

**FIFTH SEMESTER U.G. DEGREE [SPECIAL] EXAMINATION  
NOVEMBER 2020****(CUCBCSS—UG)****B.Com.****BCM 5D 03—BASIC ACCOUNTING****(2017 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.

**BCM 5D 03—BASIC ACCOUNTING**  
(Multiple Choice Questions for SDE Candidates)

1. Outstanding expenditure is a \_\_\_\_\_ account.
  - (A) Real Account.
  - (B) Nominal Account.
  - (C) Personal Account.
  - (D) Impersonal Account.
2. Income received in advance is a :
  - (A) An asset.
  - (B) A liability.
  - (C) An income.
  - (D) A loss.
3. Returns inwards appearing in trial balance is to be deducted from :
  - (A) Sales.
  - (B) Returns Outward.
  - (C) Purchases.
  - (D) Closing stock.
4. Receipt and Payment account is :
  - (A) Real Account.
  - (B) Nominal Account.
  - (C) Personal Account.
  - (D) Special Journal.
5. Which item enters in the Income and Expenditure account ?
  - (A) Sale of old newspaper.
  - (B) Tournament Fund.
  - (C) Closing balance of Cash.
  - (D) None of these.
6. Excess of income over expenditure is called :
  - (A) Revenue
  - (B) Commission.
  - (C) Surplus.
  - (D) Discount.
7. Generally entrance fees are treated as :
  - (A) Revenue Receipt.
  - (B) Revenue expenditure.
  - (C) Capital Receipt.
  - (D) None of these.

8. The amount of money owned by a business to outsider is called :
- (A) Assets. (B) Expense.  
(C) Liability. (D) Income.
9. In accounting only \_\_\_\_\_ discount is recorded.
- (A) Trade. (B) Cash.  
(C) Real. (D) None of these.
10. The process of recording transactions in a journal is known as :
- (A) Journalizing. (B) Posting.  
(C) Balancing. (D) Tallying.
11. The process of recording transactions in a ledger is known as :
- (A) Journalizing. (B) Posting.  
(C) Tallying. (D) Balancing.
12. Capital is shown under liability because of:
- (A) Cost Concept. (B) Accounting period Concept.  
(C) Business entity Concept. (D) Going concern.
13. Accounting is the process of matching :
- (A) Benefits and cost  
(B) Cash inflows and outflows  
(C) Revenues and cost  
(D) Potential and real performance.
14. Financial accounting looks for the interest of :
- (A) Investors. (B) Suppliers.  
(C) Employees. (D) Both investors and suppliers.
15. Accounting system used for the organization not earning any profit is :
- (A) Accrual system. (B) Mercantile system.  
(C) Cash System. (D) Non - profit system.

Turn over

16. Which type of expenditure is done for making assets ?
- (A) Revenue. (B) Deferred Revenue.  
(C) Capital. (D) All of the above.
17. The financial record should always be published in a definite time period. This concept is :
- (A) Accounting period concept. (B) Cost concept.  
(C) Money measurement concept. (D) Consistency.
18. When an owner credits or debits any amount, he cannot put that transaction in financial account records of organization ? This is known as :
- (A) Accrual Concept. (B) Business Entity.  
(C) Conservatism. (D) Consistency.
19. Accounting Policies and Procedures once decided should not be changed till any sound reason is there. This is known as :
- (A) Accounting period concept (B) Cost concept.  
(C) Money measurement concept. (D) Consistency.
20. Which type of expenditure affects the Profitability Statement ?
- (A) Capital Expenditure. (B) Deferred Revenue Expenditure.  
(C) Revenue Expenditure. (D) None of these.

**FIFTH SEMESTER U.G. DEGREE [SPECIAL] EXAMINATION  
NOVEMBER 2020**

(CUCBCSS—UG)

B.Com.

BCM 5D 03—BASIC ACCOUNTING

(2017 Admissions)

Time : Two Hours

Maximum : 40 Marks

**Part A**

*All questions to be attended.  
Each question carries 1 mark.*

Fill in the Blanks :

1. Machinery is an example of \_\_\_\_\_ asset.
2. The process of recording transactions in a journal is \_\_\_\_\_.
3. The Balance Sheet is prepared to know the \_\_\_\_\_.
4. The discount given for bulk purchase is called \_\_\_\_\_.

(4 × 1 = 4 marks)

**Part B (Short Answer Questions)**

*All questions can be attended and overall ceiling.  
Answer any five questions.  
Each question carries 2 marks.*

5. What is imprest system ?
6. What is money measurement concept ?
7. What is Trial Balance ?
8. Calculate cost of goods sold from the following :  
Opening Stock Rs. 8,500, Purchases Rs. 30,700, Wages Rs. 4,800, Trade Expenses Rs. 5,200,  
Closing stock Rs. 9,000.
9. What do you mean by deferred Revenue Expenditure ?
10. Sold goods to Mohan goods at list price of Rs. 6,000 at a trade discount of 10 %. Write Journal entry.
11. What is a debit note ?

(5 × 2 = 10 marks)

**Turn over**

**Part C (Short Essay Questions)**

*All questions can be attended and overall ceiling.*

*Answer any four questions.*

*Each question carries 4 marks.*

12. From the following particulars, prepare a Balance Sheet as on 31<sup>st</sup> December. 2018 :

<i>Particulars</i>	<i>Rs.</i>
Land and Building ...	20,000
Closing stock	13,000
Cash in hand	7,500
Cash at bank ...	2,200
Sundry debtors ...	12,000
Bills receivable	5,300
Insurance prepaid	200
Machinery	14,000
Bank loan	15,000
Sundry creditors	16,000
Salaries outstanding	1,200
Drawings	3,000
Capital	30,000
Net profit for the year ...	7,000
Furniture ...	6,000
Bills payable	14,000

13. Distinguish between a Balance sheet and a Trial Balance.
14. Prepare purchases return book from the following transactions :

2017

- |       |    |  |
|-------|----|--|
| March | 4  | Returned to Roy and Co., Kolkata : (Debit Note No. 225)<br>2 Collapsible chairs @ Rs. 200 each                     |
| March | 8  | Returned to Mohan Furniture Delhi: (Debit Note No. 245)<br>4 Chairs (a) Rs. 150 each<br>Less : 10 % Trade Discount |
| March | 15 | Returned to Rao Ltd., Mumbai (Debit Note No. 315)<br>1 steel Almirah of Rs. 4,000.                                 |

15. Journalise the following transactions :

2018

- May 1 Ashok started business with cash Rs. 12,000, stock Rs. 8,000 and furniture Rs. 5,000.
- 2 Purchased goods for cash Rs. 9,000.
- 3 Sold goods for cash Rs. 8,000.
- 4 Opened current account with Indian Bank Rs. 5,000.
- 6 Purchased goods on credit from Jose Rs. 7,000.
- 7 Sold goods to Raju Rs. 6,000.
- 9 Cash paid to Jose Rs. 4,500 and goods returned to him Rs. 500.
- 10 Cash received from Raju Rs. 3,600 and goods returned by him Rs. 400.

16. Prepare a trial balance from the following and find out sales :

<i>Particulars</i>	Rs.
Purchases ...	26,000
Wages	3,000
Salaries	4,000
Opening stock ...	6,000
Debtors	12,000
Creditors	8,000
Machinery ...	10,000
Commission paid ...	2,000
Rent ...	3,000
Furniture ...	5,000
Cash ...	5,000
Capital ...	22,000
Sales ...	?

(4 × 4 = 16 marks)

#### Part D (Essay Questions)

*All questions can be attended and overall ceiling.*

*Answer any **one** question.*

*The question carries 10 marks.*

17. Prepare Trading and Profit and Loss Account for the year ended 31<sup>st</sup> March, 2017 and a Balance Sheet as on that date :

<i>Particulars</i>	Rs.
Capital ...	1,00,000
Cash in hand ...	1,200

**Turn over**

<i>Particulars</i>		<b>Rs.</b>
Purchases	...	1,20,000
Bills Payable	...	23,000
Stock (1-4-2016)		35,000
Debtors	...	50,000
Creditors	...	24,000
Plant and Machinery	...	60,000
Furniture		15,000
Sales	...	2,00,200
Bills receivable	...	20,000
Rent and taxes	...	10,000
Wages		16,000
Salaries	...	20,000

Additional information :

1. Stock on 31<sup>st</sup> March, 2017 Rs. 40,000.
2. Outstanding Rent Rs. 2,000, Wages Rs. 3,000 and Salaries Rs. 4,000.
3. Provide for depreciation on Plant and Machinery at 5 % and on Furniture at 10 % p.a.

18. Record the following transactions in a single column Cash Book :

2018			<b>Rs.</b>
Jan	1	Started business with	10,000
	2	Purchased furniture for cash	1,500
	3	Purchased goods for cash	6,000
	6	Sold goods for cash	3,200
	11	Opened bank account	3,000
	14	Cash sales	4,100
	18	Paid for stationery	250
	21	Paid rent	300
	26	Received commission	400
	28	Paid to Prakash	600
	29	Received from Suku	1,200
	30	Paid Salary	450
	30	Received cheque for goods sold	500
	31	The cheque of Rs. 500 paid into bank	

(1 × 10 = 10 marks)

**FIFTH SEMESTER U.G. DEGREE (SPECIAL) EXAMINATION  
NOVEMBER 2020**

(CUCBCSS—UG)

B.Com.

BCM 5D 02—BASICS OF ENTREPRENEURSHIP AND MANAGEMENT

(2017 Admissions)

Time : Two Hours

Maximum : 40 Marks

**Part A**

*All questions to be attended.*

*Answer all questions.*

*Each question carries 1 mark.*

Fill in the Blanks :

1. For delegation to be effective it is essential that responsibility be accompanied with necessary .....
2. Policy formulation is the function of \_\_\_\_\_ managers.
3. \_\_\_\_\_ entrepreneurs are very cautious in experimenting any changes in the working of their enterprises.
4. The minimum number of directors in a private company is \_\_\_\_\_.

(4 × 1 = 4 marks)

**Part B (Short Answer Questions)**

*All questions can be attended and overall ceiling.*

*Answer any five questions.*

*Each question carries 2 marks.*

5. Define scalar chain.
6. What is meant by standing plan ?
7. What is span of control ?
8. What is decentralisation ?
9. What is autocratic leadership ?

Turn over

10. Who is an Intrapreneur ?
11. What is a private company ?

(5 × 2 = 10 marks)

### Part C (Short Essay Questions)

*All questions can be attended and overall ceiling.*

*Answer any four questions.*

*Each question carries 4 marks.*

12. What are the characteristics of entrepreneur ?
13. Explain the concept of social responsibilities of business.
14. Describe the features of a profession.
15. Name any four limitations of planning.
16. Distinguish between delegation and decentralisation of authority.

(4 × 4 = 16 marks)

### Part D (Essay Questions)

*All questions can be attended and overall ceiling.*

*Answer any one question.*

*The question carries 10 marks.*

17. Explain the functions of an entrepreneur.
18. What is a sole proprietorship business ? List the merits and demerits of sole proprietorship business.

(1 × 10 = 10 marks)

**FIFTH SEMESTER U.G. DEGREE (SPECIAL) EXAMINATION  
NOVEMBER 2020**

(CUCBCSS—UG)

B.Com.

BCM 5D 01—E-COMMERCE

(2017 Admissions)

Time : Two Hours

Maximum : 40 Marks

**Part A**

*All questions to be attended.*

*Answer all questions.*

*Each question carries 1 mark.*

Fill in the blanks :

1. Expansion of EDI is \_\_\_\_\_.
2. \_\_\_\_\_ is an E-Commerce business model consists of the sale of products or services from a business to the public.
3. M-Commerce refers to the transactions carried out through \_\_\_\_\_.
4. \_\_\_\_\_ is the protocol or set of rules which facilitates transfer of files from one computer to another computer.

(4 × 1 = 4 marks)

**Part B (Short Answer Questions)**

*All questions can be attended and overall ceiling.*

*Answer any five questions.*

*Each question carries 2 marks.*

5. What is E-Commerce ?
6. What is B2B Model ?
7. What is WWW ?
8. Explain Gopher ?

**Turn over** |

9. Define 'Protocol' in Internet ?
10. Write a note on Plastic Money ?
11. State any *two* Mode of Online Payment ?

(5 × 2 = 10 marks)

**Part C (Short Essay Questions )**

*All questions can be attended and overall ceiling.*

*Answer any **four** questions*

*Each question carries 4 marks.*

12. State the advantages of E-Commerce ?
13. Explain the different Internet Protocol ?
14. Describe in detail about Internet Advertisement ?
15. What are the different types of Biometrics System ?
16. Write a note on Debit card and Credit Card.

(4 × 4 = 16 marks)

**Part D (Essay Questions)**

*All questions can be attended and overall ceiling.*

*Answer any **one** question.*

*The question carries 10 marks.*

17. Define E-Commerce ? What are the various E-Commerce Business Model ?
18. Discuss in detail about Electronic Payment System (EPS) and its different mode of payment ?

(1 × 10 = 10 marks)

**FIFTH SEMESTER U.G. DEGREE (SPECIAL) EXAMINATION  
NOVEMBER 2020****(CUCBCSS—UG)****B.Com.****BCM 5B 11—COMPUTER APPLICATION SPECIALIZATION II—BUSINESS  
INFORMATION SYSTEMS****(2017 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.
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BCM 5B 11—COMPUTER APPLICATION SPECIALIZATION II—BUSINESS  
INFORMATION SYSTEMS

(Multiple Choice Questions for SDE Candidates)

1. Processed data is called \_\_\_\_\_.
  - (A) Field.
  - (B) Information.
  - (C) Record.
  - (D) File.
2. The expert system uses a (n) \_\_\_\_\_ to select the most appropriate response.
  - (A) Inference engine.
  - (B) Decision support system.
  - (C) Knowledge base.
  - (D) Data source.
3. Which of the following information systems are used in the daily running of the business ?
  - (A) Transaction processing systems (TPS).
  - (B) Operational planning systems.
  - (C) Office automation systems (OAS).
  - (D) All of the above.
4. In terms of the resources that support information systems, the procedures used by people are an example of :
  - (A) Hardware resources.
  - (B) Software resources.
  - (C) People resources.
  - (D) Data resources.
5. 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.
6. Information has three dimensions. They are :
  - (A) Time, content, and form.
  - (B) Time, content, and form.
  - (C) Cost, content, and form.
  - (D) Time, content, and Value.

7. The Decision support systems use all of the following EXCEPT :
- (A) Analytical models.
  - (B) Specialized databases.
  - (C) Online Transaction processing.
  - (D) A decision maker's own insights and judgments.
8. Which of the following involves analyzing complex relationships among thousands or even millions of data items stored in data marts, data warehouses, and other multidimensional databases to discover patterns, trends, and exception conditions ?
- (A) OLTP.
  - (B) OLAP.
  - (C) OISE.
  - (D) OLALA.
9. \_\_\_\_\_ is an electronic device which converts raw data into meaningful information.
- (A) Computer.
  - (B) Hardware.
  - (C) Software.
  - (D) Compiler.
10. Example of Office automation tools are \_\_\_\_\_.
- (A) Pencil and Pen.
  - (B) File and Rack.
  - (C) Table and Desk.
  - (D) Electronic Mail and Internet System.
11. Software of computer means \_\_\_\_\_.
- (A) Electronic circuit and devices.
  - (B) Printing device.
  - (C) Interface between operator and machine.
  - (D) Magnetic disk.
12. Application software is \_\_\_\_\_.
- (A) Menu driven specific software.
  - (B) Software for specific operation.
  - (C) Software for programming.
  - (D) Printing device.
13. Which of the following is not a characteristic of good information ?
- (A) Interchangeability.
  - (B) Relevance.
  - (C) Cost effectiveness.
  - (D) Accuracy.

Turn over

14. Enterprise Resource Planning (ERP) is :
- (A) Severely limited by current MRP computer systems.
  - (B) Not related to MRP.
  - (C) An advanced MRP II system that ties-in customers and suppliers.
  - (D) Not currently practical.
15. All of the following are advantages of enterprise resource planning (ERP) except it :
- (A) Creates commonality of databases.
  - (B) Increases communications and collaboration worldwide.
  - (C) Helps integrate multiple sites and business units.
  - (D) Requires major changes in the company and its processes to implement.
16. Overall design of database is called :
- (A) Structure.
  - (B) Architect.
  - (C) Schema.
  - (D) Layer.
17. Highest level of schema in a database is :
- (A) Physical schema.
  - (B) Logical schema.
  - (C) Subschema.
  - (D) None of these.
18. In MS Excel, Which function calculates the largest value in a set of numbers ?
- (A) Average.
  - (B) Count.
  - (C) Minimum.
  - (D) Maximum.
19. Which of the following is not an example of word processor ?
- (A) WordStar.
  - (B) Soft word.
  - (C) MS Word.
  - (D) MS Office.
20. MS Power point is an application to prepare \_\_\_\_\_.
- (A) Chart.
  - (B) Spreadsheets.
  - (C) Graph.
  - (D) Slides.

**FIFTH SEMESTER U.G. DEGREE (SPECIAL) EXAMINATION  
NOVEMBER 2020**

(CUCBCSS—UG)

B.Com.

BCM 5B 11—COMPUTER APPLICATION SPECIALIZATION II—BUSINESS  
INFORMATION SYSTEMS

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Section A**

*Answer all the questions.*

*Each question carries 1 mark.*

**A. Fill in the Blanks :**

- 1 \_\_\_\_\_ is an example of Transaction processing system.
- 2 The most basic component of data base management system is \_\_\_\_\_.
- 3 \_\_\_\_\_ is a collection of data integrated and organised into a single comprehensive file system.
- 4 BPR stands for \_\_\_\_\_.
- 5 \_\_\_\_\_ is a type of information which is used by top level executives.

**B. Multiple Choice :**

- 6 The computer system which support semi-structured and un-structured decision-making is called :
  - (a) Decision support system.
  - (b) Transaction Processing System.
  - (c) Office automation system.
  - (d) Executive Support system.
- 7 The language used to define the structure of database :
  - (a) DML.
  - (b) DDL.
  - (c) DSS.
  - (d) DSL.

**Turn over**

- 8 Type of DSS which is utilising mathematical models ?
- (a) Data-driven DSS. (b) Document-driven DSS.  
(c) Model-driven DSS. (d) None of these.
- 9 Which of the following is a characteristic of information ?
- (a) Accuracy. (b) Completeness.  
(c) Timeliness. (d) All of the above.
- 10 MIS means :
- (a) Manufacturing Information System.  
(b) Management Information System.  
(c) Management Intelligent System.  
(d) None of the above.

(10 × 1 = 10 marks)

**Section B**

*Answer at least five questions.  
Each question carries 4 marks.  
All questions can be attended.  
Overall Ceiling 20.*

11. Define DSS.
12. What is Information reporting system ?
13. State the characteristics of Database system.
14. Who is data administrator ?
15. What is Data dictionary ?
16. What do you mean by Logical Data model ?
17. Explain ERP software ?
18. What is Group DSS ?
19. What is Document-driven DSS ?
20. Explain relational data base model.

(5 × 4 = 20 marks)

**Section C**

*Answer at least **four** questions.  
Each question carries 8 marks.  
All questions can be attended.  
Overall Ceiling 32.*

21. Explain Object-relational database model.
22. Explain different types of information.
23. Write a note on importance of ERP in business.
24. Describe the limitations of Database.
25. State the advantages and disadvantages of Network database model.
26. Write a note on importance of Information system in organisations.
27. What are the features of Transaction processing system ?
28. Mention different forms of information utilities.

(4 × 8 = 32 marks)

**Section D**

*Answer any **one** question.  
Each question carries 18 marks.*

29. Write a note on important types of Management Information System.
30. Discuss the problems and issues of BPR.
31. Briefly explain different types of DBMS.

(1 × 18 = 18 marks)

**FIFTH SEMESTER U.G. DEGREE [SPECIAL] EXAMINATION  
NOVEMBER 2020****(CUCBCSS—UG)****B.Com.****BCM 5B 10—COMPUTER APPLICATION SPECIALIZATION—I—COMPUTER  
APPLICATIONS IN BUSINESS****(2017 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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BCM 5B 10—COMPUTER APPLICATION SPECIALIZATION—I—COMPUTER  
APPLICATIONS IN BUSINESS

(Multiple Choice Questions for SDE Candidates)

1. Most common type of a computer network is :
  - (A) PAN.
  - (B) WAN.
  - (C) LAN.
  - (D) MAN.
2. A communication path way that transfers data from one point to another is called :
  - (A) Link.
  - (B) Node.
  - (C) Medium.
  - (D) Topology.
3. Which one of the following protocol is not used in internet ?
  - (A) HTTP.
  - (B) DHCP.
  - (C) DNS.
  - (D) None of the mentioned.
4. Which of the following is part of the four main types for e-commerce ?
  - (A) B2B.
  - (B) B2C.
  - (C) C2B.
  - (D) All of the above.
5. The best products to sell in B2C e-commerce are :
  - (A) Small products.
  - (B) Digital products.
  - (C) Specialty products.
  - (D) Fresh products.
6. Which products are people most likely to be comfortable buying on the Internet ?
  - (A) Books.
  - (B) PCs.
  - (C) CDs.
  - (D) All of the above.
7. Which is a function of E-commerce ?
  - (A) Marketing.
  - (B) Advertising.
  - (C) Warehousing.
  - (D) All of the above.

8. Which term represents a count of the number of people who visit one site, click on an ad, and are taken to the site of the advertiser ?
- (A) Affiliate programs. (B) Click-through.  
(C) Spam. (D) All of the above.
9. Why would a hacker use a proxy server ?
- (A) To create a stronger connection with the target.  
(B) To create a ghost server on the network.  
(C) To obtain a remote access connection.  
(D) To hide malicious activity on the network.
10. Viruses which executes when computer starts is :
- (A) Macro. (B) File infector.  
(C) Boot sector. (D) Salami shaving.
11. Which one of the following is controlled by the World Wide Web ?
- (A) Universal banking. (B) Virtual Banking.  
(C) Wholesale Banking. (D) None of these.
12. The types of Business to Business e-commerce are \_\_\_\_\_.
- (A) Direct selling and support to Business.  
(B) Industry portals.  
(C) Information sites about a industry.  
(D) All of the above.
13. \_\_\_\_\_ is simply the use of electronic means to transfer funds directly from one account to another, rather than by cheque or cash.
- (A) M - Banking. (B) O - Banking.  
(C) E - Banking. (D) D - Banking.
14. What is the full form of SWIFT ?
- (A) Society for Worldwide Internet Financial Telecommunications.  
(B) Secret Wide Interbank Financial Telecommunications.  
(C) Society for Worldwide Interbank Financial Telecommunications.  
(D) None of the Above.

**Turn over**

15. \_\_\_\_\_ has now evolved to be one of the most popular automated tools for unethical hacking.
- (A) Automated apps. (B) Database software.  
(C) Malware. (D) Worms.
16. The legal risks of ethical hacking include lawsuits due to \_\_\_\_\_ of personal data.
- (A) Stealing. (B) Disclosure.  
(C) Deleting. (D) Hacking.
17. Which of the following bank launches India's first Mobile ATM ?
- (A) HDFC Bank. (B) Axis Bank.  
(C) ICICI Bank. (D) SBI.
18. Which of the following is not a type of cyber crime ?
- (A) Data theft. (B) Forgery.  
(C) Damage to data and systems. (D) Installing antivirus for protection.
19. DES stands for :
- (A) Data Encryption Standard. (B) Data Encryption Subscription.  
(C) Data Encryption Solutions. (D) Data Encryption Slots.
20. Typically, an ATM is used for :
- (A) Record keeping. (B) Budget making.  
(C) Watching movies. (D) Withdrawing cash.

**FIFTH SEMESTER U.G. DEGREE [SPECIAL] EXAMINATION  
NOVEMBER 2020**

(CUCBCSS—UG)

B.Com.

BCM 5B 10—COMPUTER APPLICATION SPECIALIZATION—I—COMPUTER  
APPLICATIONS IN BUSINESS

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Section A**

*Answer all questions.*

*Each question carries 1 mark.*

(A) Fill in the blanks :

- 1 All devices and programs work together to perform any particular task are best said to be \_\_\_\_\_.
- 2 \_\_\_\_\_ attribute specifies a unique alphanumeric identifier to be associated with an element.
- 3 Air cracking is used for \_\_\_\_\_.
- 4 \_\_\_\_\_ is URL encode of '&' ?
- 5 The tag for the largest heading in HTML is \_\_\_\_\_.
- 6 Which of the following statement is true ?
  - a) Attribute names must be in uppercase.
  - b) Attribute values must be quoted.
  - c) Attribute minimization is mandatory.
  - d) Attribute values should not be quoted.
- 7 Which tag supports Non-English language ?
  - a) <input>.
  - b) <audio>.
  - c) <embed>.
  - d) <bdo>.

**Turn over**

- 8 Which of the following describes e-commerce ?
- a) Doing business electronically.    b) Doing business.  
c) Sale of goods.    d) All of the above.
- 9 Which of the following refers to creating products tailored to individual customers ?
- a) Customization.    b) Aggregation.  
c) Direct materials.    d) Reverse auction.
- 10 Packet filtering firewalls work effectively in \_\_\_\_\_ networks.
- a) Very simple.    b) Smaller.  
c) Large.    d) Very large complex.

(10 × 1 = 10 marks)

### Section B

*Answer at least five questions.*

*Each question carries 4 marks.*

*All questions can be attended.*

*Overall Ceiling 20.*

- 11 What is a modem ?
- 12 Explain Web Server ?
- 13 What is HTML ?
- 14 How do you insert a copyright symbol on a browser page ?
- 15 How do you create a link that will connect to another web page when clicked ?
- 16 How are active links different from normal links ?
- 17 What is EDI ?
- 18 What is Online Shopping Application and give some examples ?
- 19 What is a credit card ?
- 20 What is a POS terminal ?

(5 × 4 = 20 marks)

**Section C**

*Answer at least **four** questions.*

*Each question carries 8 marks.*

*All questions can be attended.*

*Overall Ceiling 32.*

- 21 Explain the features of Internet.
- 22 Describe the principles of web design.
- 23 What is CSS ? Explain.
- 24 What are the elements of HTML ?
- 25 Explain the role of website for business growth.
- 26 Explain briefly the modes of delivery in e-commerce.
- 27 What is UPI ?
- 28 What is Phishing ? How does it differ from hacking ?

(4 × 8 = 32 marks)

**Section D**

*Answer any **one** question.*

*The question carries 18 marks.*

- 29 What is e-commerce ? What are the models of e-commerce ?
- 30 What are the security issues in internet and e-commerce ?
- 31 Write a brief note on digital payments.

(1 × 18 = 18 marks)

**FIFTH SEMESTER U.G. (CUCBCSS—UG) DEGREE [SPECIAL]  
EXAMINATION, NOVEMBER 2020****B.Com.****BCM 5B 11—CO-OPERATION SPECIALIZATION II-LEGAL ENVIRONMENT FOR CO-  
OPERATIVES****(2017 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.

BCM 5B 11—CO-OPERATION SPECIALIZATION II-LEGAL ENVIRONMENT FOR CO-OPERATIVES

(Multiple Choice Questions for SDE Candidates)

1. The Chairman of the committee which suggest criteria to determine the genuiness of membership in Co-operatives ?
  - (A) Madhavadas.
  - (B) V.L.Mehta.
  - (C) B. Sivaraman.
  - (D) R.N.Mirdha.
2. 'One man one vote' principle was recommended by \_\_\_\_\_ Committee.
  - (A) Gorwala.
  - (B) Mac Lagan.
  - (C) Minto Morley.
  - (D) Montague Chelmsford.
3. The area of Central Co-operative Bank is :
  - (A) All India.
  - (B) Kerala.
  - (C) India except J.K.
  - (D) A Revenue District.
4. The KSCU is the biggest \_\_\_\_\_ body of the co-operative movement in the state.
  - (A) General.
  - (B) Managing.
  - (C) Non-official.
  - (D) Official.
5. Who will be the chief of audit of co-operative societies as per latest Amendment ?
  - (A) Registrar.
  - (B) Finance Secretary.
  - (C) Registrar of Co-operative Audit.
  - (D) Director of Co-operative Audit.
6. The State Co-operative Union is established under \_\_\_\_\_ of the KCSA1969.
  - (A) Section 86.
  - (B) Section 87.
  - (C) Section 88.
  - (D) Section 89.
7. Co-operative Tribunal deals in section :
  - (A) 80.
  - (B) 81.
  - (C) 82.
  - (D) 83.

8. 'One man one vote' deals in section \_\_\_\_\_ of KCS Act.
- (A) 19. (B) 20.  
(C) 21. (D) 22.
9. Who can become a member in a Co-operative society :
- (A) Individual. (B) Any other society.  
(C) Government or Local Self Govt. (D) All of these.
10. The Bye-law of Co-operative Society can be amended by :
- (A) The General Body passing simple majority.  
(B) The General Body passing by 2/3 majority.  
(C) The direction of the Registrar.  
(D) 2/3 majority of the Board of Directors.
11. An officer appointed to decide a dispute in a co-operative society is called :
- (A) Liquidator. (B) Sale Officer.  
(C) Arbitrator. (D) Registrar.
12. What is called 'Brightest spot' in co-op movement ?
- (A) District Co-operative Bank.  
(B) Co-operative Urban Bank.  
(C) Employees Co-operative Credit Societies.  
(D) Primary Agricultural Credit Societies.
13. Section \_\_\_\_\_ of KCS Act states that Co-op society can be registered with limited Liability ?
- (A) Sec. 5. (B) Sec. 6.  
(C) Sec. 4. (D) Sec. 7.
14. The resignation letter from a member of the Managing Committee of a society can be accepted or rejected by \_\_\_\_\_.
- (A) President. (B) Registrar.  
(C) Managing Committee. (D) General Body.

