

N-2027

COURSE CODE

200211

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, DECEMBER 2025.
First Year - First Semester
COMMERCE
PRINCIPLES OF MANAGEMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Management is a _____Activity.

(a)single

(b)group

(c)both group and single

(d)None of the above

2. Under mechanism of scientific management, scientific task setting includes:

(a)Time study

(b)Motion study

(c)Method study

(d)All of the above

3. Fedrick Winslow Taylor's Mechanism of Scientific Management includes

(a)Scientific task setting

(b)Planning the task

(c)Standardization of tools and equipments

(d)All of the above

4. Frederick Winslow Taylor is best known for the introduction of which approach to job design?

(a)Behavioural approach

(b)Ergonomics

(c)Scientific management

(d)Division of labour

5. Scientific management is comprised of which of the following two elements?

(a)Technology assessment and environmental design

(b)Method study and work measurement

(c)Method study and job design

(d)Work measurement and job design

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6. The 'father' of Scientific Management is:

- (a) Henri Gantt
- (c) Tom Peters

- (b) W. Edwards Deming
- (d) Frederick W. Taylor

7. Frederick W. Taylor

- (a) Edward Demming, 1950
- (c) Fredrick Taylor, 1911

- (b) Adam Smith, 1776
- (d) Jay Forester, 1963

8. Which type of organization gives importance to terms of authority and functions?

- (a) formal organization.
- (c) business or organisation.

- (b) informal organization.
- (d) strategic organization.

9. Which among the following is not an element of co-ordination _____.

- (a) integration
- (c) proper timing

- (b) balancing
- (d) directing

10. Which among the following is not the principles of organisation?

- (a) Unity of objectives
- (c) Span of control

- (b) Specialisation
- (d) Initiative

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11. Which of the following is right about authority?

(a) authority is informal.

(b) not to achieve organizational goal

(c) there is existence of right.

(d) cannot be delegated

12. Grouping of activities on the basis of products line is a part of _____.

(a) delegated organisations

(b) divisional organisations

(c) functional organization

(d) autonomous organization

13. OB is the study of _____ in the organisation

(a) Human

(b) Human Behaviour

(c) Employer

(d) Employees

14. The 3 Theoretical Framework of OB are _____.

(a) Cognitive, Social and Technical

(b) Cognitive, Behaviouristic, Social

(c) leadership, attribution, motivation

(d) attribution, Perception and motivation

15. Which of these factors affects personality?

(a) Culture

(b) Family

(c) Heredity

(d) All of the above

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16. Attributes that have a positive connotation in our culture tend to be positively related to group productivity. They include _____.

(a)Authoritarianism

(b)Dominance

(c)Sociability

(d)Unconventionality

17. Which of the following is an example of the affective component of an attitude?

(a)Believing that one achieved all objectives of a project

(b)Relying on the information of a company's annual report

(c)Perceiving whistle-blowing as the right thing to do

(d)Feeling hurt at being unfairly accused of a wrongdoing

18. Which of the following is a factor present in a target which may affect a person's perception?

(a)Attitude

(b)Motive

(c)Interest

(d)Novelty

19. Cognitive Evaluation Theory of motivation is introduced by _____.

(a)Stacy Adams

(b)Charms

(c)Ouchy

(d)F W Taylor

20. The process of making an expectation a reality_____.

(a)brainstorming

(b)problem solving

(c)criteria

(d)goal

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21. The group formed by an organization to accomplish narrow range of purposes within a specified time _____.

- (a) Formal Group
- (c) Interest Group

- (b) Task Group
- (d) Functional Group

22. Luther Gullick described functions of management as.....

- (a) PODSCORB
- (c) POCSCROB

- (b) POSDCORB
- (d) PODSORB

23. under sensitivity training, the preferable T- group members is _____.

- (a) 25 to 50
- (c) 50 to 100

- (b) 10 to 20
- (d) 5 to 10

24. Which of the following is not a contingency theory of leadership

- (a) LPC theory
- (c) Vroom-Yetton-Jago theory

- (b) Path Goal theory
- (d) Job centered Leadership

25. Path-goal model of Leadership was introduced by _____.

- (a) Martin Evans & Robert House
- (c) Whetton

- (b) Fred Fielder
- (d) Cameron

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26. Which one of the following is/are leadership theories?

- (a) Trait theory
- (c) Contingency theory

- (b) Behavior theory
- (d) All of these

27.principle states that an employee should receive orders from one superior only

- (a) Unity of direction
- (c) Esprit de corps

- (b) Unity of command
- (d) None of these

28. The responses to the change depend upon the employee's ___ about the change.

- (a) Attitude
- (c) Perception

- (b) Experience
- (d) Motivation

29. Eustress is considered as _____.

- (a) Good
- (c) Harmful

- (b) Bad
- (d) Fatal

30. T-group is also referred to as _____.

- (a) Team training
- (c) Survey feedback

- (b) Sensitivity training
- (d) QWL

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

(a) Friendly

(b) Openness to experience

(c) Introversion

(d) Extroversion

32. Emotions such as relaxation, serenity, and calmness comprise the _____ mood dimension

(a) low positive affect

(b) neutral affect

(c) low negative affect

(d) high positive affect

33. Managerial orientation of “Autocratic Model” of OB is _____.

(a) Authority

(b) Money

(c) Support

(d) Teamwork

PART - B

(7 X 6 = 42)

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

34. (a) Write a short-note on strategic intent of an organization

[OR]

(b) Give a brief account of the evolution of management thought from the early pioneers to the modern experts

35. (a) Describe the different models of planning and decision-making.

[OR]

(b) Discuss the benefits of an organizational structure.

36. (a) Differentiate between directing and leading.

[OR]

(b) Explain the modern techniques of managerial control.

37. (a) Discuss organizational behaviour in the age of globalization.

[OR]

(b) Describe the different factors that influence perception.

38. (a) state the nature of attitude.

[OR]

(b) Discuss the importance and nature of motivation.

39. (a) Write a short-note on group process.

[OR]

(b) Discuss the different types of teams.

40. (a) Describe the path-goal theory of leadership.

[OR]

(b) Describe the different characteristics of organizational culture.

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

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Communication between peers is essential for ____ coordination

- (a)Functional
(c)Managerial

- (b)Organizational
(d)Statistical

2. Communication is the _____ of business.

- (a)Life Blood
(c)Mind

- (b)Backbone
(d)Hand

3. Use of slang is -----barrier.

- (a)Physical
(c)Psychological

- (b)language
(d)Cultural

4. A list of planned activities or things to be done showing the times or dates when they are intended to happen or be done is known as_____.

- (a)ridicule
(c)extempore

- (b)schedule
(d)project

5. -----, according to researchers of communication, is the earliest language skill that develops in a child.

- (a)Listening
(c)Writing

- (b)Speaking
(d)Reading

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6. Communication between HR manager and salesman is an example of _____.

(a)Horizontal communication

(b)Lateral communication

(c)Diagonal communication

(d)Vertical communication

7. Communication through news papers and television are known as _____.

(a)Group communication

(b)Interpersonal communication

(c)Mass communication

(d)None of these

8. Four essential elements of good listening process are _____.

(a)Attention, Hear, Understand, Respond

(b)Attention, Hear, Understand, Remember

(c)Accept, Hear, Update, remember

(d)Adopt, Hear, Understand, Respond

9. Communication which moves from higher level to lower level, from manager to supervisor is ---- communication.

(a)Downward

(b)Horizontal

(c)Diagonal

(d)Grapevine

10. Communication between two directors of the company is -----channel of communication

(a)Downward

(b)Horizontal

(c)Diagonal

(d)Grapevine

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11. _____ communication may be defined as information that flows from subordinates to superiors.

- (a) Downward communication
- (c) Horizontal communication

- (b) Upward communication
- (d) None of above

12. Arriving ahead of time for a meeting is an example of _____.

- (a) Feedback
- (c) Non-verbal communication

- (b) body language
- (d) Verbal communication

13. -----refers to the systematic arrangement of the components of the formal letter.

- (a) Parts
- (c) Layout

- (b) Section
- (d) Design

14. _____ is the address of the receiver of the letter.

- (a) Inside address
- (c) Enclosure

- (b) Subject line
- (d) Letter Head

15. Which of the following is not a compulsory part of a business letter?

- (a) Salutation
- (c) Attention line

- (b) Close
- (d) Body

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16. The word “memo” is a short form for _____.

(a)Memory

(b)Memorizing

(c)Memorandum

(d)Members order

17. Formal Interview is also known as _____.

(a)Planned interview

(b)Unstructured interview

(c)Group interview

(d)None of these

18. Our purpose in a ----- presentation is to move your audience to take your suggested action.

(a)Informative

(b)Persuasive

(c)Image building

(d)Decision making

19. Small cards that contain the important points of presentation is known as _____.

(a)Hand-outs

(b)Cue-cards

(c)Attention grabbers

(d)None of these

20. The main purpose of a group discussion is to measure _____.

(a)Knowledge

(b)Personality

(c)Group communication skills

(d)Leadership skills

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21. The resume should be written before the job application letter because:

- (a)The resume is seen first
- (b)The resume helps to decide what to highlight in the letter
- (c)The resume is more important than the letter
- (d)Most employers do not read application letters

22. Transactional analysis (TA) was developed by:

- (a)Elton Mayo
- (b)Weber
- (c)Maslow
- (d)Eric Berne

23. _____ is exchange of messages between two persons such as conversation, dialogue, interview etc.

- (a)Soliloquies Interpersonal communication
- (b)Interpersonal communication
- (c)Intrapersonal communication
- (d)Mass communication

24. The quality of a report is determined mainly by_____.

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

25. Letter of application should have a _____ letter and a resume.

- (a)Covering
- (b)Inquiry
- (c)Statement of Purpose
- (d)Bio data

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

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

27. Minutes of resolutions are only resolution_____.

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

28. Readability is determined mainly by_____.

- (a) Punctuation (b) Length of words
(c) Active and passive voice (d) Spelling

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

- (a) Directive. (b) Non-directive.
(c) Decisional. (d) Stress

30. The overall arrangement of different parts of the business letter is known as_____.

- (a) subject (b) salutation
(c) channel (d) layout

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31. The action or process of clearing or of being dispersed/official authorization for something to proceed or take place _____.

- (a)guidance (b)clearance
(c)fragrance (d)veto

32. -----is considered to be one of the biggest cyber-crime in the world today.

- (a)Facebook (b)Identity theft
(c)Internet (d)Blogging

33. The signature block occurs just below the _____.

- (a)Complimentary close (b)Letter Head
(c)Dateline (d)Inside address

PART - B

(7 X 6 = 42)

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

34. (a) What are the measures to overcome barriers of communication?

[OR]

(b) How is downward communication different from upward communication?

35. (a) Explain the barriers to effective listening

[OR]

(b) What are the factors that a good writer keeps in mind while writing?

36. (a) Why is internal communication important? Discuss.

[OR]

(b) What are the disadvantages of grapevine communication?

37. (a) Discuss the different types of business letters.

[OR]

(b) What are the points to remember while drafting a memo? Explain with the help of examples.

38. (a) Discuss the structure of a report.

[OR]

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

39. (a) A. 'Practice is very essential for any effective oral communication.' Comment on the statement with reference to the context

[OR]

(b) Write a short note on agenda of a meeting.

40. (a) What are the steps involved in SQ3R reading?

[OR]

(b) What are the factors that an interviewee should consider before going for an interview?

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N-2029**COURSE CODE****200213**

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. In which of the following basic categories can business environment be divided?

(a)Local and Regional

(b)Regional and National

(c)Internal and External

(d)Financial and Nonfinancial

2. is the process of analyzing the environment for the identification of the factors which impact on the business.

(a)Environmental analysis

(b)Environment scanning

(c)Business analysis

(d)Factor analysis

3. Micro environment is also called as _____.

(a)general environment

(b)operating environment

(c)economics environment

(d)political environment

4. Business environment is more descriptive and _____.

(a)simple

(b)complex

(c)large

(d)None of these

5. Factors/Elements of business generally depends on which environment?

(a)Social

(b)Natural

(c)Human

(d)Physical

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6. Which of the following is not a form of business environment?

(a)Partnership

(b)Monopoly Trade

(c)Joint Capital Company

(d)Employees

7. Which of the following environmental factor is not the reason of political stability?

(a)Government policies

(b)Production cost of goods

(c)War

(d)Social grudge

8. Change in Interest rates, inflation rates, changes in disposable income of people are examples of

(a)Economic Environment

(b)Social Environment

(c)Legal Environment

(d)Political Environment

9. Laissez faire policy is adopted in _____.

(a)socialistic economic system

(b)capitalistic economic system

(c)mixed economic system

(d)communist economic system

10. Economic policy is the catalyst component of _____.

(a)economic environment

(b)moral environment

(c)social environment

(d)legal environment

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11. International trade brings developing countries in contact with

- (a) developed nations
- (b) modern ideas
- (c) developing countries
- (d) sustainable growth

12. IFCI is authorised to borrow from _____.

- (a) Central Government
- (b) Reserve Bank of India
- (c) Industrial Development Bank of India
- (d) All of the above

13. Tax jurisdiction is an example of which environment factor?

- (a) Social
- (b) Economic
- (c) Political
- (d) Legal

14. Geographical Indications can be registered in India for _____.

- (a) Goods
- (b) Services
- (c) both goods and services
- (d) none of the above

15. _____ are the directives to the various government and non government agencies and are fundamental in the governance of the country.

- (a) State policies
- (b) Fundamental rights
- (c) Directive principles
- (d) Fundamental Rules

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16. The first Indian policy of India was announced in the year

(a)1947

(b)1948

(c)1949

(d)1950

17. Stabilization measures and Structural reform measures are the two groups of which policy ?

(a)New Industrial Policy

(b)New Economic Policy

(c)Trade Policy

(d)Monetary Policy

18. Which one of the following is not a feature of privatisation?

(a)Implementing the policy of disinvestment of public sector units

(b)Contraction of the public sector

(c)Reduction of the tax rates

(d)Both a and b are correct

19. _____ is the policy that helps integrate a domestic economy with the world economy.

(a)Liberalisation

(b)Globalisation

(c)Privatisation

(d)None of the above

20. Which of the following is the outcome of the globalisation of a country's economy?

(a)Outsourcing

(b)Privatisation

(c)Liberalisation

(d)None of the above

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21. Which of the following statements is correct?

- (a) ASEAN was established in Bangkok
- (c) Both (a) and (b)

- (b) Originally, ASEAN had 7 members countries
- (d) All of the above.

22. The WTO covers _____.

- (a) intellectual property
- (c) services

- (b) goods
- (d) Both (a) and (b).

23. CSR is applicable to _____

- (a) Private sector
- (c) NGO

- (b) Public sector
- (d) Private and public sector both

24. CSR is _____

- (a) One time process
- (c) Continuous process

- (b) Yearly process
- (d) None of these

25. The capital of a company is divided into some parts, each one of which is called _____

- (a) Dividend
- (c) Interest

- (b) Profit
- (d) Share

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26. In a cooperative society, the principle followed is _____.

(a) One share one vote

(b) One man one vote

(c) No vote

(d) None of these

27. What is the full form of Niti yog?

(a) National Institute to Transform India

(b) National Institute for Transforming India

(c) National Institution to Transform India

(d) National Institution for Transforming India

28. The book "Planning Economy for India" was written by?

(a) V. K. R. V. Rao

(b) M. Visvesvaraya

(c) K. N. Rai

(d) Manmohan Singh

29. Which of the following statements is/are incorrect?

(a) WTO helps to protect environment

(b) WTO applied to trade in merchandise goods

(c) Both (a) and (b)

(d) None of the above

30. Globalisation of financial services is being promoted by _____.

(a) World Trade Organisation

(b) International Finance Corporation

(c) International Bank for Reconstruction and
Development

(d) International Monetary Fund

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31. Out of the following which one is not related with WTO?

- (a)TRIPS
(c)TRIMS

- (b)Ministerial conference
(d)TRAI

32. SAARC helps to strengthen cooperation with other

- (a)developed countries
(c)underdeveloped countries

- (b)developing countries
(d)None of these

33. Which of the following is not an element of social environment?

- (a)Tendency of population
(c)Cultural elements

- (b)Individual needs
(d)Policies of competition

PART - B

(7 X 6 = 42)

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

34. (a) Write a detailed explanation of methods and techniques of environmental analysis

[OR]

(b) Critically comment on economic environment of business.

35. (a) Explain the characteristics of organizational culture.

[OR]

(b) Describe in detail the Indian constitution with respect to business

36. (a) What are the four important economic roles played by the government in a mixed economy?

[OR]

(b) Discuss the various components of financial system.

37. (a) Elucidate the trends of industrial development in India.

[OR]

(b) Elucidate all the important phases of industrial policies.

38. (a) Discuss the positive and negative effects of NEP.

[OR]

(b) Discuss the organizations that aim to facilitate globalization.

39. (a) Discuss the role of the World Trade Organization in the world economy.

[OR]

(b) Compare corporate social responsibility and corporate citizenship.

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

[OR]

(b) Differentiate between unemployment and disguised unemployment

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

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Accounting is concerned with_____.

(a)Monetary

(b)Non-Monetary

(c)Monetary and Non-monetary

(d)Liability

2. Recording of business transactions in a systematic way is called _____

(a)recording

(b)accounting

(c)book keeping

(d)Journalizing

3. Commission paid is a _____.

(a)personal account

(b)real account

(c)nominal account

(d)representative personal account

4. Accounting in India is governed by the_____.

(a)RBI

(b)Company law Board

(c)Income tax department

(d)ICAI

5. _____ is not a tangible asset.

(a)Goodwill

(b)Land

(c)Closing stock

(d)Opening stock

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6. Assets account is a _____.

- (a)personal a/c
- (c)expenses a/c

- (b)real a/c
- (d)personal or real a/c.

7. Cash book is a _____.

- (a)book of orinigal entry
- (c)trial balance

- (b)a part of ledger
- (d)assets

8. The bill receivable account is a _____.

- (a)Journal
- (c)Account

- (b)Ledger
- (d)None of the these.

