

N-2104

COURSE CODE

205312

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2025
First Year - First Semester
COMMERCE
MANAGERIAL ECONOMICS
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Opportunity cost means

- (a) The accounting cost minus the marginal benefit. (b) The highest-valued alternative forgone.
(c) The monetary costs of an activity. (d) The accounting cost minus the marginal cost

2. _____ is economic theory used in business whereas _____ is economics theory used

in business and non-business organization

- (a) Micro economics, macro economics (b) Business economics, managerial economics
(c) Positive economics and normative economics (d) None of these

3. Managerial economics is also called

- (a) Micro economics (b) Theory of the firm
(c) Economics of the firm (d) All of the above.

4. Want satisfying power of commodity is called

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

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

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

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6. The demand has three essentials - Desire, Purchasing power and

(a)Quantity

(b)Cash

(c)Supply

(d)Willingness to purchase

7. means an attempt to determine the factors affecting the demand of a

commodity or service and to measure such factors and their influences

(a)Demand planning

(b)Demand forecasting

(c)Demand analysis

(d)Demand estimation

8. is known as the 'first law in market'

(a)Law of supply

(b)Law of consumption

(c)Law of demand

(d)Law of production

9. Demand = Desires + + Willingness to pay

(a)Supply

(b)Utility

(c)Want

(d)Purchasing power

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

(a)Supply

(b)Cost

(c)Price

(d)Requirements

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11. Basic assumptions of law of demand include

- (a) Prices of other goods should change. (b) There should be substitute for the commodity.
(c) The commodity should not confer any distinction. (d) The demand for the commodity should not be continuous

12. Generally demand curve have

- (a) Negative slope (b) Positive slope
(c) Horizontal line (d) Vertical line

13. The change in demand due to change in price only, where other factors remaining

constant, it is called.....

- (a) Shift in demand (b) Extension of demand
(c) Contraction of demand (d) Both extension and contraction

14. When the quantity demanded of a commodity rises due to a fall in price, it is called

- (a) Extension (b) Upward shift
(c) Downward shift (d) Contraction

15. When the quantity demanded falls due to a rise in price, it is called

- (a) Extension (b) Upward shift
(c) Downward shift (d) Contraction

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16. The Giffen goods are Goods
- (a) Inferior goods
(b) Superior goods
(c) Related goods
(d) Same goods
17. Higher the price of certain luxurious articles, higher will be the demand, this concept is called
- (a) Giffen effects
(b) Veblen effects
(c) Demonstration effects
(d) Both b & c above
18. Demand for milk, sugar, tea for making tea, is an example of
- (a) Composite demand
(b) Derivative demand
(c) Joint demand
(d) Direct demand
19. Pricing a product very high during the initial stage of its life cycle is called
- (a) Penetration pricing
(b) Competitive pricing
(c) Price skimming
(d) Differential pricing
20. Perfect elasticity is known as
- (a) Finite elastic
(b) Infinite elastic
(c) Unitary elastic
(d) Zero elastic

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21. In the case of perfect elasticity, the demand curve is

(a)Vertical

(c)Flat

(b)Horizontal

(d)Steep

22. In a perfectly competitive market, individual firm

(a)Cannot influence the price of its product

(c)Can fix the price of its product

(b)Can influence the price of its product

(d)Can influence the market force

23. Perfect competition is characterized by

(a)Large number of buyers and sellers

(c)Free entry and exit of firms

(b)Homogeneous product

(d)All the above

24. The market with a single producer

(a)Perfect competition

(c)Oligopoly

(b)Monopolistic competition

(d)Monopoly

25. Selling cost is the feature of the market form

(a)Monopoly

(c)Oligopoly

(b)Monopolistic competition

(d)None of these

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26. Duopoly is

- (a) Another name for monopoly
- (c) Two firm oligopoly

- (b) Special type of monopolistic competition
- (d) None of these

27. Product differentiation is an important feature of

- (a) Perfect competition
- (c) Monopoly

- (b) Monopolistic competition
- (d) None of these

28. refers to the quantity of a good or service that producers are willing and able to sell during a certain period under a given set of conditions

- (a) Supply
- (c) Price

- (b) Demand
- (d) Production

29. for a product is a statement of the relation between the quantity supplied and all factors affecting that quantity

- (a) Market demand function
- (c) Supply

- (b) Production function
- (d) All of the above

30. Which is/are determinants of Supply.....

- (a) Price of the commodity
- (c) Cost of Production

- (b) State of Technology
- (d) All the above

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31.a statement in the form of a table that shows the different quantities of a commodity that a firm or a producer offers for sale in the market at different prices.
- (a)Supply schedule (b)Production schedule
(c)Demand schedule (d)Price schedule
32. a schedule that depicts the supply by an individual firm or producer of a commodity in relation to its price
- (a)Market price schedule (b)Market Supply Schedule
(c)Individual Supply Schedule (d)None of them
33. is the degree of responsiveness of supply to changes in the price of a good
- (a)Elasticity of demand (b)Elasticity of supply
(c)Both (a) & (b) (d)None of them

PART - B

(7 X 6 = 42)

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

34. (a) Explain the nature and scope of Managerial Economic
[OR]
(b) Write goals of (OR) Corporate Enterprise
35. (a) Explain the concept of Maximization of Profit
[OR]
(b) Explain the significance of elasticity of demand.
36. (a) What are the factors determining production function?
[OR]
(b) What are the various types of pricing?
37. (a) Explain the importance of National income
[OR]
(b) Explain the significance of profit policies.
38. (a) Discuss the objectives of MRTP Act.
[OR]
(b) What are the characteristics of business cycle?
39. (a) Explain the characteristics of inflation?
[OR]
(b) What are the various types of foreign investment?
40. (a) Explain the role of RDI in India.
[OR]
(b) Discuss the role of economic power in India.

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COURSE CODE

205314

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2025
First Year - First Semester
COMMERCE
BUSINESS ENVIRONMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Why is the business environment significant?

- (a) It helps businesses formulate strategies
- (c) It prevents competition

- (b) It limits business expansion
- (d) It has no impact on decision-making

2. Which factor is part of the internal business environment?

- (a) Government regulations
- (c) Market trends

- (b) Organizational culture
- (d) Technological changes

3. Which of the following is a major environmental factor influencing business strategy?

- (a) Employee salaries
- (c) Office location

- (b) Market competition
- (d) Furniture design

4. Culture influences business decisions by:

- (a) Determining employee salaries
- (c) Limiting the number of businesses in a region

- (b) Affecting consumer behavior and management styles
- (d) Reducing market competition

5. Social responsibility of business includes:

- (a) Maximizing shareholder profit only
- (c) Ethical business practices and community development

- (b) Ignoring environmental concerns
- (d) Avoiding legal compliance

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6. Socialism is based on the principle of:

- (a) Free market economy
- (c) Complete absence of government intervention

- (b) State ownership of resources
- (d) Profit maximization only

7. A mixed economy combines features of:

- (a) Capitalism and socialism
- (c) Feudalism and democracy

- (b) Communism and capitalism
- (d) Traditional and barter economy

8. The significance of economic planning in India includes:

- (a) Reducing economic disparity
- (c) Eliminating private sector growth

- (b) Ignoring social welfare
- (d) Promoting an unregulated market

9. Which of the following is an essential component of economic planning?

- (a) Market-driven policies only
- (c) Elimination of industrialization

- (b) Public sector development strategies
- (d) Avoiding technological advancements

10. The Industrial Policy of 2014 focused on:

- (a) Strengthening public sector enterprises
- (c) Reducing private sector participation

- (b) Encouraging foreign direct investment (FDI) and startup culture
- (d) Eliminating joint ventures

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11. Which sector is jointly owned and operated by both government and private entities?
- (a)Public sector
(c)Joint sector
- (b)Private sector
(d)Co-operative sector
12. The cooperative sector primarily focuses on:
- (a)Maximizing profits
(c)Government control over industries
- (b)Community welfare and equitable distribution of resources
(d)Eliminating private participation
13. Privatization in India gained momentum after which year?
- (a)1980
(c)2005
- (b)1991
(d)2014
14. A trademark is used to protect:
- (a)A company's financial assets
(c)A company's employee contracts
- (b)A business's brand identity, such as logo and name
(d)Industrial policies
15. Management of technology involves:
- (a)Only protecting intellectual property rights
(c)Government intervention in technology development
- (b)Efficient utilization and adaptation of new technologies
(d)Eliminating traditional business practices

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16. Which Act governs contractual agreements in India?
- (a) Indian Companies Act, 1956
(b) Consumer Protection Act, 1986
(c) Indian Contract Act, 1872
(d) WTO Regulations
17. Which law protects consumers against unfair trade practices?
- (a) Indian Companies Act, 1956
(b) Consumer Protection Act, 1986
(c) Patents Act
(d) Foreign Exchange Management Act
18. The World Trade Organization (WTO) was established in:
- (a) 1986
(b) 1995
(c) 2000
(d) 2010
19. Which of the following is a source of short-term finance?
- (a) Debentures
(b) Trade credit
(c) Equity shares
(d) Long-term loans
20. Corporate securities refer to:
- (a) Insurance policies
(b) Financial instruments issued by companies
(c) Employee welfare funds
(d) Government subsidies

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21. Long-term finance is generally used for:

(a) Day-to-day business expenses

(c) Expansion and infrastructure projects

(b) Buying raw materials

(d) Paying electricity bills

22. The primary function of commercial banks is:

(a) Issuing currency

(c) Controlling inflation

(b) Providing loans and accepting deposits

(d) Regulating monetary policy

23. IDBI was originally established as a subsidiary of:

(a) ICICI

(c) IFCI

(b) RBI

(d) LIC

24. DFHI (Discount and Finance House of India) deals primarily with:

(a) Foreign exchange

(c) Industrial finance

(b) Government securities and money market instruments

(d) Agricultural credit

25. Which sector has been significantly impacted by globalization in India?

(a) Agriculture

(c) Information Technology

(b) Manufacturing

(d) All of the above

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26. Essential conditions for globalization include:

(a) Political stability

(c) Technological advancements

(b) Economic liberalization

(d) All of the above

27. Which organization promotes free trade and globalization?

(a) WTO

(c) LIC

(b) RBI

(d) SEBI

28. Multinational corporations (MNCs) operate in:

(a) Only their home country

(c) Multiple countries

(b) One foreign country

(d) Only developed nations

29. The government regulates MNCs in India to:

(a) Increase foreign competition

(c) Promote monopolies

(b) Ensure ethical practices and economic stability

(d) Reduce domestic investments

30. The main objective of GATT was to:

(a) Regulate stock markets

(c) Control inflation

(b) Promote international trade

(d) Increase tariffs

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31. The Public Distribution System (PDS) in India aims to:

- (a) Regulate stock markets
(b) Provide essential commodities at subsidized rates
(c) Increase inflation
(d) Promote foreign trade

32. Which organization monitors global environmental issues?

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

33. Sustainable development focuses on:

- (a) Immediate economic growth
(b) Environmental conservation along with growth
(c) Reducing industrialization
(d) Ignoring social concerns

PART - B

(7 X 6 = 42)

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

34. (a) Discuss the interrelationship between economic and non-economic environments in business.