**Turn over**

15. Securing of possession of records of a Co-operative society is dealt with under Section \_\_\_\_\_ of KCS Act.
- (A) 34. (B) 24.  
(C) 40. (D) 44.
16. The accounts of a Co-operative Society should be audited within \_\_\_\_\_ of the close of the financial year.
- (A) Six months. (B) One year.  
(C) Two years. (D) The period as mentioned in the byelaw.
17. The basic principle of a Co-operative Society is :
- (A) One share one vote. (B) One member one vote.  
(C) Proxy vote. (D) Open votes.
18. The Audit memorandum is prepared by :
- (A) Registrar. (B) Director of Co-op. Audit.  
(C) Auditor. (D) Committee of the society.
19. The jurisdiction of a Circle Co-operative union is ?
- (A) Grama Panchayath. (B) Block Panchayath.  
(C) Taluk. (D) District.
20. Which section of the KCS Act 1969 provides for the reservation of seats for women and others belonging to the Scheduled Cast and Scheduled Tribe in the managing committee of the society ?
- (A) Section 27. (B) Section 27 A.  
(C) Section 28 (D) Section 28 A.

**FIFTH SEMESTER U.G. (CUCBCSS—UG) DEGREE [SPECIAL]  
EXAMINATION, NOVEMBER 2020**

B.Com.

BCM 5B 11—CO-OPERATION SPECIALIZATION II-LEGAL ENVIRONMENT FOR  
CO-OPERATIVES

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Section A**

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

(A) Fill in the blanks :

- 1 \_\_\_\_\_ is considered the supreme authority of a society.
- 2 Name the first society organized under Transitory Co-op. Societies Act.
- 3 The determination of dispute by the decision of one or more persons is called \_\_\_\_\_.
- 4 \_\_\_\_\_ is an order requiring a person to pay or restore money or property as determined by the Registrar.
- 5 The Journal of Kerala State Co-operative Union is called \_\_\_\_\_.

(B) Choose the correct answer from the bracket :

6 Maclagan committee was appointed in the year :

- |           |           |
|-----------|-----------|
| (A) 1910. | (B) 1911. |
| (C) 1912. | (D) 1914. |

7 The secretary of a Society may be :

- |                       |                    |
|-----------------------|--------------------|
| (A) Paid or honorary. | (B) Paid.          |
| (C) Honorary.         | (D) None of these. |

8 As per the Co-operative Societies Act, the term of office of a managing committee is prescribed as \_\_\_\_\_ years.

- |           |                         |
|-----------|-------------------------|
| (A) Two.  | (B) Three.              |
| (C) Four. | (D) Not exceeding five. |

**Turn over**

9 Co-operative societies with area of operation more than two states is registered by :

- (A) Central Government. (B) NCUI.  
(C) Central Registrar. (D) RBI.

10 Sec. 65 of KCS Act deals with :

- (A) Audit (B) Inquiry.  
(C) Liquidation. (D) Supervision.

(10 × 1 = 10 marks)

### Section B

*Answer at least **five** questions.  
Each question carries 4 marks.  
All questions can be attended.  
Overall Ceiling 20.*

- 11 What is a Central society ?  
12 Define Dispute.  
13 What is a co-operative society with limited liability ?  
14 What is Audit programme ?  
15 What is removal of a member ?  
16 What is Agenda ?  
17 What is amalgamation of Societies ?  
18 Who can become member in a co-operative society ?  
19 Write a note on First general body.  
20 What is Decree ?

(5 × 4 = 20 marks)

### Section C

*Answer at least **four** questions.  
Each question carries 8 marks.  
All questions can be attended.  
Overall Ceiling 32.*

- 21 What are the special features of KCS Act 1969 ?  
22 What are the business to be transacted in the First general body meeting ?  
23 State the contents of Byelaw.  
24 What are the disqualifications for committee members ?

- 25 What are the procedure for the settlement of Dispute ?
- 26 What are the powers of the liquidator ?
- 27 Explain five privileges of a co-operative society.
- 28 Discuss the different forms of state aid to co-operatives.

(4 × 8 = 32 marks)

### Section D

*Answer any **one** question.  
The question carries 18 marks.*

- 29 Explain the different types of General body meeting of a co-operative society.
- 30 What is co-operative audit ? What are the procedure for the audit of accounts of a Co-operative society ?
- 31 Explain the procedure for the Registration of a Co-operative Society.

(1 × 18 = 18 marks)

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CHMK LIBRARY UNIVERSITY OF CALICUT

BCM 5B 10—CO-OPERATION SPECIALIZATION—I-CO-OPERATIVE THEORY AND PRACTICE

(Multiple Choice Questions for SDE Candidates)

1. For the second reformulation of Principles of Co-operative Sector, The International Co-operative Alliance appointed a sub-committee in \_\_\_\_\_.  
(A) 1964. (B) 1935.  
(C) 1954. (D) 1944.
2. \_\_\_\_\_ is a voluntary and democratic association of human beings, based on equality of control, opportunity, distribution and mutuality for the promotion of their common interests as producers or consumers.  
(A) Organization. (B) Company.  
(C) Co-operation. (D) Non-profit organization.
3. The word \_\_\_\_\_ literally means to work together or act together.  
(A) Organization. (B) Company.  
(C) Co-operation. (D) Association.
4. The principles of 'Voluntary Association' and Democratic Management are the guidelines for \_\_\_\_\_.  
(A) Co-operation. (B) Capitalism.  
(C) Socialism. (D) Trade unionism.
5. The \_\_\_\_\_ is the Chief Executive Officer of the ICA.  
(A) Director General. (B) President.  
(C) Vice President. (D) Board.
6. The \_\_\_\_\_ presides over the General assembly and Board of ICA.  
(A) Director General. (B) President.  
(C) Vice President. (D) Board.
7. The Reserve Bank of India was established in :  
(A) 1921. (B) 1922.  
(C) 1933. (D) 1935.

8. Expand NCDC :
- (A) National Cooperative Development Corporation.
  - (B) National Cooperative Dairy Corporation.
  - (C) National Consumers Development Corporation.
  - (D) National Consumers Dairy Cooperative.
9. In India cooperative legislation started in \_\_\_\_\_.
- (A) 1904. (B) 1912.
  - (C) 1901. (D) 1882.
10. The report submitted by the \_\_\_\_\_ consisted of two volumes: the first contained Model Cooperative Societies Bill and Rules and the second volume contained model bye-laws for various types of societies.
- (A) Committee on Cooperative Law in 1955.
  - (B) Committee of Direction of all India Rural Credit Survey 1954.
  - (C) Saraiya Committee.
  - (D) None of the above.
11. SCBs stand for :
- (A) State Co-operative Banks. (B) State Credit Banks.
  - (C) Social Cooperative Board. (D) Society for Co-operative Business.
12. The \_\_\_\_\_ established in 1958 has been playing an important role in the development of cooperative marketing in India.
- (A) National Agricultural Cooperative Marketing Federation.
  - (B) National Agricultural and Fisheries Marketing Federation.
  - (C) National Association of Fisheries Marketing Federation.
  - (D) National Apex Federation.
13. The first marketing cooperative was organized at \_\_\_\_\_ In the former Bombay province in 1915.
- (A) Hubli. (B) Thane.
  - (C) Pune. (D) Kalyan.

Turn over

14. The Urban cooperative banks, salary earners' societies, thrift and credit societies are examples of \_\_\_\_\_.
- (A) Agricultural credit societies. (B) Non-Agricultural credit societies.  
(C) Both (A) and (B). (D) None of the above.
15. LAMPS, TDCCFs, BISCOLAMF, TRIFED are cooperatives working for the upliftment of \_\_\_\_\_.
- (A) Scheduled Castes. (B) Scheduled Tribes.  
(C) Rural areas. (D) Urban areas.
16. The first Dairy Cooperative Society was registered in 1913 at Allahabad in UP was called \_\_\_\_\_.
- (A) Katra Cooperative Dairy Society. (B) Kaira District Cooperative Milk Producers Union.  
(C) District Cooperative Milk Society. (D) Allahabad Cooperative Dairy Society.
17. The process of concentration of co-operative activities at the primary level either by the amalgamation of two or more societies carrying out the same business or by the incorporation of several functions in one society is known as \_\_\_\_\_.
- (A) Horizontal Integration. (B) Link-up system.  
(C) Vertical Integration. (D) All of the above.
18. \_\_\_\_\_ is instrumental in implementing the novel schemes of Govt of Kerala like Distress purchase scheme, Fibre subsidy scheme, Price fluctuation fund, Purchase price stabilization scheme etc.
- (A) Milma (B) Coirfed.  
(C) Urban Cooperative Banks. (D) KSCHF.
19. The KSCHF was registered on \_\_\_\_\_.
- (A) 23.9.1970. (B) 23.9.1971.  
(C) 23.9.1972. (D) 23.9.1973.
20. In 1969-70 NDDB introduced a scheme for the development of dairy co-operatives known as \_\_\_\_\_.
- (A) White revolution. (B) Operation flood.  
(C) Blue revolution. (D) Silver river.

**FIFTH SEMESTER U.G. (CUCBCSS—UG) DEGREE [SPECIAL]  
EXAMINATION, NOVEMBER 2020**

B.Com.

BCM 5B 10—CO-OPERATION SPECIALIZATION—I-CO-OPERATIVE THEORY AND  
PRACTICE

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Section A**

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

(A) Fill in the blanks :

- 1 NABARD was established in the year \_\_\_\_\_
- 2 The members of a Co-operative Society have \_\_\_\_\_ liability
- 3 NCCT means \_\_\_\_\_.
- 4 The Reserve Bank of India was established in \_\_\_\_\_.
- 5 \_\_\_\_\_ plays an equalizing role as a welfare factor in a capitalistic economy.

(B) Choose the correct answer from the bracket :

6 NCHF stands for :

- a) National Cooperative Housing Federation of India.
- b) National Credit Housing Federation.
- c) National Consumer Housing Federation.
- d) National cooperative Housing Finance.

7 The State Co-operative Bank is also known as :

- |                  |                  |
|------------------|------------------|
| a) Apex Bank.    | b) Central Bank. |
| c) Primary Bank. | d) None.         |

8 Apex marketing co-operatives in Kerala :

- |             |               |
|-------------|---------------|
| a) KERAFED. | b) MARKETFED. |
| c) RUBFED.  | d) NAFED.     |

**Turn over**

- 9 KRIBCO was registered under :
- The Multi State Co-operatives Societies Act, 1985.
  - Co-operative Societies Act, 1912.
  - Kerala Co-operative Societies Act, 1969.
  - Banking Regulation Act, 1949.
- 10 International Cooperative Alliance was founded by the International Cooperative Congress held in London in \_\_\_\_\_.
- 1895.
  - 1875.
  - 1865.
  - 1995.

(10 × 1 = 10 marks)

### Section B

*Answer at least five questions.*

*Each question carries 4 marks.*

*All questions can be attended.*

*Overall Ceiling 20.*

- State two benefits of Co-operation.
- Write a note on COIRFED ?
- What is Communism ?
- Write a note on Co-operative farming.
- Explain Co-operative Flag.
- What is Rural bank ?
- What Anand Pattern ?
- What is SCB ?
- In which year NCHF was established ?
- What is Marketing Co-operatives ?

(5 × 4 = 20 marks)

### Section C

*Answer at least four questions.*

*Each question carries 8 marks.*

*All questions can be attended.*

*Overall Ceiling 32.*

- Explain the role of SCU in Co-operative education and training.

- 22 Distinguish between Co-operation and Socialism.
- 23 What are the Functions of District Co-operative Bank ?
- 24 What are the advantages of Urban Co-operative Bank ?
- 25 What are the Problems Faced by Consumer Co-operatives in India ?
- 26 Write a note on MATSYAFED.
- 27 Discuss about Handloom Weavers Co-operative societies.
- 28 What are the different types of Housing Cooperatives ?

(4 × 8 = 32 marks)

#### Section D

*Answer any one question.*

*The question carries 18 marks.*

- 29 Briefly discuss about Co-operative Principles.
- 30 What is NABARD and its role in cooperative movement ?
- 31 Discuss about Dairy Cooperatives.

(1 × 18 = 18 marks)

**FIFTH SEMESTER U.G. (CUCBCSS—UG) DEGREE [SPECIAL]  
EXAMINATION, NOVEMBER 2020****B.Com.****BCM 5B 11—FINANCE SPECIALIZATION-II—FUNDAMENTALS OF INVESTMENT****(2017 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.

## BCM 5B 11—FINANCE SPECIALIZATION-II—FUNDAMENTALS OF INVESTMENT

(Multiple Choice Questions for SDE Candidates)

1. Private placement is preferred by companies, because it is :
  - (A) Cost effective.
  - (B) Time effective.
  - (C) Access effective.
  - (D) All of these.
2. Money market instruments are :
  - (A) Treasury bills.
  - (B) Certificate of deposit.
  - (C) Commercial paper.
  - (D) All of these.
3. Which of the following are not money market instruments ?
  - (A) Treasury bills.
  - (B) Commercial Paper.
  - (C) Certificate of deposit.
  - (D) Fixed deposit receipt.
4. Mutual funds invest in :
  - (A) Stocks only.
  - (B) Bonds only.
  - (C) Stock and bonds.
  - (D) Stock, bonds and cash instruments.
5. The Sensex has :
  - (A) 25 stocks.
  - (B) 30 stocks.
  - (C) 50 stocks.
  - (D) 20 stocks.
6. NSE Nifty has :
  - (A) 20 stocks.
  - (B) 50 stocks.
  - (C) 30 stocks.
  - (D) 25 stocks.
7. \_\_\_\_\_ is a measure to tame inflation.
  - (A) SEBI.
  - (B) Money measure.
  - (C) Finance minister decisions.
  - (D) All of these.

8. The pivotal position in the Indian money market is adorned by :
- (A) Commercial bank. (B) Non banking financial companies.  
(C) RBI. (D) None of these.
9. AAA rating stands for :
- (A) Highest safety. (B) High safety.  
(C) Moderate safety. (D) None of these.
10. Inter bank participation certificate is a :
- (A) Money market instrument. (B) Very popular instrument.  
(C) Instrument used by companies. (D) None of these.
11. \_\_\_\_\_ occupies the pivotal position in the Indian money market.
- (A) RBI. (B) SEBI.  
(C) SBI. (D) None of these.
12. Financial literacy / awareness programmes are conducted by :
- (A) SEBI. (B) Brokers.  
(C) Stock exchange. (D) All of these.
13. Value investing is investing in :
- (A) Companies with low P / E.  
(B) Companies with low P / BV.  
(C) Companies with high dividend yield.  
(D) All of above.
14. Stock mutual funds also sometimes called :
- (A) Open ended fund. (B) Closed ended fund.  
(C) Growth fund. (D) Equity fund.
15. Systematic risk is also known as :
- (A) Unavoidable risk. (B) Unique risk.  
(C) Avoidable risk. (D) Financial risk.

**Turn over**

16. A set of securities held by an individual investor is called \_\_\_\_\_.
- (A) Portfolio. (B) Group.  
(C) Collection. (D) Bundle.
17. When a right to purchase a security is given it is called ?
- (A) Put option. (B) Call option.  
(C) Put and call option. (D) None of the above.
18. The first stock exchange which was fully computerized was :
- (A) BSE. (B) NSE.  
(C) OTCEI. (D) DSE.
19. For every Rs. 1 lakh of fresh issue of capital there should be at least :
- (A) 5 share holders. (B) 10 share holders.  
(C) 15 share holders. (D) 20 share holders.
20. Default risk is lower in :
- (A) Treasury bills. (B) Government bonds.  
(C) ICICI bonds. (D) IDBI bonds.

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**FIFTH SEMESTER U.G. (CUCBCSS—UG) DEGREE [SPECIAL]  
EXAMINATION, NOVEMBER 2020**

B.Com.

BCM 5B 11—FINANCE SPECIALIZATION-II—FUNDAMENTALS OF INVESTMENT  
(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Section A (Objective Questions)**

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

Choose the correct answer :

1. Systematic risk includes all except :
  - a) Interest Rate Risk.
  - b) Country Risk.
  - c) Socio-political Risk.
  - d) Business Risk.
2. Which of the following theories laid the foundations for modern technical analysis ?
  - a) Efficient Market Theory.
  - b) Graph Theory.
  - c) Dow Theory.
  - d) CAPM Theory.
3. The first credit rating agency in India :
  - a) ICRA.
  - b) CARE.
  - c) CRISIL.
  - d) SMREA.
4. Which of the following is not a common type of multi-factor model used for portfolio analysis ?
  - a) Macroeconomic Models.
  - b) CAPM.
  - c) Fundamental Models.
  - d) Statistical Models.
5. The BSE SENSEX market index consists of how many companies ?
  - a) 30.
  - b) 45.
  - c) 50.
  - d) 40.

Fill in the blanks :

6. \_\_\_\_\_ is a type of bond issued on long term debt obligations backed by real estate.
7. An increase in earnings \_\_\_\_\_ the P/E ratio.

**Turn over**

8. The high P/E Ratio indicates that investors expect \_\_\_\_\_ from the company compared to the overall market.
9. The prices of fixed-rate bonds fall if expectations for inflation \_\_\_\_\_.
10. A decrease in beta \_\_\_\_\_ the required return on a stock.

(10 × 1 = 10 marks)

### Section B

*Answer at least five questions.  
Each question carries 4 marks.  
All questions can be attended.  
Overall Ceiling 20.*

11. Who is treated as an “insider” by SEBI ?
12. Give the meaning of ‘insider trading’.
13. What is credit rating ?
14. What are the factors that influence corporate bond yields ?
15. What do you understand by the term arbitrage ?
16. What is P/E Ratio ?
17. What do you mean by ‘Active Portfolio Management’ ?
18. List out the different ways to measure the risk.
19. What are the different types of bonds ?
20. Explain the term ‘Risk-Return Tradeoff’.

(5 × 4 = 20 marks)

### Section C

*Answer at least four questions.  
Each question carries 8 marks.  
All questions can be attended.  
Overall Ceiling 32.*

21. Write a note on investor grievance redressal mechanism available to capital market investors ?
22. Explain important charts used to display and study the price data of a share.
23. What are risks involved in investing bonds ?
24. What is Investor Education and Protection Fund ? How it is used ?
25. What do you understand by NSE-NIFTY ? How it helps an investor ?
26. What are the constraints in portfolio management ?

27. Calculate Current Yield and Yield to Maturity of a Bond from the following :

Current market Price ₹ 930 ; face value ₹ 10,000 ; coupon Rate is 7%, Payment Frequency of the interest is semi-annual and the years to maturity is 5 years.

28. You expect the market will rise by 9.3% and may earn a risk-free rate of 1.4%. Stock A is a relatively safe security with a beta of 0.65, but stock B is considerably more volatile with a beta of 1.9. What is the required return for each stock ? If 30 percent of the portfolio is invested in stock A and the remainder in stock B, what is the beta co-efficient of the portfolio ?

(4 × 8 = 32 marks)

### Section D (Essay Questions)

*Answer any one question.*

*The question carries 18 marks.*

29. What is risk in investment ? Explain its relationship with return. How portfolio risk can be managed ?

30. What is technical analysis ? How it help to take effective investment decisions ?

31. A single index model of portfolio has the following efficient portfolios :

Portfolio	1	2	3	4	5
Expected return E(R)	8%	10%	13%	17%	20%
Standard deviation	3%	6%	8%	13%	18%

a) If the existing risk free return is 6%, which is the best portfolio.

b) Assume that the investor needs a return of 10% with standard deviation of 4%. Is it possible ?

c) If standard deviation is 12% what will be the expected portfolio return ?

(1 × 18 = 18 marks)

**FIFTH SEMESTER U.G. (CUCBCSS—UG) DEGREE [SPECIAL]  
EXAMINATION, NOVEMBER 2020****B.Com.****BCM 5B 10—FINANCE SPECIALIZATION-I—FINANCIAL MARKETS AND SERVICES****(2017 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.
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4. The MCQ question paper will be supplied after the completion of the descriptive examination.

## BCM 5B 10—FINANCE SPECIALIZATION-I—FINANCIAL MARKETS AND SERVICES

(Multiple Choice Questions for SDE Candidates)

1. Bonds, bearer debenture, Government securities are the example for :
  - (A) Non-marketable Asset.
  - (B) Marketable Asset.
  - (C) Primary Asset.
  - (D) Secondary Asset.
2. \_\_\_\_\_ is a money assets consist of coins and currency notes and created money.
  - (A) Cash Asset.
  - (B) Stock Asset.
  - (C) Debt Asset.
  - (D) Primary Asset.
3. Market for short term funds usually for one year is called :
  - (A) Capital Market.
  - (B) Money Market.
  - (C) Primary Market.
  - (D) Secondary Market.
4. \_\_\_\_\_ is the purchase of a security tied to an agreement to sell back later :
  - (A) Refinance.
  - (B) Reverse Repo.
  - (C) Mortgage.
  - (D) REPO.
  - (E) LAF.
5. Banking Regulation Act was passed in :
  - (A) 1939.
  - (B) 1949.
  - (C) 1945.
  - (D) 1935.
6. To facilitate multiple rediscounting and reduce paper movements RBI introduce :
  - (A) DUPN.
  - (B) SUPN.
  - (C) CURN.
  - (D) DURN.
7. The markets which generally confined to the stock exchanges :
  - (A) Primary Market.
  - (B) Secondary Market.
  - (C) Tertiary Market.
  - (D) All of these.
8. Government securities market also called :
  - (A) Industrial Securities.
  - (B) Guilt edged Securities.
  - (C) M.M. Securities.
  - (D) Capital Securities.

9. \_\_\_\_\_ pool resources from those who save and allocate them to various investment opportunities.
- (A) Mutual Funds. (B) LIC.  
(C) Banks. (D) RBI.
10. Bonds that are denominated in a currency other than that of the country in which they are issued :
- (A) Drop Lock Bond. (B) Euro Bond.  
(C) Straight Debt Bond. (D) Convertible Bond.
11. \_\_\_\_\_ is a dollar denominated form of equity ownership :
- (A) ADR. (B) GDR.  
(C) SDR. (D) USD.
12. The apex authority of insurance industry :
- (A) IBRD. (B) IRDA.  
(C) RBI. (D) LIC.
13. \_\_\_\_\_ is a form of protection against possible risk :
- (A) Banking. (B) Factoring.  
(C) Insurance. (D) Investment.
14. (A) BSE was the first to offer screen based trading all over India. (B) NSE is the leading and the oldest stock exchange in India as well as in Asia.
- (A) A is true B is False. (B) B is true A is False.  
(C) Both are True. (D) Both are False.
15. Stock exchange also referred as :
- (A) Primary Market. (B) Forex Market.  
(C) Secondary Market. (D) OTCEI.
16. RBI was established in :
- (A) 1945. (B) 1935.  
(C) 1955. (D) 1949.

Turn over

17. \_\_\_\_\_ refers to a fixed number of units of the underlying asset that form part of a single F and O contract :
- (A) Forward. (B) Lot Size.  
(C) Lottery. (D) Future.
18. \_\_\_\_\_ are instrument of short term borrowing by the Government of India, issued as promissory notes under discount :
- (A) CD's. (B) CP's  
(C) TB's. (D) PC's.
19. Debentures can be issued :
- (A) At par. (B) At premium.  
(C) At Discount. (D) All of these.
20. Failure of the opposite party to deliver the promised security :
- (A) Interest Rate Risk. (B) Default Risk.  
(C) Counter Party Risk. (D) Price Risk.

CHMK LIBRARY UNIVERSITY OF CALICUT

**FIFTH SEMESTER U.G. (CUCBCSS—UG) DEGREE [SPECIAL]  
EXAMINATION, NOVEMBER 2020**

B.Com.

BCM 5B 10—FINANCE SPECIALIZATION—I—FINANCIAL MARKETS AND SERVICES

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Section A**

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

A) Fill in the blanks :

- 1 Mutual fund in India is under the control of \_\_\_\_\_
- 2 The process of distributing securities through a group of investment bank is called \_\_\_\_\_.
- 3 A bill which is derived from a genuine trade transaction is called \_\_\_\_\_.
- 4 A mutual fund is set up in the form of \_\_\_\_\_.
- 5 The bonds which are sold at large discounts at their nominal value is called \_\_\_\_\_.

B) Choose the correct answer from the bracket :

- 6 A form of equity financing designed especially for funding high risk and high reward project :
  - a) Lease financing.
  - b) Venture capital financing.
  - c) Capital borrowing.
  - d) Capital marketing.
- 7 \_\_\_\_\_ are long term bonds issued and sold outside the country of the currency in which they are denominated.
  - a) Foreign bonds.
  - b) American bonds.
  - c) Coupon bonds.
  - d) Euro bonds.
- 8 The Sensex consists of \_\_\_\_\_ stocks listed in BSE.
  - a) 30.
  - b) 40.
  - c) 15.
  - d) 50.

**Turn over**

9 Share issues to the employees or workers who contribute for the development of a company is called \_\_\_\_\_.

- |                  |                  |
|------------------|------------------|
| a) Right share.  | b) Bonus shares. |
| c) Sweat equity. | d) First equity. |

10 DFHI has started its operations in India in the year \_\_\_\_\_.

- |          |          |
|----------|----------|
| a) 1988. | b) 1980. |
| c) 1986. | d) 1984. |

(10 × 1 = 10 marks)

### Section B

*Answer at least **five** questions.*

*Each question carries 4 marks.*

*All questions can be attended.*

*Overall Ceiling 20.*

- 11 What do you mean by forward contract ?
- 12 Explain full-service factoring.
- 13 Define merchant banker.
- 14 What are futures ?
- 15 What do you mean by listing of securities ?
- 16 What is forfeiting ?
- 17 Define Leasing.
- 18 What are the special features of an open-ended fund ?
- 19 What is a gilt edged security ?
- 20 What is credit rating ?

(5 × 4 = 20 marks)

### Section C

*Answer at least **four** questions.*

*Each question carries 8 marks.*

*All questions can be attended.*

*Overall Ceiling 32.*

- 21 State the defects of Indian capital market.
- 22 Briefly explain the importance of venture capital.

- 23 Explain any four types of speculators.
- 24 Differentiate between capital market and money market.
- 25 State the importance of money market in the financial system of India.
- 26 What is a commercial paper ? State its features.
- 27 What are the advantage of leasing ?
- 28 Write a note on NBFI.

(4 × 8 = 32 marks)

### Section D

*Answer any **one** question.*

*The question carries 18 marks.*

- 29 How the financial system helps in the economic development of a country ? Explain the weaknesses of Indian financial system.
- 30 Explain the functions of stock exchanges in India.
- 31 Briefly explain the different methods of placing new issues.

(1 × 18 = 18 marks)

CHMK LIBRARY UNIVERSITY OF CALICUT

**FIFTH SEMESTER U.G. (CUCBCSS-UG) DEGREE [SPECIAL] EXAMINATION  
NOVEMBER 2020**

B.Com.

BCM 5B 09—INCOME TAX LAW AND ACCOUNTS

(2017 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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## BCM 5B 09—INCOME TAX LAW AND ACCOUNTS

(Multiple Choice Questions for SDE Candidates)

1. Previous year started from \_\_\_\_\_.
  - (A) April.
  - (B) March.
  - (C) January.
  - (D) September.
2. A person is said to be a non resident when he is \_\_\_\_\_.
  - (A) Not fulfilling any one of the basic conditions.
  - (B) Fulfilling only basic conditions.
  - (C) Fulfilling only additional conditions.
  - (D) Fulfilling both basic and additional conditions.
3. Agricultural income in Pakistan is assessable for \_\_\_\_\_.
  - (A) Resident.
  - (B) Not ordinarily resident.
  - (C) Non-resident.
  - (D) Not taxable.
4. The following is not taxable as income under the head “Salaries” :
  - (A) Commission received by a full-time director.
  - (B) Remuneration received by a partner.
  - (C) Allowances received by an employee.
  - (D) Free accommodation given to an employee.
5. Capital expenditure on scientific research which cannot be absorbed on account of insufficiency of profit in any accounting year can be carried forward for \_\_\_\_\_.
  - (A) 16.
  - (B) 8.
  - (C) Indefinite.
  - (D) 12.
6. When a receipt is determined as Capital Receipt or Revenue receipt ?
  - (A) At the time it is received.
  - (B) While preparing final accounts.
  - (C) When the received amount is used.
  - (D) None of the above.

7. Salary paid by an employer out of capital will be \_\_\_\_\_.
- (A) A revenue receipt in the hands of employee.  
(B) A capital receipt in the hands of employee.  
(C) A casual receipt.  
(D) None of the above.
8. Interest on capital paid by the firm to its partners is allowed up to \_\_\_\_\_.
- (A) 6%. (B) 12%.  
(C) 15%. (D) 16%.
9. As per Second additional condition, a resident will be an ordinarily resident if stay in India for at least \_\_\_\_\_ days during the seven previous years preceding the relevant.
- (A) 182 days. (B) 365 days.  
(C) 60 days. (D) 730 days.
10. In case of residential status of HUF, firm and AOP if control and management are wholly outside India they are deemed as \_\_\_\_\_.
- (A) Resident. (B) Ordinarily Resident.  
(C) Non resident. (D) None of these.
11. Share of income from firm is \_\_\_\_\_.
- (A) Taxable in the hands of partner. (B) Exempted in the hands of partner.  
(C) Exempted in the hands of firm. (D) None of these.
12. Allowances received by a government employee posted abroad are \_\_\_\_\_.
- (A) Fully exempted. (B) Partly exempted.  
(C) Fully taxable. (D) Taxable by the country where posted.
13. House rent allowance is \_\_\_\_\_.
- (A) Fully exempted. (B) Partly taxable.  
(C) Fully taxable. (D) Actual rent paid alone is taxable.
14. Unabsorbed capital expenditure on scientific research can be carried forward for \_\_\_\_\_.
- (A) 15 years. (B) 14 years.  
(C) 8 years. (D) 10 years.

Turn over

15. Free food provided to employees is exempted upto \_\_\_\_\_ per meal.
- (A) Rs. 40. (B) Rs. 50.  
(C) Rs. 60. (D) Rs. 15.
16. Preliminary expenses shall be allowed as deduction in \_\_\_\_\_.
- (A) 5 Instalments. (B) 10 Instalments.  
(C) 15 Instalments. (D) 12 Instalments.
17. Under Section 44 AB the audit of accounts is compulsory if total sales exceed \_\_\_\_\_.
- (A) Rs. 40 lakhs. (B) Rs. 50 lakhs.  
(C) Rs. One Crore. (D) Rs. Five Crores.
18. Rate of depreciation on non residential building is \_\_\_\_\_.
- (A) 10%. (B) 15%.  
(C) 20%. (D) 25%.
19. Income from sale of rural Agricultural land is \_\_\_\_\_.
- (A) Taxable capital gain. (B) Exempted capital gain.  
(C) Taxable income. (D) None of these.
20. To be a long term capital asset, a non financial asset should be held more than \_\_\_\_\_.
- (A) 12 months. (B) 24 months.  
(C) 36 months. (D) 60 months.

