

N-3027**COURSE CODE****200211**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026.
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. Which represents the overall philosophy of an organization?

- (a)goal (b)Standards
(c)Mission (d)vision.

2. What is called the direction of all efforts towards an end?

- (a)Straregy (b)objectives
(c)Quota (d)Vision

3. Father of general administrative management is _____.

- (a)F.w.Taylor (b)henry fayol
(c)Oliver Sheldon (d)William ouchi

4. Basic objective of Financial Management is _____.

- (a)Maximization of profit. (b)Maximization of share holder's wealth
(c)Ensuring Financial discipline in the firm. (d)All of these.

5. Planning process begins with _____.

- (a)setting objectives (b)identity alternatives
(c)developing planning premise (d)selecting alternatives

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6. operational planning is undertaken at.....
- (a)Top level (b)lower level
(c)middle level (d)All of these
7. Which among the following is not a type or forms of organisation?
- (a)Formal Organisation (b)Project organisation
(c)Committee organisation (d)Line organization
8. The process of organizing consists of
- (a)division of work into job (b)establishing authority relationships
(c)Both a&b (d)None of these
9. The term 'psychology' is derived from the word 'psyche', which means 'soul' or 'spirit'
- (a)Latin (b)French
(c)Greek (d)English
10. Which of the following best describes the primary difference between "directing" and "leading"?
- (a)Directing focuses on long-term vision, while leading focuses on short-term tasks. (b)Directing is primarily about giving orders, while leading is about inspiring and motivating.
(c)Directing is a continuous process, while leading is a one-time event. (d)Directing is a managerial function, while leading is an organizational objective.

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11. An efficient control system helps to _____.
- (a)accomplished organizational objectives
(c)judges accuracy of standards
- (b)boosts employees morale
(d)all of the above
12. Controlling function of management is
- (a)forward looking
(c)forward as well as backward looking-
- (b)backward looking
(d)none of the above.
13. Organisational behaviour is _____
- (a)A science
(c)A science as well as an art
- (b)An art
(d)None of the above.
14. Scope of Organizational Behaviour does not include _____
- (a)Leadership
(c)Technology
- (b)Job Design
(d)None of the above.
15. To preserve their perceptions, people tend to _____.
- (a)Resist change violently
(c)Create bottlenecks for change agents
- (b)Ignore the change process
(d)Process information selectively

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16. Which of the following is not a factor in the individual perceiver?
- (a)Attitude (b)motive
(c)Expectation (d)Perception
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. Which of the following is an example of instrumental values?
- (a)Achievement (b)Honesty
(c)Happiness (d)Wisdom
19. Which theory emphasizes the importance of setting specific and challenging goals to enhance motivation?
- (a)Reinforcement theory (b)Goal-setting theory
(c)Expectancy theory (d)Need hierarchy theory
20. Job enrichment involves _____.
- (a)Increasing the number of tasks without increasing responsibility (b)Reducing the autonomy and control employees have over their work
(c)both a and b (d)None of the above.

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21. under sensitivity training, the preferable T- group members is _____.
- (a)25 to 50 (b)10 to 20
(c)5 to 10 (d)30 to 60
22. The process, which is aimed at seeking change in attitudes, stereotypes and perceptions, that groups hold of each other is called _____.
- (a)Organizational development (b)Inter-group development
(c)T-groups (d)Team-building
23. _____ are the building blocks of organizations.
- (a)Work teams (b)Individuals
(c)Systems (d)None of the above.
24. Which of the following is a characteristic of an effective team?
- (a)Clear Purpose (b)Formality
(c)Disagreement (d)Internal Relations .
25. Path-goal model of Leadership was introduced by_____.
- (a)Martin Evans & Robert House (b)Fred Fielder
(c)Whetton (d)Cameron

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26. When a group gives some of its leadership positions to the members of other group, it is ____.
- (a) Contracting (b) Co-opting
(c) Co-groups (d) Competition
27. Which of the following apply to the process culture?
- (a) Rapid feedback and high risk (b) Slow feedback and low risk
(c) Rapid feedback and low risk (d) Slow feedback and high risk
28. 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
29. 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.
30. Free rein leadership is also known as _____.
- (a) Democratic (b) Autocratic
(c) Laissez-faire (d) Bureaucratic

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31. Myers-Briggs Personality is called as _____.

- (a)MBIT (b)MBET
(c)MBTI (d)MIBT

32. _____ is a Study of Group Behavior.

- (a)Anthropology (b)Psychology
(c)physiology (d)sociology .

33. The author of the famous book “General and Industrial Management” is.....

- (a)Henry Fayol (b)F.W. Taylor
(c)Henry Gantt (d)None of the above.

PART - B

(7 X 6 = 42)

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

34. (a) Discuss the nature and scope of management.

[OR]

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

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

[OR]

(b) Discuss functional organizations in detail.

36. (a) Differentiate between directing and leading.

[OR]

(b) Explain the traditional techniques of managerial control.

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

[OR]

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

38. (a) state the feature of attitude.

[OR]

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

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

[OR]

(b) Discuss the different types of teams

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

[OR]

(b) Describe the different characteristics of organizational culture.

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COURSE CODE

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ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
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 problems otherwise known as _____.
 (a) Enquire. (b) Barriers.
 (c) Encoding. (d) Decoding.
2. The process of transmitting coded message from sender to receiver is called _____.
 (a) Encoding (b) Decoding
 (c) Feedback (d) Communication
3. Grapevine communication is associated with _____ communication.
 (a) Formal (b) Informal
 (c) Horizontal (d) Vertical.
4. Upward communication flows from _____ to _____.
 (a) Superior to subordinate. (b) Subordinate to superior
 (c) Subordinate to subordinate (d) Superior to superior
5. Listening is -----activity and hearing is physical activity.
 (a) External (b) Individual
 (c) Personal (d) mental

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6. Perception of sound, interpretation, evaluation and action are the four stages of the process of _____.

(a)Communication

(b)Hearing

(c)listening

(d)Suggestion scheme

7. The two broad areas of communication are _____.

(a)Oral and written communication

(b)Verbal and written communication

(c)Verbal and non-verbal communication

(d)Oral and non-verbal communication

8. Which of the following combination is /are example/s of oral communication?

(a)Meetings, memos and presentations

(b)Meetings, memos and performance reviews

(c)Meetings, presentations and performance reviews

(d)All the above

9. Study of body movement is _____

(a)Kinesics

(b)Para language

(c)Proxemics

(d)Semantic barrier

10. Using idiomatic expression, speeches are technical jargons and poorly organized speech are _____.

(a)Semantic barriers

(b)Psychological barriers

(c)Organization barriers

(d)Encoding

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11. _____ Communication can be inward or outward.

- (a) Vertical communication
- (c) Internal communication

- (b) Horizontal communication
- (d) External communication

12. Placement of purchase order to supplier of material is _____ communication.

- (a) Vertical communication
- (c) Internal communication

- (b) Horizontal communication
- (d) External communication

13. _____ is Obligatory part of the formal letter.

- (a) Subject Line
- (c) Date Line

- (b) Confidential Notation
- (d) Enclosure block

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

- (a) Parts
- (c) Layout

- (b) Section
- (d) Design

15. Examples of oral communication-----

- (a) Letter
- (c) Telephone

- (b) E-mail
- (d) Fax

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16. The keys to write a successful resume are _____.
- (a) Too long, verbose descriptions and over confident tone
(b) "You" attitude, focus on your audience and think about prospective employers need
(c) None of the above
(d) All of the above
17. Which of the following is a basic part of report?
- (a) Cover
(b) Recommendation
(c) Title page
(d) Glossary
18. The quality of a report is determined mainly by _____.
- (a) The language of the report
(b) The visual aspects
(c) The length of the report
(d) The accuracy of the data
19. The main purpose of a group discussion is to measure _____.
- (a) Knowledge
(b) Personality
(c) Group communication skills
(d) Leadership skill
20. Reading out a presentation is _____.
- (a) Allowed
(b) Not allowed
(c) Helpful
(d) Dull

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21. Mass of information can be passed in a fraction of second through _____.
- (a)E-mail
(c)Fax
- (b)Telephone
(d)None of the above
22. What is the first step in making a presentation?
- (a)Research and planning
(c)Preparation
- (b)Structure and style
(d)Delivery
23. What is a Statutory Meeting?
- (a)A meeting required by law
(c)A meeting to review company performance
- (b)A meeting to discuss company strategy
(d)A meeting to elect directors.
24. Which meeting is held to discuss matters related to a specific class of shareholders or creditors?
- (a)Class Meeting
(c)AGM
- (b)Board Meeting
(d)EGM
25. What is the primary purpose of skimming?
- (a)To gather detailed information
(c)To analyze the author's tone
- (b)To get an overview of the content
(d)To critique the writing style

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26. Which type of reading involves close and detailed reading?

(a) Skimming

(b) Scanning

(c) Intensive reading

(d) Extensive reading

27. Which of the following is a benefit of a job interview for employers?

(a) Guaranteeing long-term employment

(b) Predicting the weather

(c) Assessing candidate's communication and interpersonal skills

(d) Avoiding the recruitment process

28. Which factor helps a candidate create a positive first impression?

(a) Wearing casual clothes

(b) Arriving late

(c) Being well-groomed and dressed formally

(d) Arguing with the interviewer

29. The handshake that conveys confidence is _____.

(a) Limp

(b) Firm

(c) Loose

(d) Double

30. Memo is derived from a Latin word which means _____.

(a) A thing which must be remembered

(b) A thing which must be memorized

(c) A thing which must be written

(d) A thing which must be communicated

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31. Communication starts with_____.
- (a)Encoding (b)Sender
(c)Channel (d)Feedback
32. The following is the permanent records for business_____.
- (a)Business Letters (b)Ledgers
(c)Production reports (d)All of the above
33. _____ interviews help recruiters see how you handle yourself under pressure.
- (a)Situational (b)Stress
(c)Group (d)Formal

PART - B

(7 X 6 = 42)

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

34. (a) Point out the characteristics of communication.
- [OR]
- (b) What is the difference between formal and informal communication?
35. (a) Briefly explain the types of listening.
- [OR]
- (b) Good writing is therefore grammatically correct writing.' Throw light on the statement with reference to the context.
36. (a) What are the goals of external communication? Discuss.
- [OR]
- (b) What are the disadvantages of grapevine communication?
37. (a) Explain the structure and format of business letters.
- [OR]
- (b) Write a short note on memorandum.
38. (a) Mention the characteristics of report.
- [OR]
- (b) What are the advantages of using e-mail?
39. (a) Practice is very essential for any effective oral communication.' Comment on the statement with reference to the context.
- [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

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ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
First Year - First Semester
COMMERCE
BUSINESS ENVIRONMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Business Environment Includes _____ .

(a)Internal Environment	(b)External Environment
(c)Both A& B	(d)none of the above

2. Which one is not a component of specific forces of the Business Environment.

(a)Customers	(b)Technological Conditions
(c)Investors	(d)Employees

3. Unemployment is an economic factor that refers to _____.

(a)The number of people employed	(b)The workforce's productivity
(c)The percentage of people without jobs	(d)Government expenditure

4. _____ refers to all forces which have an economic impact.

(a)Technological Environment.	(b)Political Environment.
(c)Economic Environment.	(d)Legal environment

5. Micro environment is also called as _____.

(a)General environment.	(b)Operating environment.
(c)Economics environment.	(d)Political environment

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6. Business includes _____.
- (a)non-economic activities. (b)economic activities.
(c)social activities. (d)production activities
7. Which type of political system is characterized by a strong central government?
- (a)Democracy (b)Authoritarianism
(c)Federalism (d)Unitary system
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. What is the primary characteristic of a capitalist economy?
- (a)Public ownership of the means of production (b)Private ownership of the means of production
(c)Government control of the economy (d)Central planning
10. Which economic system combines elements of both capitalism and socialism?
- (a)Mixed economy (b)Socialist economy
(c)Capitalist economy (d)Command economy

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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. Laws and regulations that govern business activities are part of the _____.

(a) Economic environment

(b) Social environment

(c) Legal environment

(d) Technological environment

14. Which type of law governs contracts between businesses?

(a) Contract law

(b) Tort law

(c) Property law

(d) Intellectual property law

15. Formation of NITI AYOOG was announced in _____.

(a) 15th August 2015

(b) 15th August 2014

(c) 26th January 2015

(d) 26th January 2014

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16. is a part of economic policy of a country.
- (a)Industrial policy
(c)Export policy
- (b)Import policy
(d)All the above
17. Industrial policy of 1948 aimed at _____.
- (a)industrialization
(c)development of infrastructure .
- (b)growth of agriculture.
(d)development of service sector
18. Key actors in a business's immediate environment include _____.
- (a)Regulations
(c)Economy
- (b)Technology
(d)Politics
19. Who gave a practical shape to privatization?
- (a)Margarat thatcher
(c)Willams
- (b)Louis peter
(d)Fayol.
20. Liberalisation means _____.
- (a)Policy of planned disinvestment
(c)End of Licence and reduction of government control
- (b)Integrating among economics
(d)None of these

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21. India became a WTO member in _____.
- (a)1985 (b)1991
(c)1995 (d)2001
22. Companies Act in India is administered by the.....
- (a)Ministry of corporate affairs (b)Ministry of Finance
(c)Company law board (d)SEBI
23. CSR stands for _____
- (a)Corporate Social Reform (b)Common Social Rights
(c)Corporate Social Responsibility (d)Cultural Society Rules
24. CSR involves responsibility towards _____.
- (a)Only shareholders (b)Only government
(c)All stakeholders (d)Foreign companies
25. Co-operative sectors are based on _____.
- (a)Profit motive only (b)Central control
(c)Voluntary association and mutual benefit (d)Political rules

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26. Joint sector involves _____.

- (a) Only private ownership
- (b) Only government ownership
- (c) Collaboration between government and private entities
- (d) NGOs only

27. India is considered a mixed economy because:

- (a) It imports from many countries
- (b) It has both private and public sectors
- (c) It has only public sector
- (d) It follows foreign economic policies

28. As a developing economy, India faces:

- (a) Excess of resources
- (b) Low population
- (c) Unemployment and poverty
- (d) High per capita income

29. Headquarters of World Trade Organization at _____.

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

30. The department of Family planning was set up in _____.

- (a) 1965
- (b) 1966
- (c) 1977
- (d) 1975

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31. Who is the chairman of planning commission in India?
- (a) President (b) Vice president
(c) Prime Minister (d) Finance Minister
32. Which one is not an international organisation?
- (a) SAARC (b) ASEM
(c) ASEAN (d) CBDT
33. The micro-environment of a business includes:
- (a) Global factors (b) Internal factors
(c) Industry-specific factors (d) Economic factors.

PART - B

(7 X 6 = 42)

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

34. (a) Write a short note explaining the old and new concept of business.
[OR]
(b) Discuss monetary policies in detail.
35. (a) Give a detailed description of Indian business culture.
[OR]
(b) Describe in detail the Indian constitution with respect to business.
36. (a) Discuss government ownership in brief.
[OR]
(b) Explain the Classification of Financial Institutions.
37. (a) Write a short note on World Intellectual Property Organization (WIPO).
[OR]
(b) List objectives of the industrial policy of the government.
38. (a) How did NEP impact liberalization? Elucidate.
[OR]
(b) Write a short note on nature and objective of privatization.
39. (a) A. Write short notes on: a) The North American Free Trade Agreement (NAFTA)
b) General Agreement on Trade and Tariff (GATT).
[OR]
(b) Discuss the barriers to social responsibility.
40. (a) Write a short note on formation of public sector enterprises.
[OR]
(b) Assess India as an emerging economy.

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COURSE CODE

200214

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
First Year - First Semester
COMMERCE
FINANCIAL ACCOUNTING
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. The process of recording financial data up to trial balance is _____.
 (a) Book keeping (b) Classifying
 (c) Summarising (d) Analyzing.
2. Debit the receiver & credit the giver is _____ account.
 (a) Personal (b) Real
 (c) Nominal (d) All the above.
3. Value of goods withdrawn by the proprietor for his personal use should be credited to _____.
 (a) Capital A/c (b) Sales A/c
 (c) Drawings A/c (d) Purchases A/c.
4. All the transactions measurable in the terms of money are recorded in accounts is according to _____.
 (a) Business entity concept (b) Going concern concept
 (c) Money measurement concept (d) Accounting period concept
5. Dividing the expenditure into capital and revenue is according to _____.
 (a) business entity concept (b) going concern concept
 (c) money measurement concept (d) accounting period concept

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6. Which of the following is incorrect?

- (a) Good will – Intangible asset
- (c) Loose tools - Tangible fixed asset

- (b) Sundry debtors – Current asset
- (d) Outstanding expenses – Current asset

7. Accrued income is an item of _____.

- (a) Asset
- (c) Liquid asset

- (b) Liability
- (d) all of the above.

8. Interest earned is a _____.

- (a) personal account
- (c) nominal account

- (b) real account
- (d) representative personal account

9. Errors which affect one account can be _____.

- (a) Errors of omission
- (c) Errors of posting

- (b) Errors of principle
- (d) all of the above.

10. Casting errors are the result of _____.

- (a) wrong totaling
- (c) wrong carry forward

- (b) wrong balancing
- (d) None of the above.

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11. The value of closing stock should be credited to _____.
- (a) Trading account (b) sales account
(c) P & L Account (d) None of the above.
12. The following is one of the current assets _____.
- (a) Building (b) furniture
(c) debtors (d) Land
13. Which of the following is not an item under Balance Sheet
- (a) Furniture (b) Cash in hand
(c) Discount allowed (d) Debtors
14. Profit and loss is calculated at the stage of _____.
- (a) Recording (b) Posting
(c) Classifying (d) Summarising
15. Deposit in Transit will be _____ while preparing BRS.
- (a) Subtracted from bank balance (b) Added in bank balance
(c) No effect (d) Added to cash book balance

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16. Unpresented cheques are also refers as _____.

(a) Bounced Cheque

(b) Uncredited cheques

(c) Outstanding Cheques

(d) Stopped Cheques

17. What is the person writing out the order to pay called?

(a) Drawee

(b) Acceptor

(c) Payee

(d) Drawer

18. When the notary public notes the bill, it is called.

(a) Accepting

(b) Noting

(c) Discounting

(d) None of the above options

19. Old profit sharing ratio minus new profit sharing ratio is equal to _____.

(a) Sacrificing ratio

(b) Gaining ratio

(c) Capital ratio

(d) None of the above

20. The relationship between persons who have agreed to share the profit of a business carried on by all or any of them acting for all is known as _____.

(a) Partnership

(b) Joint venture

(c) Association of persons

(d) None of the above

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21. A partner can retire from the business with the consent of _____.
- (a)any of the partners
(b)all the partners
(c)by his will
(d)None of the above
22. The total amount due to a retiring partner is paid-off in _____.
- (a)Full
(b)installments
(c)as per agreement
(d)all of the above
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. Depreciation is a process of _____.
- (a)Allocation
(b)Valuation
(c)Transformation
(d)None of the above
25. A company can buy back _____.
- (a)partly paid share
(b)partly called up
(c)fully paid share
(d)None of these.

