

N-0193

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205341

**M.Com. DEGREE EXAMINATION,
MAY 2024**

ONLINE PROGRAMME EXAMINATIONS

Second Year – Fourth Semester

MANAGEMENT ACCOUNTING

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Basic objective of Financial Management is maximization of _____.
(a) Profits (b) Wealth of shareholder
(c) Sales (d) Cash
2. The word finance comes from the Latin word
(a) Finis (b) Finan
(c) Finans (d) Finas
3. _____ shows how the accounting function can be represented so as to fit it within the framework of Management activity.
(a) Management accounting
(b) Cost accounting
(c) Financial accounting
(d) Tax accounting cancer is Management accounting

4. The primary task of management accounting is, therefore, to redesign the entire accounting system so that it may serve the _____ needs of the firm.
- (a) Marketing (b) Operational
(c) Human resource (d) Production
5. Ratio of Net Income to Number of Equity Shares known as:
- (a) Price Earnings Ratio
(b) Net Profit Ratio
(c) Earnings per Share
(d) Dividend per Share
6. Trend Analysis helps comparing performance of a firm
- (a) With other firms
(b) Over a period of firm
(c) With other industries
(d) None of the above
7. Ratio Analysis can be used to study liquidity, turnover, profitability, etc. of a firm. What does Debt-Equity Ratio help to study?
- (a) Solvency (b) Liquidity
(c) Profitability (d) Turnover
8. Overall Profitability ratios are based on
- (a) Investments (b) Sales
(c) Both (a) and (b) (d) None of the above

9. Which of the following is the objective of comparative Statements?
- (a) To make the data simpler and understandable
 - (b) To indicate the trend
 - (c) To help in forecasting
 - (d) All of the Above
10. Cash flow example from a financing activity is _____.
- (a) Payment of Dividends
 - (b) Receipt of Dividend on Investment
 - (c) Cash Received from Customers
 - (d) Purchase of Fixed Asset
11. A statement that shows periodic increase or decrease of funds is called _____.
- (a) Working capital statement
 - (b) Cash flow statement
 - (c) Funds flow statement
 - (d) None of the above
12. A statement of change in a company's financial position will not disclose the effect of _____.
- (a) Cash dividends declared but not yet paid
 - (b) Share capital issued to acquire facilities
 - (c) Dividends declared on shares
 - (d) All of the above
13. Liquid Assets do not include _____.
- (a) Bills Receivable (b) Debtors
 - (c) Inventory (d) Bank Balance

14. Which of the following is a measure of Debt Service capacity of a firm?
- (a) Current Ratio
 - (b) Acid Test Ratio
 - (c) Interest Coverage Ratio
 - (d) Debtors Turnover
15. Gross Profit Ratio for a firm remains same but the Net Profit Ratio is decreasing. The reason for such behavior could be:
- (a) Increase in Costs of Goods Sold
 - (b) If Increase in Expense
 - (c) Increase in Dividend
 - (d) Decrease in Sales
16. Which of the following is not a part of Master Budget?
- (a) Projected Balance Sheet
 - (b) Capital Expenditure Budget
 - (c) Operating Budgets
 - (d) Budget Manual
17. Which of the following is not shown in Cash Budget?
- (a) Proposed Issue of Capital
 - (b) Loan Repayment
 - (c) Interest on loan
 - (d) Depreciation
18. Funds flow statement is also known as _____.
- (a) Statement of sources and uses of funds
 - (b) Statement of sources and application of funds
 - (c) Statement of funds flow
 - (d) All of the above

19. Statement of cash flows includes
- (a) Financing Activities
 - (b) Operating Activities
 - (c) Investing Activities
 - (d) All of the Above
20. In cash flows, when a company invests in fixed assets and short-term financial investments results in
- (a) Increased Equity (b) Increased Liabilities
 - (c) Decreased Cash (d) Increased Cash
21. Basic objective of cost accounting is _____.
- (a) Tax compliance
 - (b) Financial audit
 - (c) Cost ascertainment
 - (d) Profit analysis
22. Process costing is suitable for _____
- (a) Hospitals (b) Oil reefing firms
 - (c) Transport forms (d) Brick laying firms
23. Warehouse rent is a part of _____.
- (a) Prime cost (b) Factory cost
 - (c) Distribution cost (d) Production cost
24. Operating costing is a _____.
- (a) Method of costing
 - (b) Technique of costing
 - (c) Norm of costing
 - (d) Procedure of costing

25. The costing method where fixed factory overheads are added to inventory is called
- (a) Activity-based costing
 - (b) Absorption costing
 - (c) Marginal costing
 - (d) All of the above
26. Contribution margin in marginal costing is also known as _____.
- (a) Net income
 - (b) Gross profit
 - (c) Marginal income
 - (d) None of the above
27. Which one of the following is financial budget?
- (a) Cash budget
 - (b) Working capital budget
 - (c) Capital budget
 - (d) All of the above
28. Which of the following are characteristics of B.E.P.?
- (a) There is no loss and no profit to the firm
 - (b) Total revenue is equal to total cost
 - (c) Contribution is equal to fixed cost
 - (d) All of the above
29. Which of the following are limitations of break-even analysis?
- (a) Static concept
 - (b) Capital employed is taken into account
 - (c) Limitation of non-linear behavior of costs
 - (d) Limitation of presence of perfect competition

30. Given selling price is Rs. 10 per unit, variable cost is Rs. 6 per unit and fixed cost is Rs. 5,000. What is break-even point?
- (a) 500 units (b) 1,000 units
(c) 1,250 units (d) None of the above
31. Which of the following assumptions are made while calculating marginal cost?
- (a) Total fixed cost is constant at all levels of output
(b) Total variable cost varies according to the volume of output
(c) All elements of cost can be divided into fixed and variable components
(d) All of the above
32. Liquid Ratio is also known as
- (a) Quick ratio (b) Gross profit ratio
(c) Sales ratio (d) None of the above
33. The profit at which total revenue is equal to the total cost is known as _____.
- (a) Margin of safety
(b) Break-even point
(c) Both (a) and (b) are incorrect
(d) Both (a) and (b) are correct

Part B

(7 × 6 = 42)

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

34. (a) Briefly explain about Functions and Role of Management Accounting.

Or

- (b) Discuss the various tools of Management Accounting.

35. (a) What are the different types of Financial Statements Analysis?

Or

(b) From the following balance sheet of Kiran Ltd., prepare a common-sized Income statement.

Income statement

For the years ending 31 Dec. 2018 and 2019

Particulars	2018 (Rs.)	2019 (Rs.)
Sales	1,40,000	1,65,000
Less: Cost of goods sold	85,000	1,05,000
Gross profit	55,000	60,000
<i>Operating expenses:</i>		
Selling and distribution expenses	12,000	16,000
Administrative expenses	10,000	11,000
Total operating expenses	22,000	27,000
Net income before tax	33,000	33,000
Income- tax (40%)	13,200	13,200
Net income	19,800	19,800

36. (a) From the following balance sheet, calculate the proprietary ratio:

Balance sheet

As on 31 Dec. 2020

Liabilities	Amount	Assets	Amount
Equity share capital	2,00,000	Fixed assets	3,00,000
Preference share capital	1,00,000	Current assets	2,00,000
Reserves	60,000	Preliminary expenses	50,000

Liabilities	Amount	Assets	Amount
Debentures	80,000		
Creditors	50,000		
Bills payable	40,000		
Provisions	20,000		
	<u>5,50,000</u>		<u>5,50,000</u>

Or

(b) Describe the various types of Liquidity Ratio.

37. (a) What are the uses of Ratio Analysis?

Or

(b) The balance sheets of Bharat Ltd. At the end of 2018 and 2019 are given below.

