

**M.Com. (PREVIOUS) DEGREE [IMPROVEMENT/SUPPLEMENTARY]
EXAMINATION, APRIL/MAY 2021**

M.Com.

MC210—STRATEGIC MANAGEMENT AND CORPORATE GOVERNANCE

(2015 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

Total No. of Questions : 20

Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

MC210—STRATEGIC MANAGEMENT AND CORPORATE GOVERNANCE

(Multiple Choice Questions for SDE Candidates)

1. The development of the economy that meet the needs of the present generation without sacrificing the opportunities of future generation to meet their own needs :
 - (A) Consistent development.
 - (B) Sustainable development.
 - (C) Perpetual Development.
 - (D) Economic Development.
2. It refers to principles of behavior that distinguish between good, bad : right and wrong :
 - (A) Ethics.
 - (B) Values.
 - (C) Morals.
 - (D) Business Ethics.
3. 'The corporate governance structure of a company reflects the individual companies' :
 - (A) Cultural and economic system.
 - (B) Legal and business system.
 - (C) Social and regulatory system.
 - (D) All of the above.
4. SWOT analysis means :
 - (A) The process of examining the organization and its environment.
 - (B) The process of identifying the organization and industry.
 - (C) Process of identifying Strength of organization and its environment.
 - (D) The process of examining strength of organization and its environment.
5. When a firm is able to perform an activity that is distinct or different from that of its rivals :
 - (A) Competency.
 - (B) Competitive advantage.
 - (C) Strategy.
 - (D) Grand Strategy.
6. _____ planning, Problems are generally unstructured.
 - (A) Tactical Planning.
 - (B) Organisational Planning.
 - (C) Strategic Planning.
 - (D) Both Strategic and organizational.

7. _____ are responsible for the governance of the organisation.
- (A) Board of Directors. (B) Managing Director.
(C) Stakeholders. (D) Shareholders.
8. BCG Matrix take into account two dimensions, that is :
- (A) Market Share and Growth Rate.
(B) Market Situation and Growth Rate.
(C) Market Share and Governance Rate.
(D) Market Situation and Governance Rate.
9. Dog Symbol in BCG Matrix stands :
- (A) Growth. (B) Maturity.
(C) Introduction. (D) Decline.
10. The fundamental concept of the SBU concept is the identification of the independent product or _____ served by an organisation.
- (A) Market Segment. (B) Marketing Strategy.
(C) Target Marketing. (D) Tactical Marketing.
11. It is the process of creating a long-range budget that spans a period of more than one year :
- (A) Performance Budgeting. (B) Capital Budgeting.
(C) Zero-base budgeting. (D) Strategic Budgeting.
12. In strategic thinking, how long is the long term, approximately ?
- (A) Less than One year. (B) 2 to 3 years.
(C) 3 to 5 years. (D) More than 5 years.
13. This approach is also called Topdown Approach :
- (A) Collaborative Approach. (B) Cultural Approach.
(C) Commander Approach. (D) Organisational Change Approach.
14. Find the odd one :
- (A) Retrenchment strategy. (B) Combination Strategy.
(C) Profit Strategy. (D) Stability strategy.

15. It means superior performance relative to other competitors in the same industry or superior performance relative to the industry average :
- (A) Competency.
 - (B) Competitive advantage.
 - (C) Sustainable competitive advantage.
 - (D) Sustainable Competency.
16. No-Change Strategy comes under _____ strategy.
- (A) Stability Strategy.
 - (B) Growth Strategy.
 - (C) Grand Strategy.
 - (D) Combination Strategy.
17. The combination of any grand strategy used by an organization in different businesses at the same time or in the same business at different times with an aim to improve its efficiency is called :
- (A) Stability Strategy.
 - (B) Growth Strategy.
 - (C) Grand Strategy.
 - (D) Combination Strategy.
18. A horizontal merger is a merger or business consolidation that occurs between firms that operate in the same industry :
- (A) Horizontal Merger.
 - (B) Vertical Merger.
 - (C) Concentric Merger.
 - (D) Conglomerate Merger.
19. Income level come under which environment :
- (A) Social Environment.
 - (B) Demographic Environment.
 - (C) Political Environment.
 - (D) Legal Environment.
20. It is an excellent strategic tool used by management to identify where the company is going and what is the expectation or the potential of the company :
- (A) Bridge Analysis.
 - (B) Gap Analysis.
 - (C) Position Analysis.
 - (D) Company Analysis.

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MC210—STRATEGIC MANAGEMENT AND CORPORATE GOVERNANCE

(2015 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 2 marks.

1. Explain the nature of strategy.
2. What do you mean by vision ?
3. What is environment analysis ?
4. What do you mean by BCG model of portfolio analysis ?
5. What are the disadvantages of business ethics ?

(5 × 2 = 10 marks)

Part B

Answer any four questions.

Each question carries 10 marks.

6. Explain the stages of strategic management process.
7. Explain the features of business objectives.
8. What are the different types of intensive strategies adopted by a firm ?
9. Explain the different approaches to strategy implementation.
10. What are the features of corporate governance ?
11. What are the responsibilities of a business towards its environment ?

(4 × 10 = 40 marks)

Turn over

Part C

*Answer any **two** questions.*

Each question carries 15 marks.

12. What do you mean by porter's generic strategies ?
13. What are the components of business environment ?
14. What do you mean by corporate governance ? What are the principles of corporate governance ?

(2 × 15 = 30 marks)

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**M.Com. (PREVIOUS) DEGREE [IMPROVEMENT/SUPPLEMENTARY]
EXAMINATION, APRIL/MAY 2021**

M.Com.

MC2C9—MANAGEMENT SCIENCE

(2015 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

Total No. of Questions : 20

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MC2C9—MANAGEMENT SCIENCE

(Multiple Choice Questions for SDE Candidates)

1. Cycling error in network is called _____.
(A) Dangling. (B) Looping.
(C) Float. (D) Complex error.
2. Earliest possible time at which an activity can start _____.
(A) EST. (B) EFT.
(C) LST. (D) LFT.
3. Work content between 2 events is _____.
(A) Node. (B) Network.
(C) Event. (D) None.
4. PERT = _____.
(A) Programme Evaluation Review Technique.
(B) Programme Evaluation Rectify Technique
(C) Programme Evaluation Revive Technique.
(D) Programme Evaluation Revised Technique.
5. Optimistic time + (4 × Most likely time) + Pessimistic time = _____.
(A) Estimated time. (B) Duration time.
(C) Expected time. (D) None of these.
6. Leaving queue due to impatience _____.
(A) Balking. (B) Collusion.
(C) Reneging. (D) Jockeying.
7. The mean service rate and customer arrival rate of a service parlour is 3 minutes and 4 .minutes respectively. Find the Utilisation factor :
(A) 25 %. (B) 50 %.
(C) 75 %. (D) 100 %.