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26. 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
27. Which of the following is non free reserve?
- (a) General reserve
(b) Revenue reserve
(c) Security premium reserve
(d) None of the above
28. Pro-rata allotment of shares is made when there is _____.
- (a) Under subscription
(b) Oversubscription
(c) Equal subscription
(d) As and when desired by directors
29. Depreciation is charged on _____.
- (a) Building
(b) debtors
(c) Goodwill
(d) None of the above.
30. The company formed by the special Act of legislature of parliament is known as
- (a) Public Company
(b) registered company
(c) statutory company
(d) chartered company

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31. Maximum buy back limit in any year is _____ of total paid up equity capital and free reserves.

- (a)25% (b)10%
(c)20% (d)No limit

32. Right shares are issued to share holders

- (a)previous (b)existing
(c)future (d)None of these

33. Premium on Redemption of Debentures A/c is _____.

- (a)Asset (b)Expenses
(c)Liability (d)Revenue.

PART - B

(7 X 6 = 42)

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

34. (a) Distinguish between double entry system and single entry system.

[OR]

(b) Bring out the objective of IFRS.

35. (a) Briefly explain the difference between:

(i) Personal and Impersonal Accounts.

(ii) Real Accounts and Nominal Accounts.

[OR]

(b) What do you understand by subsidiary books? Describe the objectives of preparing them

36. (a) In case of disagreement of the Trial Balance what steps would you take to locate the errors?

[OR]

(b) write down the Characteristics of Final Accounts.

37. (a) Examine the important points to be kept in mind while preparing a Profit and Loss Account.

[OR]

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

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

[OR]

(b) Why assets and liabilities are revalued on admission of a partner?

39. (a) How can a partner retire from a partnership firm? Is a retiring partner liable for liabilities incurred by the partnership firm after his retirement?

[OR]

(b) Discuss the merits and demerits of Sinking Fund Method of depreciation.

40. (a) Explain the conditions under which redeemable preference shares can be redeemed.

[OR]

(b) Discuss the major provisions related to the redemption of preference shares.

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N-3031**COURSE CODE****200221**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
First Year - Second Semester
COMMERCE
FINANCIAL MANAGEMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Objective of financial management is:

- (a) profit maximization
- (c) assets maximization

- (b) wealth maximization
- (d) sales maximization

2. Procedure for preparation of 'Projected Financial Statements' should start from:

- (a) Projection of Fixed Assets
- (c) Projection of Sales

- (b) Projection of Capital
- (d) Projection of Profit

3. Capital budgeting is a part of:

- (a) Investment decision
- (c) Marketing management

- (b) Working capital management
- (d) Capital structure

4. The _____ decision involves determining the appropriate make-up of the right-hand side of the balance sheet.

- (a) asset management
- (c) investment

- (b) financing
- (d) capital budgeting

5. The net initial investment is divided by uniform increase in future cashflows to calculate

- (a) Discounting period
- (c) Payback period

- (b) Investment period
- (d) Earning period

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6. In Playback Period approach to risk the target payback period is
- (a)Not adjusted
 - (b)Adjusted upward
 - (c)Adjusted downward
 - (d)(b) or (c)
7. The rate of return to cover risk of investment and decrease in purchasing power as a result of inflation is classified as
- (a)nominal rate of return
 - (b)accrual accounting rate of return
 - (c)Real rate of return
 - (d)Required rate of return
8. Capital Budgeting is a part of:
- (a)Investment Decision
 - (b)Working Capital Management
 - (c)Marketing Management
 - (d)Capital Structure.
9. Capital Budgeting deals with:
- (a)Long-term Decisions
 - (b)Short-term Decisions
 - (c)Both (a) and (b)
 - (d)Neither (a) nor (b)
10. Accounting Rate of Return is based on
- (a)Average expected Profits
 - (b)Average Past Profits
 - (c)Average Cash Profits
 - (d)Life of the project

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

- (a) k_e
- (b) k_d
- (c) k_0
- (d) k_p

12. 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

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

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

14. Operating leverage helps in analysis of:

- (a) Business Risk
- (b) Financing Risk
- (c) Production Risk
- (d) Credit Risk

15. High degree of financial leverage means:

- (a) High debt proportion
- (b) Lower debt proportion
- (c) Equal debt and equity
- (d) No debt

N-3031

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

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

17. Financial risk perception is an influencing factor of _____.

- (a) equity structure
- (b) preference structure
- (c) debt structure
- (d) capital structure

18. _____ of different sources of capital influences capital structure.

- (a) Restrictive covenants
- (b) Tax advantage
- (c) Cost of capital
- (d) Trading on equity

19. Gordon's Model of dividend relevance is same as

- (a) No-growth Model of equity valuation
- (b) Constant growth Model of equity valuation
- (c) Price-Earning Ratio
- (d) Inverse of Price Earnings Ratio

20. Operating Leverage is calculated as:

- (a) $\text{Contribution} \div \text{EBIT}$
- (b) $\text{EBIT} \div \text{PBT}$
- (c) $\text{EBIT} \div \text{Interest}$
- (d) $\text{EBIT} \div \text{Tax}$

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21. Combined leverage can be used to measure the relationship between:
- (a) EBIT and EPS
 - (b) PAT and EPS
 - (c) Sales and EPS
 - (d) Sales and EBIT
22. Gordon's Model of dividend relevance is same as
- (a) No-growth Model of equity valuation
 - (b) Constant growth Model of equity valuation
 - (c) Price-Earning Ratio
 - (d) Inverse of Price Earnings Ratio
23. An element of modern portfolio theory. A mathematical model showing an "appropriate" price, based on relative risk combined with the return on risk-free assets is _____.
- (a) CAPM model
 - (b) Miller model
 - (c) Gordan model
 - (d) Walter model
24. In order to find out cost of equity capital under CAPM, which of the following is not required:
- (a) Beta Factor
 - (b) Market Rate of Return
 - (c) Market Price of Equity Share
 - (d) Risk-free Rate of Interest
25. The term _____ refers to the period in which the project will generate the necessary cash flow to recoup the initial investment.
- (a) internal return
 - (b) payback period
 - (c) discounting return
 - (d) accounting return

N-3031

26. _____ form of market efficiency states that current security prices fully reflect all information, both public and private.

(a)Weak

(b)Semi-strong

(c)Strong

(d)Flexible

27. Initial outlay – 50,000, life of the asset – 5 yrs, estimated annual cash flow – 12,500, IRR = _____.

(a)5%

(b)6%

(c)8%

(d)10%

28. The _____ is the proportion of earnings that are paid to common shareholders in the form of a cash dividend.

(a)retention rate

(b)1 plus the retention rate

(c)growth rate

(d)dividend payout ratio

29. A sound Capital Budgeting technique is based on:

(a)Cash Flows

(b)Accounting Profit

(c)Interest Rate on Borrowings

(d)Last Dividend Paid

30. Cash Inflows from a project include:

(a)Tax Shield of Depreciation

(b)After-tax Operating Profits

(c)Raising of Funds

(d)Both (a) and (b)

N-3031

31. Earlier a debt equity norm of _____ was generally insisted on by the controller of capital issues.

- (a)1:1 (b)1:2
(c)2:1 (d)2:2.

32. Net working capital refers to _____.

- (a)total assets minus fixed asset (b)current assets minus current liabilities
(c)current assets minus inventories (d)current assets

33. In finance, "working capital" means the same thing as _____.

- (a)total assets (b)fixed assets
(c)current assets (d)current assets minus current liabilities.

PART - B

(7 X 6 = 42)

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

34. (a) What are the functions of finance manager?

[OR]

(b) How financial decision making involves risk return trade off?

35. (a) Explain the discounting technique of adjusting for time value of money.

[OR]

(b) How will you determine the fixed capital requirements of a firm?

36. (a) Discuss different methods of calculating the cost of equity capital.

[OR]

(b) Compare leverage with operating leverage.

37. (a) Explain the various stages involved in capital budgeting process.

[OR]

(b) Describe the traditional approach to capital structure.

38. (a) What are the determinants of long term financial requirements of a firm?

[OR]

(b) Explain the different types of leases.

39. (a) Discuss Walter Model of share valuation vis-à-vis dividend policy.

[OR]

(b) Discuss the significance of working capital in a firm.

40. (a) Discuss the Miller and Orr Model of cash management.

[OR]

(b) Explain the various technique of inventory control.

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N-3032

COURSE CODE

200222

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
First Year - Second Semester
COMMERCE
HUMAN RESOURCE MANAGEMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. HRM aims to maximize employees' as well as organizations'

(a) Effectiveness	(b) Economy
(c) Efficiency	(d) Performativity

2. The difference between HRM and Personnel Management is: -

(a) Insignificant	(b) Marginal
(c) Narrow	(d) Wide

3. HRM function does not involve: -

(a) Recruitment	(b) Selection
(c) Cost Control	(d) Training

4. A statement about the values of employees to the firm that in turn shapes HR policy contents is called: -

(a) HR programs	(b) HR strategy
(c) HR philosophy	(d) HR function

5. _____ is any process that provides greater authority the sharing of relevant information and the provision of control over factors affecting job performance.

(a) Collective Bargaining	(b) Empowerment
(c) Participation	(d) HR involvement

N-3032

6. Employees given authority to make decisions and take actions become

- (a) Satisfied (b) Empowered
(c) Managers (d) Committed

7. The process of arranging duties and responsibilities relating to a job is called

- (a) Job analysis (b) Job design
(c) Job satisfaction (d) job evaluation

8. HR managers are generally the _____ managers:

- (a) Line (b) Middle
(c) Staff (d) Top

9. _____ is done to verify whether the candidate possess the required qualification and eligibility criterion.

- (a) Recruitment (b) Appointment
(c) screening (d) selection

10. Job Analysis process is: -

- (a) Mostly informal (b) Specialized
(c) Highly formal (d) Mostly technical

N-3032

11. Reasonable balance between demand and supply of labor is necessary in: -

- (a) Manpower planning
- (b) Job Description
- (c) Recruitment
- (d) Job Analysis

12. Forecast requirements, besides demand, essentially take into account

- (a) Processes
- (b) Consumers
- (c) Supply of labor
- (d) Products

13. _____ is the application form to be filled by the candidate when he goes for recruitment process in the organisation.

- (a) Job application
- (b) Formal application
- (c) Application blank
- (d) Interview application

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

- (a) Workers participation management
- (b) Co-partnership
- (c) MBO
- (d) Team work

15. _____ is a selection test which judges the emotional ability which will help to judge work in group

- (a) Personality test
- (b) Intelligence Test
- (c) Mental Ability Test
- (d) Written Test

N-3032

16. _____ may be defined as sequence of separate, but related work activities providing for continuity, order and meaning in a person's life.

- (a) Occupation
- (c) Career

- (b) Job
- (d) Task

17. Career planning involves determination of path of movement of an individual over-time

- (a) Lateral
- (c) Downward

- (b) Upward
- (d) Stationary

18. Job Evaluation helps in assessing

- (a) Number of employees to be hired
- (c) Performance

- (b) Relative value of various jobs
- (d) Safety

19. Intrinsic Rewards exclude:

- (a) Stock Options
- (c) More Responsibility

- (b) Participation in decision making
- (d) Interesting work

20. Attracting, motivating and retaining are the functions of:

- (a) Training
- (c) T & D

- (b) Performance Appraisal
- (d) Compensation

N-3032

21. Remuneration includes:

- | | |
|--------------|---------------|
| (a) Gifts | (b) Transfers |
| (c) Training | (d) Bonus |

22. The _____ programme once installed must be continued on a long-term basis.

- | | |
|--------------------|----------------------------|
| (a) Job evaluation | (b) Training & Development |
| (c) Recruitment | (d) Selection |

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

- | | |
|--------------------|------------------|
| (a) Skills | (b) Knowledge |
| (c) Work performed | (d) damages held |

24. Performance development plan is set for the employee by:

- | | |
|--------------------|---------------------|
| (a) Employer | (b) Department Head |
| (c) Immediate boss | (d) Owner |

25. _____ method is used to have a detailed evaluation of an employee from all the perspectives.

- | | |
|----------|--------------------------------------|
| (a) BARS | (b) Assessment Center |
| (c) MBO | (d) 360-degree Performance Appraisal |

N-3032

26. “If a worker has few absences, his supervisor might give him a high rating in all other areas of work” this is an example of _____ bias in Performance Appraisal:
- (a) Halo effect (b) Central Tendency
(c) Personal Biases (d) Stereo Typing
27. The process of assessing the effectiveness of training is called
- (a) Training Programs (b) training plan
(c) training evaluation (d) training method
28. _____ evaluates whether human resource programs being implemented in the organization have been effective.
- (a) Performance appraisal (b) Feedback
(c) Survey (d) Exit interviews
29. The actual performance of an individual is measured in terms of its _____
- (a) Input and output (b) Efficiency and effectiveness
(c) Returns to the organisation (d) Business earned by him
30. Administrative use of performance appraisal does not include
- (a) Feedback to employees’ (b) supervision
(c) Training (d) Transfer

N-3032

31. _____ is a joint programme of training conducted by educational institutions and business firm
- (a) Internship training (b) learner training
(c) class room training (d) vestibule training
32. _____ management consists of formulation and implementation of policies and programmes related to wages, salary, and other forms of employees compensation
- (a) Compensation (b) wages
(c) salary (d) bonus
33. Raters are asked to choose from among groups of statements those which best fit the individual being rated and those which least fit him. This method is called
- (a) Check list method (b) Graphical method
(c) paired comparison method (d) Forced distribution Method

PART - B

(7 X 6 = 42)

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

34. (a) Elaborate the qualifications and describe characteristics of HR manager.

[OR]

- (b) State the distinction between HRM and Personnel management.

35. (a) What are the factors considered in human resource planning?

[OR]

- (b) Explain the modern techniques of job evaluation.

36. (a) Elaborate the steps in process of selection.

[OR]

- (b) Explain the importance of selection.

37. (a) Analyze the need for induction program in business.

[OR]

- (b) Point out the characteristics of a good training programme.

38. (a) Explain the traditional methods of performance appraisal.

[OR]

- (b) Explain about different methods of labor remuneration or wage payment.

39. (a) Give an overview of the various individual incentive plan.

[OR]

- (b) Discuss the process of grievance redressal activities.

40. (a) Outline the current scenario of employee empowerment.

[OR]

- (b) Analyze the major challenges of international HRM.

N-3032

N-3033**COURSE CODE****200223**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
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. The prime object of marketing is _____
(a)profit (b)service
(c)sales (d)consumer satisfaction
2. _____ plays a significant role in under developed countries, as it is a multiplier of activities.
(a)Sales (b)Buying
(c)Marketing (d)Production
3. The social aspect of marketing is to ensure _____.
(a)Price (b)Demand
(c)Low price with high quality (d)Service goods
4. Warehouse creates _____ utility.
(a)place (b)time
(c)form (d)storage
5. _____ are wants for specific products that are backed up an ability and willingness to buy them.
(a)Demand (b)Wants
(c)Needs (d)Desire

N-3033

6. _____ is screening new-product ideas in order to spot good ideas and drop poor ones as soon as possible.
- (a)Idea generation (b)Concept development and testing
(c)Idea screening (d)Brainstorming
7. _____ concept holds consumers will favour those products that offer the most quality or performance.
- (a)Product (b)Selling
(c)Production (d)Sales
8. At which stage in the International Trade Cycle does a country usually import foreign goods?
- (a)Introduction stage (b)Growth stage
(c)Maturity stage (d)Saturation stage
9. Promotional activities during the maturity stage of the product life cycle are often designed to _____.
- (a)Create demand for the product class (b)Remind repeat purchasers
(c)Create primary demand (d)Gain new distributors
10. . _____ includes that other company s offering similar products & services to the same customer at similar prices.
- (a)Supply Chain (b)Competition
(c)Product (d)Price

N-3033

11. The words used to convey the advertisement idea is _____.
- (a)Advertisement (b)Advertisement Research
(c)Advertisement copy (d)Advertisement budget
12. This marketing component is most likely to be standardized_____
- (a)Brand (b)Price
(c)Advertising (d)Distribution
13. Newsletters, catalogues, and invitations to organisation-sponsored events are most closely associated with the marketing mix activity of _____.
- (a)Pricing (b)Distribution
(c)Product development (d)Promotion
14. This branding strategy assumes that the market is heterogeneous _____.
- (a)No brand (b)Worldwide brand
(c)Single brand in single market (d)Local brands
15. Advertising is not a _____ link between the buyer and the seller.
- (a)Communication (b)Marketing
(c)Public relations (d)Publicity

N-3033

16. Sales promotion is the key ingredient in marketing _____.
(a) Campaign (b) Promotion
(c) Program (d) Distribution
17. _____ element of the marketing mix tends to be most adapted.
(a) Product (b) Place
(c) Price (d) Person
18. Price and competition is increasingly servers in _____.
(a) decline stage (b) growth stage
(c) maturity stage (d) introduction stage
19. The exchange value of a good service in terms of money is _____.
(a) Price (b) Product
(c) Buying (d) Selling
20. _____ is a strategy that entails forging long-term partnerships with customers.
(a) Commitment selling (b) Relationship marketing
(c) Transactional marketing (d) Market engineering

N-3033

21. _____ consists of dividing a market into distinct groups of buyers on the basis of needs, characteristics, or behavior who might require separate products.

(a)Product differentiation

(b)Market targeting

(c)Market segmentation

(d)Market positioning

22. Price-off gives a temporary _____ to the consumers.

(a)free sample

(b)discount

(c)products

(d)information

23. The purpose of segmentation is to _____ the changing pattern of consumers.

(a)identify

(b)access

(c)measure

(d)usage rate

24. Consumers who are loyal to two or three brands _____.

(a)hard core loyals

(b)safe- core loyals

(c)shifting loyals

(d)switchers

25. Geographic segmentation is about_____.

(a)Dividing consumer groups based on lifestyles

(b)Dividing markets based on location

(c)Understanding the benefit the product has to offer

(d)Dividing consumer groups based on social status

N-3033

26. _____ areas in India is considered today as a huge store house of untapped marketing opportunities.
- (a)Rural (b)Urban
(c)Semi urban (d)Metropolitan
27. The main principle of cooperative marketing is _____.
- (a)more profit (b)increased production
(c)normal profit with service (d)low price
28. Zero level channel of distribution is also called as _____.
- (a)direct marketing (b)multilevel marketing
(c)two level marketing (d)micro level marketing
29. When customer expectations regarding product quality, service quality, and value-based price are met or exceeded, _____ is created.
- (a)Customer satisfaction (b)Planning excellence
(c)A quality rift (d)A value line
30. A firm has decided to alter its pricing and promotional strategies in response to slower than expected job growth and declining personal incomes. The firm is responding to changes in its _____.
- (a)Environmental management (b)Environmental scanning
(c)Marketing management (d)Marketing research

N-3033

31. _____ marking decisions in research objectives.