9. Wages paid for construction of building are debited to wages account. It is _____.

- (a)Error of commission
- (c)Error of omission

- (b)Error of principle
- (d)Error of compensation

10. Minimum number of members in case of private company is _____.

- (a)1
- (c)5

- (b)2
- (d)10

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11. Favourable Balance means

- (a) Credit balance in cash book
(b) Debit balance in bank statement
(c) Credit balance in bank statement
(d) All of above

12. _____ is prepared at the end of the accounting period to show the financial Position of business.

- (a) Profit and loss account
(b) Balance sheet
(c) Trial balance
(d) Trading a/c

13. Which of the following is a current liability?

- (a) Long-term loan
(b) Accounts payable
(c) Share capital
(d) Retained earnings

14. What is the correct order of preparation of final accounts?

- (a) Balance Sheet, Profit and Loss Account, Trading Account
(b) Trading Account, Profit and Loss Account, Balance Sheet
(c) Profit and Loss Account, Balance Sheet, Trading Account
(d) Trading Account, Balance Sheet, Profit and Loss Account

15. Bank reconciliation statement compares a bank statement with_____.

- (a) Cash book
(b) financial statement
(c) cash receipt journal
(d) cash payment journal

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16. Bank reconciliation description is composed of _____.

- (a) Controller of the bank
- (b) business accountant
- (c) business manager
- (d) bank Accountant

17. After the new partnership agreement, assets and liabilities in a balance sheet are recorded at _____

- (a) original value
- (b) realisable value
- (c) revalued figure
- (d) None of these

18. In the revaluation account an increase in the value of land and building _____.

- (a) Appears on the debit side
- (b) Appears on the credit side
- (c) Appears on the credit side of good will account
- (d) Does not appear at all

19. In the absence of an agreement among the partners, interest on capital is _____.

- (a) Not allowed
- (b) Allowed at bank rate
- (c) Allowed @ 5% per annum
- (d) Allowed @ 6% per annum

20. When fixed capital method is adopted by a partnership firm, which of the following items will appear in capital account?

- (a) Interest on capital
- (b) Share of profit
- (c) Additional capital introduced
- (d) Interest on drawings

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21. When the realization expenses are to be borne by a partner, it is to be credited to _____.
- (a) Partner's capital account
(b) Cash account
(c) Realisation account
(d) Profit and Loss account
22. Retiring partner is compensated for parting with the firm's future profits in favour of remaining partners. The remaining partners contribute to such compensation amount in _____.
- (a) Profit Sharing Ratio
(b) Capital Ratio
(c) Sacrificing Ratio
(d) Gaining Ratio
23. Which of the following is non free reserve?
- (a) General reserve
(b) Revenue reserve
(c) Security premium reserve
(d) None of the above
24. Pro-rata allotment of shares is made when there is _____.
- (a) Under subscription
(b) Oversubscription
(c) Equal subscription
(d) As and when desired by directors
25. Reserve Capital is a part of _____.
- (a) Paid-up Capital
(b) Forfeited Share Capital
(c) Assets
(d) Capital to be called up only on liquidation of company

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26. Forfeited shares to become _____

- (a)property of the government
- (c)property of the shareholders

- (b)property of the company
- (d)property of all the shareholders

27. Debentures can be issued only _____

- (a)at par
- (c)premium

- (b)at discount
- (d)any of the above

28. Depreciation is a process of _____

- (a)Allocation
- (c)Transformation

- (b)Valuation
- (d)None of the above

29. Liability of a partner in a partnership firm _____.

- (a)limited
- (c)restricted

- (b)unlimited
- (d)undefined

30. Forfeiture of shares results in the reduction of:

- (a)Paid-up Capital
- (c)subscribed Capital

- (b)Authorized Capital
- (d)Reserve Capital

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31. What are the possible parties to a bill of exchange _____.

- (a) Drawee, Drawer, Payee
(c) Payer, Drawee, Drawer

- (b) Drawee, Drawer, Debtor
(d) Drawee, Drawer, Creditor

32. On what basis accounting principles are developed?

- (a) Book keeping & recording
(c) As decided by business

- (b) Accounting Conventions & Concepts
(d) None of the above.

33. Errors are rectified in this book-

- (a) Ledger book
(c) Trial balance

- (b) Journal proper
(d) None of these.

PART - B

(7 X 6 = 42)

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

34. (a) Bring out limitations of accounting.

[OR]

(b) Narrate the scope of IFRS.

35. (a) Briefly explain the difference between Personal and Impersonal Accounts.

[OR]

(b) Explain briefly the Imprest System of Petty Cash Book.

36. (a) Bring out the objectives of trial balance.

[OR]

(b) Outlines the features of final accounts.

37. (a) Discuss the important points regarding Trading Account.

[OR]

(b) Examine the importance of Bank Reconciliation Statement.

38. (a) Explain the essentials of bill of exchange.

[OR]

(b) Write down the contents of partnership deed.

39. (a) Explain the accounting entries which are to be made in case of the death of a partner.

[OR]

(b) Write short notes on Depreciation Fund.

40. (a) Explain the different types of companies.

[OR]

(b) Write a short note on calls in arrears in case of redeemable preference shares.

N-2030

N-2031

COURSE CODE

200221

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. The financial goal of a public sector firm fully owned by the government is to _____
 (a) maximize the book value per share (b) maximize the profits earned by the firm
 (c) maximize the present value of stream of equity returns (d) maximize the return on equity
2. _____ is concerned with the acquisition, financing, and management of assets with some overall goal in mind.
 (a) Financial management (b) Profit maximization
 (c) Agency theory (d) Social responsibility
3. _____ is a specific risk factor.
 (a) Market risk (b) Inflation risk
 (c) Interest rate risk (d) Financial risk
4. The major benefit of diversification is to _____.
 (a) increase the expected return (b) increase the size of the investment portfolio
 (c) reduce brokerage commissions (d) reduce the expected risk
5. _____ is the most appropriate goal of the firm.
 (a) Shareholder wealth maximization (b) Profit maximization
 (c) Stakeholder maximization (d) EPS maximization

N-2031

6. The market value of the firm is the result of _____.
- (a)dividend decisions (b)working capital decisions
(c)capital budgeting decisions (d)trade-off between risk and return
7. Real rates of return are typically less than nominal rates of return due to _____.
- (a)inflation (b)capital gains
(c)dividend payment (d)deflation
8. The risk arising due to uncertainty about the time element and the price concession in selling a security is called _____.
- (a)price risk (b)market risk
(c)trading risk (d)liquidity risk
9. The _____ decision involves determining the appropriate make-up of the right-hand side of the balance sheet
- (a)asset management (b)financing
(c)investment (d)capital budgeting
10. The _____ decision involves efficiently managing the assets on the balance sheet on a day-to-day basis, especially current assets
- (a)asset management (b)financing
(c)investment (d)accounting

N-2031

11. _____ period refers the period between commencement of project construction and first commercial operation of the project.
- (a)Debt period (b)Preference period
(c)Gestation period (d)Stipulation period
12. _____ is the employment of an asset is sources of fund for which the firm has to pay a fixed cost or fixed return.
- (a)Financial management (b)Profit maximization
(c)Asset management (d)Leverage
13. Financial leverage refers to the rate of change in earnings per share for a given change in earnings _____.
- (a)before tax (b)before interest
(c)before interest and tax (d)after interest and tax.
14. _____ is the minimum required rate of earnings or the cut off rate of capital expenditure.
- (a)Cost of capital (b)Working capital
(c)Equity capital (d)Capital budgeting
15. _____ is a long term planning for financing proposed capital outlay.
- (a)Capital Budgeting (b)Budgeting
(c)ash Budget (d)Sales Budget

N-2031

16. The term _____ refers to the period in which the project will generate the necessary cash flow to recoup the initial investment.
- (a)internal return (b)payback period
(c)discounting return (d)accounting return
17. A mutually exclusive project can be selected as per payback period when it is _____.
- (a)less (b)more
(c)more than 5 years (d)moderate
18. The project can be selected if its profitability index is more than _____.
- (a)1% (b)3%
(c)5% (d)10%
19. A project costs Rs, 1,00,000 annual cash flow of Rs. 20,000 for 8 years. Its payback period is _____.
- (a)1 year (b)2 years
(c)3 years (d)5 years
20. X ltd issues rupees 50,000 8% debentures at a discount of 5%. The tax rate is 50% the cost of debt capital is _____.
- (a)4% (b)4.2%
(c)4.6% (d)5%

N-2031

21. _____ of different sources of capital influences capital structure.
- (a) Restrictive covenants (b) Tax advantage
(c) Cost of capital (d) Trading on equity
22. _____ is a payment of additional shares to shareholders in lieu of cash.
- (a) Stock split (b) Stock dividend
(c) Extra dividend (d) Regular dividend
23. Free pricing of public capital issues, now in vogue in the country has made companies using more equity financing than _____.
- (a) equity financing (b) debt financing
(c) preference financing (d) rate of interest.
24. _____ is another measure of debt capacity of a firm.
- (a) Cost of capital (b) Debt equity ratio
(c) Interest coverage ratio (d) Leverage effect
25. Financial risk perception is an influencing factor of _____.
- (a) equity structure (b) preference structure
(c) debt structure (d) capital structure

N-2031

26. _____ is the expected cash dividend that is normally paid to shareholders.
- (a) Stock split (b) Stock dividend
(c) Extra dividend (d) Regular dividend
27. The _____ is the proportion of earnings that are paid to common shareholders in the form of a cash dividend
- (a) retention rate (b) 1 plus the retention rate
(c) growth rate (d) dividend payout ratio
28. An element of modern portfolio theory. A mathematical model showing an "appropriate" price, based on relative risk combined with the return on risk-free assets is _____.
- (a) CAPM model (b) Miller model
(c) Gordon model (d) Walter model
29. The mix of debt and equity in a firm is referred to as the firm's _____.
- (a) primary capital (b) capital composition
(c) cost of capital (d) capital structure
30. In finance, "working capital" means the same thing as _____.
- (a) total assets (b) fixed assets
(c) Current assets (d) current assets minus current liabilities

N-2031

31. Permanent working capital _____.
- (a)varies with seasonal needs (b)includes fixed assets
(c)is the amount of current assets required to meet a firm's long-term minimum needs (d)includes accounts payable
32. Net working capital refers to _____
- (a)total assets minus fixed assets (b)current assets minus current liabilities
(c)current assets minus inventories (d)current assets
33. To financial analysts, "gross working capital" means the same thing as _____.
- (a)fixed assets (b)current assets
(c)working capital (d)cost of capital

PART - B

(7 X 6 = 42)

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

34. (a) Explain the objectives of financial management.
- [OR]
- (b) Outline the methods and tools of financial management.
35. (a) Discuss the techniques of compounding.
- [OR]
- (b) Explain briefly the main causes of under capitalization.
36. (a) Analyze the factors determining cost of capital.
- [OR]
- (b) Explain the types of leverages.
37. (a) Discuss the importance of capital budgeting.
- [OR]
- (b) State the essential of an appropriate capital structure.
38. (a) Explain the different sources of short term finance.
- [OR]
- (b) State the advantages of higher purchase financing.
39. (a) Explain the factors that influence the dividend policy of a firm.
- [OR]
- (b) Explain briefly the different sources of working capital.
40. (a) Explain the various methods of preparing cash budget.
- [OR]
- (b) Explain the role credit standard in the credit policy of a firm.

N-2031

N-2032

COURSE CODE

200222

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

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. HRM is concerned with the ----- in the organisation.

(a)company

(b)people

(c)industry

(d)society

2. Healthy HRM practices can help the organization

(a)To reduce the disputes/ conflicts

(b)To increase the promotional opportunities

(c)To realize the employees

(d)To maintain cardinal relationship

3. -----practices teach individuals team work and adjustment.

(a)Personnel management

(b)Effective Human Resource

(c)Employee welfare

(d)Healthy, safety and welfare

4. _____ can be promoted for the top level job.

(a)Potential employees

(b)Legal employees

(c)Skilled employees

(d)Trained employees

5. _____ influence the financial wealth of the organization.

(a)Technological conditions

(b)Social conditions

(c)Political conditions

(d)Economical conditions

N-2032

6. The alignment of the HRM function with organizational goals is referred to as:

- (a) An HR balanced scorecard
- (b) Strategic human resources management
- (c) Concreteness or congruence
- (d) Human Resources program evaluation

7. Employee training requires to meet

- (a) Job requirement
- (b) Job enhancement
- (c) Job Analysis
- (d) Job Enrichment

8. The focuses of psychological appraisals are on _____.

- (a) future potential
- (b) actual performance
- (c) past performance
- (d) present performance

9. _____ seeks to examine the goals of the organisation and the trends that are likely to affect these goals.

- (a) Organisational Support
- (b) Organisational analysis
- (c) Person analysis
- (d) Key skill abilities analysis

10. The process of providing the trainees the information about their performance.

- (a) Feedback
- (b) Observation
- (c) Suggestion
- (d) Research

N-2032

11. The test which compare employee performance with job requirements _____.

(a) Selection test

(b) Preference test

(c) Achievement test

(d) Simulation

12. Dispute between employees at different levels in an organization is known as _____.

(a) Horizontal conflict

(b) Over all conflict

(c) Vertical conflict

(d) Organizational conflict

13. Rearrange the steps mentioned in a remuneration model.

(a) Pay survey

(b) Job evaluation

(c) Pricing jobs

(d) Job hierarchy

14. A ----- is a collection of duties, tasks and responsibilities which are assigned to an individual and which is different from the assignment.

(a) Job

(b) Human Resource Planning

(c) Industrial Relations

(d) Responsibility

15. ----- is the process of deciding how to fill the company's most important executive positions.

(a) Succession Planning

(b) Organisational Restructuring

(c) Self directed Teams

(d) Corporate downsizing

N-2032

16. _____ are also called 'payments by results'.

- (a)allowances
- (c)incentives

- (b)claims
- (d)fringe benefits

17. The following is paid only at the time of employees exit after serving more than five years.

- (a)Perquisites
- (c)Gratuity

- (b)Claims
- (d)Allowances

18. Grievance redressal, discipline, collective bargaining are _____ of HRM.

- (a)integration function
- (c)development function

- (b)procurement function
- (d)behavioural function

19. _____ is the ideal or target to achieve through higher productivity.

- (a)Fair wages
- (c)Living wages

- (b)Minimum wages
- (d)Normal wages

20. Activities that prepare employee for future responsibility _____.

- (a)Inducement
- (c)Education

- (b)Development
- (d)Motivation

N-2032

21. _____ express the relationship of applicant inputs to outputs at various decision points.

(a)Number of contacts

(b)Yield Ratios

(c)Type of contacts

(d)Technological sophistication

22. The process of including workers in the decision making is called

(a)Workers participation management

(b)Co-partnership

(c)MBO

(d)Team work

23. Work participation in management means

(a)Duty

(b)employee involvement

(c)security

(d)risk

24. The simplest method for job evaluation is _____ method in which job are arranged from highest to lowest order in terms of their value or merit to the organization

(a)Paired comparison method

(b)Ranking method

(c)BARS

(d)MBO

25. The multiple management technique of management development program was developed by _____

(a)Charles PMC Cormick

(b)Charless babage

(c)Mike Thompson

(d)FW Tylor

N-2032

26. Employee ----- refers to giving employees autonomy and responsibility for decision making

(a)empowerment

(b)absenteeism

(c)engagement

(d)enthusiasm

27. Employee _____ is the extent to which employees feel passionate about their jobs and are committed to their work

(a)Frustration

(b)Engagement

(c)Recognition

(d)Reward

28. The process of assessing the effectiveness of training is called

(a)training Programs

(b)training plan

(c)training evaluation

(d)training method

29. “A professor, with a view to play it safe, might give a class grade near the equal to B, regardless of the differences in individual performances”. This is an example of _____ bias in Performance Appraisal.

(a)Halo effect

(b)Central Tendency

(c)Horn effect

(d)Stereo Typing

30. _____ is an entire exercise done under the trainer who observes the employee behavior and then discusses it with the rater who finally evaluates the employee’s performance.

(a)Comparison method

(b)BARS

(c)Assessment Center

(d)360 degrees

N-2032

31. The rate is forced to answer the ready-made statements as given in the blocks of two or more, about the employees in terms of true or false. This method of performance appraisal is known as:

(a) Forced distribution

(b) Rating scale

(c) Forced choice

(d) Checklist

32. The object of executive development is enhancing

(a) Job skills

(b) communication skills

(c) Managerial skills

(d) leadership skills

33. Compensation is a systematic approach to providing monetary value to employees in exchange for _____

(a) Skills

(b) Knowledge

(c) Work performed

(d) damages held

PART - B

(7 X 6 = 42)

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

34. (a) Discuss the various functions of human resource management.

[OR]

(b) Describe the organization structure of human resource management.

35. (a) Specify the advantages of human resource planning.

[OR]

(b) Describe the various methods of job analysis.

36. (a) Explain the various sources of recruitment.

[OR]

(b) Give an outline of the various factors that influence recruitment.

37. (a) Discuss the steps involved in induction and orientation process.

[OR]

(b) State and explain the various training methods.

38. (a) Discuss the four modern technique of performance appraisal.

[OR]

(b) Explain the factors influencing wage policies.

39. (a) Briefly describe the various non-financial incentives.

[OR]

(b) Explain the causes of poor industrial relation.

40. (a) Briefly explain the process of employment.

[OR]

(b) Distinguish between domestic and international HRM.