8. From the data given in the 7th question find the Idle time :
- (A) 25 %. (B) 50 %.
(C) 75 %. (D) 100 %.
9. From the data given in the 7th question find out how many customer will have to wait in queue ? (approximately) :
- (A) 2. (B) 4.
(C) 8. (D) 10.
10. When there is only 1 machine to serve it is called _____.
- (A) One Server system. (B) One Queue service.
(C) Lone Queue pattern. (D) Single Channel Service.
11. In Assignment Problem, lines (strike offs) are passed through _____.
- (A) Ticked row and unticked column. (B) Unticked row and ticked column.
(C) Ticked row and any column. (D) Any row and ticked column.
12. In Assignment Problem, row deduction is seconded (followed) by _____.
- (A) Row assignment. (B) Column reduction.
(C) Column assignment. (D) Row maximisation.
13. To end an assignment problem there must be a zero assignment in each _____.
- (A) Row. (B) Column.
(C) Row and column. (D) None.
14. If the demand quantity is not equal to supply quantity in Transportation problem it is ca a/an _____ Transportation problem.
- (A) Degenerate. (B) Unbalanced.
(C) Infeasible. (D) Fictitious.
15. Row allocations + Column allocations – 1 will prove whether a transportation solution is _____ or not.
- (A) Degenerate. (B) Infeasible.
(C) Unbalanced. (D) Fictitious.

16. VAM in Transportation is based on :
- (A) Penalty cost. (B) Least cost.
(C) Upended cost. (D) Least cost.
17. Impossibility to determine the variable leaving the basis is called _____ solution in LPP.
- (A) Multiple. (B) Infeasible.
(C) Unbounded. (D) Feasible.
18. Initial form of problem in LPP is called :
- (A) Dual. (B) Primal.
(C) Optimal. (D) Original.
19. 'More than or equal to' is dealt by subtracting the _____ variable from the constraints.
- (A) Slack. (B) Artificial + Slack.
(C) Artificial + Surplus. (D) Surplus.
20. What are the values of slack and surplus variable in objective function ?
- (A) 1. (B) 0.
(C) Depends on constraints. (D) None.

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MC2C9—MANAGEMENT SCIENCE

(2015 Admissions)

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PART I (Descriptive Questions)

Part A

Answer all questions.

Each question carries 2 marks.

1. Define 'Management'.
2. What is LPP ?
3. What is meant by 'loop' in transportation table ?
4. What is critical activity ?
5. What is queuing system ?

(5 × 2 = 10 marks)

Part B

Answer any four questions.

Each question carries 10 marks.

6. Explain the elements of the queuing system
7. Distinguish between a transportation problem and an assignment problem
8. What are the time-estimates in PERT ?
9. A manufacturer of furniture makes two products, chairs and tables. Processing of these products is done on two machines A and B. A chair requires 2 hours on machine A and 6 hours on machine B. A table requires 5 hours on machine A and no time on machine B. There are 16 hours of time per day available on machine A and 30 hours on machine B. Profit gained by the manufacturer from a chair is Re. 1 and from a table is Rs. 5 respectively. Formulate the problem into an LPP in order to maximize profits.

Turn over

10. Find the initial feasible solution to the following transportation problem by lowest cost entry method.

	W_1	W_2	W_3	
F_1	2	7	4	5
F_2	3	3	1	8
F_3	5	4	7	7
F_4	1	6	2	14
	7	9	18	

11. A company has four machines to do three jobs. Each job can be assigned to one and only one machine. The cost of each job on machine is given in the following matrix :

		Machines			
		1	2	3	4
Job	A	18	24	28	32
	B	8	13	17	19
	C	10	15	19	22

What are jobs assigned which will minimize the cost ?

(4 × 10 = 40 marks)

Part C

Answer any **two** questions.

Each question carries 15 marks.

12. Explain the role of network analysis in management.
13. Assuming that the expected time are normally distributed, find the critical path and project duration

Time (days)

Activity	Optimistic	Most likely	Pessimistic
1-2	2	5	14
1-3	9	12	15
2-4	5	14	17
3-4	2	5	8
3-5	8	17	20
4-5	6	9	12

14. Customer arrive at a one window drive-in garage according to Poisson distribution with mean 10 per hour. Service time per customer is exponential with mean 5 minutes. The space in front of the window including that for the serviced car can accommodate a maximum of three cars. Other cars wait outside this space
- What is the probability that arriving customer can drive directly to the space in front of the window ?
 - What is the probability that arriving customer will have to wait outside the indicated space>
 - How long is an arriving customer expected to wait before starting service ?

(2 × 15 = 30 marks)

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**M.Com. (PREVIOUS) DEGREE [IMPROVEMENT/SUPPLEMENTARY]
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MC 2C8—BUSINESS COMMUNICATIONS

(2015 Admission onwards)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

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MC 2C8—BUSINESS COMMUNICATIONS

(Multiple Choice Questions for SDE Candidates)

1. Grapevine communication is associated with _____ communication.
 - (A) Formal.
 - (B) Informal.
 - (C) Horizontal.
 - (D) Vertical.
2. Informal communication is otherwise known as _____ communication.
 - (A) Grapevine.
 - (B) Lateral.
 - (C) Visual.
 - (D) Horizontal.
3. 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.
4. Down ward communication and Upward communication are :
 - (A) Vertical communication.
 - (B) Horizontal communication.
 - (C) Diagonal communication.
 - (D) None of these.
5. Listening has been identified as one of the “seven habits of highly effective people” by :
 - (A) Lundsteen.
 - (B) Stephen Covey.
 - (C) Lee Iacocca.
 - (D) Tom Peters.
6. The main objective of communication is :
 - (A) Information and persuasion.
 - (B) Skill and personality development.
 - (C) Control and management.
 - (D) Need.
7. Written communication doesn't includes :
 - (A) Reports
 - (B) Forms.
 - (C) Notice.
 - (D) None of these.

8. Errors in language, grammar or visual representation of facts take away :
- (A) Clarity. (B) Correctness.
(C) Crispness. (D) Conciseness.
9. According to Richard Fitch, in communication process 90 % belongs to _____.
- (A) Formal communication. (B) Non-verbal communication.
(C) Informal communication. (D) Oral communication.
10. An Agenda prepared in connection with _____.
- (A) Meeting. (B) Business tours.
(C) Exhibition. (D) Personal notes.
11. A circular is a form of _____.
- (A) Oral communication. (B) Face-to-face communication.
(C) Group communication. (D) Visual communication.
12. _____ is also referred to as critical/judgmental listening.
- (A) Discriminative listening. (B) Biased listening.
(C) Evaluative listening. (D) Appreciative listening.
13. Small cards that contain the important points of presentation is known as :
- (A) Hand-outs. (B) Cue-cards.
(C) Attention grabbers. (D) None of these.
14. Our purpose in a _____ presentation is to convince your listeners to accept your proposal.
- (A) Informative. (B) Persuasive.
(C) Image building. (D) Multipurpose.
15. A _____ Starts by listing your work history, with the most recent position listed first.
- (A) Functional resume. (B) Mini resume.
(C) Combination resume. (D) Chronological resume.

