

M.Com. (PREVIOUS) DEGREE [CBCSS] EXAMINATION, APRIL/MAY 2020

(PVT/SDE)

M.Com.—First Semester

MCM 1C 05—ADVANCED MANAGEMENT ACCOUNTING

(2019 Admissions)

Part A

	DD	MM	YEAR	
Date of Examination :	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
				FN/AN
Time : 15 Minutes	Total No. of Questions : 20			

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. Immediately after the commencement of the examination, the candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
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4. 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.
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MCM 1C 05—ADVANCED MANAGEMENT ACCOUNTING

Part A

Multiple Choice Questions :

1. Which among the following is not a management accounting technique ?
 - (A) Standard costing.
 - (B) Marginal costing.
 - (C) Project appraisal.
 - (D) None.
2. A document that records the standard cost of a single unit of product is known as :
 - (A) Bill of materials.
 - (B) Bill of product.
 - (C) Standard cost card.
 - (D) Product expense card.
3. Which phrase best describes the current role of the managerial accountant ?
 - (A) Managerial accountants prepare the financial statements for an organization.
 - (B) Managerial accountants facilitate the decision-making process within an organization.
 - (C) Managerial accountants make the key decisions within an organization.
 - (D) Managerial accountants are primarily information collectors.
4. _____ is an objective assessment of an individual's performance against well-defined benchmarks.
 - (A) Performance Appraisal.
 - (B) HR Planning.
 - (C) Information for goal identification.
 - (D) None of the above.
5. Which of the following is an alternate term used for performance appraisal ?
 - (A) Quality and quantity of output.
 - (B) Job knowledge.
 - (C) Employee assessment.
 - (D) None of the above.
6. Which of these is the main purpose of employee assessment ?
 - (A) Making correct decisions.
 - (B) To effect promotions based on competence and performance.
 - (C) Establish job expectations.
 - (D) None of the above.
7. Management accounting is :
 - 1) Subjective.
 - 2) Objective.
 - (A) Only 1.
 - (B) Only 2.
 - (C) Both 1 and 2.
 - (D) None of the above.

8. The management accounting can be stated an extension of :
- 1) Cost Accounting.
 - 2) Financial Accounting.
 - 3) Responsibility Accounting.
- (A) Both 1 and 2. (B) Both 1 and 3.
(C) Both 2 and 3. (D) 1, 2, 3.
9. The definition 'Management Accounting is the presentation of accounting information in such a way as to assist management in the creation of policy and the day-to-day operation of an undertaking' :
- (A) Anglo-American Council on Productivity.
(B) AICPA.
(C) Robert N. Anthony.
(D) All of the above.
10. The use of Internet-based technology, either to support existing business processes or to create entirely new business opportunities, has become known as what ?
- (A) E-globalization. (B) E-business.
(C) E-value creation. (D) E-process management.
11. Which one of the following statements is true ?
- (A) Balanced Scorecards are a feedback mechanism.
(B) Balanced Scorecards always have four perspectives.
(C) Balanced Scorecards can be used in Not-for-Profit organisations.
(D) Balanced Scorecards can only be updated on an annual basis.
12. The problems associated with marginal costing are :
- (A) Difficulties in divisions of costs. (B) Problem of valuation of stocks.
(C) Ignores time elements. (D) All of the above.
13. Given production is 1,00,000 units, fixed costs is Rs. 2,00,000 Selling price is Rs. 10 per unit and variable cost is Rs. 6 per unit. Determine profit using technique of marginal costing. :
- (A) Rs. 2,00,000. (B) Rs. 8,00,000.
(C) Rs. 6,00,000. (D) None of the above.
14. Contribution is the difference between :
- (A) Sales and variable cost. (B) Sales and fixed cost.
(C) Sales and total cost. (D) Factory cost and profit.

15. Period cost means :
- (A) Variable cost. (B) Fixed costs.
(C) Prime cost. (D) Factory cost.
16. The term standard cost refers to the :
- (A) Average unit cost of product produced in the previous period.
(B) Budgeted unit cost of product produced in a particular period.
(C) Average unit cost of product produced by other companies.
(D) Average unit cost of product produced in the current period.
17. The term budgeted cost refers to the :
- (A) Estimated expenses of budgeted production.
(B) Actual expenses of budgeted production.
(C) Estimated expenses of actual production.
(D) Actual expenses of actual production.
18. Which of the following statements regarding graphs of fixed and variable costs is true ?
- (A) Variable costs can be represented by a straight line where costs are the same for each data point.
(B) Fixed costs can be represented by a straight line starting at the origin and continuing through each data point.
(C) Fixed costs are zero when production is equal to zero.
(D) Variable costs are zero when production is equal to zero.
19. A 'direct' cost is a cost that is classified by :
- (A) Behaviour. (B) Traceability.
(C) Controllability. (D) Relevance.
20. A management concept under which all managers and employees at all stages of company operations strive toward higher standards and a reduced number of defective units are called :
- (A) Continuous Improvement. (B) Total Quality Management (TQM).
(C) Theory of Constraints (TOC). (D) Total Quality Control (TQC).

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M.Com.—First Semester

MCM 1C 05—ADVANCED MANAGEMENT ACCOUNTING

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

Part B

SECTION A

Answer any four questions.

Each question carries 2 weightage.

1. What are the Descriptive and Predictive tools of Management Accounting ?
2. Define TQM.
3. Differentiate between Financial Accounting and Management Accounting.
4. Define Risk.
5. Write a short note on Sales Variances.
6. Differentiate between Standard Costing and Budgetary Control.
7. Write a note on Just In Time technique.

(4 × 2 = 8 weightage)

SECTION B

Answer any four questions.

Each question carries 3 weightage.

8. "Management Accounting is the best tool for management to achieve its objectives." Discuss.
9. You are given the following data :

Year		Sales (₹.)	Profit (₹.)
2017	...	120,000	9,000
2018	...	1,40,000	13,000

Assuming that the cost structure and Selling Price remain unchanged in two years, find out :

- (a) P/V Ratio.
- (b) Break-Even Point.

Turn over

- (c) Profit when sales are ₹.1,00,000.
- (d) Sales required to earn profit of ₹. 20,000.
- (e) Margin of safety in 2018.
10. What is Balanced Score card technique ? Explain its objectives and Four perspectives of Performance measurement.
11. Multiplex Limited is considering a capital project for which the following information is available :

Investment outlay	5000
Project Life	4 years
Salvage value	0
Annual revenues	6,000
Annual costs (excluding depreciation, interest and taxes)	4,000
Depreciation (for tax purpose)	Straight line
Tax rate	: 40%
Debt Equity ratio	4 : 5
Cost of equity	12%
Cost of debt (post tax)	: 9 %

Calculate EVA of the Project over its life.

12. From the following particulars, Compute (a) Material cost variance ; (b) Material price variance ; and (c) Material usage variance :

Quantity of Materials purchased	3,000 units
Value of materials purchased	₹. 9,000
Standard quantity of materials required per tonne of output.	30 units
Standard rate of material	₹. 2.50 per unit
Opening Stock of materials	Nil
Closing stock of materials	500 units
Output during the period	80 tonnes.

13. Define Social Cost Benefit Analysis. Briefly explain the Concept of Social Cost Benefit Analysis and the different approaches for reporting social cost benefit information.
14. The standard time and rate for unit component A are given below :

Standard Hours 15 ; Standard Rate ₹. 4 per hour

The actual data and related information are as under :

Actual Production 1000 units, Actual Hours 15300 hours, Actual rate ₹. 3.90 per hour.

Calculate Labour rate Variance.

(4 × 3 = 12 weightage)

SECTION C

Answer any two questions.

Each question carries 5 weightage.

15. Define Risk. Is it necessary to incorporate Risk factor in Capital Budgeting? Discuss the measures available to quantify risk. Can you think of a capital budgeting project that would have perfectly certain returns ?
16. The following information was obtained from the records of manufacturing unit using Standard Costing system :

	Standard	Actual
Production	4,000 units	3,800 units
Working Days	20	21
Fixed Overhead	₹. 40,000	₹. 39,000
Variable Overhead	12,000	12,000

You are required to calculate the following Overhead Variances :

(a) Variable Overhead Variances.

(b) Fixed Overhead Variances :

(i) Expenditure variance. (ii) Volume variance.

(iii) Efficiency Variance. (iv) Calendar variance.

(c) Also prepare a Reconciliation Statement for the standard fixed expenses worked but at standard Fixed Overhead Rate and the Actual Fixed Overhead.

Turn over

17. A company is considering a proposal to purchase a new machine. The machine has an initial cost of Rs. 50,000. The capital budgeting department has developed the following discrete probability distribution for cash flows generated by the project during its useful life of 3 years.

Period 1		Period 2		Period 3	
CFAT (₹.)	Probability	CFAT (₹.)	Probability	CFAT (₹.)	Probability
15,000	0.2	20,000	0.5	25,000	0.1
20,000	0.4	23,000	0.1	30,000	0.3
25,000	0.3	25,000	0.2	35,000	0.3
30,000	0.1	28,000	0.2	50,000	0.3

- (a) Assuming that the probability distribution of cash flows for future periods are independent, the firm's cost of capital is 10 per cent and the firm can invest in 5 per cent treasury bills, determine the expected NPV.
- (b) Determine the Standard Deviation about the expected value.
- (c) If the total distribution is approximately normal and assumed continuous.
- What is the probability of NPV being less than zero.
 - Greater than Zero.
 - Profitability index being 1 or less.
18. Agarwal and Co. produces two products, A and B. The technical labour needed to produce the products is in short supply. The following data is available for the year ending 31st March 2018 :

Particulars	Product A (₹.)	Product B (₹.)
Material	40	60
Labour (at Rs. 2 per hour)	20	12
Variable Overheads (50% of labour)	10	6
Fixed cost at the current capacity level	15	30
Selling price	100	120
Units sold	900	2,000

Maximum labour hours available per month 3,000 hours. If maximum profit is to be made using the remaining capacity by producing and selling the best product when labour time is limited (present production of either product should be kept as the minimum output), determine the maximum profit.