[OR]

(b) Explain the impact of the business environment on strategic decision-making.

35. (a) Compare capitalism, socialism, and mixed economy with examples.

[OR]

(b) Define economic planning. Explain its nature, scope, and significance in India.

36. (a) Examine the differences between public, private, joint, and cooperative sectors with examples

[OR]

(b) Detail different ways of privatization with examples.

37. (a) Analyse the importance of patents and trademarks in business.

[OR]

(b) Explore the significance of the Consumer Protection Act, 1986.

38. (a) Debate the various corporate securities used for raising industrial finance

[OR]

(b) Elaborate the role of the Reserve Bank of India in regulating financial institutions.

39. (a) Review the advantages and disadvantages of globalization in the Indian economy

[OR]

(b) Justify the merits and demerits of multinational corporations in India

40. (a) Consider the objectives and functions of the World Trade Organization (WTO)

[OR]

(b) Clarify the significance and challenges of the Public Distribution System in India.

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N-2107**COURSE CODE****205321**

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2025
First Year - Second Semester
COMMERCE
MARKETING MANAGEMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Marketing means :

- (a) Only selling products
- (c) Only advertising

- (b) Creating, communicating, and delivering value
- (d) Only buying

2. The scope of marketing includes:

- (a) Production only
- (c) Product, price, place, and promotion

- (b) Promotion only
- (d) Only pricing

3. Which of the following is NOT a base for market segmentation?

- (a) Geographic
- (c) Astrological

- (b) Demographic
- (d) Psychographic

4. Marketing mix consists of:

- (a) Two Ps
- (c) Three Ps

- (b) Four Ps
- (d) Five Ps

5. Internal factors of marketing environment include:

- (a) Political forces
- (c) Organizational policies

- (b) Economic forces
- (d) Technological changes

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6. Consumer buying process starts with:

- (a)Purchase decision
- (c)Need recognition

- (b)Information search
- (d)Post-purchase evaluation

7. Which planning is done for a longer period?

- (a)Short-term planning
- (c)Long-term planning

- (b)Medium-term planning
- (d)Annual planning

8. Product life cycle consists of how many stages?

- (a)Two
- (c)Five

- (b)Four
- (d)Six

9. Which is NOT an objective of pricing?

- (a)Maximizing profits
- (c)Decreasing competition

- (b)Increasing market share
- (d)Ignoring customer demand

10. Middlemen are part of:

- (a)Promotional mix
- (c)Physical distribution mix

- (b)Product mix
- (d)Price mix

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11. Packaging helps in:

(a) Only protection

(c) Protection and promotion

(b) Only decoration

(d) None

12. Branding is mainly related to:

(a) Pricing

(c) Product identification

(b) Physical distribution

(d) Promotion

13. Which is NOT a type of channel of distribution?

(a) Zero-level

(c) Two-level

(b) One-level

(d) Ten-level

14. Evaluation of salesmen performance is part of:

(a) Advertising

(c) Publicity

(b) Personal selling

(d) Pricing

15. Which is NOT a part of advertising copy?

(a) Headline

(c) Distribution channel

(b) Logo

(d) Body copy

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16. Publicity is:

- (a) Paid form of promotion
- (c) Direct selling

- (b) Free and non-personal communication
- (d) Packaging technique

17. Sales promotion tools include:

- (a) Discounts
- (c) Mission statements

- (b) Logos
- (d) Pricing policy

18. Marketing research starts with:

- (a) Collecting data
- (c) Sampling

- (b) Problem identification
- (d) Report writing

19. Consumer Protection Act protects:

- (a) Producers only
- (c) Middlemen

- (b) Consumers only
- (d) Advertisers

20. Co-operative marketing mainly benefits:

- (a) Middlemen
- (c) Small producers/farmers

- (b) Consumers only
- (d) Large industrialists

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21. NAFED stands for:

- (a) National Agricultural Federation
- (c) National Allied Farming Enterprise Division

- (b) National Agricultural Co-operative Marketing Federation
- (d) None

22. CRM stands for:

- (a) Consumer Rights Movement
- (c) Credit Risk Management

- (b) Customer Relationship Management
- (d) Customer Revenue Management

23. CRM focuses mainly on:

- (a) Short-term profit
- (c) Immediate sales

- (b) Long-term relationship
- (d) Mass advertising

24. Contact center technology is part of:

- (a) Advertising
- (c) CRM

- (b) Product positioning
- (d) Branding

25. Types of CRM include:

- (a) Operational and strategic
- (c) Direct and indirect

- (b) Operational and analytical
- (d) Short-term and long-term

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26. E-marketing includes:

- (a) Only print media
- (c) Digital platforms

- (b) Television ads
- (d) Only door-to-door selling

27. One benefit of e-marketing is:

- (a) High cost
- (c) 24/7 availability

- (b) Limited reach
- (d) Low customer involvement

28. Limitation of e-marketing:

- (a) Limited reach
- (c) Always free

- (b) Requires internet access
- (d) No customer interaction

29. Business model used in e-marketing:

- (a) B2C
- (c) B2B

- (b) C2B
- (d) All of the above

30. CRM measurement helps to:

- (a) Ignore customer feedback
- (c) Increase costs

- (b) Track relationship effectiveness
- (d) Reduce brand loyalty

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31. Managing customer data helps in:

- | | |
|-----------------------------|--|
| (a) Increasing costs | (b) Better service and personalization |
| (c) Ignoring customer needs | (d) Only advertising |

32. CRM evolution is from:

- | | |
|---|------------------------|
| (a) Only selling | (b) Only production |
| (c) Transactional to relational marketing | (d) Ignoring consumers |

33. Difference between CRM and marketing:

- | | |
|---|---|
| (a) Marketing focuses on long-term, CRM on short-term | (b) CRM is part of marketing, focusing on relationships |
| (c) CRM is unrelated to marketing | (d) Both are same |

PART - B

(7 X 6 = 42)

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

34. (a) Explain the scope and importance of marketing

[OR]

(b) Discuss the meaning and bases of market segmentation

35. (a) Describe the stages in the consumer buying process.

[OR]

(b) Explain the importance and types of marketing planning

36. (a) What is the Product Life Cycle? Explain its stages

[OR]

(b) Write short notes on branding and packaging

37. (a) Discuss the factors affecting pricing decisions

[OR]

(b) Explain the methods of price fixation

38. (a) What are the types of distribution channels?

[OR]

(b) Describe the functions of middlemen

39. (a) Explain the steps involved in the personal selling process

[OR]

(b) Discuss various sales promotion tools

40. (a) Explain the meaning and advantages of co-operative marketing

[OR]

(b) What is consumerism? Explain salient provisions of the Consumer Protection Act.

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N-2108**COURSE CODE****205322**

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2025
First Year - Second Semester
COMMERCE
RESEARCH METHODOLOGY
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. What is the main purpose of exploratory research?
(a) To predict outcomes
(b) To test a hypothesis
(c) To gain insights into a problem
(d) To prove a theory
2. Which of the following is not a type of research?
(a) Conclusive
(b) Exploratory
(c) Tentative
(d) Descriptive
3. Which of these is a feature of a good research study?
(a) Ambiguity
(b) Subjectivity
(c) Objectivity
(d) Random opinion
4. Which type of research is more application-oriented in business?
(a) Basic
(b) Fundamental
(c) Pure
(d) Applied
5. What distinguishes a management decision problem from a research problem?
(a) Data analysis
(b) Managerial perspective
(c) Random sampling
(d) Case studies

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6. Primary data is:

- (a) Already available
- (c) Second-hand data

- (b) Collected for the first time
- (d) Unreliable

7. Which method is not a source of primary data?

- (a) Observation
- (c) Focus group

- (b) Interview
- (d) Government reports

8. Which of the following is a disadvantage of secondary data?

- (a) Inexpensive
- (c) Irrelevant data

- (b) Already available
- (d) Time-saving

9. Which scale ranks items but doesn't quantify them?

- (a) Ratio
- (c) Ordinal

- (b) Interval
- (d) Nominal

10. Comparative scales are used for:

- (a) Attitude measurement
- (c) Budgeting

- (b) Time series analysis
- (d) Data classification

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11. The most common source of measurement error is:

- (a) Instrument
- (c) Respondent mood

- (b) Questionnaire length
- (d) Research design

12. Sampling error arises when:

- (a) The entire population is surveyed
- (c) Data is primary

- (b) Only a part of the population is studied
- (d) Data is qualitative

13. Which is a probability sampling method?

- (a) Quota sampling
- (c) Simple random sampling

- (b) Judgement sampling
- (d) Snowball sampling

14. Field editing involves:

- (a) Editing on computer
- (c) Deleting responses

- (b) Editing done at the place of data collection
- (d) Rewriting questions

15. Coding in data processing means:

- (a) Transferring data
- (c) Assigning symbols to responses

- (b) Tabulating answers
- (d) Creating charts

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16. What is a measure of central tendency?

(a) Mode

(c) Variance

(b) Range

(d) Standard deviation

17. Univariate analysis deals with:

(a) One variable

(c) Three variables

(b) Two variables

(d) Multiple variables

18. Which is the first step in hypothesis testing?

(a) Data analysis

(c) Drawing conclusions

(b) Formulating a null hypothesis

(d) Choosing a test

19. Which test is used for comparing means of two groups?

(a) ANOVA

(c) Z-test

(b) Chi-square

(d) T-test

20. The alternative hypothesis represents:

(a) No effect

(c) A proposed explanation

(b) The default positions

(d) A known truth

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21. Chi-square test is used for:

(a) Comparing variances

(c) Testing relationships between variables

(b) Comparing means

(d) Estimating proportions

22. The preliminary section of a report includes:

(a) Analysis

(c) Title page

(b) Summary of findings

(d) Recommendations

23. What is a suggested rule for presenting tabular data?

(a) Avoid units

(c) Use clear headings

(b) Omit titles

(d) Skip labels

24. What is an ethical code related to research participants?

(a) Financial disclosure

(c) Informed consent

(b) Full disclosure of hypotheses

(d) Use of statistics

25. A key responsibility of ethics in research is:

(a) Cost reduction

(c) Integrity of results

(b) Time efficiency

(d) Increasing sample size

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26. What is the main goal of ethics in research?