You are required to prepare a schedule of changes in working capital.

Liabilities	2019 Rs.	2020 Rs.	Assets	2019 Rs.	2020 Rs.
Share Capital	1,00,000	1,50,000	Land	1,00,000	1,00,000
Share premium	—	5,000	Plant at cost	1,04,000	1,00,000
General reserve	50,000	60,000	Furniture at cost	7,000	9,000
P and L A/c	10,000	17,000	Investment at cost		80,000
5% Debentures	70,000	50,000	Debtors	60,000	70,000
Provision for depre. On plant	50,000	56,000	Stock	30,000	65,000
Provision for depre. on furniture	5,000	6,000	Cash	60,000	45,000
Provision for taxation	20,000	30,000		30,000	—
Creditors	86,000	95,000			
	<u>3,91,000</u>	<u>4,69,000</u>		<u>3,91,000</u>	<u>4,69,000</u>

38. (a) Distinguish between the Fund flow and Cash flow analysis.

Or

- (b) From the following particulars, prepare a production budget of a company for the year ended 30 June 2020.

Product	Sales (units as per sales budgets)	Estimated stock (units)	
		1 July 2019	30 June 2020
A	1,50,000	14,000	15,000
B	1,00,000	5,000	14,500
C	70,000	8,000	8,000

39. (a) Distinguish between Fixed and Flexible Budget.

Or

- (b) XYZ company Ltd. Has three divisions each of which makes a different product. The budgeted data for the next year is as follows:

Division	A (Rs.)	B (Rs.)	C (Rs.)
Sales	1,12,000	56,000	84,000
Direct material	14,000	7,000	14,000
Direct labor	5,600	7,000	22,000
Variable overhead	14,000	7,000	28,000
Fixed cost	28,000	14,000	28,000
Total cost	61,000	35,000	92,400

The management is considering closing down division C. There is no possibility of reducing variable costs. Advice whether or not division C should be closed down.

40. (a) Discuss the managerial uses of Marginal Costing.

Or

(b) From the following particulars you are required to calculate; (i) P/V ratio (ii) Break even sales with the help of P/V ratio (iii) sales required to earn a profit of Rs. 4,50,000

Fixed expenses	Rs. 90,000
Variable cost per unit	
Direct material	Rs. 5
Direct labour	Rs. 2
Direct overheads	100% of direct labour
Selling price per unit	Rs. 12

N-0194

Sub. Code

205342

**M.Com. DEGREE EXAMINATION,
MAY 2024**

ONLINE PROGRAMME EXAMINATIONS

Second Year — Fourth Semester

**PRINCIPLES AND PRACTICE OF SERVICES
MARKETING**

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

Multiple Choice questions.

1. "Marketing is the delivery of standard". This definition is of _____.
(a) Philip Kotler (b) William J. Stanton
(c) Paul Mazur (d) Hansen
2. "Marketing comprises both buying and selling activities." This definition is of _____
(a) Pyle (b) Clark and Clark
(c) Hansen (d) St. Thomas
3. "Marketing is the fundamental business philosophy." statement is given by _____
(a) Thomas (b) Borch
(c) Brech (d) Stanton

4. The advantage of marketing is to _____.
- (a) Consumers (b) Businessmen
(c) Manufactures (d) To all
5. The basic objective of marketing function is to link _____.
- (a) Producers and consumer
(b) Wholesaler and retailer
(c) Producer and retailer
(d) Producer and advertiser
6. For business, marketing is _____.
- (a) Compulsory (b) Necessary
(c) Unnecessary (d) Luxury
7. Money spent on marketing is _____.
- (a) Wastage
(b) Unnecessary expenditure
(c) Burden on the customers
(d) Investment
8. Marketing expenditure is a burden _____.
- (a) On industry (b) On consumers
(c) On businessmen (d) None of them
9. Marketing Institutions include _____.
- (a) Producer and Manufactures
(b) Middleman
(c) Facilitating agencies
(d) All of the above

10. Which is not the function of marketing _____?
- (a) Sales (b) Purchases
(c) Education (d) Transportation
11. Macro marketing was introduced by _____.
- (a) Taylor (b) Stanton
(c) Philip Kotler (d) R. Myre
12. Marketing concept is _____.
- (a) Production-oriented
(b) Sales-oriented
(c) Customer-oriented
(d) All above
13. Importance of marketing concept is for _____.
- (a) Society (b) Consumers
(c) Producers (d) All above
14. "The marketing concept is customer orientation backed by integrated marketing aimed at generating customer satisfaction as the key to satisfying organizational goals" This statement is of _____.
- (a) Philip Kotler
(b) William .J. Stanton
(c) Cundiff, Still and Govoni
(d) Clark and Clark
15. Utility concept Of marketing has been given by _____.
- (a) Paul Mazur (b) Philip Kotler
(c) Richard Buskirk (d) Clark and Clark

16. Neglect of marketing is one of the main factors which keeps an economy under developed, are the views of _____.
- (a) R.S. Davar (b) Peter F. Drucker
(c) Philip Kotler (d) None of the above
17. "Marketing is the performance of business activities that direct the flow of goods and services from producer to consumer or user." Who quoted this statement _____.
- (a) H.L. Hanson
(b) Prof. Malcolm Mc Nair
(c) Clark and Clark
(d) American marketing Association
18. Marketing starts from _____.
- (a) Consumer (b) Production
(c) Sales (d) None of these
19. Modern Concept of marketing does not accept _____.
- (a) High quality services
(b) Satisfaction of customers
(c) Research and Development
(d) Dissatisfaction of customers
20. Which is not the merchandising function of marketing _____?
- (a) Product Planning and Development
(b) Standardization and Grading
(c) Storing of raw material
(d) Buying and assembling

21. Marketing is that open the doors of the economic growth of underdeveloped countries _____.
- (a) Process (b) Means
(c) Key (d) Device
22. "Marketing is the creation and delivery of standard of living." This statement is of _____.
- (a) Malcolm Mc Nair (b) Paul Mazur
(c) Hansen (d) Philip Kotler
23. "Just as marketing does not begin at the end of the production line it does not end with the final sale. "This statement is of _____.
- (a) Philip Kotler (b) W.J. Stanton
(c) R.S. Davar (d) None of these
24. The emphasis in marketing is on the identification and satisfaction of _____.
- (a) Customer needs (b) Market needs
(c) Both of the above (d) None of these
25. The collection, analysis and interpretation of data for guiding marketing decision is _____.
- (a) Marketing research
(b) Marketing information research
(c) Marketing database
(d) None of these
26. Which activities are included in marketing _____?
- (a) Product Planning and Development
(b) Transportation
(c) Market Information
(d) All of these

27. "Marketing is the delivery of standard of living of the society." What meaning derives this statement- _____?
- (a) Delivery of better quality goods and services
 - (b) Charging reasonable prices
 - (c) Giving after-sales-services
 - (d) All of these
28. Product Oriented Concept of marketing does not include _____.
- (a) Preference to Customer's needs
 - (b) Maximum Production
 - (c) Profit Maximization
 - (d) Sales Maximization
29. Social marketing concept is given by _____.
- (a) Philip Kotler (b) M.M.C. Nayar
 - (c) Hanson (d) Peter F. Drucker
30. "Combination of all marketing resources and marketing efforts of all enterprise through which its predetermined objectives may be achieved." This statement refers to _____.
- (a) Sales Promotion (b) Marketing Management
 - (c) Marketing Mix (d) Marketing efforts
31. In modern age consumer is the _____ of the market:
- (a) Buyer (b) Monarch
 - (c) Black-sheep (d) White-elephant

37. (a) Briefly describe the Process of Communication.