(2 × 5 = 10 weightage)

**M.Com. (PREVIOUS) DEGREE [CBCSS] EXAMINATION
APRIL/MAY 2020**

(PVT/SDE)

M.Com.—First Semester

MCM 1C 04—MANAGEMENT THEORY AND ORGANIZATIONAL BEHAVIOUR
(2019 Admissions)

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MCM 1C 04—MANAGEMENT THEORY AND ORGANIZATIONAL BEHAVIOUR

Part A

Multiple Choice Questions :

1. "Hawthorne experiment" which was a real beginning of applied research in OB was conducted by :
 - (A) Elton Mayo.
 - (B) Henry Fayol.
 - (C) F.W. Taylor.
 - (D) Max Weber.
2. Extension of behavior modification into organization is called :
 - (A) Enrichment.
 - (B) Enlargement.
 - (C) OB Mod.
 - (D) OB Ext.
3. Which of the following is/are not organizational factors causing stress ?
 - (A) Task demand.
 - (B) Role demand.
 - (C) Role conflict.
 - (D) Satisfaction.
4. The concept of Work - Week is related with :
 - (A) Quality of Work life.
 - (B) Quality Circle.
 - (C) Alternative Work schedule.
 - (D) Job Redesign.
5. _____ is a set of values that states what an organization stands for :
 - (A) Organization behavior.
 - (B) Organizational culture.
 - (C) Organizational spirit.
 - (D) Organizational effectiveness.
6. _____ leadership emphasize on rules and regulation in an organization.
 - (A) Democratic.
 - (B) Autocratic.
 - (C) Laissez-Faire.
 - (D) Bureaucratic.
7. Goal setting theory is pioneered by :
 - (A) Stacy Adams.
 - (B) Charms.
 - (C) Edwin Locke.
 - (D) F.W. Taylor.

8. Porter Lawler Model is an extension of :
- (A) Maslow's theory. (B) Mc Clelland's theory.
(C) Stacy Adams theory. (D) Vroom's theory.
9. What sort of goals does Management By Objectives (MBO) emphasize ?
- (A) Tangible, verifiable and measurable.
(B) Achievable, controllable and profitable.
(C) Challenging, emotional and constructive.
(D) Hierarchical, attainable and effective.
10. The science that seeks to measure, explain, and sometimes change the behaviour of humans and other animals is known as :
- (A) Psychiatry. (B) Psychology.
(C) Sociology. (D) Organizational behavior.
11. Which of the following OB topics is not central to managing employees' fears about terrorism' ?
- (A) Emotion. (B) Motivation.
(C) Communication. (D) Work design.
12. Who proposed "bureaucratic structure" is suitable for all organization ?
- (A) Elton Mayo. (B) Henry Fayol.
(C) F.W. Taylor. (D) Max Weber.
13. ——— is manipulating and influencing others as a primary way of achieving one's goal.
- (A) Authoritarianism. (B) Dogmatism.
(C) Risk propensity. (D) Machiavellianism.
14. An enduring attribute of a person that appears constantly in a variety of situation is :
- (A) Behavior. (B) Trait.
(C) Attitude. (D) Culture.

15. According to operant conditioning, when behaviour is not reinforced, what happens to the probability of that behaviour occurring again ?
- (A) It increases. (B) It declines.
(C) It remains unchanged. (D) It becomes zero.
16. If everyone who is faced with a similar situation responds in the same way, attribution theory states that the behaviour shows :
- (A) Consensus. (B) Similarity.
(C) Reliability. (D) Consistency.
17. _____ is the process of screening out information that we are uncomfortable with or that contradict to our beliefs.
- (A) Perceptual context. (B) Selective perception.
(C) Halo effect. (D) Stereotyping.
18. Extent to which individuals consistently regard themselves as capable, worthy, successful etc. is :
- (A) Self esteem. (B) Authoritarianism.
(C) Tolerance for ambiguity. (D) Workhollism.
19. Basis of "Autocratic Model of OB is :
- (A) Economic resources. (B) Power.
(C) Leadership. (D) Partnership.
20. Basis of "Custodial Model of OB" is :
- (A) Economic resources. (B) Power.
(C) Leadership. (D) Partnership.

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(PVT/SDE)

M.Com.—First Semester

MCM 1C 04—MANAGEMENT THEORY AND ORGANIZATIONAL BEHAVIOUR

(2019 Admissions)

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Maximum : 30 Weightage

Part B

SECTION A

Answer any four questions.

Each question carries 2 weightage.

1. What is meant by Kaizen ?
2. Explain case study.
3. What is theory of classical conditioning ?
4. What is meant by Work Life Balance ?
5. What is MDP ?
6. What is group dynamics ?
7. Define sensitivity training.

(4 × 2 = 8 weightage)

SECTION B

Answer any four questions.

Each question carries 3 weightage.

8. Define Scientific Management. Briefly explain its principles.
9. What are the ethical issues in organizational behavior ?
10. What is meant by conflict ? How a firm can manage the conflict ?
11. What are the approaches of leadership ?
12. Explain the techniques of managing the organizational relationship.

Turn over

13. Define 'Organisational Behaviour'. State the relationship between management and organisational behaviour.
14. Define Personality. What are its determinants ?

(4 × 3 = 12 weightage)

SECTION C

*Answer any two questions.
Each question carries 5 weightage.*

15. Briefly explains the emerging challenges and opportunities of organizational behaviour.
16. What is meant by motivation ? Briefly explain the different theories of motivation.
17. Explain the importance of TQM in organization.
18. How effective communication leads to enhance the productivity of a worker ?

(2 × 5 = 10 weightage)

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M.Com. (PREVIOUS) DEGREE [CBCSS] EXAMINATION, APRIL/MAY 2020

(PVT/SDE)

M.Com.—First Semester

MCM 1C 03—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

(2019 Admissions)

Part A

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MCM 1C 03—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Part A

Multiple Choice Questions :

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. Co-efficient of concurrent deviation depends on _____.
(A) The signs of the deviations. (B) The magnitude of the deviations.
(C) Both (A) and (B). (D) None of these.
3. If r is the simple correlation coefficient, the quantity r^2 is known as _____.
(A) Coefficient of determination. (B) Coefficient of non-determination.
(C) Coefficient of alienation. (D) None of these.
4. If X and Y are independent, the value of b_{yx} is equal to _____.
(A) Zero. (B) One.
(C) Infinity. (D) Any positive value.
5. The property that $b_{yx} > 1$ implies that $b_{xy} < 1$ is known as _____.
(A) Fundamental property. (B) Magnitude property.
(C) Signature property. (D) None of these.
6. The Correlation coefficient between two variables is the _____ of their regression coefficients.
(A) Arithmetic mean. (B) Geometric mean.
(C) Harmonic mean. (D) None of these.
7. The G.M. of two regression coefficients b_{yx} and b_{xy} is equal to _____.
(A) R . (B) r^2 .
(C) $1 - r^2$. (D) None of these.

8. Arithmetic mean of the two regression coefficients is ;
- (A) Equal to correlation coefficient.
 - (B) Greater than correlation coefficient.
 - (C) Less than correlation coefficient.
 - (D) Equal to or greater than correlation coefficient.
9. b_{xy} is the regression coefficient of the regression equation _____.
- (A) Y on X.
 - (B) X on Y.
 - (C) Either (A) or (B).
 - (D) None of these.
10. Level of significance is the probability of _____.
- (A) Type I error.
 - (B) Type II error.
 - (C) Both (A) and (B).
 - (D) None of these.
11. Type II error is denoted by _____.
- (A) Accepting a true hypothesis.
 - (B) Rejecting a true hypothesis.
 - (C) Accepting a wrong hypothesis.
 - (D) Rejecting a wrong hypothesis.
12. Type II error is denoted by _____.
- (A) Alpha.
 - (B) Beta.
 - (C) Gamma.
 - (D) None of these.
13. The probability of rejecting a true null hypothesis is called _____.
- (A) Degree of freedom.
 - (B) Level of significance.
 - (C) Level of confidence.
 - (D) None of these.
14. While testing a hypothesis, if level of significance is not mentioned, we take _____ level of significance.
- (A) 1 %.
 - (B) 2 %.
 - (C) 5 %.
 - (D) 10 %.

15. _____ refers to the number of independent observations which is obtained by subtracting the number of constraints from the total number of observations.
- (A) Sample size. (B) Degree of freedom.
(C) Level of significance. (D) Level of confidence.
16. The dividing lines between random and non-random deviations from mean of the distribution are known as _____.
- (A) Upper Control Limit. (B) Lower Control Limit.
(C) Control Limits. (D) Two sigma limit.
17. The control charts used monitor attributes is _____.
- (A) Range chart. (B) P-chart.
(C) C-chart. (D) All of the above.
18. The control charts used for the number of defects per unit is :
- (A) Range chart. (B) P-chart.
(C) C-chart. (D) Mean chart.
19. Regression coefficient is independent of _____.
- (A) Origin. (B) Scale.
(C) Both (A) and (B). (D) Neither origin nor scale.
20. In a correlation analysis, if $r = 0$, then we may say that there is _____ between variables.
- (A) No correlation. (B) Linear correlation.
(C) Perfect correlation. (D) None of these.

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M.Com.—First Semester

MCM 1C 03—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

Part B

SECTION A

Answer any four questions.
Each question carries 2 weightage.