N-2032

N-2033

COURSE CODE

200223

ONLINE PROGRAMME EXAMINATIONS
B.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. Modern marketing is _____.
 (a)price oriented (b)product oriented
 (c)consumer oriented (d)profit oriented
2. A place for buying and selling activities is called _____.
 (a)market (b)marketing
 (c)Market research (d)market information
3. Facilities for sale and purchase of agricultural products are available in _____.
 (a)commodity exchange (b)regulated market
 (c)stock exchange (d)unregulated market
4. Sound marketing of a product is depended upon _____.
 (a)good product (b)better prices
 (c)consumer (d)proper distribution
5. _____ is concerned with the collection and concentration of goods of the same type from different sources.
 (a)Selling (b)Assembling
 (c)Buying (d)Trading

N-2033

6. In _____ market, goods are exchanged and the physical delivery of goods takes immediately.
(a)future (b)bullion
(c)perfect (d)spot
7. In evolution of marketing _____ stage was concerned only with mass production of goods.
(a)barter system (b)Production orientation
(c)consumer orientation (d)sales orientation
8. A group of products that are closely related called _____.
(a)product Mix (b)product line
(c)product items (d)product diversification
9. Product mix is the set of all product _____.
(a)lines and items (b)lines
(c)items (d)width
10. _____ are the general rules set up by the management itself in making product decisions.
(a)Product packing (b)Product mix
(c)Product planning (d)Product policy

N-2033

11. The stage is the product life cycle that focuses on expanding market and creating product awareness and trial is the _____.
- (a)decline stage (b)introduction stage
(c)maturity stage (d)growth stage
12. _____ is a wide term which includes advertising, sales and personal selling.
- (a)Distribution (b)Warehousing
(c)Promotion (d)Transportation
13. _____ may be defined as the exchange of goods or services in terms of money
- (a)Product (b)Price
(c)Grading (d)Branding
14. Fixing a high price for a new product will be called as _____.
- (a)customary pricing (b)dual pricing
(c)price segmentation (d)price skimming
15. _____ is price at which a retailer sells the products to his buyers.
- (a)Whole sale price (b)Retail price
(c)FOB price (d)Administered price

N-2033

16. Price of a product affects its _____.
- (a)advertisement (b)demand
(c)promotion (d)packing
17. In new product planning process _____ is the first stage.
- (a)Idea generation (b)Screening
(c)Testing (d)analysis
18. The words used to convey the advertisement idea is _____.
- (a)advertisement (b)advertisement Research
(c)advertisement copy (d)advertisement budget
19. _____ is a group of persons, who are experts on various phases of advertising and related marketing areas.
- (a)Promotion agency (b)Marketing agency
(c)Advertising agency (d)Marketing research agency
20. Distribution means _____.
- (a)processing of goods (b)assembling of goods
(c)physical transfer of goods (d)scatter of goods

N-2033

21. Sales promotion includes all promotional activities other than advertising, personal selling and _____.
- (a)advertisement (b)publicity
(c)production (d)coupon
22. The object of sales promotion is to increase the buying response of ultimate ____.
- (a)wholesaler (b)consumers
(c)retailers (d)manufacturers
23. Consumer purchasing power is determinate by _____.
- (a)salary (b)disposable income
(c)total income (d)price
24. _____ is all psychological, social and physical behavior of potential consumer.
- (a)Consumer behavior (b)Seller behavior
(c)Manufacturer behavior (d)Household behavior
25. A buyer makes a purchase of a particular product or a particular brand is termed as _____.
- (a)Purchase motives (b)Selection motives
(c)Patronage motives (d)Product buying motives

N-2033

26. Division of market on the basis of variables like gender, income, occupation, education are called as _____.
(a)geographic segmentation (b)psychographic segmentation
(c)socio- economic segmentation (d)demographic segmentation
27. _____ is a person's distinguishing psychological characteristics that lead to relatively consistent and lasting responses to his or her own environment
(a)Psychographics (b)Personality
(c)Demographics (d)Lifestyle
28. During market segmentation analysis, the marketer identifies which segments present the greatest opportunity. These segments are called _____.
(a)tertiary markets (b)target markets
(c)primary markets (d)demographic markets
29. _____ is identifying and serving the needs of consumers living in villages
(a)International marketing (b)Retail marketing
(c)Agricultural marketing (d)Rural marketing
30. Marketing communication in the rural area has to be in _____.
(a)local language (b)national language
(c)press media (d)out door media

N-2033

31. Websites upon which members can congregate online and exchange views on issues of common interest are known as _____.
- (a)e-marketing (b)web communities
(c)web casts (d)virtual communities
32. Social Marketing is primarily concerned with _____.
- (a)influencing behavior (b)changing culture
(c)changing the status quo (d)motivating volunteers
33. Marketing research is concerned with _____.
- (a)anticipation of production (b)supply position
(c)financial problems (d)solution to specific problems of marketing

PART - B

(7 X 6 = 42)

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

34. (a) Enumerate benefits of marketing to the firm.
[OR]
(b) Explain the various sub functions in the buying process of marketing.
35. (a) List out the factors responsible for modern marketing concept.
[OR]
(b) State the different types of public influencing business.
36. (a) Explain the various components of traditional marketing mix
[OR]
(b) Explain the various types of marketing plan.
37. (a) Emphasize the need for introduction of new product.
[OR]
(b) Explain different methods of branding.
38. (a) Elaborate the factors influencing pricing decision.
[OR]
(b) Mention the channel available for marketing of industrial goods.
39. (a) Explain the various methods of consumer oriented sales promotion methods.
[OR]
(b) Discuss the pre-requisites of market segmentation
40. (a) Elaborate the various determinants of buyer behavior
[OR]
(b) Explain the features of E-marketing

N-2033

N-2034**COURSE CODE****200224**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, DECEMBER 2025.
First Year - Second Semester
COMMERCE
MERCANTILE LAW
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Contract which is made by words spoken or written or both is called _____ contract
(a) Quasi (b) Express
(c) Declaration (d) Simple
2. _____ is also called as proposal
(a) Offer (b) Consideration
(c) Indemnity (d) Bailor
3. A' agrees to find treasure for 'B' by magic. The agreement is _____.
(a) Valid (b) Void
(c) Voidable (d) Nonsense
4. The doctrine of Caveat Emptor means _____.
(a) Seller has title (b) Breach of Trust
(c) Secondary Condition (d) Buyer Beware
5. Minimum _____ parties are required in case of promissory note
(a) Two (b) Three
(c) Four (d) Ten

N-2034

6. The minimum number of directors required for a Private Company is
- (a)One (b)Two
(c)Three (d)Five
7. The proxy form has to be deposited with the company atleast _____ hours before the meeting
- (a)24 (b)36
(c)48 (d)60
8. A motion when passed is called a _____.
- (a)Resolution (b)Dissolution
(c)minutes (d)proxy
9. Bearer cheques are also known as----- cheques.
- (a)Crossed (b)General
(c)Special (d)Open
10. A Bill of exchange contains _____.
- (a)Conditional undertaking (b)Unconditional undertaking
(c)Unconditional order (d)Conditional order

N-2034

11. The Information Technology Act 2000 is an Act of Indian Parliament notified on _____.
(a) 27th October 2000 (b) 15th December 2000
(c) 17th November 2000 (d) 17th October 2000
12. The Altering of data so that it is not usable unless the changes are undone is _____.
(a) Biometrics (b) Encryption
(c) Ergonomics (d) Compression
13. _____ is an application of information and communication technology (ICT) for delivering Government Service.
(a) Governance (b) Electronic Governance
(c) Governance and Ethics (d) Risk and Governance
14. _____ means a person who has been granted a licence to issue an electronic signature certificate.
(a) Certifying Authority (b) Certifying Private Key Authority
(c) Certifying system controller (d) Appropriate Authority
15. In case of void agreements, collateral transactions are
(a) Also void (b) Unenforceable
(c) Not affected (d) Illegal

N-2034

16. An agreement not supported by the consideration is called
(a)Nudum Pactum (b)an invalid consideration
(c)ab initio (d)Namo dat quod non habet
17. Under the pledge, the person who pledges is known as a pledgor and the bailee is known as
(a)bailor (b)bailee
(c)pledgee (d)pledgor
18. In case the buyer rejects the whole quantity of goods due to short delivery or excess delivery, the contract is treated as
(a)subsisting (b)cancelled
(c)void (d)invalid
19. Contract is defined as an agreement enforceable by law, vide section of the Indian Contract Act
(a)2 (e) (b)2 (f)
(c)2 (h) (d)2 (i)
20. 'Delivery' within the meaning of the Sale of Goods Act can be _____.
(a)symbolic (b)actual
(c)constructive (d)either (a) or (b) or (c)

N-2034

21. An auction sale is complete on the
(a)fall of hammer (b)delivery of goods
(c)payment of price (d)both (b) and (c)
22. The term 'Goods' in the Sale of Goods Act means
(a)subject matter of the contract of sale (b)specific goods only
(c)ascertained goods only (d)unascertained goods only
23. A Sale of Goods under the Sale of Goods Act, 1930 includes
(a)a jus in personam (b)a jus in rem
(c)both (a) & (b) (d)neither (a) & (b)
24. The buyer shall have and enjoy quiet possession of goods. This is an _____
(a)implied warranty as to title (b)implied condition as to title
(c)implied warranty as to possession (d)implied condition as to possession
25. District Forum shall have same power as are vested in the _____
(a)civil court (b)fast track court
(c)criminal court (d)special court

N-2034

26. The provisions of Consumer Protection Act is applicable
- (a)goods
 - (b)service
 - (c)goods or service
 - (d)goods and services
27. The key of a pair used to create a digital signature is known as
- (a)public key
 - (b)private key
 - (c)creator key
 - (d)secret key
28. An electronic record, under the IT Act, 2000, can be authenticated by the subscriber by:
- (a)affixing his digital signature
 - (b)preserving private key
 - (c)verification
 - (d)both (b) & (c)
29. The electronic governance means and includes
- (a)filing any form online
 - (b)make application online
 - (c)filing any form offline
 - (d)both (a) & (b)
30. Appeal can be made to high court against the order of appellate tribunal within ____ days.
- (a)30
 - (b)60
 - (c)45
 - (d)90

N-2034

31. Foreign Exchange rates in India are determined by:
 (a) Finance Ministry (b) RBI
 (c) FEDAI (d) Market forces of demand/supply
32. In foreign Exchange transaction, which of the following is the basic buying rate:
 (a) Bills Buying rate (b) TT Buying rate
 (c) FC buying rate (d) Direct rate
33. The date of settlement of a foreign exchange transaction is referred to as
 (a) Clearing Date (b) Swap Date
 (c) Maturity Date (d) Value Date

PART - B

(7 X 6 = 42)

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

34. (a) List out the sources of mercantile law.
 [OR]
 (b) All contracts are agreements but not vice versa – explain
35. (a) Mention the popular mercantile agents prevalent in India.
 [OR]
 (b) Explain the types of goods dealt with under the sale of goods act
36. (a) Enumerate the popular negotiable instruments.
 [OR]
 (b) Can minor be admitted as a partner in a firm? Explain
37. (a) Explain briefly different classification of companies
 [OR]
 (b) State the objectives of consumer protection act 1980
38. (a) State the salient features and provision of FEMA
 [OR]
 (b) Explain the scope of competition act 2002
39. (a) Explain the objectives Environmental Protection Act 1986
 [OR]
 (b) Analyze the causes and remedies of copy right
40. (a) Explain the importance of Digital Signature
 [OR]
 (b) State the objectives of MSME Act

N-2034

N-2035

COURSE CODE

200231

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

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. ____ is a part of the 4 important types of E-commerce.
 (a) All of the above (b) B2B
 (c) P2P (d) C2A
2. Customers pay a fixed amount, commonly month-to-month or quarterly or annually, to get few types of service referred to as _____ E-Commerce Business Model.
 (a) Licensing (b) Subscription
 (c) Transaction (d) Affiliate
3. This E-Commerce commercial enterprise model specifically specialises in selling services or products online.
 (a) Indirect Marketing (b) Online Direct Marketing
 (c) Brick & Mortar (d) Marketplace
4. All electronically mediated information exchanges are referred to as _____.
 (a) E-Business (b) Digital Business
 (c) E-Commerce (d) None of the above
5. _____ are markets linked via modern communications networks and powered through High-speed computers.
 (a) Marketplaces (b) Met markets
 (c) Electronic Network (d) Electronic Markets

N-2035

6. This E-Commerce commercial enterprise model specifically specialises in selling services or products online.
- (a) Indirect Marketing (b) Online Direct Marketing
(c) Brick & Mortar (d) Marketplace
7. E-commerce has _____ scope than E-Business or Digital Business.
- (a) Higher (b) Narrower
(c) Wider (d) More
8. Companies like Flipkart, Amazon and Myntra belong to which type of Ecommerce (EC) segment.
- (a) B2B (b) B2C
(c) P2P (d) C2B
9. The origin of the internet was developed from the concept of
- (a) Microsoft (b) IBM
(c) ARPANET (d) Web
10. The transmission of a file from one computer system to another computer or to a Server so that others can see or retrieve it is called
- (a) Downloading (b) Sharing
(c) Uploading (d) Sending file

N-2035

11. Which of these can be considered a post-implementation challenge of ERP?
- (a)Lack of defined business goals
(b)Selecting the right ERP vendor
(c)Resistance to change from employees
(d)None of the mentioned
12. Which layer is responsible for routing packets in the OSI model?
- (a)Physical layer
(b)Data Link layer
(c)Network layer
(d)Transport layer
13. Which layer is responsible for reliable data transfer between two hosts?
- (a)Physical layer
(b)Data Link layer
(c)Network layer
(d)Transport layer
14. How many types of tags are there in an XML document?
- (a)3
(b)4
(c)5
(d)6
15. What is the correct syntax of doctype in HTML5?
- (a)</doctype html>
(b)<doctype html>
(c)<doctype html!>
(d)<!doctype html>

N-2035

16. What is Digital Marketing?

- (a) Marketing using digital channels like search engines, social media, and email
- (c) Distributing flyers door-to-door

- (b) Using only radio advertisements
- (d) Marketing through print media

17. What is a key difference between B2B and B2C marketing

- (a) B2B marketing is cheaper than B2C marketing
- (c) B2B marketing involves TV ads; B2C does not

- (b) B2C marketing focuses on personal communication; B2B relies on automation
- (d) B2B marketing targets businesses; B2C targets individual consumers

18. Which of the following is defined as an attempt to steal, spy, damage or destroy computer systems, networks, or their associated information?

- (a) Cyber attack
- (c) Cryptography

- (b) Computer security
- (d) Digital hacking

19. Governments hired some highly skilled hackers for providing cyber security for the country or state. These types of hackers are termed as

- (a) Nation / State sponsored hackers
- (c) Special Hackers

- (b) CIA triad
- (d) Government Hackers

20. Which one is not an offline payment mode?

- (a) Cash on delivery
- (c) Demand drafts

- (b) Cash before delivery
- (d) e-cheque

N-2035

21. Which of the smart card uses a SIM like structure for reading and writing data
- (a)Contact smart card (b)Contactless smart card
(c)Proximity smart card (d)Both B and C
22. What is the purpose of marketing automation in CRM?
- (a)To eliminate marketing activities entirely (b)To automate customer interactions completely
(c)To improve marketing effectiveness and efficiency (d)To replace marketing personnel with AI systems
23. For the rural areas, the socioeconomic system use of the chief wage earner.
- (a)Occupation and Type of home (b)Education and occupation
(c)Education and type of home (d)None of the above
24. What is Supply Chain Management (SCM)?
- (a)The process of hiring and training employees (b)The management of the flow of goods and services from raw materials to the final product delivered to the consumer
(c)The process of creating marketing strategies (d)The management of financial transactions in a business
25. What term describes the phenomenon where small fluctuations in demand at the consumer level lead to amplified fluctuations upstream in the supply chain?
- (a)Butterfly effect (b)Domino effect
(c)Bull-whip effect (d)Ripple effect

N-2035

26. What is the name of the web browsing format language supported by 2.5G technology?
- (a) Wireless Application Protocol (b) Hypertext Markup Language
(c) Extensible Markup Language (d) Hypertext Transfer Protocol
27. Various air interface formats used by EDGE are also known as _____
- (a) Modulation and coding schemes (b) Coding schemes
(c) Modulating air interface (d) Air interface coding schemes
28. What is wireless communication?
- (a) Sending data from one location to with the use of physical medium (b) Sending data from one location to another without the use of physical medium
(c) Sending data from one location to another without the use of virtual medium (d) None of the mentioned
29. _____ is a transmission method used in MIMO wireless communications to transmit encoded data signals independently.
- (a) MU-MIMO (b) STTD
(c) SM (d) Collaborative Uplink MIMO
30. Which type of transmission technique is employed by paging system?
- (a) Multicasting (b) Unicasting
(c) Hybrid (d) Simulcastin

N-2035

31. Which two channels are responsible for initiating mobile calls?
- (a) FCC and RVC (b) FVC and FCC
(c) FVC and RVC (d) FCC and RCC
32. Which segment do eBay, Amazon.com belong?
- (a) B2Bs (b) B2Cs
(c) C2Bs (d) C2Cs
33. Which products are people most likely to be more uncomfortable buying on the Internet?
- (a) Books (b) Furniture
(c) Movies (d) All of the above

PART - B

(7 X 6 = 42)

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

34. (a) Explain the types of E.Commerce
- [OR]
- (b) What are the Challenges Faced by E.Commerce
35. (a) What are the Three main types of Protocols?
- [OR]
- (b) What is the main Purpose of an ISP
36. (a) What are the Two applications of UDP?
- [OR]
- (b) What is the Basic rule of HTML?
37. (a) Elucidate the Types of E- Marketing
- [OR]
- (b) What are the 7 layers of cyber security
38. (a) What is a major Challenge in Electronic Payments System
- [OR]
- (b) What are the 4 basic Types of Electronic Components?
39. (a) Explain the Function of Supply Chain Management
- [OR]
- (b) What are the Disadvantages of Wireless Application Protocol
40. (a) What are the Factors affecting Knowledge Management System?
- [OR]
- (b) What are the Different Types of NEFT

N-2035

N-2036**COURSE CODE****200232**

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

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. An auditor is like a
(a)Blood haunt (b)Watch dog
(c)May both according to situation (d)None of these
2. The term 'Audit' is derived from a Latin word "audire" which means;
(a)To inspect (b)To examine
(c)To hear (d)To investigate
3. Internal check is meant for _____.
(a)Prevention of frauds (b)Detection of frauds
(c)Helping audit is depth (d)Detection of errors
4. A number of checks and controls exercised in a business to ensure its efficient working are known as _____.
(a)Internal Check (b)Internal Control
(c)Internal Audit (d)Interim Check
5. Process of verifying the documentary evidences of transactions are known as:
(a)Auditing (b)Testing
(c)Vouching (d)Verification