- (a) Preliminary exploration
- (c) Project planning

- (b) Formal investigation
- (d) Informal investigation

32. MIS stands for _____.

- (a) Marketing Information System
- (c) Management interface system

- (b) Management information System
- (d) Market Interface system

33. Marketing research is concerned with _____.

- (a) anticipation of production
- (c) financial problems

- (b) supply position
- (d) solution to specific problems of marketing

PART - B

(7 X 6 = 42)

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

34. (a) Elaborate the importance of marketing.

[OR]

(b) Explain the various sub functions in the buying process of marketing.

35. (a) Highlights the importance of marketing concept.

[OR]

(b) How does socio cultural environment influence the business?

36. (a) Analyze the importance of marketing mix in marketing decision.

[OR]

(b) Distinguish between marketing mix and marketing environment.

37. (a) Explain the various categories of new product.

[OR]

(b) State the merits and demerits of branding.

38. (a) Elucidate the different methods of pricing.

[OR]

(b) Sketch out the different types of channels of distribution.

39. (a) Briefly state the consumer oriented sales promotion techniques.

[OR]

(b) Emphasis the importance of market segmentation.

40. (a) Discuss the various steps involved in industrial purchase behavior.

[OR]

(b) Describe the characteristics of service.

N-3033

N-3034**COURSE CODE****200224**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
First Year - Second Semester
COMMERCE
MERCANTILE LAW
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. An agreement enforceable at law is:

(a) Agreement

(b) Offer

(c) Promise

(d) Contract

2. Contract which is made by words spoken or written or both is called _____ contract.

(a) Quasi

(b) Express

(c) Declaration

(d) Simple

3. A specific offer can be accepted by

(a) any person

(b) any friend of offerer

(c) the person to whom it is made

(d) any friend of offeree.

4. A promise made without the intention of performing it amounts to ---

(a) innocent misrepresentation

(b) fraud

(c) negligent Misrepresentation

(d) wrongful misrepresentation

5. A lends Rs. 500 to B. He later tells B that he need not repay the amount, the contract is discharged by

(a) breach

(b) waiver

(c) innovation

(d) performance

N-3034

6. A guarantee obtained by a creditor by keeping silence as to material circumstances is

- (a)valid (b)voidable
(c)unenforceable (d)invalid

7. A minor enters into a contract for the purchase of certain necessities, in such case

- (a)he is not personally liable to pay (b)he is liable to pay
(c)his estate is liable to pay (d)his guardian is liable to pay.

8. A finder of lost goods is a

- (a)bailor (b)baile
(c>true owner (d)thief

9. In a sale ,if the goods are destroyed , the loss falls on

- (a)the buyer (b)the seller
(c)partly on buyer and partly on seller (d)the seller if price has not been paid

10. Sale of goods for cash is an example of

- (a)mutual and independent promises (b)mutual and dependent promises
(c)mutual and concurrent promises (d)conditional and dependent promises

N-3034

11. 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

12. A contract of sale may be

(a) oral

(b) written

(c) always expressed

(d) either (a) & (b)

13. 'Delivery' within the meaning of the Sale of Goods Act can be

(a) symbolic

(b) actual

(c) constructive

(d) either (a) or (b) or (c)

14. Where no price is fixed by express agreement, the buyer shall pay the seller

(a) lowest price

(b) reasonable price

(c) suitable price

(d) adhoc price

15. The buyer shall have and enjoy quiet possession of goods. This is an _____

(a) implied warranty as to title

(b) implied condition as to title

(c) implied warranty as to possession

(d) implied condition as to possession

N-3034

16. The general rule is that the buyer of goods is responsible for his choice or selection. This doctrine is
- (a)ignorantia juris non excusat
(c)Nemo dat quad non habet
- (b)Quid Pro Quo
(d)Caveat Emptor
17. According to the Sale of Goods Act 'fault' means
- (a)refusal to pay price
(c)any wrongful act or default
- (b)refusal to deliver goods
(d)any fraud
18. In a contract through sea route where the seller has to deliver the goods to the buyer at the port of destination
- (a)FOB contract
(c)ex-ship contract
- (b)CIF contract
(d)destination contract
19. If an instrument may be construed either as a promissory note or bill of exchange, it is
- (a)A valid instrument
(c)A returnable instrument
- (b)An ambiguous instrument
(d)A invalid instrument
20. When an endorser willing to transfer to an endorsee only a part of the amount of the instrument, then it is which type of endorsement?
- (a)Restrictive endorsement
(c)Special endorsement
- (b)Conditional endorsement
(d)Partial endorsement

N-3034

21. A minor cannot be a _____ of the instrument

(a)Drawer

(b)Drawee

(c)Payee

(d)Acceptor

22. A bill of exchange contains a/an

(a)Unconditional undertaking

(b)Unconditional order

(c)Conditional undertaking

(d)Conditional order

23. In District Forum in addition to President, minimum members are-

(a)Three

(b)Two

(c)Four

(d)No definite number

24. Age of a member of State Commission must be not less than-

(a)18 years

(b)25 years

(c)35 years

(d)60 years

25. Under the Consumer Protection Act, complainant means

(a)Central or State government

(b)legal representative of the deceased consumer

(c)both (a) & (b)

(d)neither (a) nor (b)

N-3034

26. A person who is intended by the originator to receive the electronic record is, under the IT Act, known as

- (a) Intermediary
- (b) originator's agent
- (c) addressee
- (d) key holder

27. An electronic record, under the IT Act, 2000, can be authenticated by the subscriber by:

- (a) affixing his digital signature
- (b) preserving private key
- (c) verification
- (d) both (b) & (c)

28. An application for the issue of Digital Signature Certificate should be accompanied by the prescribed fee not exceeding

- (a) Rs. 15,000
- (b) Rs. 20,000
- (c) Rs. 25,000
- (d) Rs. 30,000

29. An adjudicating officer, under the IT Act, 2000, for holding inquiry and imposing penalty is appointed by the

- (a) Controller
- (b) Central Government
- (c) Cyber Appellate Tribunal
- (d) High Court

30. The electronic governance means and includes

- (a) filing any form online
- (b) make application online
- (c) filing any form offline
- (d) both (a) & (b)

N-3034

31. Maintaining a foreign currency account is helpful to
- (a) Avoid transaction cost (b) Avoid exchange risk
(c) Avoid both transaction cost and exchange risk (d) Avoid exchange risk and domestic currency depreciation
32. For contingency exposure of foreign exchange, the best derivative that can be used To hedge is
- (a) Forwards (b) Futures
(c) Options (d) Swaps
33. A foreign currency account maintained by a bank abroad is its
- (a) Nostro account (b) Vostro account
(c) Loro account (d) Foreign bank account

PART - B

(7 X 6 = 42)

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

34. (a) Discuss and explain the scope and coverage of mercantile law.
[OR]
(b) State the necessary requirements for a valid agreement.
35. (a) Explain the various methods of adopted for appointment of agent.
[OR]
(b) State the importance of buyer beware principle under sale of goods act.
36. (a) State the penalties prescribed for dishonor of a cheque for insufficiency of funds.
[OR]
(b) Explain the rights and duties of partners.
37. (a) List the procedure for incorporation of a company.
[OR]
(b) Outline the structure of consumer redressal forum.
38. (a) Distinguish between FERA and FEMA.
[OR]
(b) State the salient features Competition Act 2002.
39. (a) Discuss the power of central government regarding Environmental Protection Act 1986.
[OR]
(b) Enumerate the scope of Patent Act.
40. (a) Discuss the awareness of cyber laws.
[OR]
(b) Bring out classification of MSME.

N-3035**COURSE CODE****200231**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
Second Year - Third Semester
COMMERCE
E- COMMERCE
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Which among the following products is suitable for E-Commerce?
(a) Books (b) Vegetables
(c) All of these (d) None of these
2. All electronically mediated information exchanges are referred to as _____.
(a) E-Business (b) Digital Business
(c) E-Commerce (d) None of the above
3. Customers pay a fixed amount, commonly month-to-month or quarterly or annually, to get a few types of service referred to as _____ E-Commerce Business Model.
(a) Licensing (b) Subscription
(c) Transaction (d) Affiliate
4. Which of the following is a key component of E-commerce?
(a) Social media profiles (b) Online stores
(c) Digital art galleries (d) Virtual reality gaming
5. _____ is again similar to a credit card or a debit card in appearance, but it has a small microprocessor chip embedded in it.
(a) Smart card (b) E-Money
(c) Debit Card (d) Electronic Fund Transfer

N-3035

6. Some marketers or companies charge other companies for letting them place a banner on their websites, blogs or platforms known as the E-Commerce Model.
- (a)Affiliate (b)Transaction
(c)Aggregator (d)Advertising
7. The internet, sometimes called simply “Net” is
- (a)a huge network of networks that joins computers from all across the world. (b)an internal communication system
(c)a communication system for the government. (d)All of the above
8. A computer communicates with other computers on the internet through
- (a)IP (b)TCP/IP
(c)HTTPS (d)Web browser
9. What is the full form of W3C?
- (a)World Wide Web Communication (b)World Wide Web Cyber
(c)World Wide Web Consortium (d)World Web Wide Consortium
10. Which standard network protocol is used to transfer computer files from one host to another host over a TCP-based network, such as the Internet?
- (a)HTTPS (b)HTTP
(c)IP (d)FTP

N-3035

11. Which standard internet protocol provides secure data transmission between web server and browser with the help of encryption?
- (a)HTTP (b)HTTPS
(c)TELNET (d)ARPANET
12. A computer system, device, or program that is responsible for accepting HTTP requests from clients, serving back HTTP responses along with data to clients is called
- (a)Web (b)Network Hub
(c)Web server (d)FTP
13. What is the full form of MIME?
- (a)Multipurpose Internet Mail Extensions (b)Multipurpose Intra Mail Extensions
(c)Multiple Internet Mail Extensions (d)Multiplepurpose Internet Mail Email
14. The web server on the internet is also known as
- (a)hub (b)host
(c)gateway (d)repeater
15. Which standard network protocol is used to communicate between web browser and web server?
- (a)FTP (b)HTTP
(c)IP (d)NTTP

N-3035

16. At which port number, Simple Network Management Protocol (SNMP) operates
- (a)160 (b)163
(c)164 (d)161
17. What is the primary focus of B2B marketing?
- (a)Enhancing brand engagement on social media (b)Building personal relationships with consumers
(c)Fulfilling business needs and organizational goals (d)Driving impulse purchases
18. What does PPC stand for in digital advertising?
- (a)Pay Per Content (b)Pay Per Promotion
(c)Pay Per Click (d)Print Per Conversion
19. What does the term “data security” refer to in E-commerce?
- (a)The use of cookies to track customer behavior (b)The protection of customer data from unauthorized access and breaches
(c)The analysis of customer browsing history for personalized recommendations (d)The process of categorizing customer data for marketing purposes
20. What are KPIs (Key Performance Indicators) in digital marketing?
- (a)Metrics that measure the success of marketing activities (b)Random guesses about user preferences
(c)Irrelevant metrics for sales (d)Disregarding search trends

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21. What consists of the identification of risks or threats, the implementation of security measures, and the monitoring of those measures for effectiveness?
- (a) Risk management
(b) Risk assessment
(c) Security
(d) None of the above
22. _____ is an early form of E-commerce
- (a) SCM
(b) EDI
(c) Both of these
(d) Neither of these
23. _____ is a retail fulfillment approach in which a shop doesn't hold the goods it sells in stock.
- (a) Aggregator Model
(b) Affiliate
(c) Dropshipping
(d) Advertising Model
24. Which of the following is NOT a key component of CRM?
- (a) Customer data management
(b) Sales automation
(c) Inventory management
(d) Marketing automation
25. What is the purpose of CRM's customer segmentation capabilities?
- (a) To treat all customers the same way
(b) To create targeted marketing campaigns for different customer groups
(c) To eliminate the need for marketing campaigns
(d) To provide discounts to loyal customers only

N-3035

26. Which is the systematic, strategic coordination of the traditional business functions
- (a)SCM (b)Logistics
(c)Transportation (d)Dispatching
27. Extended SCM Used in how many productions?
- (a)Multiple (b)Complex
(c)Less (d)Simple
28. Why wireless communication is used?
- (a)It enables billions of people to connect to the Internet (b)Lowers the cost of network infrastructure
(c)Makes services more inexpensive (d)All of the mentioned
29. Which type of transmission technique is employed by paging system?
- (a)Multicasting (b)Unicasting
(c)Hybrid (d)Simulcasting
30. Which of the following leads to the 3G evolution of GSM, IS-136 and PDC systems?
- (a)GPRS (b)HSCSD
(c)W-CDMA (d)EDGE

N-3035

31. In what year did the Great October Socialist Revolution take place?

- (a)1917 (b)1923
(c)1914 (d)1920

32. What is the largest lake in the world?

- (a)Caspian Sea (b)Baikal
(c)Lake Superior (d)Ontario

33. Which one of the following is an example of an 'internet search engine'?

- (a)LINUX (b)Google
(c)MS Word (d)Windows

PART - B

(7 X 6 = 42)

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

34. (a) Give details the Function E commerce

[OR]

(b) Explain the Recent Trends in e commerce industry

35. (a) What are the 7 major steps to Designing a Website?

[OR]

(b) What is the Primary Function of EIP-1559?

36. (a) What are the 7 layers of the OSI model?

[OR]

(b) Enlighten the scope of Data Warehousing

37. (a) What are the Five P's of E-marketing?

[OR]

(b) What are the Five Pillars of data security?

38. (a) what is a major challenge in electronic payments system?

[OR]

(b) What are the four types of CRM?

39. (a) Describe your experience with logistics software

[OR]

(b) Describe the Affreightment

40. (a) what is the Major Objective of Wireless Communication?

[OR]

(b) Explain the uses of NEFT

N-3035

N-3036

COURSE CODE

200232

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
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. 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 |

2. Audit Note Book contains: -----

- | | |
|--|---------------------------|
| (a) Various dates of reference. | (b) Details of work done. |
| (c) Notes regarding item requiring clarification, explanations, etc. | (d) All of the above. |

3. 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. |

4. Internal auditor is appointed by :

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

5. Verification is :

- | | |
|---|---|
| (a) The art of recording the business transactions. | (b) An examination of the books of accounts. |
| (c) The act of establishing the accuracy of entries in the books of accounts. | (d) The process of checking the correctness and compliance of accounting records. |

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6. Under check system principle of _____ is followed.

(a) Division of labour

(b) Division of work

(c) Principle of scalar chain

(d) Accountancy

7. ____ is documentary evidence by which the accuracy in the books of accounts may be Proved.

(a) Cheque

(b) Receipt

(c) Voucher

(d) Statement

8. The audit program is prepared by –

(a) The auditor

(b) The client

(c) The audit assistants

(d) Auditor & his assistants

9. The vacancy caused by resignation at a auditor is filled by –

(a) Board of directors

(b) At the general meeting of shareholders

(c) By the central government

(d) By the company law board

10. This kind of audit is generally conducted between two annual audits.

(a) Internal audit

(b) Interim audit

(c) Final audit

(d) Continuous audit

N-3036

11. Verification refers to –

- | | |
|--|---|
| (a) Examination of journal & ledger | (b) Examination of vouchers related to assets |
| (c) Examining the physical existence & valuation of assets | (d) Calculation of valuation of assets |

12. Before the work of audit is commenced, the auditor plans out the whole of audit work is known as –

- | | |
|----------------|-------------------|
| (a) Audit plan | (b) Audit note |
| (c) Audit risk | (d) Audit program |

13. The remuneration of first auditor appointed by members of the company shall be fixed

By.

- | | |
|------------------------|------------------------|
| (a) Company | (b) Board of Directors |
| (c) Central Government | (d) CAG |

14. In which of the following companies, auditor is required to report on matters specified under CARO, 2020:

- | | |
|------------------------|-----------------------|
| (a) Foreign company | (b) Small Company |
| (c) One Person company | (d) None of the above |

15. This kind of audit is conducted generally between two annual audit _____.

- | | |
|---------------------|-----------------------|
| (a) Internal audit. | (b) Interim audit. |
| (c) Final audit. | (d) Continuous audit. |

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16. Before the work of audit is commenced, the auditor plans out the whole of audit work is called _____.
- (a) Audit plan. (b) Audit note.
(c) Audit work (d) Audit programme.
17. Securities premium can not be applied _____.
- (a) For paying dividends to members (b) For issuing bonus shares to members
(c) For writing off preliminary expenses of the company (d) For writing off discount on issue of debentures
18. Discount allowed on the reissue of forfeited shares is debited to _____.
- (a) Share capital A/c (b) Share forfeiture A/c
(c) Profit and loss A/c (d) General reserve A/c
19. Instruction of audit issued by controller and auditor general of India _____.
- (a) Statutory audit (b) Final Audit.
(c) Management audit (d) Government audit
20. Audit done by the employees of the business undertaking is called _____.
- (a) Final audit (b) Management Audit
(c) Government Audit (d) Internal Audit

N-3036

21. This kind of audit is conducted generally between two annual audit _____.
- (a)Branch Audit (b)Interim audit
(c)Final Audit (d)Continuous Audit
22. Management audit otherwise called as _____.
- (a)Final audit (b)Efficiency Audit
(c)Cost Audit (d)Cash audit
23. Functionalism believes that social institutions arise in response to the
- (a)Conflict among people (b)Discrimination
(c)Needs of society (d)Inequality in society
24. A systematic review of clinical records and hospital services against established standards to identify areas for improvement is known as a:
- (a)Financial audit (b)Random audit
(c)Medical audit (d)Infrastructure audit
25. Inadequate patient documentation, delays in care, and non-adherence to treatment guidelines are common findings in which type of audit?
- (a)Financial audit (b)Patient satisfaction audit
(c)Clinical audit (d)Infrastructure audit

N-3036

26. What is the first step in conducting an internal audit in a hospital?
- (a)Fieldwork and data collection (b)Analysis of findings and risk identification
(c)Determining the audit scope and objectives (d)Preparing the audit report
27. An auditor may be held civilly liable for negligence if they fail to exercise:
- (a)Proper judgment but not professional competence (b)Due care and diligence
(c)Independence but not due care (d)Professional competence only
28. Under which type of liability can an auditor be held responsible for making untrue statements in a prospectus, which results in losses for investors?
- (a)Breach of confidentiality (b)Professional misconduct
(c)Criminal liability (d)Tort action for deceit
29. An auditor who is denied access to crucial books and records by the company management has a primary remedy available by:
- (a)Forcibly inspecting the books (b)Reporting the matter to the state government
(c)Suing the company for breach of contract (d)Reporting to the members that all information was not obtained
30. Physical verification of fixed assets is primarily the responsibility of:
- (a)The client's management (b)The company's internal auditors
(c)The external auditor (d)Both the client's management and internal auditors

