PROGRAMME EXAMINATIONS**  
**B.COM. DEGREE EXAMINATION, DECEMBER 2024.**  
**Third Year - Sixth Semester**  
**COMMERCE**  
**MARKETING RESEARCH**  
**(CBCS - 2020 onwards)**

Time : 2 Hours

Maximum : 75 Marks

## PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. -----is a characteristics of marketing research.  

(a)Scientific and objective study	(b)Reduce uncertainty
(c)Evaluate marketing performance	(d)Selection of target market
2. \_\_\_\_\_ is the starting point in all types of research.  

(a)Descriptive research	(b)Causal research
(c)Exploratory research	(d)Desk research
3. Prepare a discussion guide is \_\_\_\_\_ Step of planning, forming and conducting focus groups.  

(a)First	(b)Second
(c)Third	(d)Fourth
4. ANOVA is\_\_\_\_\_  

(a)A government body which collects social statistics.	(b)The name of a statistical software package.
(c)A one-way analysis of variance.	(d)A two-way analysis of variance
5. \_\_\_\_\_ is a master plan that specifies the methods and procedures for collecting and analyzing the needed information.  

(a)Research report	(b)Research design
(c)Research sample	(d)Research questionnaire

6. \_\_\_\_\_ Steps are formulating the research design.
- (a)Four (b)Three  
(c)6Six (d)Five
7. \_\_\_\_\_ is the starting point in all types of research.
- (a)Descriptive research (b)Causal research  
(c)Exploratory research (d)Desk research
8. In marketing research, the \_\_\_\_\_ phase is generally the most expensive and most subject to error.
- (a)Exploratory research (b)Data collection  
(c)Planning (d)Data validation.
9. Following is the research instrument for marketing research.
- (a)Questionnaire (b)Collected data  
(c)Sampling (d)Hypothesis
10. Research in any field involves \_\_\_\_\_ and study of data.
- (a)Collection (b)Co-Operation  
(c)Sale (d)Plan



11. \_\_\_\_\_ involve a set of predetermined questions and highly standardized techniques of recording?
- (a) Structured interview (b) Unstructured interview  
(c) Interview guide (d) All of the above
12. Which of the following is a programme that can help with thematic analysis?
- (a) MAXQDA (b) ZylINDEX  
(c) Develve (d) Epi data
13. \_\_\_\_\_ example for probability sampling.
- (a) Convenience or accidental sampling (b) Purposive or judgmental sampling  
(c) Quota sampling (d) Stratified random sampling
14. Judgmental sampling is also called as \_\_\_\_\_.
- (a) purposive sampling (b) Convenience sampling  
(c) extensive sampling (d) cluster sampling
15. Rejection of null hypothesis is a proof that the alternative hypothesis is \_\_\_\_\_.
- (a) True (b) False  
(c) Neither true or false (d) incomplete

16. Type – 1 error in null hypothesis indicates \_\_\_\_\_.

(a)Rejection of a true null hypothesis

(b)rejection of a false null hypothesis

(c)Acceptance of a true null hypothesis

(d)acceptance of a false null hypothesis

17. .... is an activity that produces an official count of a country's population at regular intervals?

(a)Survey

(b)Scheduled interview

(c)Census

(d)Piolt survey

18. What type of chart is useful for showing trends or changes over time?

(a)Pie Chart

(b)Column Chart

(c)Line Chart

(d)Dot Graph

19. After editing and classification usually frequency distribution is used to find out the total number of responses under each category is called\_\_\_\_\_.

(a)Summary Tables

(b)Complex tables

(c)Simple tables

(d)Horizontal tables

20. \_\_\_\_\_ tables contain data pertaining to only one variable.