16. Formal Interview is also known as _____.
- (A) Planned interview. (B) Unstructured interview.
(C) Group interview. (D) None of these.
17. _____ is an assigned communication for a purpose and for specific receiver or reader.
- (A) Report. (B) Memos.
(C) Letters. (D) Circulars.
18. 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.
19. "The concept the individual has of himself as a physical, social and spiritual or moral being" is :
- (A) Self esteem. (B) Self perception.
(C) Self concept. (D) Stereo typing.
20. Transactional analysis (TA) was developed by :
- (A) Elton Mayo. (B) Weber.
(C) Maslow. (D) Eric Berne.

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EXAMINATION, APRIL/MAY 2021**

M.Com.

MC 2C8—BUSINESS COMMUNICATIONS

(2015 Admission onwards)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 2 marks.

1. What is group communication ?
2. What is Proxemics ?
3. What is meant by brevity in meeting ?
4. Define Interview.
5. What is mean by "Business Letter" ?

(5 × 2 = 10 marks)

Part B

Answer any four questions.

Each question carries 10 marks.

6. What is intra-personal communication ?
7. Enumerate the merits and demerits of formal communication.
8. Mention any six advantages of conducting a meeting.
9. Explain the significance of ethical dimension of business.
10. Distinguish between inter-personal and intra-personal communication.
11. Explain the importance of a good resume.

(4 × 10 = 40 marks)

Turn over

Part C

*Answer any **two** questions.*

Each question carries 15 marks.

12. What are Skills ? Mention the necessary skills needed for a student.
13. Explain Interview. What are the different types of interview ?
14. What is a Resume ? Mention the essentials of resume.

(2 × 15 = 30 marks)

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**M.Com. PREVIOUS DEGREE (IMPROVEMENT/SUPPLEMENTARY)
EXAMINATION, APRIL/MAY 2021**

(SDE)

M.Com.

MC2C7—ADVANCED CORPORATE ACCOUNTING

(2015 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

*Answer all questions.
Each question carries 2 marks.*

1. What do you mean by 'Minority Interest' ?
2. Define IFRS.
3. Mention the objectives of Farm Accounting.
4. What is Replacement Cost Approach ?
5. What is Absorption ?

(5 × 2 = 10 marks)

Part B

*Answer any four questions.
Each question carries 10 marks.*

6. The following is the balance sheet of P Ltd and Q Ltd.

Balance Sheet as at 31st December 2015

<i>Liabilities</i>	<i>P Ltd</i>	<i>Q Ltd</i>	<i>Assets</i>	<i>P Ltd</i>	<i>Q Ltd</i>
Share capital :-5000					
Equity Shares of Rs.100 each	5,00,000		Fixed assets	4,00,000	60,000
5000 equity shares of Rs.10		50,000	Investments		
each fully paid.			(4000 equity	50,000	
2500, 8% Preference shares		25,000	shares in Q ltd.)		
of Rs.10 each fully paid.			Current assets	1,25,000	32,500
General Reserve	50,000	10,000			
Sundry Creditors	25,000	5,000			
Dividend due on Preference		2,500			
shares					
	5,75,000	92,500		5,75,000	92,500

Q Ltd. had Rs. 7,500 in general reserve as on 1-1-2015. No dividend has been declared by Q Ltd. in 2015. No dividend has been declared by Q Ltd. in 2015. You are required to prepare a Consolidated Balance Sheet.

Turn over

Q Ltd Had Rs.7,500 in general reserve as on 1-1-2015. No dividend has been declared by Q Ltd in 2015 .No dividend has been declared by Q Ltd in 2015. You are required to prepare a Consolidated Balance sheet.

7. On 1st November 2014 Jala devatha of S.P shipping company undertook a voyage from kochi to Singapore with 1000 tones of copra and reached Singapore on 25th November. The return journey started on 10th December with 2000 tonnes of wooden furniture materials and reached Kochi on 31st December 2014. The freight charges were Rs.800 per tonne for onward journey and Rs.400 per ton for return journey. Primage was 10% on freights. Address commission and brokerage was payable at 4% on freight and primage. The valve of ship is Rs.48,00,000. It runs fully on diesel. Depreciation is 10% per annum. The following information is given:-

	Rs.
Diesel and fuel charges	... 4,20,000
Port charges	90,000
Stevendoring	1,10,000
Fresh water charges	28,000
Passage money	1,20,000
Salaries of Crew	... 3,60,000
Sundry stores	96,000
Standing Charges	... 45,000

Insurance of ship 1% of cost of ship for the voyage. Insurance of freight ½%

Prepare Voyage Account for the period.

8. Balance Sheets of M Ltd and N Ltd are given below as at 31st March 2015.

<i>Liabilities</i>	<i>M Ltd (Rs.)</i>	<i>N Ltd (Rs.)</i>	<i>Assets</i>	<i>M Ltd (Rs.)</i>	<i>N Ltd (Rs.)</i>
Share capital (Rs.10)	4,00,000	8,00,000	Sundry assets (Excluding good will)	6,20,000	12,00,000
Reserve & Surplus	80,000	2,00,000			
7% Debentures (Rs.100)	2,00,000		Loan to N Ltd	60,000	
Loan from M Ltd		60,000	Investment	1,00,000	
Other Liabilities	1,00,000	1,40,000	(10,000 shares in N Ltd)		
	7,80,000	12,00,000		7,80,000	12,00,000

M Ltd merges N Ltd in the nature of purchase on the following terms :-

- (a) N Ltd will issue sufficient number of shares at Rs.11 each and pay 50 paise each per share held by members of M Ltd.
- (b) 7% debentures of M Ltd are taken over by N Ltd along with other Liabilities of M Ltd.

Show Journal entries and ledger accounts in the books of both the companies.

9. What do you mean by Inflation Accounting ? Explain its significance.
10. Explain the benefits of adopting IFRS.
11. Distinguish between amalgamation in the nature of merger and amalgamation in the nature of purchase.

(4 × 10 = 40 marks)

Part C

*Answer any two questions.
Each questions carries 15 marks.*

12. Prakash processors Ltd went into voluntary liquidation on 31st Dec:2015, When their Balance Sheet read as follows :

<i>Liabilities</i>	Rs.	<i>Assets</i>	Rs.
Issued and subscribed capital.		Land and Buildings	5,00,000
Preference share of Rs.100 each fully paid.	10,00,000	Machinery and plant	12,50,000
5000 equity shares of Rs.100 each ; Rs.75 paid.	3,75,000	Patents	2,00,000
15000 equity shares of Rs.100 each; Rs.60 paid .	9,00,000	Stock	2,75,000
15% debentures secured by a floating charge.	5,00,000	Sundry Debtors	5,50,000
Interest outstanding on debentures.	75,000	Cash at bank	1,50,000
Creditors	6,37,000	Profit and Loss Account	5,62,500
	34,87,500		34,87,500

Preference divided were in areas for two years and the creditors included preferential creditors of Rs.76,000.