1. Define Binomial Distribution. State the conditions under which binomial probability model is appropriate.
2. Distinguish between one-tailed test and two-tailed test.
3. Write down the significance of the Analysis of Variance.
4. Why Correlation is used ? Explain partial correlation.
5. Compare SPSS with MS Excel.
6. What is type II error ? Explain.
7. Distinguish between parametric test and non-parametric test.

(4 × 2 = 8 weightage)

SECTION B

Answer any four questions.
Each question carries 3 weightage.

8. Explain SPSS in detail. Write down the steps to perform a simple regression and explain descriptive statistics.
9. The overall percentage of failures in a certain examination is 30. What is the probability that out of a group of 6 candidates at least 4 passed the examination ?

Turn over

10. A car hire firm has two cars, which it hires out day by day. The number of demands for a car on each day is distributed as a Poisson distribution with mean 1.5. Calculate the proportion of days on which no car is used and the proportion of days on which some demand is refused, [$e^{-1.5} = 0.2231$].
11. The heights of 10 males of a given locality are found to be 70, 67, 62, 68, 61, 68, 70, 64, 64, 66 inches. Is it reasonable to believe that the average height is greater than 64 inches? Test at 5% significance level, assuming that for 9 degrees of freedom $P(t > 1.83) = 0.05$.
12. The data below gives the marks obtained by 10 students taking Maths and Physics test :

Students	A	B	C	D	E	F	G	H	I	J
Maths mark (out of 30)	20	23	8	29	14	11	11	20	17	17
Physics mark (out of 40)	30	35	21	33	33	26	22	31	33	36

Is there a connection between the marks gained by ten students of maths and physics tests?

13. What is Analysis of Variance (ANOVA)? Explain Randomly Randomized Model and Randomized Block Model.
14. A producer confesses that 22% of the items manufactured by him will be defective. To test his claim a random sample of 80 items were selected and 20 items were noted to be defective. Test the validity of the producer's claim at 1% level of significance.

(4 × 3 = 12 weightage)

Section B

Answer any **two** questions.

Each question carries 5 weightage.

15. In two sets of variables X and Y with 50 observations each, the following data were observed.

$$\bar{x} = 10, \text{S.D. of } x = 3, \bar{y} = 6, \text{S.D. of } y = 2.$$

Co-efficient correlation between X and Y is 0.3. However, on subsequent verification it was found that one value of X (= 10) were inaccurate and hence weeded out. With remaining 49 pairs of values, how is the original value of correlation coefficient affected.

16. Set up an analysis of variance table for the following two-way design results :

Per Acre Production Data of Wheat

Varieties of seeds	A	B	C
<i>Verities of fertilizers</i>			
W	6	5	5
X	7	5	4
Y	3	3	3
Z	8	7	4

Also state whether variety differences are significant at 5 % level. (All the figures are in metric tonnes).

17. Following is the distribution of students according to their height and weight :

<i>Heights in inches</i>	<i>Weight in lbs</i>			
	90 - 100	100 - 110	110 - 120	120 - 130
50 - 55	4	7	5	2
55 - 60	6	10	7	4
60 - 65	6	12	10	7
65 - 70	3	8	6	3

Calculate :

- (i) The co-efficient of regression ; and
- (ii) Obtain the two regression equations.

(2 × 5 = 10 weightage)

M.Com. (PREVIOUS) DEGREE [CBCSS] EXAMINATION, APRIL/MAY 2020

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M.Com.–First Semester

MCM 1C 02—CORPORATE GOVERNANCE AND BUSINESS ETHICS

(2019 Admissions)

Part A

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MCM 1C 02—CORPORATE GOVERNANCE AND BUSINESS ETHICS

Part A

Multiple Choice Questions :

1. External audit of the accounts of a limited company is required ?
 - (A) Because it is demanded by the company's bankers.
 - (B) By the Companies Act 2006.
 - (C) At the discretion of the shareholders.
 - (D) To detect fraud.
2. A company may become insolvent if it :
 - (A) Makes a loss.
 - (B) Has negative working capital.
 - (C) Cannot meet its budgeted level of profit.
 - (D) Cannot pay creditors in full after realisation of its assets.
3. According to Section 179 which one of the following is a power of director ?
 - (A) To buy-back its shares.
 - (B) Sell lease or otherwise dispose of the undertakings of the company.
 - (C) Remit or give time for the repayment of any debt due by a director.
 - (D) Making political contributions exceeding specified limits.
4. The concept of Corporate Social Responsibility originated in which time period ?
 - (A) 1920's and 1930's.
 - (B) 19th Century.
 - (C) 1980's and 1990's.
 - (D) 1960's and 1970's.
5. The generally accepted definition of a small business is one with _____ or fewer employees.
 - (A) 10.
 - (B) 20.
 - (C) 25.
 - (D) 50.
6. In the United States, small or medium sized businesses provide over _____ percent of total employment.
 - (A) 25.
 - (B) 40.
 - (C) 50.
 - (D) 75.

7. A _____ of an issue consists of weighing and balancing all of the competing demands on a firm by each of those who have a claim on it.
- (A) Stakeholder analysis. (B) Board of directors analysis.
(C) Corporation analysis. (D) Management analysis.
8. Which act provides sweeping new legal protection for employees who report possible securities fraud making it unlawful for companies to "discharge, demote, suspend, threaten, harass, or in any other manner discriminate against" them ?
- (A) Sarbanes-Oxley Act of 2002. (B) Foreign Corruption Act.
(C) Economic Espionage Act. (D) U.S. vs. O'Hagan.
9. What is meant by the phrase 'teleological ethics' ?
- (A) Is used to judge is an action is right, fair and honest.
(B) An action can only be judged by its consequences.
(C) Developing the individual personal characteristics.
(D) The key purpose of ethics is to increase freedom.
10. Why, according to stakeholder theory, is it in companies' best interests to pay attention to their stakeholders ?
- (A) If firms only act in their own self-interest employees may feel exploited.
(B) If firms only act in their own self-interest government might put more regulation on them.
(C) If firms only act in their own self-interest customers might not like the image that the company portray.
(D) If firms only act in their own self-interest and inflict harm on stakeholders then society might withdraw its support.
11. A high-commitment approach to environmental issues may include all of the following except :
- (A) Risk analysis. (B) Stakeholder analysis.
(C) Green - washing. (D) Strategic sustainability auditing.
12. Most companies begin the process of establishing organizational ethics programs by developing :
- (A) Ethics training programs. (B) Codes of conduct
(C) Ethics enforcement mechanisms. (D) Hidden agendas.

13. The social economy partnership philosophy emphasizes :
- (A) Co-operation and assistance. (B) Profit maximization.
(C) Competition. (D) Restricting resources and support.
14. Which of the following is a problem presented by ethics audits ?
- (A) They may be used to reallocate resources.
(B) They identify practices that need improvement.
(C) Selecting auditors may be difficult.
(D) They may pinpoint problems with stakeholder relationships.
15. The view that sees profit maximization as the main objective is known as :
- (A) Shareholder theory. (B) Principal-agent problem.
(C) Stakeholder theory. (D) Corporation theory.
16. Which intervention resulted from the Enron scandal ?
- (A) The Hampel Committee. (B) The Sarbannes-Oxley Act.
(C) The Greenbury Committee. (D) The Cadbury Committee.
17. Political intrusion into business :
- (A) May be desirable in some circumstances.
(B) Is anathema.
(C) Politics should have no say in how business is conducted.
(D) State legislation over-rides Federal Legislation.
18. Quantification in ethics may be done by :
- (A) Putting monetary value on prospective actions.
(B) Comparing the value of one action with another.
(C) Both (A) and (B).
(D) Neither (A) or (B).
19. The _____ approach to formal corporate ethics initiatives is proactive and inspirational.
- (A) Rules. (B) Compliance.
(C) Principles. (D) Values.
20. Which of the following is associated with the classical view of social responsibility ?
- (A) Economist Robert Reich. (B) Concern for social welfare.
(C) Stockholder financial return. (D) Voluntary activities.

M.Com. (PREVIOUS) DEGREE [CBCSS] EXAMINATION, APRIL/MAY 2020

(PVT/SDE)

M.Com.–First Semester

MCM 1C 02—CORPORATE GOVERNANCE AND BUSINESS ETHICS

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

Part B

SECTION A

*Answer any four questions.
Each question carries 2 weightage.*

1. What do you mean by certificate of incorporation ?
2. What do you mean by green governance ?
3. Lis out the importance of IFRS.
4. What do you mean by shadow director ?
5. State the purpose of the nomination committee.
6. What do you mean by credit rating agency ?
7. What is business ethics ?

(4 × 2 = 8 weightage)

SECTION B

*Answer any four questions.
Each question carries 3 weightage.*

8. Write a short note on whistle blower policy.
9. State the implications of agency theory on corporate governance.
10. Explain the constitution and function of the audit committee.
11. Enumerate the obligations of company towards employees.
12. State the major recommendations of Uday Kotak Committee Report.
13. State the importance of Business Ethics.
14. Explain the corporate governance initiatives taken by banking sector in India.

(4 × 3 = 12 weightage)

Turn over

SECTION C

*Answer any two questions.
Each question carries 5 weightage.*

15. Write in detail on various board committees and its functions.
16. Discuss the major models of corporate governance.
17. What do you understand by corporate governance? State its objectives, importance and principles.
18. Write the recommendation has given by Narayana Murthy Committee on corporate governance.