N-2036

6. Auditing is compulsory for
- (a) Small scale business (b) Partnership firms
(c) Joint stock Companies (d) Proprietary Concerns
7. Errors and frauds already committed can be discovered under the system of _____.
- (a) Internal audit, internal check, internal control (b) External check
(c) Statutory audit (d) Interim audit 196.
8. Treating revenue expenditure as capital expenditure is a case of _____.
- (a) Fraud (b) misappropriation of cash
(c) Misappropriation of goods (d) Manipulation of accounts
9. The auditor is most likely to examine related party transactions very carefully while vouching
- (a) Credit sales (b) Sales returns
(c) Credit purchases (d) Cash purchases
10. While vouching, how will the auditor ensure himself that all credit sales transactions have been recorded by the entity?
- (a) Examining cut-off points (b) Matching entries in the sales book against renumbered sales invoices and goods outward notes
(c) Counting the number of invoices and matching the number with entries on sales book (d) Both (a) and (b)

N-2036

11. The auditor while verifying prepaid insurance has concluded that there is inadequate insurance of building, He should
- (a) Modify his audit report
(b) Insist it should be disclosed in the notes to financial statements
(c) Write it in letter of weakness
(d) Both (B) and (C)
12. If the auditor assesses control risk as high....
- (a) Document the conclusions
(b) Documents the reasons along with conclusions
(c) Perform tests of control
(d) Perform walk through tests
13. Instruction of audit issued by controller and auditor general of India _____
- (a) Statutory audit
(b) Final Audit
(c) Management audit
(d) Government audit
14. Audit done by the employees of the business undertaking is called _____.
- (a) Final audit
(b) Management Audit
(c) Government Audit
(d) Internal Audit
15. This kind of audit is conducted generally between two annual audit _____.
- (a) Internal Audit
(b) Interim audit
(c) Final Audit
(d) Continuous Audit

N-2036

16. Management audit otherwise called as _____.

- (a) Final audit
- (c) Cost Audit

- (b) Efficiency Audit
- (d) Cash audit

17. Securities premium can not be applied _____.

- (a) For paying dividends to members
- (c) For writing off preliminary expenses of the company

- (b) For issuing bonus shares to members
- (d) For writing off discount on issue of debentures

18. What does reserve capital mean?

- (a) A part of subscribed uncalled capital
- (c) A part of capital reserve

- (b) Reserve profit
- (d) A part of capital redemption reserve

19. A part of capital redemption reserve

- (a) To assess employee performance
- (c) To market new financial products

- (b) To ensure financial accuracy and compliance with regulations
- (d) To provide strategic advice to management

20. Which of the following is a key aspect of a branch audit?

- (a) Evaluating the economic feasibility of local infrastructure projects
- (c) Conducting market research on depositor preferences

- (b) Verifying the accuracy of financial statements and transactions
- (d) Determining the branch's share price

N-2036

21. The cost auditor is not subordinate to the financial auditor, and the cost audit happens:
- (a) Before the financial audit
 - (b) During the financial audit
 - (c) Post conclusion of the financial audit
 - (d) Independently without relation to the financial audit
22. In a company with an audit committee, who recommends the appointment of the cost auditor?
- (a) The company's management
 - (b) The audit committee
 - (c) The Board of Directors directly
 - (d) The shareholders
23. What is the primary purpose of a special audit?
- (a) To review annual financial statements for accuracy
 - (b) To ensure compliance with general regulations
 - (c) To investigate suspected abnormal behaviour, financial irregularities, or overlooked laws
 - (d) To assess the effectiveness of internal controls
24. In the context of auditing, what do the "Five C's" represent?
- (a) Principles for sampling in an audit
 - (b) Key components of a good audit report
 - (c) Types of risks assessed during fieldwork
 - (d) Factors for evaluating internal controls
25. Assets minus liabilities equals to _____
- (a) Profit
 - (b) Equity
 - (c) Sales
 - (d) Working Capital

N-2036

26. Short-term financial obligations payable within a year are called:

(a) Non-current Liabilities

(b) Current Liabilities

(c) Current Assets

(d) Revenue

27. An auditor is expected to perform his duties by exercising care and diligence. If an auditor commits some negligence, the purpose of the audit is failed. This negligence is a form of:

(a) Professional misconduct

(b) Criminal misconduct

(c) Civil liability

(d) All of the above

28. A corporate auditor enters into a statutory contract with a company. If the auditor fails to perform their contractual obligations, they are liable to:

(a) The shareholders

(b) The creditors

(c) The company

(d) The employees

29. Which of the following is a crucial step in ethical scientific investigation?

(a) Manipulating data to support a desired outcome

(b) Ensuring participants are fully informed and provide consent

(c) Hiding the methodology from other researchers

(d) Conducting the investigation in secret.

30. Which CATT (Computer-Assisted Test Techniques) can be used by an auditor to collect evidence based on system user profiles?

(a) Audit Trails

(b) Audit Hooks

(c) SCARF

(d) CIS

N-2036

31. A systematic error, which affects all transactions processed by a system, is particularly useful to an auditor because it:
- (a) Raises flags on system errors for easy action (b) Reduces the auditor's time to evaluate evidence
 (c) Requires evaluation of only the system processing (d) Is made on all transactions, reducing audit work
32. What is the main goal of information system audit?
- (a) To ensure financial statements are accurate (b) To assess the effectiveness of an organization's security measures and internal controls.
 (c) To verify compliance with accounting standards and regulations (d) To evaluate the operational efficiency of IT processes.
33. Subsequent auditor in case of Government Company shall be appointed within _____ from the commencement of the financial year
- (a) 30 days (b) 90 days
 (c) 120 days (d) 180 days

PART - B

(7 X 6 = 42)

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

34. (a) Explain the scope of Auditing
- [OR]
- (b) Differentiate between Internal Check and Internal Control
35. (a) Explain the Types of Voucher
- [OR]
- (b) Explain the different methods of Audit sample
36. (a) What is the Role of Auditor?
- [OR]
- (b) Difference between Verification and Valuation
37. (a) Give details the Duties of Auditors
- [OR]
- (b) Describe the Types of Audit Report
38. (a) Write a short note on Audit of share capital?
- [OR]
- (b) What are the Objectives of Management Audit?
39. (a) Explain the Functions of EDP auditing
- [OR]
- (b) What is the Scope of Verification of reports?
40. (a) What are the Good Qualities of Auditors?
- [OR]
- (b) What are Objectives of Investigation

N-2036

N-2037

COURSE CODE

200233

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION DECEMBER 2025
Second Year - Third Semester
COMMERCE
MERCHANT BANKING AND FINANCIAL SERVICES
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Investment in real assets for consumption is known as a _____
 (a)Economic system (b)Economic system
 (c)Financial system (d)Market system
2. Which of the following is not a regulatory institutions in Indian financial system a
 (a)RBI (b)CIBIL
 (c)SEBI (d)IRDA
3. Which process is primarily concerned with identifying the root cause of incidents to prevent their recurrence?
 (a)Incident Management (b)Problem Management
 (c)Change Management (d)Service Desk Management
4. In issue management, what is the purpose of a detailed issue log?
 (a)To track the time spent by employees on each task (b)To document all communication and actions related to an issue
 (c)To replace formal project management tools (d)To archive past issues for future reference, without any immediate action
5. What is the primary role of an underwriter in securities underwriting?
 (a)To conduct market research on potential investors (b)To assess and assume the risk of underwriting an issue of securities for a fee
 (c)To manage the overall marketing of a new stock (d)To file regulatory documents with the Securities and Exchange Commission

N-2037

6. In insurance underwriting, what are the "Three Cs" often used to assess a client's risk
- (a)Credit, Capital, and Collateral (b)Capital, Character, and Capacity
(c)Character, Capacity, and Collateral (d)Compensation, Credit, and Character
7. Which financial institution provides regulatory oversight for underwriters in India?
- (a)Reserve Bank of India (RBI) (b)State Bank of India (SBI)
(c)Securities and Exchange Board of India (SEBI) (d)Indian Central Bank (ICB)
8. What is the primary purpose of a Global Depository Receipt (GDR)?
- (a)To allow foreign companies to invest in domestic Indian companies (b)To allow companies to raise capital from international investors
(c)To allow investors to purchase goods directly from foreign markets (d)To provide loans to businesses in developing countries
9. Which of the following entities issues a GDR to an investor?
- (a)The issuing company directly (b)The domestic custodian bank in the issuing country
(c)An overseas depository bank (d)The Foreign Investment Promotion Board (FIPB)
10. How does a GDR differ from an American Depository Receipt (ADR)?
- (a)ADRs are for foreign companies investing in the US, while GDRs are for companies in any other country (b)ADRs are traded in the US, while GDRs can be traded on international exchanges globally
(c)ADRs are denominated in Euros, while GDRs are denominated in dollars (d)ADRs are a type of bond, while GDRs are a type of equity

N-2037

11. In the event of a closure of a demat account, the Account Maintenance Charges(AMC) collected by the Depository Participant (DP) on an annual/half-yearly basis shall be
- (a) Forfeited by the DP
 - (b) Refunded to the Beneficial Owner (BO) for the balance period
 - (c) Kept by the DP as a service charge
 - (d) Adjusted against future charges
12. Which statement is true regarding nominees in a demat account
- (a) An individual beneficial account holder can nominate
 - (b) A joint holder cannot nominate
 - (c) Only individuals can be nominees
 - (d) A beneficial account holder cannot change the nominee
13. Which of the following best describes the primary purpose of the AMC MCQ examination for international medical graduates?"
- (a) To assess the ability to communicate in English
 - (b) To verify the fundamental medical knowledge required for medical practice in Australia.
 - (c) To evaluate clinical experience in a specific medical field
 - (d) To determine eligibility for specialized surgical training.
14. A receipt from the sale of a building is classified as which of the following?
- (a) Revenue Receipt
 - (b) Capital Receipt
 - (c) Unearned Income
 - (d) Operating Income
15. Who is the owner of the asset in a lease agreement?
- (a) Lessee
 - (b) Tenant
 - (c) Lessor
 - (d) None of the above

N-2037

16. What is the primary role of the lessor in a lease financing agreement?
- (a) To make periodic payments for asset usage (b) To purchase the asset at the end of the lease term.
(c) To manage the asset throughout the lease period. (d) To grant the right to use an asset to another party.
17. What is the term for the initial lump-sum payment made when taking delivery of goods under a hire purchase agreement
- (a) Hire Charges (b) Installment
(c) Down Payment (d) Cash Price
18. If a hire purchaser defaults on an installment payment, the hire vendor has the right to:
- (a) Demand immediate repayment of the entire balance (b) Repossess the goods.
(c) Sue for damages. (d) All of the above.
19. What is it called when two companies in the same industry merge to become a single entity?
- (a) Vertical merger (b) Horizontal merger
(c) Conglomerate merger (d) Congeneric merger
20. Which type of merger involves two firms in different, unrelated industries?
- (a) Horizontal merger (b) Vertical merger
(c) Conglomerate merger (d) Congeneric merger

N-2037

21. A portfolio having two risky securities can be turned risk less if
- (a)The securities are completely positively correlated (b)If the correlation ranges between zero and one
(c)The securities are completely negatively correlated (d)None of the above.
22. The object of portfolio is to reduceby diversification
- (a)Return (b)Risk
(c)Uncertainty (d)Percentage
23. What is the primary purpose of securitization for a lender?
- (a)To increase their own debt holdings (b)To convert illiquid assets into cash and increase lending capacity
(c)To hold onto riskier assets for a longer period (d)To avoid regulatory oversight
24. Which of these is a direct benefit of securitization for a financial institution?
- (a)Reduced regulatory requirements (b)Access to new pools of capital
(c)Decreased ability to issue new loans (d)Increased management of defaulted loans
25. In the context of securitization, what does it mean to "repackage" assets?
- (a)To sell individual assets at a lower price (b)To bundle a pool of similar assets into new securities for sale to investors
(c)To hold onto the original assets indefinitely (d)To convert physical assets into cash directly

N-2037

26. Venture capital is _____
- (a) Publicly traded stocks
 - (b) Private equity financing for startups and small businesses
 - (c) Government grants for research projects
 - (d) Corporate bonds
27. What is the primary goal of venture capitalists?
- (a) To invest in established companies
 - (b) To fund government projects
 - (c) To provide financial support to non-profit organizations
 - (d) To invest in startups with high growth potential
28. What stage of venture capital involves funding startups with a developed product or service?
- (a) Seed stage
 - (b) Growth stage
 - (c) Early stage
 - (d) Expansion stage
29. What is the term for a group of investors who pool their funds together to invest in startups?
- (a) Stockholders
 - (b) Lenders
 - (c) Venture capitalists
 - (d) Angel investors
30. What is the primary function of a factoring business?
- (a) To provide long-term loans to businesses.
 - (b) To invest in businesses' fixed assets.
 - (c) To purchase a company's accounts receivable at a discount for immediate cash.
 - (d) To offer management consulting services

N-2037

N-2038**COURSE CODE****200234**

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. _____ is known as father of economics

(a) Marshal

(b) Robins

(c) Adam Smith

(d) A C Pigou

2. The famous book on economics "An Enquiry into the Nature and Cause of Wealth of Nation" was written by

(a) Marshal

(b) Ricardo

(c) Robins

(d) Adam Smith

3. Welfare (neo classical) definition of economics is given by

(a) J B Say

(b) Lionel Robbins

(c) Adam Smith

(d) Alfred Marshall

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

(a) Necessity

(b) Luxury

(c) Substitute

(d) Complement

5. The income elasticity of demand is negative for a

(a) Positive good

(b) Normal good

(c) Elastic good

(d) Inferior good

N-2038

6. What effect is working when the price of a good falls and consumers tend to buy it instead of other goods

(a) Income effect

(b) Substitution effect

(c) Price effect

(d) None of these

7. What is market equilibrium?

(a) The point where quantity supplied exceeds quantity demanded (b) The point where quantity demanded equals quantity supplied

(c) A situation where the market price is always falling (d) A market where producers always have a surplus.

8. A surplus in a market occurs when:

(a) The quantity demanded is greater than the quantity supplied (b) The quantity supplied is greater than the quantity demanded.

(c) The government imposes a price ceiling below the equilibrium price (d) The market price is below the equilibrium price.

9. A production function defines the relationship between:

(a) Costs and revenue

(b) Input prices and output quantity

(c) Inputs and the maximum output that can be produced

(d) Demand and supply

10. In the long run, which factors of production are variable?

(a) Only labor

(b) Only capital

(c) Both labor and capital

(d) At least one factor is fixed

N-2038

11. The sum of fixed costs and variable costs gives you:
- (a) Average total cost
(b) Average variable cost
(c) Marginal cost
(d) Total cost
12. A cost that has already been incurred and cannot be recovered is known as a:
- (a) Fixed cost
(b) Variable cost
(c) Opportunity cost
(d) Sunk cost
13. Which is generally considered the primary objective of a business firm?
- (a) To expand its market share
(b) To survive and operate
(c) To generate profits
(d) To innovate new products
14. What are the main objectives of financial management for a firm?
- (a) Profit maximization and cost minimization
(b) Profit maximization and wealth maximization
(c) Value maximization and sales revenue maximization
(d) Earnings maximization and strategic growth
15. Which term refers to the objective of a business aiming to increase the total value of its stock and dividends for its shareholders?
- (a) Profit Maximization
(b) Sales Revenue Maximization
(c) Wealth Maximization
(d) Cost Minimization

N-2038

16. If Marginal Revenue (MR) is zero, Average Revenue (AR) will be
- (a) Rising (b) Falling
(c) Zero (d) Constant
17. Which of the following is a typical pricing objective for a company facing intense competition and over-capacity?
- (a) Maximum market share (b) Market skimming
(c) Survival (d) Product quality leadership
18. The pricing strategy of setting an artificially high initial price and then gradually lowering it over time is known as:
- (a) Penetration pricing (b) Skimming pricing
(c) Psychological pricing (d) Cost-plus pricing
19. In perfect competition, who determines the price?
- (a) An individual firm (b) The government
(c) The industry (through market demand and supply) (d) A single large buyer
20. How does an individual firm in perfect competition decide its output level?
- (a) Where total revenue equals total cost. (b) Where marginal cost equals market price.
(c) By maximizing total profit, regardless of MC and MR. (d) Where demand is perfectly elastic

N-2038

21. The equilibrium price in a perfectly competitive market is determined at the Point where:
- (a) Total revenue is maximized
 - (b) Marginal cost equals average total cost.
 - (c) Quantity demanded equals quantity supplied
 - (d) The firm earns a normal profit.
22. In a perfectly competitive market, who determines the price of a good?
- (a) The individual firm
 - (b) The government
 - (c) The market, through the forces of supply and demand
 - (d) The dominant firm in the industry
23. In a perfectly competitive market, who determines the price of a good?
- (a) The individual firm
 - (b) The government
 - (c) The market, through the forces of supply and demand
 - (d) The dominant firm in the industry
24. What is the long-run economic profit for firms in a perfectly competitive market?
- (a) Positive economic profit
 - (b) Negative economic profit (losses)
 - (c) Zero economic profit
 - (d) Can be positive, negative, or zero depending on the industry
25. Who is considered the father of modern macroeconomics?
- (a) Adam Smith
 - (b) John Maynard Keynes
 - (c) Alfred Marshall
 - (d) Milton Friedman

N-2038

26. Which of the following is a factor that contributes to demand-pull inflation?
- (a) Rising production costs
(b) A decrease in aggregate demand
(c) An increase in aggregate demand
(d) A decrease in wage rates
27. What is the primary objective of Fiscal Policy?
- (a) To stabilize the growth rate of the economy
(b) To increase the money supply
(c) To set individual product prices
(d) To regulate interest rates
28. Marginal Propensity to Consume (MPC) is defined as:
- (a) The ratio of total consumption to total income
(b) The increase in consumption due to a one-unit increase in income.
(c) The proportion of income saved
(d) Both (a) and (b).
29. In the Keynesian consumption function $C = a + bY$, where 'a' represents:
- (a) Total income
(b) Autonomous consumption (spending despite no income).
(c) The marginal propensity to consume.
(d) Total consumption.
30. Which additive is commonly used to stabilize highly plastic soils like black cotton soils?
- (a) Cement
(b) Bitumen
(c) Hydrated lime
(d) Fly ash

N-2038

31. In the context of pavement design, what is not an aspect to consider for soil stabilization problems?
- (a) Soil type (b) Thickness of the layer
(c) Mix design (d) Stabilization technique
32. Which phase of the business cycle is characterized by a significant decline in general economic activity, rising unemployment, and falling output?
- (a) Expansion (b) Peak
(c) Contraction/Recession (d) Trough
33. The highest point of the business cycle, where economic activity reaches its maximum before declining, is known as the:
- (a) Trough (b) Expansion
(c) Recovery (d) Peak

PART - B

(7 X 6 = 42)

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

34. (a) What are the Importance of Managerial Economics
[OR]
(b) Explain the Law of Demand and Diagram
35. (a) Explicit the Types of Demand Forecasting
[OR]
(b) Elucidate the Law of Supply
36. (a) What are the Difference Between Production and Cost Analysis
[OR]
(b) Explain the Types of Cost.
37. (a) What are the Objectives of Firm?
[OR]
(b) What is Role of Perfect Competition?
38. (a) What is Scope of Monopolistic Competition?
[OR]
(b) What is the Importance of National Income Deflators?
39. (a) What are the Difference between Consumption Function and Investment Function
[OR]
(b) What are the Objectives of Fiscal Policy?
40. (a) Clarify the Kinds of Inflation
[OR]
(b) What are the Features of Business Cycle?