Turn over

The assets realised as follows :-

Land and building Rs. 6,00,000 ; Machinery and plant Rs. 10,00,000, Patents Rs.1,50,000, stock Rs. 3,00,000, sundry debtors Rs.4,00,000. The expenses of liquidation amounted to Rs. 54,500. The liquidator is entitled to a commission of 3% on assets realised except cash. Assuming the final payment including those on debentures is made on 30th June 2016. Show Liquidator's Final statement of Account.

13. From the following information prepare the Cattle Account :

	No.	Rs.
Cattle (Opening stock)	80	3,20,000
Cattle (Closing stock)	130	5,50,000
Cattle food (Opening stock)		50,000
Cattle food(Closing stock)		80,000
Purchase of cattle food		1,00,000
Purchases of cattle during the year	150	6,00,000
Sales of cattle during the year	75	5,00,000
Sales of slaughtered cattle	30	2,00,000
Sales of carcasses	5	5,000

Out of the calves born during the year 3 died and carcasses of calves did not realise anything. Crop worth Rs. 50,000 grown in the farm was used for feeding. Rs. 30,000 is estimated to be wages for rearing etc... Slaughter house expenses amounted to Rs.20,000. Charge depreciation Rs. 15,000 and insurance Rs.4000. Cattle waste was sold for Rs. 21,000.

14. What do you mean by Human Resource Accounting ? Explain its different methods.

(2 × 15 = 30 marks)

**M.Com. PREVIOUS DEGREE (IMPROVEMENT/SUPPLEMENTARY)
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MC2C7—ADVANCED CORPORATE ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. No liquidation or formation takes place in the case of :
 - (A) External reconstruction.
 - (B) Amalgamation.
 - (C) Internal reconstruction.
 - (D) Take over.
2. Amount of purchase consideration is the payment made to _____.
 - (A) Share holders of the acquiree.
 - (B) Equity holders and debenture holders of acquiree.
 - (C) Creditors of the acquiree.
 - (D) All the above.
3. Liabilities undertaken by transferee are transferred to realisation account at :
 - (A) Book value.
 - (B) Agreed value.
 - (C) Actual amount paid.
 - (D) None of the above.
4. Any payment to preference share holders in excess of paid up value of preference shares is debited to _____ account.
 - (A) Capital A/C.
 - (B) Preference share holders' A/C.
 - (C) Realisation A/C.
 - (D) Securities premium A/C.
5. Intercompany holding means :
 - (A) Transferee holding shares in transferor.
 - (B) Transferor hold shares in transferee.
 - (C) Both (A) and (B) simultaneously.
 - (D) All the above.
6. A company holding majority shares in another company is called :
 - (A) Holding Company/Parent.
 - (B) Subsidiary.
 - (C) Transferee.
 - (D) None of the above.
7. Excess amount paid for acquiring controlling interest in subsidiary is called :
 - (A) Cost of equity.
 - (B) Cost of control.
 - (C) Both (A) and (B).
 - (D) All the above.

8. Profit earned after the date of acquisition is :
- (A) Revenue profit. (B) Capital profit.
(C) Current profit. (D) None of the above.
9. Claim of holding company in subsidiary is :
- (A) Controlling interest. (B) Non-controlling interest.
(C) Minority interest. (D) None of the above.
10. While consolidating balance sheets, inter-company owing for debentures should be :
- (A) Adjusted in cost of control. (B) Deducted from paid up value of debentures.
(C) Deducted from investments. (D) Both (A) or (B).
11. Amount of unrealised profit in stock costing Rs. 30000, sold at a profit of 25% on selling price by parent to subsidiary is :
- (A) Rs. 7,500. (B) Rs. 6,000.
(C) Rs.10,000. (D) None of the above.
12. On consolidating balance sheets, proposed dividend in the balance sheet of subsidiary is :
- (A) Added to surplus account of holding company.
(B) Added to minority interest.
(C) Not considered.
(D) Both (A) and (B).
13. Amount due to the government for purchases of goods is an example of :
- (A) Preferential creditors. (B) Unsecured creditors.
(C) Secured creditor. (D) None of the above.
14. Live stock in the case of mixed farming is :
- (A) A fixed asset. (B) A current asset.
(C) A wasting asset. (D) A tangible asset
15. The expenditure incurred on fuel oil, diesel, coal and fresh water used during voyage is known as :
- (A) Port charges. (B) Stevedoring charges.
(C) Bunker cost. (D) Address commission.

16. The farm output consumed by the proprietor is credited to _____ account.
- (A) Drawings. (B) Crop.
(C) Wages. (D) Sales.
17. Grain consumed by livestock will appear in _____ account.
- (A) Live stock. (B) Crop account.
(C) Both (A) and (B). (D) None of these.
18. Depreciation Accounting is based on the Indian Accounting Standard :
- (A) AS 4. (B) AS 5.
(C) AS 10. (D) AS 6.
19. The book used for recording transactions between farm and farm household is
- (A) Loan register. (B) Stock register.
(C) Cost analysis register. (D) Register for notional transactions.
20. Which of the following IFRS specifies the accounting for assets held for sale and the preparation and disclosure of discontinued operations ?
- (A) IFRS 3. (B) IFRS 4.
(C) IFRS 5. (D) IFRS 6.

**M.Com. PREVIOUS DEGREE (IMPROVEMENT/SUPPLEMENTARY)
EXAMINATION, APRIL/MAY 2021**

(SDE)

M.Com.

MC2C6—INTERNATIONAL BUSINESS

(2015 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all the questions.

Each question carries 2 marks.

1. Define International Business.
2. What is Tariff?
3. What is Greenfield Investment?
4. What is Transnational Corporations?
5. What is meant by TRIPS?

(5 × 2 = 10 marks)

Part B

Answer any four questions.

Each question carries 10 marks.

6. What is Tariff? Explain the different types of Tariff.
7. What is BOP? What are the features of BOP?
8. State the reasons for a firm to enter International business.
9. Write short notes on : (i) Franchising ; and (ii) Management Contract
10. How does WTO different from GATT?
11. Explain the functions of IMF.

(4 × 10 = 40 marks)

Turn over

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**M.Com. PREVIOUS DEGREE (IMPROVEMENT/SUPPLEMENTARY)
EXAMINATION, APRIL/MAY 2021**

(SDE)

M.Com.

MC2C6—INTERNATIONAL BUSINESS

(2015 Admissions)

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*Answer any **four** questions.*

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(4 × 10 = 40 marks)

Turn over

Part C

*Answer any **two** questions.*

Each question carries 15 marks.

12. Explain the Classical theories of International trade.
13. Briefly discuss the different forms of Regional Economic Integrations.
14. Explain the objectives and functions of World Bank.