N-3036

31. When an auditor's role involves appraising both policies and actions, ensuring the healthy growth of the organization, and is dynamic and result-oriented, this describes:
- (a) Financial audit (b) Internal audit
(c) Compliance audit (d) Management audit
32. The tenure of the first auditor of a company is valid until:
- (a) The commencement of the first Annual General Meeting (AGM) (b) The conclusion of the first AGM
(c) The conclusion of the fifth AGM (d) A period of one year
33. What is the primary approach of a forensic audit?
- (a) Risk-based approach with compliance and substantive procedures (b) Investigative and substantive approach
(c) Focus on internal controls (d) High-level review of management practices

PART - B

(7 X 6 = 42)

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

34. (a) Explain the Features of Auditing Programme.
[OR]
(b) Explain the Types of Internal Audit.
35. (a) Describe the methods of Window Dressing
[OR]
(b) Clarify the Function of Methods of audit Sampling.
36. (a) What are the Role Auditor?
[OR]
(b) Difference between Verification and Valuation
37. (a) what are Qulitites of Company Audit?
[OR]
(b) Explain the Types of Audit Report.
38. (a) Explain the Verification of calls.
[OR]
(b) Differnce between Branch Audit and Special Audit.
39. (a) Give details the Function of EDP
[OR]
(b) Explain the Role of auditors on verification.
40. (a) What are Limitations of Liabilities of an Auditor?
[OR]

(b) Difference between Computer Based Accounting Vs Conventional Accounting system

N-3036

N-3037**COURSE CODE****200233**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
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. Merchant banking in India primarily deals with:

(a)Accepting deposits

(b)Providing credit cards

(c)Issue management and financial advisory

(d)Selling insurance policies

2. Which of the following regulates merchant banks in India?

(a)SEBI

(b)RBI

(c)Ministry of Finance

(d)IRDA

3. Pre-issue management includes:

(a)Allotment of shares

(b)Preparation of prospectus

(c)Dividend declaration

(d)Auditing

4. Post-issue management involves:

(a)Due diligence report preparation

(b)Refund of excess application money

(c)Drafting offer documents

(d)Drafting underwriting agreement

5. Underwriters in issue management primarily:

(a)Provide credit ratings

(b)Guarantee subscription of securities

(c)Manage investor portfolios

(d)Regulate stock exchanges

N-3037

6. Brokerage is generally charged as:

- (a) Fixed monthly fees
- (c) Flat annual charge

- (b) Percentage of transaction value
- (d) Subscription fees

7. ADRs are issued in:

- (a) India
- (c) USA

- (b) Europe
- (d) Japan

8. Which instrument allows Indian companies to raise funds in foreign currency?

- (a) FCCBs
- (c) Treasury bills

- (b) Domestic bonds
- (d) Preference shares

9. Online trading in India is regulated by:

- (a) IRDA
- (c) RBI

- (b) SEBI
- (d) Ministry of Commerce

10. Dematerialization means:

- (a) Conversion of physical shares into electronic form
- (c) Selling shares in secondary market
- (b) Destruction of physical shares
- (d) Printing physical share certificates

N-3037

11. The Depositories Act was passed in which year?

(a)1992

(b)1996

(c)2000

(d)2002

12. Which are the two main depositories in India?

(a)NSDL and SEBI

(b)CDSL and NSDL

(c)RBI and IRDA

(d)NSE and BSE

13. The main advantage of mutual funds is:

(a)High risk exposure

(b)Professional management and diversification

(c)Guaranteed fixed returns

(d)Only available to institutions

14. The regulation of mutual funds in India is done by:

(a)RBI

(b)SEBI

(c)IRDA

(d)NABARD

15. Leasing is best described as:

(a)Sale of assets

(b)Hiring an asset for use without ownership transfer

(c)Free use of asset

(d)Permanent transfer of ownership

N-3037

16. An operating lease generally:

- (a) Covers the entire economic life of the asset
- (c) Transfers ownership at the end

- (b) Is cancellable and shorter in duration
- (d) Involves high residual value guarantee

17. Hire purchase is a method of:

- (a) Borrowing short-term loans
- (c) Leasing land for agriculture

- (b) Purchasing goods by paying in instalments
- (d) Selling securities in the stock market

18. In hire purchase, the ownership of goods is transferred:

- (a) Immediately after agreement
- (c) After payment of all instalments

- (b) After payment of first instalment
- (d) Never transferred

19. The main benefit of mergers is:

- (a) Increased competition
- (c) Decrease in market share

- (b) Economies of scale and synergy
- (d) Higher tax liability

20. The legal framework governing mergers in India is primarily provided under:

- (a) Indian Penal Code
- (c) SEBI Act

- (b) Companies Act
- (d) Contract Act

N-3037

21. Portfolio management mainly deals with:

- (a) Preparing income tax returns
- (c) Issuing equity shares

- (b) Managing a collection of investments
- (d) Discounting bills

22. Which theory of portfolio management emphasizes “diversification to reduce risk”?

- (a) Arbitrage Theory
- (c) Keynesian Theory

- (b) Modern Portfolio Theory (Markowitz)
- (d) Capital Asset Pricing Model

23. Securitization involves:

- (a) Converting loans into marketable securities
- (c) Providing personal loans

- (b) Issuing preference shares
- (d) Issuing treasury bills

24. The Securitization Act in India was enacted in:

- (a) 1991
- (c) 2002

- (b) 1996
- (d) 2010

25. Venture capital funds usually invest in:

- (a) Established companies with stable earnings
- (c) Government bonds

- (b) Start-ups and high-risk innovative businesses
- (d) Mutual funds

N-3037

26. Credit rating agencies in India include:

- (a) CRISIL, ICRA, CARE
- (c) NSE, BSE, NSDL

- (b) SEBI, RBI, IRDA
- (d) IMF, World Bank, ADB

27. Factoring is best described as:

- (a) Selling goods on credit
- (c) Issuing new shares

- (b) Financing receivables by selling them to a factor
- (d) Providing long-term loans

28. A key difference between factoring and bill discounting is:

- (a) Factoring involves credit risk assumption by factor
- (b) Factoring is only for government agencies
- (c) Bill discounting covers entire receivables
- (d) Both are identical processes

29. A merchant bank primarily provides which of the following services?

- (a) Accepting public deposits and offering checking accounts
- (b) Underwriting, corporate finance advice, and mergers & acquisitions
- (c) Retail loans for consumers and small businesses
- (d) Foreign exchange trading for individuals

30. SEBI was established in ----

- (a) 1988
- (c) 1991

- (b) 1985
- (d) 1990

N-3037

31. Which of the following is not an element of credit policy
- (a) Credit Terms (b) Collection Policy
(c) Cash Discount Terms (d) Sales Price
32. In the insurance underwriting process, what is the primary role of the underwriter regarding the risk?
- (a) To guarantee a refund for any claims (b) To assess and evaluate the level of risk in providing coverage
(c) To distribute claims among policyholders (d) To increase the total amount of premiums collected
33. What does an underwriting agreement in securities underwriting signify?
- (a) A promise to develop new shares (b) An agreement to market shares only to existing shareholders
(c) A commitment to purchase shares and debentures that the public does not subscribe to (d) An obligation to take on the company's existing liabilities

PART - B

(7 X 6 = 42)

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

34. (a) Explain the Scope of Merchant banking
- [OR]
- (b) What are the Limitation of Issue management
35. (a) Difference Between Underwriting and Brokerage
- [OR]
- (b) Write Short notes on FCCB and FCEB
36. (a) Describe the types of financial service
- [OR]
- (b) What the Advantages of NSDL and CDSL
37. (a) Clarify the types of Mutual funds
- [OR]
- (b) What are the Benefits and Limitation of Leasing
38. (a) What are the Scope of Hire Purchases
- [OR]
- (b) What are Benefits of Mergers
39. (a) What are the Theories of Portfolio Management
- [OR]
- (b) What are the Features of Securitization
40. (a) Explain the uses of Ventures capital funds
- [OR]

(b) Explain the types factoring contracts

N-3037

N-3038

COURSE CODE

200234

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
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. What is the shape of the demand curve?

(a) Upward sloping curve.	(b) Downward sloping curve.
(c) Horizontal line.	(d) Vertical line.

2. What is the relationship between a Normal good and Income?

(a) Demand for normal goods decreases when income increases.	(b) Demand for normal goods increases when income increases.
(c) Demand for normal goods remains the same when income increases.	(d) There is no relationship between normal goods and income.

3. The law of demand states that if there is an increase in a product's selling price

(a) The quantity demanded of that good will decrease	(b) The quantity supplied of that good will decrease
(c) The quantity demanded of that good will increase	(d) The quantity supplied of that good will increase

4. If the price elasticity of demand for a good is 0.5, then the demand for that good is _____.

(a) Inelastic	(b) Elastic
(c) Unitary elastic	(d) None of the above

5. When consumers try to be different and exclusive, by demanding less of a commodity that is popular among people, the phenomenon is known as _____.

(a) Snob effect	(b) Bandwagon effect
(c) Price effect	(d) None of the above

N-3038

6. The word Macro was first used in Economics by
- (a) Keynes (b) Marshall
(c) Ragnar Frisch (d) J.R. Hicks
7. If the price of a commodity declines, the total revenue will increase if the demand is _____
- (a) Inelastic (b) Unitary Elastic
(c) Elastic (d) None of the above
8. Which of the following factors keeps the price elasticity of demand for a product low?
- (a) Low price of a product (b) Close substitutes for a product
(c) Variety of uses for a product (d) A high proportion of income spent on a product
9. A decrease in the price of a good will lead to:
- (a) An increase in supply. (b) An increase in quantity supplied.
(c) A decrease in supply. (d) A decrease in quantity supplied.
10. What is the reason for the positive slope of the supply curve?
- (a) The law of diminishing marginal utility. (b) Producers are willing to offer more goods at higher prices to increase their profits.
(c) Consumers are willing to buy more at lower prices. (d) The market demand is falling.

N-3038

11. What is the primary goal of cost of production analysis?
- (a) To set production quotas
(b) To manage tax liabilities
(c) To understand and control costs for profit maximization
(d) To audit past financial records
12. What is the definition of marginal cost?
- (a) The total cost of producing a given number of units
(b) The cost of producing one additional unit of a good or service
(c) The average cost of all units produced
(d) The total fixed cost of production
13. The formula for profit is:
- (a) Total Cost minus Total Revenue.
(b) Total Revenue minus Total Cost.
(c) Total Assets minus Total Liabilities.
(d) Cash in Hand plus Total Expenses.
14. Which of the following is true about a firm's decision-making for profit maximization?
- (a) The firm considers increasing short-term profits at the expense of lowering expected future profits.
(b) The firm identifies the output level where the gap between total revenue and total cost is the largest.
(c) The firm prioritizes factors other than net income.
(d) The firm has no control over the price it charges.
15. What does price elasticity of demand measure?
- (a) The responsiveness of demand to changes in income.
(b) The responsiveness of demand to changes in the price of another good.
(c) The responsiveness of demand to changes in its own price.
(d) The responsiveness of supply to changes in price.

N-3038

16. When the elasticity of demand for a commodity is very low, it shows that the product _____.
- (a) Has little importance in the total budget (b) Is a luxury
(c) Is a necessity (d) None of the above
17. If the elasticity of supply is greater than one, the supply curve would be _____.
- (a) Touching y-axis (b) Passing through the origin
(c) Vertical (d) Horizontal
18. If price changes by 1% and supply changes by 2%, then the supply is _____.
- (a) Static (b) Indeterminate
(c) Inelastic (d) Elastic
19. If the income of a consumer increases or the price of a complementary good falls, then the _____.
- (a) The demand curve for the product shifts rightward (b) The demand curve for the product shifts leftward
(c) The supply curve for the product shifts rightward (d) The supply curve for the product shifts leftward
20. An increase in the number of restaurants serving fast-food leads to _____.
- (a) Growth in the demand of fast-food meals (b) Increase in the supply of fast-food meals
(c) Increase in the price of fast-food meals (d) Growth in the demand for substitutes of fast-food meals

N-3038

21. In an oligopolistic market, firms are interdependent. What does this mean?

- (a) Each firm acts independently without regard for others. (b) The actions of one firm can significantly impact the profits and decisions of other firms.
(c) Firms are only concerned with the overall market conditions, not each other. (d) Only monopolies affect other firms.

22. A kinked demand curve is a concept associated with which market structure?

- (a) Perfect competition (b) Monopolistic competition
(c) Monopoly (d) Oligopoly

23. If firms in an oligopoly are not colluding, this is known as:

- (a) Monopolistic competition (b) Perfect competition
(c) Non-collusive oligopoly (d) Pure monopoly

24. Macroeconomics is concerned with:

- (a) The level of output of goods and services (b) The general level of prices
(c) The growth of income (d) All the above

25. Which of the following is NOT a stock variable?

- (a) Capital (b) Wealth
(c) Interest (d) Saving

N-3038

26. Final goods refer to those goods which are used either for or for

(a)Consumption, Investment

(c)Resale, investment

(b)Consumption, resale

(d)Resale, further production.

27. National Disposable income is equal to:

(a)Private Final Consumption Expenditure +
Government Final Consumption Expenditure +
National Saving

(c)National Income + Net Indirect Taxes + Net
Current Transfers from rest of the world.

(b)National Consumption Expenditure + National Saving

(d)all of these.

28. GNP exceeds NNP by:

(a)Amount of total taxes

(c)Transfer payments

(b)Government expenditure

(d)Difference between Gross investment and Net Investment

29. Which one is included in National Income?

(a)Winning from lottery

(c)national debt interest

(b)Milk purchase by a dairy shop

(d)None of these.

30. Distributed Profits' is also known as:

(a)Corporate tax

(c)Retained Earnings

(b)Dividend

(d)None of these

N-3038

31. Which of the following is included in domestic income?
- (a) factor income from abroad (b) Windfall gains
(c) Pension on retirement (d) Capital gains
32. National product at current prices is higher than national product at constant prices during a period of
- (a) Rising prices (b) Falling prices
(c) Constant prices (d) Both A and B
33. Net Factor Income from Abroad is taken into account when National Income is calculated by
- (a) Value added method (b) Income method
(c) Expenditure method (d) Any of the three methods

PART - B

(7 X 6 = 42)

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

34. (a) Give explanation the Scope of Managerial economics

[OR]

- (b) Explain the types of Elasticity of demand

35. (a) Methods of Techniques of Demand Forecasting

[OR]

- (b) Explain the limitation of Law of supply

36. (a) Write short notes on Production Function?

[OR]

- (b) Give details the Types of cost

37. (a) Explicate the Profit Maximization Model

[OR]

- (b) Explain the types pricing methods

38. (a) what are the importances of Perfect competition?

[OR]

- (b) Difference between Monopolistic competition and Oligopoly

39. (a) what are the measures of Macro Economics

[OR]

- (b) Describe the Consumption function

40. (a) what are the features of Fiscal Policy

[OR]

- (b) Explain the kinds of Inflation

N-3038

N-3039

COURSE CODE

200241

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

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Which type of risk is associated with changes in market conditions or consumer preferences?

(a) Financial risk	(b) Operational risk
(c) Strategic risk	(d) Pure risk

2. Which of the following is a type of business risk?

(a) Risk of unemployment due to economic downturn	(b) Risk of theft in a retail store
(c) Risk of personal injury from an accident	(d) Risk of losing personal savings

3. What role does insurance play in risk management?

(a) Increasing risk exposure	(b) Transferring risk to insurers
(c) Eliminating policyholder liabilities	(d) Reducing market competition

4. What is a significant aspect of the insurance industry for policyholders?

(a) Increased financial risk	(b) Financial security and peace of mind
(c) Reduced investment opportunities	(d) Higher tax liabilities

5. Which act was a milestone in the privatization of the Indian insurance industry?

(a) Banking Regulation Act, 1949	(b) Insurance Regulatory and Development Authority Act, 1999
(c) Companies Act, 2013	(d) General Insurance Business (Nationalization) Act, 1972

N-3039

6. What was a key challenge faced by public insurance enterprises before the reforms in India?
- (a) High customer satisfaction rates
(b) Limited financial resources and low market penetration
(c) Excessive foreign investment
(d) Over-emphasis on digital platforms
7. The liberalization of the insurance sector in India started in which year?
- (a) 1991
(b) 1995
(c) 1999
(d) 2002
8. What is the role of IRDAI in the reformed insurance sector?
- (a) To run public insurance companies
(b) To regulate and promote insurance in India
(c) To eliminate private insurers
(d) To print insurance policies
9. As per IRDAI, general insurers must invest a portion of their funds in:
- (a) Foreign equities only
(b) Government securities and approved investments
(c) Real estate only
(d) Unregulated markets
10. What type of financial statement helps assess an insurer's profitability and efficiency?
- (a) Balance sheet
(b) Income statement (Profit and Loss Account)
(c) Bank reconciliation statement
(d) Audit memo

N-3039

11. Which of the following is an essential factor for a valid life insurance contract?
- (a) Policyholder's age above 60
(b) Insurable interest
(c) High risk occupation
(d) Claim history
12. One key factor that influences the functioning of life insurance organizations is:
- (a) Literacy rate
(b) Market speculation
(c) Mortality rate and risk assessment
(d) Gold reserves
13. What does a fire insurance policy primarily cover?
- (a) Theft of property
(b) Destruction or damage caused by fire
(c) Loss of life
(d) Loss in share market
14. Rural insurance helps improve the quality of life in villages by:
- (a) Discouraging investment
(b) Providing financial protection and stability
(c) Increasing imports
(d) Promoting gambling
15. Which of the following is a mandatory motor insurance policy under Indian law?
- (a) Own damage insurance
(b) Comprehensive insurance
(c) Third-party liability insurance
(d) Zero depreciation insurance

N-3039

16. Aviation insurance mainly covers:

- (a) Ground vehicles
- (b) Aircraft, crew, and third-party liability
- (c) Marine cargo
- (d) Railways

17. In India, professional liability insurance is commonly used by:

- (a) Farmers
- (b) Students
- (c) Doctors, lawyers, and architects
- (d) Factory workers

18. What is the main objective of claim settlement in life insurance?

- (a) Increase revenue
- (b) Reduce policy sales
- (c) Honor valid claims promptly and fairly
- (d) Delay customer payouts

19. Life insurance agents must be licensed by:

- (a) RBI
- (b) SEBI
- (c) IRDAI
- (d) NITI Aayog

20. Which of the following is a product in the life insurance sector?

- (a) Motor insurance
- (b) Endowment policy
- (c) Marine cargo policy
- (d) Householders' policy

N-3039

21. Which department is primarily responsible for evaluating risk in insurance product development?
- (a)Marketing (b)HR
(c)Underwriting (d)Legal
22. Which of the following is a key factor affecting underwriting decisions?
- (a)Customer's shopping habits (b)Occupation and age
(c)Favorite color (d)Hobbies only
23. Which document is essential during the underwriting process?
- (a)Brochure (b)Proposal form
(c)Gift voucher (d)Invoice
24. Which document is essential for a motor insurance claim?
- (a)Birth certificate (b)Driving license and FIR
(c)Share certificate (d)PAN card
25. Why is Causa Proxima important in claim settlement?
- (a)It helps calculate tax (b)It identifies the real cause for accepting or rejecting a claim
(c)It sets the premium (d)It is used for policy renewal

N-3039

26. What is the term for the amount charged for an insurance policy?
- (a)Commission (b)Bonus
(c)Premium (d)Fine
27. Which table is used in life insurance pricing to estimate risk of death?
- (a)Expense table (b)Income table
(c)Mortality table (d)Premium table
28. Which of the following is a tool for managing expenses in insurance companies?
- (a)Ignoring claims (b)Budgeting and cost control
(c)Increasing marketing expenses (d)Reducing staff salaries alone
29. How many days does the Ombudsman usually take to resolve complaints?
- (a)90 days (b)1 year
(c)15 days (d)3 years
30. Who is the party that accepts the risk in a reinsurance contract?
- (a)Policyholder (b)Primary insurer
(c)Reinsurer (d)Government

N-3039

31. How has information technology improved insurance services?
- (a) Slowed down claim processing (b) Reduced transparency
(c) Enabled faster policy issuance and online claims (d) Increased paperwork
32. What is a common mode for insurance companies to channelize surplus funds?
- (a) Corporate bond investments (b) Direct consumer marketing
(c) Policyholder discounts (d) Office renovations
33. Which distribution channel involves partnerships with banks to sell life insurance policies in India?
- (a) Direct marketing (b) Bancassurance
(c) Corporate agency (d) Telemarketing

PART - B

(7 X 6 = 42)

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

34. (a) State the types of business and personal risks.
[OR]
(b) What is significance of insurance and risk?
35. (a) What are the problems associated with public insurance enterprises.
[OR]
(b) What are the functions of IRDA?
36. (a) What is Life Insurance? Mention the roles of riders in insurance policies?
[OR]
(b) What is significance of marine insurance and it's related to various policies?
37. (a) Critical aspects of aviation industry in India – Justify.
[OR]
(b) What is the role of agents in the Life Insurance sectors in India?
38. (a) How the role of risk evaluation in the process of insurance products?
[OR]
(b) What are the steps involved in the process of insurance underwriting?
39. (a) What do you mean by 'Causa Proxima' in insurance claim settlement?
[OR]
(b) State the tools and techniques used in pricing individual life and health insurance.
40. (a) Explain financial management in insurance company and insurance Ombudsman.
[OR]
(b) Discuss the application of information technology in the insurance sector.