(2 × 5 = 10 weightage)

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M.Com. (PREVIOUS) DEGREE [CBCSS] EXAMINATION, APRIL/MAY 2020

(PVT/SDE)

M.Com.–First Semester

MCM 1C 01—BUSINESS ENVIRONMENT AND POLICY

(2019 Admissions)

Part A

	DD	MM	YEAR	
Date of Examination :	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
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				FN/AN
Time : 15 Minutes			Total No. of Questions : 20	

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. Immediately after the commencement of the examination, the candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Write the Name, Register Number and the Date of Examination in the space provided.
4. 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.
5. **Candidate should handover this Question paper to the invigilator after 15 minutes and before receiving the question paper for Part B Examination.**

MCM 1C 01—BUSINESS ENVIRONMENT AND POLICY

Part A

Multiple Choice Questions :

1. Identification of opportunities to get first more advantage is one of the importance of business environment :
 - (A) True.
 - (B) False.
 - (C) Cannot say.
 - (D) None of these.
2. _____ refers to negative and unfavorable external factors that are likely to create hurdles for a firm.
 - (A) Opportunities.
 - (B) Warning.
 - (C) Threats.
 - (D) None of these.
3. Fiscal Policy in India is formulated by :
 - (A) Reserve Bank of India.
 - (B) Planning Commission.
 - (C) Finance Ministry.
 - (D) Securities and Exchange Board of India.
4. Which one of the following is the largest item of expenditure of the Government of India on revenue account ?
 - (A) Defence.
 - (B) Subsidies.
 - (C) Pensions.
 - (D) Interest payments.
5. Equality in a country can be best brought through :
 - (A) Progressive expenditure.
 - (B) Regressive taxation.
 - (C) Regressive expenditure.
 - (D) None of the above.
6. Formation of NITI AYOG was announced in :
 - (A) 15th August 2015.
 - (B) 15th August 2014.
 - (C) 26th January 2015.
 - (D) 26th January 2014.
7. Which of the following is not a feature of Indian planning ?
 - (A) Development planning.
 - (B) Indicative planning.
 - (C) Democratic planning.
 - (D) Centralized planning.

8. Full form of NITI Aayog is :
- (A) National Institute for Transforming India.
 - (B) National Institution for transforming India.
 - (C) National Institute for Transmitting India.
 - (D) None of the above.
9. If a person is ready to work at the prevailing wage rate in the market, but he is unable to find the work, then what type of unemployment would it be called ?
- (A) Voluntary unemployment.
 - (B) Involuntary unemployment.
 - (C) Seasonal unemployment.
 - (D) None of the above.
10. What type of unemployment is found in developed countries ?
- (A) Involuntary unemployment.
 - (B) Voluntary unemployment.
 - (C) Structural unemployment.
 - (D) Disguised Unemployment.
11. What are "hawala transactions" ?
- (A) Foreign trade in goods that are banned by the government.
 - (B) Transfer of money without actually moving it.
 - (C) Illegal drug trade at the international level.
 - (D) Conversion of black money into white money.
12. What is the main purpose of export-import act ?
- (A) Chemical analysis.
 - (B) Regulate import-export activities.
 - (C) Export of waste.
 - (D) Import of waste.
13. As per Section 2 (1) (a) of Consumer Protection Act 1936, 'appropriate laboratory' means a laboratory or organisation :
- (i) Recognised by the Central Government.
 - (ii) Recognised by a State Government.
 - (iii) Financed or aided by the Central Government or a State Government for carrying out analysis or test of any goods with a view to determining whether such goods suffer from any defect.
- Codes :
- (A) (i) and (ii).
 - (B) (ii) and (iii).
 - (C) (i) and (iii).
 - (D) (i), (ii) and (iii).

14. As per section 2 (1) (m) of Consumer Protection Act 1986, "person" includes :
- (i) A firm whether registered or not.
 - (ii) A Hindu undivided family.
 - (iii) A co-operative society.
 - (iv) Every other association of persons whether registered under the Societies Registration Act, 1860 or not ;
- Codes :
- | | |
|--------------------------|--------------------------------|
| (A) (i), (ii) and (iii). | (B) (i), (ii) and (iv). |
| (C) (i), (iii) and (iv). | (D) (i), (ii), (iii) and (iv). |
15. Liberalisation means :
- (A) Policy of planned disinvestment.
 - (B) Integrating among economies
 - (C) End of license and reduction of Government control.
 - (D) None of these.
16. Which of the following are the impact of Government policy changes on business and industry ?
- | | |
|----------------------------|-----------------------|
| (A) Increased competition. | (B) Need for change. |
| (C) Demanding customers. | (D) All of the above. |
17. What are the important external factors that constitute the economic environment of Business ?
- | | |
|-------------------------|-----------------------|
| (A) Economic condition. | (B) Economic policy. |
| (C) Economic system. | (D) All of the above. |
18. Fiscal deficit implies :
- (A) Total expenditure – (Revenue receipts + Recovery of loans + Receipts from disinvestment).
 - (B) Total expenditure – Total receipts from all sources, including borrowings.
 - (C) Total expenditure – (Revenue receipts + Fresh loans).
 - (D) Total expenditure – Disinvestment receipts.
19. Every year the Economic Survey is compiled by :
- (A) Office of Economic Advisor.
 - (B) Central Statistical Office (CSO).
 - (C) National Sample Survey Organisation (NSSO).
 - (D) Department of Economic Affairs.
20. Globalisation has improved in the living structure of :
- | | |
|------------------------------------|--------------------------------------|
| (A) All the people. | (B) Workers in developing countries. |
| (C) People in developed countries. | (D) None of the above. |

M.Com. (PREVIOUS) DEGREE [CBCSS] EXAMINATION, APRIL/MAY 2020

(PVT/SDE)

M.Com.–First Semester

MCM 1C 01—BUSINESS ENVIRONMENT AND POLICY

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

Part B

SECTION A

*Answer any four questions.**Each question carries 2 weightage.*

1. What is black money ?
2. What is FDI ?
3. What do you mean by CRYPTO Currency ?
4. What do you mean by CRR ?
5. What is Public Debt ?
6. What is Fintech ?
7. What is Trade Union ?

(4 × 2 = 8 weightage)

SECTION B

*Answer any four questions.**Each question carries 3 weightage.*

8. Explain various monetary policies.
9. Discuss the pros and cons of disinvestments.
10. Briefly explain the sources of revenue.
11. Explain role of SEZ in modern business.

Turn over

12. Comment on the present unemployment condition in India.
13. Why is Green Financing important for the world ?
14. Discuss the pros and cons of privatization with real business examples.

(4 × 3 = 12 weightage)

SECTION C

*Answer any two questions.
Each question carries 5 weightage.*

15. Explain the features of IT Act, 2000.
16. Explain various monetary policies and Fiscal Policies.
17. Write a note on pollutions and remedies.
18. Discuss how external environment impact on business development.

(2 × 5 = 10 weightage)

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M.Com. (PREVIOUS) DEGREE EXAMINATION, APRIL/MAY 2020

(PVT/SDE)

M.Com.—First Semester

MC1C5—ORGANIZATIONAL THEORY AND BEHAVIOUR

(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.

MC1C5—ORGANIZATIONAL THEORY AND BEHAVIOUR

(Multiple Choice Questions for SDE Candidates)

1. The model(s) of Organizational Behaviour is (are) :
 - (A) Autocratic.
 - (B) Custodial.
 - (C) Supportive.
 - (D) All of the above.
2. Fundamental concepts of Organizational Behaviour revolve around :
 - (A) The nature of human beings.
 - (B) The working of human beings.
 - (C) Both (A) and (B).
 - (D) None of the above.
3. In Vroom's Expectancy theory. Expectancy indicates.
 - (A) Probability of achieving that outcome.
 - (B) Advancement.
 - (C) Award.
 - (D) Accounting.
4. Which of these approaches argues that there is no single best way to manage behaviour ?
 - (A) Hawthorne.
 - (B) Scientific Management.
 - (C) The cornerstone skill.
 - (D) Contingency.
5. Least Preferred Co-worker (LPC) model of leadership was developed by :
 - (A) Martin Evans.
 - (B) Robert House.
 - (C) Henry Fayol.
 - (D) Fred E Fielder.
6. The Thematic Apperception Test was developed by :
 - (A) Herman Rorschach.
 - (B) Henry Murray.
 - (C) Sigmund Freud.
 - (D) Albert Bandura.
7. Who developed a three - stage model of planned change ?
 - (A) Herbert A Simon.
 - (B) Kurt Levin.
 - (C) Vilfredo Pareto.
 - (D) Robert Owen.

8. ——— developed Reinforcement theory.
- (A) B. F. Skinner. (B) Edwin Locke.
(C) McGregor. (D) Alderfer.
9. Leaders are born, not made-which of the following theory of leadership indicate :
- (A) Traits theory. (B) Situational theory.
(C) Great man theory. (D) Ohio state theory.
10. When we make judgement about the behaviour of other people, we have a tendency to underestimate the influence of external factors and overestimate the influence of internal factors. This is called :
- (A) The fundamental Attribution error.
(B) Stereotyping.
(C) Self serving bias.
(D) Projection.
11. ——— refers to the measure of whether an individual responds the same way across time.
- (A) Consensus. (B) Similarity.
(C) Reliability. (D) Consistency.
12. 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.
13. ——— is once view of reality.
- (A) Attitude. (B) Perception.
(C) Outlook. (D) Personality.
14. Which of the following is not a primary management function ?
- (A) Planning. (B) Organising.
(C) Controlling. (D) Staffing.

15. Fundamental concepts of Organizational Behaviour revolve around :
- (A) The nature of human beings. (B) The working of human beings.
(C) Both (A) and (B). (D) None of the above.
16. An atmospheric condition that is critical in a good working environment is :
- (A) Air circulation. (B) Air conditioning.
(C) Air Purification. (D) All of the above.
17. Who proposed "Bureaucratic structure" is suitable for all organization.
- (A) Elton Mayo. (B) Henry Fayol.
(C) F. W. Taylor. (D) Max Weber.
18. Extension of behaviour modification into organization is called :
- (A) Enrichment. (B) Enlargement.
(C) OB Mod. (D) OB Ext.
19. Which of the following is/are included as structure of human mind.
- (A) Id. (B) Ego.
(C) Super ego. (D) Workhollism.
20. Process or administrative theory of organization is being given by :
- (A) Elton Mayo. (B) Henry Fayol.
(C) F. W. Taylor. (D) Max Weber.