(a)Summary

(b)Complex

(c)Simple

(d)Horizontal

21. Histograms, line graphs, bar graph is the example of \_\_\_\_\_ data.
- (a)Graphical Presentation (b)Summarization  
(c)Making Estimation (d)Selection of appropriate techniques
22. According to “luck and rubin” there are \_\_\_\_\_ steps is used for data analysis.
- (a)Two (b)Three  
(c)Four c (d)Five
23. Hand tabulation is used to tabulate data from \_\_\_\_\_ respondent
- (a)Large (b)local  
(c)few (d)global
24. It is the last step in the data collecting and compilation process, and it serves as the entry point for statistical analysis and interpretation, it is known as \_\_\_\_\_.
- (a)Preparing of the Report (b)Hypothesis Testing  
(c)Documentation (d)Tabulation
25. \_\_\_\_\_ refers to how the product looks, functions and is put together.
- (a)Product Design (b)Product Branding  
(c)Product Classification (d)Product Quality

26. \_\_\_\_\_ is the area of product research.

(a)Product life cycle

(b)Sales Research

(c)Advertising

(d)Quality Circle

27. \_\_\_\_\_ may be described as the consumer's perception of the product.

(a)Brand Loyalty

(b)Brand Image

(c)Brand Awareness

(d)Brand Value

28. The pronounceable part of the \_\_\_\_\_ is called brand name.

(a)Trademark

(b)Brand

(c)Product

(d)image

29. Media Research is a component of \_\_\_\_\_.

(a)Advertising Research

(b)Pricing Research

(c)Sales Research

(d)Distribution Research

30. Component of marketing research is \_\_\_\_\_.

(a)Internal marketing information system

(b)Marketing information system

(c)Marketing decision support system

(d)Marketing intelligence system

31. Krishnaswamy says \_\_\_\_\_ is a tentative proposition formulated for empirical testing.

(a)Hypothesis

(b)Marketing research

(c)Sampling

(d)MIS

32. Primary data are collected by \_\_\_\_\_.

(a)Collected mostly via surveys and interview

(b)Not Expensive to obtain

(c)Never purchased from outside suppliers

(d)Always necessary to support primary data

33. The following is external source of data collection.

(a)Sales records

(b)Financial accounting

(c)Technical journal report

(d)All of the above

PART - B

(7 X 6 = 42)

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

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

[OR]

(b) List the various types of sample design.

35. (a) Describe the types of experimental designs.

[OR]

(b) Discuss the purposes for which secondary data can be used.

36. (a) Explain the first three steps involved in questionnaire design.

[OR]

(b) Describe the issues to be kept in mind while designing the itemized rating scale.

37. (a) What is the most commonly used approach for determining the size of sample?

[OR]

(b) Explain the standard tests of hypothesis

38. (a) List the cases in which allocation of missing values works.

[OR]

(b) Explain the concepts of correlation and regression.

39. (a) State the advantage of Multidimensional Scaling.

[OR]

(b) State three functions of a market research report.

40. (a) Elaborate upon the product mix pricing strategies.

[OR]

(b) Discuss the steps involved in international market research.

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Ordinary shares are also called-

- (a)Equity shares
- (c)Deferred shares

- (b)Founder's shares
- (d)Preference shares

2. The maximum amount with which the company is registered is called-

- (a)Authorized Share Capital
- (c)Subscribed capital

- (b)Issued Share Capital
- (d)Called up capital

3. When shares are issued at premium amount of premium will be credited to—

- (a)Securities premium account
- (c)Share allotment account

- (b)Share first call account
- (d)Share forfeited account

4. The forfeited shares can be reissued at-

- (a)Par
- (c)Discount

- (b)Premium
- (d)All of them

5. The portion of the authorized capital which can be called up only on the liquidation of the company is called-

- (a)Authorized Share Capital
- (c)Subscribed capital

- (b)Issued Share Capital
- (d)Reserve capital

6. Share application account is a-

(a)Personal account

(b)Real account

(c)Nominal account

(d)Impersonal account

7. Share allotment account is a-

(a)Personal account

(b)Real account

(c)Nominal account

(d)Impersonal account

8. When shares are forfeited, Share Capital Account is debited with-

(a)Nominal value of shares

(b)Called-up value of shares

(c)Paid-up value of shares

(d)Market value of shares

9. The loss on reissue of shares is less than the amount forfeited, the surplus is transferred to

(a)Capital Reserve.

(b)Revenue Reserve.