(a) Increase speed

(c) Ensure trust and fairness

(b) Ensure validity

(d) Minimize work

27. The analysis of ordinal scaled data involves:

(a) Ranking only

(c) Ratios

(b) Precise differences

(d) Labels only

28. Which of the following best describes descriptive research?

(a) Solves a specific problem

(c) Explores unknown areas

(b) Gathers quantifiable data

(d) Tests a hypothesis

29. What is the main aim of a research design?

(a) Create a budget

(c) Recruit participants

(b) Provide a framework for conducting research

(d) Promote findings

30. In a cross-sectional study:

(a) Data is collected over time

(c) Data is collected at one point in time

(b) Variables are manipulated

(d) Samples are non-random

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31. The best scale for measuring satisfaction from 1 to 5 is:
- (a)Nominal (b)Ordinal
(c)Ratio (d)Interval
32. What is coding in data processing?
- (a)Changing variables (b)Analyzing bias
(c)Classifying data into categories (d)Sampling technique
33. Which is not a measure of central tendency?
- (a)Mean (b)Median
(c)Mode (d)Standard Deviation

PART - B

(7 X 6 = 42)

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

34. (a) Discuss the different types of research hypotheses.
- [OR]
(b) Explain the classification of data with suitable examples
35. (a) Describe the various types of research designs
- [OR]
(b) Explain the difference between probability and non-probability sampling.
36. (a) Briefly explain the steps in testing a hypothesis.
- [OR]
(b) Describe the process of questionnaire design.
37. (a) Explain the concepts of central tendency and dispersion in research
- [OR]
(b) Describe the structure of a good research report
38. (a) Explain the components of a research proposal and steps involved in writing one.
- [OR]
(b) Discuss the different types of measurement scales and their application in business research
39. (a) Describe the process of data editing, coding, classification, and tabulation.
- [OR]
(b) Elaborate on ANOVA and explain its application with suitable examples
40. (a) Describe the differences between single-item and multiple-item scales

[OR]

(b) Write an essay on ethics in research and explain the ethical responsibilities of a researcher

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205323

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2025
First Year - Second Semester
COMMERCE
ADVANCED COST ACCOUNTING
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. The primary objective of cost accounting is to:

- (a) Prepare financial statements
- (c) Determine income tax payable

- (b) Provide information to management for decision-making
- (d) Ensure compliance with accounting standards

2. Which of the following is a feature of cost accounting?

- (a) It is governed strictly by legal rules
- (c) It includes estimation and forecasting

- (b) It records only monetary transactions
- (d) It ignores non-operating incomes

3. Which of the following statements about cost accounting is correct?

- (a) It is mandatory under law for all companies
- (c) It provides information mainly for external stakeholders

- (b) It is the same as financial accounting
- (d) It aids internal decision-making and cost control

4. Prime cost includes:

- (a) Factory overheads only
- (c) All indirect costs

- (b) All direct costs
- (d) Office and admin expenses

5. Opportunity cost is best defined as:

- (a) Cash paid for direct materials
- (c) Benefit sacrificed by choosing one alternative over another

- (b) Cost incurred in the past
- (d) Cost included in the financial statements

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6. Which of the following is a notional cost?

- (a) Rent paid for office building
- (c) Salary to staff

- (b) Depreciation on owned assets
- (d) Raw material purchase

7. Which of the following is considered an indirect material?

- (a) Steel used in making tools
- (c) Wood for furniture production

- (b) Lubricant used in machinery
- (d) Fabric used in garments

8. The main objective of material control is to:

- (a) Increase production cost
- (c) Avoid under-stocking and over-stocking

- (b) Maximize inventory levels
- (d) Increase administrative expenses

9. EOQ stands for:

- (a) Estimated Order Quantity
- (c) Exact Order Quantity

- (b) Economic Order Quantity
- (d) Economic Order Quality

10. Under which method are materials issued in the order in which they were received in the store?

- (a) LIFO
- (c) FIFO

- (b) HIFO
- (d) NIFO

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11. Which method uses a predetermined cost for issuing materials and later compares with actual cost?
- (a)Weighted Average (b)Standard Price
(c)HIFO (d)LIFO
12. Perpetual inventory system is generally supported by:
- (a)Bank reconciliation (b)Stock audit
(c)ABC analysis (d)Periodic physical verification
13. Idle time is:
- (a)Time spent on productive work (b)Time spent on leave
(c)Time for which wages are paid but no production is done (d)Time lost due to machine efficiency
14. What is the main objective of labour turnover analysis?
- (a)To increase wage rate (b)To reduce absenteeism
(c)To measure rate of change in workforce (d)To analyze work efficiency
15. Time keeping is used to record:
- (a)Time spent on jobs (b)Idle time
(c)Attendance time of employees (d)Machine running time

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16. Which of the following is used for time booking?

(a) Attendance register

(c) Store requisition

(b) Token system

(d) Job card

17. Overhead cost control includes:

(a) Only direct expenses

(c) Fixed salaries only

(b) All indirect expenses

(d) Raw material control

18. Which of the following is not an overhead?

(a) Rent

(c) Wages of operator

(b) Depreciation

(d) Insurance

19. Job costing is suitable for:

(a) Continuous production

(c) Chemical industry

(b) Unique jobs

(d) Transport companies

20. Job costing is applied where:

(a) Standardized goods are produced

(c) Bulk production happens

(b) Each unit is different

(d) Continuous production occurs

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21. In process costing, when there is a normal loss, its cost is:

- (a) Ignored
- (b) Borne by good units
- (c) Transferred to costing P&L
- (d) Transferred to scrap account

22. Contract costing is used in:

- (a) Garment industry
- (b) Oil refining
- (c) Construction work
- (d) School canteen

23. Incomplete contracts are valued using:

- (a) Actual cost
- (b) Standard cost
- (c) Notional profit
- (d) Factory cost

24. Operating costing is used in:

- (a) Manufacturing
- (b) Transport service
- (c) Job orders
- (d) Printing

25. In operating costing, costs are classified as:

- (a) Direct & indirect
- (b) Fixed and variable
- (c) Fixed, variable, semi-variable
- (d) Material & labour

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26. Operating cost per unit in transport is expressed as:

- (a) Per kg
- (b) Per passenger km
- (c) Per invoice
- (d) Per man hour

27. Batch costing is applied when:

- (a) Each unit is different
- (b) Units are identical and produced in batches
- (c) Continuous flow exists
- (d) Services are rendered

28. Cost per unit in batch costing is:

- (a) Total cost divided by units
- (b) Marginal cost multiplied by units
- (c) Total cost minus fixed cost
- (d) Labour cost only

29. Standard cost is a:

- (a) Historical cost
- (b) Budgeted cost
- (c) Estimated cost
- (d) Predetermined cost

30. Standard costing is used to:

- (a) Set market prices
- (b) Compare standard cost and actual cost
- (c) Fix selling price
- (d) Reduce tax liability

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31. Reconciliation is needed when:

- | | |
|---------------------------------------|------------------------|
| (a) Cost and financial profits differ | (b) Inventory matches |
| (c) Salaries are paid | (d) Budget is prepared |

32. Reconciliation statement starts with:

- | | |
|-------------------------|--|
| (a) Gross profit | (b) Net profit as per cost or financial accounts |
| (c) Balance sheet total | (d) Factory cost |

33. Cost reduction is:

- | | |
|-----------------------|--------------------------------------|
| (a) Temporary measure | (b) Permanent and continuous process |
| (c) Emergency measure | (d) Luxury in costing |

PART - B

(7 X 6 = 42)

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

34. (a) Discuss the principles of cost accounting.

[OR]

(b) What are the different types of cost classification?

35. (a) What is EOQ? State its assumptions and formula.

[OR]

(b) Explain any two methods of pricing material issues.

36. (a) What is time keeping? How is it different from time booking?

[OR]

(b) Classify overheads and explain the basis of classification.

37. (a) What are the different methods of costing?

[OR]

(b) Differentiate between Cost of Production and Cost of Sales.

38. (a) Differentiate between Job Costing and Contract Costing?

[OR]

(b) Explain the features of contract costing.

39. (a) What is operating costing? Explain its application in transport.

[OR]

(b) Explain the advantages and limitations of Batch Costing.

40. (a) What is standard costing? Explain its advantages and limitations

[OR]

(b) Why is reconciliation between cost and financial accounts necessary.

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N-2110**COURSE CODE****205324**

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2025
First Year - Second Semester
COMMERCE
FINANCIAL SERVICES
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Financial services industry mainly provides:
 - (a) Production support
 - (b) Financial assistance and advisory services
 - (c) Manufacturing services
 - (d) Agricultural services

2. Which is a reason for financial innovation?
 - (a) To increase manual records
 - (b) To meet emerging needs and competition
 - (c) To avoid regulations
 - (d) Reduce transparency

3. Indian Money Market deals mainly with:
 - (a) Long-term funds
 - (b) Short-term funds
 - (c) Real estate
 - (d) Only insurance

4. Difference between money market and capital market is mainly based on:
 - (a) Nature of investors
 - (b) Duration of funds
 - (c) Accounting rules
 - (d) Number of banks

5. Classification of capital market includes:
 - (a) Primary and secondary markets
 - (b) Rural markets only
 - (c) Unorganized markets only
 - (d) None

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6. Stock Exchange is part of:

- (a) Primary market
- (c) Money market

- (b) Secondary market
- (d) Foreign market

7. SEBI mainly regulates:

- (a) Agriculture
- (c) Transport

- (b) Stock exchanges
- (d) Hotels

8. IDBI and IFCI are examples of:

- (a) Mutual funds
- (c) Chit funds

- (b) Financial institutions
- (d) NBFCs only

9. Role of commercial banks as financial intermediaries includes:

- (a) Only keeping deposits
- (c) Avoiding credit creation

- (b) Mobilizing savings and lending
- (d) Ignoring risk

10. UTI mainly deals in:

- (a) Textiles
- (c) Insurance

- (b) Mutual funds
- (d) Agricultural credit only

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11. New Issue Market deals with:

- (a) Trading existing securities
- (c) Only insurance products

- (b) Issuing fresh securities
- (d) Commodities only

12. Underwriting means:

- (a) Buying insurance
- (c) Writing financial reports

- (b) Guaranteeing sale of securities
- (d) Loan approval

13. Fund-based financial services include:

- (a) Advisory services
- (c) Broking only

- (b) Leasing and loans
- (d) Insurance only

14. Steps in leasing transaction begin with:

- (a) Signing chit agreement
- (c) Issuing shares

- (b) Selection of asset and agreement
- (d) Foreign exchange deal

15. Hire purchase financing includes:

- (a) Lump sum payment only
- (c) Non-payment

- (b) Payment in instalments
- (d) Only cash

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16. Component of hire purchase contract:

- (a) Insurance only
- (c) Equity trading

- (b) Hire charges and purchase option
- (d) Factoring

17. Cost of hire purchase is affected by:

- (a) Exchange rate
- (c) Agricultural subsidies

- (b) Interest and hire charges
- (d) Production cost

18. Mutual funds collect money from:

- (a) Only corporate houses
- (c) Foreign governments only

- (b) Many investors
- (d) NBFCs only

19. AMCs stand for:

- (a) Asset Management Companies
- (c) Account Management Cells

- (b) Agricultural Marketing Committees
- (d) None

20. Factoring mainly helps in:

- (a) Ignoring debts
- (c) Issuing shares

- (b) Managing receivables
- (d) Stock broking

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21. Venture capital is mainly for:

- (a) Large established firms
- (c) Government only

- (b) High-risk new businesses
- (d) Banks

22. Securitization refers to:

- (a) Increasing risk
- (c) Export finance only

- (b) Converting illiquid assets into securities
- (d) Factoring

23. Merchant banking services include:

- (a) Only lending
- (c) Agriculture

- (b) Public issue management and underwriting
- (d) Hotel management

24. Portfolio management involves:

- (a) Ignoring risk
- (c) Only buying shares

- (b) Balancing risk and return
- (d) Real estate only

25. Foreign exchange broking deals with:

- (a) Gold only
- (c) Insurance

- (b) Buying and selling foreign currency
- (d) Housing loans

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26. Credit rating agencies provide:

(a)Loans

(c)Insurance cover

(b)Opinion on creditworthiness

(d)Factoring services

27. Housing finance institutions mainly help in:

(a)Buying cars

(c)Export finance

(b)Purchasing houses

(d)Factoring only

28. NHB stands for:

(a)National Housing Bank

(c)National Health Bureau

(b)National Highway Board

(d)None

29. Export finance helps:

(a)Importers only

(c)Only stock brokers

(b)Exporters

(d)Farmers only

30. NBFC stands for:

(a)National Bank for Financing Companies

(c)New Bank for Finance

(b)Non-Banking Financial Company

(d)None

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31. Chit funds are:

- | | |
|------------------------------|-----------------------------|
| (a) Banks | (b) Rotating savings scheme |
| (c) Foreign exchange brokers | (d) Merchant banks |

32. NBFCs are regulated by:

- | | |
|-------------------------|-------------------------|
| (a) SEBI only | (b) RBI |
| (c) Stock exchange only | (d) Ministry of Tourism |

33. Investment companies mainly:

- | | |
|--------------------------|-------------------------|
| (a) Manufacture products | (b) Invest pooled funds |
| (c) Sell insurance only | (d) Run hotels |

PART - B

(7 X 6 = 42)

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

34. (a) Explain the difference between Money Market and Capital Market.

[OR]

(b) Discuss the need for financial innovation in the financial services industry.

35. (a) What is the role of SEBI in regulating stock exchanges?

[OR]

(b) Describe the functions and importance of financial institutions like IDBI and IFCI.

36. (a) Explain the process and functions of underwriting in new issue markets.

[OR]

(b) Describe the steps involved in leasing transactions.

37. (a) Discuss the salient features and guidelines of hire purchase financing.

[OR]

(b) Explain the components of a hire purchase contract.

38. (a) Define factoring and explain its role in managing receivables.

[OR]

(b) What is securitization? Discuss its importance.

39. (a) Explain the concept of portfolio management and its objectives.

[OR]

(b) Discuss the functions of merchant banking with reference to public issue management.

40. (a) What is the role of NBFCs in the Indian financial system?

[OR]

(b) Describe the functions and features of chit fund companies.

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N-2111**COURSE CODE****205331**

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2025
Second Year - Third Semester
COMMERCE
INVESTMENT ANALYSIS AND PORTFOLIO MANAGEMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Investment primarily aims to achieve:

(a) Short-term profits

(b) Speculative gains

(c) Wealth accumulation over time

(d) Risk reduction only

2. Hedging differs from speculation because it:

(a) Seeks to minimize risk

(b) Aims for high short-term profits

(c) Is based on luck

(d) Involves high leverage

3. Speculation differs from investment because it:

(a) Involves a focus on long-term gains

(b) Is primarily based on analyzing company fundamentals

(c) Relies on short-term price movements and high risk

(d) Aims to diversify across various asset classes

4. Portfolio management aims to:

(a) Maximize returns without considering risk

(b) Achieve the best possible risk-return trade-off

(c) Avoid all forms of investment risk

(d) Focus solely on short-term market gains

5. A key factor influencing investment decisions is:

(a) The color of the investment document

(b) Personal financial goals and risk tolerance

(c) The popularity of the investment in social media

(d) The office location of the investment firm

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6. Media investment generally refers to:

(a) Investing directly in media companies

(b) Using media channels to gather information about investments

(c) Buying shares of media-related assets

(d) Investing in physical media like books and CDs

7. The measure of return that indicates the percentage increase in the value of an investment over a period is known as:

(a) Absolute Return

(b) Annualized Return

(c) Total Return

(d) Relative Return

8. The formula for calculating the return on an individual security is:

(a) $(\text{Ending Price} - \text{Beginning Price}) / \text{Beginning Price}$

(b) $(\text{Beginning Price} - \text{Ending Price}) / \text{Ending Price}$

(c) $(\text{Dividend} / \text{Beginning Price}) \times 100$

(d) $(\text{Ending Price} - \text{Beginning Price}) / \text{Ending Price}$

9. The concept of return risk is best described by:

(a) The variability of returns over time

(b) The fixed income from investments

(c) The total amount of capital invested

(d) The tax implications of investment gains

10. SEBI (Securities and Exchange Board of India) is responsible for:

(a) Setting monetary policy rates

(b) Regulating and supervising the securities markets in India

(c) Issuing new government bonds

(d) Controlling the money supply

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11. Listing of securities on a stock exchange primarily involves:

- (a) Setting up a new company
(b) Registering a company with the local government
(c) Admitting a company's securities for trading on the exchange
(d) Purchasing government securities

12. In portfolio risk analysis, which of the following is used to measure how the returns of two assets move in relation to each other?

- (a) Correlation Coefficient
(b) Beta
(c) Sharpe Ratio
(d) Alpha

13. The valuation of a bond primarily involves:

- (a) Calculating the dividend yield
(b) Estimating the present value of future coupon payments and face value
(c) Analyzing the company's stock price movements
(d) Comparing the bond's price to its book value

14. Equity shares primarily offer:

- (a) Fixed income through regular dividends
(b) Ownership in the company and potential capital gains
(c) Guaranteed returns with low risk
(d) Short-term loans to the company

15. Performance shares are typically issued by companies to:

- (a) Raise capital for expansion
(b) Reward employees based on the company's performance
(c) Repay existing debt
(d) Provide fixed interest payments

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16. The primary benefit of investing in real estate is:

- (a) Guaranteed returns
- (b) Potential for rental income and property value appreciation
- (c) Immediate liquidity
- (d) High volatility and risk

17. A Provident Fund (PF) is a type of:

- (a) Investment in government securities
- (b) Savings scheme typically used for retirement planning
- (c) Mutual fund investment
- (d) Real estate investment trust

18. Fundamental analysis primarily focuses on:

- (a) Historical stock price movements
- (b) Company financial statements and economic indicators
- (c) Market sentiment and trends
- (d) Technical chart patterns

19. Economic analysis in fundamental analysis involves evaluating:

- (a) A company's stock trading history
- (b) National economic indicators such as GDP and inflation
- (c) Recent news about the company's competitors
- (d) The company's technical chart patterns

20. Technical analysis is primarily based on:

- (a) The financial health of a company
- (b) Market price trends and patterns
- (c) Company earnings reports
- (d) Economic indicators like GDP and inflation

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21. Dow Theory suggests that market trends can be identified by:

- (a) Comparing different companies' earnings
- (b) Monitoring stock price movements over time
- (c) Studying economic cycles
- (d) Analyzing quarterly financial reports

22. A call option gives the buyer the right to:

- (a) Sell the asset at a specified price before the expiration date
- (b) Buy the asset at a specified price before the expiration date
- (c) Purchase futures contracts at a lower rate
- (d) Borrow money to invest in stocks

23. One of the main advantages of options is:

- (a) Unlimited risk for the buyer
- (b) Limited potential for profit
- (c) The ability to leverage a smaller initial investment
- (d) The obligation to buy or sell the asset

24. The primary difference between futures and options is that in futures:

- (a) The contract obligates both parties to transact
- (b) There is no expiration date
- (c) The buyer has the option to choose not to transact
- (d) They are only used in stock markets

25. Markowitz diversification focuses on:

- (a) Maximizing returns without considering risk
- (b) Creating a portfolio with assets that are perfectly correlated
- (c) Minimizing risk by combining assets with different correlations
- (d) Investing solely in high-risk securities

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26. In the Lagrange multiplier method of portfolio optimization, the multiplier is used to:

- (a) Maximize return while ignoring risk
- (b) Minimize return to reduce risk
- (c) Optimize the allocation of assets subject to constraints
- (d) Calculate the efficient frontier

27. The Sharpe ratio is used to measure:

- (a) Portfolio returns relative to the market benchmark
- (b) The risk-adjusted return of a portfolio
- (c) The total risk of the market
- (d) The unsystematic risk of a security

28. Jensen's Alpha is a measure of:

- (a) The overall volatility of a portfolio
- (b) A portfolio's excess return over its expected return based on the Capital Asset Pricing Model (CAPM)
- (c) The standard deviation of a portfolio's returns
- (d) The performance of a portfolio relative to the risk-free rate

29. The Capital Asset Pricing Model (CAPM) primarily explains the relationship between:

- (a) Risk and return
- (b) Supply and demand
- (c) Price and quantity
- (d) Interest rates and inflation

30. The slope of the Security Market Line (SML) is determined by:

- (a) The risk-free rate
- (b) The market risk premium
- (c) The volatility of the market
- (d) The alpha of the portfolio

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31. The Capital Market Line (CML) represents portfolios that:

- (a) Are risk-free (b) Have only systematic risk
 (c) Are optimally diversified and lie on the efficient frontier (d) Have the highest possible unsystematic risk

32. The weak form of the Efficient Market Hypothesis asserts that:

- (a) Stock prices reflect only past market data such as prices and volume (b) Stock prices reflect both public and private information
 (c) Stock prices do not follow a random walk (d) Markets are always inefficient

33. According to the random walk theory, stock price movements are:

- (a) Predictable using technical analysis (b) Random and unpredictable
 (c) Dependent on past price movements (d) Governed by market cycles

PART - B

(7 X 6 = 42)

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

34. (a) Distinguish between investment, speculation and gambling. Explain the uses of a sound investment plan.