CHMK LIBRARY UNIVERSITY OF CALICUT

**FIFTH SEMESTER U.G. (CUCBCSS-UG) DEGREE [SPECIAL] EXAMINATION  
NOVEMBER 2020**

B.Com.

BCM 5B 09—INCOME TAX LAW AND ACCOUNTS

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Section A**

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

(A) Choose the correct answer :

1. The aggregate of incomes under various heads after making deductions under Chapter VI-A of the Income Tax Act is called :
  - (a) Gross total Income.
  - (b) Net Income.
  - (c) Total Income.
  - (d) Net Taxable Income.
2. Annual value of a self-occupied house will be :
  - (a) Municipal valuation.
  - (b) Fair rental value.
  - (c) Nil.
  - (d) Municipal valuation or Fair rental value whichever is higher.
3. The profit earned on transfer of a capital asset is called \_\_\_\_\_.
  - (a) Capital gain.
  - (b) STCG.
  - (c) LTCG.
  - (d) None of these.
4. Income Tax Rules were passed in the year :
  - (a) 1957.
  - (b) 1960.
  - (c) 1961.
  - (d) 1962.
5. Pension is taxable under which head or income :
  - (a) Income from other sources.
  - (b) Capital gain.
  - (c) Salary.
  - (d) Income from business or Profession.

**Turn over**

(B) Fill in the blanks :

6. The provident fund recognised by the commissioner of Income tax is called \_\_\_\_\_.
7. The rate of tax applicable to highest slab of an individual AOP and BOI are called \_\_\_\_\_.
8. Payment in cash other than salary is called \_\_\_\_\_.
9. CBDT stands for \_\_\_\_\_.
10. Land becomes long term capital asset when held for more than \_\_\_\_\_.

(10 × 1 = 10 marks)

### Section B

*Answer at least **five** questions.  
Each question carries 4 marks.  
All questions can be attended.  
Overall Ceiling 20.*

11. Define Casual Income.
12. Define Assessment Year.
13. What do you mean by STCG ?
14. Define Assessee.
15. Write a note 'Unabsorbed Depreciation'.
16. State any four deductions allowable under Section 54, while computing capital gain ?
17. Define Gratuity.
18. Who is a not ordinarily resident ?
19. What is a 'block of asset' ?
20. What is meant by perquisites ?

(5 × 4 = 20 marks)

### Section C

*Answer at least **four** questions.  
Each question carries 8 marks.  
All questions can be attended.  
Overall Ceiling 32.*

21. Explain the taxation of Retrenchment Compensation.
22. Distinguish between RPF and SPF.
23. What are the items included under the term income ?
24. Differentiate between short term capital gains and long term capital gains.
25. State any eight items of income exempt from tax.

26. Mr. Jayan an Indian citizen, left for USA for the first time, 15.02.2020, for business purposes. He returned to India on 1.04.2020 and again went for a European tour on 30.04.2020. He returned to India on 5.03.2021 and remains in the country thereafter. From the business in Europe he earned a net income of Rs. 50 lakhs. Determine his residential status for the previous year 2020-21. Is he liable to pay tax in India, on business income earned abroad ?
27. Mr. Madhu retired from service on 31.03.2021 after serving 34 years and 9 months. At the time of retirement his basic salary was Rs. 48,500 per month and D.A. Rs. 20,000 per month (Not forming part of pay). He was also getting commission of Rs. 10,000 per month. At the time of retirement he was paid death cum retirement gratuity Rs. 16,00,000. Compute taxable amount of gratuity if Mr. Madhu is :
- (a) Covered under Gratuity Act of 1972.
- (b) A Government employee.
28. Compute income from other sources of Mr. Arun from particulars gives below for Assessment Year 2021-22 :

	Rs.
1 Interest (gross) on deposit with a company	. . 10,000
2 University remuneration for working as examiner	8,000
3 Royalty for writing books (He claims to have spent Rs. 20,000 on writing these books)	. . 80,000
4 Family pension received	. . 48,000
(4 × 8 = 32 marks)	

### Section D

*Answer any **one** question.  
The question carries 18 marks.*

29. Mr. Harish owns two houses. The particulars of the two houses for the Previous Year 2020-21 are given below :

<i>Particulars</i>	<i>House 1</i>	<i>House 2</i>
Date of Completion of the house	31 <sup>st</sup> March 2016	31 <sup>st</sup> December 2017
Use of House	Self Occupied	Let out
Municipal Value	30,000	60,000
Fair Rent	35,000	90,000
Rent Received	—	1,20,000
Standard Rent	25,000	65,000
Municipal taxes paid	4,000	8,000
Interest on loan for construction of house	30,000	40,000

Compute Income from house property for the Assessment Year 2021-22.

**Turn over**

30. Mr. Z running a cloth business, has prepared the following Profit and Loss Account for the year ended 31<sup>st</sup> March, 2021. You are required to compute his income from business for the Assessment Year 2021-22 :

*Profit and Loss Account*

Particulars	Rs.	Particulars	Rs.
To Trade expenses	450	By Gross profit	2,19,400
Establishment Charges	2,200	Dividends (Net)	3,140
Rent Rates and Taxes	1,400	Interest on Non-Govt.	
Household Expenses	1,850	Securities (Net) Non-listed	5,400
Discount allowed	200		
Income tax	700		
Advertisement	450		
Postage and Telegrams	100		
Gifts to relatives	125		
Fire insurance premium	250		
Donation to Prime Minister's			
National Relief Fund	800		
Repairs, etc	1,600		
Life Insurance Premium	850		
Interest on Capital	1,000		
Audit Fees	250		
Net Profit	2,15,715		
	2,27,940		2,27,940

31. What are the allowances which are taxable under the head salary ?

(1 × 18 = 18 marks)

**FIFTH SEMESTER U.G. (CUCBCSS—UG) DEGREE [SPECIAL]  
EXAMINATION, NOVEMBER 2020****B.Com.****BCM 5B 08—BUSINESS RESEARCH METHODS****(2017 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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## BCM 5B 08—BUSINESS RESEARCH METHODS

(Multiple Choice Questions for SDE Candidates)

1. Research is only \_\_\_\_\_ enquiry into the system of knowledge to disapprove or approve or to arrive at new conclusions for the betterment of the existing system.
  - (A) Systematic.
  - (B) Computerized.
  - (C) General.
  - (D) None of these.
2. A \_\_\_\_\_ analysis determines the cost of each production item used to produce goods and services.
  - (A) Marketing.
  - (B) Financial.
  - (C) Technical.
  - (D) Investment.
3. A theory explains and predict about a \_\_\_\_\_.
  - (A) Phenomenon.
  - (B) Principles.
  - (C) Conclusion.
  - (D) None of these.
4. \_\_\_\_\_ research is a preliminary study of a new problem about which the researcher has little or no knowledge.
  - (A) Basic.
  - (B) Exploratory.
  - (C) Applied.
  - (D) Experimental.
5. The \_\_\_\_\_ research leads to discovery of new theories and development of existing theories.
  - (A) Pure.
  - (B) Exploratory.
  - (C) Applied.
  - (D) Experimental.
6. The \_\_\_\_\_ research leads to discovery of new theories and development of existing theories.
  - (A) Pure.
  - (B) Exploratory.
  - (C) Applied.
  - (D) Experimental.
7. \_\_\_\_\_ is a method or technique or an approach of exploring or analyzing the life of a social unit.
  - (A) Preliminary study.
  - (B) Secondary study.
  - (C) Case study.
  - (D) Pilot.

8. A \_\_\_\_\_ study is a small scale preliminary study conducted before the main research, in order to check the feasibility or to improve the design of the research.
- (A) Preliminary. (B) Secondary.  
(C) Case. (D) Pilot.
9. \_\_\_\_\_ samples are best suited for exploratory research.
- (A) Systematic. (B) Convenience.  
(C) Judgment. (D) Random.
10. In \_\_\_\_\_ Scale, there is an absolute zero point.
- (A) Nominal. (B) Ordinal.  
(C) Interval. (D) Ratio.
11. \_\_\_\_\_ scale is the highest level of measurement scales.
- (A) Nominal. (B) Ordinal.  
(C) Interval. (D) Ratio.
12. Classification is the process of reducing large mass of data in to \_\_\_\_\_ group for meaningful analysis.
- (A) Various. (B) Heterogeneous.  
(C) Homogeneous. (D) Different.
13. \_\_\_\_\_ is the process of recording the classified facts in rows and columns.
- (A) Editing. (B) Coding.  
(C) Classification. (D) Tabulation.
14. If a table shows the relationship between two variables in a tabular form, it is called a \_\_\_\_\_ table.
- (A) Frequency. (B) Simple.  
(C) Complex. (D) Contingency.
15. In line graphs, values of dependent variables are taken on the \_\_\_\_\_.
- (A) X - axis. (B) Y - axis.  
(C) Base line. (D) None of these.

Turn over

16. After processing the data, the next step is its \_\_\_\_\_.
- (A) Editing. (B) Classifying.  
(C) Analysis. (D) Reporting.
17. \_\_\_\_\_ is the best way of reflecting the central tendency of a set of scores where the scores themselves are measured on a nominal scale.
- (A) Mode. (B) Median  
(C) Mean. (D) Range.
18. \_\_\_\_\_ is defined as the square-root of the average of the squared deviation from the mean.
- (A) Range. (B) Standard deviation.  
(C) Skewness. (D) Geometric mean.
19. \_\_\_\_\_ is a list of sources used by the researcher to get information for research report.
- (A) Appendix. (B) Bibliography.  
(C) Index. (D) Glossary.
20. A list of special terms and phrases used is given in the form of a \_\_\_\_\_.
- (A) Glossary. (B) Bibliography.  
(C) Appendix. (D) Reference.

**FIFTH SEMESTER U.G. (CUCBCSS—UG) DEGREE [SPECIAL]  
EXAMINATION, NOVEMBER 2020**

B.Com.

BCM 5B 08—BUSINESS RESEARCH METHODS

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Section A (Objective Questions)**

*Answer all questions.*

*Each question carries 1 mark.*

Fill in the blanks :

1. Pure research is known as \_\_\_\_\_.
2. A tentative proposition formulated for empirical testing is \_\_\_\_\_.
3. Factor analysis is the most powerful method of \_\_\_\_\_.
4. Research which is carried on to find solution to real life problem is \_\_\_\_\_.
5. The simplest and most familiar random sampling method is \_\_\_\_\_.

Choose correct answer :

6. PPP stands for \_\_\_\_\_.
  - a) Probability Proportionate Size.
  - b) Proportionate Probability Size.
  - c) Primary Probability Size.
  - d) None of these.
7. Sampling is carried on in two or more stages is \_\_\_\_\_.
  - a) Sub sampling.
  - b) Multi stage sampling.
  - c) a) or b).
  - d) None of these.
8. A non probability sampling in which selecting sample units in a 'hit and miss' fashion is known as \_\_\_\_\_.
  - a) Purposive sampling.
  - b) Judgement sampling.
  - c) Convenience sampling.
  - d) Quota sampling.

**Turn over**



23. Explain briefly the various index numbers.
24. Describe in detail phases of business research.
25. Explain the role of theory in research.
26. What are the different types of data ?
27. Describe the various stages of data processing.
28. Explain bi-variate statistical techniques.

(4 × 8 = 32 marks)

**Section D (Essay Questions)**

*Answer any **one** question.  
The question carries 18 marks.*

29. Explain in detail different types of errors.
30. Write an essay on contents of research report.
31. "Research can be done on different bases". Explain various types of research.

(1 × 18 = 18 marks)

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**FIFTH SEMESTER U.G. (CUCBCSS—UG) DEGREE [SPECIAL]  
EXAMINATION, NOVEMBER 2020**

B.Com.

BCM 5B 07—ACCOUNTING FOR MANAGEMENT

(2017 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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## BCM 5B 07—ACCOUNTING FOR MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

1. The Branch of accounting concerned with collection, determining and controlling cost of products and services is called \_\_\_\_\_.
  - (A) Management Accounting.
  - (B) Financial accounting.
  - (C) Cost accounting.
  - (D) All of these.
2. \_\_\_\_\_ is the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events, which are in part, at least of financial character and interpreting the results there of.
  - (A) Management Accounting.
  - (B) Accounting.
  - (C) Cost accounting.
  - (D) All of these.
3. \_\_\_\_\_ explains what has happened to a business unit as a result of operations between two balance sheet dates.
  - (A) Income statement.
  - (B) Profit and Loss Account.
  - (C) Both of these.
  - (D) None.
4. \_\_\_\_\_ type of analysis is based on the data from year to year rather than on one date, and also termed as dynamic analysis.
  - (A) Internal analysis.
  - (B) Horizontal analysis.
  - (C) External analysis.
  - (D) None of these.
5. \_\_\_\_\_ is a statement which lists all the sources of funds and applications of funds taken place in a business during a particular period.
  - (A) Fund flow statement.
  - (B) Cash flow statement.
  - (C) Any of these.
  - (D) None of these.
6. The overall net increase or decrease in working capital is found out by preparing \_\_\_\_\_.
  - (A) Fund flow statement.
  - (B) Cash flow statement.
  - (C) Statement showing changes in working capital.
  - (D) None of these.

7. Which transaction results in flow of funds ?
- (A) Transaction involve only fixed assets.
  - (B) Transaction involve only current assets.
  - (C) All of these.
  - (D) None of these.
8. There will be flow of funds, if a transaction involves \_\_\_\_\_.
- (A) Current assets and fixed assets.
  - (B) Current assets and capital.
  - (C) Current assets and fixed liabilities.
  - (D) All of these.
9. While preparing \_\_\_\_\_ statement, both capital and revenue items are considered.
- (A) Fund flow statement
  - (B) Income statement.
  - (C) Both of these.
  - (D) None of these.
10. \_\_\_\_\_ statement shows changes in financial position and hence dynamic in nature.
- (A) Fund flow statement.
  - (B) Balance sheet.
  - (C) Income statement.
  - (D) None of these.
11. Increase in Accounts payable when compared to previous year results in \_\_\_\_\_ of working capital.
- (A) Increase.
  - (B) Decrease.
  - (C) No change.
  - (D) None of these.
12. Cash, according to cash flow statement comprises of \_\_\_\_\_.
- (A) Liquid cash only.
  - (B) Cash in hand.
  - (C) Cash in hand and demand deposits with banks.
  - (D) None of these.

**Turn over**

13. Which among the following are examples of cash flow from operating activities ?
- (A) Cash receipts from sale of goods. (B) Cash receipts from royalties.  
(C) Cash payments to suppliers. (D) All of these.
14. \_\_\_\_\_ cost represents the amount of any given volume of output by which aggregate costs are changed if the volume of output is increased by one unit.
- (A) Variable cost. (B) Marginal cost.  
(C) Fixed cost. (D) None of these.
15. Marginal costing is a \_\_\_\_\_ of costing.
- (A) System. (B) Method.  
(C) Technique. (D) All of these.
16. \_\_\_\_\_ is the excess of sales over marginal cost of sales.
- (A) Profit. (B) Margin.  
(C) Loss. (D) Contribution.
17. \_\_\_\_\_ costs are the increase or decrease in total cost that result from producing additional or fewer units or from the adoption of an alternative course of action.
- (A) Variable costs. (B) Fixed costs.  
(C) Marginal cost. (D) Differential cost.
18. Given sales = 1,50,000, Fixed costs = 30,000, Profit = 40,000. The variable cost is \_\_\_\_\_.
- (A) 1,10,000. (B) 80,000.  
(C) 1,20,000. (D) 10,000.
19. Which of the following measures helps to increase the P/V Ratio ?
- (A) Increasing the selling price per unit.  
(B) Reducing the variable or marginal cost.  
(C) Changing the sales mixture.  
(D) All of these.
20. Given sales = 1,00,000, Profit = 10,000, variable cost = 70%. The sales required to earn a profit of Rs. 40,000 is \_\_\_\_\_.
- (A) 15,00,000. (B) 1,00,000.  
(C) 2,00,000. (D) None of these.

**FIFTH SEMESTER U.G. (CUCBCSS—UG) DEGREE [SPECIAL]  
EXAMINATION, NOVEMBER 2020**

B.Com.

BCM 5B 07—ACCOUNTING FOR MANAGEMENT

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Section A**

*Answer all questions.*

*Each question carries 1 mark.*

(A) Fill in the blanks :

- 1 Fund flow refers to changes in \_\_\_\_\_.
- 2 CVP stands for \_\_\_\_\_ Analysis.
- 3 Satisfactory level of Debt - Equity ratio is \_\_\_\_\_.
- 4 Net increase in working capital results in \_\_\_\_\_ funds.
- 5 Excess of contribution over fixed cost is \_\_\_\_\_.

(B) Choose the correct answer from the bracket :

6 Ratio of Net Profit before Interest and Tax to Sales :

- |                           |                            |
|---------------------------|----------------------------|
| A) Capital Gearing Ratio. | B) EPS.                    |
| C) Solvency Ratio.        | D) Operating Profit Ratio. |

7 An increase in the share premium account is :

- |                         |                      |
|-------------------------|----------------------|
| A) Application of fund. | B) A source of fund. |
| C) No flow of funds.    | D) None of these.    |

8 Ratio to assess the short term debt paying capacity of a firm is :

- |                       |                              |
|-----------------------|------------------------------|
| A) Liquidity ratio.   | B) Creditors turnover ratio. |
| C) Debt equity ratio. | D) None of these.            |

9 Which of the following is a non current liability ?

- |                   |                          |
|-------------------|--------------------------|
| A) Bills payable. | B) Short term loans.     |
| C) Debentures.    | D) Outstanding expenses. |

**Turn over**



- 25 From the following balances calculate cash from operating activities :

	31-12-2018	31-12-2019
Bills receivable	50,000	47,000
Debtors	10,000	12,500
Bills payable	20,000	25,000
Creditors	8,000	6,000
Outstanding expenses	1,000	1,200
Prepaid expenses	800	700
Accrued income	600	750
Income received in advance	800	250
Profit made during the year	----	70,000

- 26 From the following information find out : a) Sales b) Closing stock c) Sundry debtors and sundry creditors :

G/P ratio	25%
Debtors turnover ratio	4 months
Stock turnover ratio	4 times
Creditors turnover ratio	6 months

Closing stock is Rs. 10,000 more than the opening stock. Bills receivable amounted to Rs. 65,000 and bills payable amounted to Rs. 80,000. Cost of goods sold for the year was Rs. 9,00,000.

- 27 From the following information, prepare a comparative income statement

	31-12-2017(Rs.)	31-12-2018(Rs.)
Sales	10,00,000	8,00,000
Cost of goods sold	6,00,000	4,00,000
Administrative & selling expenses	2,00,000	1,40,000
Other income	20,000	10,000
Income tax	1,20,000	1,40,000

- 28 The balance sheet of X & Co. as on 31-12-2018 shows as follows :

Liabilities	Rs.	Assets	Rs.
Equity Capital	1,00,000	Fixed Assets	1,80,000
9% Preference shares	50,000	Stores	25,000
8% Debentures	50,000	Debtors	55,000
Retained earnings	20,000	B/R	3,000
Creditors	45,000	Bank	2,000
	2,65,000		2,65,000

Comment on the financial position of the company.

(4 × 8 = 32 marks)

**Turn over**

### Section D

Answer any **one** question.  
The question carries 18 marks.

29 From the following balance sheets of X Ltd on 31<sup>st</sup> December 2015 and 2016 you are required to prepare :

- (a) A Schedule of changes in working Capital.  
(b) A fund flow statement.

Liabilities	2015 Rs.	2016 Rs.	Assets	2015 Rs.	2016 Rs.
Share capital	1,00,000	1,00,000	Goodwill	12,000	12,000
General Reserve	14,000	18,000	Building	40,000	36,000
Profit & Loss A/c	16,000	13,000	Plant	37,000	36,000
Sundry Creditors	8,000	5,400	Investment	10,000	11,000
Bills payable	1,200	800	Stock	30,000	23,400
Provision for taxation	16,000	18,000	Bills Receivable	2,000	3,200
Provision for doubtful debt	400	600	Debtors	18,000	19,000
			Cash at bank	6,600	15,200
	1,55,600	1,55,800		1,55,600	1,55,800

The following additional information has also been given :

- Depreciation charged on Plant was Rs. 4,000 and Building Rs. 4,000.
  - Provision for taxation of Rs. 19,000 was made during the year 2016.
  - Interim dividend of Rs. 8,000 was paid during the year 2016.
- 30 From the following figures and ratios, draw out Trading and profit and loss account and Balance sheet

Share capital	-	1,80,000
Working capital	-	63,000
Bank overdraft	-	10,000

There is no fictitious assets . In current assets there is no assets other than stock, debtors and cash. Closing stock is 20% higher than the opening stock

Current ratio	-	2.5
Propriety ratio	-	0.7 (Fixed assets /Shareholders fund)
Stock velocity	-	4
Net profit ratio	-	10% (to net capital employed/shareholders fund)
Quick ratio	-	1.5
Gross profit ratio	-	20% to sales
Debtors velocity	-	36.5 days

31 Define marginal costing. Explain the practical application of marginal costing.

(1 × 18 = 18 marks)

**FIFTH SEMESTER U.G. DEGREE (SPECIAL) EXAMINATION  
NOVEMBER 2020****(CUCBCSS—UG)****B.Com****BCM 5B 11—CO-OPERATION SPECIALIZATION—II LEGAL ENVIRONMENT FOR  
CO-OPERATIVE****(2014 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.

BCM 5B 11—CO-OPERATION SPECIALIZATION—II LEGAL ENVIRONMENT FOR  
CO-OPERATIVE

(Multiple Choice Questions for SDE Candidates)

1. The Chairman of the committee which suggest criteria to determine the genuiness of membership in Co-operatives ?
  - (A) Madhavadas.
  - (B) V.L. Mehta.
  - (C) B. Sivaraman.
  - (D) R.N. Mirdha.
2. The formation of Indian Co-operative movement is closely associated with which of the following person ?
  - (A) Edward Law.
  - (B) Vaikunta Mehta Bhai.
  - (C) Frederic Nicholson.
  - (D) Jawaharlal Nehru.
3. First state co-operative act was passed by :
  - (A) Bombay State.
  - (B) Madras State.
  - (C) Bihar State.
  - (D) Orissa State.
4. The committee responsible for the evaluation of Co-operative farming societies :
  - (A) Gadgil.
  - (B) Venkatapathi.
  - (C) Mirdha.
  - (D) Caivert.
5. \_\_\_\_\_ is the law relating Co-operative Societies in the State.
  - (A) KCSA 1969.
  - (B) KCSA 1970.
  - (C) KCSA 1914.
  - (D) KCSA 1913.
6. According to Section \_\_\_\_\_ the government may appoint a person to be the Registrar.
  - (A) 3(1).
  - (B) 3(2).
  - (C) 3(3).
  - (D) 3(4).
7. The determination of dispute by the decision of one or more persons is called :
  - (A) Arbitration.
  - (B) Audit.
  - (C) Surcharge.
  - (D) None of these.

8. \_\_\_\_\_ is a document issued by the Court directing a person to appear before a Court.
- (A) Decree. (B) Award.  
(C) Summons. (D) None of these.
9. Sec. \_\_\_\_\_ provides that a Society are exempted from stamp duty.
- (A) 36. (B) 38.  
(C) 40. (D) 41.
10. Auditor's plan of action is called \_\_\_\_\_.
- (A) Audit Programme. (B) Audit note.  
(C) Audit Procedure. (D) Auditing.
11. Quorum of managing committee is 50% and it is defined in Section \_\_\_\_\_.
- (A) 28(1). (B) 28(4).  
(C) 28(5). (D) 32.
12. The State Co-operative Union is established under \_\_\_\_\_ of the KCSA1969.
- (A) Section 86. (B) Section 87.  
(C) Section 88. (D) Section 89.
13. In a Central Society, Government nominees are appointed by \_\_\_\_\_.
- (A) President. (B) Registrar.  
(C) President. (D) Committee.
14. 'One man one vote' deals in section \_\_\_\_\_ of KCS Act.
- (A) 19. (B) 20.  
(C) 21. (D) 22.
15. When the Registrar refuses to register a society applied for registration he shall communicate the order of refusal within \_\_\_\_\_ days.
- (A) 15 days of such order. (B) 7 days of such order.  
(C) 20 days of such order. (D) 30 days of such order.

Turn over

16. The punishment can be imposed by the president of the society to the clerk of the society is :
- (A) Censure. (B) Fine.  
(C) Dismissal. (D) Demotion.
17. Rule 66 of the Co-operative societies act deals with :
- (A) Conduct of enquiry and inspection.  
(B) Levy of audit fees.  
(C) Audit.  
(D) Writing off bad debts.
18. Audit classification helps to gauge the \_\_\_\_\_ of a society.
- (A) Financial stability. (B) Profitability.  
(C) General working. (D) Liquidity.
19. In a Co-operative Society \_\_\_\_\_ is never allowed.
- (A) Meeting. (B) Proxy.  
(C) Audit. (D) Voting.
20. The jurisdiction of a Circle Co-operative union is ?
- (A) Grama Panchayath. (B) Block Panchayath.  
(C) Taluk. (D) District.

CHMK LIBRARY UNIVERSITY OF CALICUT

**FIFTH SEMESTER U.G. DEGREE (SPECIAL) EXAMINATION  
NOVEMBER 2020**

(CUCBCSS—UG)

B.Com

BCM 5B 11—CO-OPERATION SPECIALIZATION—II LEGAL ENVIRONMENT FOR  
CO-OPERATIVES

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part I**

*This Part consists of two bunches of questions carrying equal marks.*

*Each bunch consists of **five** objective type questions.*

*Answer **all** questions.*

(A) Fill in the blanks :

- 1 In his report, Frediric Nicholson recommended \_\_\_\_\_ model of Co-op. Societies to India.
- 2 According to KCS Act 1969 the minimum number of members required to form a Society is \_\_\_\_\_.
- 3 The first managing committee of a society is appointed by \_\_\_\_\_.
- 4 The account of every society shall be audited within \_\_\_\_\_ months of the close of the financial year to which such accounts relates.
- 5 Society which have whole of the state as its area of operation and having as its members only other society with similar objective is called \_\_\_\_\_.

(B) Choose correct answer from the bracket :

- 6 The Banking Regulation Act was passed in India in the year :
- |           |           |
|-----------|-----------|
| (a) 1948. | (b) 1949. |
| (c) 1988. | (d) 1969. |

**Turn over**

- 7 As per the Co-op. Credit Societies Act 1904, the minimum number of members required to form a society is \_\_\_\_\_.
- (a) 10. (b) 25.  
(c) 2. (d) 7.
- 8 \_\_\_\_\_ appoint the secretary of the board.
- (a) Society. (b) Government.  
(c) Manager. (d) Registrar.
- 9 Under \_\_\_\_\_ Act Co-operation has become a state subject.
- (a) Multi-state Co-op. Act.  
(b) Government of India Act 1919.  
(c) Kerala Co-op. Act 1969.  
(d) Co-operative Societies Act 1904.
- 10 CAMPCO is a \_\_\_\_\_ level co-operative institution.
- (a) National. (b) State.  
(c) Regional. (d) Zonal.

(10 × 1 = 10 marks)

### Part II

*Answer any **eight** questions in one or two sentences each.*

*Each question carrying a mark of 2.*

- 11 What is a central society ?
- 12 Define a Primary Co-op. Credit Society.
- 13 What is quorum ?
- 14 What is enquiry ?
- 15 What is dispute ?
- 16 Who are eligible to become a member of a Co-op. Society ?
- 17 What is general meeting ?
- 18 What is a committee ?

- 19 What is bye-law ?  
20 What is vouching ?

(8 × 2 = 16 marks)

### Part III

*Answer any six questions.*

*Each question carries 4 marks.*

- 21 Explain the main features of Co-op. Societies Act 1904.  
22 Describe the powers of a liquidator.  
23 What are the disqualifications for membership in the managing committee ?  
24 When does a person appeal to a Co-op. Tribunal ?  
25 Name the societies exempted from payment of audit fee.  
26 Explain the procedure for the expulsion of a member.  
27 Explain the powers of Arbitration Court.  
28 What are the procedures relating to Board Meeting ?

(6 × 4 = 24 marks)

### Part IV

*Answer any two questions.*

*Each question carries 15 marks.*

- 29 Describe the procedure relates to conduct of election to Board.  
30 State the important provisions of Banking Regulation Act applicable to Co.operatives.  
31 Explain the role of state in the development of co-operatives.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE [SPECIAL] EXAMINATION  
NOVEMBER 2020****(CUCBCSS—UG)****B.Com.****BCM 5B 10—CO-OPERATION SPECIALIZATION—I—CO-OPERATIVE THEORY AND  
PRACTICE****(2014 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.

BCM 5B 10—CO-OPERATION SPECIALIZATION—I—CO-OPERATIVE THEORY AND PRACTICE

(Multiple Choice Questions for SDE Candidates)

1. \_\_\_\_\_ has been compared to a “State within A State”.  
(A) State. (B) Cooperation.  
(C) Capitalism. (D) Socialism.
2. \_\_\_\_\_ serves as an organizational instrument for the economically weaker producers-farmers, artisans or workers and consumers for strengthening themselves and protecting themselves against the exploitation by the stronger.  
(A) Organization. (B) Company.  
(C) Co-operation. (D) Non-profit organization.
3. In \_\_\_\_\_ each works for all and all work for each.  
(A) Co-operation. (B) Capitalism.  
(C) Socialism. (D) Trade unionism.
4. The principles of ‘Voluntary Association’ and ‘Democratic Management’ are the guidelines for \_\_\_\_\_.  
(A) Co-operation. (B) Capitalism.  
(C) Socialism. (D) Trade unionism.
5. International Cooperative Alliance was founded by the International Cooperative Congress held in London in \_\_\_\_\_.  
(A) 1895. (B) 1875.  
(C) 1865. (D) 1995.
6. The Sivaraman Committee was constituted in the \_\_\_\_\_ five year plan and it recommended the establishment of NABARD.  
(A) Second. (B) Fourth.  
(C) Sixth. (D) Eighth.
7. The shortcomings in the Act of 1904 was removed by another legislation known as \_\_\_\_\_.  
(A) Co-operative Societies Act of 1912. (B) The Model Cooperative Act.  
(C) Constitution Amendment Bill. (D) None of these.