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**M.Com. PREVIOUS DEGREE (IMPROVEMENT/SUPPLEMENTARY)
EXAMINATION, APRIL/MAY 2021****(SDE)****M.Com.****MC2C6—INTERNATIONAL BUSINESS****(2015 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
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MC2C6—INTERNATIONAL BUSINESS

(Multiple Choice Questions for SDE Candidates)

1. Theory explaining trade between two countries is called :
 - (A) Comparative advantage.
 - (B) Comparative bargain.
 - (C) Comparative trade.
 - (D) Comparative returns.
2. When two or more firms come together to create a new business entity that is legally separate and distinct from its parents, it is known as :
 - (A) Contract manufacturing.
 - (B) Franchising.
 - (C) Joint venture.
 - (D) Licensing.
3. _____ is a process to identify all the external and internal elements, which can affect the organisation's performance ?
 - (A) Marketing audit.
 - (B) Marketing strategy.
 - (C) Marketing plan.
 - (D) Environmental analysis.
4. The terms of trade measures :-
 - (A) The income of a country compared to another.
 - (B) The GDP of one country compared to another.
 - (C) The quantity of exports of one country compared to another.
 - (D) Export prices compared to import prices.
5. Globalisation refers to :
 - (A) A more integrated and interdependent world.
 - (B) Less foreign trade and investment.
 - (C) Global warming.
 - (D) Lower income worldwide.
6. MNCs do not increase :
 - (A) Competition.
 - (B) Price war.
 - (C) Quality.
 - (D) None of the above.

7. _____ is the supreme governing authority of World Bank.
- (A) The President. (B) The Executive Directors.
(C) The Board of Governors. (D) Members of the Board.
8. The fundamental principle of GATT was :
- (A) Most Favoured Nation. (B) National treatment.
(C) Both (A) and (B). (D) None of the above.
9. Which of the following is the headquarters of WTO ?
- (A) Paris. (B) New York.
(C) Geneva. (D) Madrid.
10. ADB was established in :
- (A) 1964. (B) 1966.
(C) 1968. (D) None of the above.
11. APEC stands for :
- (A) Asia- Pacific Economic Co-operation.
(B) Asia- Pacific Environmental Co-operation.
(C) Australian Principle Enrolled Centre.
(D) A Perfect Excuse to Chat.
12. WTO comes as the third economic pillars of world- wide dimensions along with the World Bank and _____.
- (A) IMF. (B) IEA.
(C) IFO. (D) IDB.
13. Which of the following are called Brettonwoods Twins ?
- (A) IMF and IBRD. (B) IBRD and WTO.
(C) IMF and WTO. (D) None of the above.
14. Where are the headquarters of IBRD located ?
- (A) Geneva. (B) Washington DC.
(C) London. (D) Paris.

15. Social factors include :
- (A) Education. (B) Demography.
(C) Lifestyle. (D) All of the above.
16. Which of the following modes of entry requires high level of risks ?
- (A) Licensing. (B) Franchising.
(C) Contract manufacturing. (D) Joint venture.
17. Strategic alliances do not necessarily require :
- (A) New legal entity. (B) Joint venture.
(C) An equity based investment. (D) None of the above.
18. In a free trade world in which no restrictions exist, international trade will lead to :
- (A) Reduced real living standard. (B) Decreased efficiency.
(C) Increased efficiency. (D) Reduced real GDP.
19. The theory of Absolute Cost Advantage is given by :
- (A) Ricardo. (B) Adam Smith.
(C) F. W. Taylor. (D) Hecksher and Ohlin.
20. Which of the following modes of entry brings the firm closer to the international markets ?
- (A) Licensing. (B) Franchising.
(C) Contract manufacturing. (D) Joint venture.

**M.Com. (PREVIOUS) DEGREE [IMPROVEMENT/SUPPLEMENTARY]
EXAMINATION, APRIL/MAY 2021**

M.Com.

MC1C5—ORGANIZATIONAL THEORY AND BEHAVIOUR

(2015 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 2 marks.

1. What are Values ?
2. What is Action Research ?
3. What is Perception ?
4. What is the difference between a group and a team?
5. What is Personality ?

(5 × 2 = 10 marks)

Part B

Answer any four questions.

Each question carries 10 marks.

6. Define *organizational behavior* and discuss the importance of it as a field of study.
7. Define attribution theory and discuss its importance in organizations.
8. Briefly describe Herzberg's motivator-hygiene theory of job satisfaction.
9. Discuss the three principal kinds of skills managers need to perform their organizational functions and roles effectively.
10. Briefly describe the five key traits in the Big Five personality model.
11. Describe the communication process. Include the communication process model and explain the eight parts of this model.

(4 × 10 = 40 marks)

Turn over

Part C

*Answer any **two** questions.*

Each question carries 15 marks.

12. What is the main difference between trait and behavioral leadership theories on the one hand, and contingency theories of leadership on the other ?
13. Define “change agent” and describe where change is most likely to come from. Compare who is most likely to be an agent of change to who is most likely to resist change. Explain your answer.
14. Discuss the relationship between power and unethical politicking. Explain what type of person is more likely to engage in unethical politicking, and what makes them more likely to do so.

(2 × 15 = 30 marks)

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**M.Com. (PREVIOUS) DEGREE [IMPROVEMENT/SUPPLEMENTARY]
EXAMINATION, APRIL/MAY 2021**

M.Com.

MC1C5—ORGANIZATIONAL THEORY AND BEHAVIOUR

(2015 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

Total No. of Questions : 20

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MC1C5—ORGANIZATIONAL THEORY AND BEHAVIOUR

(Multiple Choice Questions for SDE Candidates)

1. Theory Y includes :—
 - (A) In general, for most people, the excuse of physical and mental effort in work and play is as natural in play or rest.
 - (B) Man will exercise self control in those spheres where the objectives tally with his own.
 - (C) The capacity for developing and utilising their capacities, knowledge and skill does exist in people.
 - (D) All of the above.
2. Feature(s) of Maslow's need hierarchy theory is (are) :
 - (A) Theory of human motives.
 - (B) Classifies basic human needs in a hierarchy.
 - (C) Theory of human motivation.
 - (D) All of the above.
3. The expectancy theory of motivation was developed by :—
 - (A) Alfred.
 - (B) Victor H Vroom.
 - (C) Robins.
 - (D) Maslow.
4. In Vroom's Expectancy Theory, Valence means :
 - (A) Strength of an individual's preference for a particular outcome.
 - (B) Salary.
 - (C) Supervision.
 - (D) Knowledge of planning.
5. A hindrance accruing in the communication process due to language related problems is known as :
 - (A) Semantic barrier.
 - (B) Ego state.
 - (C) Prejudice.
 - (D) Information overload.
6. A system which reacts to its environment for improving its functioning is called :—
 - (A) Adaptive system.
 - (B) Closed system.
 - (C) Conceptual system.
 - (D) Natural system.

