

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

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Management is essential for the organisations which are _____.
(a) Non-profit organisations (b) Service organisations
(c) Social organisations (d) All of the above
2. Organising as a function of management involves deciding _____.
(a) What activities and resources are required (b) Who will do a particular task
(c) Where will it be done (d) All of the above
3. Policy formulation is the function of
(a) top level management (b) middle level management
(c) operational management (d) All of the above
4. Authority flowing from top to bottom is called _____.
(a) Formal authority. (b) Informal authority
(c) Both (d) None of the above.
5. Control function of management cannot be performed without _____.
(a) planning (b) organizing
(c) staffing (d) motivation

6. Writing an Organizational Strategic plan is an example of _____.
- (a)Staffing (b)Leading
(c)Organizing (d)Planning
7. Which organisational relationship gives a greater job satisfaction and results in maximum production?
- (a)formal organization. (b)informal organization.
(c)business or organisation. (d)strategic organization.
8. Steps to be taken for selecting salespersons is an example of _____.
- (a)rules. (b)procedures.
(c)policy. (d)methods.
9. Control system of an organisation has no influence over the _____.
- (a)internal environment. (b)external environment.
(c)customers. (d)government.
10. Espirit de corps means _____.
- (a)union is strength. (b)service is our motto.
(c)buyer beware. (d)product is our strength.

11. Father of Administrative management_____.
- (a)Mary Parkett
(c)Henry Fayol.
- (b)Lillian Gilbert.
(d)Elton Mayo.
12. The process of establishing a time sequence for the work is known as _____.
- (a)objective.
(c)procedures.
- (b)schedules.
(d)budgets.
13. “Hawthorne experiment” which was a real beginning of applied research in OB was conducted by _____.
- (a)Elton Mayo
(c)F.W. Taylor
- (b)Henry Fayol
(d)Max Weber
14. Organizational behavior is_____
- (a)A science
(c)A science as well as an art
- (b)An art
(d)None of the above
15. Which of these processes influences the process of personality development?
- (a)Identification and Socialisation process
(c)Identification process
- (b)Socialisation process
(d)None of the above

16. _____ refers to evaluative statements or judgments concerning objects, people, or events.
- (a)Attitude (b)Behavior
(c)Appearance (d)Demeanor
17. Which of the following statements represents the cognitive component of attitude?
- (a)I have decided to inform my supervisor that I will be quitting my job (b)I intend to work during the weekend to meet the month's deadline.
(c)I feel upset about having to work during Christmas. (d)This job is not giving me the opportunity to explore my skills.
18. Who has given the hierarchy of needs hierarchy theory of motivation?
- (a)Abraham Maslow (b)David McClelland
(c)Victor Vroom (d)Frederick Herzberg
19. which among the following is the highest level need under Need Hierarchy Theory of Motivation?
- (a)Psychological needs (b)Safety and Security Needs
(c)Social Needs (d)Self Actualization Needs
20. Believes, attitudes, traditions and expectations which are shared by group members is called_____.
- (a)Group norms (b)Group communication
(c)Group cohesiveness (d)Group structure

21. -----is the attractiveness of the members towards the group or resistance to leave it
- (a)Group norms (b)Group behavior
(c)Group cohesiveness (d)Group structure
22. Managerial orientation of "Collegial Model" of OB is _____
- (a)Authority (b)Money
(c)Support (d)Teamwork
23. -----is the process of searching for prospective employees and stimulating them to apply for the Job.
- (a)Selection (b)Training
(c)Recruitment (d)Induction
24. Which of the following is not a contingency theory of leadership
- (a)LPC theory (b)Path Goal theory
(c)Vroom-Yetton-Jago theory (d)Job centered Leadership
25. When a group gives some of its leadership positions to the members of other group,
it is _____.
- (a)Contracting (b)Co-opting
(c)Co-alition (d)Competition

26. -----is a set of values that states what an organization stands for
- (a)Organization behavior (b)Organizational culture
(c)Organizational spirit (d)Organizational effectiveness
27. When any third party helps multiple other parties in order to resolve the conflicts they are facing, it is known as_____.
- (a)Mutation (b)Mediation
(c)Cooperation (d)None of the above
28. How does an individual cope with stress?
- (a)The self-concept (b)Self-motivation
(c)Regular exercise (d)Self-control
29. The ability to control another's behavior because the individual wants to identify with the power source is_____.
- (a)Referent power (b)Expert power
(c)Influence (d)Reward power
30. Two people see the same thing at the same time yet interpret it differently. Where do the factors that operate to shape their dissimilar perceptions reside?
- (a)the perceivers (b)the target
(c)the timing (d)the context

31. Which of the following is not a trait dimension in Big 5 personality trait?

- (a)Extroversion
- (b)Agreeableness
- (c)Ego
- (d)Culture

32. Which of the following is the first step in John Kotter's Eight Steps of Leading Change?

- (a)Form a powerful coalition
- (b>Create a sense of urgency
- (c)Develop a vision for change
- (d)Anchor new approaches in the culture

33. Free rein leadership is also known as _____.

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

PART - B

(7 X 6 = 42)

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

34. (a) List out the components of strategic management.

[OR]

(b) Discuss the nature and scope of management.

35. (a) Examine the steps in the planning.

[OR]

(b) Discuss functional organizations in detail.

36. (a) Describe the major functions of leadership.

[OR]

(b) Explain the Objectives of Budgetary Control.

37. (a) Write a short-note on the historical perspective of organizational behaviour.

[OR]

(b) Differentiate between Type A and Type B personality.

38. (a) Narrate the features of emotional intelligence.

[OR]

(b) Explain the motivational techniques used by managers in an organization.

39. (a) Describe the disadvantages of Group Decision-Making.

[OR]

(b) Examine some of the key issues in team building.

40. (a) Describe the behavioral theory of leadership.

[OR]

(b) Describe the different types of conflict situations.

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, MAY 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 is sharing of information between two or more persons, with continuous _____.
(a) Efforts (b) Feedbacks
(c) Gestures (d) Movements
2. What are the types of communication?
(a) Verbal communication (b) Nonverbal communication
(c) Both a and b (d) None of the above
3. -----is an example of nonverbal communication.
(a) TV (b) Body language
(c) Singing (d) Tele conferencing
4. What is Jargon?
(a) Name of the individual (b) Name of the organization
(c) Technical term (d) Name of the country
5. Cultural differences between people from different countries are cause of _____ barrier.
(a) Physical (b) Semantic
(c) Psychological (d) Cross cultural

6. The _____ is often interpreted as a lack of understanding or attention.

(a)Noise

(b)Silence

(c)Yawning

(d)Disturbance

7. _____ is fake listening.

(a)Intellectual

(b)Pretended

(c)Projective

(d)Emphatic

8. The showing of politeness in one's attitude and behaviour towards others is known as _____.

(a)emotional

(b)courtesy

(c)humility

(d)egoistic

9. Organization receives messages from the customers, suppliers, banks, insurance companies, government department, the mass media and general public, this is called as _____ external channel of communication.

(a)Outward

(b)Inward

(c)Formal

(d)Informal

10. ----- means the position in which you hold your body when standing or sitting.

(a)Gestures

(b)Postures

(c)Paralanguage

(d)Proxemics

11. The downward and upward movement of communication are collectively known as _____ communication.
- (a)Vertical (b)Horizontal
(c)Diagonal (d)Grapevine
12. Which of the following is part of the flow of communication in an organization?
- (a)Upward communication (b)Downward communication
(c)Horizontal communication (d)All of these above.
13. An advantage of regular downward communication is _____
- (a)It motivates employees (b)It gives promotion to employees
(c)It creates a climate of transparency (d)It reduces gaps.
14. Writing methodology comprises of how many stages?
- (a)One (b)Two
(c)Three (d)Four
15. The ____ of the press release must elaborate on the information contained in the introductory paragraph.
- (a)Introduction (b)Conclusion
(c)Outline (d)Body

16. The_____is located at the end of the letter.

- (a)Letter Head
- (c)Inside address

- (b)Dateline
- (d)Signature Block

17. Which of the following is a type of memo format?

- (a)Inductive organization
- (c)Deductive organization

- (b)Incremental organization
- (d)Decremental organization

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

- (a)The language of the report
- (c)The length of the report

- (b)The visual aspects
- (d)The accuracy of the data

19. The main purpose of a group discussion is to measure_____.

- (a)Knowledge
- (c)Group communication skills

- (b)Personality
- (d)Leadership skill

20. Reading out a presentation is_____.

- (a)Allowed
- (c)Helpful

- (b)Not allowed
- (d)Dull

21. What is an ISP?

- (a) Internal Service Provider
- (c) Internet Service Protocol

- (b) Internal System Provisional System
- (d) Internet Service Provider

22. Oral communication is extremely useful_____.

- (a) To create future records
- (c) To have confidentiality

- (b) To keep low cost of communication is prime concern
- (d) To promote friendly relations.

23. _____ are written records of business done at the meeting.

- (a) Minutes
- (c) Notices

- (b) Circulars
- (d) Letters

24. Resume is called curriculum vitae in_____.

- (a) India
- (c) North America

- (b) France
- (d) South America.

25. Published reports of proceedings at the meetings of a learned society are known as_____.

- (a) Reminders
- (c) Transaction

- (b) Notes
- (d) Minutes

26. Which of these do not provide free E-mail?

- | | |
|-------------|-----------|
| (a)Hotmail | (b)Rediff |
| (c)WhatsApp | (d)Yahoo |

27. _____ is an online correspondence system. It is similar to a normal mail but E-Mail address is required for sending mail.

- | | |
|-----------|-------------|
| (a)E-Mail | (b)Facebook |
| (c)Blog | (d)Twitter |

28. A _____ is a popular name for the term weblog, a site published on the World Wide Web with entries or “posts “related to a given topic?

- | | |
|-----------|-------------|
| (a)E-Mail | (b)Facebook |
| (c)Blog | (d)Twitter |

29. _____ interviews help recruiters see how you handle yourself under pressure.

- | | |
|----------------|-----------|
| (a)Situational | (b)Stress |
| (c)Group | (d)Formal |

30. The following is the permanent records for business _____.

- | | |
|-----------------------|---------------------|
| (a)Business Letters | (b)Ledgers |
| (c)Production reports | (d)All of the above |

31. _____ is the first introduction to a prospective employer.

(a) Letter of Application

(b) Letter of Inquiry

(c) Letter of Appreciation

(d) Bio data

32. The marks, such as full stop, comma, and brackets, used in writing to separate sentences and their elements and to clarify meaning are called _____.

(a) punctuation

(b) communication

(c) addiction

(d) understate

33. Not good enough or too low in quality _____.

(a) inadequate

(b) sufficient

(c) etiquette

(d) indecorum

PART - B

(7 X 6 = 42)

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

34. (a) What is the difference between technical and general communication?

[OR]

(b) Explains the advantages of Verbal Communication.

35. (a) Describe the various techniques to improve listening skills.

[OR]

(b) 'Good writing is therefore grammatically correct writing.' Throw light on the statement with reference to the context.

36. (a) Write a short note on organizations.

[OR]

(b) What are the different types of formal communication network?

37. (a) what are difference between Personal and Business Letters?

[OR]

(b) Discuss about the Principles of Precise Writing.

38. (a) State the Characteristics of Writing a Good Report.

[OR]

(b) Discuss the types of e-mails that contribute to inbox overload.

39. (a) What are the demerits of oral communication?

[OR]

(b) What are the different factors to be taken care of while conducting meetings?

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

[OR]

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

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, MAY 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. The term business environment refers to _____ factors which impact functioning of a firm.

(a) External factors	(b) Internal factors
(c) Management related factors	(d) Internal and External factors

2. Macro environment consist of _____

(a) Political system	(b) Demographic factors
(c) Culture of the society	(d) All the above

3. Which of the following statement is true?

(a) Economic system affects economic environment of business	(b) It is possible to control business environment
(c) Both (a) and (b)	(d) None of the above

4. The social environment of business includes

(a) Customs and traditions	(b) Values
(c) Social trends	(d) All of these

5. Which of the following is not studied in business environment?

(a) National income	(b) Cultural customs
(c) Management of business function	(d) All of the above

6. Dimensions of business environment are _____
- (a)Economic Environment (b)Social Environment
(c)Legal Environment (d)All of these
7. The _____envirnment is composed of laws,government agencies and pressure groups.
- (a)demographic (b)economic
(c)social culture (d)policital-legal
8. A stable and dynamic political environment is indispensable for_____.
- (a)business growth (b)enhancing the export
(c)increasing participation (d)Both (a) and (b)
9. Marketing intermediaries are categorized under_____ Environment.
- (a)External (b)Macro
(c)Micro (d)Remote
10. China is an example of a _____ system.
- (a)mixed economy (b)socialist
(c)capitalism (d)None of these.

11. Foreign direct investment involves_____.

(a)intangible goods

(b)tangible goods

(c)human resource

(d)intellectual property

12. The first development financial institution of India was_____.

(a)IDBI

(b)IFCI

(c)ICICI

(d)UT

13. Tax policy comes under which element of business environment?

(a)Economic

(b)Legal

(c)Social

(d)Political

14. In the case of original literary, dramatic, musical and artistic works, the duration of copyright is the lifetime of the author or artist, and _____ counted from the year following the death of the author.

(a)60 years

(b)70 Years

(c)75 years

(d)50 years

15. Formation of NITI AYOOG was announced in _____.

(a)15th August 2015

(b)15th August 2014

(c)26th January 2015

(d)26th January 2014

16. _____ is a part of economic policy of a country.

(a)Industrial policy

(b)Import policy

(c)Export policy

(d)All the above

17. Industrial policy of 1948 aimed at _____.

(a)industrialization

(b)growth of agriculture

(c)development of infrastructure

(d)development of service sector.

18. Key actors in a business's immediate environment include_____.

(a)Regulations

(b)Economy

(c)Technology

(d)Politics

19. Which Indian industries have been hit by globalisation?

(a)Cement

(b)Jute

(c)Toy making

(d)Information Technology (IT)

20. How many Members are there in BRICS.

(a)4

(b)6

(c)2

(d)5

21. Which article of the NAFTA agreement outlines its purpose?

(a)Article 103

(b)Article 101

(c)Article 102

(d)Article 104

22. Which among the following is a claimant of social responsibility of business.

(a)Shareholders

(b)Local community

(c)Consumers

(d)All the above

23. CSRC stands for_____.

(a)Company Social Reforms Committee

(b)Corporate Social Responsibility Committee

(c)Committee for Social Responsibility Commitments

(d)None of the above.

24. Companies Act in India is administered by the _____

(a)Ministry of corporate affairs

(b)Ministry of Finance

(c)Company law board

(d)SEBI

25. Which is not a characteristic of corporate social responsibility?

(a)Product safety

(b)Consumer rights

(c)Environmental policies

(d)Price-fixing

26. The structure in which there is a separation of ownership and management is called_____

(a)Sole proprietorship

(b)Partnership

(c)Company

(d)All business organizations

27. The department of Family planning was set up in_____.

(a)1965

(b)1966

(c)1977

(d)1975

28. Who is the chairman of planning commission in India?

(a)President

(b)Vice president

(c)Prime Minister

(d)Finance Minister

29. Which one is not an international organisation?

(a)SAARC

(b)ASEM

(c)ASEAN

(d)CBDT

30. NAFTA was signed by_____.

(a)George HW Bush

(b)Mexican President Salinas

(c)Canadian Prime Minister Brian Mulroney

(d)All of the above

31. Brunei Darussalam joined ASEAN on_____.

- (a)23rd July, 1997
- (c)30th April, 1999

- (b)8th January, 1984
- (d)None of these

32. "The environment of business consists of all those external things to which it is exposed and by which it may be influenced, directly or indirectly". This statement was said by_____.

- (a)Wleer and Torch
- (c)Copen

- (b)Reinecke and Schoell
- (d)Arthur M Weimer

33. Relation between economic environment and policy is_____.

- (a)work and reason
- (c)analog and factor

- (b)rector and analog
- (d)None of these

PART - B

(7 X 6 = 42)

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

34. (a) Briefly discuss SWOT analysis.

[OR]

(b) Write short notes on foreign trade policy and balance of payments

35. (a) Write a short note on ethics in business.

[OR]

(b) Critically comment on the changing profile of the Indian economy

36. (a) Give a detailed description of a socialist economy.

[OR]

(b) bring out the types of FDI.

37. (a) Give a detailed description of four policies impacting industry in India.

[OR]

(b) Briefly discuss the conciliatory and judicial role of government.

38. (a) Discuss the elements in the industrial policy of Rajiv Gandhi's government.

[OR]

(b) State the nature and objectives of Privatization.

39. (a) Write short notes on -The North American Free Trade Agreement (NAFTA).

[OR]

(b) Give a detailed description of Indian corporate governance.

40. (a) Write a short note on formation of public sector enterprises.

[OR]

(b) Assess India as an emerging economy.

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B.COM. DEGREE EXAMINATION, MAY 2025
First Year - First Semester
COMMERCE
FINANCIAL ACCOUNTING
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. The pioneer of accounting is _____.
(a)Gitman (b)William Pickles
(c)Lucas Pacioli (d)Archer Field House
2. The art of recording, classifying and summarizing transactions is called _____.
(a)Book keeping (b)Accounting
(c)journalizing (d)none of these.
3. Bank account is classified as _____.
(a)Real account (b)Personal account
(c)Nominal account (d)Permanent account
4. What is the transition date of IFRS in India?
(a)April 1, 2010 (b)April 1, 2011
(c)April 1, 2012 (d)April 1, 2008
5. Accounting Equation is connected with _____.
(a)Assets only (b)Liabilities only
(c)Assets, Liabilities (d)None of the above.

6. The system of recording transactions based on dual aspect concept is called _____.
- (a)Double Accounting system (b)Double entry system
(c)Single entry system (d)None of the above
7. using subsidiary books_____.
- (a)Increases clerical labour (b)reduces clerical labour
(c)Increases clerical errors (d)none of these
8. A three column cash book records_____.
- (a)All cash transactions (b)both cash and bank transactions excluding discounts
(c)both cash and bank transactions including discounts (d)none of these
9. In Trial balance, which account with normal balance is recorded at the credit side?
- (a)Cash account (b)bank account
(c)machine account (d)outstanding expenses account
10. Balance sheet shows_____.
- (a)Financial position of the business (b)Profit or loss of the business
(c)arithmetical accuracy of ledger, accounts prepared (d)None of these

11. Final accounts are prepared with the help of_____.

(a)Journal Entries

(b)Cash book

(c)Trial balance

(d)Pass book

12. If the closing stock appears in the trial balance, it is transferred to_____.

(a)Trading a/c

(b)Balance sheet

(c)Profit and Loss account

(d)Receipts and Payments account

13. Which of the following is a current asset?

(a)Land

(b)Building

(c)Cash

(d)Goodwill

14. Which of the following is a non-cash expense?

(a)Depreciation

(b)Rent

(c)Salaries

(d)Interest

15. Un-presented cheques also referred as_____.

(a)Uncollected cheques

(b)un-credited cheque

(c)outstanding cheques

(d)bounced cheque.