8. The report submitted by the \_\_\_\_\_ consisted of two volumes: the first contained Model Cooperative Societies Bill and Rules and the second volume contained model bye-laws for various types of societies.
- (A) Committee on Cooperative Law in 1955.  
 (B) Committee of Direction of all India Rural Credit Survey 1954.  
 (C) Saraiya Committee.  
 (D) None of the above.
9. NCHF stands for :
- (A) National Cooperative Housing Federation of India.  
 (B) National Credit Housing Federation.  
 (C) National Consumer Housing Federation.  
 (D) National cooperative Housing Finance.
10. LAMPS, TDCCFs, BISCOLAMF, TRIFED are cooperatives working for the upliftment of \_\_\_\_\_.
- (A) Scheduled Castes (B) Scheduled Tribes.  
 (C) Rural areas. (D) Urban areas.
11. The first Diary Cooperative Society was registered in 1913 at \_\_\_\_\_.
- (A) Anand in Gujarat. (B) Allahabad in UP.  
 (C) Aurangabad in Maharashtra. (D) Ahmedabad in Gujarat.
12. NCCF was set up on \_\_\_\_\_ and is administered under the Multi State Cooperative Societies Act 2002.
- (A) 16 October, 1965. (B) 16 August, 1965.  
 (C) 15 August, 1965. (D) 25 December, 1965.
13. \_\_\_\_\_ is the apex institution for financing housing through the Primary Housing Cooperatives (PHCs) in Kerala State.
- (A) NDDB. (B) NCCF.  
 (C) KSCHF. (D) NCDC.
14. The \_\_\_\_\_ was established in 1969 as an apex organization for coordinating, guiding and promoting cooperative housing activities in India.
- (A) National Co-operative Housing Federation.  
 (B) National Co-operative Housing Society.  
 (C) Cooperative Housing Society.  
 (D) National Housing Federation.

**Turn over**

15. The \_\_\_\_\_ was setup in 1963 by the Central Government by passing NCDC Act in 1962.
- (A) National Federation of State Cooperative Banks Ltd.
  - (B) National Bank for Agricultural and Rural Development.
  - (C) National Federation of Urban Cooperative Banks and Credit Societies Ltd.
  - (D) National Co-operative Development Corporation.
16. The creation of National Dairy Development Board (NDDB) in \_\_\_\_\_ was a major step towards the organisation of dairying on cooperative lines.
- (A) 1962.
  - (B) 1963.
  - (C) 1965.
  - (D) 1966.
17. The first marketing cooperative was organized at \_\_\_\_\_ in the former Bombay Province in 1915.
- (A) Hubli.
  - (B) Pune.
  - (C) Kolaba.
  - (D) Lonavla.
18. When Agro processing companies enter into contract with the farmers to provide the farmers with the inputs like fertilizers, seeds, pesticides and guidelines to grow crops and buy back the products with a rate specified in advance, it is known as \_\_\_\_\_.
- (A) Co-operative farming.
  - (B) Collective farming.
  - (C) Contract farming.
  - (D) All of the above.
19. The \_\_\_\_\_ was set up in 1960 & is administered under the Multi-State Co-operative Societies Act, 2002.
- (A) National Federation of State Cooperative Banks Ltd.
  - (B) National Bank for Agricultural and Rural Development.
  - (C) National Federation of Urban Cooperative Banks and Credit Societies Ltd.
  - (D) National Cooperative Agriculture & Rural Development Banks' Federation Ltd.
20. The term "cooperative farming" Is \_\_\_\_\_ collective farming.
- (A) Synonymous with.
  - (B) Not synonymous with.
  - (C) Same as.
  - (D) None of the above.

**FIFTH SEMESTER U.G. DEGREE [SPECIAL] EXAMINATION  
NOVEMBER 2020**

(CUCBCSS—UG)

B.Com.

BCM 5B 10—CO-OPERATION SPECIALIZATION—I—CO-OPERATIVE THEORY AND  
PRACTICE

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A**

*This part consists of two bunches of questions carrying equal mark 1.*

*Each bunch consists of five objective type questions.*

*Answer all questions.*

(A) Fill in the blanks :

- 1 The Co-operative Credit Societies Act was passed in the year \_\_\_\_\_.
- 2 Expand NCDC \_\_\_\_\_.
- 3 In 1970 the Reserve bank of India set up the \_\_\_\_\_ for the review of rural credit system.
- 4 NCCF means \_\_\_\_\_.
- 5 NABARD was established in the year \_\_\_\_\_.

(B) Choose the correct answer from the bracket :

- 6 \_\_\_\_\_ is the federation of central co-operative banks in a State.  
(a) State Co-operative Bank.      (b) Central Bank.  
(c) Primary Bank.      (d) None.
- 7 The Head Office of NCDC is at \_\_\_\_\_  
(a) Mumbai.      (b) Delhi.  
(c) Madras.      (d) Calcutta.

**Turn over**

- 8 \_\_\_\_\_ is based on the principle of self-interest, maximization of profits and exploitation.
- (a) Co-operation. (b) Capitalism.  
(c) Socialism. (d) Trade unionism.
- 9 Apex marketing co-operatives in Kerala :
- (a) KERAFED. (b) MARKETFED.  
(c) RUBFED. (d) NAFED.
- 10 The Kerala State Handloom Weavers Co-operative Society Ltd. "Hantex" was formed in :
- (a) 1955. (b) 1961.  
(c) 1970. (d) 1978.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions in one or two sentences each.  
Each question carries 2 marks.*

- 11 Define Co-operation.
- 12 What is MATSYAFED ?
- 13 What is Socialism ?
- 14 What is Co-operative Joint Farming ?
- 15 What is Consumer Co-operatives ?
- 16 What is the relevance of National Co-operative Week ?
- 17 What is Primary Agricultural Credit Societies ?
- 18 Explain Urban Banking Structure.
- 19 In which year NCHF was established ?
- 20 Write a note on NAFED.

(8 × 2 = 16 marks)

**Part C**

*Answer any **six** questions.*

*Each question carries 4 marks.*

- 21 Explain the benefit of Co-operation ?
- 22 Distinguish between Co-operation and Socialism.
- 23 Explain the role of SCU in Co-operative education and training.
- 24 What are the objectives of District Co-operative bank ?
- 25 Discuss problems of dairy co-operatives.
- 26 What are the Problems Faced by Consumer Co-operatives in India ?
- 27 Briefly explain Urban Co-operative Bank.
- 28 Explain the functions of NABARD.

(6 × 4 = 24 marks)

**Part D**

*Answer any **two** questions.*

*Each question carries 15 marks.*

- 29 Briefly discuss about Co-operative Principles.
- 30 Discuss about Housing Co-operatives.
- 31 What is Industrial Co-operative ? Explain about Weavers and Coir Societies.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE [SPECIAL] EXAMINATION  
NOVEMBER 2020**

(CUCBCSS—UG)

B.Com.

BCM 5B 11—FINANCE SPECIALIZATION—II—FINANCIAL MANAGEMENT

(2014 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.
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## BCM 5B 11—FINANCE SPECIALIZATION—II—FINANCIAL MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

1. Financial decision involve :
  - (A) Investment, financing and dividend decision.
  - (B) Investment, financing and sales decision.
  - (C) Financing, dividend and cash decision.
  - (D) None of these.
2. Debt to Total Assets of a firm is 2. The Debt to Equity ratio would be :
  - (A) 0.80.
  - (B) 0.25.
  - (C) 1.00.
  - (D) 0.75.
3. Financial Planning deals with :
  - (A) Preparation of Financial Statements.
  - (B) Planning for a Capital Issue.
  - (C) Preparing Budgets.
  - (D) All of the above.
4. Process of Financial Planning ends with :
  - (A) Preparation of Projected Statements.
  - (B) Preparation of Actual Statements.
  - (C) Comparison of Actual with Projected.
  - (D) Ordering the employees that projected figures may come true.
5. A sound Capital Budgeting technique is based on :
  - (A) Cash Flows.
  - (B) Accounting Profit.
  - (C) Interest Rate on Borrowings.
  - (D) Last Dividend Paid.
6. Which of the following does not effect cash flows proposal ?
  - (A) Salvage Value.
  - (B) Depreciation Amount.
  - (C) Tax Rate Change.
  - (D) Method of Project Financing.

7. Which of the following is not true with reference capital budgeting ?
- (A) Capital budgeting is related to asset replacement decisions.
  - (B) Cost of capital is equal to minimum required return.
  - (C) Existing investment in a project is not treated as sunk cost.
  - (D) Timing of cash flows is relevant.
8. Which of the following is not included in incremental A flows ?
- (A) Opportunity Costs.
  - (B) Sunk Costs.
  - (C) Change in Working Capital.
  - (D) Inflation effect.
9. In Capital Budgeting, Sunk cost is excluded because it is :
- (A) Of small amount.
  - (B) Not incremental.
  - (C) Not reversible.
  - (D) All of the above.
10. In capital budgeting, the term Capital Rationing implies :
- (A) That no retained earnings available.
  - (B) That limited funds are available for investment.
  - (C) That no external funds can be raised.
  - (D) That no fresh investment is required in current year.
11. Which is the most expensive source of funds ?
- (A) New Equity Shares.
  - (B) New Preference Shares.
  - (C) New Debts.
  - (D) Retained Earnings.
12. In case the firm is all-equity financed, WACC would be equal to :
- (A) Cost of Debt.
  - (B) Cost of Equity.
  - (C) Neither (A) nor (B).
  - (D) Both (A) and (B).
13. In order to calculate Weighted Average Cost of weights may be based on :
- (A) Market Values.
  - (B) Target Values.
  - (C) Book Values.
  - (D) All of the above.

Turn over

14. Which of the following is not a generally accepted approach for Calculation of Cost of Equity ?
- (A) CAPM. (B) Dividend Discount Model.  
(C) Rate of Pref. Dividend Plus Risk. (D) Price-Earnings Ratio.
15. Which of the following is studied with the help of financial leverage ?
- (A) Marketing Risk. (B) Interest Rate Risk.  
(C) Foreign Exchange Risk. (D) Financing Risk.
16. High degree of financial leverage means :
- (A) High debt proportion. (B) Lower debt proportion.  
(C) Equal debt and equity. (D) No debt.
17. In order to calculate EPS, Profit after Tax and Preference Dividend is divided by :
- (A) MP of Equity Shares. (B) Number of Equity Shares.  
(C) Face Value of Equity Shares. (D) None of the above.
18. Benefit of Trading on Equity' is available only if :
- (A) Rate of Interest < Rate of Return. (B) Rate of Interest > Rate of Return.  
(C) Both (A) and (B). (D) None of (D) and (B).
19. Relationship between change in Sales and d Operating Profit is known as :
- (A) Financial Leverage. (B) Operating Leverage.  
(C) Net Profit Ratio. (D) Gross Profit Ratio.
20. At Indifference level of EBIT, different capital have :
- (A) Same EBIT. (B) Same EPS.  
(C) Same PAT. (D) Same PBT

**FIFTH SEMESTER U.G. DEGREE [SPECIAL] EXAMINATION  
NOVEMBER 2020****(CUCBCSS—UG)****B.Com.****BCM 5B 11—FINANCE SPECIALIZATION—II—FINANCIAL MANAGEMENT****(2014 Admissions)****Time : Three Hours****Maximum : 80 Marks****Part I***Answer all questions.**Each question carries 1 mark.***(A) Choose the correct answer from the choices given :****1 Basic objective of Financial Management is :**

- (a) Maximisation of Profits.
- (b) Maximisation of shareholders wealth.
- (c) Ensuring Financing Discipline.
- (d) None of these.

**2 Cost of capital of a firm is :**

- (a) Maximisation rate of return expected by its investors.
- (b) Minimum rate of return expected by its investors.
- (c) Average rate of return expected by its investors.
- (d) None of the above.

**3 Requirements of working capital depends upon :**

- (a) Size of the business.
- (b) Credit policy adopted.
- (c) Operating cycle involved.
- (d) All the above.

**Turn over**

4 Total present value of cash inflow- cost of the project = \_\_\_\_\_.

- (a) ARR. (b) Payback period.  
(c) NPV. (d) Present Value Index.

5 Time value is important due to :

- (a) Risk factor. (b) Preference for present consumption.  
(c) Inflation aspect. (d) All of these.

(B) Fill in the blanks :

- 6 Financial Leverage is also known as \_\_\_\_\_.
- 7 An under-capitalised company can pay \_\_\_\_\_ rate of dividend.
- 8 It is better for a company to remain in \_\_\_\_\_ gear during the period of depression.
- 9 The capital structure of a company is made Debt and \_\_\_\_\_ securities.
- 10 There are two types of corporate securities (a) ownership securities and (b) \_\_\_\_\_ securities.

(10 × 1 = 10 marks)

### Part II

*Answer any eight questions.*

*Each question carries 2 marks.*

- 11 What is arbitrage process ?
- 12 What is wealth maximisation approach ?
- 13 What is over capitalisation ? Give two reasons.
- 14 What do you mean by point of indifference ?
- 15 Distinguish between implicit cost and explicit cost.
- 16 What do you mean by payback period ?
- 17 What do you mean by compounding ?
- 18 What is operating cycle method of estimating working capital ?
- 19 Distinguish between shares and debentures.
- 20 What is redundant working capital ?

(8 × 2 = 16 marks)

**Part III**

*Answer any six questions.*

*Each question carries 4 marks.*

- 21 Distinguish between capital structure and capitalisation.
- 22 Explain Walter's model of dividend decision
- 23 A project requires an initial investment of Rs. 1,00,000. The project is expected to generate cash inflows for 5 years. The estimated cash inflows are Rs. 20,000, Rs. 30,000, Rs. 30,000, Rs. 40,000 and Rs. 40,000. Calculate payback period.
- 24 State the advantages and disadvantages of stable dividend policy.
- 25 Explain briefly the factors determining cost of capital.
- 26 Explain Net Operating Income approach.
- 27 What do you mean by Ploughing back of profit? State its advantages.
- 28 The company issues Rs. 10,00,000, 8% debentures of Rs. 100 each. The debentures are redeemable after the expiry of 10 years. The company is in 40% tax bracket :
- Calculate the cost of debt after tax if debentures are issued :
- At par.
  - At 10% premium.
  - At 5% discount.
  - If brokerage is paid at 2% what will be the cost of debentures issued at a discount of 10%.

(6 × 4 = 24 marks)

**Part IV**

*Answer any two questions.*

*Each question carries 15 marks.*

- 29 Explain the arguments for and criticisms against two objectives profit maximisation and wealth maximisation.
- 30 The existing capital structure of XYZ Ltd. is as under :

	Rs.
Equity shares of Rs. 100 each	40,00,000
Retained Earnings	10,00,000
9% Preference shares	25,00,000
7% Debentures	25,00,000

**Turn over**

The company earns 12% on its capital. The income tax rate is 50 %. The Company requires a sum of Rs. 25,00,000 to finance its expansion programme for which it is considering the following alternatives :

- i) Issue of 20,000 equity shares at a premium of Rs. 25 per share.
- ii) Issue of 10 % preference shares.
- iii) Issue of 8 % debentures.

It is estimated that the P/E ratios in the cases of equity, preference and debenture financing would be 20, 17 and 16 respectively.

Which of the above financing alternatives would you recommend and why ?

- 31 Calculate the net present value of the two projects and suggest which of the two projects should be accepted assuming a discount rate of 10 % :

	Project A	Project B
Initial Investment	Rs. 40,000	Rs. 60,000
Estimated Life	5 years	5 years
Scrap Value	Rs. 2,000	Rs. 4,000

The profits before depreciation and after taxes are as follows :—

Year	1	2	3	4	5
Project A	12,000	18,000	7,000	5,000	4,000
Project B	35,000	25,000	12,000	4,000	4,000

The present value of Re. 1 at 10 % for the year. 1- 0.909, 2- 0.826, 3- 0.751, 4- 0.683, 5- 0.621

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. (CUCBCSS—UG) DEGREE [SPECIAL]  
EXAMINATION, NOVEMBER 2020**

B.Com.

BCM 5B 09—HUMAN RESOURCE MANAGEMENT

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part I**

*Answer all questions.*

*Each question carries 1 mark.*

A) Choose the correct answer from the choices given :

- 1 The set of policies and practices developed to maximize personnel and organisational goals :
  - (a) Personnel policies.
  - (b) Organisational policies.
  - (c) Human resource management.
  - (d) Human resource planning.
- 2 The process of determining relative worthiness of a job :
  - (a) Job analysis.
  - (b) Job evaluation.
  - (c) Job study.
  - (d) Job designing.
- 3 The process of searching for prospective employees and stimulating them to apply for jobs :
  - (a) Selection.
  - (b) Placement.
  - (c) Recruitment.
  - (d) Promotion.
- 4 The wage that depends on productivity of labour, level of national income and its distribution and the place of industry in the economy of the country is called :
  - (a) Fair wage.
  - (b) Living wage.
  - (c) Minimum wage.
  - (d) Actual wage.
- 5 The method of understanding employee grievances is :
  - (a) Open door policy.
  - (b) Exit interview.
  - (c) Gripe box.
  - (d) All of these.

| **Turn over**

B) Fill in the blanks :

- 6 \_\_\_\_\_ refers to the list of human qualities and qualification necessary to the job.
- 7 \_\_\_\_\_ refers to the assignment of a new employee to his or her job.
- 8 When more than one person interviews a candidate at the same time, it is called \_\_\_\_\_.
- 9 \_\_\_\_\_ means the horizontal movement of an employee from one job to another.
- 10 The force that prompts individual to observe rules, regulations and standards deemed necessary to the organization is called \_\_\_\_\_.

(10 × 1 = 10 marks)

### Part II

*Answer any eight questions.  
Each question carries 2 marks.*

- 11 Define HRM.
- 12 Define human resource planning.
- 13 Explain labour absenteeism.
- 14 Define job analysis.
- 15 What is On the Job Training ?
- 16 What is campus recruitment ?
- 17 What is aptitude test ?
- 18 Define Human Resource Development.
- 19 Define fringe benefits.
- 20 Define grievance.

(8 × 2 = 16 marks)

### Part III

*Answer any six questions.  
Each question carries 4 marks.*

- 21 Why HRM is considered as the nervous system of an organization ?
- 22 Explain the scope of HRM.
- 23 Explain the objectives of HRP.
- 24 Explain the causes of labour turnover.

- 25 Distinguish between job description and job specification.
- 26 Distinguish between recruitment and selection.
- 27 State the objectives of HRD.
- 28 What are the objectives of salary administration ?

(6 × 4 = 24 marks)

#### Part IV

*Answer any two questions.*

*Each question carries 15 marks.*

- 29 Define HRP. Discuss the various steps involved in the process of HRP.
- 30 What purposes does training serve in an organization ? Explain the various methods of training for the rank and file workers of an organization.
- 31 Define performance appraisal. Explain the various methods of performance appraisal.

(2 × 15 = 30 marks)

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**FIFTH SEMESTER U.G. (CUCBCSS—UG) DEGREE [SPECIAL]  
EXAMINATION, NOVEMBER 2020****B.Com.****BCM 5B 08/BBA VB 08—BUSINESS RESEARCH METHODS****(2014 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.
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## BCM 5B 08/BBA VB 08—BUSINESS RESEARCH METHODS

## (Multiple Choice Questions for SDE Candidates)

1. In \_\_\_\_\_ research, the researchers try to find out answers for unsolved questions related with business problems.  
(A) Management. (B) Administration.  
(C) Business. (D) None of these.
2. A \_\_\_\_\_ analysis determines the cost of each production item used to produce goods and services.  
(A) Marketing. (B) Financial.  
(C) Technical. (D) Investment.
3. \_\_\_\_\_ research is also known as basic research because it is related with a particular project and problem.  
(A) Pure (B) Exploratory.  
(C) Applied. (D) Action.
4. \_\_\_\_\_ research is a preliminary study of a new problem about which the researcher has little or no knowledge.  
(A) Pure (B) Exploratory.  
(C) Applied. (D) Experimental.
5. The objective of \_\_\_\_\_ research is to test hypotheses about cause and effect relationships.  
(A) Formulative. (B) Causal.  
(C) Descriptive. (D) None of these.
6. Exploratory research is a \_\_\_\_\_ study of an unfamiliar problem.  
(A) Final. (B) Preliminary.  
(C) Causal. (D) None of these.
7. A \_\_\_\_\_ is a list of the sources used by the researcher to get information for research report.  
(A) Bibliography. (B) Content.  
(C) Appendix. (D) None of these.

8. The \_\_\_\_\_ Scale is known as nominal scale.
- (A) Interval. (B) Ordinal.  
(C) Ranking. (D) Ratio.
9. Nominal variables allow for \_\_\_\_\_ classification.
- (A) Quantitative. (B) Qualitative.  
(C) Both (A) & (B). (D) None of these.
10. A \_\_\_\_\_ refers to one which provides several set of alternatives for its answers.
- (A) Closed. (B) Open.  
(C) Multiple choice question. (D) None of these.
11. \_\_\_\_\_ are specialised types of database.
- (A) Spreadsheets. (B) Microsoft word.  
(C) Microsoft office. (D) None of the
12. \_\_\_\_\_ measurement is the highest level of measurement and is used for quantitative data
- (A) Interval. (B) Ranking.  
(C) Ratio. (D) Ordinal.
13. The \_\_\_\_\_ is a line chart.
- (A) Lorenz curve. (B) Pie chart.  
(C) Bar. (D) Pictogram.
14. Measures of the dispersion are a \_\_\_\_\_ of the entire group or data.
- (A) Typical value. (B) Central value  
(C) Positional average. (D) None of these.
15. Mode is the \_\_\_\_\_ and it is not affected by the values of extreme items.
- (A) Positional average. (B) Typical value.  
(C) Central values. (D) None of these.

Turn over

16. When the study is related with more than two variables, it is termed as \_\_\_\_\_.
- (A) Bivariate. (B) Multivariate.  
(C) Casual. (D) Unidimensional.
17. After processing the data, the next step is its \_\_\_\_\_.
- (A) Editing. (B) Classifying.  
(C) Analysis. (D) Reporting.
18. \_\_\_\_\_ statistics is used to describe the basic features of the data in a study.
- (A) Descriptive. (B) Business.  
(C) Inferential. (D) None of these.
19. If the measure of correlation is zero it indicates \_\_\_\_\_ Correlation.
- (A) No. (B) Perfect.  
(C) Imperfect. (D) Positive.
20. The method helps to predict the unknown values of one variable from the known values of another variable are called \_\_\_\_\_ analysis.
- (A) Correlation (B) Regression.  
(C) Factor. (D) Cluster.

**FIFTH SEMESTER U.G. (CUCBCSS—UG) DEGREE [SPECIAL]  
EXAMINATION, NOVEMBER 2020**

B.Com.

BCM 5B 08/BBA VB 08—BUSINESS RESEARCH METHODS

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A**

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

A) Fill in the blanks :

- 1 The variable that is not manipulated and in which any changes are observed is called \_\_\_\_\_.
- 2 A survey design that collects consensus opinion of Panel of experts and the Judgment is known as \_\_\_\_\_.
- 3 Range refers to the difference between \_\_\_\_\_ and \_\_\_\_\_ observations.
- 4 Selection of sample that is a replica of the population is known as \_\_\_\_\_.
- 5 ANOVA technique is used in \_\_\_\_\_ samples.

B) Multiple choice :

- 6 Which of the following is not an essential element of report writing ?
  - (a) Research Methodology.
  - (b) Reference.
  - (c) Conclusion.
  - (d) None of these.
- 7 Which of the following is non-probability sampling ?
  - (a) Snowball.
  - (b) Random.
  - (c) Cluster.
  - (d) Stratified.
- 8 What sort of data are PIN codes ?
  - (a) Nominal.
  - (b) Interval.
  - (c) Ordinal.
  - (d) Ratio.
- 9 Testing hypothesis is a \_\_\_\_\_.
  - (a) Inferential statistics.
  - (b) Descriptive statistics.
  - (c) Data preparation.
  - (d) Data analysis.

**Turn over**

- 10 When would you write an abstract ?
- Before the introduction and after the title.
  - Once you are aware of the results.
  - After the main body of the report has been drafted.
  - After the introduction and method sections are completed.

(10 × 1 = 10 marks)

### Part B

*Answer any **eight** questions.  
Each question carries 2 marks.*

- Define Business Research.
- What is Basic research ?
- What is Nominal scale ?
- What is depth interview ?
- What is sampling frame ?
- What is extraneous variable ?
- Define 'case study'.
- Define Index Number.
- What is a research report ?
- What is deductive reasoning ?

(8 × 2 = 16 marks)

### Part C

*Answer any **six** questions.  
Each question carries 4 marks.*

- Distinguish between research method and research methodology.
- What are the components of a research problem ?
- What are the types of factorial designs ?
- What are the sources of errors in measurement ?
- What are the demerits of Telephone interview ?
- What are the key points to be kept in mind while determining sample size ?
- Briefly explain the outline of a popular report.
- Distinguish between Likert scale and Semantic scale.

(6 × 4 = 24 marks)

**Part D**

*Answer any two questions  
Each question carries 15 marks*

- 29 Explain the research process.
- 30 What is Interview ? Explain its major types.
- 31 What is a research report ? What are the precautions for writing research reports ?  
(15 + 15 = 30 marks)

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**FIFTH SEMESTER U.G. (CUCBCSS—UG) DEGREE [SPECIAL]  
EXAMINATION, NOVEMBER 2020****B.Com.****BCM 5B 07—ACCOUNTING FOR MANAGEMENT****(2014 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.

## BCM 5B 07—ACCOUNTING FOR MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

1. The father of Double Entry system is \_\_\_\_\_.
  - (A) Luca Pacioli.
  - (B) Lopus patricia.
  - (C) Lukas Christian.
  - (D) None of these.
2. Management accounting provides invaluable services to Management in performing \_\_\_\_\_.
  - (A) All management functions.
  - (B) Co-ordination functions.
  - (C) Controlling functions.
  - (D) None of these.
3. Cost Accounting and Management Accounting are \_\_\_\_\_ in nature.
  - (A) Complementary.
  - (B) Contradictory.
  - (C) Different.
  - (D) Similar.
4. \_\_\_\_\_ are the statements, in which figures reported are converted into percentages to some common base.
  - (A) Comparative statements.
  - (B) Common size statements.
  - (C) Both of these.
  - (D) None.
5. The term current assets does not include :
  - (A) Payment in advance.
  - (B) Bills Receivable.
  - (C) Long term deferred charges.
  - (D) None of these.
6. Assets and liabilities in a Balance sheet may be arranged in the order of :
  - (A) Liquidity.
  - (B) Permanence.
  - (C) Both of these.
  - (D) None of these.
7. Which among the following an application of fund ?
  - (A) Purchase of long term investments.
  - (B) Redemption of preference shares.
  - (C) Redemption of debentures.
  - (D) All of these.

8. Which among the following do not result in the flow of fund ?
- (A) Depreciation of fixed assets                      (B) Goodwill written off.  
(C) Transfer to general reserve.                      (D) All of these.
9. \_\_\_\_\_ refers to firms investment in current assets.
- (A) Working capital.                                      (B) Gross working capital.  
(C) Net working capital.                              (D) All of these.
10. Which transaction results in flow of funds ?
- (A) Transaction involve only fixed assets.  
(B) Transaction involve only current assets.  
(C) All of these.  
(D) None of these.
11. \_\_\_\_\_ assets are those which in the ordinary course of business can be converted into cash within a short period of time.
- (A) Current.    (B) Non current.  
(C) Both of these.                                      (D) None of these.
12. Which among the following transaction involves no flow of fund ?
- (A) Redemption of debentures.                      (B) Purchase of fixed assets.  
(C) Issue of debentures for cash.                      (D) Conversion of debentures into shares.
13. While preparing \_\_\_\_\_ statement, both capital and revenue items are considered.
- (A) Fund flow statement.                              (B) Balance sheet.  
(C) Income statement.                                      (D) None of these.
14. Decrease in Working capital constitutes \_\_\_\_\_.
- (A) Source of fund.                                      (B) Application of funds.  
(C) Neither source nor application.                      (D) None of these.
15. Which of the following results in Increase of working capital ?
- (A) Increase in current assets.                      (B) Decrease in current assets.  
(C) Increase in current liabilities.                      (D) All of these.

**Turn over**

16. Cash, according to cash flow statement comprises of \_\_\_\_\_.
- (A) Liquid cash only.
  - (B) Cash in hand.
  - (C) Cash in hand and demand deposits with banks.
  - (D) None of these.
17. Which among the following is not an example of cash flow from operating activities ?
- (A) Cash payments of insurance premiums.
  - (B) Cash payments of income taxes.
  - (C) Cash payments to employees.
  - (D) Cash receipts from disposal of fixed assets.
18. The essence of marginal costing is that \_\_\_\_\_ cost is considered on the whole as separate.
- (A) Fixed.
  - (B) Variable.
  - (C) Both of these.
  - (D) None of these.
19. \_\_\_\_\_ cost is defined as the aggregate of variable costs or prime costs plus variable overheads.
- (A) Variable cost.
  - (B) Marginal cost.
  - (C) Fixed cost.
  - (D) None of these.
20. Under marginal costing, \_\_\_\_\_ costs are treated as period costs and charged to profit and loss account for the period for which they are incurred.
- (A) Variable cost.
  - (B) Fixed cost.
  - (C) Both of these.
  - (D) None of these.

**FIFTH SEMESTER U.G. (CUCBCSS—UG) DEGREE [SPECIAL]  
EXAMINATION, NOVEMBER 2020**

B.Com.