N-2038

N-2039

COURSE CODE

200241

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, DECEMBER 2025
Second Year - Fourth Semester
COMMERCE
INSURANCE MANAGEMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

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

N-2039

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

N-2039

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

N-2039

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

N-2039

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

N-2039

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

N-2039

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

PART - B

(7 X 6 = 42)

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

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

N-2039

N-2040**COURSE CODE****200242**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, DECEMBER 2025
Second Year - Fourth Semester
COMMERCE
BUSINESS STATISTICS
(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 statistics in business?
(a) To entertain customers
(b) To analyze and interpret data
(c) To reduce company size
(d) To create advertisements
2. Which software is commonly used for statistical analysis in business?
(a) Adobe Photoshop
(b) Microsoft Excel
(c) AutoCAD
(d) Notepad
3. Arithmetic Mean is calculated by
(a) Subtracting values
(b) Multiplying all values
(c) Dividing sum of all values by number of values
(d) Taking lowest value
4. Which of the following is not a property of arithmetic mean?
(a) Based on all items
(b) Can be affected by extreme values
(c) Can be used in qualitative data
(d) Has mathematical properties
5. What is the simplest measure of dispersion?
(a) Standard Deviation
(b) Range
(c) Quartile Deviation
(d) Mean Deviation

N-2040

6. What is the classical approach to probability?
- (a)Based on weather (b)Based on historical records
(c)Based on equally likely outcomes (d)Based on emotions
7. Which of the following is a basic term in probability?
- (a)Essay (b)Experiment
(c)Poem (d)Function
8. What does the multiplication rule calculate for independent events?
- (a) $P(A \text{ or } B)$ (b) $P(A \text{ and } B)$
(c) $P(A \text{ given } B)$ (d) $P(A \text{ minus } B)$
9. Which term refers to the set of all possible outcomes in a probability experiment?
- (a)Event (b)Sample space
(c)Trial (d)Outcome
10. Which type of estimate gives a single value as an estimate of a population parameter?
- (a)Interval estimate (b)Point estimate
(c)Confidence interval (d)Range estimate

N-2040

11. What does a 95% confidence interval mean?
(a)The sample is 95% accurate (b)95% of the population is in the range
(c)There's a 95% chance the interval contains the true parameter (d)The mean is 95% correct
12. Which estimation method is more informative?
(a)Point estimation (b)Interval estimation
(c)Median estimation (d)Mode estimation
13. The maximum acceptable probability of making a Type I error is called:
(a)Beta (b)Level of precision
(c)Significance level (alpha) (d)Test statistic
14. Which distribution is used for small sample hypothesis testing
(a)Z-distribution (b)T-distribution
(c)Chi-square distribution (d)F-distribution
15. Which test is best suited to test a sample mean when population variance is unknown and sample size is < 30 ?
(a)Z-test (b)T-test
(c)F-test (d)Chi-square test

N-2040

16. The degrees of freedom in a Chi-square test depend on
- (a) Sample mean
 - (b) Standard deviation
 - (c) Number of classes or categories
 - (d) Level of significance
17. What is the formula for degrees of freedom in a contingency table?
- (a) $n - 1$
 - (b) $(n - k)$
 - (c) $(r + c - 1)$
 - (d) $(r - 1)(c - 1)$
18. If the calculated Chi-square value is greater than the critical value, we
- (a) Accept the null hypothesis
 - (b) Reject the null hypothesis
 - (c) Accept the alternate hypothesis
 - (d) cannot conclude
19. Which of the following is used to construct the ANOVA table?
- (a) t-statistic
 - (b) Z-statistic
 - (c) Mean squares
 - (d) Standard error
20. What is the main objective of Analysis of Variance (ANOVA)
- (a) To test the correlation between variables
 - (b) To compare means across multiple groups
 - (c) To estimate population variance
 - (d) To calculate confidence intervals

N-2040

21. Who introduced the term 'regression'?
- (a) Karl Pearson (b) R.A Fischer
(c) Croxton and Cowden (d) Francis Galton.
22. Which method is used to visually represent correlation between two variables?
- (a) Bar chart (b) Scatter diagram
(c) Pie chart (d) Histogram
23. What is a property of Karl Pearson's correlation coefficient?
- (a) It ranges from 0 to 1 (b) It ranges from -1 to +1
(c) It is always positive (d) It measures non-linear relationships
24. What does Spearman's rank correlation coefficient measure?
- (a) Monotonic relationship between ranked or ordinal data (b) Linear relationship between continuous variables
(c) Variance of a single variable (d) Causation between two variables
25. How is the reliability of estimates assessed in regression analysis?
- (a) By determining the sample mean (b) By calculating the standard error of estimate and confidence intervals
(c) By measuring the population variance (d) By comparing sample sizes

N-2040

26. Which method is commonly used in business forecasting?
- (a) Random sampling (b) Hypothesis testing
(c) Time series analysis (d) Scatter diagram
27. What is a limitation of business forecasting?
- (a) It always predicts exact outcomes (b) It is subject to uncertainties and changing conditions
(c) It eliminates the need for data analysis (d) It is only used for financial data
28. Which method uses past data to predict future values in time series analysis?
- (a) Chi-square test (b) Regression analysis
(c) Standard deviation calculation (d) Scatter diagram
29. What does the economic rhythm theory propose?
- (a) Economic activities follow cyclical patterns (b) Economic events are completely random
(c) Only short-term trends matter (d) Forecasting is unrelated to economic cycles
30. Which component of a time series represents the overall direction of data over a long period?
- (a) Seasonal variation (b) Cyclic variation
(c) Long-term trend (d) Random variation

N-2040

31. How does the semi-average method measure a time series trend?

(a) By fitting a mathematical equation

(b) By averaging data split into two equal parts

(c) By smoothing data with moving averages

(d) By using exponential smoothing

32. What is the first main step in constructing an index number?

(a) Selecting the base period

(b) Calculating the sample mean

(c) Testing data normality

(d) Determining the variance

33. What does the weighted average of price relatives' method involve in CPI construction?

(a) Averaging all prices without weights

(b) Measuring variance of prices

(c) Testing data normality

(d) Calculating ratios of current to base year prices with weights

PART - B

(7 X 6 = 42)

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

34. (a) Define statistics. What are the scope and applications of statistics?

[OR]

(b) Explain various appropriate situations for the use of various statistical averages

35. (a) Explain the steps involved in solving problems on probability

[OR]

(b) Discuss the assumptions for applying the Poisson distribution and real life examples of Poisson variate

36. (a) How determine the sample size in estimation?

[OR]

(b) Explain the classification of test statistics. How to identify the right statistics for the test?

37. (a) Explain the applications of Chi-Square test with give suitable example

[OR]

(b) Distinguish between one way ANOVA and two-way ANOVA

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

[OR]

(b) State the multiple correlation and how its helps for data analysis

39. (a) Discuss the steps in forecasting in business

[OR]

(b) What are the advantages of business forecasting?

40. (a) Explain mathematical models for Time Series?

[OR]

(b) Elucidate the utility and importance of index numbers.

N-2040

N-2041

COURSE CODE

200243

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, DECEMBER 2025
Second Year - Fourth Semester
COMMERCE
OFFICE MANAGEMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Office management refers to the process of—

(a) Buying new furniture (c) Marketing company products	(b) Planning, organizing, and controlling office activities (d) Designing advertisements
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2. Which function involves ensuring that office work is done as per plan?

(a) Planning (c) Controlling	(b) Organizing (d) Staffing
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3. Who is responsible for overseeing day-to-day office operations?

(a) Sales Manager (c) Finance Manager	(b) Office Manager (d) HR Manager
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4. Administrative qualities of an office manager include—

(a) Lateness to meetings (c) Knowledge of procedures and documentation	(b) Inability to organize records (d) Avoiding documentation
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5. What is the main objective of any business enterprise?

(a) To earn profit and grow sustainability (c) To spend resources	(b) To increase employee workload (d) To expand office buildings only
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N-2041

6. What does an organizational chart represent?
- (a) A blueprint of the office building
(b) A graph of sales growth
(c) Structure of authority, roles, and responsibilities
(d) A list of employees' salaries
7. Which feature is essential for effective computer-based office operations?
- (a) Frequent errors
(b) Outdated software
(c) User-friendly interface and data security
(d) Lack of access control
8. Which of the following is not a benefit of an office manual?
- (a) Provides training and orientation
(b) Creates employee confusion
(c) Improves consistency in operations
(d) Serves as a reference for office policies
9. How does an office manual assist in employee training?
- (a) By increasing operational complexity
(b) By serving as a reference for procedures
(c) By eliminating the need for supervision
(d) By focusing on external communication
10. One important factor in selecting an office building is—
- (a) Adequate lighting and ventilation
(b) Its historical value only
(c) Whether it's a rented home
(d) Proximity to personal residence

N-2041

11. What is the primary need for office layout?
(a) To increase employee confusion
(b) To utilize space efficiently and improve workflow
(c) To add more furniture
(d) To reduce employee salaries
12. Which type of office layout promotes collaboration among employees?
(a) Closed layout
(b) Modular layout
(c) Open layout
(d) Landscape layout
13. Which of the following is essential for a healthy office environment?
(a) Proper ventilation
(b) No air circulation
(c) Dim lighting
(d) Overcrowding
14. What is a key benefit of modular furniture in an office?
(a) Fixed and rigid design
(b) Flexibility and space optimization
(c) High maintenance costs
(d) Limited aesthetic appeal
15. A unit of measurement for office work may include—
(a) Employee salary
(b) Number of emails handled
(c) Color of the furniture
(d) Number of lunch breaks

N-2041

16. What does control in individual jobs involve?
- (a) Ignoring task performance
 - (b) Reducing employee specialization
 - (c) Eliminating workload distribution
 - (d) Monitoring and evaluating tasks for standards
17. What is one benefit of organized stationery storage?
- (a) More time wasted
 - (b) Frequent reordering
 - (c) Easy access and reduced pilferage
 - (d) More employee arguments
18. Who is generally responsible for managing stationery in an office?
- (a) Storekeeper or office assistant
 - (b) Receptionist
 - (c) Marketing executive
 - (d) Managing director
19. What is a key feature of a well-designed form?
- (a) Overcrowded text
 - (b) Use of multiple fonts and color
 - (c) Clear layout and easy-to-fill structure
 - (d) Irregular field sizes
20. Which of the following describes form management best?
- (a) Disposing old forms
 - (b) Designing, controlling, and maintaining office forms efficiently
 - (c) Printing forms only once
 - (d) Using handwritten notes instead of forms

N-2041

21. Which feature of a well-designed form ensures ease of completion?
- (a) Logical arrangement
(b) Complex instructions
(c) Excessive fields
(d) Small font size
22. One of the principles governing record management is—
- (a) Keep everything forever
(b) Maintain only personal documents
(c) Retain records as per retention schedules
(d) Share all records with public
23. Which filing system is best suited for organizing records by topics or categories?
- (a) Numerical filing
(b) Subject filing
(c) Geographical filing
(d) Chronological filing
24. A common symbol used in proof correction to indicate deletion is—
- (a) ✕
(b) ?
(c) ^
(d) @
25. Which of the following tools replaced typewriters in modern offices?
- (a) Landline phones
(b) Filing cabinets
(c) Word processing software
(d) Drawing boards

N-2041

26. What is the final element in the communication loop?
- (a)Encoding (b)Feedback
(c)Message (d)Medium
27. Technological advancement in communication has led to—
- (a)Reduced access to information (b)Slower decision-making
(c)Improved speed, accuracy, and connectivity (d)Disorganized work
28. Which of the following is a characteristic of a good office report?
- (a)Vague and lengthy (b)Clear, concise, and factual
(c)Full of opinions (d)No structure
29. Which type of mail is used for communication within the organization?
- (a)External mail (b)Internal mail
(c)Registered mail (d)Courier mail
30. Electronic Data Processing (EDP) means—
- (a)Manual record maintenance (b)Use of computers and software to process large data sets quickly
(c)Calculating with abacus (d)Writing letters by hand

N-2041

31. What is a key benefit of mechanization in an office?
 (a) Increased manual workload (b) Improved efficiency in repetitive tasks
 (c) Reduced use of technology (d) Limited data accuracy
32. Which method of data collection involves direct interaction with respondents?
 (a) Interviews (b) Documents/Records
 (c) Observation (d) Experiments
33. Which type of office report provides insights for strategic planning?
 (a) Operational report (b) Financial report
 (c) Performance report (d) Management report

PART - B

(7 X 6 = 42)

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

34. (a) What is office management? Explain the functions of the office in an organization

[OR]

- (b) What do you understand by office manager? Mention the role of office manager

35. (a) What is office organisation? State the objectives of business enterprises

[OR]

- (b) Define office manual. What are the qualities required of an office manual?

36. (a) Discuss the types of layout. What are the factors affecting the layout?

[OR]

- (b) What are the required facilities for a good office environment

37. (a) What is office work? What are the measurement and standardization in office work?

[OR]

- (b) Discuss management of office stationary and purchase of stationery.

38. (a) What is forms? Explain the types of forms.

[OR]

- (b) What are the principles governing record management?

39. (a) Classify the types of communication.

[OR]

- (b) Define office correspondents. Explain the production and generation of office correspondents.

40. (a) Explain the internal and external sources of mail service in an office

[OR]

- (b) Define data. Explain the sources of data

N-2041

N-2042**COURSE CODE****200244**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, DECEMBER 2025
Second Year - Fourth Semester
COMMERCE
MANAGEMENT ACCOUNTING
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. In management accounting, an emphasis and focus must be
 - (a) Past oriented
 - (b) Future oriented
 - (c) Bank oriented
 - (d) Communication oriented
2. In financial accounting, investors, banks, suppliers and government agencies are classified as
 - (a) External parties
 - (b) Internal parties
 - (c) Environmental parties
 - (d) Transactional parties
3. Which function of management accounting involves monitoring performance through variance analysis?
 - (a) Controlling
 - (b) Organizing
 - (c) Planning
 - (d) Decision-Making
4. What is the primary purpose of budgetary control?
 - (a) To maintain employee attendance
 - (b) To monitor actual performance against the budget
 - (c) To increase tax liabilities
 - (d) To reduce product quality
5. Which type of budget adjusts based on the actual level of activity?
 - (a) Fixed budget
 - (b) Flexible budget
 - (c) Master budget
 - (d) Zero-based budget

N-2042

6. What does estimated cost mean in cost accounting?
- (a) Cost based on last year's actual
 - (b) A predetermined cost for future planning, less scientific than standard cost
 - (c) The cost recorded in financial statements
 - (d) The cost used for calculating GST
7. Which of the following is NOT an advantage of standard costing?
- (a) Guarantees profit
 - (b) Helps in setting performance benchmarks
 - (c) Assists in cost control
 - (d) Aids in decision-making
8. Which variance is caused by external factors beyond management's control?
- (a) Controllable variance
 - (b) Uncontrollable variance
 - (c) Material usage variance
 - (d) Labor rate variance
9. What does variance analysis help an organization to do?
- (a) Reduce profits
 - (b) Increase taxes
 - (c) Control costs and improve performance
 - (d) Eliminate fixed costs
10. Which costing method is required for external financial reporting under GAAP/IFRS?
- (a) Marginal costing
 - (b) Absorption costing
 - (c) Variable costing
 - (d) Standard costing

N-2042

11. The contribution margin is equal to:
- (a) Sales – Fixed cost
 - (b) Sales – Variable cost
 - (c) Sales – Total cost
 - (d) Fixed cost – Variable cost
12. How is the break-even point in units calculated?
- (a) Fixed Costs ÷ Selling Price per Unit
 - (b) Fixed Costs ÷ Contribution per Unit
 - (c) Variable Costs ÷ Contribution per Unit
 - (d) Sales ÷ Profit Volume Ratio
13. If a company's actual sales are \$500,000 and break-even sales are \$300,000, what is the Margin of Safety in percentage?
- (a) 40%
 - (b) 60%
 - (c) 20%
 - (d) 50%
14. If fixed costs increase while other factors remain constant, the break-even point will:
- (a) Decrease
 - (b) Remain unchanged
 - (c) Increase
 - (d) Become zero
15. What is the primary objective of financial statement analysis?
- (a) To prepare budgets
 - (b) To interpret journal entries
 - (c) To assess financial health and performance
 - (d) To file tax returns