16. NSF marked in cheque sent back by the bank indicates_____.

- | | |
|--|---------------------------------------|
| (a)No sufficient money | (b)cheque has been forged |
| (c)cheque cannot be cashed because it is illegal | (d)bank could not verify the identity |

17. The grace days for a bill is _____.

- | | |
|-----------|-----------|
| (a)5 days | (b)6 days |
| (c)3 days | (d)2 days |

18. As per Partnership Act, which of these rights are available to a partner?

- | | |
|---------------|-----------------|
| (a)Bonus | (b)Salary |
| (c)Commission | (d)Equal profit |

19. The written agreement of partnership is called_____.

- | | |
|------------------------------|---------------------------------|
| (a)Partnership deed | (b)Articles of association |
| (c)Memorandum of association | (d)Certificate of incorporation |

20. Under fixed capital methods, profit will be credited to_____.

- | | |
|--------------------|------------------|
| (a)Capital Account | (b)Drawings |
| (c)Current A/c | (d)Profit & Loss |

21. The decision in Garner Vs Murray was given in_____.
- (a)1903 (b)1905
(c)1933 (d)1804
22. On retirement, if the final amount due to the retiring partner is not paid immediately, it is transferred to
- (a)Bank account (b)Retiring partner's capital account
(c)Retiring partner's loan account (d)Continuing partners' capital account
23. Under the straight-line method of charging depreciation, depreciation ____.
- (a)Increases every year (b)Decreases every year
(c)Is constant (d)Fluctuate every year
24. Under annuity method the amount of depreciation is found out from ____.
- (a)Log tables (b)Sinking fund tables.
(c)Annuity tables (d)Present value tables
25. A company can buy back _____.
- (a)partly paid share (b)partly called up
(c)fully paid share (d)None of these.

26. Share application and allotment account is a_____.

- | | |
|---------------------|----------------------|
| (a)Personal account | (b)Real account |
| (c)Nominal account | (d)None of the above |

27. The amount of capital with which the company intends to get registered is known as _____.

- | | |
|-----------------------|-----------------------|
| (a)issued capital | (b)subscribed capital |
| (c)authorized capital | (d)called up capital |

28. The Securities Premium amount may be utilized by a company for _____.

- | | |
|---|---|
| (a)Writing off any loss on sale of fixed asset | (b)Writing off any loss of revenue nature |
| (c)Writing off the expenses/discount on the issue of debentures | (d)None of these |

29. As per the SEBI guidelines, on issue of shares, the application money should not be less than_____.

- | | |
|--|---------------------------------------|
| (a)2.5% of the nominal value of shares | (b)2.5% of the issue price of shares |
| (c)25% of the issue price of shares | (d)25% of the nominal value of shares |

30. Share can be issued at a discount only after year from the commencement of business.

- | | |
|--|-------------------|
| (a)shares cannot be issued at discount | (b)one |
| (c)two | (d)two and a half |

31. Which type of company's shares are freely transferable?

- (a) Private company
- (b) Public company
- (c) Both (a) and (b)
- (d) None of these

32. When a partner is given guarantee lay the other partner, loss on such guarantee will be borne_____.

- (a) partner giving guarantee
- (b) partner with highest ratio
- (c) partnership firm
- (d) all the other partners

33. An ordinary partnership firm maximum can have_____.

- (a) 5 partners
- (b) 10 partners
- (c) 150 partners
- (d) 20 partners

PART - B

(7 X 6 = 42)

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

34. (a) State the objectives of Accounting.

[OR]

(b) Give a list of different accounting concepts and conventions.

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

[OR]

(b) Explain the different types of Goods Journals.

36. (a) summarized the different types of errors with suitable example

[OR]

(b) Differentiate between outstanding expense and prepaid expense.

37. (a) Illustrate the different forms of Marshalling.

[OR]

(b) List the advantages of keeping an account with a bank.

38. (a) Write a short note on trade bill and accommodation bill.

[OR]

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

39. (a) Explain the condition of payment in installments in case of a retiring partner.

[OR]

(b) Distinguish between “straight line method” and “diminishing balance method” of providing depreciation.

40. (a) discuss about the different types of shares.

[OR]

(b) Briefly explain the concept of bonds and debentures

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, MAY 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 appropriate objective of an enterprise is;

(a) Maximisation of sale	(b) Maximisation of owners wealth
(c) Maximisation of profits	(d) Maximisation of assets
2. The job of a finance manager is confined to

(a) Raising funds	(b) Management of cash
(c) Raising of funds and their effective utilization	(d) Earn profit
3. Capital Budgeting is a part of:

(a) Investment Decision	(b) Working Capital Management
(c) Marketing Management	(d) Capital Structure
4. A proposal is not a Capital Budgeting proposal if it:

(a) is related to Fixed Assets	(b) brings long-term benefits
(c) brings short-term benefits only	(d) has very large investment
5. A sound Capital Budgeting technique is based on:

(a) Cash Flows	(b) Accounting Profit
(c) Interest Rate on Borrowings	(d) Last Dividend Paid

6. Two mutually exclusive projects with different economic lives can be compared on the basis of
- | | |
|----------------------------|-----------------------------|
| (a)Internal Rate of Return | (b)Profitability Index |
| (c)Net Present Value | (d)Equivalent Annuity Value |
7. Risk in Capital budgeting is same as:
- | | |
|------------------------------|------------------------------|
| (a)Uncertainty of Cash flows | (b)Probability of Cash flows |
| (c)Certainty of Cash flows | (d)Variability of Cash flows |
8. In Risk-Adjusted Discount Rate method, which one is adjusted?
- | | |
|---------------------|-------------------------|
| (a)Cash flows | (b)Life of the proposal |
| (c)Rate of discount | (d)Salvage value |
9. High degree of financial leverage means:
- | | |
|--------------------------|--------------------------|
| (a)High debt proportion | (b)Lower debt proportion |
| (c)Equal debt and equity | (d)No debt |
10. Financial Leverage is calculated as:
- | | |
|--|---|
| (a) $\text{EBIT} \div \text{Contribution}$ | (b) $\text{EBIT} \div \text{PBT}$ |
| (c) $\text{EBIT} \div \text{Sales}$ | (d) $\text{EBIT} \div \text{Variable Cost}$ |

11. Weighted Average Cost of Capital is generally denoted by:

- | | |
|-----------|-----------|
| (a) k_A | (b) k_W |
| (c) k_0 | (d) k_C |

12. In case the firm is all-equity financed, WACC would be equal to

- | | |
|-------------------------|----------------------|
| (a) Cost of Debt | (b) Cost of Equity |
| (c) Neither (a) nor (b) | (d) Both (a) and (b) |

13. Minimum Rate of Return that a firm must earn in order to satisfy its investors, is also known as:

- | | |
|----------------------------------|--------------------------------------|
| (a) Average Return on Investment | (b) Weighted Average Cost of Capital |
| (c) Net Profit Ratio | (d) Average Cost of borrowing |

14. NOI Approach advocates that the degree of debt financing is:

- | | |
|----------------|-----------------------|
| (a) Relevant | (b) May be relevant |
| (c) Irrelevant | (d) May be irrelevant |

15. Tax-rate is relevant and important for calculation of specific cost of capital of:

- | | |
|--------------------------|------------------------------|
| (a) Equity Share Capital | (b) Preference Share Capital |
| (c) Debentures | (d) (a) and (b) above. |

16. Cash Budget does not include

- | | |
|----------------------|------------------------|
| (a) Dividend Payable | (b) Postal Expenditure |
| (c) Issue of Capital | (d) Total Sales Figure |

17. The type of collateral (security) used for short-term loan is

- | | |
|-------------------|--------------------------|
| (a) Real estate | (b) Plant & Machinery |
| (c) Stock of good | (d) Equity share capital |

18. Debt Financing is a cheaper source of finance because of:

- | | |
|-----------------------------------|--------------------------------------|
| (a) Time Value of Money | (b) Rate of Interest |
| (c) Tax-deductibility of Interest | (d) Dividends not Payable to lenders |

19. Dividend Payout Ratio is:

- | | |
|---|---|
| (a) PAT Capital | (b) $\text{DPS} \div \text{EPS}$ |
| (c) $\text{Pref. Dividend} \div \text{PAT}$ | (d) $\text{Pref. Dividend} \div \text{Equity Dividend}$ |

20. Dividend irrelevance argument of MM Model is based on:

- | | |
|-------------------------|--------------------------|
| (a) Issue of Debentures | (b) Issue of Bonus Share |
| (c) Arbitrage | (d) Hedging |

21. Dividend declared by a company must be paid in

- | | |
|------------|------------|
| (a)20 days | (b)30 days |
| (c)32 days | (d)42 days |

22. The term 'EVA' is used for:

- | | |
|----------------------------|-------------------------------|
| (a)Extra Value Analysis | (b)Economic Value Added |
| (c)Expected Value Analysis | (d)Engineering Value Analysis |

23. Working Capital Turnover measures the relationship of Working Capital with:

- | | |
|-----------------|----------|
| (a)Fixed Assets | (b)Sales |
| (c)Purchases | (d)Stock |

24. In Inventory Turnover calculation, what is taken in the numerator?

- | | |
|------------------|-----------------------|
| (a)Sales | (b)Cost of Goods Sold |
| (c)Opening Stock | (d)Closing Stock |

25. Firm's Cost of Capital is the average cost of:

- | | |
|------------------|-----------------------------|
| (a)All sources | (b)All borrowings |
| (c)Share capital | (d)Share Bonds & Debentures |

26. Debt Financing is a cheaper source of finance because of:

- | | |
|----------------------------------|-------------------------------------|
| (a)Time Value of Money | (b)Rate of Interest |
| (c)Tax-deductibility of Interest | (d)Dividends not Payable to lenders |

27. Marketable securities are primarily

- | | |
|----------------------------------|--------------------------------|
| (a)Equity shares' | (b)Preference shares |
| (c)Fixed deposits with companies | (d)Short-term debt investments |

28. Securitization is related to conversion of

- | | |
|----------------|--------------|
| (a)Receivables | (b)Stock |
| (c)Investments | (d)Creditors |

29. Float management is related to

- | | |
|---------------------------|-----------------------------|
| (a)Cash Management | (b)Inventory Management |
| (c)Receivables Management | (d)Raw Materials Management |

30. ABC Analysis is used in

- | | |
|-------------------------|---------------------------|
| (a)Inventory Management | (b)Receivables Management |
| (c)Accounting Policies | (d)Corporate Governance |

31. Cost of not carrying sufficient inventory is known as

- | | |
|-------------------|--------------------|
| (a) Carrying Cost | (b) Holding Cost |
| (c) Total Cost | (d) Stock-out Cost |

32. Which of the following is not an element of credit policy?

- | | |
|-------------------------|-----------------------|
| (a) Credit Terms | (b) Collection Policy |
| (c) Cash Discount Terms | (d) Sales Price |

33. Credit Policy of a firm should involve a trade-off between increased

- | | |
|----------------------------------|---|
| (a) Sales and Increased Profit | (b) Profit and Increased Costs of Receivables |
| (c) Sales and Cost of goods sold | (d) Sales and increase loss |

PART - B

(7 X 6 = 42)

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

34. (a) Discuss the approaches of financial management.

[OR]

(b) Explain the importance of financial planning.

35. (a) Discuss the function of finance manager.

[OR]

(b) Write a note on present value of perpetuity.

36. (a) What are the different types of cost of capital?

[OR]

(b) Compare financial leverage with operational leverage.

37. (a) What are the components of capital budgeting analysis?

[OR]

(b) State the essentials of an appropriate capital structure.

38. (a) Explain the different sources of short term finance.

[OR]

(b) Discuss the role project financing on promotion of sound financial system.

39. (a) Describe different types of dividend policy.

[OR]

(b) Explain the various factors influencing working capital requirements.

40. (a) Explain the various methods of preparing cash budget.

[OR]

(b) Describe the various models of credit collection procedure.

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. The meaning of the acronym HRM is

- (a) Human Relations Management
- (c) Human Resource Management

- (b) Humanistic Resource Management
- (d) Human Resourceful Management

2. HRM is

- (a) A staff functions
- (c) A staff function, line function and accounting function

- (b) A line function
- (d) All the above

3. Finding ways to reduce _____ is a key responsibility of management.

- (a) Dissatisfaction
- (c) Stress

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

4. The _____ and control systems should be altered to support the strategic human resource functions.

- (a) Appointment
- (c) Job allotment

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

5. All aspects of the merger need

- (a) Controlling
- (c) Staffing

- (b) Delegating
- (d) Managing

6. Competitive edge comes from the _____ of people.
- (a)Competency (b)Efforts
(c)Quality (d)Hard work
7. The business side of the process begins with the strategic _____ as the guiding framework.
- (a)HR (b)Plan
(c)Policy (d)None of the above
8. Individual level where people are usually motivated to close the gap between their current and desired
- (a)Capabilities (b)Skills
(c)Expectations (d)Performance
9. HR professional should apply risk management techniques to the different aspects of
- (a)HR Strategies (b)HR Competencies
(c)Both (a) and (b) (d)None of the above
10. Developing characteristics of people needed to run business in
- (a)Short term (b)Medium term
(c)Long term (d)Any of the above

11. Which of the following correctly defines the Human Resource Department?
- (a)Functional department (b)Service department
(c)Line department (d)Authority department
12. Finding ways to reduce _____ is a crucial responsibility of management.
- (a)Stress (b)Dissatisfaction
(c)Uncertainty (d)None of the above
13. Which of the following components are reformed to support the strategies of human resource function?
- (a)Control systems (b)Appointment
(c)Rewards (d)Job allotment
14. Directing, being one of the preeminent functions of Human Resource Management that falls under
- (a)Operative functions (b)Technical functions
(c)Managerial functions (d)Behavioral functions
15. Human relation approach refers to
- (a)An approach in which workers are facilitated with humanity at the workplace (b)A shared teamwork between the employee and the employer for solving problematic issues
(c)Forming a group of people on the work front so as to inspire them to work collectively for the company's growth in terms of social, economic, and psychological productivity (d)None of the above.

16. Which of the following fields requires a skilled HR professional?

- (a) People handling
- (b) Clarifying
- (c) Both (a) and (b)
- (d) None of the above

17. Which of the following is considered as strategic activity?

- (a) Productivity
- (b) Recruitment
- (c) Planning
- (d) All of the above

18. Who laid the foundation of Human Resource Management practices?

- (a) David C. McClelland
- (b) Roethlisberger and Dickinson
- (c) Peter Duckers and Douglas McGregor
- (d) Elton Mayo

19. The business side of the process begins with the strategic as one of the guiding frameworks.

- (a) Policy
- (b) HR
- (c) Plan
- (d) All of the above

20. What does a job specification include?

- (a) Personal characteristics
- (b) Physical characteristics
- (c) Psychological characteristics
- (d) All the above

21. HRM is

- | | |
|--|---------------------|
| (a)A staff functions | (b)A line functions |
| (c)A staff function, line function and accounting function | (d)All of the above |

22. Finding ways to reduce _____ is a key responsibility of management.

- | | |
|--------------------|----------------------|
| (a)Dissatisfaction | (b)Uncertainty |
| (c)Stress | (d)None of the above |

23. The _____ and control systems should be altered to support the strategic human resource function.

- | | |
|------------------|----------------------|
| (a)Appointment | (b)Reward |
| (c)Job allotment | (d)None of the above |

24. All aspects of the merger need

- | | |
|----------------|---------------|
| (a)Controlling | (b)Delegating |
| (c)Staffing | (d)Managing |

25. Commitment strategy is inherently

- | | |
|---------------|----------------------|
| (a)Short term | (b)Long term |
| (c)Continuous | (d)None of the above |

26. HR professionals has to be skilled in the art of

- (a)Clarifying
- (b)Handling people
- (c)Both (a) and (b)
- (d)None of the above

27. _____ Of management is likely to be another key agenda item.

- (a)Performance
- (b)Quality
- (c)Expansion
- (d)Decision

28. Strategic thinking is a

- (a)Short term
- (b)Long term
- (c)Continuous
- (d)None of the above

29. _____ is considered as a strategic activity.

- (a)Recruitment
- (b)Planning
- (c)Productivity
- (d)All of the above

30. _____ is considered as first wage incentive plan in the modern era of the industry.

- (a)Barth plan
- (b)Halsey plan
- (c)Gantt task plan
- (d)Taylor’s differential piece – rate plan

31. Stress is laid on _____ in the grid seminars.
- (a) Professionalism (b) Training and Development
(c) Teaching (d) All of the above
32. Under which of the following methods, common factors related to all jobs are identified?
- (a) Merit (b) Ranking
(c) Factor comparison (d) Point
33. Who suggested that Human Resource Strategy isn't as effective as it was supposed to be?
- (a) Tony Groundy (b) Peter Ducker
(c) Anonymous (d) John Zimmerman

PART - B

(7 X 6 = 42)

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

34. (a) What is the meaning of Human resource management and bring out its scope and importance.
- [OR]
(b) Difference between Personnel Management and HRM
35. (a) List out the factors that affect the human resource planning.
- [OR]
(b) Discuss the classical approaches to job design.
36. (a) Explain the factors affecting Recruitment.
- [OR]
(b) What do you mean by Selection? Explain the process of Selection.
37. (a) Explain the Induction Programme Planning.
- [OR]
(b) What do you mean by Training? Explain the types of Training.
38. (a) Explain the methods of performance appraisal?
- [OR]
(b) Explain the Theories of Wages.
39. (a) Explain the types of incentive scheme.
- [OR]
(b) Explain the Employee counseling.
40. (a) Explain the Empowerment in Global Scenario.
- [OR]
(b) Difference between the Domestic and international HRM

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Sub-dividing of market into homogeneous sub-sections of customers is known as
 - (a)Target marketing
 - (b)Market segmentation
 - (c)Product differentiation
 - (d)None of these
2. The essential criteria for effective segmentation is
 - (a)Homogeneity
 - (b)Measurability
 - (c)Profitability
 - (d)All of these
3. The strategy where the producer or marketer doesn't differentiate between different type customers
 - (a)Undifferentiated Marketing
 - (b)Differentiated Marketing
 - (c)Concentrated Marketing
 - (d)Customized or Personalized Marketing
4. The concentration of all marketing efforts on one selected segment within the total market.
 - (a)Undifferentiated Marketing
 - (b)Direct Marketing
 - (c)Concentrated Marketing
 - (d)Mobile Marketing
5. Identifying and providing different marketing mix for each of the segments is known as.....
 - (a)Internal Marketing
 - (b)Differentiated Marketing
 - (c)Core Marketing
 - (d)Personalized Marketing

6. Civil engineers designing flats, villas, bridges etc. are an example of....
- (a)Content Marketing (b)Media Marketing
(c)Direct Marketing (d)Customized or Personalized Marketing
7. Serving a small market not served by competitors is known as.....
- (a)Local marketing (b)Niche marketing
(c)Segment marketing (d)Individual marketing
8. Shiny hair in case of a shampoo is a utility
- (a)Primary (b)Evolved
(c)Generic (d)None of these
9. Which of the following is not an element of demographic segmentation
- (a)Family size (b)Population density
(c)Income (d)Religion
10. Motives which are driven by learning, perception and attitude are known as..
- (a)Emotional motives (b)Patronage motives
(c)Psychological motives (d)Rational motives

11. The process of assessing the relative worth of different market segments and selecting one or more segments in which to compete is called
- (a)Target marketing (b)Market segmentation
(c)Product differentiation (d)None of these
12. An organization directs its marketing efforts at two or more segments by developing a marketing mix for each segment.
- (a)Total market approach (b)Concentration approach
(c)Multi-segment approach (d)None of these
13. The act of creating an image about a product or brand in the consumers mind is known as.....
- (a)Positioning (b)Target marketing
(c)Market segmentation (d)Product differentiation
14. Which of the following are the elements of product positioning
- (a)The Product (b)The Company
(c)The Consumer (d)All of these
15. Using the names of company's powerful brands for line extensions is.....
- (a)Positioning by Product Attributes and Benefits (b)Positioning by Brand Endorsement
(c)Positioning by use, Occasion and Time (d)Positioning by Corporate Identity

16. The companies that have become a tried and trusted household name are

- | | |
|--------------------------|-------------------------------------|
| (a)Positioned by Product | (b)Positioned Endorsement |
| (c)Positioned by Time | (d)Positioned by Corporate Identity |

17. Positioning by emphasizing the special attributes and benefits of the product is known as.....

- | | |
|---|----------------------------|
| (a)Positioning by Product Attributes and Benefits | (b)Positioning Endorsement |
| (c)Positioning Time | (d)Positioning Identity |

18. Anything that has the ability to satisfy a consumer need is known as.....

- | | |
|------------|--------------|
| (a)Price | (b)Package |
| (c)Product | (d)Promotion |

19. Products adapted to the perceived unique characteristics of national markets

- | | |
|---------------------------|---------------------------|
| (a)Local Products | (b)Multinational Products |
| (c)International Products | (d)Global Products |

20. Products seen as having extension potential into other markets

- | | |
|---------------------------|------------------------|
| (a)Consumer Products | (b)Industrial Products |
| (c)International Products | (d)Global Products |

21. Products seen as only suitable in one single market

- (a)Local Products
- (c)Generic Products

- (b)Shopping Products
- (d)Potential Products

22. Products designed to meet global segments

- (a)Augmented Products
- (c)Customer Products

- (b)Expected Products
- (d)Global Products

23. Trade mark is a

- (a)Name
- (c)Symbol

- (b)Registered brand
- (d)Design

24. Brands owned and developed by producers are known as

- (a)Manufacturer brands
- (c)Family brands

- (b)Individual brands
- (d)Dealer

25.brands indicate only the product category

- (a)Dealer
- (c)Generic

- (b)Licensed
- (d)Individual

26. Which of the following is not a limitation of branding
- (a)It is expensive
 - (b)It reduces selling efforts
 - (c)It promotes competition
 - (d)It leads to brand monopoly
27. The only revenue producing element in the marketing mix is
- (a)Product
 - (b)Price.
 - (c)Place.
 - (d)Promotion.
28. Brands add value for both customers and the firm by
- (a)Facilitating purchase
 - (b)Establish loyalty
 - (c)Both (a) and (b).
 - (d)None of these.
29. Which of the following is not a component of brand equity.
- (a)Brand awareness.
 - (b)Brand association.
 - (c)Brand loyalty
 - (d)Brand cohorts.
30. Which is not a level of brand loyalty.
- (a)Brand preference.
 - (b)Brand recognition
 - (c)Brand insistence
 - (d)Brand equity.