(c)Reserve Capital Account

(d)Assets Account

10. Shareholders are..... of the company.

(a)Customers of the Company

(b)Owners of the Company

(c)Creditors of the Company

(d)None of these

11. Those shares which are issued out of accumulated or undistributed profits of the company, free of cost, to the existing shareholders are called-
- (a) Bonus shares  
(c) Sweat Equity Shares
- (b) Right Shares  
(d) Preference Shares
12. A company needs funds for extension and development purpose without increasing its share capital; it can borrow from the general public by issuing certificates for a fixed period of time and at a fixed rate of interest. Such a loan certificate is called-
- (a) Equity shares  
(c) Debentures
- (b) Bonus's shares  
(d) Preference shares
13. Holder of Debenture is called.
- (a) Share holder  
(c) Owner of the Company
- (b) Debenture holder  
(d) None of these
14. The debentures that can be converted into shares of the company on the expiry of predecided period, are called –
- (a) Secured or Mortgage Debentures  
(c) Bearer Debentures
- (b) Unsecured Debentures  
(d) Convertible Debentures
15. The debentures that cannot be converted into shares of the company on the expiry of predecided period, are called –
- (a) Secured or Mortgage Debentures  
(c) Convertible Debentures
- (b) Unsecured Debentures  
(d) Non-Convertible Debentures



16. The debentures which are not redeemed in the life time of the companies are called-

- |                              |                               |
|------------------------------|-------------------------------|
| (a)Non-redeemable Debentures | (b)Redeemable Debentures      |
| (c)Convertible Debentures    | (d)Non-Convertible Debentures |

17. Debenture is also named as :

- |           |            |
|-----------|------------|
| (a)Share  | (b)Bond    |
| (c)Equity | (d)Reserve |

18. A 10 % debenture of a nominal value of Rs. 100 has been issued at Rs.120 debentures are said to be issued at.

- |             |                  |
|-------------|------------------|
| (a)Par      | (b)Premium       |
| (c)Discount | (d)None of these |

19. A 12% debenture of nominal value of Rs. 100 has been issued at Rs.90 is said to be issued at..

- |             |                  |
|-------------|------------------|
| (a)par      | (b)Premium       |
| (c)Discount | (d)None of these |

20. As per Section 2(40) of the Companies Act, 2013 Financial Statements includes:

- |  |   |
|--|---|
| (a)Balance Sheet or Position Statement | (b)Statement of Profit and Loss or Income Statement |
| (c)Notes to Accounts.                  | (d)All of these                                     |

21. A statement of assets, liabilities, and Equities of a business and it is prepared to show the financial position of the company at a particular date, is known as:
- (a)Balance Sheet  
(c)Notes to Accounts.
- (b)Statement of Profit and Loss or Income Statement  
(d)Cash Flow Statement.
22. A statement prepared to show the result of business operations during an accounting period is known as:
- (a)Balance Sheet  
(c)Notes to Accounts.
- (b)Statement of Profit and Loss or Income Statement  
(d)Cash Flow Statement.
23. Which of the following is not include in Short Term Provision...
- (a)Provision for tax  
(c)Bills payables
- (b)Provision for employees benefits  
(d)Provision for doubtful debts
24. The formula for calculating goodwill under the simple average profit method is -----
- (a)Goodwill=Super profit x Annuity factor  
(c)Goodwill= Average profit x No. of years purchase
- (b)Goodwill=Super profit x No. of years purchase  
(d)Goodwill= Weighted average profit x No. of years purchase
25. The Net asset value method for the valuation of shares is based on the assumption that -----
- (a)The company is going to be liquidated  
(c)The profits are uneven
- (b)The company is a going concern  
(d)Both a, b and c correct

26. When two or more companies carrying on similar business decide to combine a new company is formed it is known as-----

(a)Amalgamation

(b)Absorption

(c)Internal reconstruction

(d)External reconstruction

27. Net asset – Capital Reserve is

(a)Goodwill

(b)Total assets

(c)General Reserve

(d)Purchase consideration

28. A contributory is a

(a)Unsecured creditor

(b)Shareholder

(c)Preference creditors

(d)Debenture holder

29. The share of outsiders in the Net Assets in subsidiary company is known as-----

(a)Outsiders' liability

(b)Assets

(c)Subsidiary company liability

(d)Minority Interest

30. Pre-acquisition profit in subsidiary company is considered as

(a)Revenue Profit

(b)Capital profit

(c)Goodwill

(d)Capital Reserve

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31. IFRS full form

- |  |   |
|--|---|
| (a)International Financial Reporting Standards | (b)Indian Financial Reporting Standards |
| (c)International Financial Revenue Standards   | (d)Indian Financial Revenue Standards   |