BCM 5B 07—ACCOUNTING FOR MANAGEMENT

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A**

*Answer all questions.*

*Each question carries 1 mark.*

I. Choose the correct answer from the following :

1 The relative contribution of shareholders in financing total asset is indicated by :

- |                        |                        |
|------------------------|------------------------|
| (a) Debt equity ratio. | (b) Proprietary ratio. |
| (c) Solvency ratio.    | (d) Current ratio.     |

2 Goods costing Rs. 30,000 were sold at 25% profit on selling price. Sales price will be :

- |                 |                 |
|-----------------|-----------------|
| (a) Rs. 22,500. | (b) Rs. 37,500. |
| (c) Rs. 40,000. | (d) Rs. 27,500. |

3 Stock in the beginning results in :

- |                       |                                |
|-----------------------|--------------------------------|
| (a) Source of funds.  | (b) Application of funds.      |
| (c) No flow of funds. | (d) Increase in profitability. |

4 A large margin of safety indicates :

- |                          |                            |
|--------------------------|----------------------------|
| (a) Over production.     | (b) Over distribution.     |
| (c) Over capitalization. | (d) Soundness of business. |

5 When operating profit ratio is 25% and capital turnover ratio is 2%, how much will be ROI ?

- |          |          |
|----------|----------|
| (a) 5%.  | (b) 50%. |
| (c) 25%. | (d) 80%. |

**Turn over**

II. Fill in the blanks with appropriate words :

- 6 Cash flow statement is prepared as per accounting standard \_\_\_\_\_.
- 7 If sales are Rs. 50,000 and p/v ratio is 30%, variable cost would be \_\_\_\_\_.
- 8 Common size income statements present the various items as a percentage of \_\_\_\_\_.
- 9 The term funds as used in funds flow statement means \_\_\_\_\_.
- 10 The purposeful manipulation of balance sheet to show better than average ratios is called \_\_\_\_\_.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions.  
Each question carries 2 marks.*

- 11 What does marginal costing mean ?
- 12 List out any four tools of management accounting.
- 13 What do you mean by composite ratios ?
- 14 What are comparative financial statements ?
- 15 What is a key factor ?
- 16 Define Management Accounting.
- 17 What do you mean by operating activities ?
- 18 What are liquidity ratios ?
- 19 What is the meaning of trend analysis ?
- 20 How management accounting is differing from cost accounting ?

(8 × 2 = 16 marks)

### Part C

*Answer any four questions.  
Each question carries 6 marks.*

- 21 State the recent trends in management reporting.
- 22 Write up the uses of CVP analysis.
- 23 Current ratio 2.5, liquid ratio 1.5, working capital Rs. 1,20,000. Calculate :
  - (i) Current assets.
  - (ii) Current liabilities.
  - (iii) Liquid assets.
  - (iv) Stock.

24 Zeal Ltd. furnished the following particulars :

Items	As on 31st March 2018	As on 31st March 2019
	Rs.	Rs.
Sales	1,90,000	2,90,000
Purchases	1,00,000	1,30,000
Opening Stock	30,000	20,000
Closing Stock	20,000	40,000

Calculate :

- Cost of goods sold.
- Stock turnover ratio.
- Prepare Trading account.

25 One India Ltd. furnishes the operating results of the last two years :

Year	Sales (₹)	Profit (₹)
2018	2,70,000	6,000
2019	3,00,000	15,000

Assuming that the cost structure and the selling price per unit remain the same, you are required to find out :

- P/V Ratio.
- Fixed Cost.
- BEP.

26 Amaze Builders provides the following information, calculate fund from operation :

- Net profit as on 31st July 2019 ₹ 6,50,000
- Goodwill appears in the books at ₹ 1,80,000 out of that 10% has been written off during the year.
- Old machinery worth ₹ 8,000 has been sold for ₹ 6,500 during the year.
- ₹ 1,25,000 have been transferred to the general reserve fund.
- Depreciation has been provided during the year on machinery and furniture @ 20% whose total cost is ₹ 6,50,000.
- Gain on sale of building ₹ 35,500.

**Turn over**

- 27 Following are the summarized balance sheets of Rose Ltd. as on 31st March 2018 and 2019. You are required to prepare Cash Flow Statement.

Liabilities	As on 31st March 2018 Rs.	As on 31st March 2019 Rs.	Assets	As on 31st March 2018 Rs.	As on 31st March 2019 Rs.
Share capital	7,39,000	6,15,000	Cash	40,000	30,000
Trade Creditors	29,000	25,000	Debtors	20,000	17,000
			Stock-in-trade	8,000	13,000
			Building	1,00,000	80,000
			Land	6,00,000	5,00,000
	7,68,000	6,40,000		7,68,000	6,40,000

- 28 From the following details, calculate debtors turnover ratio :

Items	(Rs.)
Sundry Debtors :	
Opening	8,000
Closing	12,000
Total sales	3,50,000
Cash sales	20% of total sales
Sales return (out of credit sales)	20,000

(4 × 6 = 24 marks)

#### Part D

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

- 29 Define Management reporting. Explain the types of management reports. Why does the reporting to management become essential ?

Following is the Balance Sheet of Hinduja Ltd. as on 31st March 2019 :

Liabilities	Rs.	Assets	Rs.
Equity Share capital	1,00,000	Goodwill	35,000
6% Pref. Share capital	1,00,000	Land & Building	2,20,000
7% Debentures (10 Years)	40,000	Machinery	1,00,000
8% Public Debt (5 Years)	20,000	Furniture	30,000
Reserves	1,50,000	Cash in hand	2,000
P&L A/C	20,000	Cash at Bank	10,000
Bank overdraft	40,000	Sundry Debtors	70,000
Sundry Creditors	60,000	Bills receivable	30,000
Accounts Payable	7,000	Investments	20,000
Provision for taxation	20,000	Stock	40,000
Proposed dividend	10,000	Preliminary Expenses	10,000
	5,67,000		5,67,000

During the year, provision for taxation was Rs. 20,000 and Dividend proposed was Rs. 10,000. Profit carried forward from the last year was Rs. 15,000.

You are required to calculate :

- (i) Current ratio.
- (ii) Liquid ratio.
- (iii) Proprietary ratio.
- (iv) Capital gearing Ratio.
- (v) Debt-Equity Ratio.
- (vi) Security Ratio.
- (vii) Solvency Ratio.

**Turn over**

31 Following are the summarized balance sheets of Future Ltd. As on 31st July 2017 and 2018.

You are required to prepare a statement of funds flow :

Liabilities	2017 Rs.	2018 Rs.	Assets	2017 Rs.	2018 Rs.
Share capital	1,00,000	1,30,000	Land & Building	1,00,000	95,000
General reserve	25,000	30,000	Machinery	75,000	84,500
P&L A/c	15,200	15,400	Stock	50,000	37,000
Bank loan (long term)	35,000	-----	Sundry Debtors	40,000	32,100
Sundry Creditors	75,000	67,500	Cash	200	300
Provision for tax	15,000	17,500	Bank	-----	4,000
			Goodwill	-----	7,500
	2,65,200	2,60,400		2,65,200	2,60,400

Additional information :

- (i) Depreciation on Machinery written off Rs. 6,000
- (ii) Income tax provided during the year Rs. 16,500
- (iii) Machinery was further purchased for Rs. 4,000.
- (iv) Dividend of Rs. 11,500 was paid.
- (v) Assets of another company were purchased for a consideration of Rs. 30,000 payable in shares. The following assets were purchased :  
Stock Rs. 30,000, Machinery Rs. 12,500.
- (vi) Loss on sale of Machinery Rs. 100 was written off to General reserve.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS-UG)****B.Com.****BCM 5D 03—BASIC ACCOUNTING****(2019 Admissions)**

Time : Two Hours

Maximum : 60 Marks

**Section A***Answer at least eight questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 24.*

1. Write the rationale of accounting.
2. What are the objectives of accounting ?
3. What do you mean by transaction ?
4. What is dual aspect concept ?
5. What do you mean by journal ?
6. What is cash book ?
7. What is trial balance ?
8. What is posting ?
9. What do you mean by a voucher ?
10. Briefly explain hybrid basis of accounting.
11. What do you mean by fixed asset ?
12. Write a short note on modern approach of double entry.

(8 × 3 = 24 marks)

**Turn over**

### Section B

*Answer at least five questions.  
Each question carries 5 marks.  
All questions can be attended.  
Overall Ceiling 25.*

13. What are the functions of Trial Balance ?
14. Give journal entries and ledger account of Mr. Ravi in respect of the transactions given below:
- Bought goods from Ravi Rs. 6,000 at a trade discount of 5%.
  - Returned to him 25% of the above purchases.
  - Settled the account of Ravi who allowed us a discount of Rs.75.
15. Prepare a single column cash book from the following :
- |             |  |
|-------------|--|
| 2020, May 1 | Received cash from Vimal Rs. 5,000                           |
| 7           | Paid Raja Rs. 400  |
| 9           | Paid to Jose Rs. 200   |
| 10          | Received interest from Anne on the loan given to him Rs. 500 |
| 12          | Cash sales Rs. 5,000   |
| 15          | Office furniture purchased Rs. 5,000                         |
| 20          | Paid salaries Rs. 1,000                                      |
| 31          | Rent paid Rs. 200  |
16. The following are the transactions taken from the books of a furniture dealer. Prepare sales book for January 2021 :
- |             |   |
|-------------|---|
| 2021, Jan 1 | Sold to Anil 5 wooden tables at Rs. 140 per table.                      |
| 7           | Sold to Rajas 2 dressing tables for cash Rs. 300 each.                  |
| 11          | Sold to Shibu one typewriter for Rs. 2000.                              |
| 17          | Sold to Gopi 2 dining tables at Rs. 1200 per table; Trade discount 10%. |
| 19          | Sold 50 chairs to Anil, at Rs. 50 per chair.                            |
| 21          | Sold to Gopi 2 steel cabinets at Rs. 1500 each.                         |
17. Briefly explain the need and importance of balance sheet.

calculate the amount of gross profit from the following information :

opening stock - Rs. 16,000

purchases - Rs. 40,000

purchase returns - Rs. 1,500

direct expenses - Rs. 3,000

sales - Rs. 78,000

sales returns - Rs. 2,400

closing stock - Rs. 13,000

Briefly explain the classification of assets.

(5 × 5 = 25 marks)

### Section C

Answer any **one** questions.  
The question carries 11 marks.

Explain in detail the GAAP.

The following is the Trial Balance of Thomas as on 31/12/2020 :

<i>Particulars</i>	Rs. (Dr)	Rs. (Cr)
Purchases	26,000	
Sales		42,000
Wages	3,000	
Salaries	4,000	
Opening stock	6,000	
Debtors	12,000	
Creditors		8,000
Machinery	10,000	
Commission		2,000
Rent	3,000	
Furniture	5,000	
Cash	5,000	
Capital		22,000
	74,000	74,000

Turn over

*Adjustments :*

- (a) Salary prepaid Rs. 300.
- (b) Provide 5% of debtors for bad debts.
- (c) Depreciate furniture by 10%.
- (d) Wages outstanding Rs. 500.
- (e) Stock on 31.12.2020 is valued at Rs. 18,000.

Prepare trading and profit and loss account for the year ended 31<sup>st</sup> December 2020 and a balance sheet as on that date.

(1 × 11 = 11 marks)

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5D 02—BASICS OF ENTREPRENEURSHIP AND MANAGEMENT****(2019 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 15****Maximum : 15 Marks****INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 15.
2. The candidate should check that the question paper supplied to him/her contains all the 15 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.

## BCM 5D 02—BASICS OF ENTREPRENEURSHIP AND MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

1. Among business, trade and commerce which of these is considered as :
  - (A) Commerce.
  - (B) Business.
  - (C) Trade.
  - (D) All Are considered as the same.
2. The important exporting centre for wool and for importing horses in the ancient times was :
  - (A) Pataliputra.
  - (B) Taxila.
  - (C) Peshawar.
  - (D) Madhura.
3. A house wife doing household work in Mrs. Lalita's home is :
  - (A) Economic Activity.
  - (B) Non economic activity.
  - (C) Both of these.
  - (D) None of these.
4. \_\_\_\_\_ company needs to have only two directors.
  - (A) Public Company.
  - (B) Sole Proprietorship.
  - (C) Private Company.
  - (D) None of the above.
5. \_\_\_\_\_ company does not invite the public to subscribe to its share capital.
  - (A) Both Private and Public Company.
  - (B) Public Company.
  - (C) Private Company.
  - (D) None of the above.
6. It is a form of business organization which is owned, managed, and controlled by an individual who is the recipient of all profits and bearer of all risks. Identify the concept :
  - (A) Sole Proprietorship.
  - (B) Co-operative Society.
  - (C) Joint Hindu family business.
  - (D) Partnership.
7. Hindu Succession Act was passed in \_\_\_\_\_.
  - (A) 1960.
  - (B) 1956.
  - (C) 1952.
  - (D) 1932.

8. Which of the following is not a feature of a Joint Stock Company ?
- (A) Artificial person. (B) Separate legal entity.  
(C) Formation. (D) Lack of business continuity.
9. The partnership deed generally includes the following :
- (A) Name of firm. (B) Nature of business.  
(C) Location of business. (D) All of the above.
10. Which of the following alone can ensure effective ethics programme in a business enterprise ?
- (A) Publication of a code.  
(B) Involvement of employees.  
(C) Establishment of compliance mechanisms.  
(D) None of them.
11. That an enterprise must behave as a good citizen is an example of its responsibility towards :
- (A) Owners. (B) Workers.  
(C) Consumers. (D) Community.
12. \_\_\_\_\_ applied the word entrepreneur to business for the first time.
- (A) Robert Owen. (B) Joseph Schumpeter.  
(C) Richard Cantillon. (D) Max Weber.
13. According to Schumpeter, Is the most important function of a modern entrepreneur :
- (A) Innovation. (B) Invention.  
(C) Skill. (D) Creativity.
14. The entrepreneur who does not change the method of production already introduced is :
- (A) Drone entrepreneur. (B) Fabian entrepreneur.  
(C) Classical entrepreneur. (D) None of these.
15. \_\_\_\_\_ Units provide inputs to other industries.
- (A) Export. (B) Small.  
(C) Ancillary. (D) None of these.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CBCSS—UG)

B.Com.

BCM 5D 02—BASICS OF ENTREPRENEURSHIP AND MANAGEMENT

(2019 Admissions)

Time : Two Hours

Maximum : 60 Marks

**Section A (Short Answer Type Questions)**

*Answer at least eight questions.*

*Each question carries 3 marks.*

*All questions can be attended.*

*Overall Ceiling 24.*

1. What is Sole proprietorship ?
2. What are planning premises ?
3. What is lower-level management ?
4. Who are drone entrepreneurs?
5. What do you mean by Aids to trade ?
6. What is a Functional organisation ?
7. Define the term Motivation.
3. What is OPC ?
9. What is SIDBI ?
10. What is Laissez-Faire leadership ?
11. What is EDP ?
12. What is a credit cooperative society ?

(8 × 3 = 24 marks)

**Turn over**

**Section B (Paragraph/Short Essay Type Questions)**

*Answer at least five questions.*

*Each question carries 5 marks.*

*All questions can be attended.*

*Overall Ceiling 25.*

13. What are MSME's ? Explain its objectives and contributions to the Indian economy.
14. Who is an entrepreneur ? Examine the personal competencies required by an entrepreneur.
15. What is organising function of management ? Explain its functions.
16. What is decentralisation of authority ? Enumerate the advantages and disadvantages of decentralisation.
17. What is Corporate Social Responsibility ? Examine its need and importance.
18. Explain the steps in controlling.
19. What is Partnership ? Explain the important types of partnership firms.

(5 × 5 = 25 marks)

**Section C (Essay Question)**

*Answer any one question.*

*The question carries 11 marks.*

20. What factors are important to be considered while starting a business ? Explain.
21. Define the term management ? Explain its nature and functions.

(1 × 11 = 11 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5D 01—E-COMMERCE****(2019 Admissions)****Time : Two Hours****Maximum : 60 Marks****Part A***Answer all questions.**Each question carries 2 marks.*

1. What is E-sale ?
2. What do you mean by M-commerce ?
3. What is SEO in E-marketing ?
4. What are payment gateways ?
5. What do you mean by Domain name ?
6. What do you mean by CMS ?
7. What is an e-wallet ?
8. What is e-SCM ?
9. What is community model ?
10. What is E-banking ?

**(10 × 2 = 20, Maximum Ceiling 15 marks)****Part B***Answer all questions.**Each question carries 5 marks.*

11. Explain the stages of e-commerce transaction cycle.
12. What do you mean by e-advertising ? Explain the different types of e-advertising.
13. What is ERP ? Briefly explain its components.
14. Explain server security threats and also explain the different measures to be taken at server level to ensure smooth functioning of e-commerce transactions.

**Turn over**

15. Briefly explain the factors affecting growth of E-commerce sites.
16. Discuss the various online payment options available in E-Commerce sites.

(6 × 5 = 30, Maximum Ceiling 25 marks)

### Part C

*Answer any two questions.*

*Each question carries 10 marks.*

17. What is an e-commerce model ? Explain the different e-commerce models.
18. Briefly explain the features & advantages of electronic commerce.
19. What is EPS ? Discuss the requirements of electronic payments system.
20. Explain Applications of E-commerce in Education, Marketing and Financial Services.

(2 × 10 = 20 marks)

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CBCSS—UG)

B.Com.

BCM 5B 11—TAXATION—II—INDIRECT TAXES LAW AND PRACTICE

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A***Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. What is meant by indirect taxes ?
2. Define Tax cascading.
3. What is meant by input tax credit ?
4. What is IGST ?
5. What is GSTN ?
6. Define Exempt Supply.
7. Define input service distributor ?
8. Define the term Supply ?
9. What is Goods and service tax ?
10. What is the meaning of customs duty ?
11. What is bill of Lading in export ?
12. Define GSTR-2.
13. What is an E Way bill ?
14. What is the minimum period for availing input Tax Credit ?
15. Define Composite tax.

(10 × 3 = 30 marks)

**Turn over**

**Section B**

*Answer at least five questions.*

*Each question carries 6 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

16. What is TDS in GST ? Explain the provisions related to TDS.
17. Explain the Procedure for claiming ITC.
18. What are the important advantages of GST system ?
19. Explain kinds of bills of entry.
20. What are the different types of bill of Lading ?
21. Explain the types of Customs Duty.
22. What is Compulsory registration in GST? Identify the categories of persons liable to be registered under Sec 24 ?
23. What do you mean by Public warehouses ? What are its features ?

(5 × 6 = 30 marks)

**Section C**

*Answer any two questions.*

*Each question carries 10 marks.*

24. Which are the punishable offences under GST law ?
25. Explain the important provisions relating to tax invoice in GST.
26. Explain the customs clearance procedure in export.
27. Explain various export documents.

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CBCSS—UG)

B.Com.

BCM 5B 10—TAXATION—I—PRINCIPLES OF TAXATION

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A***Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. What is Tax Equity ?
2. What is meant by absolute taxable capacity ?
3. State the meaning of the term Tax- GDP Ratio.
4. Write a short note on Direct Tax.
5. What is Regressive Tax ?
6. What is Ad Valorem Tax ?
7. What do you mean by Tax Shifting ?
8. What do you mean by Tax Incentives ?
9. What does Tax Distribution mean ?
10. What is meant by international double taxation ?
11. What do you mean by Tax Haven ?
12. Write a short note on the term Multilateral Tax Treaty.
13. Write a short note on Article 266 of the constitution.
14. What do you mean by Divisible Pool ?
15. What is Surcharge in income tax ? Give an Example.

(10 × 3 = 30 marks)

**Turn over**

**Section B**

*Answer at least five questions.*

*Each question carries 6 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

16. Discuss the features of an effective Taxation System.
17. Briefly explain the OECD Classification of Taxes.
18. Write a short note on tax incidence.
19. Discuss the Anti Avoidance measures in international taxation.
20. Discuss the disadvantages of Indirect Taxes.
21. Give a note on the taxation systems in India.
22. Elucidate various forms of Tax Incentives.
23. Differentiate between Direct and Indirect Taxes.

(5 × 6 = 30 marks)

**Section C**

*Answer any two questions.*

*Each question carries 10 marks.*

24. Give an overview of the Indirect Tax systems in India.
25. What is meant by Tax Evasion? State the various methods of Tax Evasion. Also, discuss the effects of tax evasion in the Indian scenario.
26. Elucidate the various methods of eliminating double taxation.
27. Explain in detail the recommendations of the Fourteenth Finance Commission relating to taxation.

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5B 11—ISLAMIC FINANCE SPECIALIZATION II—FUNDAMENTALS OF ISLAMIC  
COMMERCIAL LAW****(2019 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.

BCM 5B 11—ISLAMIC FINANCE SPECIALIZATION II—FUNDAMENTALS OF ISLAMIC  
COMMERCIAL LAW

(Multiple Choice Questions for SDE Candidates)

1. A type of partnership where one party offer funds while other gives expertise and management is :
 

(A) Murabaha.	(B) Musharika.
(C) Ijarah.	(D) Mudarabah.
2. Shirkat-ul-wujooh has its origin in Arabic phrase Wajahat meaning .
 

(A) Reputation.	(B) Goodwill
(C) Liabilities.	(D) Assets
3. A most ordinary kind of Shirkat-ul-Aqd where equality in capital management or liability might be identical in one case but not in all respect meaning either profit is equal but not labour or vice versa is :
 

(A) Shirkat-ul-aqd.	(B) Shirkat-ul-ainan.
(C) Shirkat-ul-dain.	(D) Shirkat-ul-milk.
4. Profits shall be divided in ratio mutually settled in the :
 

(A) Deed.	(B) Contract.
(C) Prescribed.	(D) All of answers are correct.
5. Must be sound and mature and be competent of entering into an agreement is :
 

(A) Pros of musharika.	(B) Basic rules and features of musharika.
(C) Cons of musharika.	(D) Musharika.
6. Takaful is derived from :
 

(A) Falah.	(B) Kafala.
(C) Thakflah.	(D) Both (B) and (C).
7. Literally zakath means :
 

(A) Compulsory.	(B) Payment.
(C) Distribution.	(D) Purity.

8. Saying of the prophet is known as :
- (A) Sharia. (B) Ljmah.  
(C) Hadith. (D) Verens.
9. In salam contract the seller is known as :
- (A) Al maslam. (B) Al maslam ikihi.  
(C) Rasa-almal. (D) Al-mulsam fih.
10. A transfer of a defined property without any material consideration is called :
- (A) Hibah. (B) Amans.  
(C) Ibra. (D) Waqf.
11. In salam contract price is received as :
- (A) In advance. (B) Deferred.  
(C) Lumpsum. (D) Installment.
12. \_\_\_\_\_ is treated as religious tax.
- (A) Usuary. (B) Ujir.  
(C) Zakkath. (D) Sadaqa.
13. Trade is \_\_\_\_\_ in islam.
- (A) Permified. (B) Prohibited.  
(C) Moderately permitted. (D) Moderately prohibited.
14. \_\_\_\_\_ madhab is the contribution of Abu Abdulla ahammed Bin Idris.
- (A) Hanafi. (B) Maliki.  
(C) Shafi. (D) Hanbali.
15. BBA is considered as the \_\_\_\_\_ mode of finance.
- (A) Manufacturing. (B) Agricultural.  
(C) Home finance. (D) Lending.

Turn over

16. Lease purchase agreement is termed as :
- (A) Ijars. (B) Ijara walqtina.  
(C) Ijra walhina. (D) Ijara wa ibra.
17. Religious leader in Muslim community is known as :
- (A) The mufti. (B) The sheikh.  
(C) The imam. (D) The muezth.
18. What is Maisir ?
- (A) Uncertainty. (B) Gambling.  
(C) Interest. (D) Loss sharing.
19. The major goals of Islamic economics is .
- (A) Distributive justice.  
(B) Economic well being.  
(C) Freedom of individual with in the context of welfare.  
(D) All of the above.
20. What is the Islamic view of the speculator ?
- (A) Haram. (B) Halam.  
(C) Veid. (D) Valid.

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CBCSS—UG)

B.Com.

BCM 5B 11—ISLAMIC FINANCE SPECIALIZATION II—FUNDAMENTALS OF ISLAMIC  
COMMERCIAL LAW

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A***Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. Bai al Dayn.
2. Fasid Contracts.
3. Ahmed Najjar
4. Types of Mudarabah.
5. Al Kafala and al Rahn.
6. Sources of Islamic Sharia
7. Gharar.
8. Isthihsan.
9. Al Hawalah
10. Al Ibra and al Hiba.
11. Qard.
12. Zakat and Sadaqah.
13. Qiyas.

**Turn over**

14. Al Mirath.
15. Commutative contracts.

(10 × 3 = 30 marks)

### Section B

*Answer at least five questions.*

*Each question carries 6 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

16. Distinguish between Shari'ah and Fiqh.
17. Describe the promoted business activities in Islam.
18. Explain the prohibition of Riba in Islam.
19. Explain the wealth and ownership in Islamic perspective.
20. What are the business ethics in Islamic economics ? Explain.
21. Illustrate the evolution of Islamic commercial law.
22. State the basis of Ijthihad in Islam.
23. Differentiate between Musharakah and Mudarabah.

(5 × 6 = 30 marks)

### Section C

*Answer any two questions.*

*Each question carries 10 marks.*

24. Explain the rules regarding the loan and debt in Islam.
25. Write an essay on the types of contracts and explain its Islamic validity.
26. Explain the prohibitions and promotions in an Islamic commercial activities.
27. What are the challenges of Islamic banking system in modern world ? Explain.

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5B 10—ISLAMIC FINANCE SPECIALIZATION I—INTRODUCTION TO ISLAMIC  
COMMERCIAL BANKING****(2019 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.
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BCM 5B 10—ISLAMIC FINANCE SPECIALIZATION I—INTRODUCTION TO ISLAMIC  
COMMERCIAL BANKING

(Multiple Choice Questions for SDE Candidates)

1. A type of partnership where one party offer funds while other gives expertise and management is :
  - (A) Murabaha.
  - (B) Musharika.
  - (C) Ijarah.
  - (D) Mudarabah.
2. Which is liability side financing out of these means ?
  - (A) Large enterprise financing.
  - (B) T-bills and federal investment bonds / debenture.
  - (C) Inter- bank lending / borrowing.
  - (D) (B) and (C).
3. Giving share of investor to customer on lease is the :
  - (A) Basis of musharika.
  - (B) Basis of diminishing musharika.
  - (C) Basis of ijarah.
  - (D) Basis of hibah.
4. Word Musharika is originated from Arabic word Sharikah meaning :
  - (A) Friends.
  - (B) Ijarah.
  - (C) Lessor.
  - (D) Partnership.
5. Working capital financing in Musharika is :
  - (A) Liability side financing.
  - (B) Asset side financing.
  - (C) Assets.
  - (D) Liabilities.
6. Sharikah is chief term than :
  - (A) Ijarah.
  - (B) Murabaha.
  - (C) Musharika.
  - (D) Shirkat-ul-ainan.
7. An investor and his customer contribute either in shared possession of an assets or equipment, or in a combined commercial venture is :
  - (A) Diminishing musharika.
  - (B) Musharika.
  - (C) Ijarah.
  - (D) Salam.

8. The Islamic financial system prohibits transactions featuring :
- (A) Extreme uncertainties resulting from speculation and gambling.
  - (B) Sharing of profit and risk of loss.
  - (C) Partnership agreements.
  - (D) Trading for profit.
9. Tameen is another name for :
- (A) Takaful (Islamic insurance).
  - (B) Faqir (a poor person).
  - (C) Shirkah (partnership).
  - (D) Tatif (fraud).
10. The Arabic term Haq means :
- (A) Legal rights.
  - (B) Credit proposal.
  - (C) Taking full responsibility.
  - (D) Kind of sale.
11. Wakalah is used by Islamic banks mostly for :
- (A) Consumer loans.
  - (B) Sales through documents.
  - (C) Fund management.
  - (D) Guaranteeing payments.
12. Which of the following is a type of investing instrument ?
- (A) Musharakah.
  - (B) Tawarruq.
  - (C) Kafalah.
  - (D) Qimar.
13. The Arabic term Ayn refers to :
- (A) Time of possession.
  - (B) Fixation of cost.
  - (C) A tangible (physical asset).
  - (D) Conditions.
14. Shariah provides a network of ethical and moral rules of behaviour for :
- (A) Potential buyers.
  - (B) Travelling merchants.
  - (C) All participants in market.
  - (D) Muslims only.
15. The term Riba literally means :
- (A) Any speculation.
  - (B) Any excess.
  - (C) Any profit.
  - (D) Any wealth.

Turn over

16. The Islamic financial system is founded on :
- (A) Cancellation, revocation of debt.
  - (B) Absolute prohibition of the payment or receipt of any predetermined, guaranteed rate of return.
  - (C) Imposition of an obligatory tax on earnings.
  - (D) Land and property tax levied by the state.
17. What does the abbreviation IFI stand for in Islamic banking ?
- (A) Islamic Forum for Intermediation. (B) Islamic Finance Industry.
  - (C) Islamic Financial Instrument. (D) Islamic Financial Institution.
18. The term Dhaman in Islamic commercial law refers to :
- (A) Islamic banking operations.
  - (B) Several types of Islamic financial transactions.
  - (C) The taking on of a liability or responsibility of another person.
  - (D) Commercial activities of Islamic banks.
19. Under a Salam contract goods are :
- (A) Not delivered until payment is made.
  - (B) Taxed before delivery.
  - (C) Purchased for delivery in future.
  - (D) Delivered for payment later.
20. Islamic financial system seeks to :
- (A) Encourage wasteful expenditure.
  - (B) Administer land revenue.
  - (C) Postpone debt repayment.
  - (D) Enhance equality and fairness in financial dealings for the good of society as whole.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CBCSS—UG)

B.Com.

BCM 5B 10—ISLAMIC FINANCE SPECIALIZATION I—INTRODUCTION TO ISLAMIC  
COMMERCIAL BANKING

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A***Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. Bai Salam.
2. Types of Ijarah.
3. Mit Ghamr.
4. Kafalah.
5. Qard Hasan.
6. Maisir.
7. Role of Isthisna in Islamic Commercial Banking.
8. Equity Finance.
9. Ijara Wa Iqthinah.
10. Diminishing Musharakah.
11. Ju'alah.
12. IDB
13. Ta'awun.

**Turn over**

14. Types of account in Islamic Banks.
15. Concept of Islamic banking.

(10 × 3 = 30 marks)

### Section B

*Answer at least five questions.*

*Each question carries 6 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

16. Explain the causes for the spreading of Islamic Banks in modern world.
17. Examine the rationale of prohibition of Riba.
18. Distinguish between conventional banks and Islamic banks.
19. Illustrate the equity based products in Islamic Banking system.
20. Differentiate between salam and isthisnah.
21. Critically examine the practical difficulties in Islamic Banking.
22. Highlight the role of major thinkers in spreading the Islamic banking system.
23. Explain the debt based financial products in Islamic Banks.