[OR]

(b) Describe the various factors influencing investment in India.

35. (a) Write a short note on: (i) Investment analysis (ii) Return analysis

[OR]

(b) Explain the procedures for listing of securities on a stock exchange.

36. (a) In what way can the relationship of risk and return be established?

[OR]

(b) Write the various investment alternatives with suitable example.

37. (a) Mention tax sheltered schemes available in the market.

[OR]

(b) Discuss the factors involved in company analysis.

38. (a) What is technical analysis? Explain its tools.

[OR]

(b) Elaborate the factors determining the value of option.

39. (a) Briefly Explain about the Markowitz Model.

[OR]

(b) Explain the Jensen index of portfolio performance.

40. (a) State the assumption of CAPM.

[OR]

(b) Discuss efficient-market hypothesis in each of the three forms.

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COURSE CODE

205332

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M.COM. DEGREE EXAMINATION, DECEMBER 2025
Second Year - Third Semester
COMMERCE
FINANCIAL MANAGEMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Investment can be defined as

(a) Person's dedication to purchasing a house or flat (c) Usage of money on a production process of products and services	(b) Use of capital on assets to receive returns (d) Net additions made to the nation's capital stocks
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2. The concept of financial management is

(a) Profit maximization (c) Organization of funds	(b) All features of obtaining and using financial resources for company operations (d) Effective Management of every company
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3. What is the primary goal of financial management?

(a) To minimize the risk (c) To maximize the return	(b) To maximize the owner's wealth (d) To raise profit
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4. GST is a consumption of goods and service tax based on

(a) Development (c) Duration	(b) Dividend (d) Destination
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5. The finance manager is accountable for

(a) Earning capital assets of the company (c) Arrangement of financial resources	(b) Effective management of fund (d) Proper utilization of funds
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6. The market value of the shares is decided by
- (a)The investment market
 - (b)The government
 - (c)Shareholders
 - (d)The respective companies
7. The capital budget is associated with
- (a)Long terms and short terms assets
 - (b)Fixed assets
 - (c)Long terms assets
 - (d)Short term assets
8. CAPM stands for
- (a)Capital asset pricing model
 - (b)Capital amount printing model
 - (c)Capital amount pricing model
 - (d)Capital asset printing model
9. What does financial leverage measure?
- (a)No change with EBIT and EPS
 - (b)The sensibility of EBIT with % change with respect to output
 - (c)The sensibility of EPS w.r.t % change in the EBIT level
 - (d)% variation in the level of production
10. from the below-mentioned items which are financial assets?
- (a)Machines
 - (b)Bonds
 - (c)Stocks
 - (d)B and C

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11. What does investment stand for?
- (a) Approximate increase in the national stocks (b) The application of funds for the products and services employed for the production process
- (c) Use of funds for the assets with the purpose to earn returns (d) Applying money to buy a flat or a house
12. The ultimate concern of Financial Management is:
- (a) To arrange the funds (b) Effective management of all the business
- (c) Receiving the maximum profit (d) to acquire and utilize every aspect of financial resources in order to maintain the firm activities
13. The finance manager's role is to:
- (a) Ensures that the funds are properly utilized (b) Maintains the financial health
- (c) Effective supervision of capital (d) Obtains capital assets of the organization
14. In the share market, the market value of any share is decided by:
- (a) Shareholders (b) The government
- (c) Investment market (d) The respective companies
15. The ultimate purpose of financial management is:
- (a) To get a maximum return (b) To increase the wealth of owners
- (c) To have a maximum risk factor (d) To get a maximum profit

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16. What is capital Budgeting related to?

(a) Short term assets

(b) Long term assets

(c) Long term as well as short term assets

(d) Fixed Assets

17. Among the following options which one is not included in money market security?

(a) Treasury bills

(b) Certificate deposit

(c) Commercial paper

(d) National savings certificate

18. What does working capital management, manage?

(a) Long term assets

(b) Long term liabilities

(c) Short term assets and liabilities

(d) Only short term liabilities

19. Any company's average cost of capital is the average of:

(a) Cost of equity preference shares

(b) Cost of short term funds

(c) Cost of shares and all sources of long term funds

(d) Cost of equity shares and debentures

20. What does present value take?

(a) Compounding rate

(b) Inflation rate

(c) Deflation rate

(d) Discounting rate

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21. What does future value interest factor take?
- (a) Discounting rate
(b) Inflation rate
(c) Compounding rate
(d) Deflation rate
22. What does the underwriter take up?
- (a) A fixed part of the issued capital
(b) The unregistered portion of the agreed capital
(c) The guaranteed part or can refuse it
(d) The unfixed part of the issue capital
23. Which one is/are financial assets?
- (a) Bonds
(b) Machines
(c) Stocks
(d) Both a and c
24. _____ is concerned with duties of the financial managers in the business firm
- (a) Financial Management
(b) Accounting Management
(c) Personnel Management
(d) Merger
25. The financial management function has become _____ and complex
- (a) Less demanding
(b) More demanding
(c) Less important
(d) Outdated

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26. The _____ approach of financial management provides analytical framework for financial problems.
- (a)Classical (b)Traditional
(c)Modern (d)Empirical
27. The _____ approach of financial management fully ignores the internal decision – making.
- (a)Business finance (b)Traditional
(c)Modern (d)two sided
28. _____ is the main goal of financial management
- (a)profit maximization (b)fund transfer
(c)maximum returns (d)wealth maximization
29. The main objective of financial management of an enterprise is to _____
- (a)maximize the business expenses (b)maximize the profit
(c)maintain bill and payments (d)maximize the production costs
30. For maximizing the profit, production is to be _____.
- (a)Minimized (b)Ignored
(c)Maximized (d)Downsized

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31. The concept of Financial management is mainly related to _____
- (a)Arrangement of funds for the company (b)Procurement & utilization of funds for company operations
(c)Profit maximization for the organization (d)Accounting of profit and loss on yearly basis
32. For maximizing the profit, the costs should be _____.
- (a)Minimized (b)Ignored
(c)Maximized (d)Upgraded
33. _____ maximization objectives fail to recognize quality of benefits i.e. risk factor
- (a)Value (b)Wealth
(c)Profit (d)Both A and B

PART - B

(7 X 6 = 42)

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

34. (a) Write notes on:
- i) Direct and Indirect Finance
ii) Corporate Finance
iii) Public and Private Finance
- [OR]
- (b) Explain Goals and Types of Financial Management
35. (a) Explain Money Market and Capital Market Financial Instrument in India
[OR]
(b) Discuss about the Merits and Demerits of Capitalization
36. (a) Enumerate the Various Types of Risks in Financial Management
[OR]
(b) Explain various Approaches for Calculation of Cost of Equity and Debt
37. (a) Discuss the Types of Assistance
[OR]
(b) Explain the Principles and Approaches of Working Capital Finance.
38. (a) Elaborate the M.M. Theory
[OR]
(b) Explain the Computation of Specific Sources of Cost of Capital
39. (a) A company is considering whether to **purchase** a new machine. Machines A and B are available for Rs. 80,000 each. Earnings after taxation are as follows:

Year	Machine A Rs.	Machine B Rs.
1	24,000	8,000
2	32,000	24,000
3	40,000	32,000
4	24,000	48,000
5	16,000	32,000

Required: Evaluate the two alternatives using the following: (a) payback method, (b) rate of return on investment method and (c) net present value method. You should use a discount of 10%.

[OR]

(b) Explain the Relationship between EBIT and EPS.

40. (a) Discuss in Detail the Gordon's Dividend Theory with Criticisms

[OR]

(b) Explain the Kinds of Letter of Credit.

N-2112

N-2114**COURSE CODE****205334**

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, DECEMBER 2025
Second Year - Third Semester
COMMERCE
CORPORATE ACCOUNTING
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Shares issued at a price higher than the face value are said to be issued:
 - (a) At par
 - (b) At discount
 - (c) At premium
 - (d) At margin

2. Reissue of forfeited shares can be made at:
 - (a) Any price below face value
 - (b) A premium only
 - (c) Discount not exceeding forfeited amount
 - (d) Market value

3. Redemption of preference shares must be made:
 - (a) Out of profits only
 - (b) From issue of new shares of profits
 - (c) From debenture issue only
 - (d) From capital reserve

4. Debentures are generally repaid:
 - (a) By issuing equity shares
 - (b) By debenture sinking fund or insurance method
 - (c) By sale of assets only
 - (d) By allotment of bonus shares

5. The balance sheet of a company is prepared as per:
 - (a) Schedule V
 - (b) Schedule VI
 - (c) Schedule IV
 - (d) Schedule I

N-2114

6. Managerial remuneration is calculated on the basis of:
- (a) Capital employed
 - (b) Authorised share capital
 - (c) Net profit as per Companies Act
 - (d) Sales revenue
7. Which method of goodwill valuation uses average profits?
- (a) Capitalisation method
 - (b) Super profit method
 - (c) Average profit method
 - (d) Yield method
8. Capital employed refers to:
- (a) Current assets only
 - (b) Share capital and free reserves
 - (c) Total assets
 - (d) Fixed liabilities
9. Net Asset Value method considers:
- (a) Market price of shares
 - (b) Book value of assets and liabilities
 - (c) Only profits
 - (d) Bonus shares
10. The yield method is based on:
- (a) Net assets
 - (b) Debenture interest
 - (c) Expected return on investment
 - (d) Face value