32. Under IFRS, interest received is reported as what type of cash flow?

- |                           |                           |
|---------------------------|---------------------------|
| (a)Operating only         | (b)Financing only         |
| (c)Operating or Financing | (d)Operating or Investing |

33. The Lev and Schwartz model of Human resource accounting was development in the year

- |         |         |
|---------|---------|
| (a)1970 | (b)1971 |
| (c)1972 | (d)1973 |

PART - B

(7 X 6 = 42)

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

34. (a) How many types of share issues are there? Explain

[OR]

(b) T.B. Ltd, had issued 1,50,000, 10% Preference shares of Rs.10 each, redeemable at a premium of 10% on 31st December 2000. The Dividend for 1995, is yet to be paid. The Company has adequate balance in general reserves. To provide funds for redemption company

1. Sold investments costing Rs.2,00,000 for Rs.3,00,000
2. Issued for cash 2,500 15% Debentures of Rs.100 at par
3. Issued 50,000 equity shares of Rs.10 at a premium of Rs.4 per shares. The payment of dividend, premium and capital was duly carried out, Show journal entries.

35. (a) What are the features of Debentures? Discuss

[OR]

(b) The following figures relate to the company activities of a concern for the year ended 31st March 2018.

Sales	10,00,000
Purchases	7,00,000
Opening stock	1,10,000
Closing stock	1,40,000
Sales returns	40,000
Selling expenses.	
Salaries	18,000
Advertising	7,000
Travelling	5,000
Administrative expenses.	
Salaries	30,000
Rent	6,000
Stationery	2,000
Depreciation	10,000
Other charges	20,000
Provision for taxation	70,000
Non-operating Income.	
Dividend Received	12,000
Profit on sale of fixed assets	60,000
Non-operating expenses.	
Loss on sale of shares	3,000

You are required to prepare income statement.

36. (a) What are the three methods of valuation of goodwill? Explain.

[OR]

(b) The liquidator of a company in voluntary liquidation is entitled to a remuneration of 3% on the amount realized (excluding the cash on hand) and at 2% on the amount distributed to the unsecured creditors. Unsecured creditors including preferential creditors of Rs.5,000 amounted to Rs.40,000.

Debenture holders were paid Rs.51,875 together with interest. Preferential creditors were paid in full. Rs.510 were spent as costs of liquidation.

Cash on hand was Rs.1,000 and assets realized Rs.79,000. Find out liquidator's total remuneration.

37. (a) What is the absorption of companies and how is it different from reconstruction of companies?

[OR]

- (b) Balance Sheet of Weak Ltd. As on March 31, 2018

Liabilities	Rs.	Assets	Rs.
Share Capital		Goodwill	35,000
2,000 shares of Rs. 100 each	2,00,000	Land and Building	85,000
Reserve fund	20,000	Plant and Machinery	1,60,000
5% Debentures	1,00,000	Stock	55,000
Loan from A (Director)	40,000	Debtors	65,000
Sundry Creditors	80,000	Cash Bank	34,000
		Discount on debentures	6,000
	4,40,000		4,40,000

The business of Weak Ltd. Is taken over by the Strong Ltd. As on that date, on the following terms.

- a) Strong Ltd. To take over the assets except cash, to value the assets at their book values less 10% except goodwill which was to be valued at 4 years purchase of the excess of average (5years) profits over 8% of the combined amount of share capital and Reserve. b) Strong Ltd. To take over trade creditors which were subject to a discount of 5%. c) The purchase consideration was to be discharged by cash to the extent of Rs.1,50,000 and balance in fully paid equity shares of Rs.10 each valued at Rs. 12.50 per share.