31. Trading up is a method of product line modification by

- | | |
|----------------------------|------------------------------|
| (a)Product line expansion. | (b)Product line contraction. |
| (c)Quality variation. | (d)None of these. |

32. Trading down is a method of product line modification by

- | | |
|---------------------------|-----------------------------|
| (a)Product line expansion | (b)Product line contraction |
| (c)Quality variation | (d)None of these. |

33. Air conditioners are an example ofgoods.

- | | |
|-----------|-----------|
| (a)Brown. | (b)White. |
| (c)Red | (d)Orange |

PART - B

(7 X 6 = 42)

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

34. (a) State the scope of Marketing

[OR]

(b) Distinguish between the Modern marketing concept and Societal marketing concept

35. (a) What are the characteristics of SWOT

[OR]

(b) Explain the importance of marketing mix in marketing decision.

36. (a) Describe the types of marketing plan

[OR]

(b) Discuss about the Product Life Cycle.

37. (a) Explain the merits and demerits of Branding .

[OR]

(b) What are the factors affecting in pricing decisions.

38. (a) Describe the types of channels

[OR]

(b) Briefly explain the promotion mix and its components .

39. (a) State the need for public relations and publicity decisions .

[OR]

(b) Discuss the Bases for market segmentation

40. (a) What are the importance of consumer behaviour study?

[OR]

(b) Distinguish between the Mobile marketing and Green marketing.

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. An agreement made with an alien enemy is _____.
(a) Unlawful on the ground of public policy
(b) Unlawful because it becomes difficult to be performed
(c) Valid
(d) Voidable.
2. What is the primary purpose of business law?
(a) To regulate personal relationships
(b) To govern business activities and transactions
(c) To enforce criminal offenses
(d) To protect intellectual property rights
3. Rescission of a contract means _____.
(a) The termination of the contract
(b) The renewal of the contract
(c) The alteration of the contract
(d) The substitution of the new contract in the place of the earlier one
4. Offer to perform is called _____.
(a) Attempted performance
(b) Caveat emptor Jus in rem
(c) Jus in personam
(d) Jus in rem Caveat emptor
5. Substituted agent is appointed by whom?
(a) Government
(b) Court
(c) Principal
(d) Agent

6. According to implied 'warranty as to quiet possession' it is presumed that the buyer shall have the _____.
- (a)Peaceful possession of the goods
(b)Right to use the goods as an owner
(c)Both a and b
(d)None of these.
7. 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
8. The Sale of Goods Act, 1930 came into force on _____.
- (a)1st day of July 1930
(b)1st day of January 1930
(c)1st day of August 1930
(d)1st day of September 1930
9. In a promissory note, the amount of money payable _____.
- (a)Must be certain
(b)May be certain or uncertain
(c)Is usually uncertain
(d)None of the above
10. Which types of partnership have no agreement in terms of the duration of partnership?
- (a)Partnership-at-will
(b)Limited partnership
(c)General partnership
(d)Particular partnership

11. In absence of a partnership agreement, what will be the percentage of profit sharing ratio between the partners?
- (a) Unequal (b) Equal
(c) It will depend on the experience of a partner (d) It will depend on a partner's capital
12. Minimum no. of Directors in case of a public company is _____.
- (a) 1 (b) 2
(c) 3 (d) 4
13. Minimum paid up share capital in case of a public company is _____.
- (a) 1 Lakh (b) 3 Lakhs
(c) 5 Lakhs (d) 7 Lakhs
14. Total managerial remuneration cannot exceed _____ % of net profit.
- (a) 11 (b) 12
(c) 13 (d) 14
15. The Consumer protection act 1986 enacted in _____.
- (a) 24 Oct 1986 (b) 24 Oct 1987
(c) 24 Aug 1986 (d) 15 June 1986

16. How many rights does a consumer have under the Consumer Protection Act?

- | | |
|------|------|
| (a)8 | (b)6 |
| (c)4 | (d)5 |

17. Which act governs the foreign exchange management in India?

- | | |
|--------------|--------------|
| (a)FEMA 1999 | (b)FEMA 1995 |
| (c)FEMA 1973 | (d)FEMA 2003 |

18. Name the authority that regulates the Foreign exchange in India?

- | | |
|----------------------------|---------|
| (a)Enforcement Directorate | (b)RBI |
| (c)Finance Ministry | (d)SEBI |

19. What is the minimum number of member to be appointed by central government in CCI, as per the Competition Act, 2002?

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

20. How many number of days for notice is to be given to CCI while an enterprise process to enter into a combination, as per the Competition Act, 2002?

- | | |
|------------|------------|
| (a)45 days | (b)30 days |
| (c)7 days | (d)15 days |

N-1733

21. When did The Environment (Protection) Act, 1986, come into force?
- (a)01 April 1986 (b)01 March 1986
(c)01 May 1986 (d)19 November 1986
22. Which section of The Environment (Protection) Act, 1986 deals with the Offences by companies?
- (a)Section 16 of The Environment (Protection) Act, 1986 (b)Section 14 of The Environment (Protection) Act, 1986
(c)Section 13 of The Environment (Protection) Act, 1986 (d)Section 18 of The Environment (Protection) Act, 1986
23. In which year did India enact the present Copyright Act?
- (a)1999 (b)2010
(c)2019 (d)1957
24. When a person sells the goods by infringing the copying or trademark of the others, there is breach of an implied.
- (a)Condition as to title (b)Condition as to description
(c)Conditions as to merchantability (d)None of these
25. What is the MSME Public Procurement Portal called?
- (a)MSME Samjhauta (b)MSME Sambandh
(c)MSME Sandesh (d)MSME Sampark

26. The Digital Signature Certificate under the IT Act, 2000 is issued by the _____.

- | | |
|-----------------------|-------------------------|
| (a)Controller | (b)Certifying Authority |
| (c)Appellate Tribunal | (d)Cyber Authority |

27. The key of a key pair used to verify a digital signature _____.

- | | |
|------------------|----------------|
| (a)Public key | (b)Private key |
| (c)Verifying key | (d)Secret key |

28. A micro enterprise is one in which the investment in plant and machinery does not exceed Rs. _____.

- | | |
|-------------|-------------|
| (a)25 Lakhs | (b)50 Lakhs |
| (c)1 Crore | (d)10 Lakhs |

29. How many schedules are there in IT Act 2000?

- | | |
|------|------|
| (a)3 | (b)4 |
| (c)6 | (d)2 |

30. Under the Consumer Protection Act, the rights of a consumer do not include to be

- | | |
|--------------|-------------|
| (a)Safety | (b)Choose |
| (c)Presented | (d)Informed |

31. The term 'possession of goods' means _____.

- (a)Ownership of goods
- (b)Custody of goods
- (c)Both a and b
- (d)None of these

32. Of the following who is competent to enter into a contract?

- (a)Minor
- (b)Unsound mind
- (c)Lunatic
- (d)Sound mind

33. The doctrine of Caveat emptor is not applicable

- (a)In case of sale under a patent name
- (b)In case of sale under a trade name
- (c)Where the seller is guilty of fraud
- (d)Where the buyer relies on the skill and judgement of the seller

PART - B

(7 X 6 = 42)

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

34. (a) Analyze the contribution of the English Acts in India's business law

[OR]

(b) Explain the different kinds of discharge of contract

35. (a) Discuss the legal effects of the appointment of a sub-agent

[OR]

(b) Analyse various modes and rules of delivery of goods.

36. (a) Write in brief about dishonour by non-payment

[OR]

(b) Write a brief note on dissolution of partnership

37. (a) Analyse the significance of the company Law Board in companies' affairs.

[OR]

(b) Write in brief about the terms and conditions of service of the members of the State Commission.

38. (a) Write a brief about the drawbacks of Foreign Exchange Regulation Act (FERA), 1973.

[OR]

(b) What is the objective of the Competition Commission of India?

39. (a) Describe the provisions regarding prevention, control and abatement of environment pollution.

[OR]

(b) What are different types of trademarks which are available for adoption?

40. (a) Discuss the provisions of Information Technology Act, 2000 relating to 'Digital Signature Certificate'.

[OR]

(b) How are enterprises engaged in the manufacture of production of goods classified into micro, small and medium enterprises?

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. The role of the internet in e-commerce primarily involves:

- | | |
|--|--|
| (a)Facilitating business communication and transactions globally | (b)Storing customer information offline |
| (c)Restricting business operations to local areas | (d)Requiring physical presence for purchases |

2. The process of e-commerce includes activities such as:

- | | |
|------------------------------|---|
| (a)Physical mail ordering | (b)Web-based purchasing and selling of goods and services |
| (c)Manual invoice generation | (d)Over-the-counter transactions |

3. E-business models are used to describe:

- | | |
|---|--|
| (a)Traditional paper-based business methods | (b)Methods for conducting business over the internet |
| (c)Cash transactions in brick-and-mortar stores | (d)Telephone-based sales systems |

4. Elements impacting e-commerce include:

- | | |
|--------------------------------|---|
| (a)Store shelf layouts | (b)Internet infrastructure and online payment systems |
| (c)Employee management systems | (d)Local advertising only |

5. Vendors in e-commerce primarily offer:

- | | |
|----------------------------|---|
| (a)Only in-person services | (b)Products and services through online platforms |
| (c)Limited product variety | (d)Physical customer service desks |

6. Main power associated with e-commerce activities includes:
- (a)Efficient supply chain management and customer service
 - (b)Reduced product availability
 - (c)High cost of operations
 - (d)Slow product delivery
7. The internet serves as the backbone for e-commerce by:
- (a)Enabling global communication and transactions
 - (b)Limiting business operations to one location
 - (c)Preventing online sales activities
 - (d)Slowing down transaction processes
8. Uniform resource locators (URLs) are used to:
- (a)Identify and locate web pages and resources
 - (b)Store cookies on a computer
 - (c>Create physical addresses for e-commerce stores
 - (d)Reduce transaction speed
9. Steps to build a homepage typically involve:
- (a)Designing physical advertisements
 - (b)Printing marketing materials
 - (c)Creating content, setting up navigation, and ensuring usability
 - (d)Setting up physical storefronts
10. Metadata in e-commerce portals helps with:
- (a)Reducing website security risks
 - (b)Managing customer complaints offline
 - (c)Organizing and categorizing website content
 - (d)Printing customer receipts

11. Advantages of portals in e-commerce include:

- (a) Centralized access to various services and resources
- (b) Limited business reach
- (c) Higher transaction costs
- (d) Slower customer interaction

12. The OSI model is used in e-commerce to:

- (a) Standardize communication protocols and ensure data transfer
- (b) Design physical store layouts
- (c) Manage offline transactions
- (d) Track customer preferences manually

13. The physical layer in the OSI model deals with:

- (a) Facilitating offline marketing campaigns
- (b) Managing customer interaction in stores
- (c) Storing website data
- (d) Transmitting raw bits over a physical medium

14. Data warehousing in e-commerce helps businesses by:

- (a) Enhancing in-store customer service
- (b) Managing customer complaints
- (c) Organizing physical inventory
- (d) Storing large amounts of transactional data for analysis

15. XHTML is a combination of:

- (a) XML and HTML to ensure better web page structure
- (b) HTML and Java to enhance data security
- (c) XML and CSS for better styling
- (d) XML and TCP/IP for faster communication

16. A key difference between traditional marketing and e-marketing is:

- | | |
|---|---|
| (a)E-marketing utilizes digital platforms to reach customers globally | (b)Traditional marketing requires no financial investment |
| (c)E-marketing is only used for physical store promotions | (d)Traditional marketing is faster than e-marketing |

17. Web presence goals in e-marketing are aimed at:

- | | |
|---|--|
| (a)Attracting, engaging, and retaining website visitors | (b)Restricting customer access to information |
| (c)Maintaining in-store customer service only | (d)Reducing the number of visitors to the site |

18. Transaction security ensures that:

- | | |
|---|---|
| (a)Online financial transactions are protected from unauthorized access | (b)Only offline payments are secured |
| (c)In-store payments are faster | (d)Customers must visit physical stores to complete purchases |

19. E-business risk management includes:

- | | |
|--|--|
| (a)Reducing physical store inventory | (b)Identifying and mitigating potential online threats and vulnerabilities |
| (c)Enhancing customer engagement in person | (d)Slowing down web traffic to improve security |

20. Electronic fund transfer (EFT) in e-commerce allows:

- | | |
|---|--------------------------------------|
| (a)Only physical transactions to be processed | (b)The manual exchange of cash |
| (c)The digital transfer of money between accounts | (d)Inventory checks in retail stores |

21. Digital token payment systems are:

- | | |
|--|--|
| (a)Not recognized by online merchants | (b)Limited to in-store purchases |
| (c)Slower than traditional payment methods | (d)Used for secure online financial transactions |

22. CRM processes are essential for:

- | | |
|---|---|
| (a)Streamlining communication, sales, and service interactions with customers | (b)Limiting the availability of online products |
| (c)Increasing physical store traffic | (d)Preventing the collection of customer feedback |

23. Event triggers in CRM help businesses by:

- | | |
|---|-------------------------------------|
| (a)Automating responses to specific customer actions or behaviors | (b)Slowing down marketing responses |
| (c)Eliminating online customer engagement | (d)Limiting customer interactions |

24. The architectural components of a CRM solution include:

- | | |
|--|----------------------------------|
| (a)Customer information repository and campaign management tools | (b)Manual sales tracking systems |
| (c)Physical inventory management | (d)In-store sales processes |

25. The main function of supply chain management (SCM) in e-commerce is to:

- | | |
|--|--|
| (a)Streamline product sourcing, production, and delivery processes | (b)Limit the availability of online products |
| (c)Slow down the shipping process | (d)Manage only in-store inventory |

26. Key components of SCM include:

- | | |
|--|---|
| (a)Physical retail management | (b)Offline customer service operations |
| (c)Inventory management, logistics, and supplier relationships | (d)Limiting product availability online |

27. WAP is mainly used for:

- | | |
|--|--|
| (a)Limiting online access to mobile users | (b)Slowing down data transfer rates |
| (c)Providing internet services on mobile devices | (d)Managing physical customer interactions |

28. The evolution of WAP technologies has led to:

- | | |
|--|--|
| (a)Reduced usability of mobile devices | (b)Slower internet services for mobile users |
| (c)Faster and more secure mobile internet access | (d)Increased manual intervention for internet browsing |

29. Tools used for knowledge management include:

- | | |
|---|--------------------------------|
| (a)Databases, content management systems, and collaboration tools | (b)Physical storage units |
| (c)Manual knowledge sharing practices | (d)Limiting data accessibility |

30. Knowledge management systems (KMS) help businesses by:

- | | |
|---|---|
| (a)Facilitating decision-making through easy access to data and expertise | (b)Slowing down data processing |
| (c)Reducing the importance of online tools | (d)Focusing only on offline knowledge sharing |

31. Implementing ERP systems in a business requires:

- | | |
|---|--|
| (a) Eliminating the need for online tools | (b) Adapting workflows and integrating technology to streamline operations |
| (c) Increasing manual interventions in business processes | (d) Slowing down operations to avoid digital errors |

32. The success of an ERP system depends on:

- | | |
|---|--|
| (a) Reducing employee access to business tools | (b) Limiting the use of technology |
| (c) Proper integration, employee training, and continuous updates | (d) Focusing only on offline business activities |

33. PayPal is primarily used for:

- | | |
|--|--|
| (a) Enhancing offline customer service | (b) Managing physical inventory |
| (c) Designing in-store marketing materials | (d) Facilitating secure online transactions and payments |

PART - B

(7 X 6 = 42)

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

34. (a) Demonstrate the main components and functions of e-commerce. How do these components contribute to the overall process of e-commerce?

[OR]

(b) Explain the various modes of operation associated with e-commerce and describe the different types of e-commerce providers and vendors?

35. (a) Describe the early evolution of the internet and its role as the backbone of e-commerce.

[OR]

(b) Define the process of building a homepage, including the use of metadata, and the advantages of using portals for e-commerce.

36. (a) Compare this with the TCP/IP model and discuss the role of key protocols such as HTTP, FTP, and SMTP.

[OR]

(b) What are the advantages and disadvantages of using XML, and how does data warehousing complement XML technologies?

37. (a) Summarize the uniqueness of the web and the strategies for maintaining a successful online presence.

[OR]

(b) Examine the security risks associated with e-commerce, including denial of service attacks, viruses, and unauthorized access

38. (a) Discuss the steps involved in electronic payments and the measures taken to ensure payment security.

[OR]

(b) How do CRM processes and technologies, such as marketing automation and event triggers, enhance customer interactions and business management?

39. (a) Discuss the functions, strategies, and components of Supply Chain Management (SCM) in e-commerce.

[OR]

(b) Develop the different generations of WAP and its impact on mobile computing. How does WAP ensure security in mobile applications?

40. (a) Extend the features and processes involved in knowledge management and how it supports research and development in organizations.

[OR]

(b) Analyze the implementation of e-commerce using the example of eBay.com. Discuss the registration process, bidding mechanism, and growth of eBay

N-1734

N-1735

COURSE CODE

200232

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, MAY 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. Audit Note Book contains

(a) Various dates of reference.

(b) Details of work done.

(c) Notes regarding items requiring clarification, explanations, etc.

(d) All of the above.

2. Which of the following has a broader scope?

(a) Internal Control.

(b) Internal Audit.

(c) Internal Checking.

(d) None of the above.

3. An internal auditor is

(a) Temporary Employee.

(b) Permanent Employee.

(c) Daily Wager.

(d) None of the above.

4. The main object of vouching is

(a) To prepare trial balance.

(b) Conduct routine checking.

(c) Verify authenticity & authority of transactions.

(d) Checking of vouchers

5. Valuation is the base of

(a) Verification.

(b) Marketing.

(c) Internal checking.

(d) Vouching

N-1735

6. The first auditor or auditors are appointed by

(a)Central Government.

(b)Company Law Board.