7. Job enrichment is the concept developed by :—
- (A) Peter F Drucker. (B) F W Taylor.
(C) Frederick Herzberg. (D) Elton Mayo.
8. The group to which a person would like to belong is known as :—
- (A) Primary Group. (B) Membership Group.
(C) Reference Group. (D) Task Group.
9. The social process by which people interact face to face in small groups :
- (A) Group norms. (B) Group dynamics.
(C) Group cohesiveness. (D) Group synergy.
10. Z theory of motivation was propounded by :
- (A) Ouchi. (B) Herzberg.
(C) Maslow. (D) McGregor.
11. Individuals such as Bill Gates and Steven Jobs lead through which type of power ?
- (A) Legitimate. (B) Reward.
(C) Expert. (D) Charismatic.
12. Good natured, Co-operative and trusting are the features of :—
- (A) Openness. (B) Agreeableness.
(C) Extraversion. (D) Conscientiousness.
13. ERG theory of motivation was developed by :
- (A) McGregor. (B) Maslow.
(C) Alderfer. (D) Herzberg.
14. Which organization theory can be understood by IF and THEN relationship :
- (A) System approach. (B) Process approach.
(C) Scientific approach. (D) Contingency approach.

15. People with which type of personality trait commonly make poor decisions because they make them too fast ?
- (A) Type B. (B) Type A.
(C) Introverts. (D) Extroverts.
16. _____ refers to the measure of whether an individual responds the same way across time.
- (A) Consensus. (B) Similarity.
(C) Reliability. (D) Consistency.
17. An attempt to discourage a target behaviour by the application of negative outcomes whenever it is possible is known as :
- (A) Positive reinforcement. (B) Negative reinforcement.
(C) Punishment. (D) Extinction.
18. Which of the following is a component of attitude ?
- (A) Affective component. (B) Cognitive component.
(C) Behavioural component. (D) All of these.
19. _____ is the tendency of individuals, which directs them to be inward and process feeling, thoughts and ideas with in themselves.
- (A) Machiavellianism. (B) Introversion.
(C) Locus of control. (D) Extroversion.
20. _____ is manipulating and influencing others as a primary way of achieving one's goal.
- (A) Machiavellianism. (B) Dogmatism.
(C) Locus of control. (D) Extroversion.

**M.Com. (PREVIOUS) DEGREE [IMPROVEMENT/SUPPLEMENTARY]
EXAMINATION, APRIL/MAY 2021**

M.Com.

MC1C4—I.T. APPLICATIONS IN COMMERCE

(2015 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 2 marks.

1. Define MIS.
2. What do you mean by production information system ?
3. List the basic concept of spreadsheet.
4. Explain data warehousing.
5. What is RDBMS ?

(5 × 2 = 10 marks)

Part B

Answer any four questions.

Each question carries 10 marks.

6. Explain the characteristics of system.
7. Discuss the features of decision support system.
8. Describe the steps involved in linking data between work sheets.
9. Write short notes on DBMS.
10. Distinguish between ERP and BPR.
11. Describe about data base structure.

(4 × 10 = 40 marks)

Turn over

Part C

Answer any two questions.

Each question carries 15 marks.

12. Explain the various strategic role of MIS.
13. Discuss the elements and objects of database software elements.
14. Explain the developing models for liquidity and profitability analysis by using accounting ratios.

(2 × 15 = 30 marks)

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**M.Com. (PREVIOUS) DEGREE [IMPROVEMENT/SUPPLEMENTARY]
EXAMINATION, APRIL/MAY 2021**

M.Com.

MC1C4—I.T. APPLICATIONS IN COMMERCE

(2015 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

Total No. of Questions : 20

Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

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MC1C4—I.T. APPLICATIONS IN COMMERCE

(Multiple Choice Questions for SDE Candidates)

1. Which among the following is the characteristics of information ?
 - (A) Surprise value.
 - (B) Helps in decision making.
 - (C) Reduces uncertainty.
 - (D) All the above.
2. Information required for the long term policy decisions are called _____.
 - (A) Strategic information.
 - (B) Operational information.
 - (C) Tactical information.
 - (D) None of these.
3. Information has three dimensions. They are :
 - (A) Time, consent, and form.
 - (B) Time, content, and form.
 - (C) Cost, content, and form.
 - (D) Time, content, and Value.
4. A system which has any connection with other system is called _____.
 - (A) Subsystems.
 - (B) Independent system.
 - (C) Closed system.
 - (D) None of these.
5. Which among the following is an important element of a system ?
 - (A) Hardware.
 - (B) Data sources.
 - (C) Software.
 - (D) All the above.
6. The presence of documentation that allows a transaction to be traced through all stages of its information processing is called _____.
 - (A) System audit.
 - (B) System security.
 - (C) System check.
 - (D) Audit trial.
7. Strategy of running old system and its potential replacement together is called _____.
 - (A) Parallel strategy.
 - (B) Phased approach.
 - (C) Pilot study strategy.
 - (D) None of these.

8. Which among the following is a step included in prototyping ?
- (A) Identify the user's basic requirement.
 - (B) Use and revise.
 - (C) Develop and initiate.
 - (D) All the above.
9. Example for an ERP package _____.
- (A) SAP.
 - (B) JD Edward.
 - (C) Oracle Finance.
 - (D) All the above.
10. Which category of computer-based information systems is concerned with ' - supporting the functional areas of an organization ?
- (A) Strategic information systems.
 - (B) Business information systems.
 - (C) Expert systems.
 - (D) End user computing systems.
11. Decision support systems usually :
- (A) Serve managers interested in weekly, monthly, and yearly results, not day-to-day activities.
 - (B) Help managers make decisions that are unique, rapidly changing, and not easily specified in advance.
 - (C) Provide managers with a generalized computing and telecommunications capacity that can be applied to a changing array of problems.
 - (D) Perform and record the daily routine transactions necessary to the conduct of business.
12. A set of tools to help application developers to complete software development quickly and accurately is _____.
- (A) CAD.
 - (B) CAM.
 - (C) CASE.
 - (D) CIM.
13. Which of the system uses Multidimensional data analysis ?
- (A) DSS.
 - (B) ESS.
 - (C) MIS.
 - (D) All the above.

14. Which of the following is finance function in MS Excel ?
- (A) Max. (B) D Count.
(C) NPV. (D) Correl.
15. Which among the following is freely available spreadsheet package ?
- (A) (C) and (B). (B) Apache Open Office Calc.
(C) Libre office. (D) (C) only.
16. DVARP function is used to calculate _____.
- (A) The minimum value of selected database entries.
(B) The standard deviation based in a sample of selected database entries.
(C) Variance based on the entire population of selected database entries.
(D) Average of selected data base entries.
17. A database that stores and manages objects is called _____.
- (A) OODB. (B) OLAP.
(C) OLTS. (D) OSS.
18. The activity of keeping a database up to date by adding, changing, or deleting data :
- (A) Data updating. (B) Data banking.
(C) Data control. (D) Data maintenance.
19. In MS Access rows are technically called _____.
- (A) Record. (B) Tuples.
(C) Attribute. (D) Field.
20. Which is true in case Enterprise resource planning (ERP) ?
- (A) Has existed for over a decade.
(B) Does not integrate well with functional areas other than operations.
(C) Is complicated to implement.
(D) Automates and integrates the majority of business processes.