The average of five years profits was Rs.30,100. The expenses of liquidation amounted to Rs.4,000. Show the necessary accounts in the books of Weak Ltd., and Journal entries in the books of Strong Ltd.

38. (a) Discuss about various Methods of Internal Reconstruction.

[OR]

- (b) The following is the Balance Sheet of S Ltd. As on 31 March, 2010.

Liabilities	Rs.	Assets	Rs.
Share Capital		Fixed Assets	2,90,000
Equity shares of Rs. 10 each	2,70,000	Investments	2,75,000
Reserve fund & surplus	3,60,000	Current Assets	1,30,000
Current Liabilities	85,000	Preliminary expenses	20,000
	7,15,000		7,15,000

H Ltd., acquired 25,000 shares in S Ltd., on 31<sup>st</sup> March, 2010 at cost of Rs.2,75,000. Fixed assets were revalued at Rs.3,28,000. Find minority interest.

39. (a) From the following details relating to the New Bank Ltd. Find out the net profit earned by the bank in the year ending with 31st March 2001.

Particulars	Rs.
Interest earned	37,01,738
Other incomes	4,55,000
Interest expended	20,37,452
Operating expenses	4,80,286
Provisions and contingencies	13,00,000
Profit brought forward from the previous year	NIL
Transfer to statutory reserves	67,800
Transfer to other reserves	NIL
Transfer to proposed dividend	1,00,000
Balance carried over to Balance Sheet	1,71,2000

[OR]

- (b) How to prepare the final accounts of Insurance companies?

40. (a) What are the Four principles of IFRS? Explain.

[OR]

(b) Discuss about characteristics of Human Resources Account?

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COURSE CODE

200263

**ONLINE PROGRAMME EXAMINATIONS**  
**B.COM DEGREE EXAMINATION, DECEMBER 2024**  
**Third Year - Sixth Semester**  
**COMMERCE**  
**ENTREPRENEURSHIP DEVELOPMENT**  
**(CBCS - 2020 onwards)**

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. .... Entrepreneurs are extremely task oriented

(a) Technical

(b) Fabian

(c) Induced

(d) Business.

2. Entrepreneurs neither introduce new changes nor adopt new methods innovated by others.

(a) Technical

(b) Business

(c) Fabian

(d) Induced

3. Generally, MSME contributes to .... % export from India

(a) 20%

(b) 25%

(c) 30%

(d) 40%

4. The MSME sector employs about ... % workforce of India which is roughly 6 crore people

(a) 30%

(b) 40%

(c) 45%

(d) 50%

5. The MSME sector in India has maintained a consistent growth rate of .... per cent.

(a) 8%

(b) 10%

(c) 5%

(d) 7%

N1548



6. SIDBI was set up in the year .....

(a)1987

(b)1988

(c)1989

(d)1990

7. Has been recognized as nodal agency to support the small scale industry export promotion.

(a)SIDO

(b)TDC

(c)NSIC

(d)IFSC

8. The word entrepreneurship has been derived from a .... Which means to undertake.

(a)French root

(b)Greek root

(c)Roman root

(d)Indian root

9. The term 'Entrepreneur' was derived from French word \_\_\_\_\_

(a)Enter purpose

(b)Enterprise

(c)Enter procedure

(d)Entrepreneur

10. The term Entrepreneur was first defined by Irish-French economist \_\_\_\_\_

(a)Richard William

(b)Richard Cantillon

(c)James Bernard

(d)W.B. Gartner

11. ....Units provide inputs to other industries.

(a)Export

(b)Small

(c)Ancillary

(d)None of these

12. The process of Entrepreneurship is divided into two parts & they are \_\_\_\_\_

(a)Idea Generation and Feasibility study

(b)Innovation generation and Distribution Channel

(c)Creativity and Development

(d)Profit and Economic Development.