(c)Board of Directors.

(d)Shareholders.

7. A number of checks & controls exercised in a business to ensure its efficient working is known as

(a)Internal check.

(b)Internal control.

(c)Internal audit.

(d)Interim check.

8. Voucher relates to

(a)Cash receipt.

(b)Cash payment.

(c)Credit transactions.

(d)All the above.

9. Internal check is meant for

(a)Prevention of fraud.

(b)Detection of frauds.

(c)Helping audit in depth.

(d)Detection of errors.

10. Internal auditor is appointed by

(a)The management.

(b)The shareholders.

(c)The government.

(d)The statutory body.

N-1735

11. Auditing begins where ----- ends.

- | | |
|----------------|-------------------------|
| (a)Selling. | (b)Inventory valuation. |
| (c)Accounting. | (d)Purchases. |

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

- | | |
|----------------------|-----------------------|
| (a)Internal control. | (b)Internal check. |
| (c)Internal audit. | (d)None of the above. |

13. The owners of the company are called

- | | |
|-----------------------|-----------------------|
| (a)Debenture holders. | (b)Debtors. |
| (c)Shareholders. | (d)None of the above. |

14. The main object of investigation is

- | | |
|-----------------------------------|----------------------------------|
| (a)To discover errors and frauds. | (b)To prevent errors and frauds. |
| (c)To verify statements. | (d)All the above. |

15. Internal controls and internal check are

- | | |
|--|-----------------------|
| (a)One and the same. | (b)Different. |
| (c)Internal control includes internal check. | (d)None of the above. |

16. An auditor is like a

(a) Watchman.

(c) Mad dog.

(b) Foolish dog.

(d) Watch dog.

17. Special audit is necessary for

(a) Inefficient concern.

(c) Trading concern.

(b) Processing concern.

(d) Manufacturing concern.

18. The company's auditor is expected to give

(a) His expert opinion about the accounts.

(c) A critical review of the accounts.

(b) A factual position about the accounts.

(d) Financial assistance.

19. Auditors of a joint stock company are appointed by

(a) Directors of the company.

(c) Election at the annual general meeting.

(b) Annual general meeting.

(d) Debenture holders.

20. A company auditor can be removed by

(a) Board of directors.

(c) Any director.

(b) Managing director.

(d) General Meeting.

21. A vacancy caused by resignation of an auditor is filled by

(a)Board of directors.

(b)Managing director.

(c)General meeting.

(d)Central government.

22. Audit in depth means

(a)Audit of each and every item.

(b)Intensive audit of each and every item.

(c)Intensive audit of few items.

(d)Audit of a few selected items.

23. Concurrent audit is a part of

(a)Internal check system.

(b)Continuous audit.

(c)Internal audit system.

(d)Final audit.

24. Audit in depth is synonymous for:

(a)Complete audit.

(b)Completed audit.

(c)Final audit.

(d)Detailed audit.

25. Balance sheet audit included verification of:

(a)Assets.

(b)Liabilities.

(c)Income & expenditure accounts where appropriate. (d)All of the above.

26. Which of the following is not a fact of EPA?

- | | |
|-----------------------|-------------------------|
| (a)Economic audit. | (b)Efficiency audit. |
| (c)Expenditure audit. | (d)Effectiveness audit. |

27. Under check system principle of_____ is followed.

- | | |
|------------------------------|---------------------|
| (a)Division of labor | (b)Division of work |
| (c)Principle of scalar chain | (d)Accountancy. |

28. Internal auditor is appointed by

- | | |
|-------------------|---------------------|
| (a)The management | (b)The shareholders |
| (c)The government | (d)statutory body |

29. ____ is documentary evidence by which the accuracy in the books of accounts may be proved.

- | | |
|------------|--------------|
| (a)Cheque | (b)Receipt |
| (c)Voucher | (d)Statement |

30. The audit program is prepared by

- | | |
|-------------------------|-----------------------------|
| (a)The auditor | (b)The client |
| (c)The audit assistants | (d)Auditor & his assistants |

31. A company auditor should see that the dividend is paid

- | | |
|--------------------------------|----------------------------------|
| (a)After charging depreciation | (b)Without charging depreciation |
| (c)Out of capital | (d)None of the above. |

32. Errors of omission are

- | | |
|-----------------------|-----------------------|
| (a)Technical errors | (b>Error of principle |
| (c)Compensating error | (d)none of these |

33. Vouching implies

- | | |
|--|---|
| (a)Inspection of receipts | (b)Examination of vouchers to check authenticity of records |
| (c)Surprise checking of accounting records | (d)Examining the various assets |

PART - B

(7 X 6 = 42)

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

34. (a) Explain the Scope of audit.

[OR]

(b) Discuss the elements of internal control.

35. (a) Elaborate the importance of vouching.

[OR]

(b) Describe the different types of audit tests.

36. (a) Explain the role of the auditor.

[OR]

(b) Differentiate between provisions and reserves.

37. (a) State the power of the tribunal in case of removal of auditors.

[OR]

(b) Elaborate the duties of auditors.

38. (a) Discuss the process of the issue of share.

[OR]

(b) Briefly Explain the types and objectives of special audits

39. (a) Assess the various functions of cost auditor.

[OR]

(b) Discuss procedures involved in audit of hotels.

40. (a) Describe the liabilities of auditors.

[OR]

(b) Differentiate between computerized accounting systems and conventional accounting systems.

N-1736

COURSE CODE

200233

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Formal merchant banking activity in India was originated in_____.
(a)1978 (b)1969
(c)1769 (d)1987
2. The early growth of merchant banking in the country is assigned to the_____.
(a)FEMA (b)Foreign Exchange Regulation Act, 1973
(c)Securities Contracts Act (d)Income-tax Act
3. _____ is basically a savings and investment corporation.
(a)UTI (b)IDBI
(c)SBI (d)RBI
4. Issue management is an important function of_____ and_____.
(a)Merchant banker, lead manager (b)Public banker, Merchant banker
(c)Lead banker, Private banking (d)None of the above
5. The_____ has to manage the post-issue activities.
(a)Merchant banker (b)Lead manager
(c)Bank promoter (d)All of the above

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6. _____ is regarded as the fourth element of the financial system.
- | | |
|--------------------------|---------------------------|
| (a)Financial services | (b)Financial markets |
| (c)Financial instruments | (d)Financial institutions |
7. CRISIL has been promoted by_____and _____.
- | | |
|---------------|--------------|
| (a)ICICI, UTI | (b)IDBI, SBI |
| (c)AXIS, UTI | (d)PNB, SBI |
8. The term_____ is defined as a central location for keeping securities on deposit.
- | | |
|-----------------|----------------------|
| (a)Depository | (b)Instrument |
| (c)Institutions | (d)None of the above |
9. The_____is the apex organization in the Indian money market.
- | | |
|----------|---------|
| (a)SBI | (b)RBI |
| (c)ICICI | (d)IDBI |
10. _____ operates in Inter-bank call money market.
- | | |
|-------------------------------|-----------------------|
| (a)Scheduled commercial banks | (b)Co-operative banks |
| (c)Financer house of India | (d)All of the above |

11. Role of merchant bankers_____.

- | | |
|--------------------------|-------------------------|
| (a)Mobilization of funds | (b)Promotional function |
| (c)Innovation | (d)All of these. |

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

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

13. Which of the following is not a fee-based financial service?

- | | |
|--------------------------|----------------------|
| (a)Corporate counselling | (b)Lease financing |
| (c)Profit management | (d)Issue management. |

14. Functions of financial services exclude_____.

- | | |
|----------------------------|-----------------------|
| (a)Mobilization of savings | (b)Allocation of fund |
| (c)Specialized services | (d)Collection of tax |

15. Category 1 merchant bankers can act as

- | | |
|--------------------|-----------------------------------|
| (a)Only as advisor | (b)Underwriter |
| (c)Consultant | (d)All issue management functions |

16. _____ is a technique by which a financing agency discounts an export bill and pays ready cash to the exporter.
- (a) Mutual fund
(b) Leasing
(c) Forfeiting
(d) Securitization of fund
17. Which of the following is not the non-fund based activities?
- (a) Securitization
(b) Merchant banking
(c) Loan syndication
(d) Venture capital
18. N.B F C stands for
- (a) Non-banking finance companies
(b) Non-banking financial corporation
(c) Non bulk finance companies
(d) None of these
19. Insurance is a _____
- (a) Instrument
(b) Contract
(c) Agreement
(d) Rating
20. _____ Is payable immediately at sight or on presentment to the drawee.
- (a) Demand Bill
(b) Usance Bill
(c) Documentary Bill
(d) Clean Bill

21. _____ is a method of renting assets.

- (a) Hire purchase
- (c) hedge finance

- (b) Lease
- (d) Credit rating

22. All type of activities which are of a financial nature are called _____.

- (a) Financial market
- (c) Capital market

- (b) Primary market
- (d) Financial services

23. The minimum underwriting obligation of a lead merchant banker is _____ of the total underwriting commitment.

- (a) 15%
- (c) 50%

- (b) 5%
- (d) 10%

24. All merchant bankers must have minimum net worth of _____.

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

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

25. The term 'Merchant Bank' is used in _____.

- (a) United States
- (c) America

- (b) United Kingdom
- (d) India

26. Find out odd one- Authorization criteria of merchant bankers.

- | | |
|---------------------------|----------------------------|
| (a)All business performed | (b)Professional competence |
| (c)Capital adequacy | (d)Past experience |

27. Post issue management activities include_____.

- | | |
|---------------------------|-----------------------|
| (a)Analysis of collection | (b)Processing of data |
| (c)Issue of refund orders | (d)All of these |

28. Who is the chairman of high-powered committee constituted by the R B I under factoring services.

- | | |
|--------------------------|---------------------|
| (a)U.K. Singha | (b)Pranab Mukherjee |
| (c)C.S. Kalyana Sundaram | (d)None of these |

29. _____types of valuation method can be adopted by VCFs

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

30. Financing sick unit to make them profitable is called_____.

- | | |
|----------------|------------------|
| (a)Turn around | (b)Buyout |
| (c)Bridge | (d)None of these |

31. Banks implement the RBI's _____ policies.

- | | |
|----------------|------------------|
| (a) Monetary | (b) Credit |
| (c) Commercial | (d) Both a and b |

32. Equity funding is preferable especially when the project is _____.

- | | |
|-----------------------|---------------------------|
| (a) Fund intensive | (b) Finance intensive |
| (c) Capital intensive | (d) Application intensive |

33. Lead merchant banker should advise the issuer to enter into _____ with a particular intermediary for the purpose of issue management.

- | | |
|---------------------------------|-----------------|
| (a) Memorandum of understanding | (b) R O C |
| (c) Agreement | (d) Arrangement |

PART - B

(7 X 6 = 42)

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

34. (a) State the services of Merchant Banking.

[OR]

(b) Explain the pre-issue Management.

35. (a) What are the Advantages of Underwriting?

[OR]

(b) State the Different types of Foreign Bonds.

36. (a) What are the Importance of Financial Services?

[OR]

(b) What are the Benefits of Depository System?

37. (a) Explain the Regulation of Mutual Fund.

[OR]

(b) Distinction between a financial lease and Operating lease.

38. (a) What are the Disadvantages of Hire Purchase System?

[OR]

(b) Explain the Legal Aspect of Mergers and Acquisitions.

39. (a) Explain the Importance of Portfolio management.

[OR]

(b) Explain the Benefits of Securitisation?

40. (a) Explain the Credit Rating Agencies.

[OR]

(b) State the Types of Factoring?

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, MAY 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. Managerial economics uses _____.
(a) Micro Economics only
(b) Macro Economics only
(c) Both Micro & Macro Economics
(d) None of the above
2. The famous book on economics “An Enquiry into the Nature and Cause of Wealth of Nation” was written by
(a) Marsha
(b) Ricardo
(c) Robins
(d) Adam smith
3. Normal demand curve of a commodity has:
(a) has positive slope
(b) has negative slope
(c) Is parallel to the base line
(d) None of the above
4. Which of the followings can be regarded as an exception to law of demand
(a) Cases of snob appeal (e.g. jewels)
(b) Cases in which consumer judges quality by price
(c) Cases of Giffen goods
(d) All of the above
5. Demand curve slopes downwards because of
(a) The law of diminishing marginal utility
(b) The income effect
(c) Substitution effect
(d) All of the above

6. Unitary elasticity of demand is:

(a)Zero

(b)Equal to one

(c)Greater than 1

(d)Less than 1

7. The income elasticity of demand is negative for a _____.

(a)Positive good

(b)Normal good

(c)Elastic good

(d)Inferior good

8. is known as the ‘first law in market’

(a)Law of supply

(b)Law of consumption

(c)Law of demand

(d)Law of production

9. Variable cost per unit

(a)Remains fixed

(b)Varies with the volume of production

(c)Varies with sales

(d)None of these

10. At saturation point, the consumer’s marginal utility is _____

(a)Maximum

(b)Minimum

(c)Positive

(d)Negative

11. According to the Marris Growth Maximisation Model, a firm aims to maximize:
- (a) Sales revenue
 - (b) Profit per unit of output
 - (c) Rate of growth of sales revenue
 - (d) Market share
12. A Williamson's theory suggests that managers may pursue discretionary actions to:
- (a) Increase employee satisfaction
 - (b) Minimize transaction costs
 - (c) Enhance corporate social responsibility
 - (d) Maximize their own utility
13. What is the traditional objective of the firm according to the Profit Maximization Model?
- (a) Maximizing market share
 - (b) Maximizing revenue
 - (c) Maximizing profit
 - (d) Maximizing customer satisfaction
14. According to the Economist Theory of the Firm, what do firms seek to minimize?
- (a) Costs
 - (b) Revenues
 - (c) Risks
 - (d) Competition
15. Which type of revenue deducts variable costs from total revenue?
- (a) Gross revenue
 - (b) Net revenue
 - (c) Operating revenue
 - (d) Fixed revenue

16. What does revenue represent in business?

- (a) Total profit after expenses
- (c) Gross income before taxes

- (b) Total amount earned from selling goods or services
- (d) Net income after taxes

17. In „Perfect competition“ firms are:

- (a) Price maker
- (c) Price taker

- (b) Price influencer
- (d) None of the above

18. In „Imperfect competition“ selling cost is:

- (a) Very low
- (c) Nothing

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

19. The concept of monopsony was invented by:

- (a) Marshall
- (c) Chamberlin

- (b) AP. Learner
- (d) Mrs. J. Robinson

20. Firms under perfectly competitive markets generally are

- (a) Price makers
- (c) Price taker

- (b) Price givers
- (d) None of these

21. National product at current prices is higher than national product at constant prices during a period of _____.

- (a) Rising prices
- (c) Constant prices

- (b) Falling prices
- (d) Both a and b

22. Expenditure method focuses on measurement of National income at _____.

- (a) phases of production of goods and services
- (c) phase of income disposition

- (b) phase of income distribution
- (d) all of these

23. Which of the following is an example of capital expenditure

- (a) spending on laptops by consumers
- (c) spending on infrastructure by Government

- (b) spending on power-looms by business firms
- (d) Both B&C

24. Which one is not the main objective of Fiscal Policy in India?

- (a) To promote employment opportunities
- (c) To promote price stability

- (b) To minimize the inequalities of income and wealth
- (d) To increase liquidity in economy

25. Fiscal policy is called as _____ policy .

- (a) Monetary
- (c) Industrial

- (b) Budgetary
- (d) Economic

26. Currently _____ is implemented by government in place of Five year plan.

(a) Make in India

(b) NITI Aayog

(c) Skill India

(d) PM Aayog

27. Inflation reaching double or triple digit is called-_____.

(a) Galloping inflation

(b) Creeping inflation

(c) Running inflation

(d) Deflation

28. Inflation is: _____.

(a) A decrease in the overall level of economic activity. (b) An increase in the overall level of economic activity.

(c) An increase in the overall price level.

(d) A decrease in the overall price level.

29. What kind of tax system is found in India?

(a) Progressive

(b) Degressive

(c) Proportional

(d) None of the following

30. Firms in an oligopoly

(a) Are independent of each other's action

(b) Can each influence the market price

(c) Charge a price equal to marginal revenue

(d) All of these

31. „Law of variable proportions“ is also known as _____

- (a) Law of Diminishing Returns
- (b) Law of Increasing Returns
- (c) Law of Constant Returns
- (d) None of the above

32. “A rupee tomorrow is worth less than a rupee today” relates to _____.

- (a) Opportunity cost principle
- (b) Discounting principle
- (c) Equi-marginal principle
- (d) None of these

33. If the short-run average variable costs of production for a firm are rising, then this indicates that:

- (a) average total costs are at a maximum.
- (b) average fixed costs are constant.
- (c) marginal costs are above average variable costs.
- (d) average variable costs are below average fixed costs.

PART - B

(7 X 6 = 42)

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

34. (a) Write a short note on macroeconomics.

[OR]

(b) Write a short note on the determinants of demand

35. (a) How to forecast demand for new products?

[OR]

(b) What are the exceptions to the law of supply.

36. (a) In which manner does the production relate to the output.?

[OR]

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

37. (a) Elaborate on the Profit maximization models with suitable examples.

[OR]

(b) Analyze the relationship between Revenue and Price elasticity of Demand

38. (a) How the Price output determination is calculated in short run of the firm under perfect competition?

[OR]

(b) Bring out the advantages of Monopoly.

39. (a) State out the basic concepts of Macroeconomics.

[OR]

(b) State Accelerator effect.

40. (a) List out the instruments of economic stability.

[OR]

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

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. An example of risk mitigation is: _____
(a) Using proven technology in the development of a product to lessen the probability that the product will not work
(b) Purchasing insurance
(c) Eliminating the cause of a risk
(d) a and b
2. Risk management can be defined as the art and science of _____ risk factors throughout the life cycle of a project.
(a) researching, reviewing, and acting on
(b) identifying, analyzing, and responding to
(c) reviewing, monitoring, and managing
(d) identifying, reviewing, and avoiding
3. The Person whose risk is insured is called _____.
(a) Insured
(b) merchandiser
(c) marketer
(d) Agents
4. The foundation for risk Management is provided by _____.
(a) Risk Control
(b) Risk Analysis
(c) Risk Identification
(d) Risk Retention.
5. . In cases where a Life Insurance Agent collects the premium from the policyholder and remits it to the insurer's office, he is acting as an agent of _____.
(a) IRDA
(b) the Insurance Company
(c) the Policyholder
(d) the broker

6.is an amount in excess of the value of insurers assets over the amount of liabilities. This amount is prescribed by IRDA.
- (a)profit (b)goodwill
(c)margin (d)solvency margin.
7. A Surveyor's role includes: q-47
- (a)Reporting major losses to IRDA (b)Quantification of the loss
(c)Giving comments on the loss (d)Suggesting risk management measures
8. Which of the following is the main objective of IRDA:
- (a)To take care of the policy holder interest (b)To open the insurance sector for private sectors
(c)To supervise the activities of intermediaries (d)All of above
9. A nomination can be made only in favour of _____ .
- (a)a bank (b)spouse and children with guardian
(c)spouse and minor children (d)any individual
10. The Indian insurance industry is governed by_____.
- (a)Insurance Act-1978 (b)General Insurance Business (Nationalisation)Act.1972
(c)Life Insurance Corporation Act,1956 (d)all of the above.