N-3039

N-3040**COURSE CODE****200242**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
Second Year - Fourth Semester
COMMERCE
BUSINESS STATISTICS
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Which statistical software is commonly used for business analysis?
(a) Tally (b) Photoshop
(c) SPSS (d) CorelDraw
2. Application of statistics is not found in which area?
(a) Industry (b) Education
(c) Superstition (d) Government planning
3. Which of the following is a limitation of statistics?
(a) Requires trained personnel (b) Can predict everything perfectly
(c) Never needs numerical data (d) Not based on data
4. Which measure of central tendency is most suitable for qualitative data?
(a) Range (b) Mean
(c) Median (d) Mode
5. If all values in a dataset are the same, standard deviation is:
(a) Maximum (b) One
(c) Zero (d) Negative

N-3040

6. The main objective of a statistical average is to:

(a) Mislead the reader

(c) Summarize data into a single value

(b) Show randomness

(d) Confuse with complexity

7. What is the probability of a sure event?

(a) 1

(c) 2

(b) 0.5

(d) -1

8. The formula of conditional probability is:

(a) $P(A) + P(B)$

(c) $P(A) \times P(B)$

(b) $P(A|B) = P(A \cap B) / P(B)$

(d) $P(A) - P(B)$

9. A Bernoulli experiment has how many possible outcomes?

(a) One

(c) Three

(b) Two

(d) Infinite

10. Which of the following is a property of the Poisson distribution?

(a) Symmetrical

(c) Normal

(b) Discrete

(d) Continuous

N-3040

11. Which criterion of a good estimator ensures the expected value equals the true parameter?

- (a)Efficiency (b)Sufficiency
(c)Unbiasedness (d)Consistency

12. What is used to calculate the interval estimate of a proportion for large samples?

- (a)Sample mean (b)Sample proportion and standard error
(c)Population variance (d)Median value

13. Which test statistic is used for testing the mean of a large sample with known variance?

- (a)T-statistic (b)Z-statistic
(c)Chi-square statistic (d)F-statistic

14. The most commonly used level of significance is:

- (a)0.1 (b)0.5
(c)0.05 (d)0.01

15. How are degrees of freedom calculated in a Chi-square test for independence?

- (a)(Rows + Columns) (b)Total observations \div 2
(c)Sample size $-$ 1 (d)(Rows - 1) \times (Columns - 1)

N-3040

16. As degrees of freedom increase, the chi-square distribution becomes:

- (a) Skewed more
- (b) More symmetrical
- (c) Less reliable
- (d) Random

17. In the ANOVA table, the source of variation is divided into:

- (a) Internal and external
- (b) Mean and standard deviation
- (c) Between and within groups
- (d) Mean and median

18. Which statistic is used to test the significance in ANOVA?

- (a) T
- (b) Z
- (c) χ^2
- (d) F

19. Karl Pearson's correlation coefficient is a measure of:

- (a) Non-linear relationship
- (b) Direction only
- (c) Linear relationship
- (d) Frequency

20. The correlation is said to be perfect when the value of 'r' is:

- (a) 0
- (b) 1 or -1
- (c) Between 0 and 1
- (d) More than 1

N-3040

21. The formula for Spearman's rank correlation is applicable when:
- (a) Data is continuous
 - (b) Data is in ranks
 - (c) Data is in percentages
 - (d) Data is binary
22. In regression, the coefficient of determination (R^2) indicates:
- (a) Degree of skewness
 - (b) Proportion of variation explained
 - (c) Number of samples
 - (d) Range of data
23. The primary objective of business forecasting is to:
- (a) Analyze past literature
 - (b) Predict future business conditions
 - (c) Calculate profits
 - (d) Control employee behavior
24. Which term refers to a scientific estimate of future events?
- (a) Imagination
 - (b) Forecasting
 - (c) Budgeting
 - (d) Planning
25. Which method uses past data to predict future values in time series analysis?
- (a) Chi-square test
 - (b) Regression analysis
 - (c) Standard deviation calculation
 - (d) Scatter diagram

N-3040

26. What does the economic rhythm theory propose?

- (a) Economic activities follow cyclical patterns
- (b) Economic events are completely random
- (c) Only short-term trends matter
- (d) Forecasting is unrelated to economic cycles

27. Which component of a time series represents the overall direction of data over a long period?

- (a) Seasonal variation
- (b) Cyclic variation
- (c) Long-term trend
- (d) Random variation

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

- (a) By fitting a mathematical equation
- (b) By averaging data split into two equal parts
- (c) By smoothing data with moving averages
- (d) By using exponential smoothing

29. Which test ensures the adequacy of an index number formula?

- (a) T-test
- (b) Time reversal test
- (c) Chi-square test
- (d) Z-test

30. What is a key step in constructing the Consumer Price Index (CPI)?

- (a) Calculating the population mean
- (b) Selecting a representative basket of goods and services
- (c) Testing for correlation
- (d) Measuring seasonal variations

N-3040

31. What is a limitation of index numbers?

(a) They are always perfectly accurate

(b) They may not reflect changes in quality or consumer preferences

(c) They eliminate all data errors

(d) They are only used for short-term analysis

32. What does the chain or link relative method use to measure seasonal variation?

(a) Ratios of consecutive time periods

(b) A linear trend equation

(c) The mean of all data points

(d) Random variation calculations

33. Which method calculates seasonal variation by averaging data for each season?

(a) Ratio to trend method

(b) Seasonal average method

(c) Moving averages method

(d) Chain or link relative method

PART - B

(7 X 6 = 42)

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

34. (a) What is statistics? State the importance of statistics in modern business environment.

[OR]

(b) Explain measures of central tendency and dispersion.

35. (a) What is mean, median and mode? Mention merits and demerits of properties

[OR]

(b) Define probability. Write various approaches to probability

36. (a) Explain the Binomial distribution and how it helps the analysis of data

[OR]

(b) What is hypothesis? Explain the types of hypothesis.

37. (a) What is Chi-square Test? Mention the characteristics of Chi-square test.

[OR]

(b) Explain distribution and analysis of variance.

38. (a) Discuss the types of correlation.

[OR]

(b) Explain the multiple correlation and how it helps for data analysis.

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

[OR]

(b) Explain how the modern econometric methods used for a researcher.

40. (a) What are the components of time series methods?

[OR]

(b) Elucidate the classification of index numbers. Write the main characteristics of index numbers.

N-3040

N-3041**COURSE CODE****200243**

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. What is meant by office automation?
 - (a) Human resource planning
 - (b) Use of machines and technology in office operations
 - (c) Manual data processing
 - (d) Outsourcing office work

2. Which function of office management deals with record keeping?
 - (a) Planning
 - (b) Staffing
 - (c) Filing
 - (d) Budgeting

3. Who defined office management as the art of guiding personnel in the use of means appropriate to its environment?
 - (a) Henry Fayol
 - (b) George R. Terry
 - (c) William Spriegel
 - (d) Koontz and O'Donnell

4. One of the essential leadership qualities of an office manager is:
 - (a) Dictatorship
 - (b) Arrogance
 - (c) Motivation and inspiration
 - (d) Strict punishment

5. An efficient office manager should have which of the following supervisory qualities?
 - (a) Lack of communication
 - (b) Clear guidance and control
 - (c) Bias towards subordinates
 - (d) Avoid giving feedback

N-3041

6. One important factor to consider while organizing an office is:
- (a)Employee mood
 - (b)Office paint color
 - (c)Nature of business operations
 - (d)Location of CEO's house
7. Which principle of organization focuses on assigning tasks based on specialization?
- (a)Coordination
 - (b)Division of work
 - (c)Flexibility
 - (d)Authority and responsibility
8. Which factor ensures an office manual remains relevant?
- (a)Being up-to-date
 - (b)Excessive length
 - (c)Limited accessibility
 - (d)Vague instructions
9. Which quality of an office manual ensures it is easy to understand?
- (a)Completeness
 - (b)Clarity
 - (c)Conciseness
 - (d)Logical organization
10. Which of the following is a factor affecting office layout?
- (a)Staff hobbies
 - (b)Nature of work
 - (c)Weather forecast
 - (d)Number of holiday

N-3041

11. Which of the following is a type of office layout that gives privacy to employees?
- (a)Open layout (b)Closed or Private layout
(c)Cluster layout (d)Shared space layout
12. Which of the following is a source of artificial lighting?
- (a)Sunlight (b)Skylight
(c)LED lamp (d)Moonlight
13. One advantage of modular furniture in offices is:
- (a)Difficult to rearrange (b)Increases clutter
(c)Enhances space utilization (d)Heavy and outdated
14. Good working environment in the office promotes:
- (a)More conflicts (b)Staff absenteeism
(c)Employee motivation and efficiency (d)Excessive workload
15. What is the main goal of training office personnel?
- (a)To reduce employee performance (b)To waste company resources
(c)To improve job knowledge and skills (d)To increase supervision

N-3041

16. When selecting employees for office jobs, which factor is most important?
- (a) Physical strength only
(b) Personal interests in unrelated fields
(c) Skills, qualification, and job fit
(d) Family background
17. Which of the following is important while purchasing stationery?
- (a) Quantity only
(b) Quality, price, and need
(c) Brand only
(d) Buying everything in bulk
18. What is a stationery requisition form used for?
- (a) Requesting leave
(b) Buying food
(c) Requesting specific office supplies
(d) Filing complaints
19. What is one key feature of a well-designed form?
- (a) Unclear format
(b) Unnecessary decorations
(c) Clarity, simplicity, and logical layout
(d) Confusing headings
20. Which department is mainly responsible for form control?
- (a) HR department
(b) Stationery department
(c) Forms management unit or administration
(d) Marketing team

N-3041

21. One principle of good records management is:

(a) Misplacing files

(c) Easy retrieval of information

(b) Recording everything manually only

(d) Locking all documents permanently

22. Which of the following is a type of filing system?

(a) Horizontal filing

(c) Random filing

(b) Decorative filing

(d) Manual shredding

23. An example of a physical record in an office is:

(a) Email

(c) Printed invoice

(b) Text message

(d) Voicemail

24. Which of the following tools is commonly used for word processing?

(a) Calculator

(c) Paint

(b) MS Word

(d) Scanner

25. Which device was traditionally used to prepare office correspondence?

(a) Scanner

(c) Printer

(b) Typewriter

(d) Telephone

N-3041

26. Which of these is not a feature of modern word processing software?
- (a) Spell check (b) Automatic formatting
(c) Paper jam removal (d) Cut-copy-paste
27. What is the first step in the communication process?
- (a) Feedback (b) Decoding
(c) Encoding (d) Sender generates the message
28. A common barrier to communication is:
- (a) Clear message (b) Feedback
(c) Noise and language differences from the receiver (d) Use of simple words
29. Who is typically responsible for mail sorting in an office?
- (a) Office manager only (b) Security personnel
(c) Mailroom clerk or receptionist (d) Driver
30. What is the purpose of mail services in an office?
- (a) For office decoration (b) To entertain employees
(c) To receive and dispatch official communication (d) To store old letters

N-3041

31. Which of the following is an example of office equipment?

- (a) Calculator (b) Fan
(c) Wall clock (d) Carpet

32. Which of the following is a method of data collection?

- (a) Filing (b) Typing
(c) Observation (d) Printing

33. Electronic Data Processing (EDP) involves:

- (a) Filing records manually (b) Using computers to process and manage data
(c) Reading newspapers (d) Arranging furniture

PART - B

(7 X 6 = 42)

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

34. (a) Define office. Write the importance of office management.

[OR]

(b) Explain essential qualification of an efficient office manager.

35. (a) Explain the organizational chart.

[OR]

(b) Explain objectives of office system. How required computer based system in offices?

36. (a) What are the factors affection the layout?

[OR]

(b) Discuss the list the facilities for an office.

37. (a) What is office work? What is the process of selection employees?

[OR]

(b) What are the guidelines for good stock keeping in offices?

38. (a) Define forms. State the features of well designed forms.

[OR]

(b) State the objectives of record management and mention the filing system.

39. (a) Explain the barriers of communication and what are the major redressed mechanism adopted in an organisation.

[OR]

(b) Explain the word processing and its proof corrections.

40. (a) Explain office management and its cost controls.

[OR]

(b) What is data? Mention the types of collection of data.

N-3041

N-3042

COURSE CODE

200244

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

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. Cost accounting is primarily concerned with:

- (a) Preparing balance sheets for shareholders
 (c) Forecasting stock market trends

- (b) Analyzing and controlling costs
 (d) Complying with external audit requirements

2. Which of the following tools is commonly used in cost accounting?

- (a) Balance sheet preparation
 (c) Income tax filing

- (b) Standard costing
 (d) Shareholder dividend analysis

3. The first step in the process of budgetary control is:

- (a) Budget revision
 (c) Establishment of budget goals

- (b) Budget implementation
 (d) Comparison with actual performance

4. Which of the following budgets is prepared first in the master budgeting process?

- (a) Cash budget
 (c) Sales budget

- (b) Production budget
 (d) Capital budget

5. Which of the following is the correct sequence of steps in budgetary control?

- (a) Implementation → Feedback → Goal setting
 (c) Revision → Comparison → Implementation

- (b) Goal setting → Budget preparation → Implementation →
 Comparison → Revision
 (d) Feedback → Budget preparation → Forecasting

N-3042

6. Which budget is prepared to plan for long-term asset purchases?

(a) Revenue budget

(b) Production budget

(c) Capital expenditure budget

(d) Cash budget

7. Variance analysis in standard costing is used to:

(a) Increase the selling price

(b) Compare standard cost and actual cost

(c) Decide tax liability

(d) Record income

8. Which of the following is a preliminary requirement for standard costing?

(a) Advertising plans

(b) Final account preparation

(c) Classification of accounts and cost centers

(d) Market research

9. Which of the following is not a type of variance in standard costing?

(a) Material variance

(b) Sales variance

(c) Marketing variance

(d) Labor variance

10. Which of the following is part of overhead variances?

(a) Material price variance

(b) Labor efficiency variance

(c) Fixed overhead expenditure variance

(d) Sales price variance

N-3042

11. In marginal costing, contribution is calculated as:

- (a) Sales – Fixed Cost
- (c) Sales – Variable Cost

- (b) Sales – Total Cost
- (d) Profit – Fixed Cost

12. In marginal costing, fixed costs are treated as:

- (a) Product costs
- (c) Factory overhead

- (b) Period costs
- (d) Operating income

13. What is the formula for Break-even point (BEP) in units?

- (a) $\text{Fixed Costs} \div \text{Contribution per unit}$
- (c) $\text{Variable Cost} \div \text{Fixed Cost}$

- (b) $\text{Sales} \div \text{Fixed Costs}$
- (d) $\text{Contribution} \div \text{Sales}$

14. The Profit-Volume (P/V) Ratio is calculated as:

- (a) $\text{Contribution} \div \text{Fixed Costs}$
- (c) $\text{Contribution} \div \text{Sales} \times 100$

- (b) $\text{Profit} \div \text{Sales}$
- (d) $\text{Sales} \div \text{Contribution}$

15. If the margin of safety is large, the business is:

- (a) At high risk of loss
- (c) In a safer position

- (b) Operating close to the break-even point
- (d) Incurring loss

N-3042

16. Which tool helps compare the financial performance of companies of different sizes?
- (a) Comparative financial statements
 - (b) Common size financial statements
 - (c) Cash flow statements
 - (d) Budget reports
17. Trend analysis typically uses which of the following as a base?
- (a) Current year's data
 - (b) A selected base year's data
 - (c) Industry average
 - (d) Budgeted figures
18. What is the formula for Net Working Capital?
- (a) Current Assets + Current Liabilities
 - (b) Current Assets – Current Liabilities
 - (c) Fixed Assets – Current Liabilities
 - (d) Total Assets – Total Liabilities
19. Which of the following is a source of working capital?
- (a) Purchase of machinery
 - (b) Retained earnings
 - (c) Payment of dividends
 - (d) Repayment of long-term loans
20. The Fund Flow Statement primarily focuses on:
- (a) Cash inflows and outflows
 - (b) Changes in working capital
 - (c) Profit and loss
 - (d) Depreciation charges

N-3042

21. A limitation of the Fund Flow Statement is:

- (a) It provides real-time cash flow data
- (b) It ignores non-fund items like depreciation
- (c) It predicts future cash flows
- (d) It is simple to prepare for all businesses

22. Which activity in a Cash Flow Statement includes cash from sales revenue?

- (a) Investing activities
- (b) Financing activities
- (c) Operating activities
- (d) Non-cash activities

23. A use of cash in the Cash Flow Statement includes:

- (a) Issue of debentures
- (b) Sale of investments
- (c) Repayment of loans
- (d) Cash from operations

24. A limitation of the Cash Flow Statement is that it:

- (a) Tracks changes in working capital
- (b) Does not reflect non-cash transactions
- (c) Predicts long-term profitability
- (d) Is not useful for financial planning

25. The preferred technique for evaluating most capital investments is

- (a) Payback Period
- (b) Accounting Rate of Return
- (c) Net Present Value
- (d) Internal Rate of Return

N-3042

26. Which of the following methods does not consider the time value of money?
- (a) Net Present Value (b) Internal Rate of Return
(c) Payback Period (d) Profitability Index
27. Capital budgeting decisions are primarily concerned with:
- (a) Short-term liquidity (b) Long-term profitability
(c) Day-to-day operations (d) Inventory management
28. A company that prioritizes reinvestment over dividend payments is likely following which dividend policy?
- (a) Stable Dividend Policy (b) Constant Dividend Policy
(c) Residual Dividend Policy (d) Regular Dividend Policy
29. Which form of dividend involves issuing additional shares to shareholders instead of cash?
- (a) Cash Dividend (b) Stock Dividend
(c) Scrip Dividend (d) Property Dividend
30. Inflation accounting is particularly relevant for divisions operating in:
- (a) Stable economic environments (b) Countries with high inflation
(c) Industries with no fixed assets (d) Small-scale businesses only

N-3042

31. Divisional performance analysis using Residual Income (RI) encourages managers to:
- (a) Reject projects with positive NPV
(b) Accept projects exceeding the cost of capital
(c) Focus solely on sales revenue
(d) Ignore transfer pricing effects
32. Human Resources Accounting primarily focuses on:
- (a) Measuring the economic value of employees as assets
(b) Calculating depreciation of physical assets
(c) Preparing budgets for operational expenses
(d) Allocating overheads to products
33. Which form of dividend involves payment in assets other than cash?
- (a) Cash Dividend
(b) Stock Dividend
(c) Property Dividend
(d) Scrip Dividend

PART - B

(7 X 6 = 42)

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

34. (a) What is Management? Explain the functions of management.