13. The idea generation process of entrepreneurship are \_\_\_\_\_

(a)Germination

(b)Preparation

(c)Incubation

(d)All of these

14. The feasibility study process of entrepreneurship are \_\_\_\_\_

(a)Illumination

(b)Verification

(c)Both a & b

(d)None of these

15. Entrepreneurship is useful to the organization because of \_\_\_\_\_

(a)Development of managerial capabilities

(b)Creation of organization

(c)Improving standard of living & economic development

(d)All of these

16. What are 6 Cs that motivate entrepreneur to establish their own business are \_\_\_\_\_
- (a)Change, challenge, creativity, control, curiosity and (b)Customer, challenge, creation, control, curiosity and cash cash  
(c)Contact, connect, conversation, consideration, (d)Commitment, culture, continuous, cooperation, customer consumption and community and control
17. Which industrial sector promotes small-scale business & entrepreneurship and has low barriers to market entry.
- (a)Service (b)Manufacturing  
(c)Distribution (d)Agriculture
18. Why are small business important to a country's economy?
- (a)They give an outlet to entrepreneurs (b)They can provide specialist support to larger companies  
(c)They can be innovators of new product (d)All of these
19. Which of these statements best describes the context for entrepreneurship.
- (a)Entrepreneurship takes place in small business (b)Entrepreneurship takes place in large business  
(c)Entrepreneurship takes place in a wide variety of context (small, medium & large) (d)Entrepreneurship takes place in social enterprises
20. Entrepreneurial Guidance Bureau (EGB) was set up by
- (a)SISI (b)SIPCOT  
(c)IIC (d)SIDCO

21. Which of the following is not considered as one of the following blocks of the model entrepreneur.
- |                           |                             |
|---------------------------|-----------------------------|
| (a) Technical skills      | (b) Managerial competencies |
| (c) Business competencies | (d) Personal attributes     |
22. According to MSMEDC (Micro, Small & Medium Enterprises Development) Act 2006, Micro, Small & Medium Enterprise are classified into two classes such as \_\_\_\_\_
- |  |  |
|--|--|
| (a) Manufacturing & Service Enterprise | (b) Automobile & Electronic Enterprise |
| (c) Research & Development Sector      | (d) None of these                      |
23. The application for registration of a small scale unit should be submitted to \_\_\_\_\_
- |                           |                    |
|---------------------------|--------------------|
| (a) General Manager, DIC  | (b) Director, DIC  |
| (c) General Manager, NSIC | (d) Director, NSIC |
24. “Think big, Think fast, Think Ahead. Ideas are no one’s monopoly” is given by \_\_\_\_\_
- |                  |                                |
|------------------|--------------------------------|
| (a) Azim Premjee | (b) Mukesh Ambani              |
| (c) Vijay Mallya | (d) Dhirajlal Hirachand Ambani |
25. “I really believe that entrepreneurship is about being able to face failure and succeed after failure”. Who said this.
- |                         |                    |
|-------------------------|--------------------|
| (a) Kiran Mazumdar Shaw | (b) Ekta Kapoor    |
| (c) Dr. Swati Piramal   | (d) Aishwarya Nair |

26. “The best way to predict the future is to create it”, said by \_\_\_\_\_

- (a)F.W. Taylor
- (c)Ruskin Bond

- (b)Flippo
- (d)Peter F. Drucker

27. “Winners never quit and quitters never win”. Who said this?

- (a)Kalpana Saroj
- (c)Adam Smith

- (b)Harsh Bhaskar
- (d)Vince Lombard

28. Fiscal and monetary measures to stimulate investment in private & public sector includes

- (a)Lowering the rate of interest
- (c)Price policy & Abolition of monopoly

- (b)Tax reduction & Public Expenditure
- (d)All of these

29. Sustainability of entrepreneur development depends on factors like \_\_\_\_\_

- (a)Technical skills
- (c)Organizational sustainability

- (b)Technology
- (d)All of these

30. The word Entrepreneur is originally taken from

- (a)Greek word
- (c)Greece word

- (b)French word
- (d)Spanish word

31. \_\_\_\_\_ are the informal associations of people who choose to come together to find ways to improve their living condition
- (a)NGO (b)Self-Help Groups  
(c)Private companies (d)None of these
32. Brugman is a pioneer of ..... entrepreneurship.
- (a)Private (b)Corporate  
(c)Agricultural (d)Technical
33. The process of creating something new is called
- (a)Creative flexibility (b)Management  
(c)Business (d)Innovation

PART - B

(7 X 6 = 42)

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

34. (a) Explain the nature and characteristics of entrepreneurship.