Or

(b) Explain the Factors to be considered in Choosing a Service Location.

38. (a) Describe the role of Frontline Employees.

Or

(b) Explain the Role of Service cape.

39. (a) Write the Objectives of Internal Marketing.

Or

(b) Explain in Brief The Electricity Marketing.

40. (a) Discuss about Market Segmentation.

Or

(b) Outline the Principles of Service Quality.

N-0195

Sub. Code

205343

**M.Com. DEGREE EXAMINATION
ONLINE PROGRAMME EXAMINATION, MAY 2024**

Second Year – Fourth Semester

ORGANIZATIONAL BEHAVIOUR

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. The key elements of organizational behaviour include
 - (a) People
 - (b) Structure
 - (c) Technology
 - (d) All the above

2. Which one of the following is true
 - (a) Analyzes the effect of social and environmental factors that affect the way employees or team work
 - (b) The way people interact, communicate, and collaborate is key to an organization's success.
 - (c) Both (a) and (b)
 - (d) None

3. There are _____ behavioural models of organisational behaviour
 - (a) Seven
 - (b) Six
 - (c) Five
 - (d) Two

4. Factors influencing individual behaviour include
 - (a) Environmental Factors
 - (b) Organisational Factors
 - (c) Personal Factors
 - (d) All the above
5. Personality theory include
 - (a) Psychoanalytic, humanistic
 - (b) Trait perspective
 - (c) Both
 - (d) None
6. Which one of the following comes under Personality trait
 - (a) openness to experience
 - (b) conscientiousness
 - (c) extroversion
 - (d) all the above
7. The _____ occurs when a conditioned stimulus is coupled with an unconditioned stimulus
 - (a) Classical Conditioning Theory
 - (b) Operant Conditioning Theory
 - (c) Social Learning Theory
 - (d) Cognitive Learning Theory
8. Operant conditioning theory is also known as
 - (a) Social Learning Theory
 - (b) Cognitive Learning Theory
 - (c) Instrumental conditioning
 - (d) None of the above
9. According to Rokeach classification, values can be
 - (a) Terminal Values
 - (b) Instrumental Values
 - (c) Both
 - (d) Halo Effect

10. One's higher level of intelligence may result in a faster understanding of values is an example for
(a) Familial Factors (b) Personal Factors
(c) Social Factors (d) Cultural Factors
11. _____ refers to a set of values, rules and standards transmitted among generations
(a) Cultural Factors
(b) Personal Factors
(c) Environmental Factors
(d) Social Factors
12. Group cohesiveness also called
(a) Group cohesion (b) None
(c) Social cohesion (d) Both (a) and (c)
13. Factors that influence group cohesiveness are
(a) Member's similarity
(b) Group Size
(c) Group success
(d) All the above
14. Which one of the following is related to stress
(a) Relationship conflicts
(b) New or increasing work responsibilities
(c) Increasing demands
(d) All the above
15. Causes of stress include
(a) Role Ambiguity (b) Rotating Work Shifts
(c) Motivation (d) Both (a) and (b)
16. Psychological symptoms of stress
(a) Anxiety (b) Happiness
(c) Satisfaction (d) None

17. _____ enables a company to continually improve its processes and offerings.
- (a) Organizational development
 - (b) Organizational conflict
 - (c) Organizational Climate
 - (d) Organizational Culture
18. Organizational development consists of
- (a) Increased Communication
 - (b) Employee Development
 - (c) All (a), (b) and (d)
 - (d) Product and Service Enhancement
19. Organizational climate can be organized
- (a) People - oriented (b) Rule - oriented
 - (c) Both (d) None
20. _____ is defined as the element of a professional environment that has a strong influence on the action and performance of the employees
- (a) Organization climate
 - (b) Organisational culture
 - (c) Organisational design
 - (d) None
21. Organizational climate that separates one company from the other by giving it a distinct _____
- (a) Personality (b) Innovation
 - (c) Goal (d) People
22. Organizational conflict refers to the condition of _____
- (a) Coordination (b) Misunderstanding
 - (c) (a) or (b) (d) None

23. The _____ is characterized by the potential for conflict
(a) Latent stage (b) Perceived stage
(c) Felt stage (d) None
24. In which stage the conflict is out in open
(a) Perceived stage (b) Manifest stage
(c) Both (d) Felt stage
25. _____ of a conflict episode refers to its outcome, which can be positive or negative
(a) Perceived stage (b) Manifest stage
(c) Aftermath stage (d) Latent stage
26. _____ is a study of Group Behaviour
(a) Anthropology (b) Psychology
(c) Physiology (d) Sociology
27. The benefits of emotional intelligence in the workplace include being
(a) Able to better understand
(b) Nonverbal cues, properly adjust your behaviour
(c) Make good decisions and become a respected leader
(d) All the above
28. Career planning refers to
(a) Identifying what you are good at
(b) Knowing how your skills, talents
(c) Both
(d) None
29. Emotional intelligence includes
(a) Self - awareness (b) Self - regulation
(c) Motivation (d) All the above

30. Communication fulfills three main functions within an organization, including
- (a) Coordination
 - (b) Disagreement
 - (c) Stress
 - (d) None
31. _____ refers to a variety of activities associated with the use of influence tactics to improve personal or organization interests.
- (a) Organisational politics
 - (b) Power
 - (c) Authority
 - (d) None
32. Individuals ally themselves with like – minded others in an attempt to win the scarce resources _____
- (a) Politics
 - (b) Authority
 - (c) Coordination
 - (d) None
33. The aim of organizational politics is
- (a) To sell ideas, influence other
 - (b) To achieve objectives
 - (c) Both
 - (d) None

Part B

(7 × 6 = 42)

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

34. (a) Describe about Organizational behaviour.

Or

- (b) Write the individual behaviour in organisation and factors influencing in it.

35. (a) What do you mean by perception and describe its process.

Or

(b) Explain briefly about Personality and its traits.

36. (a) What do you mean by attitude and values in organisational behaviour?

Or

(b) Describe about group behaviour in organisation and its types.

37. (a) What are the causes of stress in organization and how to manage stress?

Or

(b) Discuss about organisational change in Organizational behaviour.

38. (a) What are the causes of conflict in organisation?

Or

(b) List out the determinants of organisational culture.

39. (a) What do you mean by career planning and explain its characteristics.

Or

(b) Write the types of emotions in Organisational behaviour.

40. (a) What do you mean by organisational politics and how to manage it?

Or

(b) What are the types of communication and knowledge management process in Organisation?

N-0196

Sub. Code

205344

M. Com. DEGREE EXAMINATION, MAY 2024

ONLINE PROGRAMME EXAMINATIONS

Second Year – Fourth Semester

RETAIL AND DISTRIBUTION MANAGEMENT (CBCS –

2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

Choose the correct answer.