[OR]

- (b) The cost of an article at a capacity level of 10,000 units is given under A below. For a variation in capacity above or below this level, the individual expenses vary as indicated in B below

	A (Rs.)	B	
Material cost	50,000	100%	Varying
Labour cost	30,000	100%	Varying
Power	3,000	80%	Varying
Repair and maintenance	3,500	80%	Varying
Stores	2,000	100%	Varying
Inspection	800	25%	Varying
Depreciation	10,000	100%	Varying
Administration overhead	3,600	25%	varying
Selling overhead	4,500	50%	
Total	1,07,400		
Cost per unit	10.74		

35. (a) Discuss the relationship of budgetary control and standard costing.

[OR]

- (b) From the following particulars Calculate (a) Material price variance (b) Material usage variance and (c) Material cost variance

Material purchased	- 3,000 kgs at Rs. 6 per kg
Standard quantity of material fixed for one unit of finished product	- 25 kgs at Rs. 4 per kg.
Opening stock of material	- Nil
Closing stock of material	-500 kgs
Actual output during the period	- 80 units

36. (a) The fixed expenses of an industrial concern amount to Rs. 1, 80, 000. Its variable cost per unit is Rs. 29 and selling price is Rs. 44 per unit. Calculate the break even point.

[OR]

- (b) From the following compute the value of stock

Sales= Rs. 10, 00,000

Gross profit ratio = 25%

Stock turnover ratio = 10

Closing stock is more than opening stock by Rs. 25,000.

37. (a) Discuss the uses and limitations of financial statements

[OR]

- (b) The following are the extracts from the income statements of Bright Ltd., for the 6 years ending 1999. You are required to calculate trend percentages, taking 1994 as the base year and give two major conclusions you can draw

Particulars	1994	1995	1996	1997	1998	1999
Sales	300	340	420	480	520	600
Cost of goods sold	180	204	256	287	300	330
Office Expenses	40	42	45	50	55	60
Selling expenses	20	25	30	40	50	60
Net profit/ loss	60	69	89	103	115	150

38. (a) Explain the different sources of working capital.

[OR]

- (b) You are asked to compile a working capital statement from the following details

Particulars	1-1-1999 Rs.	31-12-1999 Rs.
8% Debentures	40,000	40,000
Outstanding rent	8,000	12,000
Cash in hand	4,000	8,000
Cash at bank	12,000	15,000
Accounts payable	20,000	26,000
Machinery	25,000	16,000
Accounts receivable	30,000	34,000
Prepaid commission	4,000	-
Inventories	22,000	27,000
Share premium	15,000	15,000
Equity share capital	50,000	50,000

39. (a) Explain the sources and uses of cash.

[OR]

- (b) Janaki Products Ltd. has two projects under consideration which are mutually exclusive. The cost of each of them is Rs. 1, 00,000. Both projects have to be depreciated on straight line basis and the tax rate may be taken as 50%. Determine which project is better on the pay-back period criterion:

Year	Cash inflows	
	Project A Rs.	Project B Rs.
1	80,000	20,000
2	60,000	40,000
3	40,000	60,000
4	20,000	80,000
5	10,000	1,00,000

40. (a) What are the factors influencing dividend policy?

[OR]

- (b) Explain the Human resources accounting.

N-3042

N-3043**COURSE CODE****200251**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
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. The value equation is defined as:

(a) Price / Quality

(b) Benefits / Cost

(c) Income – Expenditure

(d) Revenue + Profit

2. A firm that operates in many countries is called:

(a) SME

(b) MNC

(c) NGO

(d) PSU

3. TNC stands for:

(a) Trade National Corporation

(b) Transnational Corporation

(c) Total Network Company

(d) Telecom National Centre

4. Economic environment deals with:

(a) Political systems

(b) Literacy rate

(c) Income levels and inflation

(d) Weather conditions

5. Technological environment affects:

(a) Labour laws

(b) Product innovation

(c) Cultural values

(d) Social habits

N-3043

6. Global marketing challenges include:

- (a) Customer uniformity
- (c) Single pricing

- (b) Language barriers
- (d) Unified taxes

7. Quotas are:

- (a) Price controls
- (c) Investment plans

- (b) Quantity restrictions
- (d) None of the above

8. GATT stands for:

- (a) General Agreement on Trade and Tariffs
- (c) Government Agreement on Tax and Trade

- (b) General Association of Traders and Traders
- (d) None of the above

9. WTO was established to:

- (a) Monitor global health
- (c) Promote free trade

- (b) Regulate tourism
- (d) Control banking

10. Franchising allows a foreign partner to:

- (a) Own trademarks
- (c) Manufacture products

- (b) Replicate business model
- (d) Control government

N-3043

11. Direct investment includes:

- (a) Buying foreign currencies
- (c) Conducting surveys

- (b) Setting up factories abroad
- (d) Franchising

12. Which strategy has high control and risk?

- (a) Franchising
- (c) Direct investment

- (b) Joint venture
- (d) Exporting

13. Secondary data means:

- (a) Newly collected data
- (c) Faulty data

- (b) Already existing data
- (d) Government data only

14. Scope of international marketing research includes:

- (a) Only local trends
- (c) Single country studies

- (b) Global customer preferences
- (d) Agricultural policies

15. MIS stands for:

- (a) Marketing in Sales
- (c) Market Input Strategy

- (b) Marketing Information System
- (d) Mutual Investment System

N-3043

16. Branding helps in:

- (a) Reducing production
- (c) Avoiding consumers

- (b) Identifying products
- (d) Increasing costs

17. National product is designed for:

- (a) One country
- (c) Multiple regions

- (b) Global audience
- (d) Universal use

18. Product standardisation means:

- (a) Keeping product same across markets
- (c) Removing product

- (b) Changing product often
- (d) Frequent packaging changes

19. What is counter trade?

- (a) Trade using cryptocurrency
- (c) Exchange of goods for goods

- (b) Trade by paying cash only
- (d) Trade done in reverse logistics

20. Pricing strategy in international markets depends on:

- (a) Local climate
- (c) Factory layout

- (b) Competitor prices
- (d) Employee size

N-3043

21. Which is a method of international pricing?

- (a) Cost-based pricing
- (c) Asset pricing

- (b) Loan pricing
- (d) Equity pricing

22. Mode of transportation suitable for fast delivery:

- (a) Rail
- (c) Air

- (b) Ship
- (d) Truck

23. Distribution is important for:

- (a) Product development
- (c) Branding

- (b) Customer access
- (d) Licensing

24. International packaging should consider:

- (a) Color only
- (c) Local currency

- (b) Country standards
- (d) None of the above

25. E-marketing includes:

- (a) Flyers
- (c) Email campaigns

- (b) Newspapers
- (d) Cold calling

N-3043

26. Which is a sales promotion technique?

- (a) Discount offers
- (c) Legal documents

- (b) Packaging
- (d) Shipping methods

27. Media selection for international promotion depends on:

- (a) Product weight
- (c) Target audience

- (b) Channel manager
- (d) Factory location

28. EXIM Policy guides:

- (a) Retailers
- (c) HR policies

- (b) Export-import rules
- (d) Marketing promotions

29. Export contract is a document for:

- (a) Employee hiring
- (c) Legal agreement of export

- (b) Product design
- (d) Warehouse building

30. One issue related to exports:

- (a) Technology upgrade
- (c) Advertising

- (b) Shipment delay
- (d) Bonus schemes

N-3043

31. IMF stands for:

- | | |
|--------------------------------|--------------------------------|
| (a)International Monetary Fund | (b)Indian Marketing Federation |
| (c)Investment Management Fund | (d)Import Monetization Forum |

32. The exchange rate is determined in the:

- | | |
|------------------|----------------------------|
| (a)Labour market | (b)Foreign exchange market |
| (c)Gold market | (d)Banking sector only |

33. Which is a duty exemption scheme?

- | | |
|-----------------|------------------|
| (a)Capital Gain | (b)EPCG |
| (c)PayPal | (d)Forex License |

PART - B

(7 X 6 = 42)

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

34. (a) Explain the scope and principles of international marketing. How does it differ from domestic marketing?

[OR]

(b) Define international marketing research. Explain its process and significance in understanding foreign markets

35. (a) What are international promotional strategies? Explain the role of personal selling, public relations, and e-marketing.

[OR]

(b) Explain the components of India's Foreign Trade Policy. What are SEZs and how do they promote exports?

36. (a) Explain the various methods of international pricing. How do price and non-price factors influence pricing decisions?

[OR]

(b) Discuss the importance of logistics and distribution in international marketing. How do direct and indirect channels differ?

37. (a) What are the key components of international promotional strategies? Explain the role of media selection and sales promotion.

[OR]

(b) Outline the key steps in the export marketing process. What are the issues commonly encountered in export operations?

38. (a) Why is export documentation important? Describe the major documents used and their role in statutory control.

[OR]

(b) Discuss the objectives and features of India's Foreign Trade Policy. How do SEZs and FTWZs support exports?

39. (a) Explain the structure and functioning of the foreign exchange market.

[OR]

(b) Describe the role of the IMF and World Bank in international trade and economic development.

40. (a) Define international market segmentation. Why is it important in global marketing? Explain the bases for segmenting international markets.

[OR]

(b) What are the various methods of pricing in international markets? Explain with examples.

N-3043

N-3044**COURSE CODE****200252**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION, MAY 2026
Third Year - Fifth Semester
COMMERCE
RETAIL MARKETING MANAGEMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Real property includes:

- (a) Movable assets
- (c) Intellectual property

- (b) Tangible immovable assets
- (d) Stocks

2. Which of the following is a type of property?

- (a) Intellectual
- (c) Personal

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

3. Good record keeping in property management is:

- (a) Optional
- (c) Essential

- (b) Illegal
- (d) Useless

4. Proprietary features refer to:

- (a) Shared public data
- (c) Personal habits

- (b) Confidential property features
- (d) Marketing strategies

5. Which is not a source of buying property?

- (a) Banks
- (c) Building societies

- (b) Supermarkets
- (d) Clients' employers

N-3044

6. One key necessity before buying property:

(a)Color of the walls

(c)Having pets

(b)Checking hidden costs

(d)Choosing location randomly

7. Property management includes:

(a)Only marketing

(c)Both economics and planning

(b)Only planning

(d)Only selling

8. Market analysis is part of:

(a)Cooking methods

(c)Teaching syllabus

(b)Property investment decision

(d)None

9. Strategic Property Management involves:

(a)Random planning

(c)Systematic and future-oriented planning

(b)No planning

(d)Entertainment

10. A corporate property includes:

(a)Private residence

(c)Public parks

(b)Company buildings

(d)None

N-3044

11. Benchmarking in property evaluation helps to:

- (a) Set rent
- (b) Compare performance standards
- (c) Advertise
- (d) Paint property

12. FSI stands for:

- (a) Floor Sale Index
- (b) Floor Space Index
- (c) Facility Service Index
- (d) Final Site Inspection

13. Which of the following is a way to manage retail property?

- (a) Random renting
- (b) Pattern classification
- (c) Ignoring tenants
- (d) Avoiding planning

14. Retail hierarchy shows:

- (a) Color of walls
- (b) Customer behavior
- (c) Order of retail outlets
- (d) Building floors

15. Leasing retail property means:

- (a) Buying it permanently
- (b) Renting for a period
- (c) Selling only
- (d) Painting it

N-3044

16. Non-complete clause prevents:

- (a)Property taxes
- (c)Land mutation

- (b)Competitor operations in same property
- (d)Registration

17. Operating budget is related to:

- (a)Construction
- (c)Land mutation

- (b)Running expenses
- (d)Sale deed

18. Income-producing expenditures are:

- (a)For decoration
- (c)For marketing

- (b)To increase property income
- (d)For insurance only

19. Display techniques in marketing refer to:

- (a)Visual appeal for buyers
- (c)Legal processes

- (b)Property protection
- (d)Construction style

20. Personal contact in marketing means:

- (a)Direct interaction with buyers
- (c)Billboards

- (b)Posters only
- (d)None

N-3044

21. Emergency maintenance is done:

- (a) Weekly
- (c) Monthly

- (b) As needed during crisis
- (d) On registration

22. Corrective maintenance focuses on:

- (a) Prevention
- (c) Marketing

- (b) Fixing existing issues
- (d) Cleaning

23. Forecasting retail property requires:

- (a) Rent roll and catchment area analysis
- (c) Internet speed

- (b) Social media likes
- (d) Maintenance history

24. Display advertising includes:

- (a) Employee ID
- (c) HR documents

- (b) Posters, banners
- (d) Audit reports

25. Publicity involves:

- (a) Brochures only
- (c) Social taxes

- (b) Word of mouth and media exposure
- (d) Credit rating

N-3044

26. Emergency maintenance is required for:

- (a) Landscaping
- (c) New construction

- (b) Unexpected breakdowns
- (d) Upgrades

27. Cosmetic maintenance includes:

- (a) Structural repairs
- (c) Power backup

- (b) Painting and polishing
- (d) Rent analysis

28. Changing customer behavior affects:

- (a) Tax calculation
- (c) Retail layout and design

- (b) Property maintenance
- (d) Brand logos

29. Impact of internet usage in retail includes:

- (a) Water savings
- (c) Building cracks

- (b) E-commerce and virtual visits
- (d) AC maintenance

30. Future planning in retail property ensures:

- (a) Long-term success and adaptability
- (c) Staff transfer

- (b) Low salaries
- (d) Shop rental only

N-3044

31. Operating budget includes:

- | | |
|--------------------------|------------------------|
| (a)Capital cost | (b)Day-to-day expenses |
| (c)Long-term repair fund | (d)Bonus calculation |

32. Setting rental rates depends upon:

- | | |
|-----------------------------|-----------------|
| (a)Market demand and supply | (b)Staff salary |
| (c)Water usage | (d)Carpet color |

33. Owner classification means:

- | | |
|------------------------|-----------------------------------|
| (a)Land color coding | (b)Residential or commercial type |
| (c)Ownership structure | (d)Decoration style |

PART - B

(7 X 6 = 42)

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

34. (a) Explain the characteristics of property and property users. How do these characteristics impact property management?

[OR]

(b) What is financial appraisal of property? Discuss the methods and importance of property evaluation.

35. (a) Explain the performance evaluation of property as both an investment and operational asset. What is the role of benchmarking?

[OR]

(b) Discuss the need for managing retail property. Explain different classifications used in retail property management.

36. (a) Explain capital expenditure and operating budgets in the context of retail property. Why is monthly cash flow forecasting essential?

[OR]

(b) Define valuation. Explain various factors affecting the valuation of retail property and methods used for valuation.

37. (a) Describe the need for maintenance and security in retail property. How do these aspects impact property value and customer satisfaction?

[OR]

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

38. (a) Discuss the relevance of catchment area analysis in strategic property management.

[OR]

(b) What is the importance of performance evaluation in managing retail property? How can it influence business decisions?

39. (a) Differentiate between fixed lease and percentage lease. What are the advantages and disadvantages of each?

[OR]

- (b) What are the key components of financial reports prepared by a retail property manager? Explain each.
40. (a) What is the role of signage and brochures in marketing retail property? How do they impact customer attraction?

[OR]

- (b) Explain the various classifications of market area and merchandising in retail property.

N-3044

N-3045**COURSE CODE****200253**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
Third Year - Fifth Semester
COMMERCE
COST ACCOUNTING
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. What is the primary objective of cost accounting?