(5 × 6 = 30 marks)

### Section C

*Answer any two questions.*

*Each question carries 10 marks.*

24. How far Islamic Banks succeeded in establishing an alternative banking system ? Explain.
25. Explain the concept of Sales with Markup.
26. Illustrate the working principle of Islamic Banks.
27. Elaborate the role of Ijarah in Islamic banking.

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5B 11—TRAVEL AND TOURISM SPECIALIZATION—II—TOURISM PRODUCT  
AND PROMOTION****(2019 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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BCM 5B 11—TRAVEL AND TOURISM SPECIALIZATION—II—TOURISM PRODUCT  
AND PROMOTION

(Multiple Choice Questions for SDE Candidates)

1. Akbar built the Buland Darwaza in the memory of :
  - (A) His Grand Father Babur.
  - (B) Khwaja Moinudeen Chisti.
  - (C) Shaik Salim Chisti.
  - (D) Victory of Gujarat.
2. Which one of the following is an example of Historic Resource ?
  - (A) Aurora Borealis.
  - (B) Coral Reef.
  - (C) Wildlife Sanctuary.
  - (D) Harappan Civilization.
3. "Incredible India" campaign was launched in the year
  - (A) 2005.
  - (B) 2003.
  - (C) 2002.
  - (D) 2001.
4. 'Soul of Incredible India' is a promotional tagline of which State of India ?
  - (A) Haryana.
  - (B) Madhya Pradesh.
  - (C) Odissa.
  - (D) Uttar Pradesh.
5. Which one of the following is not a function of advertising ?
  - (A) Persuading customer.
  - (B) Informing customer.
  - (C) Reminding the customer for a repeat purchase.
  - (D) Understanding the buying capacity of customer.
6. The International Day of Yoga has been celebrated annually on \_\_\_\_\_ following its inception in the United Nations General Assembly in 2014.
  - (A) 22 July.
  - (B) 21 June.
  - (C) 22 September.
  - (D) 21 September.

7. The 'Buxa Bird Festival', the famous bird festival is held in which State ?
- (A) Odissa. (B) West Bengal.  
(C) Meghalaya. (D) Assam.
8. The Desert Festival, an annual event in Rajasthan that displays local folk arts and culture, aerobatics, camel races, is held at \_\_\_\_\_.
- (A) Jodhpur. (B) Jaisalmer.  
(C) Barmer. (D) Bikaner.
9. Which one of the following is a travel motivator ?
- (A) Booking an order.  
(B) Bomb blasts in Bali.  
(C) Imposition of heavy excise duty on gold import.  
(D) None of these.
10. \_\_\_\_\_ Tourism involves people travel within the country.
- (A) Domestic Tourism. (B) International Tourism.  
(C) Inbound Tourism. (D) Outbound Tourism.
11. \_\_\_\_\_ in tourism is defined as all those means that can be beneficially utilized for the purpose of tourism in a given area.
- (A) People. (B) Resources.  
(C) Transport. (D) Homes.
12. The word 'tour' is derived from the Latin word tornus, which means \_\_\_\_\_.
- (A) A tool for making a circle. (B) A homely feel.  
(C) A constituent of travel. (D) Relaxation.

Turn over

13. Destinations that have long insolation periods and few cloudy days are suitable for \_\_\_\_\_ tourism.
- (A) Summer. (B) Winter.  
(C) Autumn. (D) Spring.
14. Organized mass tourists are highly dependent on \_\_\_\_\_.
- (A) Trekking. (B) Togetherness.  
(C) Environmental Bubble. (D) Travel.
15. \_\_\_\_\_ perceive that travel does not add any value to their lives. They are always engaged in travel thinking and see no worth in paying extra for special amenities.
- (A) Economizer. (B) Worriers.  
(C) Tourists. (D) Indulger
16. \_\_\_\_\_ is a broad term that covers all tourism experiences centered on wild or natural environments.
- (A) Nature-based Tourism. (B) Adventure Tourism.  
(C) Eco Tourism. (D) Responsible Tourism.
17. The Manas wildlife sanctuary is located at :
- (A) West Bengal. (B) Odisha.  
(C) Assam. (D) Jharkhand.
18. The Chilka Bird Sanctuary is located at :
- (A) Assam. (B) Odisha.  
(C) West Bengal. (D) Bihar.
19. When was the Indian Board for Wildlife constituted ?
- (A) 1952. (B) 1950.  
(C) 1949. (D) 1948.
20. Mount Harriet National Park :
- (A) Himachal Pradesh. (B) Andaman and Nicobar Islands.  
(C) Assam. (D) Mizoram.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5B 11—TRAVEL AND TOURISM SPECIALIZATION—II—TOURISM PRODUCT  
AND PROMOTION****(2019 Admissions)****Time : Two Hours and a Half****Maximum : 80 Marks****Section A***Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. What is Tourism Product ?
2. Which are the two schools of Indian classical music ?
3. What is tourism resource inventory ?
4. What is cultural tourism ?
5. What is Sales Promotion ?
6. Which are the objectives of advertising ?
7. Which are the luxury trains in India ?
8. Write a short note on Deserts in India.
9. Which are the major Indian river systems ?
10. Which are the prominent Indian museums ?
11. Write about Golden Temple.
12. Which are the important shrines of Christianity in India ?
13. What are Tree Houses ?
14. What is a symbiotic attraction ?
15. Write any four world heritage monuments in India.

**(10 × 3 = 30 marks)****Turn over**

**Section B**

*Answer at least five questions.*

*Each question carries 6 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

16. Explain different types of attractions.
17. What is the difference between push and pull marketing strategy ?
18. Write about four important shrines of Hinduism ?
19. Which are the important fairs of India ?
20. Which are the classical dance forms of India ? How does it promote tourism ?
21. Which are the salient features of tourism product ?
22. Differentiate between national parks and wildlife sanctuaries.
23. Write brief notes on any *five* historical monuments in India.

(5 × 6 = 30 marks)

**Section C**

*Answer any two questions.*

*Each question carries 10 marks.*

24. Give the classification of adventure sports with examples.
25. Write about the architectural heritage of India and its significance in Indian tourism development.
26. What is Public Relation ? Which are the public relation tools used in tourism ?
27. Write about the various resources of Himalayan tourism. Write about major tourism destinations in the Himalayan ranges.

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5B 10—TRAVEL AND TOURISM SPECIALIZATION-I—TOURISM PRINCIPLES  
AND PRACTICES****(2019 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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BCM 5B 10—TRAVEL AND TOURISM SPECIALIZATION-I—TOURISM PRINCIPLES  
AND PRACTICES

(Multiple Choice Questions for SDE Candidates)

1. Name the first space tourist :
 

(A) Thomas cook.	(B) Dennis Tito.
(C) Dennis Martin.	(D) None of these.
  
2. Which of the following tourism service suppliers has been the most aggressive in marketing through direct distribution channels ?
 

(A) Hotels.	(B) Rental car companies.
(C) Airlines.	(D) Cruise ships.
  
3. Tourism creates impact on \_\_\_\_\_.
 

(A) Individual.	(B) Family.
(C) Culture.	(D) Community.
  
4. \_\_\_\_\_ approach of tourism do not consider interest of the Local Community.
 

(A) Boosterism.	(B) Economic.
(C) Sustainable.	(D) Physical Spatial.
  
5. \_\_\_\_\_ refers to all those individuals, who have potential to undergo any tour but they have delayed their plan due to some reasons.
 

(A) Potential demand.	(B) Deferred demand.
(C) Creative demand.	(D) Future demand.
  
6. WTTC headquarters is located at :
 

(A) London.	(B) Madrid.
(C) Quebec.	(D) Paris.
  
7. Where did the first meeting of WTTC held ?
 

(A) London.	(B) Madrid.
(C) Quebec.	(D) Paris.

8. Ministry of Tourism (India) was formed in the year :
- (A) 1951. (B) 1967.  
(C) 1956. (D) None of the above.
9. The Government of India, realizing the need for a national tourism policy, announced the first Tourism Policy in :
- (A) 1962. (B) 1972.  
(C) 1982. (D) 1992.
10. When Ministry of Tourism (India) did unveiled second Tourism Policy ?
- (A) 2001. (B) 2011.  
(C) 2002. (D) 2012.
11. This is an example of a social benefit of tourism :
- (A) Local people looking after the environment.  
(B) Local people being employed in tourism businesses.  
(C) Local people become entrepreneurs.  
(D) Local people preserve and protect their culture.
12. Which among the below is not a GDS ?
- (A) Galileo. (B) Amtrak.  
(C) Worldspan. (D) Amadeus.
13. An example for negative impact of tourism is :
- (A) Employment generation. (B) Displacement effect.  
(C) Higher GDP growth. (D) Poverty alleviation.
14. The maximum ability of the local community to absorb the inflow of people for a period of time is referred to as :
- (A) Cultural Sustainability. (B) Social Sustainability.  
(C) Economic Sustainability. (D) None of the above.
15. Which one is not a skiing resort ?
- (A) Manali. (B) Gulmarg.  
(C) Auli. (D) Shimla.

Turn over

16. According to Getz and Hall, which one of the following is not a part of the Five approaches of Tourism planning at destination level ?
- (A) Boosterism. (B) Industry-oriented approach.  
(C) Cultural approach. (D) Sustainable approach.
17. Which one of the following is a part of adventure tourism ?
- (A) Swimming. (B) Bowling.  
(C) Bungee Jumping. (D) Chess.
18. Which one of the following is not correctly stated ?
- (A) Eco tourism is an important form of nature based tourism.  
(B) Eco tourism is community oriented and driven.  
(C) Eco tourism is government led and private sector controlled.  
(D) Eco tourism is an important form of sustainable tourism.
19. CRS stands for :
- (A) Computer Reservation System. (B) Customer Reservation System.  
(C) Consumer Reservation System. (D) Computer Reservation Software.
20. World Tourism Day was observed on \_\_\_\_\_.
- (A) 27th September. (B) 7th August.  
(C) 25th September. (D) 14th July.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CBCSS—UG)

B.Com.

**BCM 5B 10—TRAVEL AND TOURISM SPECIALIZATION—I—TOURISM PRINCIPLES  
AND PRACTICES**

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A***Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. Who is an Excursionist ?
2. Write a note on Grand Tour.
3. What is EIA ?
4. Define Ecotourism.
5. What is cultural drift ?
6. Write a short note on UNWTO.
7. How does ITDC promote Indian tourism ?
8. What is sustainable tourism development ?
9. What do you mean by Travel Circuits ?
10. Differentiate between a tourist and visitor.
11. What is multiplier effect ?
12. Which are the types of tourism that involves community participation ?
13. What do you mean by '5As' of tourism ?
14. What is the role of DTPC ?
15. Write the thrust areas of development envisaged in Kerala Tourism Policy 2017 ?

(10 × 3 = 30 marks)

**Turn over**

**Section B**

*Answer at least five questions.*

*Each question carries 6 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

16. Discuss the impact of Covid-19 on tourism.
17. Explain the various elements of tourism system.
18. Elaborate the salient features of tourism with suitable examples.
19. Which are the major elements of a tourism destination ?
20. Write a note on travel motivators of 21<sup>st</sup> century ?
21. Describe the negative socio-cultural impacts of tourism.
22. Bring out the significance of tourism planning.
23. Explain the major objectives of KTDC.

(5 × 6 = 30 marks)

**Section C**

*Answer any two questions.*

*Each question carries 10 marks.*

24. Explain the environmental impacts of tourism.
25. What is carrying capacity ? Explain different types.
26. Critically evaluate the responsible tourism initiative of Kerala.
27. Explain the process and various levels of tourism planning.

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5B 11—COMPUTER APPLICATION SPECIALIZATION II—BUSINESS  
INFORMATION SYSTEMS****(2019 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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BCM 5B 11—COMPUTER APPLICATION SPECIALIZATION II—BUSINESS  
INFORMATION SYSTEMS

(Multiple Choice Questions for SDE Candidates)

1. Office automation means \_\_\_\_\_.
  - (A) Introduction of technology to manage regular activities.
  - (B) Ensuring smooth running of an office.
  - (C) Computerization in an office.
  - (D) None of these.
2. Processed data is called \_\_\_\_\_.
  - (A) Field.
  - (B) Information.
  - (C) Record.
  - (D) File.
3. Which of the following information systems are used in the daily running of the business ?
  - (A) Transaction Processing Systems (TPS).
  - (B) Operational planning systems.
  - (C) Office Automation Systems (OAS).
  - (D) All of the above.
4. Materials Requirements Planning (MRP) software is an example of an information systems application in which of the following areas ?
  - (A) Office automation systems.
  - (B) Operations management.
  - (C) Marketing.
  - (D) Human resource management.
5. Which of the following is true about ERP software ?
  - (A) Always adaptable to how the business works.
  - (B) Extensive skills available for development.
  - (C) Supplier costs kept low.
  - (D) Simplified support and maintenance through a supplier.
6. In terms of the resources that support information systems, the procedures used by people are an example of :
  - (A) Hardware resources.
  - (B) Software resources.
  - (C) People resources.
  - (D) Data resources.

7. 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.
8. Information has three dimensions. They are :
- (A) Time, content, and form.
  - (B) Time, content, and form.
  - (C) Cost, content, and form.
  - (D) Time, content, and Value.
9. The Decision support systems use all of the following EXCEPT :
- (A) Analytical models.
  - (B) Specialized databases.
  - (C) Online Transaction processing.
  - (D) A decision maker's own insights and judgments.
10. Which of the following involves analyzing complex relationships among thousands or even millions of data items stored in data marts, data warehouses, and other multidimensional databases to discover patterns, trends, and exception conditions ?
- (A) OLTP.
  - (B) OLAP.
  - (C) OISE.
  - (D) OLALA.
11. \_\_\_\_\_ is an electronic device which converts raw data into meaningful information.
- (A) Computer.
  - (B) Hardware.
  - (C) Software.
  - (D) Compiler.
12. Example of Office automation tools are \_\_\_\_\_.
- (A) Pencil and pen.
  - (B) File and Rack.
  - (C) Table and Desk.
  - (D) Electronic Mail and internet system.
13. Software of computer means \_\_\_\_\_.
- (A) Electronic circuit and devices.
  - (B) Printing device.
  - (C) Interface between operator and machine.
  - (D) Magnetic disk.

Turn over

14. Application software is \_\_\_\_\_.
- (A) Menu driven specific software. (B) Software for specific operation.  
(C) Software for programming. (D) Printing device.
15. Which of the following is not a characteristic of good information ?
- (A) Interchangeability. (B) Relevance.  
(C) Cost effectiveness. (D) Accuracy.
16. Enterprise Resource Planning (ERP) is :
- (A) Severely limited by current MRP computer systems.  
(B) Not related to MRP.  
(C) An advanced MRP II system that ties-in customers and suppliers.  
(D) Not currently practical.
17. All of the following are advantages of Enterprise Resource Planning (ERP) except it :
- (A) Creates commonality of databases.  
(B) Increases communications and collaboration worldwide.  
(C) Helps integrate multiple sites and business units.  
(D) Requires major changes in the company and its processes to implement.
18. Lowest level of schema in a database is :
- (A) Physical schema. (B) Logical schema.  
(C) Subschema. (D) None of these.
19. In MS Excel, Which function calculates the largest value in a set of numbers ?
- (A) Average. (B) Count.  
(C) Minimum. (D) Maximum.
20. Which of the following is not an example of word processor ?
- (A) Wordstar. (B) Soft word.  
(C) MS word. (D) MS office.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CBCSS—UG)

B.Com.

BCM 5B 11—COMPUTER APPLICATION SPECIALIZATION II—BUSINESS  
INFORMATION SYSTEMS

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A***Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. Explain the types of information ?
2. What is meant by structured decision making ?
3. Define MIS.
4. What is meant by an open system ?
5. What is meant by Office Automation Systems ?
6. What is meant by Transaction Processing Systems ?
7. What is meant by Dissemination of Information in MIS terminology ?
8. Explain any *two* limitations of MIS ?
9. Explain any *two* names of ERP Software Company ?
10. What is gap analysis ?
11. What is data mining ?
12. What is a data warehouse ?
13. Define business analytics ?

**Turn over**

14. What do you mean by Cloud Computing ?
15. What is meant by RDBMS ?

(10 × 3 = 30 marks)

### Section B

*Answer at least five questions.*

*Each question carries 6 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

16. What are the types of information is needed in Human Resources Management department ?
17. What are different types of computer based information systems supporting to different levels of management ?
18. What is MIS ? What is its nature ?
19. Explain in Information system ethics.
20. Discuss the various components of expert systems.
21. Explain the disadvantage of DBMS ?
22. Explain what was the necessity to shift from File system to Database management system ?
23. What are the factors required for Successful ERP Implementation ?

(5 × 6 = 30 marks)

### Section C

*Answer any two questions.*

*Each question carries 10 marks.*

24. Explain the different models of database management systems.
25. Explain the different types of management information systems.
26. Discuss the phases of ERP implementation.
27. Explain the significance of Information technology in business.

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5B 10—COMPUTER APPLICATION SPECIALIZATION I—COMPUTER  
APPLICATIONS IN BUSINESS****(2019 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.

BCM 5B 10—COMPUTER APPLICATION SPECIALIZATION I—COMPUTER  
APPLICATIONS IN BUSINESS

(Multiple Choice Questions for SDE Candidates)

1. Computer network which spans a large physical area, connecting several sites of an organization across cities, countries and continents is known as :
  - (A) LAN.
  - (B) MAN.
  - (C) WAN.
  - (D) PAN.
2. Multipoint topology is :
  - (A) Bus.
  - (B) Star.
  - (C) Mesh.
  - (D) Ring.
3. Which social network is considered the most popular for business to business marketing ?
  - (A) Facebook.
  - (B) Orkut.
  - (C) Ryze.
  - (D) LinkedIn.
4. Which of the following describes e-commerce ?
  - (A) Doing business electronically.
  - (B) Doing business.
  - (C) Sale of goods.
  - (D) All of the above.
5. Which segment is eBay an example ?
  - (A) B2B.
  - (B) C2B.
  - (C) C2C.
  - (D) None of the above.
6. In which website Global Easy Buy is facilitated ?
  - (A) Ebay.com.
  - (B) Amazon.com.
  - (C) Yepme.com.
  - (D) None of these.
7. Which products are people most likely to be comfortable buying on the Internet ?
  - (A) Books.
  - (B) PCs.
  - (C) CDs.
  - (D) All of the above.

8. All of the following are techniques B2C e-commerce companies use to attract customers, except :
- (A) Registering with search engines. (B) Viral marketing.  
(C) Online ads. (D) Virtual marketing.
9. Which term represents a count of the number of people who visit one site, click on an ad, and are taken to the site of the advertiser ?
- (A) Affiliate programs. (B) Click-through.  
(C) Spam. (D) All of the above.
10. Why would a hacker use a proxy server ?
- (A) To create a stronger connection with the target.  
(B) To create a ghost server on the network.  
(C) To obtain a remote access connection.  
(D) To hide malicious activity on the network.
11. Viruses which executes when computer starts is :
- (A) Macro. (B) File infector.  
(C) Boot sector. (D) Salami shaving.
12. Which one of the following is controlled by the World Wide Web ?
- (A) Universal banking. (B) Virtual Banking.  
(C) Wholesale Banking. (D) None of these.
13. Which of the following is the largest community in classification of e-commerce ?
- (A) Business to Business (B to B). (B) Business to Consumer (B to C).  
(C) Business to Government (B to G). (D) Government to Government (G to G).
14. The types of Business to Business e-commerce are \_\_\_\_\_.
- (A) Direct selling and support to Business.  
(B) Industry portals.  
(C) Information sites about a industry.  
(D) All of the above.

Turn over

15. \_\_\_\_\_ is simply the use of electronic means to transfer funds directly from one account to another, rather than by cheque or cash.
- (A) M-Banking. (B) O-Banking.  
(C) E-Banking. (D) D-Banking.
16. POS stands for :
- (A) Point of Service. (B) Point of Sale.  
(C) Point of Satisfaction. (D) None of the Above.
17. \_\_\_\_\_ is the technique used in business organizations and firms to protect IT assets.
- (A) Ethical hacking. (B) Unethical hacking.  
(C) Fixing bugs. (D) Internal data-breach.
18. After performing \_\_\_\_\_ the ethical hacker should never disclose client information to Other parties.
- (A) Hacking. (B) Cracking.  
(C) Penetration testing. (D) Exploiting.
19. In which year India's IT Act came into existence ?
- (A) 2000. (B) 2001.  
(C) 2002. (D) 2003.
20. Typically, an ATM is used for :
- (A) Record keeping. (B) Budget making.  
(C) Watching movies. (D) Withdrawing cash.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CBCSS—UG)

B.Com.

BCM 5B 10—COMPUTER APPLICATION SPECIALIZATION I—COMPUTER  
APPLICATIONS IN BUSINESS

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A***Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended**Overall Ceiling 30*

1. Explain ISP.
2. Expand URL.
3. What is Phishing ?
4. Define E-Commerce.
5. What you mean by Extranet ?
6. Write any *two* differences between Debit Card and Credit Card ?
7. Give any *two* examples for Antivirus Soft Wares.
8. What is biometrics ?
9. What you mean by Intranet ?
10. What is E-Wallet ?
11. What you mean by Net Banking ?
12. Explain two different types of LANs.
13. What you mean by COD ?

**Turn over**

14. Write a short note on 'Payment Gateway.
15. What is B2E ?

(10 × 3 = 30 marks)

### Section B

*Answer at least five questions.*

*Each question carries 6 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

16. Distinguish between E -Commerce and e-business.
17. Enumerate the benefits of Networks.
18. What are the advantages of E-Commerce ?
19. Write a short note on 'Social Media' and its uses in Business.
20. Explain the penalties and adjudications under IT Act.
21. Give a brief account of HTML.
22. Explain the security threats in the Cyber world.
23. Explain different types of Firewalls.

(5 × 6 = 30 marks)

### Section C

*Answer any two questions.*

*Each question carries 10 marks.*

24. What is Electronic payment system ? Explain the advantages and limitations of Electronic payment system.
25. Explain the concept of "Website". Briefly explain components of a good e-commerce Website.
26. Briefly explain the different models of E-commerce.
27. Explain the benefits of network and a brief account of different types of net work.

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5B 11—CO-OPERATION SPECIALIZATION—II—LEGAL ENVIRONMENT FOR  
CO-OPERATIVES****(2019 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.

BCM 5B 11—CO-OPERATION SPECIALIZATION—II—LEGAL ENVIRONMENT FOR  
CO-OPERATIVES

(Multiple Choice Questions for SDE Candidates)

1. Co-operative Principles are associated with \_\_\_\_\_ committee.  
(A) Craficard. (B) Karve.  
(C) Nicholson. (D) Gorwala.
2. The formation of Indian Co-operative movement is closely associated with which of the following person ?  
(A) Edward Law. (B) Vaikunta Mehta Bhai.  
(C) Frederic Nicholson. (D) Jawaharlal Nehru.
3. First state co-operative act was passed by :  
(A) Bombay State. (B) Madras State.  
(C) Bihar State. (D) Orissa State.
4. Chairman of the committee on consumption credit (1976) :  
(A) Gadgil. (B) B. Sivaraman.  
(C) S.G. Sarriyah. (D) V.C. Mehta.
5. Expand NDDDB :  
(A) National Diary Development Board.  
(B) National Diary Development Business.  
(C) National Diary Development Basis.  
(D) National Diary Development Bench.
6. Name the first society organized under Travancore Co-operative Societies Act :  
(A) Kottayam Central Co-operative Bank.  
(B) Travancore Central Co-operative Bank.  
(C) Kollam Central Co-operative Bank.  
(D) Trivandrum Central Co-operative Bank.

7. According to rule \_\_\_\_\_ lies down the classification of society.
- (A) 14. (B) 15.  
(C) 13. (D) 16
8. The election of the members of the committee shall be conducted according to the rule \_\_\_\_\_ of the Act.
- (A) 35. (B) 34.  
(C) 33. (D) 32.
9. Rule 69 specifies the \_\_\_\_\_ procedure.
- (A) Liquidation (B) Arbitration.  
(C) Registration. (D) None of these.
10. The area of Central Co-operative Bank is :
- (A) All India. (B) Kerala.  
(C) India except J.K. (D) A Revenue District.
11. Any member who acts against the interest of the society, he may be \_\_\_\_\_ from the society as per Sec. 17.
- (A) Superseeded. (B) Suspended.  
(C) Expelled. (D) Executed.
12. Co-operative Tribunal deals in Section :
- (A) 80. (B) 81.  
(C) 82. (D) 83.
13. 'One man one vote' deals in Section \_\_\_\_\_ of KCS Act.
- (A) 19. (B) 20.  
(C) 21. (D) 22.
14. Who can become a member in a Co-operative Society ?
- (A) Individual.  
(B) Any other society.  
(C) Government or Local Self Government.  
(D) All of these.

Turn over

15. The Bye-law of Co-operative Society can be amended by :
- (A) The General Body passing simple majority.
  - (B) The General Body passing by 2/3 majority.
  - (C) The direction of the Registrar.
  - (D) 2/3 majority of the Board of Directors.
16. A Person who has been holding the post of District Judge can be appointed as the :
- (A) Registrar.
  - (B) Tribunal.
  - (C) Returning Officer.
  - (D) Liquidator.
17. The resolution for amendment of bye laws shall be sent to the registrar within :
- (A) 1 month.
  - (B) 2 months.
  - (C) 3 months.
  - (D) 6 months.
18. The accounts of a Co-operative Society should be audited within \_\_\_\_\_ of the close of the financial year.
- (A) Six months.
  - (B) One year.
  - (C) Two years.
  - (D) The period as mentioned in the byelaw.
19. Apex Society means :
- (A) State level society.
  - (B) District level society.
  - (C) Village level society.
  - (D) National level society.
20. The Audit memorandum is prepared by :
- (A) Registrar.
  - (B) Director of Co-operative Audit.
  - (C) Auditor.
  - (D) Committee of the society.

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Name.....

Reg. No.....

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CBCSS—UG)

B.Com.

**BCM 5B 11—CO-OPERATION SPECIALIZATION—II—LEGAL ENVIRONMENT FOR  
CO-OPERATIVES**

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A**

*Answer at least ten questions.*

*Each question carries 3 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

1. What is a co-operative society with unlimited liability ?
2. What is a federal society ?
3. Define financing bank.
4. What is Surcharge ?
5. What is Minutes ?
6. Who is a Liquidator ?
7. What is amalgamation of Societies ?
8. Who can become member in a co-operative society ?
9. Write a note on First general body.
10. What is Decree ?
11. Define Dispute.
12. Who is Director of Co-operative Audit ?
13. What do you mean by Associate member ?
14. Write a note on Co-operative Tribunal ?
15. What is Vouching ?

(10 × 3 = 30 marks)

**Turn over**

**Section B**

*Answer at least five questions.*

*Each question carries 6 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

16. What are the special features of KCS Act 1969 ?
17. What are the business to be transacted in the First general body meeting ?
18. What are the duties of the Registrar in connection with the registration of a co-operative society ?
19. Explain the provisions for the amendment of byelaw.
20. What are the procedure for the settlement of Dispute ?
21. What are the powers of the liquidator ?
22. State the provisions regarding the constitution of Representative General body.
23. Discuss the impact of Co-operative Law on co-operative management?

(5 × 6 = 30 marks)

**Section C**

*Answer any two questions.*

*Each question carries 10 marks.*

24. Briefly explain the History of Co-operative Legislation in India.
25. What is co-operative audit ? What are the procedure for the audit of accounts of a Co-operative society ?
26. Discuss the provisions relating to the winding up of a co-operative society.
27. Explain the different types of General body meeting of a co-operative society ?

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5B 10—CO-OPERATION SPECIALIZATION—I—CO-OPERATIVE THEORY AND PRACTICE****(2019 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.

BCM 5B 10—CO-OPERATION SPECIALIZATION—I—CO-OPERATIVE THEORY AND PRACTICE

(Multiple Choice Questions for SDE Candidates)

1. For the second reformulation of Principles of Co-operative Sector, The International Co-operative Alliance appointed a sub-committee in \_\_\_\_\_.
  - (A) 1964.
  - (B) 1935.
  - (C) 1954.
  - (D) 1944.
2. \_\_\_\_\_ has been compared to a "*State within A State*".
  - (A) State.
  - (B) Co-operation.
  - (C) Capitalism.
  - (D) Socialism.
3. \_\_\_\_\_ is a voluntary and democratic association of human beings, based on equality of control, opportunity, distribution and mutuality for the promotion of their common interests as producers or consumers.
  - (A) Organization.
  - (B) Company.
  - (C) Co-operation.
  - (D) Non-profit organization.
4. The word \_\_\_\_\_ literally means to work together or act together.
  - (A) Organization.
  - (B) Company.
  - (C) Co-operation.
  - (D) Association.
5. In \_\_\_\_\_ each works for all and all work for each.
  - (A) Co-operation.
  - (B) Capitalism.
  - (C) Socialism.
  - (D) Trade unionism.
6. \_\_\_\_\_ pre-supposes the dominance of the State, whereas the co-operative movement does not accept State interference.
  - (A) Co-operation.
  - (B) Capitalism.
  - (C) Socialism.
  - (D) Trade unionism.
7. The \_\_\_\_\_ is the Chief Executive Officer of the ICA.
  - (A) Director General.
  - (B) President.
  - (C) Vice President.
  - (D) Board.

8. The \_\_\_\_\_ committee was appointed by the Planning Commission of India to prepare a Model Co-operative Bill.
- (A) Sivaraman. (B) Sir Maclagan.  
(C) Khusro. (D) Brahm Prakash.
9. The shortcomings in the Act of 1904 was removed by another legislation known as \_\_\_\_\_.
- (A) Co-operative Societies Act of 1912.  
(B) The Model Co-operative Act.  
(C) Constitution Amendment Bill.  
(D) None of these.
10. The report submitted by the \_\_\_\_\_ consisted of two volumes : the first contained Model Co-operative Societies Bill and Rules and the second volume contained model bye-laws for various types of societies.
- (A) Committee on Co-operative Law in 1955.  
(B) Committee of Direction of all India Rural Credit Survey 1954.  
(C) Saraiya Committee.  
(D) None of the above.
11. NCHF stands for :
- (A) National Co-operative Housing Federation of India.  
(B) National Credit Housing Federation.  
(C) National Consumer Housing Federation.  
(D) National Co-operative Housing Finance.
12. LAMPS, TDCCFs, BISCOLAMF, TRIFED are co-operatives working for the upliftment of \_\_\_\_\_.
- (A) Scheduled Castes. (B) Scheduled Tribes.  
(C) Rural areas. (D) Urban areas.
13. The first Diary Co-operative Society was registered in 1913 at \_\_\_\_\_.
- (A) Anand in Gujarat. (B) Allahabad in UP.  
(C) Aurangabad in Maharashtra. (D) Ahmedabad in Gujarat.
14. The origins of the urban co-operative banking movement in India can be traced to the close of \_\_\_\_\_.
- (A) Eighteenth century. (B) Twentieth century.  
(C) Nineteenth century. (D) Seventeenth century.