**M.Com. (PREVIOUS) DEGREE [IMPROVEMENT/SUPPLEMENTARY]
EXAMINATION, APRIL/MAY 2021**

M.Com.

MC1C3—ACCOUNTING FOR MANAGERIAL DECISIONS

(2015 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 2 marks.

1. Explain briefly Absorption costing.
2. What is Kaizen costing ?
3. What do you understand by ABC system ?
4. What do you mean by Value Engineering ?
5. What do you mean by Zero Based Budgeting ?

(5 × 2 = 10 marks)

Part B

Answer any four of the following.

Each question carries 10 marks.

6. Distinguish 'Management Accounting' from 'Financial Accounting' and 'Cost Accounting'.
7. Explain any five financial ratios used for evaluation of business performance.
8. Adani Ltd. provides you the following information.

Annual Sales	Rs. 40,00,000
Fixed Cost	Rs. 10,00,000
Variable cost per unit	Rs. 20
Number of units sold	1,00,000

Turn over

You are required to calculate :

- i) Break even point in units ;
- ii) Break-even point in sales ;
- iii) Profit at an expected sales of Rs. 1 Crore ; and
- iv) Anticipated sales to earn a profit of Rs. 20,00,000.

9. The following information is relating to a project :

Initial Outlay	Rs. 20,000
Life of the Project	4 Years
Cash Inflows	Rs. 10,000 p.a for 4 years
Cost of Capital (K)	12%
Expected interest rates at which cash inflows will be reinvested :	
End of the year-	Per cent
1	7 %
2	7 %
3	9 %
4	9 %

You are required to analyse the feasibility of the project using Net Terminal Value method.

10. i) A company issues 15 % preference share capital of Rs. 100 each at a discount of 5 %. The shares are redeemable at 10 % premium after a period of 10 years. The cost of issue is Rs. 2 per share. Calculate the cost of Preference share capital.
- ii) A company issues 10 % debentures of Rs. 50 each at par, redeemable at a premium of 8 % after 5 years. The cost of issue is Rs. 3 per debenture. The tax rate applicable is 40 %. Calculate the Before-tax and After-tax cost of debt capital.
11. a) Yashoda Ltd. has the following capital structure :

Equity (expected dividend 12 %)	Rs. 10 Lakhs
10 % Preference Capital	Rs. 5 Lakhs
8 % Long term Loan	Rs. 15 Lakhs

Calculate the weighted average cost of capital, assuming 50 % as income tax rate, before and after tax.

b) What do you understand by Cost of Retained Earnings and Cost of Depreciation Funds ?

(4 × 10 = 40 marks)

Part C

Answer any **two** questions.

Each question carries 15 marks.

12. Rajhansa Ltd. manufacturing a single product is facing severe competition in selling it at Rs. 50 per unit. The company is operating at 60 % level of activity, at which level sales are Rs. 12,00,000. Variable costs are Rs. 30 per unit. Semi variable costs may be considered as fixed at Rs. 90,000 when output is Nil and the variable element is Rs. 250 for each additional 1 % level of activity. Fixed costs are Rs. 1,50,000 at the present level of activity, but if a level of activity of 80 % or above is reached, these costs are expected to increase by Rs. 50,000. To cope up with the competition, the management of the company is considering a proposal to reduce the selling price by 5 %. Prepare a statement showing the operating profit at levels of activity of 60 %, 70 % and 80 % and assuming that :

- Selling price remains at Rs. 50 ; and
- Selling price is reduced by 5 %.

Show also the number of units which will be required to be sold to maintain the present profits if the company decided to reduce the selling price of the product by 5 %.

13. A company is considering an investment proposal to purchase a machine costing Rs. 2,50,000. The machine has a life expectancy of 5 years and no salvage value. The company's tax rate is 40 %. The firm uses straight line method for providing depreciation. The estimated earnings before tax and after depreciation from the machine are as follows :

Year	Earnings before Tax and after Depreciation (Rs.)
1	60,000
2	70,000
3	90,000
4	1,00,000
5	1,50,000

Calculate (a) Pay back period ; (b) Average Rate of Return ; and (c) NP V and Profitability Index at 10 % discount rate. You may use the following table :

Year	1	2	3	4	5
PV Factor at 10 %	0.909	0.826	0.751	0.683	0.621

(2 × 15 = 30 marks)

14. Describe the concept and objectives of Balanced Scorecard. Discuss the new horizons in Managerial control.

**M.Com. (PREVIOUS) DEGREE [IMPROVEMENT/SUPPLEMENTARY]
EXAMINATION, APRIL/MAY 2021**

M.Com.

MC1C3—ACCOUNTING FOR MANAGERIAL DECISIONS

(2015 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

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MC1C3—ACCOUNTING FOR MANAGERIAL DECISIONS

(Multiple Choice Questions for SDE Candidates)

1. Which of the following is not a predictive tool of management accounting ?
 - (A) Simulation.
 - (B) Balanced score card.
 - (C) Cash flow analysis.
 - (D) KPIs.
2. The process of quantifying the efficiency and effectiveness of past actions is called :
 - (A) Simulation.
 - (B) Decision accounting.
 - (C) Revaluation accounting.
 - (D) Performance measurement.
3. Operating profit ratio X capital turnover ratio = ?
 - (A) ROI.
 - (B) EVA.
 - (C) Residual income.
 - (D) EBIT.
4. Which of the following is not a perspective of balanced score card ?
 - (A) Internal process.
 - (B) Customer.
 - (C) Financial perspective.
 - (D) Value chain.
5. Zero based budgeting was first applied by :
 - (A) Abraham Lincon.
 - (B) Jimmy Carter.
 - (C) Peter A phyrr.
 - (D) Alex Ouchy.
6. Net Avoidable fixed cost divided by Contribution per unit is equal to :
 - (A) PV ratio.
 - (B) Break-Even point.
 - (C) Contribution.
 - (D) Shutdown point.
7. An increase in the variable cost :
 - (A) Increases PV ratio.
 - (B) Decreases PV ratio.
 - (C) Increases Profit.
 - (D) Increases contribution.