1. The word Retail is derived from the _____ word.
(a) Latin (b) French
(c) English. (d) German

2. Retailer is a person who sells the good in a _____.
(a) Large quantities (b) Small quantities
(c) Both (a) and (b) (d) None of these

3. The main objective of the management is _____.
(a) Profitability
(b) Sales growth
(c) Return on investment
(d) All of these

4. In retailing there is a direct interaction with _____.
- (a) Producer (b) Customer
(c) Wholesaler (d) All of these
5. Retailing creates _____.
- (a) Time utility (b) Place utility
(c) Ownership utility (d) All of these
6. _____ activities performed by the retailers.
- (a) Assortment of offerings
(b) Holding stock
(c) Extending services
(d) All of these
7. The term stakeholders which includes _____.
- (a) Stock holders (b) Consumers
(c) Suppliers (d) All the above
8. _____ represents how a retailer is perceived by consumers and others.
- (a) Image (b) Sales
(c) Profit (d) None of these
9. The functions of management start with _____.
- (a) Buying (b) Planning
(c) Organizing (d) Supervising
10. _____ is a kind of internal sources of recruitment.
- (a) Promotion (b) Employee recommendation
(c) Transfer (d) All of these

11. The first and foremost method of retail is:
- (a) Counter service
 - (b) Self-service
 - (c) Online shops
 - (d) Cost-plus pricing
12. In a _____, a retailer sells to consumers through multiple retail formats, such as websites, physical stores.
- (a) Multi-channel retailing
 - (b) Retail management
 - (c) Counter selling
 - (d) Retail
13. The planning system controls that by running through the:
- (a) Inventory profile
 - (b) Outer loop
 - (c) Order quantity
 - (d) Transfer order
14. If the supply quantity is _____ than the demand, it is possible that the supply quantity could be decreased.
- (a) Increased
 - (b) Decreased
 - (c) More than
 - (d) Less than
15. Rescheduling could be ruled out because:
- (a) The supply has already been tied up to another demand on a previous date
 - (b) The rescheduling is so minimal that the user has defined it as negligible
 - (c) The supply is linked directly to some other demand
 - (d) Both (a) and (b)

16. The final stage of the consumer shopping/purchase model around which all other stages revolves is the.
- (a) Buy decision stage
 - (b) Active information gathering stage
 - (c) Purchase stage
 - (d) Post-purchase evaluation stage
17. Which of the following marketing functions is one the retailer could not perform?
- (a) Selling (b) Sorting
 - (c) Location analysis (d) Buying
18. Merchandise availability is an example of a.
- (a) Cost of sales (b) Pre transaction service
 - (c) Operating cost (d) Transaction service
19. Which of the following factors influence the organizational buying decision process?
- (a) Buyers objectives
 - (b) Purchasing policies and resources
 - (c) Size and composition or buyers
 - (d) All of the above.
20. When making 'purchasing decision', the chief considerations involved in the organizational buying are
- (a) Product quality (b) Price
 - (c) Service (d) All the above.
21. Any individual who purchases goods and services from the market for his/her end-use is called a _____.
- (a) Customer (b) Purchaser
 - (c) Consumer (d) All of these

22. _____ is a branch which deals with the various stages a consumer goes through before purchasing products or services for his end use.
- (a) Consumer behavior
 - (b) Consumer interest
 - (c) Consumer attitude
 - (d) Consumer perception
23. _____ is one of the most basic influences on an individual's needs, wants, and behaviour.
- (a) Brand (b) Culture
 - (c) Product (d) Price
24. For the selection of products at the right location with the right timing, what exactly do marketers ask themselves:
- (a) Offering the warranty benefits
 - (b) Packing of product
 - (c) Product availability
 - (d) Payment acceptance method
25. Identify which of the concept is involved in the product of T-shirts.
- (a) Product (b) Price
 - (c) Place (d) Promotion
26. If a product like ice cream is getting purchased on regular basis then it is important to sell it through.
- (a) Personal Selling
 - (b) Many retailers
 - (c) Direct selling to the consumer from ice cream factory
 - (d) The producer gives it to the wholesaler then they will sell it to the consumers.

27. Successful value creation demands successful value delivery.
- (a) True (b) False
(c) Can't say (d) None of the above
28. Marketing Channels are group of _____ firms involved in the process of making a service or product available for consumption.
- (a) Independent (b) Interdependent
(c) Both (a) and (b) (d) None of the above
29. Consumer buying process in retailing involves _____.
- (a) Need recognition
(b) Search for information
(c) Evaluation of retailers
(d) All the above
30. Wholesaler and retailers belongs to the category of
- (a) Merchants (b) Agents
(c) Facilitators (d) None of the above
31. The intermediaries that stand between the producers and final users are known as
- (a) Trade channels (b) Distribution channel
(c) Both (a) and (b) (d) None of the above
32. With online advertising program, _____, the companies can reach customers and grow business.
- (a) AdWords (b) AdSense
(c) AdCity (d) AdAlpha

37. (a) Write the Models of stock plan.

Or

(b) Explain the External influences on retail pricing strategy.

38. (a) What are the Types of Advertising?

Or

(b) Outline the marketing strategies in retailing.

39. (a) List out the Role of Dynamic Market Place.

Or

(b) Describe about channel policies.

40. (a) Write the difference between wholesaler and retailer.

Or

(b) What are the significance of Franchisee in channel decision?

N-0496

Sub. Code

205321

**M.Com. DEGREE EXAMINATION
ONLINE PROGRAMME EXAMINATIONS , MAY 2024**

First Year – Second Semester

MARKETING MANAGEMENT

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Marketing is ———, there is a constant tension between the formulated side of marketing kind tile management side.
 - (a) An art
 - (b) A Science
 - (c) Both an “art” and a “science”
 - (d) Selling

2. Today, marketing must be understood in a new sense that can be characterized as ———
 - (a) Get there first with the most
 - (b) Management of youth demand
 - (c) Satisfying customer needs
 - (d) Telling and selling

3. Select an appropriate definition of 'Want'.
- (a) More consumer Needs
 - (b) Needs to be backed by buying power
 - (c) Needs to be directed to the product
 - (d) Basic human requirements
4. _____ is the act of obtaining a desired object from someone by offering something in return.
- (a) Marketing Myopia (b) Selling
 - (c) Exchange (d) Delivery
5. Want for a specific product backed by an ability to pay is called _____
- (a) Demand (b) Need
 - (c) Want (d) Customer
6. Marketers often use the term _____ to cover various groupings of customers.
- (a) Buying power (b) Demographic segment
 - (c) Market (d) People
7. Good marketing is no accident but a result of careful planning and _____.
- (a) Promotion (b) Selling
 - (c) Policies (d) Execution
8. _____ is the best illustration of a subculture.
- (a) Occupation (b) Income
 - (c) Religion (d) Family and Friends

9. _____ are the form of human needs taken as shaped by culture and individual personality.
- (a) Wants (b) Demands
(c) Needs (d) Social Needs
10. A place where goods are bought and sold against the price consideration between the buyers and the sellers is called _____.
- (a) Exchange (b) Market
(c) E-commerce (d) Transaction
11. _____ Involves transfer of ownership of the goods.
- (a) Selling (b) Assembling
(c) Buying (d) Assembling and Buying
12. _____ is not a type of Marketing Concept.
- (a) The production concept
(b) The selling concept
(c) The societal marketing concept
(d) The Supplier Concept
13. Marketing management is _____
- (a) Developing marketing strategies to move the company for
(b) Managing the marketing process
(c) Monitoring the profitability of the company's products and services
(d) The art and science of choosing target markets and getting, keeping, and growing customers through creating, delivering, and communicating superior customer value

14. Which of the following defines marketing management?
- (a) The art and science of choosing target markets and getting, keeping, and growing customers through creating, delivering, and communicating superior customer value.
 - (b) The development of planning, policies and various marketing strategies to move the company forward to achieve the goal of profit through selling the product and services.
 - (c) The process of identifying and managing all marketing process to sell product and service to the end users at low price.
 - (d) The process of developing and monitoring profit of companies products and services.
15. Which of the following refers to a marketing channels?
- (a) Integrated Marketing Communication
 - (b) Distribution
 - (c) Marketing Myopia
 - (d) Retailing
16. ——— is a combination of quality, service and price.
- (a) Marketing Triad
 - (b) Customer Value Triad
 - (c) Customer Satisfaction Triad
 - (d) Service Quality Triad
17. Marketing segmentation is useful for ———
- (a) Prospects identification
 - (b) To know the customer's tastes and preferences
 - (c) To target current clients
 - (d) All of the above