11. Which of the following insurance contract is not based on the principle of indemnity.
- (a)Fire insurance
(c)Life insurance
- (b)Marine insurance
(d)All of the above.
12. Marine insurance is for one year or for a specified _____
- (a)Voyage
(c)Loss
- (b)Year
(d)None of the above.
13. _____ provides evidence of insurance to the police and Registration Authorities under Motor Vehicle Act.
- (a)Endorsement
(c)Certificate of insurance
- (b)Policy Form
(d)Cover note.
14. New Delhi is the head office of_____.
- (a)United India Insurance Co. Ltd.
(c)National Insurance Co. Ltd
- (b)Oriental Insurance Co. Ltd.
(d)New India Assurance Co. Ltd
15. _____ means a premium which remains unchanged through out the life of a policy.
- (a)Avg. premium
(c)Total premium
- (b)Gross premium
(d)Level premium

16. From the following which is a character of Life Insurance Services

- | | |
|-------------------|------------------|
| (a)Intangibility | (b)Heterogeneity |
| (c)Inseparability | (d)All of these |

17. That which covers the cost of self insurance, loading in insurance premiums and enforcing hedging arrangements is _____.

- | | |
|---------------------------------|------------------------------------|
| (a)Cost of Loss Financing | (b)Cost of Control of loss |
| (c)Cost of Residual Uncertainty | (d)Cost of Internal Risk Reduction |

18. LIC Housing Finance Ltd. was incorporated on _____

- | | |
|---------|---------|
| (a)1984 | (b)1989 |
| (c)1969 | (d)1993 |

19. The,has allowed cooperative societies to carry on insurance business.

- | | |
|----------------------------------|----------------------------------|
| (a)Insurance (amendment)Act,2000 | (b)Insurance (amendment)Act,2001 |
| (c)Insurance (amendment)Act,2002 | (d)Insurance (amendment)Act,2003 |

20. . Employee's State Insurance Corporation was established in _____

- | | |
|---------|---------|
| (a)1968 | (b)1958 |
| (c)1948 | (d)1988 |

21. Which of the following terms is dissimilar to the other four in the context of death claims in life insurance?
- (a)Non-early claims (b)Foreclosure
(c)Claimant's statement (d)Deeds of Assignment
22. . 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
23. Expanded form of PPL policy is _____
- (a)Policy Procedure of Interest (b)Policy Port of Interest
(c)Policy proof of interest (d)Port proof of interest.
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. An instrument by which a pure risk is transferred by a party other than insurer is _____.
- (a)Insurance (b)Retention.
(c)Non Insurance (d)Transfer.

26. “Defective products” is an example of which loss exposure:

- (a)property loss exposure
- (b)human resource loss exposure
- (c)crime loss exposure
- (d)liability loss exposure

27. The medias used for direct marketing are_____.

- (a)Direct Mail
- (b)Telephone
- (c)Contacts Kiosks
- (d)All the above

28. A bancassurance started in India was _____.

- (a)2002
- (b)2003
- (c)2001
- (d)2000

29. _____ refers to distribution of insurance products through.

- (a)Bank
- (b)Company
- (c)Co-operatives
- (d)Sole trader

30. Except life assurance the maximum term of other insurance is _____.

- (a)12 months
- (b)24 months
- (c)6 months
- (d)36 months

31. The idea of an insurance ombudsman was mooted in the year _____.
 (a)1998 (b)1938
 (c)1986 (d)1990
32. ____ is a contract between two or more insurance companies by which a portion of the risk of loss is transferred to another insurance company.
 (a)double insurance (b)reinsurance
 (c)treaty insurance (d)banc-assurance
33. _____ happens when an insurance company has undertaken more risk burden on its shoulders than its bearing capacity ____ is a device to reduce the risk.
 (a)reinsurance, reinsurance (b)double insurance, reinsurance
 (c)double insurance, double insurance (d)reinsurance, double insurance

PART - B

(7 X 6 = 42)

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

34. (a) “Pure risks are always insurable.” Comment.
 [OR]
 (b) Explain the importance of insurance business.
35. (a) What are the importance of privatization of insurance industry.
 [OR]
 (b) What are the important duties and powers of IRDA
36. (a) Explain the various kinds of life policies.
 [OR]
 (b) What are the Types of Rural Insurance?
37. (a) Explain the types of Liability Insurance Plan.
 [OR]
 (b) What are the Strategies of Life Insurance Companies?
38. (a) Explain the role of risk evaluation in the process of insurance product formation.
 [OR]
 (b) What are the Classification of Rating?
39. (a) What are the formalities followed by the health insurance claim?
 [OR]
 (b) What are the principles of insurance pricing and marketing?
40. (a) Discuss the tools of managing expenses in insurance companies.
 [OR]
 (b) Discuss the outlines of the future of insurance in rural areas.

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COURSE CODE

200242

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, MAY 2025
Second Year - Fourth Semester
COMMERCE
BUSINESS STATISTICS
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Half of the difference between upper and lower quartiles is called:

(a) Inter quartile range

(b) Quartile deviation

(c) Mean deviation

(d) Standard deviation

2. The mean deviation of the scores 12, 15, 18 is:

(a) 6

(b) 0

(c) 3

(d) 2

3. The variance is zero only if all observations are the:

(a) Different

(b) Square

(c) Square root

(d) Same

4. The measures used to calculate the variation present among the observations relative to their average is called:

(a) Coefficient of kurtosis

(b) Absolute measures of dispersion

(c) Quartile deviation

(d) Relative measures of dispersion

5. If there are many extreme scores on all examination, the dispersion is:

(a) Large

(b) Small

(c) Normal

(d) Symmetric

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6. In quality control of manufactured items, the most common measure of dispersion is:
- (a)Range (b)Average deviation
(c)Standard deviation (d)Quartile deviation
7. Which measure of dispersion can be computed in case of open-end classes?
- (a)Standard deviation (b)Range
(c)Quartile deviation (d)Coefficient of variation
8. If the dispersion is small, the standard deviation is:
- (a)Large (b)Zero
(c)Small (d)Negative
9. Standard deviation is always calculated from:
- (a)Mean (b)Median
(c)Mode (d)Lower quartile
10. The variance of 19, 21, 23, 25 and 27 is 8. The variance of 14, 16, 18, 20 and 22 is:
- (a)Greater than 8 (b)8
(c)Less than 8 (d) $8 - 5 = 3$

11. The moments about origin are called:

- | | |
|------------------------|-------------------------|
| (a) Moments about zero | (b) Raw moments |
| (c) Both (a) and (b) | (d) Neither (a) nor (b) |

12. If the sum of deviations from median is not zero, then a distribution will be:

- | | |
|-----------------|----------------------|
| (a) Symmetrical | (b) Skewed |
| (c) Normal | (d) All of the above |

13. The lower and upper quartiles of a distribution are 80 and 120 respectively, while median is 100. The shape of the distribution is:

- | | |
|-----------------------|-----------------------|
| (a) Positively skewed | (b) Negatively skewed |
| (c) Symmetrical | (d) Normal |

14. The value of β_2 can be

- | | |
|-----------------|----------------------|
| (a) Less than 3 | (b) Greater than 3 |
| (c) Equal to 3 | (d) All of the above |

15. The degree to which numerical data tend to spread about an average value called:

- | | |
|---------------|--------------|
| (a) Constant | (b) Flatness |
| (c) Variation | (d) Skewness |

16. The value of standard deviation changes by a change of:

- | | |
|--------------------|----------|
| (a)Origin | (b)Scale |
| (c)Algebraic signs | (d)None |

17. Which of the following statements is false?

- | | |
|---|---|
| (a)The standard deviation is independent of change of origin | (b)If the moment coefficient of kurtosis $\beta_2 = 3$, the distribution is mesokurtic or normal. |
| (c)If the frequency curve has the same shape on both sides of the centre line which divides the curve into two equal parts, is called a symmetrical distribution. | (d)Variance of the sum or difference of any two variables is equal to the sum of their respective variances |

18. Departure from symmetry is called:

- | | |
|------------------|--------------|
| (a)Second moment | (b)Kurtosis |
| (c)Skewness | (d)Variation |

19. In case of positively skewed distribution, the extreme values lie in the:

- | | |
|---------------|--------------|
| (a)Middle | (b)Left tail |
| (c)Right tail | (d)Anywhere |

20. Which of the following is correct in a negatively skewed distribution?

- | | |
|---|---|
| (a)The arithmetic mean is greater than the mode | (b)The arithmetic mean is greater than the median |
| (c) $(Q_3 - \text{Median}) = (\text{Median} - Q_1)$ | (d) $(Q_3 - \text{Median}) < (\text{Median} - Q_1)$ |

21. The measure of dispersion which uses only two observations is called:

- | | |
|-------------------|-----------------------|
| (a)Range | (b)Quartile deviation |
| (c)Mean deviation | (d)Standard deviation |

22. The average of squared deviations from mean is called:

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

23. Which of the following is a unit free quantity:

- | | |
|-----------------------------|-----------------------|
| (a)Range | (b)Standard deviation |
| (c)Coefficient of variation | (d)Arithmetic mean |

24. Three factories A, B, C have 100, 200 and 300 workers respectively. The mean of the wages is the same in the three factories. Which of the following statements is true?

- | | |
|--|--|
| (a)There is greater variation in factory C. | (b)Standard deviation in. factory A is the smallest. |
| (c)Standard deviation in all the three factories are equal | (d)None of the above |

25. If $Q_3=20$ and $Q_1=10$, the coefficient of quartile deviation is:

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

26. If mean=50, mode=40 and standard deviation=5, the distribution is:

- | | |
|----------------------|----------------------|
| (a)Positively skewed | (b)Negatively skewed |
| (c)Symmetrical | (d)Difficult to tell |

27. First two moments about the value 2 of a variable are 1 and 16. The variance will be:

- | | |
|-------|----------------------|
| (a)13 | (b)15 |
| (c)16 | (d)Difficult to tell |

28. Which of the following measures of dispersion is independent of the units employed?

- | | |
|-----------------------------|-----------------------|
| (a)Coefficient of variation | (b)Quartile deviation |
| (c)Standard deviation | (d)Range |

29. The lack of uniformity or symmetry is called:

- | | |
|-------------|-----------------------|
| (a)Skewness | (b)Dispersion |
| (c)Kurtosis | (d)Standard deviation |

30. If mean=10, median=8 and standard deviation=6, then coefficient of skewness is:

- | | |
|--------|-------|
| (a)1 | (b)-1 |
| (c)2/6 | (d)2 |

31. In a symmetrical distribution $Q_1 = 20$ and median = 30. The value of Q_3 is:

- | | |
|-------|-------|
| (a)50 | (b)35 |
| (c)40 | (d)25 |

32. What is an median of 33, 86,68,32,80,48,70?

- | | |
|-------|-------|
| (a)32 | (b)68 |
| (c)80 | (d)86 |

33. Play a very important part in the construction of index nos

- | | |
|------------|----------------|
| (a)weights | (b)estimations |
| (c)classes | (d)none |

PART - B

(7 X 6 = 42)

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

34. (a) Discuss about the functions of statistics.

[OR]

(b) Explain the merits and demerits of median.

35. (a) What are the steps involved in solving problems on probability?

[OR]

(b) Describe the case study on binomial distribution Poisson Distribution.

36. (a) Distinguish between the point estimate and Interval estimate.

[OR]

(b) Enumerate the classification of Test Statistics.

37. (a) Bring out the characteristics of Chi – square test.

[OR]

(b) What are the objectives of ANOVA and ANOVA table? Explain.

38. (a) Explain the Karl Pearson's correlation coefficient.

[OR]

(b) Discuss the partial correlation.

39. (a) Bring out the characteristics of business forecasting steps in forecasting.

[OR]

(b) Describe the Economic rhythm theory.

40. (a) State the components of Time Series.

[OR]

(b) Enumerate the utility of consumer price index numbers.

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. The functions to be performed in an office can be categorised as
 - (a)primary functions
 - (b)secondary functions
 - (c)management functions
 - (d)Both 'a' and 'c'
2. To protect and safeguard the assets against destruction, damage, loss, etc., is a function of an office.
 - (a)primary
 - (b)secondary
 - (c)management
 - (d)None of the above
3. The duties and responsibilities of an office manager are
 - (a)he has to coordinate the work of different sub-units
 - (b)he is responsible to maintain discipline in the office of the office
 - (c)Both a' and b'
 - (d)None of these
4. The qualities required to be possessed by an office manager are
 - (a)education and training
 - (b)experience
 - (c)leadership
 - (d)All of these
5. The main decision(s) required to be taken under 'office planning and layout' is/are
 - (a)selecting an appropriate location for setting up an office
 - (b)making suitable arrangement for proper lighting, ventilation, etc
 - (c)designing such a layout of the office so as to achieve maximum space utility
 - (d)All of the above

6. ensures whether performance of work in office is as per the schedule.
- (a)Office organisation (b)Office management
(c)Office control (d)Office system
7. Office layout is important for a business because
- (a)it increases the efficiency of office work (b)it enhances the utilisation of office space
(c)it facilitates supervision (d)All of the above
8. What is a 'franking machine'?
- (a)This machine is used for printing addresses on envelopes (b)This machine dampens and seals the flaps of the envelopes
(c)it is used to weigh the letters, envelopes and packets (d)it is hired from a post office to print stamps on letters
9. may be defined as the process of arranging and storing records, so that they could be located, whenever required.
- (a)indexing (b)Filing
(c)None of these (d)Noting
10. In. filing, folders, drawers, cabinets and cupboards are required.
- (a)vertical (b)horizontal
(c)centralized (d)decentralised

11. filing is suitable for small offices.

(a)Vertical

(b)Horizontal

(c)centralised

(d)decentralised

12. In which method of filing, duplication is evaded but secrecy cannot be maintained?

(a)Vertical

(b)Horizontal

(c)Centraliser

(d)Decentralised

13. may be defined as a guide to locate the required file.

(a)indexing

(b)filing

(c)Vouching

(d)None of these

14. Is the act of bringing all the relevant facts at one place and apply the relevant rules or guidelines to enable the competent authority to take decisions.

(a)Classification of information

(b)Processing of information

(c)Collection of information

(d)None of the above

15. A note may take the form (s) of

(a)summary of the case

(b)an analysis of the questions requiring decisions

(c)suggestions regarding the course of action

(d)all of the above

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16. Is a rough copy of communication emanating from a section of a department.

- | | |
|----------------|------------|
| (a)Note | (b)Draft |
| (c)final order | (d)Summary |

17. Always flows in a downward direction and suggest compliance by the subordinates. failing which administrative action can be taken

- | | |
|------------------|----------------------|
| (a)Office orders | (b)Office management |
| (c)Office memos | (d)none of these |

18. .A report is written for a clear purpose and to a particular audience. It should always be

- | | |
|-------------|--------------------|
| (a)accurate | (b)well structured |
| (c)concise | (d)All of these |

19. FAR stands for

- | | |
|--------------------------|-------------------------------|
| (a)Fixed Assets Register | (b)Fixed Assets Reacquisition |
| (c)Fixed Assets Remark | (d)None of these |

20. Machine is used to record speech on different media.

- | | |
|------------------------|----------------------|
| (a)Duplicating | (b)Dictating |
| (c)Telephone answering | (d)None of the above |

21. O and M in context of office management refers to

(a)Overall Management of the Office

(b)Office and Management

(c)Objectives and Methods

(d)Organisation and Methods

22. Is concerned with developing an organisational chart, classifying various office jobs, assigning work, fixing responsibility and achieving coordination in office jobs.

(a)Office systems and procedure

(b)Office organisation

(c)Personnel administration

(d)None of the above

23. Inquiries, orders, payments and sales reports are examples of

(a)inward mail

(b)outward mail

(c)Both 'a' and 'b'

(d)None of these

24. Reprography' means

(a)graphical presentation of purchases

(b)making copies of documents

(c)making remarks on the graphs presented

(d)None of the above

25. implies punching of small holes in a straight line so that some portion of the form can be detached.

(a)Titling

(b)Perforating

(c)Punching

(d)None of the above

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26. Which among the following is not an advantage of office machines and equipment?
- (a)Office machines are labour saving machines (b)Some machines are liable to get obsolete in short span of time
- (c)Work done by machines is accurate (d)Machines do the work faster
27. The last step in the conduct of a meeting is
- (a)voting (b)closing of meeting
- (c)recording the minutes (d)none of these
28. The factor(s) which affect the designing of a 'form' are
- (a)paper quality (b)paper size
- (c)Both 'a' and 'b' (d)None of these
29. Which is the last step in the process of handling inward mail?
- (a)Recording the mail (b)Scrutiny of mail
- (c)Distributing the mail (d)Sorting of mail
30. The steps in outgoing mail handling are
1. Recording of mail 2. Collecting of mail 3 Inserting the mailing material
4. Preparing the mail 5. Sealing and Stamping 6. Posting The correct sequence of the above steps should be
- (a)4,1,5,2,3,6 (b)4, 3,2,1,5, 6
- (c)4, 2,1,3,5,6 (d)None of the above.

31. As a 'liaison officer', a secretary

- | | |
|--|--|
| (a) is required to discharge the responsibility of organising and managing day-to-day work of the office | (b) acts as a link between business executives and outside parties |
| (c) Both 'a' and 'b' | (d) None of the above |

32. A receptionist should possess which of the following skill(s)?

- | | |
|---------------------------|---------------------------|
| (a) Interpersonal skills | (b) Administrative skills |
| (c) Organisational skills | (d) All of the above |

33. Need for disposal of records arises due to

- | | |
|----------------------------------|---|
| (a) lack of storage space | (b) increasing cost of filing and storing records |
| (c) increasing volume of records | (d) All of the above |

PART - B

(7 X 6 = 42)

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

34. (a) Explain the importance of office management.

[OR]

(b) Describe the essential qualities of an efficient office manager

35. (a) Write short note on organisational chart.

[OR]

(b) What are the objectives of office systems.

36. (a) Explain the need for office layout

[OR]

(b) Distinguish between the rest rooms and the lunch rooms.

37. (a) Discuss the measurement and standardization

[OR]

(b) Describe the management of office stationery.

38. (a) Briefly explain the features of a well-designed form.

[OR]

(b) What are the objectives of office records management.

39. (a) Evaluate the Audio transcription.

[OR]

(b) Explain the communication management in an office.

40. (a) Discuss the mail services in an office

[OR]

(b) Enumerate the office machines and equipments.

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. What is the main function of management accounting?

(a) Decision making	(b) Planning
(c) Direction	(d) Provision of information to management
2. What is the scope of management accounting?

(a) Cost accounting	(b) Budgeting
(c) Forecasting	(d) All of the above
3. Management accounting deals with managing

(a) Decision making	(b) Raising finance
(c) Tax returns	(d) Final accounts preparation
4. What are the decisions that are made for a long term period called?

(a) Working capital decision	(b) Future decisions
(c) Capital budgeting decisions	(d) Profit volume analysis.
5. The cost that tends to remain constant irrespective of the level of activity is called

(a) Variable cost	(b) Fixed cost
(c) Total cost	(d) All of the above

6. Cost Accounting restrict itself with _____ transactions.

- | | |
|---------------|-------------------|
| (a)Financial | (b)Spot |
| (c)Historical | (d)Administrative |

7. Production budget is -

- | | |
|---------------------------------|------------------------------|
| (a)Dependent on purchase budget | (b)Dependent on sales budget |
| (c)Dependent on cash budget | (d)None of the above |

8. Sales budget shows the sales details as -

- | | |
|---------------|---------------------|
| (a)Month wise | (b)Product wise |
| (c)Area wise | (d)All of the above |

9. _____ contains the picture of total plans during the budget period and it comprises information relating to sales, profit, cost, production etc.