(a) Profit calculation

(b) Financial reporting

(c) Cost control and reduction

(d) Tax planning

2. Cost accounting helps in:

(a) Tax evasion

(b) Decision making

(c) Customer satisfaction

(d) External auditing

3. Installation of a costing system is done to:

(a) Increase liabilities

(b) Improve tax computation

(c) Enhance cost control and decision-making

(d) Avoid financial audits

4. Which of the following is not an element of cost?

(a) Material

(b) Labour

(c) Overheads

(d) Sales

5. Direct costs are:

(a) Easily traceable to a product

(b) Indirect in nature

(c) Always fixed costs

(d) Not included in cost accounting

N-3045

6. EOQ stands for:

(a) Equal Order Quantity

(c) Estimated Order Quantity

(b) Economic Order Quantity

(d) Effective Order Quantity

7. ABC analysis categorizes items based on:

(a) Importance

(c) Usage value

(b) Quantity

(d) Alphabet

8. Time keeping is concerned with:

(a) Recording attendance

(c) Material issue

(b) Job allocation

(d) None of the above

9. Idle time refers to:

(a) Time spent on production

(c) Time workers are paid but not working

(b) Productive time

(d) Overtime

10. Overheads are classified based on:

(a) Function

(c) Behaviour

(b) Nature

(d) All of the above

N-3045

11. Absorption of overhead means:

(a) Allocation of profits

(b) Allocation of indirect costs to products

(c) Purchase of raw material

(d) Paying wages

12. Which of the following is suitable for construction companies?

(a) Process costing

(b) Job costing

(c) Contract costing

(d) Batch costing

13. Escalation clause protects contractors from:

(a) Delays

(b) Profit losses

(c) Cost increases

(d) Penalties

14. Unit costing is best suited for:

(a) Customized goods

(b) Continuous production

(c) Large-scale contracts

(d) Project-based jobs

15. Unit cost = Total cost ÷ _____

(a) Sales

(b) Output units

(c) Profit

(d) Expenses

N-3045

16. Process costing is suitable for:

- (a) One-time projects
- (c) Retail businesses

- (b) Homogeneous product manufacturing
- (d) Small businesses

17. Abnormal loss is:

- (a) Expected waste
- (c) Unexpected and avoidable loss

- (b) Unavoidable loss
- (d) Cost-saving event

18. Contract costing is applied where:

- (a) Products are mass produced
- (c) Services are provided

- (b) Large jobs are performed at sites
- (d) Retailing is done

19. Notional profit is:

- (a) Actual loss
- (c) Profit for cost audit

- (b) Profit estimated on completion
- (d) None of the above

20. Operating costing is used in:

- (a) Service industries
- (c) Hospitals only

- (b) Manufacturing industries
- (d) Construction projects

N-3045

21. Transport costing uses:

(a) Tonne-km

(c) Purchase vouchers

(b) Job cards

(d) Cement bags

22. Which costing method is used for oil refining?

(a) Process costing

(c) Contract costing

(b) Job costing

(d) Unit costing

23. Batch costing is suitable for:

(a) Steel production

(c) Legal services

(b) Bakery items

(d) Bridges

24. Cost audit helps in:

(a) Taxation

(c) Only financial checks

(b) Efficiency improvement

(d) Managing stock

25. FIFO stands for:

(a) First In First Out

(c) Fixed Item First Order

(b) Fast Inventory Flow Out

(d) Final Item Finished Order

N-3045

26. A method used to treat scrap and spoilage is:

- (a) Job costing
- (b) Normal loss adjustment
- (c) Escalation
- (d) Overhead recovery

27. The main purpose of cost sheet is:

- (a) Calculate depreciation
- (b) Determine product cost
- (c) Allocate overhead
- (d) Prepare budget

28. Cost control aims at:

- (a) Increasing profits
- (b) Meeting customer demands
- (c) Reducing selling price
- (d) Raising capital

29. Marginal costing is related to:

- (a) Variable cost only
- (b) Fixed cost only
- (c) Semi-variable cost
- (d) Historical cost

30. Prime cost includes:

- (a) Direct materials, direct labour, and direct expenses
- (b) Overheads only
- (c) Indirect wages only
- (d) Administration costs

N-3045

31. The stock level which indicates when new stock should be ordered is:

- (a) Maximum level (b) Reorder level
(c) Danger level (d) Minimum level

32. Piece rate system encourages:

- (a) Absenteeism (b) Slow working
(c) Higher productivity (d) Overtime

33. Departmentalization of overheads means:

- (a) Elimination of overhead (b) Grouping by cost nature
(c) Allocation to departments (d) Posting in ledger

PART - B

(7 X 6 = 42)

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

34. (a) a factory produces 100 unit of a commodity. The cost of production is:

Materials	Rs. 10,000
Wages	Rs. 5,000
Direct expenses	Rs. 1,000

Factory overheads are 125% on wages: office overheads are 20% on works cost. Expected profit is 25% on sales. Calculate the price to be fixed per unit.

[OR]

(b) Explain the cost classification according to elements?

35. (a) A manufacturing organisation has imported four types of materials. The invoice reveals the following data:

	Quality	rate
	kg.	US \$ per kg.
Materials: A	1,000	1.50
B	2,000	1.25
C	1,500	2.00
D	3,000	1.00

50% of the materials imported are issued to production centres. While determining the value of closing stock, 5% allowance is provided to cover up storage loss. Determine the value of closing stock of each type of materials.

[OR]

(b) The following quotation is received from a supplier in respect of material X:

Lot price 1,000 kg.	Rs. 5.00
5,000 kg.	Rs. 4.50
10,000 kg.	Rs. 4.00

Trade discount of 20% and cash discount of 5% if payment is made within 15 days. One container is required for every 1,000 kg. of the material and containers are charged at Rs. 100 each but credited Rs. 90 if returned within 3 months.

Transport charges for any order Rs.500

Storage charges Rs. 150

Calculate the materials cost for 5,000 kg. and per kg. of the material when the purchaser decides to purchase 5,000 kg. of the material, assuming containers are returned in due course.

36. (a) the cost accountant of X Ltd. Has computed labour turnover rates for the quarter ended 31st Mar. 2012, as 10%, 5% and 3% respectively under 'Flux method', 'replacement method'. If the number of worker replaced during that quarter is 30, find out the number of (a) workers left and discharged.

[OR]

- (b) A company has three production departments and two service departments. for the period ended 31st Dec. 2013, the department distribution summary has the following totals:

Production departments	Rs.
P ₁	3,200
P ₂	2,800
P ₃	2,000
Service departments	
S ₁	800
S ₂	1,200
	<u>10,000</u>

37. (a) The following information is extracted from the job ledger in respect of job No. 707.

Materials Rs.3,400

Wages:

Dept. A 80 Hours at Rs.2.50 per hour

Dept. B 60 Hours at Rs.4 per hour

Variables overhead:

Dept. A Rs. 5,000 for 4,000 labour hours

Dept. B Rs. 6,000 for 3,000 labour hours

Fixed overhead:

Rs.7,500 for 10,000 hours of normal working time of the factory calculate the cost of Job No. 707 and estimate the percentage of profit if the price quoted is Rs. 4,750.

[OR]

- (b) from the following information, prepare a monthly cost sheet of the sand-lime brick work, showing cost and profit per M bricks (Note M= 1,000).

Materials used: lime : 895 tons at Rs. 50 per ton

Coal: 820 tons at Rs. 30 per ton

Sand : Rs. 1.50 per M bricks made

Stores: Rs. 14,650

Labour : sand digging and running: Rs.10,000

Brick-making: 25% of direct charges

Office overheads: 10% of direct charges

Bricks sold = 3,500 M at Rs. 55 per M

Opening stock of bricks = 100M

Closing stock of bricks = 600M

38. (a) (finding cost per unit after adjusting NL and its scarp value) the following expenses were incurred for the production of 1,500 units of a durable product:

Materials -Rs. 3,50,000

Wages- Rs.1,20,000

Overheads- Rs. 80,000

Normal wastage in the process in the process is 2% of the input and the scarp value is Rs. 300per unit. you are required to prepare process account, assuming there was no abnormal loss or gain.

[OR]

- (b) Kamal construction Ltd. Undertook a contract for the construction of a collage building. Materials purchased Rs. 60,000. Materials supplied from stores Rs. 15,000, materials returned to stores Rs. 1,500, materials cost Rs. 3,000 were stolen. Materials worth Rs. 300 destroyed by fire, materials cost Rs.1,200 were sold for Rs. 1,000, materials in hand Rs. 12,000. Materials worth Rs. 25,000 were received from cinema contract which was completed. Materials of Rs. 750 were transferred to a hospitals contract. (Show how these transactions will appear in the contract A/c).

39. (a) . (finding cost per passenger -km/mile) Vignesh travels, a transport company is running two buses between two places 100 kilometres apart. The seating capacity of each bus is 50 passengers. The following particulars are taken from their books for April 2013

Wages of drivers and conductors	Rs. 3,000
Salary of office staff	Rs. 1,500
Fuel cost	Rs. 6,000
Repairs & maintenance	Rs. 1,500
Insurance	Rs. 2,000
Depreciation	Rs. 3,000
Interest and other charges	Rs. 2,500

The actual passengers carried were 80% of the capacity. The buses ran on all the 30 days in a month. Each bus made a to and fro trip every day. Find out the cost per passenger-kilometre.

[OR]

(b) explain what is batch costing? Elements of cost relating to batch costing?

40. (a) what are types on standard cost-explain advantage and limitations of standard costing?

[OR]

(b) prepare a reconciliation statement from the following data:

Net profit as per financial books	Rs. 63,780
Net profit as per cost books	Rs. 66,760
Factory overhead under-recovered in excess	Rs. 5,700
Administrative overheads recovered in excess	Rs.4,250
Depreciation charged in financial books	Rs.3,660
Depreciation recovered in costing	Rs.3,950
Interest received but not included in costing	Rs.450
Income tax provided in financial books	Rs.600
Bank interest credited in financial books	Rs.230
Stores adjustment (credited in financial books)	Rs.420
Depreciation of stock charged in financial books	Rs.860
Dividend appropriated in financial books	Rs.1,200
Loss due to provided only in financial books	Rs.260

N-3045

N-3046**COURSE CODE****200254**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
Third Year - Fifth Semester
COMMERCE
PROJECT MANAGEMENT
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

PART - A

(33 X 1 = 33)

Answer **all** the questions.

1. What is the first step in project management?
(a) Execution (b) Closure
(c) Initiation (d) Planning
2. Which document defines the project scope and objectives?
(a) Feasibility Report (b) Contract Agreement
(c) Project Charter (d) Budget Report
3. Who is responsible for managing the project?
(a) Line Manager (b) Project Manager
(c) CEO (d) Sponsor
4. Which phase comes after initiation?
(a) Planning (b) Execution
(c) Closing (d) Monitoring
5. PERT is used for:
(a) Time estimation (b) Budgeting
(c) Quality control (d) Procurement

N-3046

6. CPM stands for:

(a)Critical Path Method

(c)Contract Planning Method

(b)Cost Performance Model

(d)Common Path Method

7. Which model uses probabilistic time estimation?

(a)CPM

(c)Network diagram

(b)PERT

(d)Gantt chart

8. The longest path in a project network is known as:

(a)Critical path

(c)Slack path

(b)Non-critical path

(d)Float path

9. PMIS stands for:

(a)Project Management Information System

(c)Planning and Monitoring IS

(b)Project Management in System

(d)Project Methodology Info Structure

10. A key purpose of PMIS is to:

(a)Support project planning and control

(c)Pay salaries

(b)Buy equipment

(d)Store data for vendors

N-3046

11. Purchase cycle starts with:

- (a) Identifying needs
- (c) Shipment

- (b) Payment
- (d) Audit

12. Procurement is related to:

- (a) HR
- (c) Software development

- (b) Contract and purchase management
- (d) Quality control

13. Project control process ensures:

- (a) Monitoring and correcting deviations
- (c) Conflict

- (b) Termination
- (d) Negotiation

14. Project execution involves:

- (a) Performing the actual work
- (c) Contract signing

- (b) Planning
- (d) Evaluation

15. Which is a part of project close-out?

- (a) Initiating project
- (c) Hiring people

- (b) Final documentation
- (d) Auditing vendors

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16. Project termination is:

- (a)The formal end of the project
- (c)Change of scope

- (b)Starting a new phase
- (d)Budget cut

17. The term 'milestone' in project management means:

- (a)Significant point or event
- (c)Budget approval

- (b)End of execution
- (d)Staff meeting

18. Gantt chart is used for:

- (a)Scheduling
- (c)Risk management

- (b)Budgeting
- (d)Conflict resolution

19. Who approves the final deliverable in a project?

- (a)Contractor
- (c)Client/Customer

- (b)Team member
- (d)Supplier

20. Critical path has:

- (a)Zero float
- (c)Unlimited slack

- (b)Negative float
- (d)No cost

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21. Which is not a type of project risk?

- (a) Coffee break delay
- (c) Technical risk

- (b) Financial risk
- (d) Schedule risk

22. Pre-feasibility study is done to:

- (a) Assess initial viability
- (c) Write contracts

- (b) Close project
- (d) Design software

23. PMIS enables:

- (a) Better communication and control
- (c) Equipment supply

- (b) Software installation
- (d) Cost cutting only

24. Stakeholder is someone who:

- (a) Affects or is affected by the project
- (c) Does documentation only

- (b) Sells goods
- (d) Approves software

25. Who communicates project goals?

- (a) Project manager
- (c) Developer

- (b) Accountant
- (d) Client

N-3046

26. Communication plan is a part of:

- (a) Budgeting
- (c) Risk register

- (b) Project planning
- (d) Evaluation report

27. Project scope defines:

- (a) Work included and excluded
- (c) WBS only

- (b) Communication plan
- (d) Stakeholder list

28. Monitoring ensures:

- (a) Project is on track
- (c) Scope is rejected

- (b) Conflict occurs
- (d) Close-out begins

29. Responsibility Matrix is also called:

- (a) RACI Matrix
- (c) WBS

- (b) SWOT
- (d) Gantt chart

30. Work package is part of:

- (a) Milestone
- (c) Budget

- (b) WBS
- (d) Network

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31. Which is not a part of WBS?

- (a) Birthday celebration (b) Work packages
(c) Tasks (d) Sub-tasks

32. Which type of structure allows sharing of team resources?

- (a) Matrix structure (b) Functional structure
(c) Projectized structure (d) Hierarchical

33. Main document in close-out is:

- (a) Final project report (b) Risk register
(c) Procurement plan (d) Network diagram

PART - B

(7 X 6 = 42)

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

34. (a) Explain the need for project management in modern enterprises.

[OR]

(b) Describe the phases of the project management life cycle with suitable examples.

35. (a) Discuss the main knowledge areas and processes in project management

[OR]

(b) What are the essentials of project management philosophy? Explain.

36. (a) Outline the project identification process and explain how feasibility studies are conducted.

[OR]

(b) What is a project break-even point? Explain its significance in project initiation.

37. (a) Discuss the importance and steps of project planning in achieving project objectives.

[OR]

(b) Explain the roles and responsibilities of a project manager in a project life cycle.

38. (a) What is the difference between PERT and CPM? Discuss their applications in project management.

[OR]

(b) Explain how the critical path is determined in a project network with a simple example.

39. (a) Describe the PERT model and discuss the measures of variability used in it.

[OR]

(b) What are the different types of risks in projects? How can risk identification be done effectively?

40. (a) Explain the process of project cost estimation and the importance of cost forecasting.

[OR]

(b) Describe the process and importance of scheduling and resource allocation in projects.

N-3046

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
Third Year - Sixth Semester
COMMERCE
MARKETING RESEARCH
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. The first step in the marketing research process is _____.
(a) Data collection (b) Defining the problem
(c) Preparing report (d) Sampling
2. Marketing research acts as a link between _____.
(a) Seller and competitors (b) Producer and government
(c) Consumer and marketer (d) Market and suppliers
3. A hypothesis is defined as _____.
(a) A proven fact (b) A tentative assumption
(c) A research finding (d) A final conclusion
4. Which of the following is NOT a characteristic of a good research problem?
(a) Feasibility (b) Relevance
(c) Vague in nature (d) Novelty
5. Exploratory research is mainly used to _____.
(a) Test hypotheses (b) Gain insights and familiarity
(c) Estimate future sales (d) Determine causal relationships

6. Which research design involves manipulation of variables?

(a) Exploratory

(b) Descriptive

(c) Causal

(d) Longitudinal

7. Descriptive research is primarily concerned with _____.

(a) Establishing cause–effect relations

(b) Generating hypotheses only

(c) Describing characteristics of a population

(d) Manipulating independent variables

8. The major disadvantage of longitudinal studies is _____.

(a) Accuracy

(b) High cost and time requirement

(c) Reliability

(d) Ability to study trends

9. A good questionnaire should avoid _____.

(a) Leading questions

(b) Clear wording

(c) Logical sequence

(d) Simple language

10. Which type of question offers pre-coded answer choices?

(a) Open-ended

(b) Dichotomous

(c) Unstructured

(d) Narrative

N-3047

11. Observation method is most suitable when _____.
- (a) Respondents are unwilling to provide information (b) Researcher wants causal relations
(c) Hypothesis testing is required (d) Secondary data is sufficient
12. The biggest limitation of observation is _____.
- (a) It records actual behavior (b) It cannot measure motives or attitudes
(c) It provides rich insights (d) It is inexpensive
13. Primary data refers to _____.
- (a) Data collected by someone else (b) Data collected first-hand by the researcher
(c) Data published in journals (d) Data from government websites
14. Which of the following is NOT a source of secondary data?
- (a) Census reports (b) Company annual report
(c) Journals and books (d) Personal interview of respondents
15. The main objective of sampling is to _____.
- (a) Study the entire population (b) Reduce time and cost
(c) Increase complexity (d) Avoid representation

16. In probability sampling, each element of the population has _____.
- (a) Unequal chance of selection
(b) No chance of selection
(c) Known non-zero chance of selection
(d) Random non-calculable chance
17. In stratified random sampling, the population is divided based on _____.
- (a) Convenience
(b) Characteristics or strata
(c) Random intervals
(d) None of the above
18. The main drawback of convenience sampling is _____.
- (a) Simplicity
(b) Cost efficiency
(c) Sampling bias
(d) Representativeness
19. A measurement scale with true zero point is _____.
- (a) Nominal
(b) Ordinal
(c) Interval
(d) Ratio
20. Ranking preferences among brands is measured by _____ scale.
- (a) Nominal
(b) Ordinal
(c) Interval
(d) Ratio

21. Measures of central tendency include _____.
- (a) Mean, median, mode
 - (b) Variance, skewness, kurtosis
 - (c) Correlation, regression, covariance
 - (d) None of the above
22. Which diagram is best suited to show parts of a whole?
- (a) Histogram
 - (b) Line chart
 - (c) Pie chart
 - (d) Scatter diagram
23. A positive correlation indicates that _____.
- (a) Both variables move in opposite directions
 - (b) Both variables move in the same direction
 - (c) Variables are unrelated
 - (d) None of the above
24. Regression analysis is used to _____.
- (a) Test randomness
 - (b) Establish predictive relationships
 - (c) Compute central tendency
 - (d) Study skewness
25. A research report must include _____.
- (a) Only data tables
 - (b) Research problem, methodology, findings, conclusion
 - (c) Researcher's personal opinion only
 - (d) Raw data alone

26. Which part of a research report is usually written last but appears first?

- (a) Introduction
- (b) Methodology
- (c) Abstract/Executive summary
- (d) Conclusion

27. The major limitation of marketing research is _____.

- (a) Provides decision support
- (b) Time consuming and costly
- (c) Reduces uncertainty
- (d) Provides accurate insights

28. Which of the following is NOT an ethical concern in research?

- (a) Informed consent
- (b) Confidentiality
- (c) Fabrication of data
- (d) Accurate reporting

29. Test–retest method is used to measure _____.

- (a) Reliability
- (b) Validity
- (c) Accuracy
- (d) Feasibility

30. A Likert scale typically measures _____.

- (a) Attitude
- (b) Nominal data
- (c) Population size
- (d) Proportions

31. Pilot testing of a questionnaire helps in _____.
- (a) Final data collection (b) Identifying errors and ambiguities
(c) Hypothesis testing (d) Sampling frame preparation
32. Which statistical test is used to examine association between two categorical variables?
- (a) t-test (b) ANOVA
(c) Chi-square test (d) Regression
33. Which research design is best to establish cause-effect relationship?
- (a) Descriptive (b) Experimental
(c) Exploratory (d) Diagnostic

PART - B

(7 X 6 = 42)

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

34. (a) Explain the scope and importance of marketing research.
- [OR]
- (b) Discuss the steps involved in the marketing research process.
35. (a) Define hypothesis. What are its characteristics and role in research?
- [OR]
- (b) Explain the criteria of a good research problem with examples.
36. (a) Differentiate between exploratory, descriptive, and causal research designs.
- [OR]
- (b) Explain the merits and limitations of longitudinal research.
37. (a) What are the essentials of a good questionnaire?
- [OR]
- (b) Discuss the advantages and disadvantages of observation method.
38. (a) Explain probability and non-probability sampling methods with examples.
- [OR]
- (b) Describe the steps involved in selecting a sample.
39. (a) Differentiate between nominal, ordinal, interval, and ratio scales with examples.
- [OR]
- (b) Explain measures of central tendency and their significance.
40. (a) Write a detailed note on the structure of a research report
- [OR]
- (b) Discuss ethical issues in marketing research with suitable examples.