N-2114

11. In liquidation, Statement of Affairs shows:

(a) Company's profit

(c) Trading profit

(b) Realisable value of assets and liabilities

(d) Net sales

12. Deficiency account is prepared to:

(a) Show working capital

(c) Explain deficiency to creditors

(b) Record purchases

(d) Report earnings per share

13. Profit prior to incorporation is treated as:

(a) Capital profit

(c) Deferred revenue

(b) Revenue profit

(d) Loss

14. Managerial remuneration appears in:

(a) Trading account

(c) Balance Sheet

(b) Profit and Loss account

(d) Notes only

15. Purchase consideration is paid to:

(a) Vendors

(c) Employees

(b) Debenture holders

(d) Directors

N-2114

16. In absorption, one company:

(a) Buys shares of another

(c) Is dissolved and taken over

(b) Becomes subsidiary

(d) Increases its capital

17. Internal reconstruction affects:

(a) Legal status

(c) Internal financial structure

(b) External creditors

(d) Market prices

18. Capital reduction account is used to:

(a) Transfer profit

(c) Write off losses and overvalued assets

(b) Pay dividend

(d) Issue new shares

19. Un realised profit in stock is eliminated during

(a) Amalgamation

(c) Consolidation

(b) Branch accounts

(d) Revaluation

20. Mutual owing is cancelled while:

(a) Preparing final accounts

(c) Consolidating holding and subsidiary

(b) Calculating bonus

(d) Declaring dividend

N-2114

21. . Liquidator's remuneration is calculated on:

(a) Authorised capital

(c) Paid-up capital

(b) Assets realized and payments made

(d) Outstanding liabilities

22. Preferential creditors include:

(a) Shareholders

(c) Employee's salary and taxed due

(b) Debenture holders

(d) Directors

23. Bank profit and loss account includes:

(a) Sales return

(c) Employees' salary and taxes due

(b) Debenture holders

(d) Directors

24. Insurance company accounts are prepared as per:

(a) RBI Act

(c) Companies Act only

(b) IRDA Act

(d) Banking Regulation Act

25. IFRS aims to:

(a) Increase taxation

(c) Remove audits

(b) Harmonize accounting standards

(d) Promote domestic rules only

N-2114

26. On disadvantage of IFRS is:

- (a) Global comparability
- (c) High compliance cost

- (b) simplification
- (d) Accuracy

27. Human resource accounting treats employees as:

- (a) Expenses
- (c) Assets

- (b) Liabilities
- (d) Capital.

28. One method of human resource valuation is:

- (a) FIFO
- (c) Net asset method

- (b) Discounted future salary method
- (d) Current cost

29. Share forfeiture is recorded under:

- (a) General reserve
- (c) Trading account

- (b) Share capital and forfeiture account
- (d) Revaluation account

30. Bonus shares are issued from:

- (a) Cash account
- (c) Debentures redemption reserve

- (b) Share premium and free reserves
- (d) suspense account

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31. Contingent liability appears in:

- | | |
|-----------------------|-------------------|
| (a) Trial balance | (b) Balance sheet |
| (c) Notes to accounts | (d) Cash flow |

32. Goodwill is shown in:

- | | |
|--------------------------|----------------------|
| (a) Fixed assets section | (b) Current assets |
| (c) Capital account | (d) Deferred revenue |

33. Consolidated financial statements are required for:

- | | |
|--------------------------|--------------------------------------|
| (a) Partnership firms | (b) Holding and subsidiary companies |
| (c) Sole proprietorships | (d) HUFs |

PART - B

(7 X 6 = 42)

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

34. (a) Explain the procedure for the issue of shares at premium and the accounting treatment of share forfeiture

[OR]

(b) What are the provisions of the Companies Act regarding redemption of preference shares? Explain with journal entries

35. (a) Describe the preparation of a company's final accounts as per Schedule VI.

[OR]

(b) How is managerial remuneration calculated as per the Companies Act? Explain with a format

36. (a) What is goodwill? Explain the super profit method and capitalization method of valuing goodwill

[OR]

(b) Explain the yield method and net asset value method for valuation of shares

37. (a) Write short notes on: (i) Statement of Affairs (ii) Deficiency Account (iii) Preferential Creditors

[OR]

(b) How is profit prior to incorporation calculated? Illustrate with a suitable example

38. (a) Define amalgamation. Explain the different methods for calculation purchase consideration

[OR]

(b) What is internal reconstruction? Discuss the steps involved in reduction of share capital

39. (a) What are the steps in preparing a consolidated balance sheet of a holding company with its subsidiary?

[OR]

(b) Explain the accounting treatment of liquidation of companies and the preparation of liquidator's final statement of accounts

40. (a) What are the advantages and limitations of International Financial Reporting Standards (IFRS)?

[OR]

(b) Define human resource accounting. Discuss any two methods used for valuing human resources.

N-2114

N-2115**COURSE CODE****205341**

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, MAY 2026
Second Year - Fourth Semester
COMMERCE
MANAGEMENT ACCOUNTING
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. What is the main function of management accounting?
(a) Decision making (b) Planning
(c) Direction (d) Provision of information to management
2. Which of the following options is not characteristic of management accounting?
(a) Future-oriented (b) Accounting information
(c) Compulsory accounting (d) Management oriented
3. Who stated the definition of management accounting as "Management Accounting is concerned with accounting information which is useful to management"?
(a) Robert Anthony (b) Michael Porter
(c) J. Batty (d) James H Bliss
4. Management accounting is used as
(a) Compulsory (b) Optional
(c) Mandatory (d) Any of the above
5. The management is provided with invaluable services by management accounting through?
(a) Controlling functions (b) Financial data evaluation
(c) All managerial functions (d) None of the above

N-2115

6. Which of the following statements are true according to management accounting?
- (a) Management accounting is compulsory (b) Is objective in nature?
(c) It is mainly focused on future (d) Management accounting and cost-accounting are similar.
7. Which of the following is not a management accounting tool?
- (a) Cash flow statement (b) Fund flow statement
(c) Ratio analysis (d) Process costing
8. The accounting data are analysed and evaluated with the help of
- (a) Tools and techniques (b) Auditory
(c) Statutory forms (d) None of the above
9. Management accounting deals with managing
- (a) Decision making (b) Raising finance
(c) Tax returns (d) Final accounts preparation
10. What are the decisions that are made for a long term period called?
- (a) Working capital decision (b) Future decisions
(c) Capital budgeting decisions (d) Profit volume analysis.

N-2115

11. What is the basic function of management accounting?
(a) To serve public (b) To manage the performance of the financial function
(c) To serve government (d) All of the above
12. Which type of information can be recorded in management accounting?
(a) Quantitative (b) Qualitative
(c) Both (a) and (b) (d) All of the above
13. The purpose of management accounting is to
(a) Help banks make decisions (b) Past orientation
(c) Help investors make decision (d) Help managers make decisions
14. The correct order of process of establishing the standards, is
(a) Decision about types of standards to be used, Study of technical details, Study of existing costing system (b) Study of existing costing details, Decision about types of standards to be used
(c) Study of technical details, Study of existing costing system, Decision about types of standards to be used (d) None of the above
15. Which of the following are tools of management accounting?
A. Standard costing B. Decision accounting C. Human Resources Accounting D. Budgetary control
(a) A, C and D (b) A, B and D
(c) A, B, C, D (d) A, B and C

N-2115

16. An accounting approach, in which the expected benefits exceed the expected cost is classified as
- (a)cost-benefit approach
 - (b)benefit approach
 - (c)cost approach
 - (d)accounting approach
17. Decisions regarding usage of material, kind and changes in plant processing are a part of
- (a)help management
 - (b)future management
 - (c)cost management
 - (d)past management
18. In management accounting, an emphasis and focus must be
- (a)past oriented
 - (b)future oriented
 - (c)bank oriented
 - (d)communication oriented
19. The ratios which reflect managerial efficiency in handling the assets is
- (a)turnover ratios
 - (b)profitability ratios
 - (c)short term solvency ratio
 - (d)long term solvency ratio.
20. The ratios which reveal the final result of the managerial policies and performance is
- (a)turnover ratios
 - (b)profitability ratios
 - (c)short term solvency ratio
 - (d)long term solvency ratio.

N-2115

21. Stock turnover ratio is a
- (a) activity ratio
 - (b) profitability ratio.
 - (c) short term solvency ratio
 - (d) long term solvency ratio.
22. The ratio which measures the profit in relation to capital employed is known as
- (a) return on investment
 - (b) gross profit ratio.
 - (c) operating ratio.
 - (d) Operating profit ratio
23. Prepaid expenses is an example of
- (a) fixed assets
 - (b) current assets
 - (c) fictitious assets.
 - (d) current liabilities
24. Which ratio is calculated to ascertain the efficiency of inventory management?
- (a) Stock velocity ratio
 - (b) Debtors velocity ratio.
 - (c) Creditors velocity ratio.
 - (d) Working capital turnover ratio.
25. P/V ratio means
- (a) Contribution/Sales
 - (b) Sales/Contribution
 - (c) Fixed cost/Sales
 - (d) Cost of goods sold/contribution

N-2115

26. Which ratio measures the number of times the receivables are rotated in a year in terms of sales?
- (a) Stock turnover ratio
(b) Debtors turnover ratio
(c) Creditors velocity ratio.
(d) Working capital turnover ratio
27. The ratio which indicates the number of times the payables are rotated in a year is
- (a) stock turnover ratio.
(b) stock turnover ratio
(c) creditors velocity ratio
(d) working capital turnover ratio.
28. Current assets - current liabilities
- (a) fixed capital.
(b) working capital
(c) opening capital
(d) closing capital.
29. The ratio of current assets to current liabilities is called
- (a) liquid ratio.
(b) acid test ratio.
(c) current ratio
(d) cash position ratio.
30. Standard current ratio is
- (a) 1:1.
(b) 2:1
(c) 3:1.
(d) 4:1.

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31. Current assets - (stock + prepaid expenses) =
 (a) current assets. (b) fixed assets.
 (c) liquid assets (d) fictitious assets.
32. An ideal debt-equity ratio is
 (a) 1 (b) 2
 (c) 3 (d) 4
33. Capital gearing ratio is also known as
 (a) leverage ratio (b) fixed assets turnover ratio.
 (c) proprietary ratio. (d) debt-equity ratio.

PART - B

(7 X 6 = 42)

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

34. (a) Difference between management accounting and financial accounting.

[OR]

- (b) Explain Tools of management accounting ?

35. (a) Explain the financial statement analysis ?

[OR]

- (b) ABC Limited has provided the following information about its two accounting periods, i.e., 2016 and 2017.

Prepare a Comparative Income Statement and interpret the basic findings.

Particulars	2016 (Amount in USD)	2017 (Amount in USD)
Net Sales	200000	250000
Cost of Goods Sold	150000	180000
Selling, General and Administrative Expenses	25000	30000
Other Income	12000	18000
Taxes	8000	16000
Interest	17000	18000

36. (a) What are the significance of Ratio analysis ?

[OR]

- (b) Georgia Inc. gives you the following information. From the above information, you are required to calculate the Inventory Turnover Ratio and Asset Turnover Ratio.