Turn over

15. At Ajmer in Rajasthan the first DCB was established in \_\_\_\_\_.
- (A) 1900. (B) 1920.  
(C) 1910. (D) 1950.
16. \_\_\_\_\_ is the vertex of the pyramidal structure in a State for the provision of short and medium term credit to agriculturists on co-operative basis.
- (A) District Central Co-operative Banks.  
(B) Primary Agricultural Credit Societies.  
(C) State Co-operative Banks.  
(D) All the above.
17. \_\_\_\_\_ is the birth-place of land mortgage banking.
- (A) Japan. (B) Israel.  
(C) Germany. (D) India.
18. The co-operative credit institutions in the country may be broadly classified into :
- (A) Primary Agriculture Credit Societies and District Level Co-operative Banks.  
(B) District Level Co-operative Banks and State Co-operative Apex Banks.  
(C) Urban credit co-operatives and rural credit co-operatives.  
(D) None of the above.
19. The \_\_\_\_\_ controls the co-operative banks that falls under the banking regulation act of 1949.
- (A) Reserve Bank of India.  
(B) NABARD.  
(C) National Co-operative Union of India.  
(D) None of the above.
20. VAMNICOM stands for \_\_\_\_\_.
- (A) Vaikund Mehta Institute Of National Co-operation And Management.  
(B) Vaikund Mehtha National Institute Of Co-operative Management.  
(C) Vaikund Mehtha National Institute Of Co-operation And Management.  
(D) Vaikund Mehta National Institute Of Co-operative Management And Research.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CBCSS—UG)

B.Com.

BCM 5B 10—CO-OPERATION SPECIALIZATION—I—CO-OPERATIVE THEORY AND PRACTICE

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A**

*Answer at least ten questions.*

*Each question carries 3 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

1. What is a 'Co-operative' ?
2. List out Rochdale principles of co-operation.
3. What is Trade Unionism ?
4. What are the similarities between co-operation and capitalism ?
5. What is farmers' service society ?
6. What is multi-purpose co-operative society ?
7. What are the different types of industrial co-operatives ?
8. List out four features of Anand Pattern.
9. Write a note on LAMPS.
10. What are the advantages of co-operative marketing ?
11. What is VAMNICOM ?
12. What is central co-operative bank ?
13. What is FISHCOPPED ?

**Turn over**

14. Write four objectives of ICA.
15. Make a brief note on co-operative flag.

(10 × 3 = 30 marks)

### Section B

*Answer at least five questions.*

*Each question carries 6 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

16. What are the advantages of co-operative institutions ?
17. Write a note on co-operation and socialism.
18. Briefly discuss the functions of Kerala State Co-operative Agricultural and Rural Development Bank.
19. What are the features of Public Limited Companies?
20. Write a note on reformulated principles of co-operation - 1995 by ICA.
21. What are the features of co-operation ?
22. What are the functions of Urban Co-operative Banks ?
23. What are the objectives and types of coir co-operative societies ?

(5 × 6 = 30 marks)

### Section C

*Answer any two questions.*

*Each question carries 10 marks.*

24. Discuss the structure of co-operative training in India.
25. What is PACS ? Discuss the functions and problems of PACS.
26. What are the objectives of NABARD ? What are the problems of consumer co-operative societies ?
27. What is the meaning and relevance of co-operative education ? Discuss the scope of Kerala Bank.

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5B 11—BANKING AND INSURANCE SPECIALIZATION II—INSURANCE  
MANAGEMENT****(2019 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.

1. Introduction

1.1. Background

1.2. Objectives

2. Literature Review

2.1. Study 1

2.2. Study 2

2.3. Study 3

2.4. Study 4

2.5. Study 5

3. Methodology

3.1. Participants

3.2. Instruments

3.3. Procedure

4. Results

4.1. Descriptive Statistics

4.2. Inferential Statistics

5. Discussion

5.1. Summary of Findings

5.2. Implications

6. Conclusion

6.1. Final Thoughts

6.2. Recommendations

6.3. Future Research

6.4. Acknowledgments

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8. The person responsible for evaluation and acceptance / rejection of risks and computation of premium in insurance is called :
- (A) Insured. (B) Assurer.  
(C) Agent. (D) Underwriter.
9. Insurance prices are called :
- (A) Commissions. (B) Allowances.  
(C) Premiums. (D) Discounts.
10. A person employed to do any act for another or to represent another in dealing with a third person refers to :
- (A) Agent. (B) Principal.  
(C) Development Officer. (D) Surveyor.
11. The IRDA was set up in :
- (A) 1919. (B) 1991  
(C) 2001. (D) 2000.
12. \_\_\_\_\_ in the insurance are just like the retailers of any consumer product who help in selling and distributing the product.
- (A) Underwriters. (B) Surveyors.  
(C) Agents. (D) Banker.
13. The agents who are selling policies of several life and non life insurance companies at a time are known as :
- (A) Brokers. (B) Surveyors.  
(C) Underwriters. (D) Banks.
14. \_\_\_\_\_ are independent professionals appointed by an insurance company to assess the loss or damage on a claim under a policy.
- (A) Surveyors. (B) Loss Assessors.  
(C) Both (A) and (B). (D) Agents.
15. Insurance contract is sort of contract which is approved by :
- (A) The Indian Contract Act. (B) Indian Factory Act.  
(C) Indian Companies Act. (D) The Indian Finance Act.

Turn over

16. General Insurance Corporation was established during the year :
- (A) 1971. (B) 1986.  
(C) 1956. (D) 1972.
17. Committee of reforms in insurance sectors during 1993 headed by \_\_\_\_\_.
- (A) R.N. Malhotra. (B) S. Narashiman.  
(C) Manmohan Singh. (D) P.Chidambaram.
18. Insurance business is based on \_\_\_\_\_.
- (A) Newtons Law.  
(B) Boyles Law.  
(C) The Theory of Probability and Law of large numbers.  
(D) Parkinsons Law.
19. Gross Premium means Net Premium plus \_\_\_\_\_.
- (A) Margin. (B) Profit.  
(C) Expense Loading. (D) Loss.
20. \_\_\_\_\_ is pricing of insurance products driven by market forces.
- (A) De-tariffing. (B) Fixed Pricing.  
(C) Tariffing. (D) Penetration Pricing.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)**

B.Com.

**BCM 5B 11—BANKING AND INSURANCE SPECIALIZATION II—INSURANCE  
MANAGEMENT**

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A***Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. Explain the term Physical hazard.
2. How an individual can become an insurance agent ?
3. Write a note on insurance surveyors.
4. How can we estimate the amount of life insurance needed to an individual ?
5. Explain various categories of investments.
6. Write notes on 'Corporate Agent' and 'Bancassurance'.
7. What is reinstatement clause ?
8. What are the different types of claims that come up before an insurance company ?
9. Explain various sources of surplus in life insurance business.
10. Explain the term 'Assignment' in insurance. Why it is needed ?
11. What is 'with profit' and 'without profit' insurance plans ?
12. Explain flat and pro-rata cancellation.
13. Who is a Composite Broker ?

**Turn over**

14. List out various benefits to an insurance agents.
15. Write a note on IRDA.

(10 × 3 = 30 marks)

### Section B

*Answer at least five questions.*

*Each question carries 6 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

16. "Insurance demand is affected by various factors". Explain.
17. Explain various objectives of investment.
18. List out different types of investments available in India.
19. Explain any *five* insurance types.
20. "All risks cannot be insured". Explain.
21. Explain various responsibilities of an insurance agent.
22. What are the categories of insurance broker.
23. Explain various factors affecting life insurance premium.

(5 × 6 = 30 marks)

### Section C

*Answer any two questions.*

*Each question carries 10 marks.*

24. What is meant by underwriting ? Explain its principles and importance.
25. What is insurance ratemaking ? Explain various factors a company has to consider while ratemaking ?
26. Explain various protection measures available to policy holders in India.
27. Write a note on insurance document. List out important documents used in insurance business ?

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5B 10—BANKING AND INSURANCE SPECIALIZATION—I—BANKING  
SERVICES MANAGEMENT****(2019 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.

BCM 5B 10—BANKING AND INSURANCE SPECIALIZATION—I—BANKING  
SERVICES MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

1. On \_\_\_\_\_ 14 banks with deposit of 50 crores or more taken over by the Government of India.
 

(A) 1 <sup>st</sup> April 1947.	(B) 19 <sup>th</sup> July 1969.
(C) 1 <sup>st</sup> November 1954.	(D) 31 <sup>st</sup> March 1975.
  
2. How many banks were nationalized India in the second stretch ?
 

(A) 6	(B) 9.
(C) 10.	(D) 15.
  
3. \_\_\_\_\_ is continues arrangement between a Commercial Bank and a business concern for the purchase of book debt of the business concern.
 

(A) Leasing.	(B) Venture capital finance.
(C) Factoring.	(D) Credit rating.
  
4. Who regulates the money circulation in India ?
 

(A) SBI.	(B) RBI.
(C) NABARD.	(D) Commercial Banks.
  
5. Reserve Bank of India was nationalized in the Year :
 

(A) 1947.	(B) 1948.
(C) 1949.	(D) 1950.
  
6. What is the expansion of IDBI ?
 

(A) Industrial development bank of India.	(B) Institutional development bank of India.
(C) Insurance development bank of India.	(D) None of the above.
  
7. "Sans recourse" means \_\_\_\_\_.
 

(A) I am not afraid.	(B) Do not touch me.
(C) Ask the drawer.	(D) Without liability to me.

8. "Customer" is defined in \_\_\_\_\_.
- (A) Banking Regulation Act. (B) Negotiable Instrument Act.  
(C) RBI Act. (D) None of these.
9. The RBI was originally constituted as a shareholder bank with a share capital of \_\_\_\_\_.
- (A) 50 lakh. (B) 100 lakh.  
(C) 10 crore. (D) 5 crore.
10. After a customer closed his account \_\_\_\_\_.
- (A) The banker is not liable to observe the secrecy of his account.  
(B) The banker still liable to keep secrecy.  
(C) The banker's duty of secrecy comes to an end in terms of the provisions of the Negotiable Instrument Act.  
(D) None of the above.
11. A mandate may continue to be operative even in the case of \_\_\_\_\_.
- (A) Death of the agent. (B) Lunacy of the agent.  
(C) Insolvency of the agent. (D) None of these.
12. The endorser will not liable to the holder on dishonor of a negotiable instrument if he makes \_\_\_\_\_.
- (A) Sans-recourse endorsement. (B) Facultative endorsement.  
(C) Sans-frais endorsement. (D) None of the above.
13. The relationship between a banker and its customer is basically \_\_\_\_\_.
- (A) A debtor and a creditor. (B) A trustee and the beneficiary.  
(C) A principal and agent. (D) None of the above.
14. Cancellation of crossing can be done by :
- (A) Holder of the cheque. (B) Payee of the cheque.  
(C) Drawer of the cheque. (D) None of the above.

Turn over

15. Merchant banking includes :
- (A) Managing issues of shares.
  - (B) Opening branches in mandis or bazaars.
  - (C) Financing intermediary businessman.
  - (D) None of the above.
16. Banks create money by :
- (A) Liberal credit.
  - (B) Differential instrument.
  - (C) Accepting deposit.
  - (D) All of the above.
17. Banking ombudsman has been constituted under which Act ?
- (A) Banking Regulation Act.
  - (B) RBI Act.
  - (C) SBI Act.
  - (D) PIA
18. Who is authorized to issue coins in India ?
- (A) RBI.
  - (B) Ministry of Finance.
  - (C) SBI.
  - (D) None of these.
19. NABARD is a \_\_\_\_\_.
- (A) Department of RBI.
  - (B) Wholly owned subsidiary of RBI.
  - (C) Subsidiary of RBI.
  - (D) None of the above.
20. The banker advances money against immovable property only when the property is \_\_\_\_\_ to the banker.
- (A) Mortgaged.
  - (B) Pledged.
  - (C) Hypothecated.
  - (D) None of these.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CBCSS—UG)

B.Com.

BCM 5B 10—BANKING AND INSURANCE SPECIALIZATION—I—BANKING  
SERVICES MANAGEMENT

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A***Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. What is Bancassurance ?
2. What do you mean by liquidity ?
3. What is Garnishee order ?
4. What do you mean by e-banking ?
5. What do you mean by Duration theory ?
6. What is Overdraft ?
7. What do you mean by open market operation ?
8. Define Banker.
9. Why RBI is called the lender of last resort ?
10. What do you mean by a credit card ?
11. What do you mean by NPA ?
12. What do you mean by Savings Bank Account ?
13. What do you mean by NEFT ?
14. What is Point of Sale ?
15. What do you mean by General Lien ?

(10 × 3 = 30 marks)

**Turn over**

**Section B**

*Answer at least five questions.*

*Each question carries 6 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

16. What are the principles of sound lending ?
17. What are the factors affecting liquidity ?
18. What are the obligations of a banker when a customer's account is attached by a Garnishee order?
19. Explain the precautions to be taken by the banker while opening a bank account in the name of a minor.
20. 'Banker is a dignified debtor' - Comment.
21. 'Banker's lien is an implied pledge'- Discuss.
22. What are the circumstances under which a bank account can be closed ?
23. What are the differences between Hypothecation and Mortgage ?

(5 × 6 = 30 marks)

**Section C**

*Answer any two questions.*

*Each question carries 10 marks.*

24. Explain in detail the functions of RBI.
25. What are the rights and obligations of a banker and customer ?
26. Discuss in detail the functions of a Commercial bank.
27. What are financial services ? Explain various types of financial services.

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5B 11—FINANCE SPECIALIZATION II—FINANCIAL MANAGEMENT****(2019 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.

## BCM 5B 11—FINANCE SPECIALIZATION II—FINANCIAL MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

1. The job of a finance manager is confined to :
  - (A) Raising funds.
  - (B) Management of cash.
  - (C) Raising of funds and their effective utilization.
  - (D) None of these.
2. Net Profit Ratio Signifies :
  - (A) Operational Profitability.
  - (B) Liquidity Position.
  - (C) Solvency.
  - (D) Profit.
3. Return on Investment may be improved by :
  - (A) Increasing Turnover.
  - (B) Reducing Expenses.
  - (C) Increasing Capital Utilization.
  - (D) All of the above.
4. Debt to Total Assets Ratio can be improved by :
  - (A) Borrowing More.
  - (B) Issue of Debentures.
  - (C) Issue of Equity Shares.
  - (D) Redemption of Debt.
5. A firm has Capital of ₹ 10,00,000 ; Sales of ₹ 5,00,000 ; Gross Profit of ₹ 2,00,000 and Expenses of ₹. 1,00,000. What is the Net Profit Ratio ?
  - (A) 20 %.
  - (B) 50 %.
  - (C) 10 %.
  - (D) 40 %.
6. Evaluation of Capital Budgeting Proposals is based on Cash Flows because :
  - (A) Cash Flows are easy to calculate.
  - (B) Cash Flows are suggested by SEBI.
  - (C) Cash is more important than profit.
  - (D) None of the above.
7. In Capital Budgeting, Sunk cost is excluded because it is :
  - (A) Of small amount.
  - (B) Not incremental.
  - (C) Not reversible.
  - (D) All of the above.

8. Feasibility Set Approach to Capital Rationing can be applied in :
- (A) Accept-Reject Situations. (B) Divisible Projects.  
(C) Mutually Exclusive Projects. (D) None of the above.
9. Which of the following is not a generally accepted approach for Calculation of Cost of Equity ?
- (A) CAPM. (B) Dividend Discount Model.  
(C) Rate of Pref. Dividend Plus Risk. (D) Price-Earnings Ratio.
10. Combined Leverage is obtained from OL and FL by their :
- (A) Addition. (B) Subtraction.  
(C) Multiplication. (D) Any of these.
11. In MM Model with taxes, where 'r' is the interest rate, 'D' is the total debt and 't' is tax rate, then present valued shields would be :
- (A)  $r \times D \times t$ . (B)  $r \times D$ .  
(C)  $D \times t$ . (D)  $(D \times r)/(1 - t)$ .
12. 'Bird in hand' argument is given by :
- (A) Walker's Model. (B) Gordon's Model.  
(C) MM Mode. (D) Residuals Theory.
13. Which of the following is not true for MM Model ?
- (A) Share price goes up if dividend is paid.  
(B) Share price goes down if dividend is not paid.  
(C) Market value is unaffected by Dividend policy.  
(D) All of the above.
14. MM Model argues that dividend is irrelevant as :
- (A) The value of the firm depends upon earning power.  
(B) The investors buy shares for capital gain.  
(C) Dividend is payable after deciding the retained earnings.  
(D) Dividend is a small amount.

Turn over

15. Gordon's Model of dividend relevance is same as :
- (A) No-growth Model of equity valuation.
  - (B) Constant growth Model of equity valuation.
  - (C) Price-Earning Ratio.
  - (D) Inverse of Price Earnings Ratio.
16. Cheques deposited in bank may not be available for immediate use due to :
- (A) Payment Float.
  - (B) Receipt Float.
  - (C) Net Float.
  - (D) Playing the Float.
17. The Transaction Motive for holding cash is for :
- (A) Safety Cushion.
  - (B) Daily Operations.
  - (C) Purchase of Assets.
  - (D) Payment of Dividends.
18. Payment to creditors is a manifestation of cash held for :
- (A) Transactionary Motive
  - (B) Precautionary Motive.
  - (C) Speculative Motive.
  - (D) All of the above.
19. Securitization is related to conversion of :
- (A) Receivables.
  - (B) Stock.
  - (C) Investments.
  - (D) Creditors.
20. If a company sells its receivable to another party to raise funds, it is known as :
- (A) Securitization.
  - (B) Factoring.
  - (C) Pledging.
  - (D) None of the above.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CBCSS—UG)

B.Com.

BCM 5B 11—FINANCE SPECIALIZATION II—FINANCIAL MANAGEMENT

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A**

*Answer at least ten questions  
Each question carries 3 marks.  
All questions can be attended.  
Overall Ceiling 30.*

1. Explain scrip dividend.
2. What is composite leverage ?
3. Define financial management.
4. What is capital rationing ?
5. What do you mean by stock split ?
6. What is rights issue ?
7. What do you mean by IRR ?
8. Explain lock box system.
9. What is ABC analysis ?
10. What is capital structure ?
11. Define working capital.
12. What is economic order quantity ?
13. Briefly explain FIFO method.
14. What is re-ordering level ?
15. What is EPS ?

(10 × 3 = 30 marks)

**Section B**

*Answer at least five questions.  
Each question carries 6 marks.  
All questions can be attended.  
Overall Ceiling 30.*

16. Explain the functions of financial management.
17. What are the different sources of working capital ?
18. Enumerate the assumptions of MM hypothesis of the irrelevance theory of dividend.
19. What are the considerations in forming the credit policy of a firm ?
20. What are the motives of holding cash ?
21. Discuss the factors influencing capital budgeting decisions.

**Turn over**

22. A company provides the following information.
- (i) The carrying costs per unit of inventory are Rs. 10.
  - (ii) The fixed costs per order are Rs. 20.
  - (iii) The number of units required is 30,000 per year.
  - (iv) The variable costs per unit ordered are Rs. 2.
  - (v) The purchase price per unit is Rs. 30.

Determine the economic order quantity (EOQ).

23. From the following information, calculate average collection period

Total sales	Rs. 1,00,000
Cash sales	Rs. 20,000
Sales return	Rs. 7,000
Debtors at the end of the year	Rs. 11,000
Bills Receivable	Rs. 4,000
Creditors	Rs. 15,000

(5 × 6 = 30 marks)

Section C

*Answer any two questions.  
Each question carries 16 marks.*

24. Explain the various factors which influence the dividend decision of a firm.
25. Discuss capital structure. Enumerate the important determinants of capital structure.
26. Prepare income statements from the following information collected from the records of two companies A and B.

Particulars	A	B
Variable expenses as a percentage of sales	66.67	50
Interest expenses	200	1,000
Degree of operating leverage	5	6
Degree of financial leverage	3	2
Income tax rate	35	35

27. A company has an investment opportunity costing Rs. 40,000 with the following net cash flow after taxes and before depreciation :

Year	P.V. of Re.1 at 10%	P.V. of Re.1 at 15%	Net cash flow
1	0.909	0.870	7,000
2	0.826	0.756	7,000
3	0.751	0.658	7,000
4	0.683	0.572	7,000
5	0.621	0.497	7,000
6	0.564	0.432	8,000
7	0.513	0.376	10,000
8	0.467	0.327	15,000
9	0.424	0.284	10,000
10	0.386	0.247	4,000

Using 10% as the cost of capital, determine the following.

- Payback period.
- Net Present Value at 10% discount factor.
- Profitability index at 10% discount factor.
- Internal rate of return with the help of 10% and 15% discount factor.

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5B 10—FINANCE SPECIALIZATION—I—FINANCIAL MARKETS AND SERVICES****(2019 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.
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## BCM 5B 10—FINANCE SPECIALIZATION—I—FINANCIAL MARKETS AND SERVICES

(Multiple Choice Questions for SDE Candidates)

1. Market for short term funds usually for one year is called :
  - (A) Capital market.
  - (B) Money market.
  - (C) Primary market.
  - (D) Secondary market.
2. Those persons who do not accept deposit from the public, but merely lend their own funds :
  - (A) Bankers.
  - (B) Borrowers.
  - (C) Agents.
  - (D) Money lenders.
3. FERA was passed by the Government of India in :
  - (A) 1947.
  - (B) 1946.
  - (C) 1945.
  - (D) 1948.
4. \_\_\_\_\_ is the purchase of a security tied to an agreement to sell back later.
  - (A) Refinance.
  - (B) Reverse repo.
  - (C) Mortgage.
  - (D) LAF.
5. To facilitate multiple rediscounting and reduce paper movements RBI introduce :
  - (A) DUPN.
  - (B) SUPN.
  - (C) CURN.
  - (D) DURN.
6. RBI issue \_\_\_\_\_ day treasury bills in 1977.
  - (A) 14.
  - (B) 40.
  - (C) 344.
  - (D) 91.
7. In MMMFS the second and third 'M' consist of :
  - (A) Money market.
  - (B) Market mutual.
  - (C) Mutual market.
  - (D) Money mutual.

16. IRDA act was passed in :

- (A) 1999. (B) 2000.  
(C) 2001. (D) 2002.

17. (a) BSE was the first to offer screen based trading all over India ; (b) nse is the leading and the oldest stock exchange in India as well as in Asia :

- (A) (a) is true (b) is false. (B) (b) is true (a) is false.  
(C) Both are true. (D) Both are false.

18. NSE indices includes :

- (A) CNX MID CAP. (B) CNX NIFTY JUNIOR.  
(C) S and P CNX NIFTY. (D) All of these.

19. \_\_\_\_\_ refers to a fixed number of units of the underlying asset that form part of a single F and O contract.

- (A) Forward. (B) Lot size.  
(C) Lottery. (D) Future.

20. Group of speculators buy the securities and they will buy and sell securities themselves to push up the prices id termed as :

- (A) Price rigging. (B) Insider trading.  
(C) Fair dealing. (D) Price speculation.

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CBCSS—UG)

B.Com.

BCM 5B 10—FINANCE SPECIALIZATION—I—FINANCIAL MARKETS AND SERVICES

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A***Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. Define hire purchase.
2. What is money market ?
3. What are the types of treasury bills ?
4. What is employees stock option plan ?
5. Define gilt edged securities.
6. What is stock index ?
7. Who is an underwriter ?
8. What do you mean by stock exchange ?
9. Write any *two* objectives of SEBI.
10. What is Repos ?
11. Define commercial paper.
12. What is financial mortgage market ?
13. What is preference shares ?
14. Define call money market.
15. What is primary market ?

(10 × 3 = 30 marks)

**Turn over**

**Section B**

*Answer at least five questions.  
Each question carries 6 marks.  
All questions can be attended.  
Overall Ceiling 30.*

16. What are the types of insurance ?
17. Explain the functions of SEBI.
18. Write a note on Non-Banking Financial Companies.
19. Explain the quantitative credit control technique of RBI.
20. Discuss the functions of capital market.
21. Briefly explain the defects of Indian money market.
22. Write the difference between Factoring and forfaiting.
23. What are the advantages of mutual funds ?

(5 × 6 = 30 marks)

**Section C**

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

24. Explain the recent trends in Indian money market.
25. Discuss the various stages in venture capital financing.
26. What is online security trading ? Briefly explain its merits.
27. Briefly discuss the functions of stock exchange.

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5B 09—INCOME TAX LAW AND ACCOUNTS****(2019 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.
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BCM 5B 09—INCOME TAX LAW AND ACCOUNTS

(Multiple Choice Questions for SDE Candidates)

1. A person follows calendar year for accounting. For taxation, he has to follow :
  - (A) Calendar year only 1st January to 31st December.
  - (B) Financial year only 1 st April to 31 st March.
  - (C) Any of the Calendar or Financial year as per his choice.
  - (D) He will follow extended year from 1st January to next 31st March (a period of 15 months).
2. The Circulars issued by CBDT are binding on :
  - (A) Assessee.
  - (B) Income - Tax Authorities.
  - (C) Both the above.
  - (D) Assessee and Court.
3. Body of Individuals (BOI) should consist of :
  - (A) Individual only.
  - (B) Persons other than individual only.
  - (C) Both the above.
  - (D) Any Person.
4. Mrs. Priyanka Chopra who is a non-resident, has total income of Rs. 3,20,000 for P.Y. 2020-21. Determine the amount of rebate u/s 87A, if any, available to her for A.Y. 2021-22 :
  - (A) Not applicable.
  - (B) Rs. 12,500.
  - (C) Rs. 3,500.
  - (D) Rs. 5,000.
5. A proviso is inserted in any section, so as to provide the :
  - (A) Clarification on the provisions contained in that section.
  - (B) Explanation regarding the provisions contained in that section.
  - (C) Exception to the provisions contained in that section.
  - (D) None of the above.
6. Mr. Ram, resident individual, earned following incomes during the F.Y. 2020-21.
  - (i) Agriculture income in Indonesia of Rs. 25,000.
  - (ii) Income from business in Bangladesh of Rs. 35,000.
 What would be total income of Mr. Ram from A.Y. 2021-22 ?
  - (A) Nil.
  - (B) Rs. 25,000.
  - (C) Rs. 35,000.
  - (D) Rs. 60,000.
7. The onus of responsibility to prove the residential status of a person lies with :
  - (A) Assessee.
  - (B) Government.
  - (C) Income tax Department.
  - (D) Court.

8. A Firm is said to be a Resident of India :
- (A) If control and management of its affairs is wholly inside India.
  - (B) If all the Partners are resident in India.
  - (C) If control and management of its affairs is wholly or partly inside India.
  - (D) None of the above.
9. Income from business which is situated outside India but controlled from India is taxable for :
- (A) Non-Resident.
  - (B) Resident and Ordinary Resident.
  - (C) Resident and Not Ordinary Resident.
  - (D) Both (B) and (C).
10. Where the income of an individual includes the income of minor children, such income shall be exempt up to \_\_\_\_\_.
- (A) Rs. 1,500.
  - (B) Rs. 1,500 per minor child.
  - (C) Rs. 1,500 per minor child or to extent of income of the minor child included in the Total Income of the assessee whichever is less.
  - (D) None of these.
11. Interest credited to Recognized Provident Fund is :
- (A) Fully Taxable.
  - (B) Fully Exempt.
  - (C) Exempt upto 12% of Salary.
  - (D) Exempt upto 9.5% p.a..
12. Income from vacant plot is taxable under the head :
- (A) Income from House Property.
  - (B) Income from Other Sources.
  - (C) Profits and Gains of Business or Profession.
  - (D) Capital Gains.
13. Deductions which shall be allowed in the case of Two Self Occupied House Property whose Annual Value is Nil :
- (A) Repairs and Collection Charges, 30% of NAV.
  - (B) Insurance Premium.
  - (C) Interest on money borrowed upto Rs. 30,000 or Rs. 2,00,000 as the case may be.
  - (D) Both (A) & (C).

Turn over

14. In a case where letting out of building and letting out of other assets are separable, rent of building will be charged to tax under the head \_\_\_\_\_ and rent of other assets will be charged to tax under the head \_\_\_\_\_.
- (A) Income from House Property, Income from House Property.  
 (B) Profits and gains of business Income from House Property.  
 (C) Income from House Property, Profits and gains of business and profession” or “Income from other sources” (as the case may be).  
 (D) Profits and gains of business or profession, Income from other sources.
15. Business has been defined :
- (A) u/s 2 (13). (B) u/s 13 (2).  
 (C) u/s 10 (2). (D) None of these.
16. Singer is a \_\_\_\_\_.
- (A) Profession. (B) Vocation.  
 (C) Business. (D) None of these.
17. New assets acquired for claiming exemption u/s 54 (1) or 54D, if transferred within 3 years, will result in :
- (A) Short-Term Capital Gain.  
 (B) Long-Term Capital Gain.  
 (C) ST or LTCG depending upon original transfer.  
 (D) None of the above.
18. Dividends declared by Unit Trust of India is :
- (A) Fully exempt in the hands of Unit holders.  
 (B) Fully taxable.  
 (C) Taxable but a deduction is allowed u/s 80L.  
 (D) Partially taxable.
19. Income from Lottery, Crossword Puzzle, Races, Card Games etc. are taxable at :
- (A) Normal Slab Rate of Income Tax like any other income.  
 (B) Flat Rate of 20%.  
 (C) Flat Rate of 30% plus Surcharge, if applicable.  
 (D) Flat Rate of 30% plus Surcharge of 10%.
20. Gift of Rs. 5,00,000 received on 10th July 2020 through Account Payee Cheque from a non-relative regularly assessed to income-tax, is \_\_\_\_\_.
- (A) A Capital Receipt not chargeable to tax.  
 (B) Chargeable to tax as Income from Other Sources.  
 (C) Chargeable to tax as Business Income.  
 (D) Exempt up to Rs. 50,000 and balance chargeable to tax under Other Sources.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS–UG)****B.Com.****BCM 5B 09—INCOME TAX LAW AND ACCOUNTS****(2019 Admissions)****Time : Two Hours and a Half****Maximum : 80 Marks****Section A***Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. Who is an Assessee in default ?
2. What is 'Agricultural Income' ?
3. Who is an ordinarily resident individual ?
4. What are the deductions allowed from gross salary under Section 16 ?
5. Give a list of fully exempted allowances.
6. Write a short note on the tax treatment :
  - (a) Children Education Allowance.
  - (b) Children Hostel Allowance.
7. What is Fair rental value ?
8. What are the conditions of Rule 4 to claim unrealised rent ?
9. How is unrealised rent recovered treated for tax purposes ?
10. Define the term 'Business'.
11. Explain the term 'Vocation'.
12. How will you treat capital expenditure on scientific research ?
13. What is the meaning of short-term capital asset ?
14. Explain 'Capital Gain Account Scheme 1988'.
15. What do you mean by Grossing up ?