N-3048**COURSE CODE****200262**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
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. The nominal value of a share is also known as _____.
(a) Issue price (b) Market value
(c) Face value (d) Discounted value
2. Shares issued to existing shareholders without any payment are called _____.
(a) Rights shares (b) Bonus shares
(c) Preference shares (d) Forfeited shares
3. When a shareholder voluntarily returns shares to the company, it is called _____.
(a) Reissue (b) Surrender
(c) Forfeiture (d) Cancellation
4. Underwriters are compensated by _____.
(a) Commission (b) Bonus
(c) Dividend (d) Discount
5. Premium on redemption of preference shares is adjusted against _____.
(a) Share capital (b) Securities premium
(c) Reserve fund (d) Dividend

N-3048

6. A debenture is a _____.
- (a)Written acknowledgement of debt
(c)Reserve fund
- (b)Equity capital
(d)Intangible asset
7. The amount set aside under sinking fund method is shown in _____.
- (a)Profit and Loss Appropriation A/c
(c)Trading Account
- (b)Balance Sheet
(d)Reserve fund only
8. In Insurance policy method, the maturity value received is used for _____.
- (a)Issue of shares
(c)Declaration of dividend
- (b)Redemption of debentures
(d)Payment to creditors
9. Profit and Loss Appropriation A/c is prepared to show _____.
- (a)Managerial remuneration
(c)Valuation of assets
- (b)Appropriation of profits
(d)Calculation of goodwill
10. As per Companies Act, managerial remuneration to whole-time director should not exceed _____ of net profits.
- (a)5%
(c)20%
- (b)10%
(d)50%

N-3048

11. Goodwill is generally valued at the time of _____.
- (a) Issue of shares
(b) Retirement or admission of partner
(c) Amalgamation or reconstruction
(d) Liquidation
12. Super profit is the excess of actual profit over _____.
- (a) Net profit
(b) Normal profit
(c) Gross profit
(d) Cash profit
13. The fair value method of share valuation is the average of _____.
- (a) Net asset value and yield value
(b) Market value and book value
(c) Dividend and bonus
(d) Cash and credit sales
14. The statement of affairs is prepared in case of _____.
- (a) Partnership
(b) Amalgamation
(c) Company liquidation
(d) Final accounts
15. Profit earned after the date of incorporation is treated as _____.
- (a) Capital profit
(b) Revenue profit
(c) Dividend
(d) Reserve

N-3048

16. Absorption is a form of _____.

- (a)Liquidation
- (c)Consolidation

- (b)Amalgamation
- (d)Capital reduction

17. Capital reduction is carried out under _____ reconstruction.

- (a)External
- (c)Both

- (b)Internal
- (d)None

18. In holding company accounts, inter-company debts are shown as _____.

- (a)Mutual owings
- (c)Goodwill

- (b)Unrealized profits
- (d)Contingent liability

19. Secured creditors are paid from _____.

- (a)Assets pledged
- (c)Profits

- (b)Reserves
- (d)Share capital

20. Preferential creditors include _____.

- (a)Equity shareholders
- (c)Employees for wages

- (b)Debenture holders
- (d)Directors

N-3048

21. Schedule VI Part II relates to _____.

(a)Balance Sheet

(b)Profit and Loss Account

(c)Appropriation Account

(d)Cash Flow

22. Insurance companies prepare accounts as per _____.

(a)Insurance Act

(b)Companies Act

(c)RBI Act

(d)IRDA guidelines

23. Human Resource Accounting treats cost incurred on training as _____.

(a)Asset

(b)Expense

(c)Liability

(d)Profit

24. Government accounting follows the principle of _____.

(a)Double entry system

(b)Single entry system

(c)Fund-based accounting

(d)Accrual system

25. Shares cannot be issued below _____ value.

(a)Market

(b)Face

(c)Premium

(d)Book

N-3048

26. Loss on issue of debentures is a _____.
- (a) Fictitious asset
(b) Liability
(c) Reserve
(d) Capital
27. Managerial remuneration excludes _____.
- (a) Salary
(b) Commission
(c) Perquisites
(d) Dividend
28. In liquidation, equity shareholders are paid _____.
- (a) Before preferential creditors
(b) After all liabilities are settled
(c) Before debenture holders
(d) Before secured creditors
29. Human Resource Accounting provides information about _____.
- (a) Non-human assets
(b) Value of employees
(c) Liquidation
(d) Reconstruction
30. Responsibility accounting is helpful in _____.
- (a) Cost control
(b) Liquidation
(c) Issue of debentures
(d) Final accounts

N-3048

31. Goodwill under capitalization of super profit method is calculated as _____.
- (a) Super profit \times 100 / Normal rate
(b) Average profit \times 100 / Normal rate
(c) Capital employed \times Normal rate
(d) None
32. Redemption of debentures out of capital is _____.
- (a) Permitted
(b) Not permitted
(c) Mandatory
(d) Only for preference shares
33. IFRS ensures _____ in reporting.
- (a) Secrecy
(b) Comparability
(c) Non-uniformity
(d) Confusion

PART - B

(7 X 6 = 42)

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

34. (a) Write notes on Rights issue and Bonus issue of shares.
- [OR]
- (b) Explain the concept of underwriting with suitable example.
35. (a) Explain the sinking fund method and insurance policy method of redemption of debentures.
- [OR]
- (b) Discuss the provisions relating to redemption of preference shares.
36. (a) Explain managerial remuneration payable to directors and managers under the Companies Act.
- [OR]
- (b) Prepare a format of company Balance Sheet under Schedule VI.
37. (a) Explain the methods of valuing goodwill.
- [OR]
- (b) Explain the net asset method and fair value method of valuing shares.
38. (a) Differentiate between amalgamation and absorption.
- [OR]
- (b) Explain the concept of internal reconstruction with journal entries.
39. (a) Write notes on preferential creditors and liquidator's remuneration.
- [OR]
- (b) Explain modes of winding up of companies.
40. (a) Discuss IFRS – its advantages and disadvantages.
- [OR]
- (b) Explain the principles of responsibility accounting.

N-3048

N-3049

COURSE CODE

200263

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
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. _____ is the process through which individual perceives opportunities without regard to resources they possess.

(a) Start-up Management	(b) Entrepreneurship
(c) Financial Analysis	(d) Feasibility Planning

2. Innovation can best be defined as _____.

(a) the generation of new ideas	(b) the evolution of new ideas
(c) the opposite of creativity	(d) the successful exploitation of new ideas.

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

(a) Enterpurpose	(b) Enterprise
(c) Enterprocedure	(d) Enterprendre

4. Entrepreneurial management is noted for its ability to react quickly and effectively to new _____.

(a) Market	(b) Business opportunities
(c) Product	(d) Technology

5. Entrepreneurial development is the key to achieve all-round ----- through acceleration of industrial and entrepreneurial activities.

(a) economic development	(b) increase in profits
(c) shareholders value	(d) business development

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6. The process of Entrepreneurship is divided into two parts & they are _____.
- (a)Idea Generation and Feasibility study
(b)Innovation generation and Distribution Channel
(c)Creativity and Development
(d)Profit and Economic Development
7. A _____ is a professional money manager who makes risk investment from a pool of equity capital to obtain a high rate of return on investments.
- (a)venture capitalist
(b)entrepreneur
(c)businessman
(d)buyer
8. 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.
9. _____ can be defined as a specifically evolved work plan densed to achieve a Specific objective within a specific period of time
- (a)Idea generation
(b)Opportunity Scanning
(c)Project.
(d)Strategy
10. _____ is used to accomplish the project economically in the minimum available time with limited resources
- (a)Project Scheduling
(b)Network Analysis
(c)Budget Analysis
(d)Critical Planning

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11. The purpose of financial analysis is to determine _____ of the project.
- (a)Input feasibility (b)Output feasibility
(c)Financial feasibility (d)Cost-benefit feasibility
12. _____ is a form of financing especially for funding high technology, high risk and Perceived high reward projects.
- (a)Fixed capital (b)Current capital
(c)Seed capital (d)Venture capital
13. _____ provides consultancy services to small and medium enterprises at reasonable cost.
- (a)NAYE (b)TCO
(c)SIDO (d)NSIC
14. The granting of cash subsidy on the capital investment is called _____.
- (a)Concessional finance (b)Quantum of Subsidy
(c)Interest Subsidy (d)Central Investment Subsidy
15. A _____ is an organization designed and success of entrepreneurial companies through an array of business support resources and services.
- (a)Business incubators (b)Industrial estates
(c)DIC (d)SIDCO

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16. _____ is a favorable set of circumstances that creates a need for a new product, service, or business.
- (a) A niche (b) A venture
(c) A trend (d) An opportunity
17. _____ is conducted to determine whether a proposed business has sufficient management expertise, organizational competence, and resources to successfully launch its business.
- (a) A marketing plan (b) Financial feasibility analysis
(c) Industry/market feasibility analysis (d) Organizational feasibility analysis
18. The financial assistance to small business provided by the Small Business administration takes the form of:
- (a) direct loans (b) guidance in locating lenders
(c) loan guarantees (d) assistance in filling out paperwork
19. Investment Limit of a Micro Enterprise under manufacturing sector does not exceed _____ lakhs.
- (a) 10 (b) 20
(c) 25 (d) 50
20. The manufacturing enterprises are defined in terms of investment in _____.
- (a) Furniture (b) Stock
(c) Plant & machinery (d) Fixed Assets

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21. State Industrial corporations engage in the development of _____.
- (a) industrial estates
(b) institutional estates
(c) individual investors
(d) agricultural entrepreneurs
22. SIDBI was set up as a subsidiary of _____.
- (a) IDBI
(b) IFCI
(c) ICICI
(d) SFC
23. A provisional SSI registration certificate is valid for a period of _____.
- (a) four Years
(b) three Years
(c) two Years
(d) one year
24. The application for registration of a small scale unit should be submitted to the _____.
- (a) General manager, DIC
(b) Director, DIC
(c) General manager, NSIC
(d) Director, NSIC.
25. District Industries Centres are located _____.
- (a) in each district
(b) in each state
(c) only in selected districts
(d) only in selected states

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26. DIC is headed by General Manager in the rank of _____.
- (a) Joint Director of industries (b) Assistant Director of industries
(c) Non-departmental officer (d) Departmental officer
27. 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
28. The initial capital that is required to obtain loans from the financial institutions is called _____.
- (a) Seed capital (b) incentive
(c) subsidy (d) venture capital
29. The advance given to cover the finance requirement during the time lag between the sanctioning and disbursement of term loan by financial institutions is known as _____.
- (a) Soft Loan (b) Seed capital
(c) Capital subsidy (d) Bridge loan
30. _____ can be defined as a specifically evolved work plan to achieve a specific objective within a specific period of time.
- (a) Idea generation (b) Opportunity Scanning
(c) Project (d) Strategy

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31. _____ the process of collection, compilation and analysis of economic data for the purpose of finding out possible opportunities for investment.
- (a)project screening (b)project appraisal
(c)project identification (d)project feasibility
32. _____ is a combination of knowledge, skills and appropriate motives that an individual must possess to perform a given task.
- (a)persistence (b)initiative
(c)competency (d)creativity
33. Institutional agencies grant financial assistance to small scale industries for _____.
- (a)participation in equity capital only (b)acquisition of fixed assets
(c)working capital assistance (d)All of the above

PART - B

(7 X 6 = 42)

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

34. (a) Explain the characteristics of entrepreneurship.
- [OR]
- (b) Discuss the economic function influencing entrepreneurship.
35. (a) Explain the various methods of generating idea.
- [OR]
- (b) Discuss the differences between business idea and business opportunity.
36. (a) Identify the stages where market result is need.
- [OR]
- (b) Discuss the factors influencing the requirement of working capital.
37. (a) Discuss the role of consultants in various feasibility study.
- [OR]
- (b) Discuss the various classifications of the projects.
38. (a) Explain the characteristics of a successful business plan.
- [OR]
- (b) Analyze role of entrepreneurs in economical development.
39. (a) Explain the importance of innovations.
- [OR]
- (b) Discuss the various stages of transformation.
40. (a) Discuss the various phases to promote small enterprise.
- [OR]
- (b) Explain the role of SHGs in rural development.

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N-3050**COURSE CODE****200264**

ONLINE PROGRAMME EXAMINATIONS
B.COM. DEGREE EXAMINATION MAY 2026
Third Year - Sixth Semester
COMMERCE
MANAGEMENT INFORMATION SYSTEM
(CBCS - 2020 onwards)

Time : 2 Hours

Maximum : 75 Marks

(33 X 1 = 33)

PART - A

Answer **all** the questions.

1. Management Information System mainly supports _____.
(a)Operational level (b)Strategic level
(c)Middle management (d)All levels
2. The hardware component of MIS refers to _____.
(a)Programs (b)Operating systems
(c)Physical devices (d)Procedures
3. The process of identifying and resolving problems using systems concepts is called _____.
(a)Algorithm planning (b)Decision analysis
(c)System approach (d)Control mechanism
4. Decision-making under uncertainty is a part of _____.
(a)Structured decisions (b)Unstructured decisions
(c)Repetitive decisions (d)Automated systems
5. A system designed to support planning and decision-making is _____.
(a)TPS (b)MIS
(c)DSS (d)ERP

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6. MIS is most useful at the _____ level.
- (a)Operational
(c)Executive
- (b)Tactical
(d)Functional
7. Planning systems provide information for _____.
- (a)Routine decisions
(c)Accounting entries
- (b)Future-based actions
(d)Customer data
8. System design phase comes after _____ in SDLC.
- (a)Implementation
(c)Analysis
- (b)Maintenance
(d)Testing
9. Strategic planning in MIS begins with setting _____.
- (a)Budgets
(c)Objectives
- (b)Policies
(d)Rules
10. A feasibility study is performed during the _____ phase.
- (a)System maintenance
(c)Planning
- (b)System development
(d)Analysis

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11. BPR stands for _____.
- (a)Business Process Return
(c)Business Process Re-engineering
- (b)Business Planning Review
(d)Base Process Recheck
12. Object-oriented methodology is mainly used in _____.
- (a)Transaction processing
(c)Software development
- (b)Manual systems
(d)MIS marketing
13. Strategic level MIS supports _____.
- (a)Supervisory decisions
(c)Top-level decisions
- (b)Routine tasks
(d)Daily work
14. Behavioral theories in MIS help understand _____.
- (a)Computer models
(c)Programming
- (b)Human response
(d)Technology costs
15. ERP is mainly used to _____.
- (a)Maintain HR
(c)Monitor emails
- (b)Integrate departments
(d)Analyze market

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16. ERP implementation success depends on _____.

- (a) Hardware cost
- (c) Vendor choice

- (b) Top management support
- (d) Software size

17. E-commerce relates to buying and selling over _____.

- (a) Television
- (c) Internet

- (b) Fax
- (d) Bluetooth

18. E-enterprise improves efficiency through _____.

- (a) Paper records
- (c) Automation

- (b) Manual control
- (d) Human communication

19. DSS stands for _____.

- (a) Data Structured System
- (c) Decision Support System

- (b) Design Support System
- (d) Direct System Software

20. AI is the simulation of _____ intelligence in machines.

- (a) Human
- (c) Sensor

- (b) Robotic
- (d) Logical

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21. Market research methods help build _____.

(a)DSS

(c)Hardware

(b)ERP

(d)Software

22. Ratio analysis in MIS is used for _____.

(a)Projecting sales

(c)Data entry

(b)Financial assessment

(d)Coding

23. A DBMS helps in managing _____.

(a)Word documents

(c)Data

(b)Spreadsheets

(d)Graphics

24. Intranet is restricted to _____.

(a)Public users

(c)Mobile users

(b)Internal users

(d)External clients

25. Performance and value chain relate to _____.

(a)HR goals

(c)Email management

(b)Product Differentiation

(d)Customer service

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26. Governance modes in IT define how _____ is exercised.

(a) Finance

(b) Authority

(c) Power

(d) Knowledge

27. Firewall is a _____ tool.

(a) Development

(b) Hardware

(c) Security

(d) Programming

28. One major ethical issue in MIS is _____.

(a) File naming

(b) Login method

(c) Privacy

(d) Disk size

29. System testing is done before _____.

(a) Coding

(b) Design

(c) Implementation

(d) Documentation

30. A network allowing global connection is called _____.

(a) Intranet

(b) LAN

(c) WAN

(d) Internet

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31. Knowledge management involves converting data into _____.

- (a)Files (b)Wisdom
(c)Hardware (d)Models

32. MIS bridges the gap between _____ and IT.

- (a)Sales (b)Management
(c)Employees (d)Planning

33. CRM is mainly used for managing _____.

- (a)Customers (b)Data
(c)Planning (d)Security

PART - B

(7 X 6 = 42)

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

34. (a) Explain the major categories of MIS and their relevance in business decision-making.

[OR]

(b) Discuss the system approach to problem solving in MIS.

35. (a) Describe the various types of information systems.

[OR]

(b) Explain the difference between planning and control systems.

36. (a) What are the stages in MIS planning and development?

[OR]

(b) Discuss the concept of Business Process Reengineering (BPR) and its impact.

37. (a) Describe MIS at various management levels.

[OR]

(b) Explain the evolution and benefits of ERP.

38. (a) What are the components of an E-enterprise system?

[OR]

(b) Write a note on Artificial Intelligence and its role in MIS.

39. (a) Explain how DSS and modeling techniques are used in MIS.

[OR]

(b) Discuss the role of Database Management Systems in MIS.

40. (a) Elaborate on the strategic role of MIS in performance and product differentiation.

[OR]

(b) Discuss the major ethical issues and security hazards in MIS.

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