Cost of Goods Sold: 50000

Average Inventory: 5000

Sales: 100000

Average Total Assets: 20000

37. (a) From the following information, calculate current ratio.

Trade receivables (debtors)	1,00,000	Bills payable	20,000
Prepaid Expenses	10,000	Sundry Creditors	40,000
Cash and cash equivalents	30,000	Debentures	2,00,000
Short term investments	20,000	Inventories	40,000
Machinery	7,000	Expenses Payable	40,000

[OR]

- (b) Explain Fund flow analysis ?

38. (a) From the summarized cash book of Zenith Ltd. shown below, calculate net cash flow from operating activities.
From the summarized cash book of Zenith Ltd. shown below, calculate net cash flow from operating activities.

Zenith Ltd. Summarized Cash Book			
Particulars	\$	Particulars	\$
To Balance B/D	150,000	By Repayment of Bank Loan	450,000
To Sale of Machinery	1,350,000	By Purchase of Machinery	1,200,000
To Receipts From Debtors	9,000,000	By Payment to Creditors	7,800,000
To Issue of Shares	3,000,000	By Dividends	300,000
		By Wages and Salaries	600,000
		By Rent, Rates, and Tax	300,000
		By Income Tax	150,000
		By Balance C/D	2,700,000
Total	13,500,000	Total	13,500,000

[OR]

- (b) Explain the types of budget ?

39. (a) Write about performance Budgeting ?

[OR]

- (b) From the following data, you are required to calculate:

(a) P/V ratio

(b) Break-even sales with the help of P/V ratio.

(c) 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.

40. (a) What are the level of activity planning ?

[OR]

- (b) Explain the limitations of Marginal costing ?

N-2115

N-2116

COURSE CODE

205342

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, MAY 2026
Second Year - Fourth Semester
COMMERCE
PRINCIPLES AND PRACTICE OF SERVICES MARKETING
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Which element of the promotion mix does wholesaler generally apply to obtain their promotional objective?

(a) Advertising	(b) Personal Selling
(c) Trade Promotion	(d) None of the above

2. How does service differ from physical goods?

(a) They are done by people	(b) They belong to operations of marketing
(c) They are more difficult than producing physical goods	(d) They are variable, intangible inseparable and perishable

3. The key components of the service marketing mix are broadly

(a) People, Product, Place	(b) Physical Evidence, Process, People
(c) Price Physical Evidence, Promotion	(d) Product, Process, Physical Environment

4. Projecting the expected profits from customers is a measure of

(a) Life-Time value of customers	(b) Cost and Revenues
(c) Generic Strategy Returns	(d) Marketing profitability

5. Survey instruments used to assess customer perception of service quality are called
 - i. CETS SCALE
 - ii. SERVQUAL
 - iii. DINESERV
 - iv. RSQS

Choose the most appropriate answer from the options given below:

- | | |
|------------------------|------------------------|
| (a) A and B only | (b) B and C only |
| (c) A, B, C and D only | (d) B, C, D and E only |

N-2116

6. Which of the following can be categorized as people processing services?
- (a)Health Care (b)Legal Services
(c)Education (d)Transportation
7. Which one of the following is an example of hybrid service offering
- (a)Consulting (b)Message
(c)Restaurant Meal (d)Car with a Warranty
8. Which of the following can be categorized as information processing services?
- (a)Legal service s (b)Health Care
(c)Education (d)Management Consultancy
9. Which one of the following types of retailers is “D Mart”?
- (a)Discount Store (b)Super Market
(c)Convenience Store (d)Catalogue Store
10. .”Moments of Truth” in services marketing was given by
- (a)Gary Armstrong (b)Jan Carlzon
(c)Parasuraman and Zeithamal (d)Rosser Reeves

N-2116

11. A _____ is a form of product that consists of activities, benefits, or satisfaction offered for sale that are essentially intangible and do not result in the ownership of anything
- (a) Service (b) Demand
(c) Need (d) Physical Object
12. Distinct characteristics of services is _____
- (a) Intangible (b) Inseparability
(c) Variability (d) Perishability
13. All of the following are examples of services Except
- (a) Banking (b) Hotels and Motels
(c) Tax Preparation (d) Computer Software
14. Services are typically produced and consumed simultaneously. This is an example of the _____ characteristics of services
- (a) Intangibility (b) Inseparability
(c) Simultaneously (d) Perishability
15. SSTS refers to _____
- (a) Service Standard Testing (b) Self-Service Technologies
(c) Standard Service Technologies (d) Self-Service Treatments

N-2116

16. Describe the employees skills in serving the client
- (a)Internal Marketing
 - (b)External Marketing
 - (c)Relationship Marketing
 - (d)Interactive Marketing
17. _____ occurs when a company intentionally uses service as the stage and goods as the props,to engage individual customers in a way that creates a memorable event.
- (a)Hybrid offer
 - (b)Core Service
 - (c)Augmented or ancillary product
 - (d)Experience
18. A tool for assessing the level of service quality based on the difference between users expectations and the service experience delivered is
- (a)The service dashboard
 - (b)The service quality gap model
 - (c)The balanced scorecard
 - (d)The information value model
19. Text messaging is a type of which promotion strategy
- (a)Personal Selling
 - (b)Sales Promotion
 - (c)Direct Marketing
 - (d)Public Relations
20. The elements of service quality which is defined as the knowledge and courtesy of employees and their ability to convey trust and confidence
- (a)Tangibles
 - (b)Reliability
 - (c)Assurance
 - (d)Empathy

N-2116

21. Attributes where consumers can evaluate only during or after the consumption process is known as _____
- (a) Credence Qualities (b) Experience Qualities
(c) Search Qualities (d) None of the above
22. According to Parasuraman, Zeithaml & Benny, the most important determinant of service quality is _____
- (a) Responsiveness (b) Reliability
(c) Assurance (d) Empathy
23. The moments of interaction between the customer and the service firm are called _____
- (a) Service Junction (b) Critical Incidents
(c) Core Service Failures (d) Service Recovery
24. The difference between desired service and the level of service considered adequate is known as _____
- (a) Service Quality (b) Tolerance Zone
(c) GAP (d) SERQUAL
25. Service failures involving problematic customer include _____
- (a) Uncooperative Customers (b) Breaking Company Policies
(c) Verbal and Physical Abuse (d) All of the Above

N-2116

26. Consumers complaints tend to be
- (a)Instrumental and Ostensive
 - (b)Instrumental and Reflexive
 - (c)Non- Instrumental and Ostensive
 - (d)Non- Instrumental and Reflexive
27. Top firms audit service performance by collecting _____ measurements to probe customer satisfiers and dissatisfies
- (a)Customer Satisfier
 - (b)Customer Complaints
 - (c)Voice of the Customer
 - (d)Psychological
28. The service a customer expects are called the _____ service package
- (a)Expected
 - (b)Augmented
 - (c)Primary
 - (d)Secondary Perceived
29. A firm's reaction to a customer complaint that result in customer satisfaction and goodwill is called a
- (a)Service Recovery Paradox
 - (b)Service Recovery
 - (c)Critical Incident
 - (d)Moment of Truth
30. The difference between which two expectation standards is the zone of tolerance
- (a)Desired Service, adequate Service
 - (b)Professional Service ,adequate service
 - (c)Desired Service, optimal service
 - (d)Desired service, advance service

N-2116

31. Which of the following are NOT considered as 'services'?
- (a) A transfer of title
(b) An exchange of tangible goods
(c) Tangible products
(d) All of the above
32. Green marketing is a part of _____
- (a) Social Marketing
(b) Service Marketing
(c) Relationship Marketing
(d) Rural Marketing
33. Which of the following is not a service?
- (a) Insurance
(b) Mail delivery
(c) Medical Checkup
(d) None of the above

PART - B

(7 X 6 = 42)

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

34. (a) What are the challenges of service design?
[OR]
(b) What are the Services marketing communication strategies
35. (a) Discuss the service quality and productivity. What are integrated gaps model of service quality?
[OR]
(b) Describe pricing of services. What are the pricing approaches for service sector?
36. (a) Describe what an organization needs to do first to develop strategies for addressing customer involvement in service delivery
[OR]
(b) How services are classified on the basis of market segment?
37. (a) What are the KYC pillars? and What is the role of frontline employees in respect of KYC guidelines?
[OR]
(b) What is the difference between physical evidence and service scape?
38. (a) Discuss the reasons why customer knowledge of service prices may differ from customer knowledge of goods prices
[OR]
(b) What are the marketing strategies for Managing relationship and building loyalty?
39. (a) Why do personal sources of information tend to be more important for consumer of services?
[OR]
(b) Describe the service marketing mix. Explain it with suitable example
40. (a) What is meant by market segmentation? and What are the three methods of market segmentation?
[OR]
(b) Discuss the service quality and productivity. What are integrated gaps model of service quality?

N-2116

N-2117

COURSE CODE

205343

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, MAY 2026
Second Year - Fourth Semester
COMMERCE
ORGANIZATIONAL BEHAVIOUR
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Which organization theory can be understood by IF and THEN relationship

(a) System approach	(b) Contingency approach
(c) Process approach	(d) Scientific approach

2. How does an individual cope with stress?

(a) The self-concept	(b) Self-motivation
(c) Regular exercise	(d) Self-control

3. Which of these is the result of the multiplication of expectancy and valence according to Vroom's theory?

(a) Organization	(b) Delegation
(c) Management	(d) Motivation

4. A manager's role changes from a leader's position to a partner's position in which of these types of organizations?

(a) Autocratic	(b) Collegial
(c) Supportive	(d) Custodial

5. Motivation's two-factor theory is given by:

(a) Herzberg	(b) Harold Kelley
(c) J. Stacy Adams	(d) Douglas McGregor

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6. Which of these personality theories gives recognition to the continuity of various personalities?