[OR]

- (b) Explain various functions of DICs and SIDCO

35. (a) Explain the sources of business idea.

[OR]

- (b) Enumerate the identification of business opportunities.

36. (a) Describe the marketing strategies.

[OR]

- (b) State and explain the technical and locational feasibilities.

37. (a) What are the characteristics of a company? Explain.

[OR]

- (b) Explain the various types of risk.

38. (a) Discuss about the project report.

[OR]

- (b) Describe the small scale entrepreneurs.

39. (a) Distinguish between the Global and Indian innovations.

[OR]

- (b) Bring out the issues in family business.

40. (a) Explain the industrial sickness in India.

[OR]

(b) Describe the need for rural entrepreneurship.

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**ONLINE PROGRAMME EXAMINATIONS**  
**B.B.A DEGREE EXAMINATION, DECEMBER 2024**  
**Third Year - Sixth Semester**  
**ENTREPRENEURSHIP**  
**(CBCS - 2020 onwards)**

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. \_\_\_\_\_ is a fundamental characteristic of an entrepreneur.  
(a) Seeking job security (b) Avoiding risk  
(c) Innovating and taking risks (d) Working in a corporate job
2. Which of the following is a government agency that supports entrepreneurship in the United States?  
(a) World Trade Organization (b) United Nations  
(c) Small Business Administration (SBA) (d) International Monetary Fund
3. \_\_\_\_\_ is a critical skill for an entrepreneur.  
(a) Proficiency in only technical skills (b) Risk aversion  
(c) Ability to innovate and adapt (d) Relying solely on existing business models
4. According to Schumpeter, innovative entrepreneurs would:  
(a) Thrive in the market (b) Not survive and disappear from the market.  
(c) Get absorbed within larger innovative businesses (d) Get absorbed within non-innovative businesses
5. Which of the following best describes a business idea?  
(a) A detailed business plan ready for execution (b) A concept that can be developed into a profitable venture  
(c) An established company with an existing customer base (d) A finished product ready for market launch



6. What is a primary step in evaluating a business opportunity?
- (a) Immediately launching the product
  - (b) Skipping the analysis phase
  - (c) Assessing the feasibility and market potential
  - (d) Ignoring competitor activity
7. Why is a business plan crucial for a new startup?
- (a) It serves as a legal document for registering the business.
  - (b) It provides a roadmap for business goals and strategies, helping to secure funding.
  - (c) It is mainly used to compare with competitors' business plans.
  - (d) It is only required for large corporations and not startups.
8. \_\_\_\_\_ is a common element examined in a feasibility study for a business plan.
- (a) The feasibility of personal goals
  - (b) Market demand and competition analysis
  - (c) Employee satisfaction levels
  - (d) The design of the company's logo
9. Why is financing crucial for a new venture?
- (a) To ensure high levels of personal savings
  - (b) To support business operations and growth in the initial stages
  - (c) To avoid paying taxes
  - (d) To prevent the need for any strategic planning
10. What should be the main worry of a company's founder who ask for capital in exchange for equity shares in their Venture?
- (a) Valuation
  - (b) Control
  - (c) Capitalisation
  - (d) legal formalities.

11. Why is financing crucial for a new venture?
- (a) To ensure high levels of personal savings
  - (b) To support business operations and growth in the initial stages
  - (c) To avoid paying taxes
  - (d) To prevent the need for any strategic planning
12. Which of the following is an example of an ownership security in a new venture?
- (a) Bank loan
  - (b) Common stock
  - (c) Equipment lease
  - (d) Short-term loan
13. What is a primary consideration when choosing the legal form of a new venture?
- (a) Marketing strategy
  - (b) Intellectual property protection
  - (c) Employee benefits
  - (d) Raw material costs
14. Which legal form typically offers limited liability to its owners?
- (a) Sole proprietorship
  - (b) Partnership
  - (c) Corporation
  - (d) Cooperative
15. \_\_\_\_\_ is a characteristic of high-growth new ventures.
- (a) Low risk tolerance
  - (b) Slow adaptation to market changes
  - (c) Rapid revenue growth
  - (d) Minimal innovation