18. _____ involves purchase from various sources and assembled at one place.
- (a) Selling (b) Assembling
(c) Buying (d) Promoting
19. _____ is the major objective of any marketing activity in the world.
- (a) Promotion (b) Selling
(c) Assembling (d) Transportation
20. _____ is highly firm-centric, where the firm believes that the competitive edge lies in its ability to innovate.
- (a) Conventional Model
(b) Contemporary Model
(c) Competitive Model
(d) None of the above
21. _____ upholds the importance of the customer in the whole value creation process. The D.A.R.T highlights this aspect in a vivid manner.
- (a) Contemporary Model
(b) Conventional Model
(c) Both (a) and (b)
(d) None of the above
22. Which of the following is not an Exchange function of Marketing?
- (a) Product Planning and Development
(b) Buying function
(c) After-sales service
(d) Selling Function

23. The key customer markets consist of _____
- (a) Government Markets
 - (b) Business Markets
 - (c) Consumer Markets
 - (d) All of the above
24. Marketing is a process of converting the potential customers into
- (a) Actual customers
 - (b) Prospective customers
 - (c) Marketers
 - (d) None of these
25. Marketing is a _____ process.
- (a) Goal oriented
 - (b) Exchange
 - (c) Social
 - (d) All of these
26. Which of the following is not included in the function of physical supply?
- (a) Standardization
 - (b) Storage
 - (c) Transport
 - (d) Packaging
27. The group of elements price, product, promotion and place constitute
- (a) Market mix
 - (b) Marketing mix
 - (c) Product mix
 - (d) Promotion mix
28. The concept of marketing mix was developed by
- (a) Philipkotler
 - (b) Stapleton
 - (c) N.H. borden
 - (d) Albert w emery
29. Market where goods are transacted on the spot or immediately
- (a) Future market
 - (b) Spot market
 - (c) Perfect market
 - (d) None of these

30. Market where there is no physical delivery of goods
(a) Future market (b) Spot market
(c) Perfect market (d) None of these
31. Markets which are organized and regulated by statutory measure are
(a) Regulated markets
(b) Unregulated markets
(c) World market
(d) None of these
32. 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
33. Market in which gold and silver are sold bonal Busin
(a) Wholesale market (b) Retail market
(c) World market (d) None of these

Part B

(7 × 6 = 42)

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

34. (a) Explain the importance of Marketing.

Or

- (b) Explain the four P' in marketing.

35. (a) Write a short notes on internal factors of marketing.

Or

- (b) List out the steps in consumer buying process.

36. (a) What are the methods of price fixation?

Or

(b) Explain the factors determining choice of channel.

37. (a) Explain the steps of selling process.

Or

(b) Explain the different methods of sales promotion.

38. (a) Explain the steps involved in Marketing information system.

Or

(b) What are the salient provisions of consumer protection Act?

39. (a) Write down the “NAFED”.

Or

(b) Explain the benefits of e-marketing.

40. (a) What are the Difference between Marketing and CRM?

Or

(b) Bring out the features of customer data management.

N-0497

Sub. Code

205322

**M.Com. DEGREE EXAMINATION
ONLINE PROGRAMME EXAMINATIONS, MAY 2024**

First Year — Second Semester

RESEARCH METHODOLOGY

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

Choose the correct answer.

1. Research is only ————— enquiry into the system of knowledge to disapprove or approve or to arrive at new conclusions for the betterment of the existing system.
(a) Systematic (b) Computerized
(c) General (d) Formal
2. ————— is a set of logically interrelated statements in the form of empirical assertions about properties of infinite class of events or things.
(a) Abstract (b) Theory
(c) Conclusion (d) Definition

3. A hypothesis is a _____ about the predicted relationships among events or variables.
- (a) Statement (b) Conclusion
(c) Prediction (d) Observation
4. _____ Research deals with practical problems.
- (a) Basic (b) Exploratory
(c) Applied (d) Experimental
5. Plan of study of a researcher is called the _____.
- (a) Research design
(b) Research method
(c) Research procedure
(d) Research problem
6. Research _____ is the blue print for the study.
- (a) Variable (b) Problem
(c) Design (d) Plan
7. A questionnaire is a devise that is most frequently used in collecting _____ data.
- (a) Secondary (b) Primary
(c) Statistical (d) Direct
8. These questions are also called fixed alternative questions.
- (a) Open ended
(b) Closed
(c) Critical
(d) Open response-option questions

9. One of the characteristics of _____ is that equal distinct between objects or variables?
- (a) Ratio scale (b) Nominal scale
(c) Ordinal scale (d) Internal scale
10. _____ scales are used for labelling variables into distinct classification?
- (a) Nomina (b) Ordinal
(c) Ratio (d) Internal
11. What is it called when the questions working or formed influences there respondent's answer?
- (a) Question bias (b) Leaching questions
(c) Question error (d) Skewing
12. A structure questionnaire is one
- (a) Where only closed questions are used or the respondent has to choose from a limited set of options
(b) Where an online survey tool is used to structure the questionnaire
(c) Which only include open questions
(d) Where respondents are encouraged to structure their response in whichever way they want
13. Which among the following is the benefit of using simple random sampling?
- (a) The results are always representative
(b) Interviewers can choose respondents freely
(c) Information can refuse to participate
(d) We can calculate the accuracy of the results

14. The distribution that is formed by all possible values of a statistics is known as
- (a) Hypergeometric distribution
 - (b) Normal distribution
 - (c) Sampling distribution
 - (d) Binomial distribution
15. After the data has been processed and analysed, the research process requires.
- (a) Interpretation of data
 - (b) Presentation of data
 - (c) Reporting of data
 - (d) Testing of data
16. The difference between the expected value of a statistics and the value of the parameter being estimated is called a :
- (a) Standard error (b) Bias
 - (c) Sampling error (d) Non-sampling error
17. The method of standard deviation is used in
- (a) Measure of relationship
 - (b) Measure of asymmetry
 - (c) Measure of dispersion
 - (d) All the above
18. Which measure of central tending includes its magnitude of scores?
- (a) Mean (b) Mode
 - (c) Median (d) Range

19. A statement about a population developed for the purpose of testing is called :
- (a) Hypothesis
 - (b) Hypothesis testing
 - (c) Level of significance
 - (d) Test-statistic
20. The dividing point between the region where the null hypothesis is rejected and its region where it is not rejected is said to be :
- (a) Critical region
 - (b) Critical value
 - (c) Acceptance region
 - (d) Significant region
21. Which chi-square distribution looks the most like a normal distribution?
- (a) A chi-square distribution with 4 degrees of freedom
 - (b) A chi-square distribution with 5 degrees of freedom
 - (c) A chi-square distribution with 6 degrees of freedom
 - (d) A chi-square distribution with 16 degrees of freedom
22. What is the mean of a chi-square distribution with 6 degrees of freedom?
- (a) 4
 - (b) 12
 - (c) 6
 - (d) 8

23. What is the primary purpose of ANOVA?
- (a) Comparing means across three or more groups
 - (b) Comparing medians across three or more groups
 - (c) Examining the relationship between two categorical variables
 - (d) Identifying normally distributed data
24. Which of the following distribution is continuous?
- (a) Binominal distribution
 - (b) Hyper-geometric distribution
 - (c) F-distribution
 - (d) Poisson distribution
25. In one-way ANOVA, the calculated F value is less than the table F value then
- (a) Accept the hypothesis that the population means are equal
 - (b) Reject the hypothesis that the population means are equal
 - (c) Sometime accept and sometimes reject the null hypothesis
 - (d) All of the above
26. Why is it important to identify the primary audience for the research report?
- (a) In order to adapt the finding to their liking
 - (b) In order to by pass undesirable readers
 - (c) So that the writer can adapt the writing to meet their need (i.e. in terms of language and level of expertise)
 - (d) In order to frame the discussion in such a way as to gain most approval for the findings