N-2042

16. Which analysis compares financial data of the same company over multiple periods?
(a) Vertical analysis (b) Ratio analysis
(c) Common-size analysis (d) Trend analysis
17. In comparative income statements, net profit is compared:
(a) Across different companies (b) As a percentage of cash flow
(c) Over multiple time periods (d) With stock value
18. One of the main advantages of ratio analysis is:
(a) Helps in tax calculation (b) Predicts inflation
(c) Simplifies complex accounting data (d) Increases liabilities
19. Which of the following is a liquidity ratio?
(a) Debt-equity ratio (b) Return on capital employed
(c) Current ratio (d) Stock turnover ratio
20. Which of the following is a type of working capital?
(a) Permanent and temporary (b) Fixed and flexible
(c) Variable and fixed (d) Liquid and solid

N-2042

21. The main objective of working capital management is to:
- (a) Increase production
 - (b) Maximize fixed asset investment
 - (c) Ensure liquidity and profitability
 - (d) Increase taxes
22. Which of the following is a source of funds?
- (a) Purchase of land
 - (b) Payment of dividend
 - (c) Issue of shares
 - (d) Repayment of loan
23. One limitation of fund flow statement is:
- (a) Helps in long-term planning
 - (b) Ignores working capital changes
 - (c) Focuses only on cash
 - (d) Based on historical data
24. One of the limitations of the cash flow statement is
- (a) Shows accrual accounting results
 - (b) Ignores cash transactions
 - (c) Ignores non-cash transactions
 - (d) Cannot be used by investors
25. Which of the following is an example of cash outflow from investing activities?
- (a) Repayment of loan
 - (b) Purchase of machinery
 - (c) Payment of wages
 - (d) Payment of dividend

N-2042

26. Which principle of capital budgeting emphasizes that future cash flows should be discounted to their present value?
- (a)Cash flow focus
(b)Time value of money
(c)Risk and return
(d)Opportunity cost
27. The preferred technique for evaluating most capital investments is _____.
- (a)Payback Period
(b)Accounting Rate of Return
(c)Net Present Value
(d)Internal Rate of Return
28. A company that prioritizes reinvestment over dividend payments is likely following which dividend policy?
- (a)Stable Dividend Policy
(b)Constant Dividend Policy
(c)Residual Dividend Policy
(d)Regular Dividend Policy
29. According to Walter's Model, a company should pay dividends if:
- (a)Its return on investment exceeds the cost of capital
(b)Its return on investment is less than the cost of capital
(c)It has no growth opportunities
(d)It follows a no-dividend policy
30. In responsibility accounting, a manager of a cost center is primarily evaluated based on:
- (a)Revenue generation
(b)Control of costs within their responsibility
(c)Overall company profitability
(d)Market share growth

N-2042

31. How does transfer pricing impact divisional performance analysis?
- (a) It has no effect on divisional profits (b) A high transfer price reduces the buying division's profits
(c) It eliminates the need for performance metrics (d) It ensures goal congruence automatically
32. A recent trend in Human Resources Accounting involves
- (a) Mandatory inclusion in financial statements (b) Integration with ESG and sustainability reporting
(c) Elimination of replacement cost models (d) Focus on short-term employee costs only
33. Which performance metric in responsibility accounting measures economic profit after accounting for the cost of capital?
- (a) Return on Investment (ROI) (b) Economic Value Added (EVA)
(c) Gross Profit Margin (d) Sales Volume Variance

PART - B

(7 X 6 = 42)

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

34. (a) Define management state the features and scope of management

[OR]

- (b) The following budgeted production and costs are available for 50% and 75% capacity levels of a factory.

Capacity	50%	75%
Budgeted production (units)	2,000	3,000
Direct materials	Rs.	Rs.
Direct wages	10,000	15,000
Insurance	8,000	12,000
Depreciation	4,000	4,000
Indirect materials	2,000	2,000
Fuel	4,000	5,000
Maintenance	6,000	8,000
	2,000	2,200
	-----	-----
	36,000	48,200
	-----	-----

You are required to:

- (i) Indicate which of the items are fixed, variable and semi variable
(ii) Prepare a budget for 90% capacity.

(iii) Show the total cost and cost per unit at 50%, 75% and 90% capacity levels.

35. (a) What is standard costing? Distinguish between standard costing and budgetary control.

[OR]

- (b) Calculate material cost variances from the following data

	Standard	Actual
Quantity	400 <u>kgs</u>	460 <u>kgs</u>
Price	<u>Rs. 2 per kg</u>	<u>Rs. 1.5 per kg</u>
Value	<u>Rs. 800</u>	<u>Rs. 690</u>

36. (a) Discuss the importance of managerial costing

[OR]

(b) i) Calculate break even point from the following:

S Sales 1,000 units at Rs. 10 each Rs. 10,000

Variable cost - Rs. 6 per unit

Fixed cost-Rs. 8,000

ii) If the selling price is reduced to Rs. 9, what is the new break even point?

37. (a) Discuss the characteristics of good or ideal Financial statements

[OR]

(b) The following are the balance sheet of 'X' Ltd., and 'Y' Ltd., as on 31st March 2000. Comment on their position by preparing common size balance sheets.

Liabilities	X Ltd. Rs.	Y Ltd. Rs	Assets	X Ltd. Rs.	Y Ltd. Rs
Share capital	25,00,000	40,000	Fixed assets	60,00,000	80,000
Reserves	10,00,000	60,000	Stock	20,00,000	20,000
10% Debentures	40,00,000	-	Debtors	50,00,000	15,000
Term Loans	60,00,000	10,000	Bills Receivable	10,00,000	10,000
Creditors	20,00,000	20,000	Cash at Bank	20,00,000	15,000
Bills payable	5,00,000	10,000			
	<u>1,60,00,000</u>	<u>1,40,000</u>		<u>1,60,00,000</u>	<u>1,40,000</u>

38. (a) 1) You are required to prepare a statement of working capital needed to finance a level of activity of 5,200 units of output. You are given the following information:

Element of cost	Amount per unit
	Rs.
Raw-material	8
Direct Labour	2
Overheads	6

Total Cost	16
Profit	4

Selling Price	20

Raw-materials are in stock on average one month. Materials are in process on average half-a-month. Finished goods are in stock on average 6 weeks. Credit allowed by creditors is one month. Lag in payment of wages 1.5 weeks. Cash in hand and at bank is expected to be Rs. 7,300. You are informed that production is carried on evenly during the year and wages and overheads accrue similarly.

[OR]

(b) Prepare a schedule of changes in working capital from the following Balance Sheets:

Balance Sheets

Liabilities	1998 Rs.	1999 Rs.	Assets	1998 Rs.	1999 Rs.
Share capital	50,000	50,000	Fixed assets	18,000	28,000
10% Debentures	10,000	20,000	Investments:		
Bills payable	18,000	6,000	Non-trading	10,000	10,000
Outstanding expenses	6,000	9,000	Trading	8,000	9,000
Trade Creditors	33,000	40,000	Inventories	12,000	18,000
			Trade Debtors	40,000	48,000
			Accrued interest	4,000	6,000
			Unexpired insurance	---	3,000
			Cash at bank	17,000	2,000
			Cash in hand	8,000	1,000
	<u>1,17,000</u>	<u>1,25,000</u>		<u>1,17,000</u>	<u>1,25,000</u>

39. (a) What is cash flow statement? What are the uses and limitations?

[OR]

(b) Each of the following projects requires a cash outlay of Rs. 10,000. You are required to suggest which project should be accepted if the standard pay-back period is 5 years.

Year	Cash inflows		
	Project X Rs.	Project Y Rs.	Project Z Rs.
1	2,500	4,000	1,000
2	2,500	3,000	2,000
3	2,500	2,000	3,000
4	2,500	1,000	4,000
5	2,500	---	---

40. (a) Explain the types of Dividend policy.

[OR]

(b) Elucidate the overview of recent development of accounting.

N-2042

N-2043

COURSE CODE

200251

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, DECEMBER 2025
Third Year - Fifth Semester
(COMMERCE)
INTERNATIONAL MARKETING
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. "International marketing is a global process of planning and executing conception, pricing, promotion" The definition fails to recognize

(a) Non-Profit marketing	(b) Business-To –business marketing
(c) Consumer marketing	(d) Integration of the 4 Ps

2. _____ is the performance of business activities that direct the flow of a company's goods and services to consumers or users in more than one nation for a profit.

(a) Intranational Marketing	(b) International Marketing
(c) Multinational Marketing	(d) Universal Marketing

3. The most generic name to describe corporations operating around the world.

(a) TNC	(b) MNE
(c) MNC	(d) Global Corporation

4. _____ is the principle of organization of a region around several political, social or financial centers.

(a) Ethnocentrism	(b) Polycentrism
(c) Marketing expansion	(d) Global marketing

5. _____ can be universally advertised as "Adds Life".

(a) Coca Cola	(b) Pepsi
(c) Ranbaxy	(d) Reliance

N-2043

6. It is the act of reducing government-imposed constraints on the behavior of actors in the economy.
- (a) Privatization (b) Liberalization
(c) Deregulation (d) All of the above
7. _____ consists of the actors in the company's immediate environment that affect the performance of the company
- (a) Macro environment (b) Micro environment
(c) Internal environment (d) External environment
8. _____ is environment covers those factors which give shape and form to the dept. of economic activities
- (a) Technological (b) Demographic
(c) Social and cultural (d) Economic
9. _____ is also called the International convention for the protection of industrial property.
- (a) Paris Union (b) National Treatment
(c) Industrial Policy Act (d) Intellectual property Right
10. _____ can be described as the economic means to achieve the political goal of an independent nation.
- (a) Liberalization (b) Free Trade
(c) Trade barriers (d) Protectionism

N-2043

11. A ___ is a tax on goods upon importation

(a)Tariff

(c)Legislation

(b)Non-tariff

(d)Quotas

12. ___ can be defined as supreme and independent political authority.

(a)Political Risk

(c)Ideology

(b)Sovereignty

(d)Nationalism

13. _____ occurs if ownership of the property or assets in question is referred to as confiscation.

(a)Privatization

(c)Expropriation

(b)Nationalization

(d)Compensation

14. As a result of international trade and global interdependence, countries' inflation rates tend to

(a)increase

(c)be unpredictable

(b)moderate (X)

(d)be unstable

15. Ethnocentric orientation is a predisposition towards

(a)Regionalism the home country

(c)geographically

(b)the global economy

(d)proximate regions

N-2043

16. Export Promotion Organization undertakes export marketing communication by _____.
(a)Advertising (b)Sales promotion
(c)Public relations (d)all above
17. _____ consists of various techniques or tools that induce a desired response from customers and intermediaries
(a)Sales Promotion (b)Market Share
(c)Market Growth (d)Market Target
18. _____ reflects the nature & values of the society.
(a)Culture (b)Tradition
(c)Language (d)Nationalism
19. Market in which currencies buy and sell and their prices settle on is called the
(a)International bond market (b)International capital market
(c)Foreign exchange market (d)Eurocurrency market
20. _____ refers to the selling of the products below the cost of production or at below the ongoing price in the market.
(a)Gate pricing (b)Dumping
(c)Cheap pricing (d)Countertrade

N-2043

21. The international market goes beyond the ___ marketer and becomes more involved in the marketing environment in the countries in which it is doing business.
- (a)Export (b)Import
(c)Multinational (d)Domestic
22. _____ may also be a major constraint on a countries economy as well as for international marketing.
- (a)Topology (b)Topography
(c)Climate (d)GNP
23. Large type of exporter will choose _____ type of distribution channel
- (a)Exclusive (b)Inclusive
(c)Indirect (d)Direct
24. New product development starts with which one of the following steps of new product development?
- (a)idea screening (b)Idea generation
(c)Test marketing (d)Concept testing
25. The Director General of Foreign trade is appointed by-----
- (a)Central Government (b)State Government
(c)Ministry of commerce (d)Chief justice of the Supreme Court

N-2043

26. Export marketing plan helps in attracting international buyers because of _____.
- (a)Product name (b)Product pack
(c)Celebrity in product (d)advertisement
27. The document containing the guarantee of a bank to honour drafts drawn on it by an exporter is -----
- (a)Letter of hypothetication (b)Letter of credit
(c)Bill of lading (d)Bill of exchange
28. The main document required by the customs authority for allowing shipment is _____.
- (a)Letter of credit (b)consular invoice
(c)bill of lading (d)certificate of origin
29. _____ refers to a process of increasing economic integration and growing economic interdependence between countries in the world economy
- (a)MNC (b)TNC
(c)Globalization (d)WTO
30. India's foreign exchange rate system is _____
- (a)Fixed target of band (b)Free float
(c)Fixed system (d)Managed float

N-2043

31. IMS is the full form of _____
 (a)International monetary source (b)International monetary system
 (c)International monetary structure (d)International monetary society
32. A simultaneous purchase and sale of foreign exchange for two different dates is called
 (a)currency devalue (b)currency swap
 (c)currency valuation (d)currency exchange
33. Exporter has to register with one of the following authorities
 (a)RBI (b)EXIM bank
 (c)DGFT (d)ECGC

PART - B

(7 X 6 = 42)

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

34. (a) Distinguish between international marketing and domestic marketing.
 [OR]
 (b) Explain the international legal environment of the business.
35. (a) Explain the popularity of joint venture.
 [OR]
 (b) Discuss the scope of international marketing research.
36. (a) Explain the concept of Product Life Cycle approach in international marketing.
 [OR]
 (b) Discuss the objectives of international pricing.
37. (a) Analyze the characteristics of global distribution system.
 [OR]
 (b) Identify business segmentation strategies in global marketing.
38. (a) Explain the role of recent EXIM policy in international business.
 [OR]
 (b) State the significance of any five documents used in export trade.
39. (a) Analyze the major challenges in foreign trade policy.
 [OR]
 (b) Explain the limitations of exchange rate policy.
40. (a) Describe the preliminary steps involved in exporting.
 [OR]
 (b) Explain the role of International Dispute settlement mechanism.

N-2043

N - 2044**COURSE CODE****200252**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, DECEMBER 2025
Third Year - Fifth Semester
(COMMERCE)
RETAIL MARKETING MANAGEMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Residential property is mainly used for:

(a) Offices

(b) Warehousing

(c) Living purposes

(d) Manufacturing

2. The concept of property management includes:

(a) Inventory management

(b) Asset registration

(c) Maintenance and supervision

(d) Import-export

3. Physical appraisal of property involves:

(a) Budgeting

(b) Site inspection

(c) Branding

(d) Marketing

4. Which of these is NOT a characteristic of a property user?

(a) Ownership type

(b) Relationship with property

(c) Age of property

(d) Purpose of use

5. A mortgage is a:

(a) Rent agreement

(b) Property lease

(c) Loan secured on property

(d) Sales deed

N - 2044

6. One of the hidden costs when buying a property is:

- (a) Insurance
- (c) Grocery bills

- (b) Internet charges
- (d) Staff salary

7. Market analysis in property management includes:

- (a) Customer feedback
- (c) Online ratings

- (b) Area demand and supply
- (d) Fashion trend

8. Competitive strategy in property refers to:

- (a) Higher pricing
- (c) Less maintenance

- (b) Unique property features
- (d) Low-quality service

9. SEZ stands for:

- (a) Special Estate Zone
- (c) Special Economic Zone

- (b) Specific Economic Zone
- (d) Social Environment Zone

10. Strategic property management involves:

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

- (b) Buying furniture
- (d) Tax planning

N - 2044

11. Property life cycle includes:

- (a) Manufacturing
- (c) Growth, maturity, decline

- (b) Expense only
- (d) Fluctuation

12. Benchmarking helps to:

- (a) Reduce tax
- (c) Delay decisions

- (b) Compare performance
- (d) Increase rent

13. Leasing means:

- (a) Selling
- (c) Renting

- (b) Owning
- (d) Subletting

14. Tenant mix includes:

- (a) Employees
- (c) Decorators

- (b) Farmers
- (d) Different retail brands

15. Capital expenditure is for:

- (a) Daily expenses
- (c) Staff salary

- (b) Brochures
- (d) Brochures Long-term improvements

N - 2044

16. Monthly cash flow forecast helps in:

- (a) Saving electricity
- (c) Designing posters

- (b) Predicting income and expenses
- (d) Filing tax returns

17. Valuation means:

- (a) Painting walls
- (c) Making brochures

- (b) Writing contracts
- (d) Estimating property value

18. Property value depends on:

- (a) Area and features
- (c) Brand of paint

- (b) Number of employees
- (d) Advertisement size

19. Retail property valuation helps in:

- (a) Deciding rental rates
- (c) Buying vehicles

- (b) Hiring staff
- (d) Conducting surveys

20. Brochures are used in:

- (a) Building security
- (c) Cleaning schedules

- (b) Property marketing
- (d) Transport services

N - 2044

21. Signage in retail helps with:

(a) Safety

(c) Customer direction

(b) Maintenance

(d) Budgeting

22. Public relations includes:

(a) Tax filing

(c) Staff meetings

(b) Community engagement

(d) Banking

23. Preventive maintenance is done:

(a) After damage

(c) For holidays

(b) Only in winter

(d) Before issues arise

24. Cosmetic maintenance refers to:

(a) Legal work

(c) Plumbing

(b) Aesthetic improvements

(d) Safety alarms

25. Emergency maintenance is required during:

(a) Weekends

(c) Celebrations

(b) Urgent repairs

(d) Annual meetings

N - 2044

26. Future of retailers depends on:

- (a) Market trends
- (c) Furniture design

- (b) Music choice
- (d) Street lights

27. Internet usage helps in:

- (a) Water supply
- (c) Carpentry

- (b) Retail data analysis
- (d) Wall painting

28. Transport impacts retail by:

- (a) Affecting supply chains
- (c) Growing trees

- (b) Changing language
- (d) Increasing tax

29. Commercial real estate is typically used for:

- (a) Residential purposes
- (c) Farming

- (b) Retail and office use
- (d) Educational use

30. Industrial property includes:

- (a) Malls
- (c) Hotels

- (b) Factories and warehouses
- (d) Schools

N - 2044

31. A property manager's responsibility includes:

- (a) Marketing brochures
- (c) Social campaigning

- (b) Tenant coordination
- (d) Web design

32. Growth of professionalism in property management includes:

- (a) Unskilled labor
- (c) Informal learning

- (b) Structured processes and ethics
- (d) Manual maintenance

33. Proprietary features of property refer to:

- (a) Ownership rights and uniqueness
- (c) Location pin

- (b) Color of paint
- (d) Company logo

PART - B

(7 X 6 = 42)

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

34. (a) Explain the concept and types of real property. How does property management differ across these types?