16. Which strategy focuses on increasing market share within existing markets?
- (a)Diversification (b)Market penetration  
(c)Product development (d)Market development
17. Which classification method categorizes projects based on their risk and reward profiles?
- (a)SWOT analysis (b)Market segmentation  
(c)Portfolio analysis (d)Product differentiation
18. What is the primary purpose of conducting a break-even analysis for a project?
- (a)To determine project profitability (b)To assess market demand  
(c)To evaluate technological feasibility (d)To analyze competitor strategies
19. Which institution primarily provides long-term financing to industrial projects in India?
- (a)ICICI (b)Commercial banks  
(c)IDBI (d)LIC
20. What is a primary role of commercial banks in financing entrepreneurs?
- (a)Providing seed funding (b)Offering long-term loans  
(c)Managing IPOs (d)Facilitating foreign investments

21. SSI stand for\_\_\_\_\_

(a)Small Savings Initiative

(b)Small Scale Industries

(c)Strategic Sales and Investments

(d)Sustainable Supply Integration

22. Which government body regulates and promotes Small Scale Industries in India?

(a)SEBI

(b)RBI

(c)SIDBI

(d)DIC

23. Which institution provides entrepreneurial guidance and support at the district level in India?

(a)SIDCO

(b)NAYE

(c)DIC

(d)NSIC

24. Which organization focuses on the development of khadi and village industries in India?

(a)NSIC

(b)ITCOT

(c)KVIC

(d)TCDS

25. In the context of entrepreneurship, what does bankruptcy refer to?

(a)Financial success

(b)Business closure due to insolvency

(c)Rapid expansion strategy

(d)Technological innovation

26. Which term describes the process of transferring ownership and management to the next generation?
- (a) Succession (b) Merger  
(c) Acquisition (d) Liquidation
27. What is the primary goal of Seed Capital assistance programmes ?
- (a) Providing tax exemptions (b) Offering venture capital  
(c) Promoting energy conservation (d) Facilitating international trade
28. \_\_\_\_\_ aims to encourage industrial growth in economically disadvantaged regions.
- (a) Capital subsidy (b) Energy concessions  
(c) Backward area development schemes (d) Sales tax concessions
29. What is the primary characteristic of an entrepreneurial culture in society?
- (a) Risk aversion (b) Innovation and creativity  
(c) Centralized decision-making (d) Strict hierarchy
30. \_\_\_\_\_ is the main implication of fostering an entrepreneurial society.
- (a) Reduced economic growth (b) Increased job security  
(c) Enhanced economic dynamism (d) Higher unemployment rates

31. High potential venture \_\_\_\_\_

- (a) has the same growth potential as a life-style firm
- (b) starts out like life-style firm+
- (c) drawing interest of private investors only
- (d) None of these

32. 'Angels' usually provides which type of financing?

- (a) Debt
- (b) Equity
- (c) Stock
- (d) None of these

33. Entrepreneurship Development Program is helpful for \_\_\_\_\_

- (a) First-generation entrepreneurs
- (b) Future generation entrepreneurs
- (c) Existing Entrepreneurs
- (d) None of the above

PART - B

(7 X 6 = 42)

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

34. (a) State the qualities of a successful Entrepreneur.

[OR]

(b) Discuss the functions of an entrepreneur.

35. (a) What are the steps involved in Business opportunity identification?

[OR]

(b) Discuss the significance of a business plan.

36. (a) What are the different types of ownership securities?

[OR]

(b) State the significance of choosing the legal form of new venture.

37. (a) What to you understand by small business project identification? Explain the internal and external constraints in project identification.

[OR]

(b) Explain the process of preparing a feasibility report.

38. (a) Explain the functions and role of IDBI in Entrepreneur development.

[OR]

(b) "Industrial sickness is the outcome of several factors" explain.

39. (a) What is District Industrial Center? Explain its functions.

[OR]

(b) Differentiate between succession and harvesting strategy in Entrepreneurial culture.

40. (a) What is EDP? What are the entrepreneurship development programs in India?

[OR]

(b) What is Intrapreneurship? What are the importance of Intrapreneurship?