27. What is presented in the discussion section of a research report?
- (a) The numerical data that was collected
 - (b) The reasons for undertaking the study
 - (c) A comment on the results presented in the findings section
 - (d) Your plans for future research
28. What is presented in the findings section of a research report?
- (a) A discussion on the results
 - (b) The quantitative (or) qualitative data that was collected
 - (c) The theoretical foundations for the research study
 - (d) The methods that were used to collect the data
29. What is an ethics committee?
- (a) People who like to talk a lot
 - (b) A group of people who think about hypothetical research
 - (c) A group of experienced people who will consider a research proposal and its degree to which ethical issues have been considered appropriately
 - (d) A group of experienced people who are useful to draw on when writing a proposal as an optimal extra

30. Which of the following best related to ethical issues when researching with babies?
- (a) Asking for adults permission to research because babies are incapable of showing a degree of consent
 - (b) Getting babies to make a hand print to stand for a signature on a consent form
 - (c) Seeing consent and withdrawal of consent as an ongoing issues and responding to the uses of the baby
 - (d) Babies don't remember so if they upset you don't need to worry about it
31. Which are among it following statements is false in it context of participatory research?
- (a) It recognizes knowledge as power
 - (b) It is a collective process of inquiry
 - (c) It emphasizes people as experts
 - (d) It sole purpose is it production of knowledge
32. Who can successfully conduct research?
- (a) Someone who is a hard worker
 - (b) Possesses post-graduation degree
 - (c) Hats studies research methodology
 - (d) Possesses thinking and reasoning ability

33. What does a good thesis involve?
- (a) Reducing punctuations as well as grammatical
 - (b) Correct reference citations errors to minimalist
 - (c) Consistency in the way of thesis writing
 - (d) Well defined abstract

Selection the answer from the codes given below:

- (a) (b), (c) and (d)
- (b) (a), (b), (c) and (d)
- (c) (a), (b) and (c)
- (d) (a), (b) and (d)

Part B

(7 × 6 = 42)

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

34. (a) Explain the types of Research.
- Or
- (b) What are types of Research proposal?
35. (a) What are the errors affecting Research Design?
- Or
- (b) What are the classification of data?
36. (a) Discuss the different types measurement scales.
- Or
- (b) Discuss interview as a technique of Data Collection.

37. (a) Distinguish between Sampling and Non sampling error.

Or

(b) What are the different Big data processing techniques?

38. (a) Distinguish between Descriptive and Inferential analysis.

Or

(b) What characteristics it must possess in order to be a good research hypothesis?

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

Or

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

40. (a) Explicate the different types Research report.

Or

(b) What are the uses of Internet in Research.

4. Bin card is maintained by the _____.
- (a) Purchase Department
 - (b) Stores Department
 - (c) Marketing Department
 - (d) Cash Department
5. Input-Output ratio indicates the relationship between
- (a) Purchase of material and the quantity of final output
 - (b) Quantity of material used in production and the quantity of final output
 - (c) Stock of material and the quantity of final output
 - (d) Quantity of material used in production and the quantity of final output
6. The main objective of inventory management is to _____.
- (a) Optimize investment in inventory
 - (b) Reduce inventory levels
 - (c) Increase inventory levels
 - (d) All of the above
7. An effective reward system requires _____.
- (a) Increase in sales
 - (b) Increase in production
 - (c) Establishment of goods
 - (d) Utilization of resources

8. The idle time is _____.
- (a) The difference between trailing time and hours worked
 - (b) The difference between hours paid and hours worked
 - (c) Tea and lunch breaks
 - (d) Machine setting uptime
9. What basis apportionment of expenses like audit fee _____.
- (a) Sales (b) Purchase
 - (c) No of employee (d) Profit or loss
10. A material loss during production or storage due to evaporation is called _____.
- (a) Waste (b) Scrap
 - (c) Defective (d) Spoilage
11. Multiple costing is not used in one of the following _____.
- (a) Chemical Industry
 - (b) Computer Industry
 - (c) Electronic Industry
 - (d) Automobile industry
12. Contract costing is not used in one of the following _____.
- (a) Automobiles
 - (b) Ship Building
 - (c) Construction of House
 - (d) Construction of Road
13. Service costing is not used in one of the following _____.
- (a) Hospital (b) Transport
 - (c) Electronics (d) Electricity

14. Normal Loss mean _____.
- (a) Loss expected during the normal course of operation
 - (b) Loss expected during the abnormal course of operation
 - (c) Loss expected during both normal and abnormal course of operation
 - (d) None of the above
15. The process costing is not used in one of the following industry _____.
- (a) Sugar (b) Oil Refining
 - (c) Textiles (d) Cement
16. National interest on capital is shown in _____.
- (a) Integrated accounts
 - (b) Non-integrated accounts
 - (c) Financial accounts
 - (d) Cost accounts
17. Ideal Standard means _____.
- (a) Standard which can be attained under the most favourable condition
 - (b) Standard which can be fixed easily
 - (c) Current Standard can be developed
 - (d) None of the above
18. Standard costing may not be suitable for the following industry _____.
- (a) SMEs (b) MNCs
 - (c) Large Scale (d) Small Concern

19. The material cost variance is also known as _____.
- (a) Material Usage Variance
 - (b) Material Total Variance
 - (c) Material Efficiency Variance
 - (d) Operational Variance
20. Labour cost variance is the difference between _____.
- (a) Fixed labour cost and actual labour cost
 - (b) Estimated labour cost and standard labour cost
 - (c) Standard labour cost and actual labour cost
 - (d) None of the above
21. The inescapable cost are also called _____.
- (a) Implicit cost (b) Urgent cost
 - (c) Unavoidable cost (d) Explicit cost
22. Fixed cost are cost which _____ with variation of output.
- (a) Do not vary
 - (b) Remain constant certain level
 - (c) Slowly declining
 - (d) Increasing
23. Variable cost per unit _____ with changes in the level of output.
- (a) Fixed (b) Varining
 - (c) High (d) Low
24. Stores ledger is maintained by the _____ department.
- (a) Marketing (b) Purchase
 - (c) Cash (d) Stores

25. In ABC analysis, 'B' class items require
- (a) High Control (b) Loose Control
(c) Moderate (d) High safety
26. Under _____ plan, workers/employees receive a constant portion of value added.
- (a) Taylor (b) Rowan
(c) Halsay (d) Rucker
27. The amount of gratuity payable to the employee depends on
- (a) The wage and period of services
(b) The basis of qualification
(c) The basis of performance
(d) None of the above
28. In VED analysis 'D' stands for
- (a) Distinguished product
(b) Desirable items
(c) Deserving items
(d) None of the above
29. An automobile service units uses _____ costing
- (a) Contract (b) Specific order
(c) Job (d) Batch
30. Escalation clause provide perfection to the supplier against:
- (a) Profit Reduction (b) Profit increased
(c) Cost increase (d) All of the above
31. In sugar industry, production of molasses is an example of _____.
- (a) Co-Product (b) By Product
(c) Scrap (d) Waste

32. Standard costing deals with
- (a) Standard may be expressed both quantitative and monetary measures
 - (b) It is determined for a specific period
 - (c) It is overall profitability of the concern
 - (d) None of the above
33. A furniture manufacturing company manufactures chairs, cots and table is an example of
- (a) Joint Products (b) Co-products
 - (c) By Products (d) None of the above

Part B (7 × 6 = 42)

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

34. (a) What are the main objectives of cost accounting?
- Or
- (b) Discuss about the types of costing systems.
35. (a) What is the 'Economic Order Quantity'? How does it help in maintaining optimum level of inventory.
- Or
- (b) How do you treat the following in cost accounting?
- (i) Scrap
 - (ii) Spoilage and
 - (iii) Waste
36. (a) Explain the important features of good wage system.
- Or
- (b) Discuss the difference between Apportionment and Allocation of overhead.