(a) Trait

(b) Humanistic

(c) Integrative

(d) None of the above

7. A mismatch between a personality and its organization may lead to:

(a) Members in an organization will have a loss of interest

(b) Low job satisfaction and morale

(c) Chaos and confusion

(d) All of the above

8. _____ are social inventions for accomplishing goals through group efforts"

(a) Management

(b) Organization

(c) Leadership

(d) Behavior

9. Which of these factors affects personality?

(a) Culture

(b) Family

(c) Heredity

(d) All of the above

10. Which of the following is/are not job related source of stress

(a) Role ambiguity

(b) Role overload

(c) Ethical dilemmas

(d) Career concerns

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11. Which of the following is NOT an important issue relating to goal-setting theory?
- (a)Goal specificity
(b)Equity among workers
(c)Feedback
(d)Defining the goal
12. Concept of MBO was introduced by:
- (a)Peter. F.Drucker
(b)Mary Parker
(c)Henry Fayol
(d)Philip Kotler
13. Which dimension of Big 5 personality traits represents artistically sensitive, refined etc.
- (a)Culture
(b)Emotional stability
(c)Conscientiousness
(d)Extroversion
14. What term is used for the extent to which an individual displays different behaviours in different situations?
- (a)continuity
(b)integrity
(c)flexibility
(d)distinctiveness
15. As a manager, one of James's duties is to present awards to outstanding employees within his department. Which Mintzberg managerial role is James acting in when he does this?
- (a)leadership role
(b)liaison role
(c)monitor role
(d)figurehead role

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16. According to Katz, when managers have the mental ability to analyze and diagnose complex situations, they possess skills.
- (a) Technical (b) Leadership
(c) problem-solving (d) conceptual
17. Psychology's major contributions to the field of organizational behavior have been primarily at what level of analysis?
- (a) The level of the group (b) The level of the individual
(c) The level of the organization (d) The level of the culture
18. Which of the following OB topics is not central to managing employees' fears about terrorism?
- (a) Emotion (b) Motivation
(c) Communication (d) work design
19. Experiments performed by Ivan Pavlov led to what theory?
- (a) classical conditioning (b) operant conditioning
(c) social learning (d) behavior shaping
20. According to operant conditioning, when behavior is not reinforced, what happens to the probability of that behavior occurring again?
- (a) It increases. (b) It declines.
(c) It remains unchanged. (d) It becomes zero.

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21. The application of reinforcement concepts to individuals in the work setting is referred to as

- (a) classical conditioning
- (c) Reengineering

- (b) self-management
- (d) OB Mod

22. _____ is the process of screening out information that we are uncomfortable with or that contradict to our beliefs

- (a) Perceptual context
- (c) Halo effect

- (b) Selective perception
- (d) Stereotyping

23. Basis of "Collegial Model of OB is

- (a) Economic resources
- (c) Leadership

- (b) Power
- (d) Partnership

24. Employees needs met by Supportive Model is

- (a) Subsistence
- (c) Status and Recognition

- (b) Security
- (d) Self-actualization

25. As per Stimulus-Response Model, input for behavior process is

- (a) Drive
- (c) Stimuli

- (b) Organism
- (d) Response

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26. _____ indicates the level of uncertainty that people can tolerate to work efficiently without experiencing undue stress
- (a) Risk propensity (b) Authoritarianism
(c) Tolerance for ambiguity (d) Workaholics
27. _____ persons are easy going people and do not feel time urgency
- (a) Authoritarianism (b) Dogmatism
(c) Type A (d) Type B
28. Dual structure approach of motivation is developed by
- (a) Maslow (b) F. Herzberg
(c) Alderfer (d) Mc Gregor
29. According to _____ employees love work as play or rest
- (a) X theory (b) Y theory
(c) Z theory (d) None of these
30. Porter Lawler Model is an extension of
- (a) Maslow's theory (b) Mc Clelland's theory
(c) Stacy Adams theory (d) Vroom's theory

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31. Beliefs, attitudes, traditions and expectations which are shared by group members is called

- (a) Group norms (b) Group communication
(c) Group cohesiveness (d) Group structure

32. _____ leader is self confident and can attract followers by his great influence

- (a) Charismatic (b) Autocratic
(c) Laissez-faire (d) Bureaucratic

33. Organization Behavior is

- (a) An interdisciplinary approach (b) A humanistic approach
(c) Total system approach (d) All of these

PART - B

(7 X 6 = 42)

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

34. (a) Discuss the objectives and characteristics of organizational behavior.

[OR]

(b) Discuss various organizational behaviour models.

35. (a) What is personality? Explain the determinants of personality

[OR]

(b) Discuss the factors affecting perception?

36. (a) Explain different sources of attitude

[OR]

(b) Explain the impact of external factors on group behavior

37. (a) Discuss about prevention and management of stress.

[OR]

(b) Explain the organizational change process and suggest ways to overcome the resistance to change.

38. (a) Explain the factors that affect an organizational climate. What are the determinants of job satisfaction of employees inside the organization?

[OR]

(b) Explain about group in organization and formation in organization structure

39. (a) What are the features of career planning?

[OR]

(b) What are the pros and cons of emotional intelligence in Organizational Behaviour?

40. (a) Differentiate leader and manager. Discuss the relation and relevance of leadership as a power center.

[OR]

(b) What are the basic principles of communication? Explain

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COURSE CODE

205344

ONLINE PROGRAMME EXAMINATIONS
M.COM. DEGREE EXAMINATION, MAY 2026
Second Year - Fourth Semester
(COMMERCE)
RETAIL AND DISTRIBUTION MANAGEMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Which products are produced and marketed by companies to many retailers?

(a) National Brands	(b) Local Brands
(c) Unbranded	(d) Commodities

2. Which is not the basic reason of the important of retail location?

(a) Customer Convenience	(b) Competitive Advantage
(c) Cost of Investment	(d) light and Ventilation

3. What is not easy to change in Retail Management?

(a) Promotion	(b) Location
(c) Price	(d) Merchandise Mix

4. The layout that has parallel aisles with merchandise on shelves on both sides of the aisles is _____

(a) Racetrack	(b) Standee
(c) Grid	(d) Loop

5. Free standing sites are located at _____

(a) Traffic signals at highways	(b) High pedestrian traffic area
(c) Remote locations	(d) Low pedestrian traffic area

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6. Freedom layout indicates that merchandise is arranged _____
- (a) In a symmetrical manner (b) In circles
(c) In an asymmetrical manner (d) Non to the options
7. How difficult it is to change retail location frequently
- (a) Extremely difficult (b) Not difficult at all
(c) Absolutely easy (d) Somewhat difficult
8. A retailer's _____ is the key to its ability to attract customers
- (a) Location (b) Promotion system
(c) Pricing system (d) Store personnel
9. A store that stocks particular type of merchandise
- (a) Convenience (b) Specially
(c) Departmental (d) Non store
10. The major components of solid waste that a retailer generates in the environment
- (a) Branding (b) Labeling
(c) Packaging (d) Naming

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11. This provides the way to gather lead contact information, house it, use it for communication purposes and run reports on the data researches have collected

- (a)Point of sales
- (c)Campaign

- (b)Customer Analytics
- (d)CRM

12. This involves agreements to fix prices between parties at different levels of the same marketing channel

- (a)Edlp
- (c)Predatory

- (b)Psychological
- (d)Discount

13. This display exhibits heavier, bulkier items than racks hold

- (a)Open
- (c)Case

- (b)Closed
- (d)Ensemble

14. The word retail is derived from the _____ word

- (a)Latin
- (c)English

- (b)French
- (d)German

15. Retailer is a person who sells the goods in a _____

- (a)Large Quantities
- (c)Both a & b

- (b)Small Quantities
- (d)None of these

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16. The main objective of the management is _____
- (a) Profitability (b) Sales Growth
(c) Return (d) All of these
17. In retailing there is a direct interaction with _____
- (a) Producer (b) Customer
(c) Wholesaler (d) All of these
18. In the distribution channel ... has the direct touch with consumers
- (a) Producer (b) Wholesaler
(c) Agent (d) Retailers
19. _____ is a branch of philosophy that deals with values relating to human conduct, with respect to good and wrong or bad actions and has relevance in retail too.
- (a) Social Class (b) Ethics
(c) Social Stratification (d) Religion
20. _____ are bigger and transparent and show much of what is going on in-store.
- (a) Window Displays (b) Gondolas
(c) Racks (d) Shelves

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21. _____ are printed on the packs or in store handouts, usually allowing a substantial savings on the next purchase of the brand.
- (a) Leaflets (b) Pack Designs
(c) Price-off Coupons (d) Price-off Packs
22. High employee turnover is _____ challenge in Retail
- (a) Marketing (b) Human Resources
(c) Finance (d) Operation
23. _____ are the activities associated with collecting, storing and physically distributing the product to buyer
- (a) Inbound Logistics (b) Distribution
(c) Warehousing (d) Outbound Logistics
24. _____ has identified various elements that go into the composition of a value chain
- (a) Darwin (b) Michael Porter
(c) Philip Kotler (d) Deming
25. Which of the following is not the Commercial Sources of Consumer Information?
- (a) Displays (b) Packaging
(c) Acquaintances (d) Websites

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26. Which is last stage in Consumer Buying Process?

(a)Need Recognition

(b)Evaluation

(c)Post Purchase

(d)Information Search

27. The retail organization loses its _____ edge at decline stage

(a)Competitive

(b)Promotion

(c)Positioning

(d)Segmenting

28. The premise on which retailing activity takes place is called _____

(a)Place

(b)Market

(c)Store

(d)Office

29. A large building complex with a conglomeration of shops is known as _____

(a)Mall

(b)Hyper Market

(c)Supermarket

(d)Co-operative Store

30. Accordion Theory is also known as _____

(a)General-Specific-General Theory

(b)Theory of Natural Selection

(c)Theory of Wheel of Retailing

(d)McNair's Theory

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31. Which of the following is not the stage in the process of Wheel of Retailing
- (a)Entry Phase (b)Trade-up Phase
(c)Introduction Phase (d)Vulnerable Phase
32. Which of the following is not the Service Retail?
- (a)Car Rentals (b)Restaurants
(c)Banking (d)Brick and Mortar
33. Total system supplied by the franchisor for running the business is known as
- (a)Product Franchise (b)Manufacturing Franchise
(c)Business Format Franchise (d)Licensing

PART - B

(7 X 6 = 42)

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

34. (a) Discuss the challenges and opportunities of retailing in India
- [OR]
- (b) Explain about socio- economic and technological influences on retail management in India
35. (a) Explain the different types of organized retail format with suitable examples
- [OR]
- (b) Explain the factors affecting consumer behaviour
36. (a) What is meant by market segmentation ? and explain the four criteria for market segmentation?
- [OR]
- (b) Describe the shopping decision process by the customers in retail sector
37. (a) Discuss the types of retail formats that exist in the following product categories.
- Garments
- Grocery
- Durable-white goods.
- [OR]
- (b) What are the different types of pricing in retailing in India?
38. (a) What are the factors influencing promotion strategy? Briefly explain the different dimension of integrated promotion strategy
- [OR]

(b) Briefly explain the in designing websites for online retailing in India

39. (a) What are the functions of marketing channels? and explain it.

[OR]

(b) What considerations do you consider to be essential for the decision of marketing channels?

40. (a) Explain Operational Stages in retailing

[OR]

(b) What are the Advantages of a Franchise Business?

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