M.Com. (PREVIOUS) DEGREE EXAMINATION, APRIL/MAY 2020

(PVT/SDE)

M.Com.—First Semester

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 is Organisation ?
2. Define 'leasing'.
3. Write a note on Attitude.
4. Define group behavior.
5. What is Managerial Grid ?

(5 × 2 = 10 marks)

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

6. State the scope and importance of organizational Behaviour.
7. What are the characteristics of perception. How does it is measured ?
8. Explain the theories of leasing in detail.
9. Describe the various stages of development of groups.
10. Discuss the Emerging perspectives on leadership in organization.
11. What is sensitivity Training ? Explain the Goals of sensitivity training.

(4 × 10 = 40 marks)

Turn over

Part C

Answer any two questions.

Each question carries 15 marks.

12. Enumerate the various factors affecting perception. Find the relationship of Perception with satisfaction.
13. Discuss the ethical issues in organizational Behaviour.
14. Explain the concept of communication. Describe the forms of communications.

(2 × 15 = 30 marks)

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**FIRST SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)
EXAMINATION, NOVEMBER 2021**

[November 2020 session for SDE/Private Students]

(CBCSS)

M.Com.

MCM 1C 05—ADVANCED MANAGEMENT ACCOUNTING

(2019 Admission onwards)

{Covid instructions are not applicable for PVT/SDE students (November 2020 session)}

(Multiple Choice Questions for SDE Candidates)

Time : 20 Minutes

Total No. of Questions : 20

Maximum : 5 Weightage

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.

MCM 1C 05—ADVANCED MANAGEMENT ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. The problems associated with marginal costing are :
 - (A) Difficulties in divisions of costs.
 - (B) Problem of valuation of stocks.
 - (C) Ignores time elements.
 - (D) All of the above.
2. Period cost means :
 - (A) Variable cost.
 - (B) Fixed costs.
 - (C) Prime cost.
 - (D) Factory cost.
3. Following is used as tool for Cost Control :
 - (A) Marginal cost.
 - (B) Historical cost.
 - (C) Standard cost.
 - (D) All of the above.
4. All of the following statements regarding budgeting is true except :
 - (A) Budgeting helps managers determine the resources needed to meet their goals and objectives.
 - (B) Budgeting is a key ingredient in good decision-making.
 - (C) Budgeting is a bookkeeping task
 - (D) The focus of budgeting is planning.
5. Which of the following is a correct formula for computing direct materials price variance ?
 - (A) Standard quantity purchased \times (Actual rate – Standard rate).
 - (B) Actual quantity purchased \times (Actual rate – Standard rate).
 - (C) Standard quantity purchased \times (Actual rate + Standard rate).
 - (D) Actual quantity purchased \times (Actual rate + Standard rate).
6. A situation in which a decision maker knows all of the possible outcomes of a decision and also knows the probability associated with each outcome is referred to as :
 - (A) Certainty.
 - (B) Risk.
 - (C) Uncertainty.
 - (D) Strategy.

7. Which of the following is an alternate term used for performance appraisal ?
- (A) Quality and quantity of output. (B) Job knowledge.
(C) Employee assessment. (D) None of the above.
8. From the strategic point of view, in which three categories can an organisation, be grouped ?
- (A) Defenders. (B) Prospectors.
(C) Analyzers. (D) All of the above.
9. What do successful analyzers tend to examine ?
- (A) Division and corporate performance evaluation.
(B) Ideal appraisal process.
(C) Current performance with past performance.
(D) None of the above.
10. Labour Efficiency Standards are decided by considering following factor(s) :
- (A) Records of past performance. (B) Time and Motion Study.
(C) Trial Runs. (D) All of the above.
11. Which of the following cannot be a reason of unfavorable direct materials quantity variance ?
- (A) Unmotivated workers. (B) Lack of supervision.
(C) Frequent power failures. (D) Uneconomical order size.
12. Sales Budget is a forecast expressed in :
- (A) Quantity. (B) Money.
(C) Both (A) and (B). (D) None of the above.
13. Management accounting is :
- 1) Subjective.
2) Objective.
- (A) Only 1. (B) Only 2.
(C) Both 1 and 2. (D) None of the above.

14. The definition "Management Accounting is the presentation of accounting information in such a way as to assist management in the creation of policy and the day-to-day operation of an undertaking," :
- (A) Anglo -American Council on Productivity.
 - (B) AICPA.
 - (C) Robert N. Anthony.
 - (D) All of the above.
15. Key motivational factors in budgeting do not include :
- (A) Training in the budget process.
 - (B) Correct identification of the blame for below budget performance.
 - (C) The feedback of information.
 - (D) The setting of fair, achievable standards.
16. Budgetary control system acts as a friend, philosopher and guide to the _____.
- (A) Management.
 - (B) Share holders.
 - (C) Creditors.
 - (D) Employees.
17. The responsibility accounting is also called _____.
- (A) Profitability accounting.
 - (B) Activity accounting.
 - (C) Both.
 - (D) None of these.
18. The responsibility accounting is a controlling tool for _____.
- (A) Top-level management.
 - (B) Lower level management.
 - (C) Middle level management.
 - (D) None of these.
19. Internal transfer of process at profit _____ of the company.
- (A) Will not increase the asset.
 - (B) Will increase the asset.
 - (C) Can't say.
 - (D) Inadequate information.
20. Which one of the following is not one of the Balanced Scorecard's four generic perspectives ?
- (A) Marketing and advertising.
 - (B) Internal business processes.
 - (C) Innovation and learning.
 - (D) Financial.

**FIRST SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)
EXAMINATION, NOVEMBER 2021**

[November 2020 session for SDE/Private Students]

(CBCSS)

M.Com.

MCM 1C 05—ADVANCED MANAGEMENT ACCOUNTING

(2019 Admission onwards)

{Covid instructions are not applicable for PVT/SDE students (November 2020 session)}

Time : Three Hours

Maximum : 30 Weightage

General Instructions

1. *In cases where choices are provided, students can attend **all** questions in each section.*
2. *The minimum number of questions to be attended from the Section / Part shall remain the same.*
3. *The instruction if any, to attend a minimum number of questions from each sub section / sub part / sub division may be ignored.*
4. *There will be an overall ceiling for each Section / Part that is equivalent to the maximum weightage of the Section / Part.*

Part A

*Answer any **four** questions.*

Each question carries 2 weightage.

1. What is total quality management ?
2. What is Balance Score Card ?
3. What is simulation ?
4. What is labour efficiency variance ?
5. What is standard cost ?
6. What is responsibility accounting ?
7. What is bogey standard ?

(4 × 2 = 8 weightage)

Turn over

Part B

Answer any **four** questions.

Each question carries 3 weightage.

8. G Ltd. Produces and sells 95,000 units of 'X' in a year at its 80 % production capacity. The selling price of product is ₹. 8 per unit. The variable cost is 75 % of sales price per unit. The fixed cost is ₹. 3,50,000. The company is continuously incurring losses and management plans to shut down the plant. The fixed cost is expected to be reduced to ₹. 1,30,000. Additional costs of plant shut down are expected at ₹. 15,000.

Should the plant be shut down ? What is the capacity level of production of shut down point ?

9. Explain the skills required for a management accountant ?
10. A company has a contribution/sales ratio of 40 %. It maintains a margin of safety of 20%. If its annual fixed cost amount to ₹. 24 lakhs, calculate its (i) Break-Even sales ; (ii) Margin of safety; (iii) Total sales ; (iv) Total variable costs ; and (v) Profit.
11. You are given the following information regarding two proposals X and Y :

	Project X	Project Y
Estimated cost	25,000	25,000
Expected cash inflows-(before depreciation and tax)		
1 st year end		
2 nd year end	15,000	3,000
3 rd year end	10,000	7,000
	5,000	20,000

Examine which project is preferable under NPV criterion.

Rate of discount is 8 %

P.V. factor at 8 % : 0.926, 0.857, 0.794

12. Difference between traditional budget and performance budget ?

13. The expenses for the production of 500 units in a factory are given as follows :

	Per Unit
Material	80
Labour	60
Variable overhead (factory)	15
Fixed factory overhead (5,000)	10
Administrative expenses (20 % variable)	10
Selling and distribution expenses (50 % fixed)	10
Total per unit cost	185

You are required to prepare a budget for 600 unit also.

14. Briefly explain different types of financial risk ?

(4 × 3 = 12 weightage)

Part C

Answer any two questions.

Each question carries 5 weightage.

15. Thushar Ltd. Provides you the following information.

Fixed Expenses ₹. 4,000, Break-Even Point ₹. 10,000

You are required to calculate :

- (a) P/V Ratio ;
- (b) Profit when sales are ₹.20,000 ;
- (c) Sales to earn profit of ₹.6,000 ;
- (d) New Break-Even point if selling price is reduced by 20 % ; and
- (e) New Break Even Point if variable cost is increased by 25 %.

16. Project P and Q are analysed and you have determined the following parameters. Advise the investor on the choice of a project :

<i>Particulars</i>	Project P	Project Q
Investment	₹.7 Cr.	₹. 5 Cr.
Project life	8 years	10 years
Construction period	3 years	3 Years
Cost of capital	15 %	18%
N.P.V @ 12 %	₹. 3,700	₹. 4,565
N.P.V @ 18 %	₹. 325	₹. 325
Rate of return	45 %	32 %
Payback	18 %	25 %
B.E.P	4 years	6 years
Profitability index	45 %	30 %
	1.76	1.35

17. From the following records of Bonuscrew Ltd., you are required to compute the material and labour variance :

1 tonne of material input yields a standard output of 1 Lakh units.