8. The difference between gross profit and gross margin is _____.
- (A) Fixed cost. (B) Variable cost.
(C) Net profit. (D) Net loss.
9. Profit volume ratio cannot be calculated by using :
- (A) Profit / volume of sales.
(B) Profit / volume of costs.
(C) Changes in profit / changes in sales.
(D) Changes in profit / changes in contribution.
10. In relation to cost of capital, $k = r_0 + \dots + \dots$
- (A) p.d. (B) b,f.
(C) e,p. (D) Any of the above.
11. The span of time within which the investment made for the project will be recovered by net returns of the project is known as :
- (A) Period of return. (B) Payback period.
(C) Span of return. (D) None of the above.
12. The project is accepted :
- (A) If the profitability index is equal to one.
(B) If the profitability index is less than one.
(C) If the profitability index is greater than one.
(D) Both (B) and (C).
13. Following is (are) the method(s) for adjustment of risks :
- (A) Risk-adjusted Discounting Rate. (B) Risk Equivalence Coefficient Method.
(C) Both (A) and (B). (D) None of the above.
14. Risk free cash flow/risky cash flow = _____.
- (A) Expected cash flow. (B) Probable cash flow.
(C) Net terminal Value. (D) CE Co-efficient.

15. In Activity based costing, the cost of an activity is called :
- (A) Cost driver. (B) Target cost.
(C) Cost pool. (D) Cost object.
16. Traditional costing is also known as :
- (A) Full costing. (B) Volume based costing.
(C) Proportion based costing. (D) All of these.
17. Theory of Constraints' was developed by :
- (A) Robert S Kaplan. (B) Robin Cooper.
(C) Goldratt and J .Cox. (D) Waldron.
18. Cost of new debentures incorporates :
- (A) Floatation cost. (B) No floatation cost.
(C) Only a part of floatation cost. (D) None of these.
19. Which of the following is/are not discounting techniques of capital budgeting ?
- (A) IRR. (B) Benefit Cost Ratio.
(C) Discounted Payback. (D) Average rate of return.
20. Fish bone diagram is also known as :
- (A) Cause and effect diagram. (B) Poke-yoke diagram.
(C) Kaizen diagram. (D) Taguchi diagram.

**M.Com. (PREVIOUS) DEGREE [IMPROVEMENT/SUPPLEMENTARY]
EXAMINATION, APRIL/MAY 2021**

M.Com.

MC 1C2—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISION

(2015 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

Total No. of Questions : 20

Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
4. The MCQ question paper will be supplied after the completion of the descriptive examination.

MC 1C2—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISION

(Multiple Choice Questions for SDE Candidates)

1. If change in one variable results a corresponding change in the other variable, then the variables are _____.
(A) Correlated. (B) Not correlated.
(C) Any of the above. (D) None of the above.
2. Non-linear correlation is also called _____.
(A) Non-curvy linear correlation. (B) Curvy linear correlation.
(C) Zero correlation. (D) None of these.
3. Co-efficient of correlation explains :
(A) Concentration. (B) Relation.
(C) Dispersion. (D) Asymmetry.
4. If the ratio of change in one variable is equal to the ratio of change in the other variable, then the correlation is said to be _____.
(A) Linear. (B) Non-linear.
(C) Curvilinear. (D) None of these.
5. If all the points of a dot chart lie on a straight line vertical to the X-axis, then co-efficient of correlation is _____.
(A) 0. (B) + 1.
(C) - 1. (D) None of these.
6. The unit of Co-efficient of correlation is _____.
(A) Percentage. (B) Ratio.
(C) Same unit of the data. (D) No unit.
7. Rank correlation co-efficient was discovered by _____.
(A) Fisher. (B) Spearman.
(C) Karl Pearson. (D) Bowley.

8. Probable error is used to :
- (A) Test the reliability of correlation co-efficient.
 - (B) Measure the error in correlation co-efficient.
 - (C) Both (A) and (B).
 - (D) None of these.
9. Correlation analysis between one dependent variable with one independent variable by keeping the other independent variables as constant is called _____.
- (A) Partial correlation.
 - (B) Multiple correlation.
 - (C) Nonsense correlation.
 - (D) Simple correlation.
10. If r is the simple correlation co-efficient, the quantity r^2 is known as _____.
- (A) Co-efficient of determination.
 - (B) Co-efficient of non-determination.
 - (C) Co-efficient of alienation.
 - (D) None of these.
11. If the regression line is Y on X, then the variable X is known as _____.
- (A) Independent variable.
 - (B) Explanatory variable.
 - (C) Regressor.
 - (D) All the above.
12. If the regression line is X on Y, then the variable X is known as _____.
- (A) Dependent variable.
 - (B) Explained variable.
 - (C) Both (A) and (B).
 - (D) Regressor.
13. If $r = 0$, the two regression lines are :
- (A) Coincident.
 - (B) Parallel.
 - (C) Perpendicular to each other.
 - (D) None of these.
14. If X and Y are independent, the value of b_{yx} is equal to _____.
- (A) Zero.
 - (B) One.
 - (C) Infinity.
 - (D) Any positive value.
15. If the correlation co-efficient between two variables, X and Y, is negative, then the regression co-efficient of Y on X is _____.
- (A) Positive.
 - (B) Negative.
 - (C) Not certain.
 - (D) None of these.

16. If one regression co-efficient is negative, the other is _____.
- (A) 0 (B) - ve.
(C) + ve. (D) Either (A) or (B).
17. The regression co-efficient and correlation co-efficient of the two variables will be the same if their _____ are same.
- (A) Arithmetic mean. (B) Standard deviation.
(C) Geometric mean. (D) Mean deviation.
18. An alternative hypothesis is denoted by is a _____.
- (A) H_0 . (B) H_1 .
(C) AH. (D) None of these.
19. Type II error is denoted by _____.
- (A) Alpha. (B) Beta.
(C) Gamma. (D) None of these.
20. Testing of hypotheses $H_0 : \mu = 85$ vs. $H_1 : \mu > 85$, is a _____ test.
- (A) One sided left tailed test. (B) One sided right tailed test.
(C) Two tailed test. (D) None of these.

M.Com. (PREVIOUS) DEGREE [IMPROVEMENT/SUPPLEMENTARY]
EXAMINATION, APRIL/MAY 2021

M.Com.

MC1C1—BUSINESS ENVIRONMENT

(2015 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.

Each question carries 2 marks.

1. What do you mean by Quality Circles ?
2. What is CRR ?
3. Write short note about Inflation.
4. What is Foreign Direct Investment ?
5. What are the objectives of OPEC ?

(5 × 2 = 10 marks)

Part B

Answer any four questions.

Each question carries 10 marks.

6. Explain the functions and limitations of trade union.
7. Explain the function of Public Private Partnership.
8. Explain the cause and impact of generating black money in Indian economy.
9. Discuss the merits and demerits of MNCs.

10. Write a short note on fiscal and monetary policy.
11. Write short notes on the following : (a) Liberalisation ; (b) Globalisation ; (c) Privatisation ?

(4 × 10 = 40 marks)

Part C

Answer any two questions.

Each question carries 15 marks.

12. Explain the factors which may affect the internal environment of business enterprises.
13. Examine the significance of economic policies and decisions in Business organisations.
14. What is political environment. Explain the factors constituting political environment?

(2 × 15 = 30 marks)

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