- | | |
|------------------|----------------------|
| (a)Master budget | (b)Functional budget |
| (c)Cost budget | (d)None of the above |

10. The ascertaining of costs after they are incurred is known as _____.

- | | |
|-----------------------|---------------------|
| (a)Historical costing | (b)Notional costing |
| (c)Marginal costing | (d)Sunk cost |

11. The loss that arises in manufacturing due to the nature of a product is known as _____
- (a) Abnormal loss
(b) Net loss
(c) Normal loss
(d) None of the above
12. The difference between actual cost and standard cost is known as:
- (a) Profit
(b) Loss
(c) Standard cost
(d) Variance
13. What is the correct test of material variance?
- (a) $MCV = MPV + MMV$
(b) $MCV = MMV + MUV$
(c) $MCV = MPV + MUV$
(d) $MCV = MMV + MYV$
14. The deviation between actual and standard cost is known as:
- (a) Actual Quantity
(b) Standard Rate
(c) Actual Rate
(d) All of the above
15. The cost that does not fluctuate based on the volume of the production is known as
- (a) Variable cost
(b) Fixed cost
(c) Semi-variable cost
(d) Process cost

16. Variable cost includes

- | | |
|---------------------------|------------------------|
| (a) Cost of raw materials | (b) Salaries and wages |
| (c) Electricity bills | (d) All of the above |

17. Marginal cost is computed as

- | | |
|---|---|
| (a) Prime cost + All Variable overheads | (b) Direct material + direct labor + Direct Expenses + All variable overheads |
| (c) Total costs – All fixed overheads | (d) All of the above |

18. The term contribution refers to:

- | | |
|---|---|
| (a) Subscriptions towards raising capital | (b) Draft of an article for publication |
| (c) Difference between selling price and total cost | (d) Sales-Variable cost |

19. The term current asset does not include:

- | | |
|------------------------|--------------------------------|
| (a) Payment in advance | (b) Bills Receivables |
| (c) Creditors | (d) Long term deferred charges |

20. Which of the following is not a part of liquidity ratios?

- | | |
|-------------------|--------------------|
| (a) Current ratio | (b) Solvency ratio |
| (c) Liquid ratio | (d) Quick ratio |

21. The _____ of a business firm is measured by its ability to satisfy its short-term obligations as they become due.
- (a)Activity (b)Liquidity
(c)Debt (d)Profitability
22. Increase in current assets will be treated as:
- (a)Source of funds (b)Applications of funds
(c)Receipt funds (d)Payment funds
23. Which of the following are applications of funds?
- (a)Purchase of fixed assets (b)Increase in working capital
(c)Payment of dividend (d)All of the above
24. The cash flow statement will define the cash flow concerning which of the following?
- (a)The operating and non-operating flows (b)The outflow and inflow
(c)The investing and non-operating floors (d)The investing, operating, and financing activities
25. In cash flows, when a company invests in fixed assets and short-term financial investments results in
- (a)Increased Equity (b)Increased Liabilities
(c)Decreased Cash (d)Increased Cash

26. Capital Budgeting decisions are evaluated using the _____ and _____ is used for this purpose.
- (a)Weighted average, cost of capital
 - (b)Weighted average, component cost
 - (c)Unweighted average, cost of capital
 - (d)None of the above
27. Which of the following is not true for Capital Budgeting for a business?
- (a)The timing of cash flows is relevant
 - (b)The existing investment within a project is not considered as the sunk cost
 - (c)The cost of capital is equal to the minimum required rate of return
 - (d)The capital budgeting is only related to the asset replacement decisions
28. Which of the following techniques does not reward shareholders for investing in a company?
- (a)Repurchasing company shares
 - (b)Offering non-pecuniary benefits
 - (c)Making a rights issue
 - (d)Offering a scrip dividend
29. In retention growth model, percent of net income firms usually payout as shareholders dividends, is classified as –
- (a)Payout ratio
 - (b)Payback ratio
 - (c)Growth retention ratio
 - (d)Present value of the ratio
30. Which is NOT a limitation of Management accounting?
- (a)Management accounting is only a tool
 - (b)Personal prejudice and bias
 - (c)Evaluation and control of performance
 - (d)Psychological resistance

31. Salary is one of the _____

- (a) Direct expenses
- (c) Capital expenses

- (b) Non cash expenses
- (d) Revenue expenses

32. Management accounting is mainly _____

- (a) Future oriented
- (c) Customer oriented

- (b) Past oriented
- (d) Bank oriented

33. The use of management accounting is _____

- (a) mandatory
- (c) most essential

- (b) compulsory
- (d) optional

PART - B

(7 X 6 = 42)

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

34. (a) Differentiate between Financial Accounting and Management Accounting.

[OR]

- (b) b) A Company expects to have Rs.37,500 cash in hand on 1st April, and requires you to prepare an estimate of cash position during the three months, April, May and June. The following information is supplied to you:

	Sales	Purchases	Wages	Factory expenses	Offices expenses	Selling expenses
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
February	75,000	45,000	9,000	7,500	6,000	4,500
March	84,000	48,000	9,750	8,250	6,000	4,500
April	90,000	52,500	10,500	9,000	6,000	5,250
May	1,20,000	60,000	13,500	11,250	6,000	6,570
June	1,35,000	60,000	14,250	14,000	7,000	7,000

35. (a) What is meant by Standard costing? State its main objectives.

[OR]

- (b) From the following particulars calculate:

a) Total Material Cost Variance;

b) Material Price Variance

c) Material Usage

Variance.

Materials	Standard		Actual	
	Units	Price (Rs)	Units	Price (Rs)
A	2,020	2	2,160	2.40
B	820	3	760	3.60
C	700	4	760	3.80

36. (a) From the following information, find out the amount of profit earned during the year using marginal costing technique:

Fixed Cost Rs. 5,00,000

Variable Cost 10 per unit

Selling Price Rs.15 per unit

Output level 1,50,000

[OR]

- (b) Discuss the importance of the following in relation to Marginal Costing: a) Break Even Point b) Margin of Safety c) Contribution d) P/V Ratio.

37. (a) Explain the methods of Financial Statement Analysis.

[OR]

- (b) Alpha Manufacturing Co. has drawn up the following Profit and Loss Account for the year ended 31st March.

	Rs.		Rs.
To Opening Stock	26,000	By Sales	1,60,000
To Purchase	80,000	By Closing Stock	38,000
To Wages	24,000		
To Manufacturing Exp.	16,000		
To Gross Profit c/d	52,000		
	1,98,000		1,98,000
To Selling & Dist. Exp.	4,000	By Gross Profit b/d	52,000
To Administrative Exp.	22,800	By Compensation for acquisition of land	4,800
To General Exp.	1,200		
To Value of furniture lost by fire	800		
	28,000		
To Net Profit			
	5,68,000		5,68,000

You are required to find out:

1. Gross profit Ratio
2. Net profit Ratio
3. Operating Ratio
4. Operating Net Profit to Net Sales Ratio

38. (a) Prepare a Statement of changes in Working Capital from the following Balance Sheet of Ram Seth Company:

BALANCE SHEET as on 31st December

Liabilities	2020	2021	Assets	2020	2021
	Rs.	Rs.		Rs.	Rs.
Equity Capital	5,00,000	5,00,000	Fixed Assets	6,00,000	7,00,000
Debentures	3,70,000	4,50,000	Long-term		
Tax payable	77,000	43,000	Investments	2,00,000	1,00,000
Creditors	96,000	1,92,000	Work-in-progress	80,000	90,000
Interest Payable	37,000	45,000	Stocks	1,50,000	2,25,000
Dividend Payable	50,000	35,000	Debtors	70,000	1,40,000
			Cash	30,000	10,000
	11,30,000	12,65,000		11,30,000	12,65,000

[OR]

- (b) Explain the procedure for preparing a fund flow statement.

39. (a) What are the purpose of preparing Cash flow Statement?

[OR]

(b) The Financial Manager of a company has to advise the Board of Directors on choosing between two compelling project proposals which require an equal investment of Rs.1,00,000 and are expected to generate cash follows as under:

	Project I	Project II
	Rs.	Rs.
End of Year 1	48,000	20,000
2	32,000	24,000
3	20,000	36,000
4	Nil	48,000
5	24,000	16,000
6	12,000	8,000

Which project proposal should be recommended and why? Assume the cost of capital to be 10% p.a. The following are the present value factors at 10% p.a.

Year factor	1	2	3	4	5	6
	0.909	0.826	0.751	0.683	0.621	0.564

40. (a) What is Dividend Policy and its different types?

[OR]

(b) What is transfer pricing and its Risk?

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ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, MAY 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. Extension of marketing activities across the globe is called as _____.

(a) International Business	(b) Universal Marketing
(c) International Marketing	(d) Borderless Marketing
2. International marketing is dominated by ____ countries.

(a) poor	(b) developing
(c) developed	(d) rich
3. Quota system is a type of _____ barrier.

(a) tariff	(b) non-tariff
(c) revenue	(d) non-revenue
4. International economic environment is the result of economic factors operating at the _____ level

(a) local	(b) national
(c) International	(d) business
5. Dumping is a ____ practice for entry in foreign markets.

(a) fair	(b) unfair
(c) easy	(d) freely allowed

6. International marketing research deals with ____ markets.
- (a)domestic (b)foreign
(c)local (d)retail
7. In International marketing research , the use of _____ should be made liberally.
- (a)Primary (b)secondary data
(c)unpublished data (d)External data
8. Product _____ gives confidence to customers.
- (a)standardization (b)adaptation
(c)pruning (d)Procurement
9. International marketing plan must address payment and _____
- (a)Credit (b)paperwork
(c)Lien (d)Receipt
10. _____ is international price discrimination.
- (a)Counter trade (b)Buyback
(c)Dumping (d)Grey market

11. This kind of international marketing study contrasts two or more marketing systems to identify similarities and differences.
- (a)Domestic marketing (b)Comparative marketing
(c)Foreign marketing (d)Extensive marketing
12. For practical purposes, the difference between the concept of international marketing and the concept of multinational marketing is
- (a)Significant (b)Insignificant
(c)Adequate (d)Meaningful
13. Exploring the strategic implications of global warming is best described as
- (a)An external environmental analysis (b)Scenario planning
(c)Futures forecasting (d)A PESTLE analysis
14. This market entry strategy should be used when a company faces high tariffs but does not want to lose control of its operations
- (a)Management contract (b)Licensing
(c)Exporting (d)Manufacturing
15. _____ suggests spreading the company's resources in order to gain even small footholds across as many markets as possible
- (a)Direct Exporting (b)Sprinkler Strategy
(c)Agent Intermediaries (d)Waterfall Strategy

16. _____ usually means that the company sells to a customer in another country, be it an intermediary or an end-customer.
- (a) Indirect exporting (b) Direct Exporting
(c) Franchising (d) Cross selling
17. The concept of quality encompasses many factors, and the perception of quality rests solely with the _____.
- (a) Price (b) Value
(c) Sellers (d) Customer
18. The major attributes of international financial system are knowledge, certainty and
- (a) Flexibility (b) Predictability
(c) Continuity (d) Structural
19. ____ 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
20. _____ 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

21. _____ reflects the nature & values of the society.
- (a)Culture (b)Tradition
(c)Language (d)Nationalism
22. The ____ of a legal system profoundly affects how the law is written, interpreted, and adjudicated.
- (a)foundation (b)legality
(c)cost (d)religious ties
23. The ability to match the acceptable behaviour, norms, and values is called a product's:
- (a)Relative advantage (b)Compatibility
(c)Complexity (d)Trial-ability
24. As Global Retailers like Idea, Costco, Toys "R" Us, or Wal-Mart expand their global coverage, they are becoming major _____ for international markets
- (a)Domestic intermediaries (b)International intermediaries
(c)Globally renowned (d)EMC
25. As a result of international trade and global interdependence, countries' inflation rates tend to:
- (a)increase (b)moderate
(c)be unpredictable (d)be unstable

26. A stable, honest and efficient political system is a primary factor for the growth of
- (a)Business
 - (b)General environment
 - (c)Economic conditions
 - (d)Natural environment
27. The international registration of Trade Marks aims at the international registration is
- (a)Trade Mark Registration Treat
 - (b)Independent of patents
 - (c)Patent Cooperation Treaty
 - (d)The Madrid Agreement
28. IMF was organized in
- (a)1948
 - (b)1946
 - (c)1956
 - (d)1958
29. World's largest trading Block is
- (a)NAFTA
 - (b)SAARC
 - (c)CEC
 - (d)ECM
30. _____ is a bilateral trade agreement between two countries.
- (a)Tie in Agreement
 - (b)Counter trade
 - (c)MNC
 - (d)Gray Market

31. _____ means setting a product a company to its affiliated company in host country.

- (a) Direct exporting
- (c) indirect exporting

- (b) Intra corporate transfer
- (d) Exporting

32. Foreign Exchange and Foreign currencies in India are governed by

- (a) RBI
- (c) FEMA act

- (b) Banking Regulation Act
- (d) SEBI act

33. The European Monetary Cooperation Fund was created in -----.

- (a) 1972
- (c) 1987

- (b) 1980
- (d) 1976

PART - B

(7 X 6 = 42)

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

34. (a) Explain the benefits of international marketing.

[OR]

(b) Give a brief account of the international economic environment of the business.

35. (a) Describe the importance forms of direct exporting.

[OR]

(b) State the desk research sources of export marketing information.

36. (a) Explain the process of product adoption illustrating a product of your choice.

[OR]

(b) Explain countertrade as a pricing tool in export marketing.

37. (a) Explain the factors that govern the choice of global distribution channel.

[OR]

(b) Explain the international promotional strategies.

38. (a) Analyze international export marketing process.

[OR]

(b) Explain the documents related to international payments.

39. (a) Analyze the importance of special economic zones.

[OR]

(b) Give organizational structure of foreign exchange management.

40. (a) Explain salient features of the new foreign trade policy 2015-2020.

[OR]

(b) Explain the functions of International Monetary Fund.

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, MAY 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. Which of the following types of retail businesses have unlimited liability?

(a)Partnership and sole trader	(b)Partnership and private company
(c)Private company and sole trader	(d)Private company and public company

2. Any source of products or services for consumers is referred to as a _____.

(a)Retail outlet	(b)Contact point
(c)Transaction point	(d)Distribution outlet

3. The retailer is usually in an excellent position to

(a)Make the most profits in the channel	(b)Be the channel leader
(c)Gain feedback from consumers	(d)Co-ordinate the production strategy

4. Consumers acquiring product through mail, telephone, or computer orders is referred to as _____.

(a)Outsourcing	(b)Outlet shopping
(c)Non-traditional shopping	(d)In-home shopping

5. Which of the following is the major reason consumers give for shopping online?

(a)Want product delivered	(b)Unique merchandise
(c)Price	(d)Convenience

6. Which one of the following is NOT a form of direct marketing?
- (a)catalogue retailing (b)telemarketing
(c)personal selling (d)direct mail
7. The major reason people give for not shopping on the Internet is _____.
(a)Lack of “touch” (b)Security concerns
(c)Too difficult (d)Unfamiliar merchants
8. The difference between retail and cost is called:
(a)profit (b)markdown
(c)income (d)mark-up
9. Expenses that benefit the entire store are called:
(a)controllable (b)direct
(c)indirect (d)Margin results
10. Consumers who browse and/or purchase in more than one channel are known as _____.
(a)cosmopolitan (b)Multi-channel shoppers
(c)multi-taskers (d)Market mavens

11. In which of the following retailers are salespeople ready to assist in every phase of the locate-compare-select process?

(a)self-service.

(b)self-selection.

(c)limited service.

(d)full service.

12. The fastest growing segment of retailing is _____.

(a)non store retailing

(b)warehouse stores

(c)hypermarkets

(d)Category killers

13. The most important retail marketing decision a retailer has to make is to _____.

(a)identify its target market

(b)choose the right service response it wants to support

(c)select the service mix

(d)Develop a nice store atmosphere

14. _____ includes all of the activities involved in selling goods or services to those who buy for resale or business use.

(a)retailing

(b)wholesaling

(c)bartering

(d)Purchasing

15. A concept in retailing that helps explain the emergence of new retailers is called the _____ hypothesis.

(a)retail life cycle

(b)wheel-of-retailing

(c)service-assortment

(d)Product life cycle

16. Merchandising and display are an important part of the marketing plan and should have a reasonable budget allocated, even for a retailer operating on a _____

(a)corner.

(b)dime.

(c)limit.

(d)Shoestring.

17. A retailer's _____ is the key to its ability to attract customers.

(a)location.

(b)pricing system.

(c)promotion system.

(d)Store personnel.

18. Which of the following is NOT an example of non-store retailing?

(a)mail order.

(b)party plan

(c)department store

(d)Catalogue shop.

19. The word Retail is derived from the----- word

(a)Latin

(b)French

(c)English

(d)None of these

20. In retailing there is a direct interaction with-----

(a)producer

(b)customer

(c)wholesaler

(d)all of these

21. Retailing creates _____

- (a)time utility
- (c)ownership utility

- (b)place utility
- (d)all of these

22. Retailing is a marketing function which ----

- (a)sells products to other business
- (c)sells products to final consumers

- (b)sells products to a company that resells
- (d)sells products for one's own use

23. Retailers offering products in smaller quantities tailored to individual consumer's and household's consumption patterns is known as

- (a)Visual Merchandising
- (c)Breaking Bulk

- (b)Warehousing
- (d)Advertising

24. Pavement Vendors are categorized in

- (a)Unorganized Retailing
- (c)Mixed Retailing

- (b)Organized Retailing
- (d)Warehouse Clubs

25. E-tailing stands for

- (a)Entrepreneurial Retailing
- (c)Electronic Retailing

- (b)Ecological Retailing
- (d)Efficient Retailing

26. EDI stands for

- (a)Electronic Data Interchange
- (c)Electronic Data Insurance

- (b)Electronic Data Institute
- (d)Electronic Data Industry

27. Retail comes from French word

- (a)Retuiller
- (c)Retaillier

- (b)Retaaail
- (d)Retteeler

28. Total system supplied by the franchisor for running the business is known as

- (a)Product Franchise
- (c)Business Format Franchise

- (b)Manufacturing Franchise
- (d)Licensing

29. Which of the following is not the Service retail

- (a)Car Rentals
- (c)Banking

- (b)Restaurants
- (d)Brick and Mortar

30. Which of the following is not the stage in the process of Wheel of Retailing

- (a)Entry Phase
- (c)Introduction Phase

- (b)Trade-up Phase
- (d)Vulnerable Phase

31. Accordion Theory is also known as

- | | |
|------------------------------------|--------------------------------|
| (a)General-Specific-General Theory | (b)Theory of Natural Selection |
| (c)Theory of Wheel of Retailing | (d)McNair's Theory |

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

- | | |
|----------------|-----------------------|
| (a)Mall | (b)Hyper Market |
| (c)Supermarket | (d)Co-operative Store |

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

- | | |
|----------|-----------|
| (a)Place | (b)Market |
| (c)Store | (d)Office |

PART - B

(7 X 6 = 42)

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

34. (a) Discuss the duties of a property manager in detail.

[OR]

(b) Explain the key components of the physical appraisal of property.

35. (a) Elaborate the need for buying a property.

[OR]

(b) Analyse the concept of business economics.

36. (a) Write a note on the Transfer of Property Act,1882.

[OR]

(b) Examine the property life cycle of a property.

37. (a) Explain FSI and its purpose.

[OR]

(b) Describe the ways of effective management of retail property.

38. (a) Discuss the importance of a non-complete clause.

[OR]

(b) Examine the forecasting of monthly cash flow of a retail property.

39. (a) Discuss the types of methods for estimating the rental value of a retail property.

[OR]

(b) Assess the differences between newspaper and brochure advertising

40. (a) Explain the need of property maintenance.

[OR]

(b) Discuss the future of retailers.