Number of employees is 200

The standard wage rate per employee per day is ₹. 6.

Standard price of material is ₹. 20 per kg

Actual quantity of material issued by production department 10 tonnes.

Actual price of material is ₹. 21 per kg.

Actual output is 9 lakh units.

Actual wage rate per day is ₹. 6.50

Standard daily output per employee is 100 units.

Total number of day worked is 50

Idle time paid for and included above is $\frac{1}{2}$ day.

18. Discuss the application of marginal costing technique ?

(2 × 5 = 10 weightage)

**FIRST SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)
EXAMINATION, NOVEMBER 2021**

[November 2020 session for SDE/Private Students]

(CBCSS)

M.Com.

MCM 1C 04—MANAGEMENT THEORY AND ORGANIZATIONAL BEHAVIOUR

(2019 Admission onwards)

{Covid instructions are not applicable for PVT/SDE students (November 2020 session)}

(Multiple Choice Questions for SDE Candidates)

Time : 20 Minutes

Total No. of Questions : 20

Maximum : 5 Weightage

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MCM 1C 04—MANAGEMENT THEORY AND ORGANIZATIONAL BEHAVIOUR

(Multiple Choice Questions for SDE Candidates)

1. Which of the following is/are not job related source of stress ?
 - (A) Role ambiguity.
 - (B) Role overload.
 - (C) Ethical dilemmas.
 - (D) Career concerns.
2. If everyone who is faced with a similar situation responds in the same way, attribution theory states that the behaviour shows _____.
 - (A) Consensus.
 - (B) Similarity.
 - (C) Reliability.
 - (D) Consistency.
3. Concept of MBO was introduced by :
 - (A) Peter. F.Drucker.
 - (B) Mary Parker.
 - (C) Henry Fayol.
 - (D) Philip Kotler.
4. The concept of Work-Week is related with :
 - (A) Quality of Work life.
 - (B) Quality Circle.
 - (C) Alternative Work schedule.
 - (D) Job Redesign.
5. Goal setting theory is pioneered by :
 - (A) Stacy Adams.
 - (B) Charms.
 - (C) Edwin Locke.
 - (D) F W Taylor.
6. What do we call the view that we can learn both through observation and direct experience ?
 - (A) Situational learning theory.
 - (B) Classical learning.
 - (C) Social learning theory.
 - (D) The Pavlov principle.
7. According to Mintzberg, one of management's interpersonal roles is :
 - (A) Spokesperson.
 - (B) Leader.
 - (C) Negotiator.
 - (D) Monitor.

8. Which of the following is / are not direct method to solve intergroup conflicts ?
- (A) Problem solving. (B) Domination by the management.
(C) Removing key figures in conflict. (D) Persuasion.
9. What sort of goals does Management By Objectives (MBO) emphasize ?
- (A) Tangible, verifiable and measurable.
(B) Achievable, controllable and profitable.
(C) Challenging, emotional and constructive.
(D) Hierarchical, attainable and effective.
10. Science that focuses on the influence people have on one another is :
- (A) Psychology. (B) Anthropology.
(C) Political science. (D) Social psychology.
11. Beliefs, attitudes, traditions and expectations which are shared by group members is called :
- (A) Group norms. (B) Group communication.
(C) Group cohesiveness. (D) Group structure.
12. Grid Organisation Development was developed by :
- (A) Blake and Mounton. (B) Elton Mayo.
(C) F W Taylor. (D) Max weber.
13. Maslow's "basic needs" are also known as :
- (A) Social needs. (B) Esteem needs.
(C) Safety needs. (D) Physiological needs.
14. _____ is manipulating and influencing others as a primary way of achieving one's goal.
- (A) Authoritarianism. (B) Dogmatism.
(C) Risk propensity. (D) Machiavellianism.
15. Which of the following is / are not a method of managing stress ?
- (A) Time management. (B) Supervisor training.
(C) Role Analysis techniques (RAT). (D) Rorschach test.

16. Which of the following is an environmental force that shapes personality ?
- (A) Gender. (B) Height.
(C) Experience. (D) Brain size.
17. What is the most relevant application of perception concepts to OB ?
- (A) The perceptions people form about each other.
(B) The perceptions people form about their employer.
(C) The perceptions people form about their culture.
(D) The perceptions people form about society.
18. _____ is the process of screening out information that we are uncomfortable with or that contradict to our beliefs.
- (A) Perceptual context. (B) Selective perception.
(C) Halo effect. (D) Stereotyping.
19. Basis of “Supportive Model of OB is :
- (A) Economic resources. (B) Power.
(C) Leadership. (D) Partnership.
20. Managerial orientation of “Collegial Model” of OB is :
- (A) Authority. (B) Money.
(C) Support. (D) Teamwor.

**FIRST SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)
EXAMINATION, NOVEMBER 2021**

[November 2020 session for SDE/Private Students]

(CBCSS)

M.Com.

MCM 1C 04—MANAGEMENT THEORY AND ORGANIZATIONAL BEHAVIOUR

(2019 Admission onwards)

{Covid instructions are not applicable for PVT/SDE students (November 2020 session)}

Time : Three Hours

Maximum : 30 Weightage

General Instructions

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Section A

Answer any four questions.

Each question carries 2 weightage.

1. Define group dynamics.
2. What is QWL ?
3. What is corporate culture ?
4. What do you mean by Six sigma ?
5. Expand ESOPS.
6. What do you mean by MBO ?
7. Define organization structure.

(4 × 2 = 8 weightage)

Turn over

Section B

Answer any four questions.

Each question carries 3 weightage.

8. Briefly explain the process of conflict management.
9. What are the steps in planning ?
10. What are the challenges of Organisational Behaviour ?
11. List out the characteristics of effective team.
12. What are the qualities of a good leader ?
13. Explain the principles of decision making.
14. Explain the types of motives with examples.

(4 × 3 = 12 weightage)

Section C

Answer any two questions.

Each question carries 5 weightage.

15. What is behavior modification ? Discuss the steps involved in organizational behavior modification.
16. Explain the meaning of personality. What are the determinants of personality ?
17. What is organizational development ? Explain the different types of Organisational Development intervention.
18. Explain the principles of learning and elaborate on the process of learning.

(2 × 5 = 10 weightage)

**FIRST SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)
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(CBCSS)

M.Com.

MCM 1C 03—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

(2019 Admission onwards)

{Covid instructions are not applicable for PVT/SDE students (November 2020 session)}

(Multiple Choice Questions for SDE Candidates)

Time : 20 Minutes

Total No. of Questions : 20

Maximum : 5 Weightage

INSTRUCTIONS TO THE CANDIDATE

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MCM 1C 03—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

(Multiple Choice Questions for SDE Candidates)

1. A high degree of +ve correlation between availability of rainfall and weight of people is :
 - (A) A meaningless correlation.
 - (B) A spurious correlation.
 - (C) A nonsense correlation.
 - (D) All of the above.
2. 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.
3. Product moment correlation method is also called _____.
 - (A) Rank correlation.
 - (B) Pearsonian correlation.
 - (C) Concurrent deviation.
 - (D) None of these.
4. Spearman's Rank Correlation Co-efficient is usually denoted by _____.
 - (A) K.
 - (B) r .
 - (C) S.
 - (D) R.
5. Co-efficient of concurrent deviation depends on _____.
 - (A) The signs of the deviations.
 - (B) The magnitude of the deviations.
 - (C) Both (A) and (B).
 - (D) None of these.
6. The term regression was first used by _____.
 - (A) Karl Pearson.
 - (B) Spearman.
 - (C) R A Fisher.
 - (D) Francis Galton.
7. If there are two variables, there can be at most _____ number of regression lines..
 - (A) One.
 - (B) Two.
 - (C) Three.
 - (D) Infinite.

8. If b_{xy} and b_{yx} are two regression co-efficients, they have :
- (A) Same signs. (B) Opposite signs.
(C) Either (A) or (B). (D) None of these.
9. The Correlation co-efficient between two variables is the _____ of their regression co-efficients.
- (A) Arithmetic mean. (B) Geometric mean.
(C) Harmonic mean. (D) None of these.
10. b_{yx} is the regression coefficient of the regression equation _____.
- (A) Y on X (B) X on Y
(C) Either (A) or (B). (D) None of these.
11. 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 deviation. (D) Mean deviation.
12. A wrong decision about null hypothesis leads to :
- (A) One kind of error. (B) Two kinds of errors.
(C) Three kinds of errors. (D) Four kinds of errors.
13. Which type of error is more severe error :
- (A) Type I error. (B) Type II error.
(C) Both (A) and (B). (D) None of these.
14. A sample is treated as large sample, when its size is _____.
- (A) More than 100. (B) More than 75.
(C) More than 50. (D) More than 30.
15. Accepting a null hypothesis when it is true is called _____.
- (A) Type I error. (B) Type II error.
(C) Probable error. (D) No error.

16. Z test was designed by _____.
- (A) R A Fisher. (B) Wilcoxon.
(C) Wald wolfowitz. (D) W S Gosset.
17. Degrees of freedom for Chi-square test in case of contingency table of order (4×3) is :
- (A) 4. (B) 3.
(C) 6. (D) 7.
18. What type of chart will be used to plot the number of defective in the output of any process ?
- (A) X Chart. (B) R chart.
(C) C chart. (D) P chart.
19. The control charts used to monitor attributes is _____.
- (A) Range chart. (B) P-chart.
(C) C-chart. (D) All of the above.
20. If ' r ' is the correlation co-efficient between two variables, then :
- (A) $0 < r < 1$. (B) $-1 \leq r \leq 1$.
(C) $r \geq 0$. (D) $r \leq 0$.