37. (a) Job order costing method is a specific order costing method – Explain.

Or

(b) What do you mean by contract? Explain in detail notional profit retention money in contract costing.

38. (a) Write short notes on (i) Multiple Costing (ii) Cost sheet and (iii) Batch costing.

Or

(b) How do you ascertain cost in (i) Hotel industry (ii) Transport and (iii) Hospital.

39. (a) Write a brief note on (i) normal loss (ii) abnormal loss and (iii) abnormal gain.

Or

(b) 'Reconciliation of financial and cost accounts in the modern age is redundant' — Comment.

40. (a) Describe the important advantage of standard costing.

Or

(b) Discuss the treatment by-product and joint-treatment in cost accounting.

N-0499

Sub. Code

205324

M.Com. DEGREE EXAMINATION, MAY 2024

ONLINE PROGRAMME EXAMINATIONS

First Year – Second Semester

FINANCIAL SERVICES

(CBCS – 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

Part A

(33 × 1 = 33)

Answer **all** questions.

1. Secondary market is known as: _____
(a) New issue market (b) Money market
(c) Capital market (d) Stock exchange
2. Which of the following is not an instrument of money market?
(a) Call money
(b) Commercial papers
(c) CDs and bill of exchange
(d) Security of companies
3. What is the maximum maturity period of funds/Instruments in money market?
(a) 1 day (b) 2 days
(c) 14 days (d) 1 year

4. Nifty was established in which year?
(a) 1952 (b) 1965
(c) 1996 (d) None of these
5. Which terms is apt to describe the payout made to shareholders representing their share in the company's profits?
(a) Dividend (b) Coupon
(c) Interest (d) None of the above
6. Which of the following might be a reason for a stock market to lose value suddenly?
(a) A terrorist attack
(b) The bankruptcy of a big company
(c) Fear of a global recession
(d) All of the above
7. Which is the first commercial bank incorporated by the Indians in 1881?
(a) Imperial Bank of India
(b) A wadhi commercial Bank
(c) Reserve Bank of India
(d) State Bank of India
8. _____ includes all activities involved the transformation of saving into investment
(a) Financial system
(b) Financial service
(c) Economic system
(d) Saving system

9. _____ service are mainly provided to foreign investors.
- (a) Custodial service (b) Financial service
(c) Factoring service (d) None of these
10. Term lending institutions _____ are market intermediaries?
- (a) Money market (b) Bill market
(c) Capital market (d) None of these
11. Who is called the Father of Strategic Management?
- (a) Chandler (b) Igor Anoff
(c) Michael Porter (d) John Nash
12. Competitive advantage can be best described as _____.
- (a) Increased efficiency
(b) What sets an organisation apart
(c) A strength and the organisations
(d) Intangible resources
13. What are the guides to decision making?
- (a) Rules (b) Procedures
(c) Goals (d) Policies
14. The headquarters of the Securities and Exchange Board of India are in _____.
- (a) Mumbai (b) New Delhi
(c) Kolkata (d) Chennai

15. The Majority shareholder in CRISIL is _____?
- (a) Standard and Poors'
 - (b) Fitch Ratings Inc.
 - (c) Moody's
 - (d) Dun and Bradstreet
16. The head quarter of ONICRA is _____.
- (a) Mumbai
 - (b) Gurugram
 - (c) Hyderabad
 - (d) Noida
17. M Limited issued share at a face Value of Rs100 with a premium of Rs 20 per share. The underwriting commission will be calculated on _____.
- (a) Rs. 100
 - (b) Rs.90
 - (c) Rs. 80
 - (d) Rs.120
18. The person who undertake an agreement, conveys to another person the right to use in return for rent, an asset for an agreed period of time.
- (a) Lessor
 - (b) Lessee
 - (c) Both
 - (d) None of the above
19. There are two parties involved in a lease agreement namely.
- (a) Lessor and lessee
 - (b) Indemnifier and surety
 - (c) Buyer and seller
 - (d) Bailor and bailee
20. In India, _____ issues currency notes on behalf of the Central Government.
- (a) Reserve bank of India (RBI)
 - (b) Ministry of Finance
 - (c) Finance Commission
 - (d) None of the above

21. What are the different components of the terms of credit?
- (a) Interest rate
 - (b) Documentation requirements
 - (c) Collateral
 - (d) All of the above
22. Banks use the major portion of the deposits to _____.
- (a) Extend loans
 - (b) Invest infrastructure
 - (c) Deposit in foreign banks
 - (d) None of the above
23. Which of the following banks was merged with Indian Bank from April 1, 2020?
- (a) Indian overseas Bank
 - (b) Allahabad Bank
 - (c) Canara Bank
 - (d) Bank of India
24. DoT has given its approval to merge idea cellular with which other telecom provide?
- (a) Jio
 - (b) Aircel
 - (c) Airtel
 - (d) Vodafone
25. Underwriting of shares by a financial intermediary is a kind of _____ activities.
- (a) Fee based
 - (b) Fund based
 - (c) Both of these
 - (d) None of these

26. The minimum net worth for the first category of merchant banks is Rs._____.
- (a) 2 crore (b) 5 crore
(c) 1 crore (d) 10 crore
27. The small invertors' gateway to enter into big companies is
- (a) Equity share (b) Debenture
(c) Preference share (d) Mutual fund
28. Which of the following is a fee based service _____.
- (a) Hire purchase
(b) Leasing
(c) Capital issue management
(d) Underwriting
29. Which one of the following is an example Non-banking financial institution?
- (a) RBI (b) SBI
(c) IOB (d) LIC
30. NBFCs in India are companies that are registered under which of the following Act?
- (a) Companies Act 2013
(b) RBI Act 1934
(c) SEBI Act 2002
(d) Government of Indian Act 1935
31. What is the maximum rate of interest NBFCs can offer?
- (a) 12.5% (b) 7.5%
(c) 8.8% (d) 11%

32. Where does headquarters of National Housing Bank situated?
- (a) Mumbai (b) Hyderabad
(c) New Delhi (d) Kolkata
33. Which of the following NBFC provides Finance to the public whether by loans or advances?
- (a) Asset Finance Company
(b) Investment Company
(c) Loan Company
(d) Finance company

Part B

(7 × 6 = 42)

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

34. (a) What are the components of financial services.

Or

- (b) Distinguish between money market and capital market.

35. (a) What are the characteristics of marketing of financial service.

Or

- (b) What are the five major functions of SEBI?

36. (a) What are the three functions that banks perform as financial intermediaries?

Or

- (b) What are the five types of securities?

37. (a) What are the non-fund based financial services?

Or

(b) What are the important benefits of hire purchase financing?

38. (a) Differences between mutual funds and shares.

Or

(b) Differences between factoring and securitization.

39. (a) What is merchant banking and What are its types?

Or

(b) What are the three types of foreign exchange market and explain it.

40. (a) What are the functions of housing finance companies?

Or

(b) What are the functions of Schedule commercial banks?