[OR]

(b) Discuss the roles and responsibilities of a property manager. Why is professional property management important today?

35. (a) Discuss the various sources of finance available when buying a property. What factors must be considered before purchasing?

[OR]

(b) Describe the key elements involved in preparing a property management plan. How does it contribute to competitive strategy?

36. (a) Define strategic property management. Why is it important in today's competitive retail environment?

[OR]

(b) Discuss the legal aspects involved in property development and registration. How do these influence property utilization?

37. (a) Define leasing. What are the different types of retail leases? Discuss the importance of tenant mix and rental rate setting.

[OR]

(b) What are the administrative and financial responsibilities of a retail property manager? Discuss major income and expense items.

38. (a) Discuss the importance of marketing in retail property management. Explain different methods used for promotion.

[OR]

(b) What are the different types of maintenance in retail properties? Explain the role of preventive and emergency maintenance.

39. (a) Discuss the key factors shaping the future of retail property in India. How are changing customer expectations and internet usage influencing this sector?

[OR]

(b) Analyze the future planning needs of the retail property industry. How do transportation and store design trends contribute to retail development?

40. (a) How are future designs of retail stores influenced by customer behavior and technological trends?

[OR]

(b) Evaluate the impact of transportation and infrastructure on the success of retail property locations.

N - 2044

N-2045

COURSE CODE

200253

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, DECEMBER 2025
Third Year - Fifth Semester
COMMERCE
COST ACCOUNTING
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. _____ includes financial and cost accounting, tax planning and tax accounting.
 (a) Financial accounting (b) Cost accounting
 (c) Management accounting (d) Income tax calculation
2. _____ costing is applicable to printers.
 (a) Process (b) Batch
 (c) multiple (d) Job
3. Process costing is also known as.....costing
 (a) Continuous (b) Batch
 (c) multiple (d) Job
4. Operating costing is also known ascosting.
 (a) Service (b) batch
 (c) multiple (d) job
5.costing is a type or technique of costing
 (a) Marginal (b) batch
 (c) multiple (d) job

N-2045

6. Cost Accountancy is the science, art andof a cost accountant.
- (a)Practice (b)exercise
(c)hard work (d)effort
7. The method of costing used in a refinery is.....costing.
- (a)Process (b)batch
(c)multiple (d)job
8. The total of all direct expenses is known ascost.
- (a)Prime (b)Works
(c)Production (d)both a & b
9. Material control does not cover the following stage.
- (a)Purchase of materials (b)storing of materials
(c)issue of materials (d)production
10. Material control aims at achieving effective.....
- (a)Material management (b)quality control
(c)accounting of material (d)material supply

N-2045

11. First in first out method of valuing material issues is suitable in times of.....
- (a)Rising prices (b)falling prices
(c)fluctuating prices (d)stable the price
12. Average cost method of valuing material issues is suitable when.....
- (a)Prices rise (b)prices fall
(c)price stable (d)prices fluctuate considerably
13. Stock verification sheets are maintained to record the results of.....
- (a)Physical verification (b)financial control
(c)financial verification (d)quality verification
14. The principle types of inventories are raw materials and ,.....and finished goods
- (a)Processed materials (b)Goods-in-progress
(c)stored goods (d)goods for dispatch
15.is a technique of material cost control which leads to low carrying cost as a result of low investment in inventory
- (a)ABC Analysis (b)JIT Inventory System
(c)VED Analysis (d)Perpetual Inventory System

N-2045

16.is a method of evaluating the job in terms of its money value.
(a)Job analysis (b)Job evaluation
(c)work measurement (d)Motion study
17. Qualities demanded from the job holder is technically known as
(a)Job description (b)job specifications
(c)job evaluation (d)both a & b
18. Ineach job is a cost unit to which all costs are assigned
(a)Batch costing (b)Job costing
(c)process costing (d)operation costing
19. Warehousing cost is an item of
(a)Office overhead (b)distribution overhead
(c)material cost (d)works overhead
20. The typeof standard best suitable for cost control purpose is
(a)Basic standard (b)Ideal standard
(c)Normal standard (d)Expected standard

N-2045

21. Economic Batch Quantity is an important point to be determined in industries where costing is employed.
(a)Job (b)batch
(c)operation (d)output
22. Economic Batch Quantity depends onandcosts.
(a)Material, labour (b)set-up costs, carrying
(c)transportation, carrying (d)warehousing, labour
23. Thecosting is applied when a quantity of similar and identical products are manufactured together as one Job.
(a)Job (b)Batch
(c)operation (d)output
24. Equivalent units represent the production of a process in terms ofunits.
(a)Completed (b)total production
(c)semi-finished (d)both a& c
25. Standard cost is acost
(a)Predetermined (b)historical
(c)final (d)actual

N-2045

26. The deviation of the actual cost or profit or sales from the standard cost or profit or sale is known as
- (a)Difference (b)Variance
(c)Discrepancy (d)Inconsistency
27. Labour cost variance is the difference between standard cost of labour and.....
- (a)Budgeted cost of labour (b)Estimated cost of labour
(c)annual cost of labour (d)Actual cost of labour
28. Idle time variance is.....
- (a)Idle time x actual labour (b)Idle time x standard rate
(c)Idle time x budgeted labour rate (d)Idle time x historical cost
29. Material Price Variance = Actual Usage (.....)
- (a)Standard price (b)Standard unit price-actual unit price
(c)Actual price (d)Standard usage
30. A favourable variance will arise when capital revenues are.....than expected.
- (a)More (b)Less
(c)Lesser (d)under estimate

N-2045

31. Materials issue are priced by dividing the total cost of material in stock by the total quantity of materials is called _____ method
- (a) Simple average price (b) Weighted average price
(c) Specific price (d) Standard price
32. The difference between attendance time and work time is known as _____
- (a) Idle time (b) Overtime
(c) Standard time (d) Time taken
33. The reconciliation of cost and financial profit can be done by preparing
- (a) Profit and loss account (b) Trial balance
(c) Reconciliation statement (d) Balance sheet

PART - B

(7 X 6 = 42)

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

34. (a) How would you classify the cost?
[OR]
(b) 'A good system of costing is an invaluable aid to management' – Discuss
35. (a) Briefly explain the perpetual inventory system
[OR]
(b) Explain the purchase order with a specimen form
36. (a) Analyze the importance of VED Analysis
[OR]
(b) Narrate avoidable and unavoidable causes of labour turn over
37. (a) Explain fixed and variable overhead with suitable examples
[OR]
(b) Explain the different methods of calculating profit on an incomplete contract
38. (a) Brief account on 'Cost accumulation'
[OR]
(b) Explain the methods of dealing with by products in process costing
39. (a) Distinguish between job costing and contract costing
[OR]
(b) Describe the importance of cost unit in operating costing
40. (a) What is Retention Money? Explain its purpose
[OR]
(b) Analyze the essential for success of cost control

N-2045

N-2046**COURSE CODE****200254**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, DECEMBER 2025
Third Year - Fifth Semester
COMMERCE
PROJECT MANAGEMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. A process that involves continuously improving and detailing a plan as more detail become available is termed as _____.
(a)Project analysis (b)project enhancing
(c)progressive deliberation (d)progressive elaboration
2. A program is usually a group of
(a)Plans (b)people and work
(c)related projects (d)unrelated projects
3. A ____ is a set of activities which are networked in an order and aimed towards achieving the goals of a project.
(a)Project (b)Process
(c)Project management (d)Project cycle
4. Two dimensions within the project management process are
(a)Technical and sociocultural (b)Cost and time
(c)Planned and unexpected (d)Established and new
5. A project would normally be undertaken if its Net Present Value (NPV) is _____.
(a)Exactly the same as the NPV of the existing project (b)negative
(c)positive (d)zero

N-2046

6. Modern method of Project appraisal are also called as
- (a) Discounting Techniques
 - (b) Non Discounting techniques
 - (c) Unadjusted Rate of Return Method
 - (d) Average Rate of Return
7. The process of determining whether the project idea is a viable foundation for creating a successful business is known as a:
- (a) feasibility analysis
 - (b) business plan
 - (c) strategic analysis
 - (d) industry analysis
8. The method used to collect information to use through all phases of the project life cycle is called
- (a) Responsibility matrix
 - (b) Organization breakdown structure
 - (c) Work breakdown structure
 - (d) Priority matrix
9. The first step in creating the necessary information to manage a project is to
- (a) Establish project priorities
 - (b) Define the project scope
 - (c) Verify the budget available
 - (d) Assign team members to work on the project
10. The tendency for the project deliverables to expand over time-usually by changing requirements, specifications, and priorities-is called:
- (a) Scope erosion
 - (b) Scope creep
 - (c) Project bloat
 - (d) Project add-ons

N-2046

11. The process of forecasting or approximating the time and cost of completing project deliverables is called
- (a) Budgeting (b) Predicting
(c) Estimating (d) Planning
12. A person who is involved in or may be affected by the activities or anyone who has something to gain or lose by the activity of the project is called a:
- (a) Team member (b) Customer
(c) Stakeholder (d) Supporter
13. The expenses that are incurred during the commencement of commercial production are referred to as _____.
- (a) Preliminary expenses (b) Pre-operative expenses
(c) Miscellaneous expenses (d) Capital issue expenses
14. When the banks or financial institutions are asked to participate in the scheme of finance, the promoters should bring _____ % of the project cost into the equity share capital of the company.
- (a) 10 to 25 (b) 25 to 30
(c) 30 to 50 (d) 100
15. The capital provided by outside inventors for financing of new, innovative or struggling business are termed as _____.
- (a) Equity capital financing (b) Preference capital financing
(c) Venture capital financing (d) Debenture finance

N-2046

16. Progress Report is a document prepared by
- (a)Project Team Members
 - (b)Equity Share Holders
 - (c)Preference Share Holders
 - (d)Top Management
17. Approaches in project implementation does not includes:
- (a)Parallel
 - (b)Phased
 - (c)Pilot
 - (d)Diagonal
18. Risks will be identified during which risk management process (es)?
- (a)Perform Quantitative Risk Analysis and Identify Risks
 - (b)Identify Risks and Control Risks
 - (c)Perform Qualitative Risk Analysis and Control Risks
 - (d)Identify Risks
19. The entire process of a project may be considered to be made up on number of sub process placed in different stage called the
- (a)Technical key resources
 - (b)Work key structure
 - (c)Work Breakdown Structure (WBS)
 - (d)None of these
20. In project management, the term quality is best defined as:
- (a)inspection, testing and measurement
 - (b)reviews and audits
 - (c)fitness for purpose of deliverables
 - (d)professionally-bound project reports

N-2046

21. The _____ approach, produces the changeover from old system to the new system instantly.
(a)Direct Cutover (b)Parallel
(c)Pilot (d)Phased
22. _____ might be used as legal evidence if there is a dispute about the outcome of the project such as a cost overrun.
(a)Project Data (b)Project Diary
(c)Project Statement (d)Project Idea
23. The process by which projects are defined, planned, monitored, controlled and delivered so that agreed benefits are realised called it as _____.
(a)Project (b)Budget
(c)Scheduling (d)Production
24. The process by which projects are defined, planned, monitored, controlled and delivered so that agreed benefits are realised called it as _____.
(a)Project (b)Budget
(c)Scheduling (d)Production
25. The management of a combination of numerous individual processes, many of which relate to the subsidiary discipline of project control called it as _____.
(a)Project Finance (b)Project Management
(c)Project Viability (d)Project Tool

N-2046

26. _____ is the process of monitoring the status of the project to update the project schedule and managing changes to the schedule baseline
- (a)Process Schedule (b)Planning Schedule
(c)Control Schedule (d)Forecasting Schedule
27. _____ refers to a lending process wherein a borrower approaches a bank for a loan amount that is comparatively heavy and also involves international transactions and different currencies.
- (a)Lead Bank (b)Internal Financing
(c)Loan Syndication (d)venture capital
28. A _____ is successful where it is not possible for a single bank to finance the loan amount to the borrower; simply the loan amount is too large or risky for a single lender to provide.
- (a)Consortium (b)Loan Syndication
(c)Lead Bank (d)lease finance
29. _____ presupposes commitment to tasks to be performed with well defined objectives, schedules and budget.
- (a)Plan (b)Project
(c)Schedule (d)Proposal
30. Pre-requisite to project finance includes:
- (a)Sustainable Economics (b)Accessible Financing
(c)Political Stability (d)All of these

N-2046

31. The PERT in project management means program evaluation and _____ technique.
 (a)Resource (b)reconciliation
 (c)reconsideration (d)review
32. The method used to collect information to use through all phases of the project life cycle is Called
 (a)Responsibility matrix (b)Organization breakdown structure
 (c)Work breakdown structure (d)Priority matrix
33. Traditional methods of Project appraisal are also called as
 (a)Discounting Techniques (b)Non Discounting Techniques
 (c)Unadjusted Rate of Return Method (d)Average rate o return

PART - B

(7 X 6 = 42)

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

34. (a) Explain the stages of project life cycle
 [OR]
 (b) Explain the importance of pre feasibility study
35. (a) Discuss in details project planning process
 [OR]
 (b) Explain the leadership styles for project manager
36. (a) Explain CPM / PERT networks in details
 [OR]
 (b) Explain the concept of cost eliminating
37. (a) Explain the various steps in risk management
 [OR]
 (b) Brief in account on value engineering
38. (a) Discuss the need for project management information system
 [OR]
 (b) Describe the methods of resolving conflicts in project management
39. (a) Explain benefits and challenges of performance measurement and evaluation
 [OR]
 (b) Analyze the purpose of project execution and control
40. (a) State the procedure for project termination
 [OR]
 (b) List the common features available in project management software

N-2046

N-2047**COURSE CODE****200261**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, DECEMBER 2025.
Third Year - Sixth Semester
COMMERCE
MARKETING RESEARCH
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Marketing research is a function that links the consumer to the _____.

(a)Competitor	(b)Marketing manager
(c)Brand ambassador	(d)Distributor

2. The first step in the marketing research process is:

(a)Data collection	(b)Problem definition
(c)Sampling design	(d)Hypothesis testing

3. Exploratory research is generally:

(a)Structured and conclusive	(b)Open-ended and flexible
(c)Quantitative in nature	(d)Focused only on secondary data

4. Which of the following is a conclusive research design?

(a)Focus groups	(b)Case studies
(c)Descriptive survey	(d)Expert interviews

5. Primary data is collected _____.

(a)By someone else and already published	(b)Directly from respondents for the current purpose
(c)Only through secondary reports	(d)By analyzing previous studies

N-2047

6. A major limitation of secondary data is:
- (a) Costliness
 - (b) Lack of relevance
 - (c) Lengthy data collection
 - (d) Control over data
7. The most suitable sampling method for exploratory research is:
- (a) Stratified sampling
 - (b) Cluster sampling
 - (c) Judgmental sampling
 - (d) Systematic sampling
8. In probability sampling, each element has:
- (a) Equal chance of selection
 - (b) Unequal chance of selection
 - (c) No chance of selection
 - (d) Only judgmental selection
9. A structured questionnaire is usually employed in:
- (a) Exploratory research
 - (b) Conclusive research
 - (c) Qualitative research
 - (d) Case study research
10. The main disadvantage of open-ended questions is:
- (a) Limited information
 - (b) High cost and coding difficulty
 - (c) Prejudiced responses
 - (d) Lack of flexibility

N-2047

11. Which of the following scales ranks respondents but does not measure distance?
- (a) Ratio scale
(b) Interval scale
(c) Nominal scale
(d) Ordinal scale
12. A constant starting point with a fixed interval is used in:
- (a) Random sampling
(b) Snowball sampling
(c) Systematic sampling
(d) Quota sampling
13. The measure of the extent to which a scale yields consistent results is called:
- (a) Validity
(b) Reliability
(c) Sensitivity
(d) Objectivity
14. A test measuring what it is intended to measure indicates:
- (a) Validity
(b) Reliability
(c) Consistency
(d) Predictability
15. Which statistical tool is most commonly used to summarize large data sets?
- (a) Regression
(b) Standard deviation
(c) Descriptive statistics
(d) Chi-square

N-2047

16. Hypothesis testing generally uses:

- (a) Descriptive analysis
- (c) Qualitative analysis

- (b) Inferential statistics
- (d) Case study methods

17. A hypothesis which states no difference between variables is called:

- (a) Research hypothesis
- (c) Null hypothesis

- (b) Alternative hypothesis
- (d) Directional hypothesis

18. Type I error occurs when:

- (a) Null hypothesis is true but rejected
- (c) Alternative hypothesis is accepted

- (b) Null hypothesis is false but accepted
- (d) Research hypothesis is ignored

19. Regression analysis is used to:

- (a) Test differences between means
- (c) Classify data

- (b) Measure relationship between variables
- (d) Test independence

20. Chi-square test is generally applied to:

- (a) Nominal data
- (c) Interval data

- (b) Ratio data
- (d) Continuous data

N-2047

21. The report section that contains interpretation of findings is:
- (a) Methodology
 - (b) Executive summary
 - (c) Analysis and discussion
 - (d) Bibliography
22. Appendices in a research report include:
- (a) Research design
 - (b) Data collection tools
 - (c) Analysis results
 - (d) Literature review
23. Which of the following is a qualitative research method?
- (a) Depth interview
 - (b) Survey method
 - (c) Experiment
 - (d) Statistical modelling
24. The main purpose of focus groups is to:
- (a) Test hypotheses
 - (b) Explore consumer insights
 - (c) Measure statistical significance
 - (d) Compare means
25. Which software is most commonly used for statistical analysis in marketing research?
- (a) Photoshop
 - (b) SPSS
 - (c) CorelDraw
 - (d) AutoCAD

N-2047

26. Content analysis is a technique applied to:

- (a) Numerical data
- (c) Financial data

- (b) Verbal and textual data
- (d) Sampling error

27. In marketing research ethics, respondent privacy relates to:

- (a) Data sharing with competitors
- (c) Methodology disclosure

- (b) Confidential handling of responses
- (d) Publishing results

28. Which of the following is a non-probability sampling technique?

- (a) Stratified random
- (c) Cluster sampling

- (b) Quota sampling
- (d) Systematic random

29. A disadvantage of online surveys is:

- (a) High speed
- (c) Limited representativeness

- (b) Low cost
- (d) Automatic data entry

30. Which type of validity refers to how well a test predicts future outcomes?

- (a) Content validity
- (c) Construct validity

- (b) Criterion validity
- (d) Face validity

N-2047

31. A Likert scale is an example of:
- (a) Ratio scale (b) Interval scale
(c) Ordinal scale (d) Nominal scale
32. Cross-sectional research studies:
- (a) Collect data over time (b) Collect data at one point of time
(c) Do not use sampling (d) Only use secondary data
33. Which of the following is an example of syndicated research?
- (a) Census (b) Nielsen retail audit
(c) A single company's internal report (d) Government white paper

PART - B

(7 X 6 = 42)

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

34. (a) Define marketing research. Explain its role in decision-making.
- [OR]
- (b) Discuss the characteristics and scope of marketing research.
35. (a) Explain exploratory, descriptive, and causal research designs with examples.
- [OR]
- (b) Compare qualitative and quantitative research methods.
36. (a) Differentiate between primary and secondary data with examples
- [OR]
- (b) Discuss various methods of collecting primary data.
37. (a) Explain the types of sampling techniques used in marketing research
- [OR]
- (b) Differentiate between probability and non-probability sampling.
38. (a) Discuss the concept of scaling and different types of measurement scales
- [OR]
- (b) Explain the concepts of reliability and validity in measurement
39. (a) Describe hypothesis formulation and steps in hypothesis testing
- [OR]
- (b) Explain the applications of regression and correlation in marketing research.
40. (a) What are the essentials of a good research report?
- [OR]
- (b) Explain the structure and contents of a typical research report.