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. According to CIMA, England, “the technique and process of ascertaining cost” is called _____.
(a) Costing (b) Cost Accounting
(c) Cost Accountancy (d) Cost
2. The main function of cost accounting is _____ reporting
(a) Internal (b) External
(c) Government (d) Bank
3. Data required for the fixation of selling price is provided by
(a) Management accounting system (b) Financial accounting system
(c) Cost accounting system (d) All of these
4. “The amount of expenditure (actual or notional) incurred or attributable to a given thing” is _____.
(a) Expense (b) Revenue expenditure
(c) Cost (d) Value
5. _____ is a “measurement in monetary terms of the amount of resources used for some purpose”.
(a) Cost (b) Revenue expenditure
(c) Expense (d) Value

6. _____ is the segment of activity of a business which is responsible for both revenue and expenses.
- (a) Cost centre (b) Revenue centre
(c) Profit centre (d) Responsibility centre
7. Segment or unit of an organisation having accountability to a higher authority for performance of function assigned and costs incurred is _____
- (a) Responsibility centre (b) Revenue centre
(c) Profit centre (d) Cost centre
8. Cost incurred due to shortage of stock is known as _____
- (a) Imputed cost (b) Urgent cost
(c) Abnormal cost (d) Out of stock cost
9. Cost to be incurred at present or in future to replace an asset or material is
- (a) Development cost (b) Research cost
(c) Expired cost (d) Replacement cost
10. A statement prepared to provide detailed cost of a cost centre or cost unit is
- (a) Cost account (b) Cost sheet
(c) Reconciliation statement (d) Profit & loss a/c

11. Materials damaged in manufacturing operations in such a way that they cannot be rectified and bought back to normal specifications is called _____
- (a)Scrap (b)Waste
(c)Defectives (d)Spoilage
12. According to ABC analysis, materials grouped as A constitutes
- (a)5 -10 % qty & 60-70 % value (b)15-20% qty & 15-25% value
(c)65-70 % qty & 5 – 10 % value (d)None of these
13. Materials issued are priced at the latest price in _____.
- (a)FIFO (b)LIFO
(c)Standard price (d)Weighted average
14. _____ of opening stock in cost accounts is added to costing profit to find out financial profit.
- (a)Under valuation (b)Over valuation
(c)Cost (d)Selling price
15. Economic order quantity is a tool for controlling _____
- (a)Inventory (b)Price
(c)Machinery (d)Cost

16. _____ of factory overhead in cost accounts is added to financial profit to arrive at costing profit

(a) Under valuation

(b) Over valuation

(c) Cost

(d) Selling price

17. Job wise analysis of time of direct workers

(a) Time booking

(b) Time keeping

(c) Labour turnover

(d) Idle time

18. Cost of training of new workers in the place of those left from the organization is _____ of labour turnover.

(a) Preventive cost

(b) Replacement cost

(c) Labour cost

(d) Monetary cost

19. Charging of whole items of overhead cost to cost centres is called _____.

(a) Apportionment

(b) Absorption

(c) Allocation

(d) Classification

20. Period costs are

(a) Fixed cost

(b) Variable cost

(c) Overhead cost

(d) Prime cost

21. _____ system is best suited for undertaking job works.

- (a) Process costing
- (c) Contract costing

- (b) Job costing
- (d) Batch costing

22. In cement industry, the method of costing adopted is

- (a) Process costing
- (c) Contract costing

- (b) Job costing
- (d) Operating costing

23. Total cost plus profit is

- (a) Sales
- (c) Cost of production

- (b) Cost of sales
- (d) Works cost

24. Cost of production is _____ .

- (a) Factory cost + Office OH
- (c) Works cost + Opening WIP

- (b) Office OH + Selling OH
- (d) Office OH – Closing WIP

25. Use of same costing principles and practices by several undertakings for cost ascertainment and control is called _____ costing.

- (a) Uniform
- (c) Single

- (b) Composite
- (d) Standard

26. Batch costing is suitable for _____.

- (a) Sugar industry
- (c) Pharma industry

- (b) Chemical industry
- (d) Oil industry

27. The information provided by financial statements is _____ in nature.

- (a) Standard
- (c) Marginal

- (b) Historical
- (d) Uniform

28. Cost that arises from top management policies and controlled by the management is called _____.

- (a) Expired cost
- (c) Standard cost

- (b) Discretionary cost
- (d) Marginal cost

29. Rent on own building is an example of _____.

- (a) Imputed cost
- (c) Standard cost

- (b) Explicit cost
- (d) Abnormal cost

30. The value of closing stock approximates to the market value under

- (a) FIFO
- (c) NIFO

- (b) LIFO
- (d) HIFO

31. Time wage system

- | | |
|--|--------------------------------|
| (a)Benefits the less efficient workers | (b)Increase cost of production |
| (c)Satisfies trade unions | (d)Pays bonus |

32. The main objective of cost accounting is

- | | |
|----------------------|------------------------------|
| (a)Recording of cost | (b)Fixation of selling price |
| (c)Cost control | (d)Maximise profit |

33. A statement prepared to provide detailed cost of a cost centre or cost unit is

- | | |
|-----------------------------|----------------------|
| (a)Cost account | (b)Cost sheet |
| (c)Reconciliation statement | (d)Profit & loss a/c |

PART - B

(7 X 6 = 42)

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

34. (a) Mention the objectives of cost accounting.

[OR]

(b) Explain the problems in install a costing system.

35. (a) Describe the various methods of pricing the issue of materials.

[OR]

(b) State the objectives of material control.

36. (a) Explain the ABC Analysis.

[OR]

(b) Briefly describe general techniques used to control labour cost.

37. (a) Explain the different methods of classifying the overheads.

[OR]

(b) Explain the features, objectives and prerequisites of job costing.

38. (a) Describe the procedure of unit costing.

[OR]

(b) Explain the advantages and disadvantages of process costing.

39. (a) Explain the methods and applicability of contract costing.

[OR]

(b) Describe the important sources for accumulating Read transport costing.

40. (a) Explain the methods of determining economic batch quantity.

[OR]

(b) Describe the advantages and disadvantages of standard costing.

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, MAY 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. "Risk" usually _____ as the project progresses.

(a)increases	(b)reduces
(c)remains same	(d)becomes negligible
2. Assembling project team and assigning their responsibilities are done during which phase of a project management?

(a)Initiation	(b)planning
(c)Execution	(d)Closure
3. The strategy used to correct resource over-allocations by balancing demand for resources and the available supply is known as _____.

(a)resource assignment	(b)resource leveling
(c)resource splitting	(d)resource scheduling
4. A horizontal bar chart that shows project tasks against a calendar is called _____.

(a)milestone	(b)goal
(c)Gantt chart	(d)PERT chart
5. Risk must be considered in the _____ phase and weighed against the potential benefit of the project's success in order to decide if the project should be chosen.

(a)completion	(b)execution
(c)planning	(d)initiation

6. There is _____ correlation between project complexity and project risk. Select one:
- (a)an unknown (b)a positive
(c)no (d)a negative
7. Resource requirement in project becomes constant while the project is in its _____ progress stage.
- (a)40 to 55% (b)55 to 70%
(c)70 to 80% (d)80 to 95%
8. Costs that are not directly related to the products or services of the project but are indirectly related to performing the project.
- (a)Intangible Costs (b)Sunk Cost
(c)Tangible Costs (d)Indirect Costs
9. An uncertain event or condition that, if it occurs, has a positive or negative effect on a project objective is termed.
- (a)Random Chance (b)Disaster
(c)Risk (d)Hazard
10. Project selection criteria are typically classified as:
- (a)Financial and non-financial (b)Short-term and long-term
(c)Strategic and tactical (d)Required and optional

11. 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
12. In reviewing the project plan, Susan sees that the first prototype is due by October 12. This would be best classified as a
- (a) Project target
 - (b) Limit item
 - (c) Milestone
 - (d) Project objective
13. The process of forecasting or approximating the time and cost of completing project deliverables is called ____.
- (a) Budgeting
 - (b) Predicting
 - (c) Estimating
 - (d) Planning
14. A good starting point for developing time and cost estimates is
- (a) Past experience
 - (b) Work packages
 - (c) Task analysis
 - (d) Time and motion studies
15. The PERT in project management means program evaluation and ____ technique.
- (a) Resource
 - (b) reconciliation
 - (c) reconsideration
 - (d) review

16. Project overrun is a frightening _____ facing India.
- (a)Financial problem (b)Resource problem
(c)Economic problem (d)Research problem
17. Planning and controlling the task is the _____ of a project manager.
- (a)Strategy (b)Responsibility
(c)Procedure (d)Duty
18. The documentation required at the end of each phase of a small project can be defined by sub setting the documentation for a _____.
- (a)Special project (b)Specified project
(c)Typical project (d)Well Designed project
19. Projects concerned with industrial development, power generation, mineral development will be considered as _____.
- (a)Quantifiable project (b)Sectoral project
(c)Techno-economic project (d)Feasibility project
20. _____ is concerned with the collection, compilation and analysis of economic data for the eventual purpose of locating possible opportunities for investment.
- (a)Project selection (b)project evaluation
(c)Project identification (d)Project segmentation

21. _____ are economical and social in nature.
- (a)Project objective
(c)Project identification
- (b)Project idea
(d)Project selection
22. _____ phase in the project life cycle begin after the investment decision is taken.
- (a)The post-investment phase
(c)The normalisation phase
- (b)The construction phase
(d)The reconstruction phase
23. There are _____ stages in project life cycle.
- (a)One
(c)Three
- (b)Two
(d)Four
24. _____ analysis is primarily concerned with the identification of the project demand potential and the selection of the optimal technology suitable for achieving the project objectives.
- (a)Feasibility
(c)Techno-Economic
- (b)Pre-feasibility
(d)Network
25. The inter-relationship between various constituent activities of a project is generally depicted in the form of _____.
- (a)Network diagram
(c)Feasibility diagram
- (b)Project design
(d)Input diagram

26. _____ is primarily a scheduling technique.

(a)PERT

(b)CPM

(c)GERT

(d)LOB

27. 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

28. 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

29. _____ involves collecting, processing and communicating information to key stakeholders, regarding the performance of the project.

(a)Progress Reporting

(b)Program Reporting

(c)Progress Control

(d)Performance Reporting

30. Progress Report is a document prepared by

(a)Project Team Members

(b)Equity Share Holders

(c)Preference Share Holders

(d)Top Management

31. The entire process of a project may be considered to be made up of a number of sub processes placed in different stages called the
- (a) Technical key resources (b) Work key structure
(c) Work Breakdown Structure (WBS) (d) None of these
32. 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
33. _____ 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

PART - B

(7 X 6 = 42)

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

34. (a) Describe the need for project management.
[OR]
(b) Analyze the project identification process.
35. (a) Discuss the role of multidisciplinary team in planning project activities.
[OR]
(b) Explain the roles, responsibility and selection of project manager.
36. (a) Analyze the determination of the critical path method.
[OR]
(b) Explain in detail work breakdown structure.
37. (a) Analyze the role of risk management in project management.
[OR]
(b) Explain the importance of project quality management.
38. (a) Explain the structure of project management information system.
[OR]
(b) Explain the various steps in project control cycle.
39. (a) Describe the process of project performance evaluation.
[OR]
(b) Explain in details project control process.
40. (a) Bring out various steps for closing the project.
[OR]
(b) Discuss the advantages of using project management software.

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Marketing Research is an applied component of _____.
(a)Event Management (b)Marketing Management
(c)Consumer research (d)Promotional research
2. _____ is one of the benefits of marketing research.
(a)Time consuming (b)Expensive
(c)Identify market opportunities (d)past oriented
3. _____ is the first step of Marketing Research Process.
(a)Develop the research plan (b)Make the decision
(c)Collect the data (d)Define the problem
4. Research conducted to establish cause and effect relationship is called _____.
(a)desk research (b)experimental research
(c)exploratory research (d)descriptive research
5. _____ research investigates the cause and effect relationship.
(a)Exploratory (b)Descriptive
(c)Knowledge (d)Experimental

6. _____ is a master plan that specifies the methods and procedures for collecting and analyzing the needed information.

- (a) Research report
- (c) Research sample

- (b) Research design
- (d) Research questionnaire

7. Primary data is also called as -----

- (a) Created Data
- (c) Qualitative Data

- (b) First Hand Data
- (d) Consumers Data

8. ----- can be used for longitudinal studies.

- (a) Depth interviews
- (c) Focus groups

- (b) Personal interviews
- (d) Consumer panels

9. ____ question refers to a question that addresses two issues or more at the same time.

- (a) Loaded
- (c) Double barrelled

- (b) Leading
- (d) Close ended

10. _____ question gives a clue to the respondent about what response is desired.

- (a) Loaded
- (c) Double barreled

- (b) Leading
- (d) Close ended

11. _____ database can be accessed, searched, and analysed on the internet.
- (a)Online (b)Offline
(c)Internet (d)Computer
12. Sometimes the responses may be illegible. This happens when a questionnaire consist of man_____ ____questions.
- (a)Close ended (b)double barrelled
(c)Open ended (d)Dependent
13. What is the alternative name for a repeated measures t- test?
- (a)unrelated t-test (b)related t-test
(c)a paired samples t-test (d)unpaired sample t-test
14. Random sampling is helpful as it is _____.
- (a)Reasonably accurate (b)Free from personal biased
(c)An economical method of data collection (d)All the above
15. A quantitative hypothesis about a population is called as _____.
- (a)Null hypothesis (b)Complex hypothesis
(c)Alternative hypothesis (d)Statistical hypothesis

16. Type – II error in null hypothesis indicates _____.

- (a)retaining a false null hypothesis
- (c)rejecting a true null hypothesis

- (b)retaining a true null hypothesis
- (d)rejecting a false null hypothesis

17. On the basis of the originality of the data, the tables may be classified into two types, Primary tables and _____.

- (a)Simple table
- (c)Derived or Derivative tables

- (b)Complex table
- (d)Specific table

18. Brand which is result of extension in brand or sub-brand is classified as_____.

- (a)brand extension
- (c)parent brand

- (b)sub-brand
- (d)product extension

19. ANOVA test is useful to analyse statistical data having ----- or more variables.

- (a)only one
- (c)Two or more groups

- (b)one groups
- (d)three groups

20. _____ help in stating data on uniform basis.

- (a)Percentages
- (c)Multiplications

- (b)Equations
- (d)Subtractions

21. SPSS is a _____ system for analyzing data.

- (a) Collective
- (c) Co- Operative

- (b) descriptive
- (d) Comprehensive

22. Coding has to be _____.

- (a) Indicative
- (c) Similar

- (b) Exhaustive
- (d) Mutually inclusive

23. According to _____ and _____ “Coding means assigning a code, usually a number, to each possible response to each question.

- (a) Malhotra, Dash
- (c) Zikmund, Malhotra

- (b) luck, Rubin
- (d) Rubin, Dash

24. _____ developed the SPSS software.

- (a) Malhotra and Dash
- (c) Nie, Hull, and Bent

- (b) Microsoft windows
- (d) Philip kotler and David A. Aaker

25. Any deliberate alteration for the physical attributes of a product or its packing is called _____

- (a) Product Modification
- (c) Product Image

- (b) Product Testing
- (d) Product Extension

26. Advertising is an element of _____.

(a)Product

(b)Pricing

(c)Promotion

(d)Distribution

27. When certain emotional or personal qualities are associated with a particular brand, it is called as _____.

(a)Brand equity

(b)Brand Personality

(c)Brand Image

(d)Brand Experience

28. _____ is the intention of the buyers to make a repeated purchase of a product.

(a)Brand Association

(b)Brand Loyalty

(c)Brand Culture

(d)Brand Equity

29. _____ research is concerned with evaluation of advertising effectiveness.

(a)Product

(b)Pricing

(c)Advertising

(d)Packaging

30. _____ is an essential factor of good Marketing Information System.

(a)Technology based

(b)Costly

(c)Planning

(d)Control

31. Data mining is also called as _____.

- | | |
|-------------------------|-----------------------|
| (a) Knowledge discovery | (b) knowledge bank |
| (c) knowledge source | (d) General knowledge |

32. _____ means examining a research hypothesis against reality using data

- | | |
|-----------------------|------------------------|
| (a) Empirical testing | (b) Sampling technique |
| (c) Data collection | (d) Decision making |

33. Rejection of null hypothesis is a proof that the alternative hypothesis is _____.

- | | |
|----------------------------|----------------|
| (a) True | (b) False |
| (c) Neither true nor false | (d) incomplete |

PART - B

(7 X 6 = 42)

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

34. (a) Analyse the objectives of marketing research.

[OR]

(b) Explain the three types of formal proposals.

35. (a) Discuss the components of a good research design.

[OR]

(b) Analyse some government sources of data.

36. (a) Analyse the structure of a questionnaire.

[OR]

(b) Elaborate upon the test-retest reliability method.

37. (a) Explain about the law of statistical regularity.

[OR]

(b) Elaborate upon the tests involved in hypothesis testing.

38. (a) What is the advantage of graphical interpretation?

[OR]

(b) Discuss the usefulness of summary statistics

39. (a) What is the basic principle underlying the ANOVA technique?

[OR]

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

40. (a) List some tasks of product research.

[OR]

(b) List the various tests which can be conducted to test the branding policy soundness.

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Issue of share at a price higher than its face value is called:

(a) Issue at a Profit

(b) Issue at a Premium

(c) Issue at a discount

(d) Issue at a Loss

2. Which of the following cannot be used for redemption of preference shares?

(a) Insurance fund

(b) Workmen's Compensation Fund

(c) General Reserve

(d) Reserve fund

3. Debentures issued as collateral security will be debited to:

(a) Bank Account

(b) Debentures Suspense Account

(c) Debentures Account

(d) Bank Loan Account

4. Debentures are part of

(a) Shareholders' funds

(b) Borrowed Funds

(c) Borrowings from Bank

(d) None of these

5. Debenture holders are:

(a) Owners of the Company

(b) Debtors of the company

(c) Creditors of the Company

(d) Promoters of the Company

6. Debentures are shown in the Balance Sheet of a company under the head of
- | | |
|----------------------------|------------------------|
| (a)Non-current Liabilities | (b)Current Liabilities |
| (c)Share Capital | (d)None of these |
7. Debentures represent the:
- | | |
|--------------------------------------|--|
| (a)Long term Borrowings of a company | (b)The Investment of Equity-Shareholders |
| (c)Directors' shares in a company | (d)Short-term Borrowings of a Company |
8. Premium on Redemption of Debentures Account is:
- | | |
|---------------------|---------------------|
| (a)Personal Account | (b)Real Account |
| (c)Nominal Account | (d)All of the above |
9. Which of the options is not an intangible asset?
- | | |
|-------------|---------------------|
| (a)Land | (b)Patents |
| (c)Goodwill | (d)Franchise rights |
10. Item to be included in Reserve and Surplus
- | | |
|-------------------------------|-------------------------------|
| (a)Capital Reserve | (b)Capital Redemption Reserve |
| (c)Securities Premium Reserve | (d)All the above |

11. When one of the existing companies take over business of another company or companies it is known as-----
- (a)Amalgamation (b)Absorption
(c)Internal reconstruction (d)External reconstruction
12. While calculating purchase price, the following values of assets are considered
- (a)Book value (b)Revised value
(c)Average value (d)Market value
13. When all debentures are redeemed, the balance in the Debenture Redemption Fund Account is transferred to:
- (a)Capital Reserve (b)General Reserve
(c)Profit and Loss Appropriation Statement (d)Capital Profit
14. Secured creditors are shown in the statement of affairs under
- (a)List A (b)List B
(c)List C (d)List D
15. will be entitled to receive arrears of their dividend.
- (a)Cumulative Preference Share (b)Non-Cumulative Preference Share
(c)Convertible Debentures (d)All of the above

16. Dividends are of profits.

(a)Appropriation

(b)Charge

(c)Transfer

(d)None of above

17. A company limited by shares may, if authorized by its can issue preference shares which are or at the option of the company are liable to be redeemed

(a)Memorandum of Association

(b)Articles of Association

(c)Creditors of company

(d)Debtors of company

18. Where preferences shares are redeemed out of profits, a sum equal to the nominal amount of the shares so redeemed must be transferred to