N1074

COURSE CODE

205311

M.Com Degree Examinations
ONLINE PROGRAMME EXAMINATIONS, MAY 2024
First Year - First Semester
MANAGEMENT CONCEPTS
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Management exists at the level of the organization

(a) Lower	(b) Middle
(c) Top	(d) All of the above

2. Management is

(a) An art	(b) A science
(c) both an art and a science	(d) None of the above

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

N1074

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

N1074

11. Market where there is no physical delivery of goods

- (a) Future market
- (c) Perfect market

- (b) Spot market
- (d) None of these

12. Markets which are organized and regulated by statutory measure are

- (a) Regulated markets
- (c) World market

- (b) Unregulated markets
- (d) None of these

13. The markets in which goods are bought and sold in bulk quantities.

- (a) Wholesale market
- (c) World market

- (b) Retail market
- (d) None of these

14. Market in which gold and silver are sold

- (a) Commodity market
- (c) Bullion market

- (b) Produce market
- (d) None of these

15. Market where money is lend and borrowed

- (a) Money market
- (c) Stock market

- (b) Foreign exchange market
- (d) None of these

N1074

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

N1074

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

- (a)Research
- (c)Physical supply

- (b)Exchange
- (d)Facilitating

22. Marketing is important to

- (a)Economy
- (c)Consumers

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

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

- (a)Production
- (c)Marketing

- (b)Holistic
- (d)Selling

24. Marketing Environment is

- (a)Largely uncontrollable
- (c)Influencing marketing decisions

- (b)Changing fast
- (d)All of these

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

- (a)Conversional
- (c)Remarketing

- (b)Maintenance
- (d)Developmental

N1074

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 showwhile 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

N1074

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.

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. The fresh issue by a company can first be offered to the -----.
(a)Public (b)Financial institutions
(c)Existing shareholders (d)Debenture holders
2. ----- underwriting is the type of underwriting.
(a)Complete (b)Partial
(c)Joint (d)All of these
3. Unless otherwise stated, a preference share is always deemed to be -----.
(a)Cumulative, participating and non-convertible (b)Non-Cumulative, Non-participating and non-convertible
(c)Cumulative, non-participating and non-convertible (d)Non-Cumulative, participating and non-convertible
4. Preference shareholders have normally ----- voting rights.
(a)Equal (b)No
(c)Limited (d)Full
5. Loss on sale of an old car is debited to the _____.
(a)Car account (b)Profit and loss account
(c)Depreciation account (d)None

6. Which of the following shows summary of a company's financial position at a specific rate?
- (a) Profit & Loss Account
(b) Cash Flow Statement
(c) Income and Expenditure Account
(d) Balance Sheet
7. Goodwill is paid for procuring ----- benefit.
- (a) Present
(b) Past
(c) Future
(d) Current
8. The term "Super profit" means -----.
- (a) Excess of average profit over normal profit
(b) Extra profit earned
(c) Profit earned in abnormal circumstance
(d) Average profit earned by similar companies
9. Total capital of the company is divided into units of small denominations, each one is called a -----.
- (a) Stock
(b) Index
(c) Share
(d) Dividend
10. When controlling shares are to be sold then which of the following will be the appropriate base for valuation of shares?
- (a) Rate of dividend
(b) Rate of earning
(c) Rate of gross profit
(d) Rate of risk-free return

11. Which of the following cannot file a petition for winding up?
- (a)The Company (b)Contributory
(c)The Registrar (d)Promoters of Company
12. Which of the following are considered to just and equitable ground for winding up of a company?
- (a)Deadlock in management (b)Oppression of minority
(c)Quasi partnership (d)All of these
13. The remuneration payable to a whole time director of the company should not exceed ----- of the net profit.
- (a)5% (b)6%
(c)10% (d)7%
14. Revenue expenditure is recorded in the -----.
- (a)Trading account (b)Profit and loss account
(c)Balance sheet (d)None
15. Both of the old companies will not exist in -----.
- (a)Internal Reconstruction (b)Amalgamation
(c)Absorption (d)External Reconstruction

16. When company purchases the business of another company ----- comes into existence
- (a)Internal Reconstruction (b)Amalgamation
(c)Absorption (d)External Reconstruction
17. The sub-division of shares does not result in ----- of capital.
- (a)Reduction (b)Added
(c)Compromise (d)None
18. The accumulated losses under scheme of internal reconstruction are written off against -----.
- (a)Share Capital account (b)Capital Reduction account
(c)Shareholder's account (d)None
19. Holding company holds more than -----voting power in subsidiary company.
- (a)25% (b)40%
(c)50% (d)75%
20. Unrealized profit on goods sold and included in stock is deducted from -----.
- (a)Capital Profit (b)Fixed Assets
(c)Minority interest (d)Revenue Profit

21. A liquidator can claim the -----.

(a) Remuneration

(b) Assets

(c) Dividend

(d) All of these

22. In liquidator final statement of account, payment of preferential creditors is shown after -----.

(a) Unsecured creditors

(b) Debenture holders

(c) Secured Creditors

(d) All of these

23. Rebate on bill discounted is shown in the -----.

(a) Assets side of the balance sheet

(b) Income side of the income statement

(c) Liabilities side of the balance sheet

(d) Expense side of the income statement

24. Which option gives a review report on the firm's financial status at a specified date?

(a) Income & Expenditure Account

(b) Cash Flow Statement

(c) Profit & Loss Account

(d) Balance Sheet

25. Fair value measurement is not applicable on -----.

(a) Non-financial liability

(b) Financial liability

(c) Cash flow measurement

(d) Entity's own equity instrument

N1081

26. A financial instrument is a type of -----.

- (a)Contract
- (b)Liability
- (c)Asset or liability
- (d)Asset

27. Human Resource Accounting concept was developed by -----.

- (a)Stephen Knauf
- (b)Rensis Likert
- (c)S.K. Chakraborty
- (d)Flamhoitz

28. Which of the following statements are true about responsibility accounting?

- (a)Responsibility accounting results in inter-departmental conflicts
- (b)In responsibility center more focus is paid on products, processors or jobs
- (c)No focus is paid on controlling costs
- (d)None

29. Corporate accounting helps organization in -----.

- (a)Taking management decisions
- (b)Formation of planning and control system
- (c)Expert advice in financial reporting with formulation and implementation of organizational strategies
- (d)All of these

30. When is dividend on preference share capital payable?

- (a)Even in the case of no profit
- (b)On the recommendation of directors
- (c)In the case of profit only
- (d)All of these

31. Which of the following is not required while calculating yield value per share?

- (a) Expected return rate
(c) Super profit
- (b) Normal return rate
(d) Paid-up value per share

32. Bills for collection are shown -----.

- (a) On Assets side of the balance sheet
(c) On Liabilities side of the balance sheet
- (b) On the Income side of the income statement
(d) As note below the balance sheet

33. Responsibility Accounting is also known as -----.

- (a) Profitability Accounting
(c) Both (a) and (b)
- (b) Activity Accounting
(d) None

PART - B

(7 X 6 = 42)

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

34. (a) Why shares are issued at premium or discount?

[OR]

(b) Explain some of the methods of Redemption of Debentures.

35. (a) How is managerial remuneration calculated?

[OR]

(b) Describe the Need for Valuation of Goodwill.

36. (a) What is Fair value and how is it calculated?

[OR]

(b) Discuss the benefits of Liquidation.

37. (a) Outline the advantages of Trading Account.

[OR]

(b) Enumerate the types of Amalgamation.

38. (a) Distinguish between External Reconstruction and Internal Reconstruction.

[OR]

(b) Is unrealized profit an asset? Give your answer.

39. (a) Illustrate the calculation of the Liquidator's remuneration.

[OR]

(b) What are the principal books of accounts of the banking companies?

40. (a) Summarize the disadvantages of International Financial Reporting Standards (IFRS).

[OR]

(b) Bring out the characteristics of Human Resource Accounting.