N-2047

N-2048**COURSE CODE****200262**

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

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. When shares are issued at their nominal value, it is called issue at _____.
(a)Premium (b)Par
(c)Discount (d)Face-off
2. The excess of issue price over face value of shares is known as _____.
(a)Capital reserve (b)Share premium
(c)Discount (d)Profit reserve
3. Shares once forfeited can be _____.
(a)Cancelled (b)Reissued
(c)Surrendered (d)Converted into debentures
4. Right issue of shares is made to _____.
(a)Public at large (b)Promoters only
(c)Existing shareholders (d)Debenture holders
5. Underwriting of shares means _____.
(a)Selling of government securities (b)Guarantee for subscription of shares
(c)Issue of bonus shares (d)Redemption of preference shares

N-2048

6. Redemption of preference shares must be out of _____.

(a) Issue of equity shares

(b) Fresh issue of debentures

(c) Profits available for dividend or fresh issue of shares

(d) General reserve only

7. The amount set aside for redemption of debentures under Sinking Fund Method is invested in _____.

(a) Bank deposits

(b) Government securities

(c) Shares of company

(d) Debtors account

8. Insurance policy method for redemption of debentures requires _____.

(a) Annual premium payment

(b) Single payment at maturity

(c) No payment

(d) Dividend declaration

9. The balance in Trading Account is transferred to _____.

(a) Balance Sheet

(b) Profit and Loss Account

(c) Cash Account

(d) General Reserve

10. Managerial remuneration payable to managing director is subject to limit under _____.

(a) Companies Act

(b) Indian Partnership Act

(c) SEBI Act

(d) Banking Regulation Act

N-2048

11. Goodwill is treated as an _____.
(a) Intangible asset
(b) Current asset
(c) Fictitious asset
(d) Liability
12. The super profit method of valuation of goodwill involves _____.
(a) Normal profit only
(b) Average profit only
(c) Profits above normal profits
(d) Losses incurred
13. The net asset method of valuation of shares is also known as _____.
(a) Yield method
(b) Intrinsic value method
(c) Fair value method
(d) Dividend method
14. The deficiency account is prepared at the time of _____.
(a) Amalgamation
(b) Liquidation
(c) Reconstruction
(d) Bonus issue
15. Profit earned before the date of incorporation is treated as _____.
(a) Revenue profit
(b) Capital profit
(c) Reserve profit
(d) Hidden profit

N-2048

16. The consideration paid by the transferee company to the transferor company in amalgamation is called _____.
- (a)Purchase consideration
(c)Redemption fund
- (b)Goodwill
(d)Issue price
17. External reconstruction results in _____.
- (a)Change in name only
(c)Increase of share capital only
- (b)Formation of new company
(d)Amalgamation
18. In holding company accounts, profit made on inter-company transactions is called _____.
- (a)Unrealized profit
(c)Capital profit
- (b)Hidden reserve
(d)Share premium
19. Preferential creditors are paid _____ in liquidation.
- (a)After debenture holders
(c)After shareholders
- (b)Before unsecured creditors
(d)After secured creditors
20. Liquidator's remuneration may be based on _____.
- (a)Commission on assets realized
(c)Profit share
- (b)Commission on liability
(d)Salary

N-2048

21. Schedule VI of Companies Act prescribes format of _____.

(a) Partnership accounts

(c) Insurance accounts

(b) Final accounts of companies

(d) Government accounts

22. Banking companies prepare accounts in accordance with _____.

(a) Schedule VI of Companies Act

(c) RBI Act

(b) Banking Regulation Act

(d) SEBI Guidelines

23. Human resource accounting treats employees as _____.

(a) Expenses

(c) Liabilities

(b) Assets

(d) None

24. Responsibility accounting is primarily concerned with _____.

(a) Assigning costs to cost centres

(c) Allocating dividends

(b) Preparing budgets

(d) Issuing shares

25. The value of goodwill depends on _____.

(a) Past profits

(c) Capital employed

(b) Future maintainable profits

(d) All of the above

N-2048

26. A company cannot issue shares at a discount unless permitted by _____.

(a) RBI

(c) SEBI

(b) Companies Act

(d) Income Tax Act

27. Debentures issued at discount but redeemable at premium is a case of _____.

(a) Loss on issue of debentures

(c) Capital reserve

(b) Profit on redemption

(d) Free reserve

28. Managerial remuneration is calculated on the basis of _____ profits.

(a) Net

(c) Capital

(b) Gross

(d) Unrealized

29. Liquidator's final statement of account shows _____.

(a) Assets only

(c) Realization and payment

(b) Liabilities only

(d) Debtors and creditors

30. IFRS stands for _____.

(a) International Financial Reporting Standards

(c) International Fund Resource System

(b) Indian Finance and Reporting System

(d) International Final Reporting Scheme

N-2048

31. The capitalization method of goodwill valuation uses _____.
- (a) Average capital employed
(b) Super profit \times 100 / Normal rate
(c) Average profit \times 100 / Normal rate
(d) Reserve fund
32. Bonus shares are issued out of _____.
- (a) Profit and Loss A/c
(b) Share premium or reserves
(c) Cash balance
(d) Bank loan
33. In amalgamation, absorption refers to _____.
- (a) Two companies combining to form a new one
(b) One company taking over another
(c) Liquidation of both companies
(d) Reconstruction

PART - B

(7 X 6 = 42)

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

34. (a) Explain the provisions relating to issue of shares at par, premium, and discount.
- [OR]
- (b) Write short notes on forfeiture and reissue of shares.
35. (a) Discuss the provisions of the Companies Act relating to redemption of preference shares
- [OR]
- (b) Explain the methods of redemption of debentures
36. (a) Prepare a format of company final accounts as per Schedule VI.
- [OR]
- (b) Explain the calculation of managerial remuneration
37. (a) Define goodwill. Explain any two methods of valuing goodwill.
- [OR]
- (b) Explain the need for valuation of shares and discuss any two methods
38. (a) Distinguish between internal and external reconstruction
- [OR]
- (b) Explain the preparation of consolidated balance sheet of holding company
39. (a) Discuss the modes of winding up of companies
- [OR]
- (b) Write a note on liquidator's final statement of account
40. (a) Explain the features and importance of Human Resource Accounting
- [OR]
- (b) Write notes on IFRS and Responsibility Accounting

N-2049**COURSE CODE****200263**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, DECEMBER 2025
Third Year - Sixth Semester
COMMERCE
ENTREPRENEURSHIP DEVELOPMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Entrepreneurs are extremely task oriented

(a) Technical

(b) Fabian

(c) Induced

(d) Business.

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

(a) Technical

(b) Business

(c) Fabian

(d) Induced

3. Generally, MSME contributes to % export from India

(a) 20%

(b) 25%

(c) 30%

(d) 40%

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

(a) 30%

(b) 40%

(c) 45%

(d) 50%

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

(a) 8%

(b) 10%

(c) 5%

(d) 7%

N-2049

6. SIDBI was set up in the year

(a)1987

(b)1988

(c)1989

(d)1990

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

(a)SIDO

(b)TDC

(c)NSIC

(d)IFSC

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

(a)French root

(b)Greek root

(c)Roman root

(d)Indian root

9. The term 'Entrepreneur' was derived from French word _____

(a)Enter purpose

(b)Enterprise

(c)Enter procedure

(d)Entrepreneur

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

(a)Richard William

(b)Richard Cantillon

(c)James Bernard

(d)W.B. Gartner

N-2049

11.Units provide inputs to other industries

(a)Export

(b)Small

(c)Ancillary

(d)None of these

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

(a)Idea Generation and Feasibility study

(b)Innovation generation and Distribution Channel

(c)Creativity and Development

(d)Profit and Economic Development

13. The idea generation process of entrepreneurship are _____

(a)Germination

(b)Preparation

(c)Incubation

(d)All of these

14. The feasibility study process of entrepreneurship are _____

(a)Illumination

(b)Verification

(c)Both a & b

(d)None of these

15. Entrepreneurship is useful to the organization because of _____

(a)Development of managerial capabilities

(b)Creation of organization

(c)Improving standard of living & economic development

(d)All of these

N-2049

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

N-2049

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

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26. "The best way to predict the future is to create it", said by _____
- (a)F.W. Taylor (b)Flippo
(c)Ruskin Bond (d)Peter F. Drucker
27. "Winners never quit and quitters never win". Who said this?
- (a)Kalpana Saroj (b)Harsh Bhaskar
(c)Adam Smith (d)Vince Lombard
28. Fiscal and monetary measures to stimulate investment in private & public sector includes
- (a)Lowering the rate of interest (b)Tax reduction & Public Expenditure
(c)Price policy & Abolition of monopoly (d)All of these
29. Sustainability of entrepreneur development depends on factors like _____
- (a)Technical skills (b)Technology
(c)Organizational sustainability (d)All of these
30. The word Entrepreneur is originally taken from
- (a)Greek word (b)French word
(c)Greece word (d)Spanish word

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

PART - B

(7 X 6 = 42)

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

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

[OR]

- (b) Explain various functions of DICs and SIDCO

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

[OR]

- (b) Enumerate the identification of business opportunities.

36. (a) Describe the marketing strategies.

[OR]

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

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

[OR]

- (b) Explain the various types of risk.

38. (a) Discuss about the project report

[OR]

- (b) Describe the small scale entrepreneurs

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

[OR]

- (b) Bring out the issues in family business

40. (a) Explain the industrial sickness in India.

[OR]

(b) Describe the need for rural entrepreneurship.

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COURSE CODE

200264

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, DECEMBER 2025
Third Year - Sixth Semester
COMMERCE
MANAGEMENT INFORMATION SYSTEM
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. MIS stands for _____.
 (a) Management Information Solution (b) Management Information System
 (c) Management Internal System (d) Managerial Information Scheme
2. The impact of MIS on managerial functions is primarily to _____.
 (a) Reduce hierarchy (b) Increase workload
 (c) Improve decision-making (d) Eliminate human errors
3. The decision-making process in MIS typically involves _____.
 (a) Marketing strategies (b) Investment planning
 (c) Problem identification and solution evaluation (d) None of these
4. A system approach to problem-solving involves _____.
 (a) Ignoring subsystems (b) Focusing on inputs alone
 (c) Considering the system as a whole (d) Analyzing only outcomes
5. A Transaction Processing System is an example of _____.
 (a) Strategic system (b) Tactical system
 (c) Operational system (d) Management expert system

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6. An MIS is designed primarily to serve the needs of _____.
- (a)Customers (b)Engineers
(c)Managers (d)Workers
7. The main purpose of systems analysis is to _____.
- (a)Design databases (b)Evaluate employees
(c)Understand user requirements (d)Write source code
8. Planning information is used to _____.
- (a)Control day-to-day operations (b)Take strategic decisions
(c)Set goals and allocate resources (d)Monitor accounting entries
9. The first step in MIS planning is _____.
- (a)Implementation (b)Feedback
(c)Determining objectives (d)Hardware selection
10. MIS development includes all except _____.
- (a)Planning (b)Deployment
(c)Maintenance (d)Spying on users

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11. BPR stands for _____.

- (a) Business Processing Rules
- (c) Business Programmed Reports

- (b) Business Process Redesign
- (d) Business Process Reengineering

12. One of the key benefits of BPR is _____.

- (a) Reduced staff motivation
- (c) Process improvement

- (b) Slower cycle time
- (d) Expensive maintenance

13. MIS at the operational level supports _____.

- (a) Strategic decisions
- (c) Research activities

- (b) Daily routine tasks
- (d) Policy formulation

14. Strategic level planning in MIS deals with _____.

- (a) Short-term tasks
- (c) Long-term goals

- (b) Mid-term goals
- (d) Payroll processing

15. ERP stands for _____.

- (a) Enterprise Resource Platform
- (c) Enterprise Resource Planning

- (b) Enterprise Research Plan
- (d) Effective Resource Planning

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16. One major benefit of ERP is _____.
- (a) Data duplication
 - (b) Fragmented information
 - (c) Integration across departments
 - (d) Slow reporting
17. E-enterprise means _____.
- (a) Electronic trade union
 - (b) Internet-based enterprise operations
 - (c) Enterprise software
 - (d) Manual operations
18. E-collaboration helps in _____.
- (a) Reducing communication
 - (b) Isolating teams
 - (c) Enhancing teamwork via digital tools
 - (d) Delaying feedback
19. DSS stands for _____.
- (a) Decision Security System
 - (b) Direct Support System
 - (c) Decision Support System
 - (d) Data Structure Solution
20. AI in MIS can be used for _____.
- (a) Manual data entry
 - (b) Predictive analytics
 - (c) Fax management
 - (d) Typewriting

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21. Market research is a technique used in MIS to _____.
- (a) Develop software
 - (b) Analyze consumer behavior
 - (c) Monitor employees
 - (d) Design buildings
22. Knowledge management involves _____.
- (a) Hiding knowledge
 - (b) Sharing and using organizational knowledge
 - (c) Encrypting data only
 - (d) Managing library books
23. Intranet is used for _____.
- (a) Global communication
 - (b) Public forums
 - (c) Internal company communication
 - (d) Email marketing
24. A DBMS stands for _____.
- (a) Digital Bandwidth Management System
 - (b) Database Management System
 - (c) Data Backup Model Software
 - (d) None of these
25. SMIS refers to _____.
- (a) Strategic Management Information System
 - (b) Standard Marketing Intelligence Service
 - (c) System Management Interface Software
 - (d) Security MIS

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26. IT influences organizational goals through _____.

(a)Entertainment features

(c)Reducing internet usage

(b)Enhancing communication and efficiency

(d)Elimination of data entry

27. Ethical issues in MIS refer to _____.

(a)Virus attacks

(c)Printer malfunction

(b)Unauthorized data usage

(d)Screen flickering

28. Technical solution for privacy includes _____.

(a)Firewalls and encryption

(c)Screensavers

(b)Cables and wires

(d)Office furniture

29. Hardware support for MIS includes _____.

(a)Chairs and tables

(c)Floor mats

(b)Input/output devices and processors

(d)Whiteboards

30. Ratio analysis in MIS is used for _____.

(a)Employee training

(c)Customer service

(b)Financial assessment

(d)Decoration

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31. Project planning models are used in MIS for _____.
- (a)Entertainment (b)Structured execution of tasks
(c)Legal purposes (d)Packing boxes
32. Operations Research Models are used to _____.
- (a)Confuse managers (b)Optimize decision making
(c)Display company logos (d)Manage HR policies
33. System design is part of _____.
- (a)System analysis phase (b)Marketing analysis
(c)Research department (d)None of these

PART - B

(7 X 6 = 42)

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

34. (a) Explain the role and importance of MIS in modern business.
[OR]
(b) Discuss the decision-making process in MIS.
35. (a) Describe the different types of management systems with suitable examples.
[OR]
(b) Explain the process of systems analysis and its importance.
36. (a) Elaborate on the steps in MIS planning.
[OR]
(b) What is BPR? Discuss its current relevance in improving business processes.
37. (a) Explain the structure of MIS at different levels of management
[OR]
(b) What is ERP? List its benefits and implementation challenges.
38. (a) Define E-enterprise and explain the components of e-business.
[OR]
(b) Discuss the role of DSS and AI in supporting managerial decisions.
39. (a) Explain any three support models used in MIS.
[OR]
(b) What is knowledge management? Describe its components and significance.
40. (a) Explain the strategic role of MIS in achieving organizational goals.
[OR]
(b) Write a note on control and ethical issues in MIS.