(a)Capital Reserve A/c

(b)Capital Redemption Reserve A/c

(c)Capital Profit A/c

(d)Revenue Redemption Reserve A/c

19. Capital Redemption Reserve Account may be applied to issue -.....

(a)Right shares

(b)Bonus debentures

(c)Bonus to employees of the company

(d)Bonus shares

20. The balance in capital redemption reserve is available for -.....

(a)Issue of fully paid-up bonus shares

(b)Redemption of preference shares

(c)Redemption of debentures

(d)All of the above

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21. A preference shares is one which enjoy a:
- (a) Preferential right regarding payment of dividend (b) Preferential right regarding allotment of shares
(c) Preferential right regarding payment of dividend and return of capital (d) Preferential right regarding return of capital
22. Unless otherwise stated, a preference share is always deemed to be –
- (a) Cumulative, participating and non-convertible (b) Non-cumulative, non-participating and non-convertible
(c) Cumulative, non-participating and non-convertible (d) Non-cumulative, participating and non-convertible
23. As per the Companies Act, 2013 the companies cannot use the balance of Securities Premium for –
- (a) Premium on redemption of debentures (b) Issuing bonus shares
(c) Writing off commission on issue of shares or debentures (d) Loss of issue of debentures
24. The term “super profit” means
- (a) Extra profit earned (b) Profit earned in abnormal circumstance
(c) Excess of average profit over normal profit (d) Average profit earned by similar companies
25. Which of the following cannot be used for the purpose of creation of capital redemption reserve account?
- (a) Profit & Loss A/c (credit balance) (b) General Reserve A/c
(c) Dividend Equalization Reserve A/c (d) Unclaimed Dividends A/c

26. If a default is made in delivering the annual return to the Registrar, the company is likely to face
- | | |
|--|---------------------------------|
| (a)Compulsory winding up by the tribunal | (b)Voluntary winding by members |
| (c)Voluntary winding up by creditors | (d)None of the above |
27. Minority interest includes:
- | | |
|----------------------------|----------------------------|
| (a)Share in share capital | (b)Share in Capital profit |
| (c)Share in Revenue profit | (d)All of the above |
28. The time interval between the date of acquisition of shares in subsidiary company and date of Balance Sheet of Holding Company is known as:
- | | |
|----------------------------|-----------------------------|
| (a)Pre-acquisition period | (b)Post-acquisition period |
| (c)Pre-commencement period | (d)Pre-incorporation period |
29. What are the two main IFRS setting bodies?
- | | |
|---------------------|------------------|
| (a)IFRS and US GAAP | (b)IASB and FASB |
| (c)SEC and FSA | (d)GAAP and SEC |
30. Under US GAAP, if an asset is impaired, it is written down to:
- | | |
|---------------------------|------------------|
| (a)The recoverable amount | (b)Fair value |
| (c)Market value | (d)All the above |

31. Which method of Human Resource Accounting states that only scarce people should comprise the value of human resources?
- (a) Replacement Cost Method (b) Historical Cost Method
(c) Opportunity Cost Method (d) Economic Value Method
32. Shareholder receives from the company:
- (a) Interest (b) Commission
(c) Profit (d) Dividend
33. Which share holders are returned their capital after some specified time:
- (a) Redeemable Preference Shares (b) Irredeemable Preference Shares
(c) Cumulative Preference Shares (d) Participating Preference Shares

PART - B

(7 X 6 = 42)

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

34. (a) On 1st January, 2000 the Directors of X Ltd. Decided to issue 1,00,000 shares of Rs.10 each, Rs. 2.50 payable on application and Rs. 2.50 payable on allotment. Applications are received for 1,20,000 shares. On 10th January the directors decide to reject applications in respect of 20,000 shares, the application money being refunded in full. All allotment moneys are received in full.

On 31st march call of Rs.2.50 per share was made and all sums due are received except on 1,000 share allotted to Mr. A. Pass necessary journal entries (including for cash) to record the transactions.

[OR]

- (b) On January 1, 2016, C Ltd. Issued 1,000, 12% debentures of Rs.100 each at Rs. 95. The terms of issue provided that beginning with 2017, Rs.20,000 of debentures should be redeemed, either by drawing at par or by purchase in the open market every year. The company wrote off Rs.1,000 from the discount on debentures every year. In 2017. The debentures to be redeemed were repaid at the end of year by drawings. On December 31, 2018, the company purchased for cancellation 200 debentures at the ruling price of Rs.95, the expenses being Rs. 100. Interest is payable yearly.

Give journal entries in the books of C. Ltd and show the Balance Sheet with the relevant items as on December 31, 2018.

35. (a) What is the format of Balance Sheet as per the Companies Act, 2013?

[OR]

- (b) The net profit of a business after providing for taxation, for the past five years are: Rs.40,000, Rs.42,500, Rs.46,000 Rs,52,000 and 59,000. The capital employed in the business is Rs.4,00,000. The normal rate pf return excepted in this type of business is 10%. It is expected that the company will be able to maintain its super profit for the next five years. Calculate the goodwill on the basis of:

1) Five years purchase of super profits

2) Annuity method, taking the present value of annuity of Rs.1 for five years at 10% as 3.78; and 3) Capitalization of super profits.

36. (a) Your clients Strong Ltd have approached you for a valuation of their shares in the context of their forthcoming share issue. The company was incorporated on 1.4.2000. The following information is extracted from their annual reports for the last 3 years:

Particulars	(Rs. In Lakhs)		
	2001	2002	2003
Gross Fixed Assets	200	700	750
Accumulated Depreciation	20	80	150
Net current assets	300	600	750
Loans		500	400
Share Capital			
Equity Shares of Rs.10 each	400	500	500
Profit before Tax	20	60	120
Preliminary Expenses C/F	30	20	10

[OR]

(b) Distinction between Winding up and Liquidation of company.

37. (a) A company has accumulated large profits in the Reserve Account and the Board of Directors decide to utilize a part of this Reserve in order to make the capital properly representative of the financial position.

The paid-up share capital of Company is Rs.8,00,000 consisting of 50,000 Equity Shares of Rs.10 each fully paid and 50,000 Equity Shares Rs.10 each, Rs.6 per share paid up.

The Directors decide to issue one fully paid-up Bonus Share at a premium of Rs.5 for every fully paid share held and to make the partly paid shares fully paid. At the date of allotment of the bonus Shares, the market value of the above Equity Shares stands at Rs.24.

Assuming that the scheme is accepted and that all legal formalities are gone through, pass necessary Journal Entries showing the two types of issues stated above.

[OR]

(b) Difference between Net Asset Method and Net Payment Method.

38. (a) Following was the Balance Sheet of X Ltd. As on March 31, 2000.

Liabilities	Rs.	Assets	Rs.
4,000 Equity shares of Rs. 100 each	4,00,000	Goodwill	50,000
2,000, 7% Preference shares of Rs.100 each	2,00,000	Land and Building	1,40,000
6% Debentures	2,00,000	Plant and Machinery	1,50,000
Sundry Creditors	2,00,000	Patent rights	40,000
		Stock	1,60,000
		Debtors	2,15,000
		Cash in hand	5,000
		Preliminary expenses	25,000
		Discount on issue of debentures	15,000
		Profit and loss account	2,00,000
	10,00,000		10,00,000

The following scheme of reconstruction was duly approve:

1. Equity shares are to be reduced to equal number of fully paid shares of Rs.50 each.
2. 7% Preference shares are to be reduced by 30% and the rate of dividend increased to 9%.
3. The value of Land and Buildings to be increased by 10%
4. The debentures are to be reduced by 20%
5. All nominal and fictitious assets are to be eliminated and balance used to write off patents.
6. Further equity shares are to be issued for Rs.50,000 for cash.

[OR]

(b) What is Statement of Affairs how is it prepared?

39. (a) What are the advantages and disadvantages of Holding Companies?

[OR]

(b) Following was the Balance Sheet of Bubble Ltd. As on March 31, 2018.

Liabilities	Rs.	Assets	Rs.
Share Capital:		Land & Building	25,000
8,000 preference shares of Rs.10 each	80,000	Other fixed assets	2,00,000
12,000 equity shares of Rs.10 each	1,20,000	Stock	5,25,000
Bank loan	4,00,000	Debtors	1,00,000
8% debentures	1,00,000	Profit and Loss A/c	58,000
Interest outstanding on Debentures	8,000		
Creditors	2,00,000		
	9,08,000		9,08,000

The company went into liquidation on that date. Prepare the Liquidator's Statement of Account after taking into account the following:

1. Liquidation expenses and liquidator's remuneration amounted to Rs.3,000 and Rs.10,000 respectively.
2. Bank loan was secured by pledge of stock.
3. Debentures and interest thereon are secured by a floating charge on all assets.
4. Fixed assets were realized at book values and current assets at 80% of book values.

40. (a) What are the advantages and disadvantages of IFRS?

[OR]

(b) What are the process and principles of Government account?

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COURSE CODE

200263

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. The first and foremost industrial estate was established in the year

(a)1960	(b)1962
(c)1955	(d)1950
2. To provide financial assistance to entrepreneurs the government has set up a number of

(a)Financial advisors	(b)Financial intermediaries
(c)Industrial estates	(d)Financial institutions
3. Knowledge + Skill + Traits = _____

(a)Innovation	(b)Competency
(c)Skill	(d)Creativity
4. SIDBI was set up as a subsidiary of

(a)IDBI	(b)IFCI
(c)ICICI	(d)SFC
5. The entrepreneur was distinguished from capital provider in:

(a)Middle ages	(b)17th century
(c)18th century	(d)19th and 20th century

N-1748

6. An individual who initiates, creates and manages a new business can be called.....
- (a)A leader (b)A manager
(c)A professionals (d)An entrepreneur
7. Person who works within an organization and having entrepreneurial capabilities is:
- (a)Entrepreneur (b)Intrapreneur
(c)Manager (d)Chief executive
8. Who introduced the term intrapreneur:
- (a)Schumpeter (b)Peter Drucker
(c)David McClelland (d)Gifford Pinchot
9. A micro enterprise is one in which the investment in plant and machinery does not exceed
- (a)25 Lakhs (b)50 Lakhs
(c)1 Crore (d)10 Lakhs
10. An entrepreneur who owns more than one business at a time is called
- (a)An intrapreneur (b)A corporate entrepreneur
(c)A portfolio entrepreneur (d)None of the above

11. A medium enterprise is one in which the investment in plant and machinery is more than Rs _____ But does not exceed Rs _____
- (a)10 lakhs / 2 crores (b)25 lakhs /5crores
(c)5 crores/ 10 crores (d)2 crores/5 crores
12. _____ Units provide inputs to other industries.
- (a)Export (b)Small
(c)Ancillary (d)None of these
13. _____ registration helps the entrepreneur to take necessary steps to bring industrial units into existence.
- (a)Provisional (b)Permanent
(c)Both of these (d)None of these
14. The MSME Development Act came into force in _____
- (a)2005 (b)2006
(c)2010 (d)2001
15. Capital investment subsidy was introduced in _____
- (a)1973 (b)1971
(c)1972 (d)1970

16. District Industries Centers are located.....

- | | |
|-------------------------------|----------------------------|
| (a)In each district | (b)In each state |
| (c)Only in selected districts | (d)only in selected states |

17. The term “Entrepreneur “has been derived from the word “ entreprendre” which means:

- | | |
|--------------|-----------------|
| (a)To give | (b)To undertake |
| (c)To choose | (d)To decide |

18. The initial capital that is required to obtain loans from the financial institutions is called _____

- | | |
|-----------------|------------------|
| (a)Seed capital | (b)Incentive |
| (c)Subsidy | (d)None of these |

19. Under the single roof of the _____ all the services and support required by small and village entrepreneurs are provided.

- | | |
|----------|-----------|
| (a)KSIDC | (b)KITCO |
| (c)DIC | (d)KINFRA |

20. KITCO was set up in _____

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

21. _____ offers comprehensive consultancy services to MSMEs in Kerala.
- (a)KSIDC (b)KITCO
(c)DIC (d)KINFRA
22. A single lump sum which is given by a govt. to an entrepreneur to cover the cost is known as
- (a)Subsidy (b)Concession
(c)Bounties (d)None of these
23. Refusal to adopt and use opportunities to make changes in production entrepreneurs.
- (a)Fabian (b)Imitative
(c)Innovative (d)Drone
24. Single window scheme is instituted through _____
- (a>IDBI (b)SIDCO
(c)KFC (d)DIC
25. A provisional SSI registration certificate is valid for a period of
- (a)4 Years (b)3 Years
(c)2 Years (d)1 Year

26. _____ is a National level apex organization of young entrepreneurs
- (a)NAYE (b)TCO
(c)SIDO (d)NSIC
27. _____ provides consultancy services to small and medium enterprises at reasonable cost
- (a)TIIC (b)TCO
(c)SIDO (d)MSME
28. _____ is an area where applied research on high tech projects is conducted
- (a)STEP (b)SWOT
(c)EPST (d)None of these
29. Which of these is not a state level promotional institutions
- (a)KITCO (b)KSIDC
(c)NIESBUD (d)SIDCO
30. Who take the lead to extend financial assistance to small scale industries.
- (a)SBI (b)IFCI
(c)IRBI (d)None of the above

31. Government industrial estates come under which type of classification?

- | | |
|---------------|-------------------|
| (a)Variant | (b)Objective |
| (c)Functional | (d)Organizational |

32. “Seed Capital Scheme” is being operated by ?

- | | |
|----------|---------|
| (a)IDBI | (b)SIDC |
| (c)ICICI | (d)IFCI |

33. The first and foremost industrial estate was established at _____

- | | |
|-----------|--------------|
| (a)Rajkot | (b)Ahmadabad |
| (c)Patna | (d)Gorgon |

PART - B

(7 X 6 = 42)

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

34. (a) Explain the Phases of EDP

[OR]

(b) Distinguish between the internal factors and external factors .

35. (a) Discuss the methods of generating ideas.

[OR]

(b) What are the sources of entrepreneurial opportunities?

36. (a) Enumerate the classification of sources of finance.

[OR]

(b) Briefly explain the Size of the business firm.

37. (a) Explain the types of companies.

[OR]

(b) Describe the classification of the project

38. (a) What are the purpose of project report? Explain its important.

[OR]

(b) Discuss about the role of entrepreneur in economic development.

39. (a) Enumerate the importance of creativity and innovation.

[OR]

(b) Explain the recent development in small enterprises in India.

40. (a) Bring out the Need for rural entrepreneurship.

[OR]

(b) Discuss the SHGs and rural development.

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. The information on MIS comes from the boot _____ source.
(a)Internal (b)External
(c)Superficial (d)internal and external
2. The Management Information System receives input from the _____.
(a)SSL (b)GPS
(c)TPS (d)LMS
3. Management information system is _____ human-machine based system.
(a)an interpreted (b)an interstellar
(c)an integrated (d)an interdependent
4. Information technology is the combination of computer science and _____.
(a)telecommunications (b)electronics
(c)digital marketing (d)networking
5. _____ played a key role to bring business intelligence into focus.
(a)Wayne Eckerson (b)Hans Peter Luhn
(c)Kirk D. Borne (d)Howard Dresner

6. _____ is known as a knowledge discovery database.

- (a) cloud storage
- (c) data warehousing

- (b) data mining
- (d) decision science system

7. AI stands for _____

- (a) Artificial Internet
- (c) Analytical Intelligence

- (b) Artificial Intelligence
- (d) Actual Intelligence

8. The full form of IOT is _____

- (a) Internet of technology
- (c) Internet operating technology

- (b) Interconnection of things
- (d) Internet of things

9. Mainframe computer is for _____

- (a) defense dept. only
- (c) large corporate

- (b) MSME enterprises
- (d) solopreneurs

10. _____ relates to enterprise interoperability.

- (a) XML
- (c) IFD

- (b) DFD
- (d) ERD

11. MIS is normally found in _____sector

(a)Service

(b)Education

(c)Manufacturing

(d)Marketing

12. _____ planning systems deals with the projections of the future.

(a)Strategic

(b)Operational

(c)Statistical

(d)Processing

13. The major drawbacks in decision making by MIS is difficult due for business problems.

(a)rules

(b)structure

(c)conditions

(d)strategy

14. To become an effective MIS department must state its _____.

(a)objective

(b)goals

(c)mission

(d)profit

15. The most rapidly growing application for computer assisted decision making is called

(a)validation

(b)simulation

(c)attribute

(d)entity

16. Accounting, finance, marketing, and human resources are known as _____.

(a)Functional business areas

(b)Geographic information system

(c)Executive information systems

(d)Local information system

17. Summary transaction data, high-volume data, and simple models are information inputs characteristic of _____.

(a)Executive Support System (ESS)

(b)Decision Support System (DSS)

(c)Transaction Processing System (TPS)

(d)Management Information System (MIS)

18. System development is a _____.

(a)It is a development of SRS of a system

(b)Process of successive changes of system From new
&changed requirement

(c)All of above

(d)None of the above

19. Projections and responses to queries are Information output characteristics associated with _____

(a)Management Information System (MIS)

(b)Executive Support System (ESS)

(c)Decision Support System (DSS)

(d)Transaction Processing System (TPS)

20. SDLC stands for _____

(a)Software development life cycle

(b)Software design life cycle

(c)System design life cycle

(d)System development life cycle

21. Which is not a domain of Artificial Intelligence?

- (a)Virtual Reality
- (c)Expert System

- (b)Intelligent Agents
- (d)None of the above

22. A _____ is a program that serves as an interface between application program and a Set of coordinated and integrated files called a database.

- (a)DDS
- (c)MIS

- (b)DBMS
- (d)Control

23. By the 1960's _____ were used to generate a limited range of pre-defined reports including income statements, balance sheets and sales reports

- (a)MIS
- (c)KIS

- (b)ERP
- (d)VB

24. _____ is often called the father of computers.

- (a)Babbage
- (c)Hobbyists

- (b)Blaise
- (d)Dovis

25. Databases overall structure is maintained in a file called

- (a)Control file
- (c)Redolog file

- (b)Data file
- (d)None of these

26. _____ is a brief message to an operator that describes what data are to be entered.

(a)prompt

(b)passwords

(c)MIS

(d)Tactical

27. Which of the following is not a technology driver for an information system?

(a)Enterprise applications

(b)Object technologies

(c)Knowledge asset management

(d)Collaborative technologies

28. Managers who are potential users of the MIS

(a)Describe information needs

(b)Identify alternate equipment configurations

(c)Evaluate alternate equipment configurations

(d>Select the optimum equipment configurations

29. Which of the following application of information is used to scan an organization's environment?

(a)worldwide

(b)internal communication.

(c)external communication

(d)sensing.

30. Which one is the organization Back Bone?

(a)capital

(b)employee

(c)management

(d)information

31. Which of the following is responsible for the systems development, budget, on-time development and with acceptable quality
- (a)systems owner (b)systems designer
(c)project manager (d)user systems builder
32. Short form of AI
- (a)Artificial information (b)Artificial intelligence
(c)Artificial integration (d)None of the above
33. _____ is a part of a static view of information?
- (a)Metadata (b)Logical data model
(c>Data flow model (d)Information process model

PART - B

(7 X 6 = 42)

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

34. (a) What is MIS? Discuss the History and Importance of MIS.
- [OR]
- (b) Explain briefly about Structure of MIS.
35. (a) Discuss about Kinds of Information Systems.
- [OR]
- (b) Explain the differences between Planning and Control Information?.
36. (a) Explain about ethical issues.
- [OR]
- (b) What is BPR?. Discuss it's Object Oriented Methodology.
37. (a) Explain about MIS Organization Structure.
- [OR]
- (b) What is ERP? Explain the Evolution of ERP.
38. (a) Explain the following
- i. E -Business ii. E-Commerce iii. E-Communication iv. E-Collaboration
- [OR]
- (b) Discuss the Recent Trends MIS?
39. (a) Explain about Cost Accounting Systems and Knowledge Management.
- [OR]
- (b) What is DBMS? Explain the Types of Database Users.
40. (a) Discuss the how IT influence Organizations' goals.
- [OR]

(b) Explain Detail about Security Hazards and Technical Solutions for Privacy Protection.

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