**FIRST SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)
EXAMINATION, NOVEMBER 2021**

[November 2020 session for SDE/Private students]

(CBCSS)

M.Com.

MCM 1C 03—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

(2019 Admission onwards)

{Covid instructions are not applicable for Pvt/SDE students (November 2020 session)}

Time : Three Hours

Maximum : 30 Weightage

General Instructions

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Part A

*Answer any **four** questions.
Each question carries 2 weightage.*

1. What is confidence interval ?
2. Define Hypothesis.
3. What is non-parametric test ?
4. What is partial Correlation ?
5. What is point estimation ?
6. Define Chi-square.
7. Briefly explain the uses of MS Excel in quantitative methods.

(4 × 2 = 8 weightage)

Turn over

Part B

Answer any **four** questions.

Each question carries 3 weightage.

8. If the probability of defective bolts is 0.1, find the mean and standard deviation for the distribution of defective bolts in a total of 500.
9. On an average 1 house in 1,000 in a certain district has a fire during a year. If there are 2,000 houses in that district, what is the probability that exactly five houses will have a fire during the year ?
10. A person throws 10 dice 500 times and obtains 2560 times 4, 5 or 6. Can this be attributed to fluctuations of sampling ?
11. Two samples of 100 electric bulbs each has a means 1500 and 1550, standard deviations 50 and 60. Can it be concluded that two brands differ significantly at 1 % level of significance in equality.
12. In a sample of 8 observations, the sum of squared deviations of items from the mean was 84.4. In another sample of 10 observations, the value was found to be 102.6. Test whether the difference is significant at 5 % level.

You are given that at 5 % level of significance, critical value of F for $n = 7$ and $\nu_2 = 9$ degrees of freedom is 3.29 and for $\nu_1 = 8$ and $\nu_2 = 10$ degrees of freedom, its value is 3.07.

13. In an anti-malarial campaign in a certain area, quinine was administered to 812 persons out of a total population of 3248. The number of fever cases is shown below :

<i>Treatment</i>	<i>Fever</i>	<i>No fever</i>	<i>Total</i>
Quinine	20	792	812
No quinine	220	2216	2436
	—	—	—
Total	240	3008	3248
	—	—	—

Discuss the usefulness of quinine in checking malaria.

14. Given $\sum dx = 0$; $\sum dx^2 = 776$; $\sum dy = 0$; $\sum dy^2 = 550$; and $\sum dxdy = 280$; $n = 5$.

Calculate Karl Pearson's co-efficient of correlation.

(4 × 3 = 12 weightage)

Part C

*Answer any two questions.
Each question carries 5 weightage.*

15. The following data show the number of seeds germinating out of 5 lb damp filter for 80 sets of seeds. Fit a binomial distribution of this data and find the expected frequencies.

X	0	1	2	3	4	5
Y	6	20	28	12	8	6

16. The demand for a particular spare part in a factory was found to vary from day to day. In a sample study, the following information was obtained :

Days	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
No. Parts demanded	1.124	1.125	1.110	1.120	1.126	1.115

Test the hypothesis that the number of parts demanded does not depend on the day of the week. (The table value of Chi-square for 5 d.f. and 5% level of significance is 11.07).

17. For 17 observations on price (x) and supply (y), the following data were obtained in appropriate units. $\sum x = 544$; $\sum x^2 = 19040$; $\sum y = 244$; $\sum y^2 = 3773$; $\sum xy = 8413$, obtain the two regression lines. What is the supply when price is Rs. 35 ?
18. Explain the Properties of Normal Distribution.

(2 × 5 = 10 weightage)

**FIRST SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)
EXAMINATION, NOVEMBER 2021**

[November 2020 Session for SDE/Private Students]

(CBCSS)

M.Com.

MCM 1C 02—CORPORATE GOVERNANCE AND BUSINESS ETHICS

(2019 Admission onwards)

{Covid instructions are not applicable for PVT/SDE Students (November 2020 sessions)}

(Multiple Choice Questions for SDE Candidates)

Time : 20 Minutes

Total No. of Questions : 20

Maximum : 5 Weightage

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MCM 1C 02—CORPORATE GOVERNANCE AND BUSINESS ETHICS

(Multiple Choice Questions for SDE Candidates)

1. A company may become insolvent if it :
 - (A) Makes a loss.
 - (B) Has negative working capital.
 - (C) Cannot meet its budgeted level of profit.
 - (D) Cannot pay creditors in full after realisation of its assets.
2. Who formed the ICGN ?
 - (A) European governments.
 - (B) US share holders.
 - (C) Pension funds.
 - (D) Stock markets.
3. What is kieretsu ?
 - (A) Pension fund.
 - (B) Corporate group.
 - (C) Stock exchange.
 - (D) Futures Market.
4. In the United States, small or medium sized businesses provide over _____ total employment.
 - (A) 25.
 - (B) 40.
 - (C) 50.
 - (D) 75.
5. The _____ position is that a corporation can and should be evaluated not only in terms of its financial bottom line, but also in terms of its environmental bottom line and its social/ethical bottom fine.
 - (A) Bottom line.
 - (B) Double Bottom line.
 - (C) Triple Bottom line.
 - (D) Final line.
6. Which board of directors committee is responsible for the guidelines on how the board of directors should operate ?
 - (A) Operating.
 - (B) Corporate governance.
 - (C) Corporate compliance.
 - (D) Guiding.
7. The classic example of whistle-blowing is the :
 - (A) Ford Pinto case..
 - (B) Lincoln case.
 - (C) Toyota case.
 - (D) None of the above..

8. Which act provides sweeping new legal protection for employees who report possible securities fraud making it unlawful for companies to “discharge, demote, suspend, threaten, harass, or in any other manner discriminate against” them ?
- (A) Sarbanes-Oxley Act of 2002. (B) Foreign Corruption Act.
(C) Economic Espionage Act. (D) U.S. vs. O’ Hagan.
9. What is green washing ?
- (A) Transforming products to be more ethical.
(B) Making a product appear more ethical that it really is.
(C) Converting the company to green production methods.
(D) Convincing customers to buy ethically.
10. What is the purpose of a balanced scorecard ?
- (A) To measure contribution of people to business growth.
(B) To combine a range of qualitative and quantitative indicators of performance.
(C) To relate business performance to customer satisfaction.
(D) All of the above.
11. Which legislation relates to the concept of business ethics ?
- (A) Freedom of Information Act. (B) Food Act.
(C) Building regulations. (D) All of these.
12. Which moral philosophy seeks the greatest good for the greatest number of people ?
- (A) Consequentialism. (B) Utilitarianism.
(C) Egoism. (D) Ethical formalism.
13. When a firm charges different prices to different groups of customers, it may be accused of :
- (A) Cultural relativism. (B) Money laundering.
(C) Facilitating payments. (D) Price discrimination.
14. The first step in the auditing process should be to secure the commitment of :
- (A) Employees. (B) Top executives and directors.
(C) Stockholders. (D) Customers.

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Part A

Answer any four questions.

Each question carries 2 weightage.

1. What is Corporate Governance ?
2. What do you mean by window dressing ?
3. State the principles of ethics.
4. What is knowledge management ?
5. What are the uses of IFRS ?
6. What do you mean by audit Committee ?
7. What is class action ?

(4 × 2 = 8 weightage)

Turn over

Part B

Answer any four questions.

Each question carries 3 weightage.

8. What are the meaning and significance of Corporate culture ?
9. State the recommendations of JJ Irani Committee.
10. Briefly explain the ethics in HRM.
11. What are the steps involved in Building Corporate image ?
12. Explain the duties and responsibilities of Chairman.
13. Explain the elements of Corporate Governance.
14. Describe the meaning and types of Whistle Blowing.

(4 × 3 = 12 weightage)

Part C

Answer any two questions.

Each question carries 5 weightage.

15. Explain the theories and models of Corporate governance.
16. "Clause 49 is a stepping stone towards the development of strong Corporate governance mechanism in India". Justify the statement.
17. Explain the major recommendations of Birla committee reports on Corporate governance.
18. Explain the duties, responsibilities and powers of the Board of Directors.

(2 × 5 = 10 weightage)

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M.Com.

MCM 1C 01—BUSINESS ENVIRONMENT AND POLICY

(2019 Admission onwards)

{Covid instructions are not applicable for PVT/SDE Students (November 2020 sessions)}

Time : 20 Minutes**Total No. of Questions : 20****Maximum : 5 Weightage****INSTRUCTIONS TO THE CANDIDATE**

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MCM IC 01—BUSINESS ENVIRONMENT AND POLICY

(Multiple Choice Questions for SDE Candidates)

1. Which of the following are the impact of government policy changes on business and industry ?
 - (A) Increased competition.
 - (B) Need for change.
 - (C) Demanding customers.
 - (D) All of the above.
2. What should be the minimum number (of persons) required to register a trade union ?
 - (A) Six.
 - (B) Seven.
 - (C) Eight.
 - (D) Nine.
3. Which one of the following is the largest item of expenditure of the Government of India on revenue account ?
 - (A) Defence.
 - (B) Subsidies.
 - (C) Pensions.
 - (D) Interest payments.
4. Every year the Economic Survey is compiled by :
 - (A) Office of Economic Advisor.
 - (B) Central Statistical Office (CSO).
 - (C) National Sample Survey Organisation (NSSO).
 - (D) Department of Economic Affairs.
5. Micro environment is also called as _____.
 - (A) General environment.
 - (B) Operating environment.
 - (C) Economics environment.
 - (D) Political environment.
6. "GRAND INNOVATION CHALLENGE" was launched by :
 - (A) NITI Aayog.
 - (B) Planning Commission.
 - (C) National Planning Committee.
 - (D) Finance Commission.
7. Who amongst the following is the chairperson of NITI Aayog ?
 - (A) The president.
 - (B) The Prime Minister.
 - (C) The Union Minister.
 - (D) The Finance Minister.

8. The form of Participation where the primary stakeholders participate in the discussion and analysis of pre-determined objectives is called :
- (A) Empowerment participation. (B) Participation by collaboration.
(C) Participation by consultation. (D) Passive participation.
9. What is the full form of GST ?
- (A) Goods and Supply Tax. (B) Goods and Services Tax.
(C) General Sales Tax. (D) Government Sales Tax.
10. GST is a consumption of goods and service tax based on :
- (A) Development. (B) Dividend.
(C) Destiny. (D) Destination.
11. Price Rigidity is the characteristic of :
- (A) Monopoly. (B) Oligopoly.
(C) Monopolistic competition. (D) Perfect competitive competition.
12. In which type of unemployment do the marginal productivity of the workers is zero ?
- (A) Disguised Unemployment. (B) Involuntary unemployment.
(C) Seasonal unemployment. (D) Structural Unemployment.
13. What are "hawala transactions" ?
- (A) Foreign trade in goods that are banned by the government.
(B) Transfer of money without actually moving it.
(C) Illegal drug trade at the international level.
(D) Conversion of black money into white money.
14. Globalisation has improved in the living structure of :
- (A) All the people. (B) Workers in developing countries.
(C) People in developed countries. (D) None of the above..
15. The disputes of FDI are over :
- (A) Concern. (B) Interest.
(C) Regard. (D) Hobby.

16. Which of the following is mainly responsible for the causes of water pollution ?
- (A) Afforestation. (B) Oil refineries.
(C) Paper factories. (D) Both (B) and (C).
17. Which among the following products is usually not exported from India ?
- (A) Wheat. (B) Rice.
(C) Sugar. (D) Pulses.
18. What is the main purpose of export-import act ?
- (A) Chemical analysis. (B) Regulate import export activities.
(C) Export of waste. (D) Import of waste.
19. Consumer Protection Act is significant to :
- (A) Immovable Goods.
(B) Movable Goods.
(C) Particular Goods and Services.
(D) All Goods and Services.
20. As per section 2 (l) (m) of Consumer Protection Act 1986, "person" includes :
- (i) A firm whether registered or not.
(ii) A Hindu undivided family.
(iii) A co-operative society.
(iv) every other association of persons whether registered under the Societies Registration Act, 1860 or not ;
- Codes :
- (A) (i), (ii) and (iii). (B) (i), (ii) and (iv).
(C) (i), (iii) and (iv). (D) (i), (ii), (iii) and (iv).

**FIRST SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)
EXAMINATION, NOVEMBER 2021**

[November 2020 Session for SDE/Private Students]

(CBCSS)

M.Com.

MCM 1C 01—BUSINESS ENVIRONMENT AND POLICY

(2019 Admission onwards)

{Covid instructions are not applicable for PVT/SDE Students (November 2020 sessions)}

Time : Three Hours

Maximum : 30 Weightage

General Instructions

1. *In cases where choices are provided, students can attend all questions in each section.*
2. *The minimum number of questions to be attended from the Section / Part shall remain the same.*
3. *The instruction if any, to attend a minimum number of questions from each sub section / sub part / sub division may be ignored.*
4. *There will be an overall ceiling for each Section / Part that is equivalent to the maximum weightage of the Section / Part.*

Part A

Answer any four questions.

Each question carries 2 weightage.

1. Define Trade Unions.
2. What is Capitalism ?
3. What do you mean by Poverty ?
4. What is Fiscal Policy ?
5. What is water pollution ?
6. What do you understand by Fin tech ?
7. What is a Carbon Credit ?

(4 × 2 = 8 weightage)

Turn over

Part B

Answer any four questions.

Each question carries 3 weightage.

8. Describe the structure of Indian Economy.
9. Distinguish between Planning Commission and NITI Ayog.
10. State the meaning and objectives of Monetary policy.
11. Write short notes on : (i) Black Money ; and (ii) FEMA.
12. Explain the meaning and objectives of EX-IM policy in India.
13. Describe the meaning and benefits of SEZ.
14. What is RTI Act. 2005 ? Describe its objectives.

(4 × 3 = 12 weightage)

Part C

Answer any two questions.

Each question carries 5 weightage.

15. Explain the External factors influencing the Business Environment.
16. Explain the History and Development of GST in India.
17. What is Globalization? Describe its advantages and Disadvantages.
18. Explain the meaning and salient features of the Information Technology Act, 2000.

(2 × 5 = 10 weightage)

**FIRST SEMESTER M.Com. DEGREE (SUPPLEMENTARY) EXAMINATION
NOVEMBER 2021**

(CUCSS)

M.Com.

MC 1C. 5—ORGANISATIONAL THEORY AND BEHAVIOUR

(2015 to 2018 Admissions)

Time : Three Hours

Maximum : 36 Weightage

Section A

*Answer all questions.
Each question carries 1 weightage.*

1. What is Organisational Behavior ?
2. What do you mean by Employee Productivity ?
3. What do you mean by Job Satisfaction ?
4. What do you mean by Sensitivity Training ?
5. What do you mean by Team Management ?
6. Discuss briefly about the Group Behavior.

(6 × 1 = 6 weightage)

Section B

*Answer any six of the following questions in not less than two pages each.
Each question carries 3 weightage.*

7. Briefly explain the need for the knowledge of Organisational Behavior.
8. What is the need for a contingency approach to the study of Organizational Behavior ?
9. What is the scope of Transactional analysis in an organisation ?
10. Why is the need for effective communication in an organisation ?
11. What are the factors influencing perception towards an organisation ?
12. Define Attitude. Explain the different theories for Attitude formation.
13. Discuss briefly the Theories of motivation.
14. What are the Theories of learning ?

(6 × 3 = 18 weightage)

Turn over

Section C

Answer any two questions in not less than six pages.

Each question carries 6 weightage.

15. Briefly explain the techniques of Organizational Development Interventions.
16. Briefly explain the emerging opportunities for Organizational Behavior.
17. Briefly explain the ethical issues in Organizational Behavior.

(2 × 6 = 12 weightage)

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**FIRST SEMESTER M.Com. DEGREE (SUPPLEMENTARY) EXAMINATION
NOVEMBER 2021**

(CUCSS)

M.Com.

MC1C4IT—APPLICATIONS IN COMMERCE [IT APPLICATIONS IN COMMERCE]

(2015 to 2018 Admissions)

Time : Three Hours

Maximum : 36 Weightage

Part A

Answer all questions.

Each question carries 1 weightage.

1. What is a System ?
2. What is Transaction Processing ?
3. What is a Spread Sheet ?
4. Define Database Management System.
5. Explicate on Enterprise Resource Planning.
6. What is an Information System ?

(6 × 1 = 6 weightage)

Part B

Answer any six questions.

Each questions carries 3 weightage.

7. Explain in detail on various types of System.
8. Elucidate in detail on characteristics of Decision Support System.
9. List out briefly on various logical functions.
10. Elucidate about Objects of Database.
11. What are the features of ERP ?
12. Narrate in detail the Qualities of Information.

Turn over

13. Explicate on Characteristics of Executive Information System.
14. What are the merits of Marketing Information System ?

(6 × 3 = 18 weightage)

Part C

Answer any two questions.

Each questions carries 6 weightage.

15. Dell Computer Corporation is a major manufacturer of personal computers, computer peripherals, and software. Among the leading producers of computers in the world, Dell sells its products directly to customers through the Internet and mail-order catalogs rather than through retail outlets. The company is based in Round Rock, Texas. At Dell Computers, customers are brought into the product planning and manufacturing processes, with all employees encouraged having contact with customers. Through effective collaboration across boundaries, ideas can be shared about product designs and value propositions. The result is faster and more customer-focused product and service innovation. To produce the capacity for this, considerable attention must be placed on organizational structures, processes, skills and culture. Such elements may need a radical overhaul in established companies (Dennis and Harris, 2002). Dell was founded in 1984 by Michael Dell. In 1983, during his freshman year at the University of Texas, he bought excess inventory of RAM chips and disk drives for IBM personal computers from local dealers. He resold the components through newspaper advertisements at prices far below retail cost. By 1984, his sales totalled about \$80,000 a month. In April, 1984, Dell dropped out of school to launch his company (Ford, Honeycutt, and Simintiras, 2003).

The new company soon began manufacturing its own IBM-compatible computers under the name PCs Limited. Because Dell sold computers directly to users through advertisements in magazines and catalogs, the company could price its machines lower than those sold through retail stores. Sales reached nearly \$6 million during the company's first year, climbing to \$34 million the following year. By 1987, Dell was the leading mail-order computer company in the United States. In that year, it created a sales force to target large corporations and began adding international offices to capture the direct-mail market outside the United States (Ford, Honeycutt, & Simintiras, 2003). While the company continued to grow rapidly; Dell experienced a series of setbacks that hurt profits. In 1990, the company began selling computers through retail stores, an effort it abandoned in 1994. In 1991, Dell launched a line of notebook computers, but quality problems and inadequate production planning forced the company to stop selling for a year. In 1994, Dell launched a new line of notebook computers and expanded efforts to increase overseas sales. Dell also began focusing on the market for servers, which used the computers to run local area networks. By the late 1990s, Dell was firmly in place as the world's number one direct seller of computers. More than 50 percent of the company's computer sales transactions took place via its website, which generated worldwide sales in excess of \$40 million a day (Ford, Honeycutt, and Simintiras, 2003).

Questions :

1. Comment on the MIS in Dell and suggest the positives and negatives of MIS in Dell?
2. The dell directly sells its computers to the customer whether it will give them good and reliable information or they are lacking in information system due to this move?
16. Explicate in detail the characteristics of Management Information System.
17. Explain in detail about role of functional information system in business.

(2 × 6 = 12 weightage)

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