**(10 × 3 = 30 marks)****Turn over**

**Section B**

*Answer at least five questions.*

*Each question carries 6 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

16. Sri. Ravi of Kozhikode gets Rs. 72,000 as basic salary. Rs. 6,000 as dearness pay, Rs. 8,000 as dearness allowance and Rs. 20,000 per annum as fixed commission during the previous year. He also received Rs. 30,000 as HRA though he paid Rs. 36,000 as rent. Compute the amount of HRA exempt from tax.
17. Mr. Ved Prakash retired from a factory after serving for 30 years and 8 months in June, 2020. His monthly wages (including dearness allowance but excluding all other allowances) on the date immediately preceding the date of retirement was Rs. 20,800. He received 3,72,000 from his employer as gratuity under the Payment of Gratuity Act, 1972. Compute the exempted amount of gratuity.
18. Mr. Nair owns a house which is self-occupied by him throughout the P.Y. 2020-21. The following are the details :

	Rs.
Municipal value of the house	60,000
Fair rental value	85,000
Municipal tax paid	10%
Fire insurance	600
Interest on loan for the construction of the house paid during the previous year	56,000

Compute income from house property for the Assessment Year 2021-22.

19. Mr. Satheesh acquired Rs. 4,000 shares of Premier Ltd. on 15 July 2019 at a cost of 25 per share. On 13<sup>th</sup> May 2020, he sold 3000 shares at 35 per share and paid brokerage of 1 per share. Compute capital gain.
20. Income-tax is assessed on the income of the previous year in the next assessment year. State the exceptions of this rule.
21. Mr. Pramod, an Indian origin came to India for the first time on 1<sup>st</sup> November, 2019. He stayed at Mumbai upto 10<sup>th</sup> May, 2020, and thereafter remained in Bengaluru till his departure on 20<sup>th</sup> October 2020. Determine his residential status for the Assessment Year 2021-22.
22. Which are the incomes from house property totally exempt from tax ?
23. Explain the meaning of 'Block of Assets'.

(5 × 6 = 30 marks)

**Section C**

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

24. Mr. Mahesh, an employee of MRF Ltd., Kottayam furnishes you the following information for the previous year 2020-21 :

	Rs.
Basic salary	15,000 p.m.
Dearness allowance	6,000 p.m.
Bonus	5,000
Entertainment allowance	500 p.m.
City compensatory allowance (CCA)	1,000 p.m.
Tiffin allowance	5,000
Festival allowance	2,500
Conveyance allowance (He spends 1,400 p.m. for such purpose)	2,400 p.m.
Uniform allowance (He spends 4,000 on the purchase of uniform).	6,000
Education allowance for 3 children	200 p.m. per child
House rent allowance (Actual rent paid for a house 3,000 p.m.)	6,000 p.m.
Profession tax paid	2,500

Compute taxable salary of Mr. Mahesh for the assessment year 2021-22.

**Turn over**

Mr. Andrews, a British citizen in India is engaged in electronic equipment business in Delhi. For the financial year 2020-21, he prepared the following statement of income :

	Rs.		Rs.
Bad debts	40,000	Income from trading	6,54,000
Provision for bad debt	10,000	Bad debts recovered	10,000
Loss on sale of motor Car (personal)	1,40,000	Sundry receipts	6,000
Interest on own capital	68,000	Profit on sale of land - in India 2,80,000	
Charity and donations	50,000	in USA 10,00,000	12,80,000
Loss by theft	24,500		
Depreciation	91,000		
General expenses	2,15,500		
Advertisement	74,000		
Entertainment allowance to employees	42,000		
Surplus	11,95,000		
	19,50,000		19,50,000

General expenses include Rs.15,000, being advance paid for purchasing a computer. Depreciation allowable Rs. 70,000. Advertisement expenditure of Rs. 14,000 is not supported by documents. Compute his income from business for the Assessment Year 2021-22.

How would you determine the annual value of house property ? State the deductions that are allowed from the annual value for computing the income from house property.

Mr. Amar Nath purchased a house in Delhi in 2000 for Rs. 1,00,000 and added two rooms and a verandah in the house at a cost of Rs. 30,000 in 2000. He made improvements in the house and added two bathrooms at a cost of Rs. 2,40,000 in May 2014.

Mr. Amar Nath sells the house on 1<sup>st</sup> July, 2020 for Rs. 25,00,000. Find out the capital gain or loss, if the fair market value of the house on 1<sup>st</sup> April, 2001 was Rs. 4,00,000. The cost inflation indices in 2001-02, 2014-15 and 2020-21 were 100, 240 and 301 respectively.

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5B 08—BUSINESS RESEARCH METHODS****(2019 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.

## BCM 5B 08—BUSINESS RESEARCH METHODS

(Multiple Choice Questions for SDE Candidates)

1. Business research means the discovery of new knowledge in the field of \_\_\_\_\_.  
(A) Management. (B) Administration.  
(C) Business. (D) None of these.
2. \_\_\_\_\_ is regarded as reasoning from the general to particular.  
(A) Induction. (B) Deduction.  
(C) Rational. (D) None of these.
3. A hypothesis is a \_\_\_\_\_ about the predicted relationships among events or variables  
(A) Statement. (B) Conclusion.  
(C) Prediction. (D) None of these.
4. \_\_\_\_\_ research is a preliminary study of a new problem about which the researcher has little or no knowledge.  
(A) Basic. (B) Exploratory.  
(C) Applied. (D) Experimental.
5. \_\_\_\_\_ research is a preliminary study of a new problem about which the researcher has little or no knowledge.  
(A) Pure. (B) Exploratory.  
(C) Applied. (D) Experimental.
6. The objective of \_\_\_\_\_ research is to test hypotheses about cause and effect relationships.  
(A) Formulative. (B) Causal.  
(C) Descriptive. (D) None of these.
7. \_\_\_\_\_ is a method or technique or an approach of exploring or analyzing the life of a social unit.  
(A) Preliminary study. (B) Secondary study.  
(C) Case study. (D) Pilot.

8. A \_\_\_\_\_ Design is a definite plan for obtaining a sample from a given population.
- (A) Research. (B) Sample.  
(C) Popular. (D) None of these.
9. Research \_\_\_\_\_ is the blue print for the study.
- (A) Variable. (B) Problem.  
(C) Design. (D) None of these.
10. \_\_\_\_\_ research seeks to find cause and affect relationships between variables.
- (A) Causal. (B) Descriptive.  
(C) Analytical. (D) None of these.
11. \_\_\_\_\_ is the process of assigning figures or other symbols to answers so that responses can be put into a limited number of categories or classes.
- (A) Editing. (B) Coding.  
(C) Tabulation. (D) Classification.
12. \_\_\_\_\_ is the process of summarizing raw data and displaying it in a compact form for further analysis.
- (A) Classification (B) Coding.  
(C) Tabulation. (D) Editing.
13. \_\_\_\_\_ is the middle value in the distribution when it is arranged in descending or ascending order.
- (A) Mode. (B) Mean.  
(C) Median. (D) Range.
14. \_\_\_\_\_ study is undertaken where the information known on a particular subject matter is little.
- (A) Exploratory. (B) Descriptive.  
(C) Casual. (D) Action.
15. A \_\_\_\_\_ study is a small scale replica of the main study.
- (A) Pilot. (B) Descriptive.  
(C) Casual. (D) Focus.

Turn over

16. Research design provides a \_\_\_\_\_ for the collection and analysis of data.
- (A) Evidence. (B) Conclusion.  
(C) Frame work. (D) Guess.
17. The greater the sample size, the smaller the \_\_\_\_\_.
- (A) Standard error (B) Mean.  
(C) Median. (D) Mode.
18. The assignment of objects to numbers or semantics according to a rule is called \_\_\_\_\_.
- (A) Statistical analysis. (B) Interpretation.  
(C) Scaling. (D) Labelling.
19. After processing the data, the next step is its \_\_\_\_\_.
- (A) Editing. (B) Classifying.  
(C) Analysis. (D) Reporting.
20. If the measure of correlation is zero it indicates \_\_\_\_\_ Correlation.
- (A) No. (B) Perfect.  
(C) Imperfect. (D) Positive.

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CBCSS—UG)

B.Com.

BCM 5B 08—BUSINESS RESEARCH METHODS

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A***Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. What is inferential analysis ?
2. Explain ethics in research.
3. Write a note on classification of data.
4. Give a brief account on popular report.
5. Explain Comprehension.
6. Write a note on Type II error.
7. Explain tone in report writing.
8. What is cluster analysis ?
9. What do you mean by educational research ?
10. Describe longitudinal survey.
11. What is index number ?
12. Comment on canonical analysis.
13. What do you mean by preposition?
14. Narrate predictive validity.
15. State the meaning of discriminant analysis.

(10 × 3 = 30 marks)

**Turn over**

**Section B**

*Answer at least five questions.*

*Each question carries 6 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

16. Define research design. Explain the features of a good design.
17. Describe the various aspects of a research problem to be considered by the researcher.
18. Explain the steps in sample design.
19. Differentiate Fundamental (or Basic) and Applied Research.
20. What do you mean by analysis of data ? List out its purposes.
21. State the limitations of research.
22. Differentiate subjectivity and objectivity in research.
23. Point out the difference between primary data and secondary data.

(5 × 6 = 30 marks)

**Section C**

*Answer any two questions.*

*Each question carries 10 marks.*

24. Narrate the generally accepted principles of tabulation of data.
25. Discuss the importance or uses of research.
26. Depict the layout of the research report.
27. Briefly explain different probability and non-probability sampling methods.

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CBCSS—UG)****B.Com.****BCM 5B 07—ACCOUNTING FOR MANAGEMENT****(2019 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.

## BCM 5B 07—ACCOUNTING FOR MANAGEMENT

## (Multiple Choice Questions for SDE Candidates)

1. The Branch of accounting concerned with collection, determining and controlling cost of products and services is called \_\_\_\_\_.
  - (A) Management Accounting.
  - (B) Financial Accounting.
  - (C) Cost Accounting.
  - (D) All of these.
2. The father of Double Entry System is \_\_\_\_\_.
  - (A) Luca Pacioli.
  - (B) Lopus Patricia
  - (C) Lukas Christian.
  - (D) None of these.
3. \_\_\_\_\_ journal is used to record credit sale of goods.
  - (A) Sales Journal.
  - (B) Cash Book.
  - (C) Purchase Journal.
  - (D) None of these.
4. The basic function of Management Accounting is to \_\_\_\_\_.
  - (A) Record all business transactions.
  - (B) Interpret the financial data.
  - (C) Assist the management in performing its functions effectively.
  - (D) None of these.
5. Cost Accounting and Management Accounting are \_\_\_\_\_ in nature.
  - (A) Complementary.
  - (B) Contradictory.
  - (C) Different.
  - (D) Similar.
6. The term fixed assets includes :
  - (A) Stock in trade.
  - (B) Furniture.
  - (C) Payments in advance.
  - (D) All of these.

7. Assets and liabilities in a Balance Sheet may be arranged in the order of \_\_\_\_\_.
- (A) Liquidity. (B) Permanence.  
(C) Both of these. (D) None of these.
8. Given opening stock is Rs. 20,000, Direct expenses 10,000, Closing stock 5,000. Cost of goods sold is \_\_\_\_\_.
- (A) 25,000. (B) 35,000.  
(C) 15,000. (D) 20,000.
9. Ratio of net profit before interest and tax to sales is \_\_\_\_\_.
- (A) Operating Profit Ratio. (B) Operating Ratio.  
(C) Capital Gearing. (D) Solvency Ratio.
10. \_\_\_\_\_ is a statement which lists all the sources of funds and applications of funds taken place in a business during a particular period.
- (A) Fund flow statement. (B) Cash flow statement.  
(C) Any of these. (D) None of these.
11. Fund lost in operations represent \_\_\_\_\_.
- (A) Inflow of funds. (B) Outflow of funds.  
(C) Neither inflow nor outflow. (D) None of these.
12. Cash flow statement is a statement which describes inflows and outflows of \_\_\_\_\_.
- (A) Cash. (B) Cash and cash equivalents.  
(C) Working capital. (D) All of these.
13. The essence of marginal costing is that \_\_\_\_\_ cost is considered on the whole as separate.
- (A) Fixed. (B) Variable.  
(C) Both of these. (D) None of these.

Turn over

14. \_\_\_\_\_ cost is defined as the aggregate of variable costs or prime costs plus variable overheads.
- (A) Variable Cost. (B) Marginal Cost.  
(C) Fixed Cost. (D) None of these.
15. Under marginal costing \_\_\_\_\_ Costs are regarded as costs of the products.
- (A) Variable costs. (B) Fixed costs.  
(C) Both of these. (D) None of these.
16. Marginal cost and differential cost are the same when \_\_\_\_\_ costs do not change with change in output.
- (A) Variable costs. (B) Fixed costs.  
(C) Semi variable cost. (D) None of these.
17. The Profit/Volume ratio or marginal ratio expresses the relation of \_\_\_\_\_ to sales.
- (A) Profit. (B) Marginal cost.  
(C) Contribution. (D) None of these.
18. A centre where the manager is responsible for sales is \_\_\_\_\_.
- (A) Cost centre. (B) Revenue centre.  
(C) Investment centre. (D) None of these.
19. A cost centre is \_\_\_\_\_.
- (A) A production department where all production costs are aggregated.  
(B) An area of business accountable for both costs and revenues.  
(C) The part of the business where all costs are paid to suppliers.  
(D) An area for which costs are accumulated.
20. Responsibility accounting aims to \_\_\_\_\_.
- (A) Ensure that costs become the responsibility of a specific manager.  
(B) Reduce the costs that a department incurs.  
(C) Allocate costs to all areas of a business.  
(D) Ensure that a manager is punished if things go wrong.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CBCSS—UG)

B.Com.

BCM 5B 07—ACCOUNTING FOR MANAGEMENT

(2019 Admissions)

Time : Two Hours and a Half

Maximum : 80 Marks

**Section A***Answer at least ten questions.**Each question carries 3 marks.**All questions can be attended.**Overall Ceiling 30.*

1. Define Management Accounting.
2. What is horizontal analysis ?
3. State any *four* utilities of common size statements.
4. What do you mean by Income Statement ?
5. Explain the significance of quick ratio.
6. What is turn-over ratio ?
7. Calculate : (a) Current assets ; and (b) Current liabilities.  
Current ratio = 2.5. Working capital = 60,000.
8. What is EPS ?
9. Indicate whether the following transactions would affect fund :
  - (a) Rs. 10,000 collected from debtors.
  - (b) Issue of bonus shares.
10. What do you mean by flow of fund ?
11. Explain cash flow statement.
12. What do you mean by non-cash items ?

**Turn over**

13. What is CVP analysis ?

14. Calculate P/V ratio :

The sales turnover and profits during two periods are as under :

Period I : Sales Rs. 20 lakhs ; Profit Rs. 2 lakhs

Period II : Sales Rs. 30 lakhs ; Profit Rs. 4 lakhs.

15. List out the significance of break-even chart.

(10 × 3 = 30 marks)

### Section B

*Answer at least five questions.*

*Each question carries 6 marks.*

*All questions can be attended.*

*Overall Ceiling 30.*

16. Differentiate management accounting and cost accounting.

17. Explain the significance of financial statement analysis.

18. Cost of revenue from operations—Rs. 6,00,000.

Inventory turnover ratio—6 times.

Find out the value of opening stock if opening stock is—Rs. 10,000 less than the closing stock.

19. What are the limitations of ratio analysis ?

20. From the following information, calculate funds from operation :

	Rs.
Net profit for the year 31-12-2020	3,00,000
Depreciation provided during the year	70,000
Loss on sale of machinery	6,000
Profit on sale of investments	10,000
Provision for tax made during the year	1,60,000
Goodwill written-off	40,000
Preliminary expenses written-off	10,000
Dividends received	20,000
Interim dividends paid	40,000
Advertisement expenses paid	50,000
Refund of tax	5,000

21. Explain cash flows from operating activities.
22. From the following data, calculate :
- (a) Break-even point expressed in amount of sales in rupees.
- (b) Number of units that must be sold to earn a profit of Rs. 1,00,000 in a year.

Selling price	... Rs. 20/unit.
Variable manufacturing cost	... Rs. 10/unit
Variable selling cost	... Rs. 5/ unit
Fixed factory overhead	... Rs. 5,40,000/ year
Fixed selling cost	... Rs. 2,52,000/year

23. The following information is extracted from ABC Ltd. for the year 2020.

Sales - 20,000, Variable cost - 10,000, Fixed costs - 6,000.

Find : (a) P/V ratio ; (b) Break-even point ; and (c) Margin of safety.

Also show the effect of 10 % increase in selling price.

(5 × 6 = 30 marks)

### Section C

Answer any **two** questions.

Each question carries 10 marks.

24. From the following information, prepare common size income statement :

<i>Particulars</i>	2019		2020	
	...	Rs.	...	Rs.
Revenue from operations	...	20,00,000	...	30,00,000
Other income	...	1,00,000	...	10,00,000
Tax	...	1,00,000	...	4,00,000
Depreciation	...	1,50,000	...	3,00,000
Cost of materials consumed	...	5,00,000	...	10,00,000
Employee benefit expenses	...	3,00,000	...	5,00,000

25. What is marginal costing ? Explain the application of marginal costing techniques.

Turn over

26. From the following information of XYZ Ltd., you are required to prepare a Balance Sheet :

Sales for the year 2020	...	10,00,000
Fixed asset to net worth	...	1.25
Capital gearing ratio	...	0.5
Fixed assets turnover ratio	...	1.6
Reserves and surplus to capital	...	0.6
Debt collection period	...	1.5 months
Gross profit ratio	...	20%
Stock turnover ratio	...	8 (based on closing stock)
Liquid ratio		1.0
Current ratio	...	1.4

27. The balance sheets of PQR, a partnership firm, as on 1-1-2019 and 31-12-2019 are given below :

<i>Liabilities</i>	1-1-2019	31-12-2019	<i>Assets</i>	1-1-2019	31-12-2019
Capital	1,25,000	1,53,000	Buildings	35,000	60,000
Loan from Mr. P	25,000	-----	Land	40,000	50,000
Loan from Canara bank	40,000	50,000	Machinery	80,000	55,000
Creditors	40,000	44,000	Stock	35,000	25,000
			Debtors	30,000	50,000
			Cash in hand	10,000	7,000
	2,30,000	2,47,000		2,30,000	2,47,000

During the year a Machine costing Rs. 10,000 (accumulated depreciation Rs. 3,000) was sold for Rs. 5,000. The provision for depreciation against machinery as on 1-1-2019 was Rs. 25,000 and on 31-12-2019, Rs. 40,000. Net profit for the year 2019 amounted to Rs. 45,000. You are required to prepare :

- A schedule of changes in working capital.
- A Funds Flow statement.

(2 × 10 = 20 marks)

**FIFTH SEMESTER U.G. (CUCBCSS-UG) DEGREE EXAMINATION  
NOVEMBER 2021**

B.Com. (Professional)

5.6 BCP—INFORMATION TECHNOLOGY FOR BUSINESS

(2016 – 2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A**

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

I. Choose the correct answer :

- 1 \_\_\_\_\_ is a computer network made up of an interconnection of local area networks within a limited geographical area.  
(a) Local Area Network.                      (b) Wide Area Network.  
(c) Metropolitan Area Network.            (d) Campus Area Network.
- 2 \_\_\_\_\_ refers to a multidisciplinary approach to achieving organisational objectives by making the best use of knowledge.  
(a) SCM.    (b) TQM.  
(c) CRM    (d) KM.
- 3 Interactive Robotic Assistant (IRA) 2.0, an interactive humanoid has been launched by which of the following banks to enhance user experience for customers visiting in its branch ?  
(a) Kotak Mahindra Bank.                      (b) Yes Bank.  
(c) HDFC Bank.                                      (d) ICICI Bank.
- 4 The practice of ignoring one's companion or companions in order to pay attention to one's phone or other mobile device is called \_\_\_\_\_.  
(a) Phubbing.                                        (b) Snubbing.  
(c) Phobing.                                         (d) Probing.
- 5 The ground station in VSAT communication is called \_\_\_\_\_.  
(a) HTTP.    (b) Hub.  
(c) Multiplexer.                                      (d) Modems.

**Turn over**

II. Fill in the blanks :

- 6 The basic unit of a worksheet into which you enter data in Excel is called a \_\_\_\_\_.
- 7 The equipment needed to allow home computers to connect to the Internet is called a \_\_\_\_\_.
- 8 The Relational Model of Database Management was developed by \_\_\_\_\_.
- 9 Physical or logical arrangement of a network is \_\_\_\_\_.
- 10 \_\_\_\_\_ is an open wireless technology standard for transmitting fixed and mobile electronic device data over short distances.

(10 × 1 = 10 marks)

**Part B**

*Answer any eight questions from the following.  
Each question carries 2 marks.*

- 11 Define Management Information System.
- 12 What is meant by TQM ?
- 13 What are 'Spams' and 'Junk Mails' ?
- 14 Expand : (a) P2P ;(b) HTTP.
- 15 Differentiate between Internet and Intranet (any two points).
- 16 Who is a DBA ?
- 17 Mention any two causes for Information Overload.
- 18 Name the two programming languages used in the development of an Expert System.
- 19 Write any two merits of E-mail Marketing.
- 20 What are Virtual Offices ?

(8 × 2 = 16 marks)

**Part C**

*Answer any six questions from the following.  
Each question carries 4 marks.*

- 21 Discuss briefly the objectives of Knowledge Management.
- 22 State the functions of Spreadsheet programs.
- 23 Distinguish between Star topology and Ring topology.
- 24 What are the advantages of DBMS ?
- 25 Narrate the disadvantages of Bluetooth Technology.

- 26 Which are the most commonly used office automation technologies for group communication ?
- 27 Define Expert Systems. Mention its distinguishing characteristics.
- 28 Give reasons why modern e-commerce organisations operate a personal website.
- (6 × 4 = 24 marks)

**Part D**

*Answer any two questions from the following.  
Each question carries 15 marks.*

- 29 Define Office Automation Systems. Elucidate in detail its different technologies.
- 30 What is LAN ? Critically evaluate the benefits and limitations of installing a LAN service in your college.
- 31 Several Indian banks, including state-owned SBI, HDFC, Canara Bank, Bank of Baroda etc... have begun deploying artificial intelligence in order to improve efficiency and predict customer behavior. In response to this fact, discuss the relevance and scope of Artificial Intelligence Technology in the Indian Banking sector.
- (2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com. Professional

5.5 BCP—BUSINESS RESEARCH METHODS

(2016—2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.**Each question carries 3 mark.*

A. Choose the correct answer :

1. A tentative explanation for an observation, phenomenon, or scientific problem that can be tested by further investigation.
  - (a) Hypothesis.
  - (b) Concept.
  - (c) Construct.
  - (d) Theory.
2. Research design provides a ——— for the collection and analysis of data.
  - (a) Evidence.
  - (b) Framework.
  - (c) Guess.
  - (d) Conclusion.
3. The ranks obtained by students will be measured on the basis of :
  - (a) Nominal Scale.
  - (b) Interval Scale.
  - (c) Ordinal Scale.
  - (d) Ratio Scale.
4. The process by which response categories are summarized by numerals or other symbols.
  - (a) Editing.
  - (b) Tabulating.
  - (c) Classifying.
  - (d) Coding.
5. Population measurements are known as :
  - (a) Parameters.
  - (b) Statistics.
  - (c) Estimates.
  - (d) Hypotheses.

**Turn over**

(B) Fill in the blanks :

6. \_\_\_\_\_ studies are designed primarily to describe what is going on or what exists.
7. Sample means a.....part of an entire population.
8. The diagram drawn for presenting the data in picture form is known as \_\_\_\_\_.
9. When the hypothesis is verified and found to be true it becomes a \_\_\_\_\_.
10. The number of observations falling within a particular class interval is called it's \_\_\_\_\_.

(10 × 1 = 10 marks)

**Part B (Short Answer Questions)**

*Answer any eight questions.*

*Each question carries 2 marks.*

11. What is Induction ?
12. What is an exploratory research ?
13. Distinction between theory and concept.
14. Point out four sources of hypothesis.
15. State the measures of Reliability.
16. Explain the term coding.
17. What is a Non-Sampling Error ?
18. What do you mean by Ogive ?
19. Explain Inferential Statistics.
20. Distinguish between probability and non-probability sampling.

(8 × 2 = 16 marks)

**Part C (Short Essay Questions)**

*Answer any six questions.*

*Each question carries 4 marks.*

21. Explain the criteria for good scaling.
22. Describe the steps for Defining and Formulating a Research Problem.

23. Explain different categories of exploratory research.
24. Write a note on types of analysis of data.
25. What are the main qualities of a good report ?
26. Briefly explain coding, steps and rules involved in coding.
27. Explain different Probability sampling methods
28. Find out mean and median from the following :

Class	:	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
Frequency	:	4	11	26	34	22	14	10	4

(6 × 4 = 24 marks)

#### Part D (Essay Questions)

Answer any **two** questions.

Each question carries 15 marks.

29. Define research. Explain different types of research.
30. Discuss about the role of hypothesis in research and briefly explain different types of hypothesis.
31. Calculate : (i) Laspeyer's ; (ii) Paasche's ; (iii) Fisher's index numbers from the following data :

Commodity	Price		Quantity	
	2016	2017	2016	2017
A	5	6	100	150
B	4	5	80	100
C	2.5	5	60	72
D	12	9	30	33

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com. (Professional)

Paper —5.4 BCP—FINANCIAL MARKETS AND SERVICES

(2016—2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.**Each question carries 1 mark.*

(A) Choose the correct answer :

- 1 The market where unlisted securities are dealing called :
  - (a) Kerch market.
  - (b) Capital market.
  - (c) Grey market.
  - (d) None of these.
- 2 A speculator who expects rise in price of shares is :
  - (a) Bear.
  - (b) Stag.
  - (c) Lame duck.
  - (d) Bull.
- 3 \_\_\_\_\_ contract are not at all standardized.
  - (a) Forward.
  - (b) Future.
  - (c) Option.
  - (d) Swap.
- 4 NSDL was established in :
  - (a) 1995.
  - (b) 1996.
  - (c) 1997.
  - (d) 1998.
- 5 The SENSEX has :
  - (a) 25 stocks.
  - (b) 30 stocks.
  - (c) 50 stocks.
  - (d) 100 stocks.

**Turn over**

(B) Fill in the blanks :

- 6 The maximum tenure of futures and options is \_\_\_\_\_.
- 7 The largest stock exchange in the world is \_\_\_\_\_.
- 8 At present, the governor of RBI is \_\_\_\_\_.
- 9 ICRA was promoted by \_\_\_\_\_.
- 10 The proportion of deposits that banks have to keep aside is called \_\_\_\_\_.

(10 × 1 = 10 marks)

**Part B (Short Answer Questions)**

*Answer any eight questions.*

*Each question carries 2 marks.*

- 11 What is Forfeiting ?
- 12 What is credit rating ?
- 13 What do you mean by *no voting right shares* ?
- 14 What is certificate of deposits ?
- 15 What is meant by ICDs ?
- 16 What is rematerialisation ?
- 17 What is an open ended fund ?
- 18 What is meant by switching of shares ?
- 19 Define Social insurance.
- 20 Expand a) MMMF ; and b) LAF.

(8 × 2 = 16 marks)

**Part C (Short Essays)**

*Answer any six questions.*

*Each question carries 4 marks.*

- 21 Write up the advantages of listing of securities.
- 22 Write a note on rolling settlement.
- 23 Explain the weaknesses of Indian stock market.
- 24 Describe the procedures for dematerialization of shares.

- 25 What are the functions of SIDBI ?
- 26 Mention the merits and demerits of T-Bill.
- 27 Explain the types of brokers functioning in a stock market.
- 28 Illustrate the major stock indices available in India.

(6 × 4 = 24 marks)

**Part D (Long Essays)**

*Answer any two questions.*

*Each question carries 15 marks.*

- 29 What is derivative contract ? Explain the types of derivative contracts with suitable examples.
- 30 What is IPO ? Explain the process and advantages of IPO.
- 31 “SEBI is the regulator of Indian financial market”—Do you agree ? Elucidate.

(2 × 15 = 30 marks)

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS-UG)

B.Com. Professional

Paper 5.3 BCP—AUDITING AND ASSURANCE

(2016 – 2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part I***Answer all questions.*

1. \_\_\_\_\_ is a systematic examination of the books and records of a business.
  - (a) Auditing.
  - (b) Verification.
  - (c) Vouching.
  - (d) Checking.
2. Who normally appoints the external auditors of a company ?
  - (a) Management.
  - (b) Share Holders.
  - (c) Audit Committee.
  - (d) Governor.
3. Process of verifying the documentary evidences of transactions are known as \_\_\_\_\_.
  - (a) Auditing.
  - (b) Testing.
  - (c) Vouching.
  - (d) Verification.
4. Sample checking of transactions in a firm is called \_\_\_\_\_.
  - (a) Detailed checking.
  - (b) Test checking.
  - (c) Surprise checking.
  - (d) None of these.
5. \_\_\_\_\_ deals with the auditor's responsibility towards planning for an audit of financial statements.
  - (a) SA 200.
  - (b) SA 230.
  - (c) SA 270.
  - (d) SA 300.
6. \_\_\_\_\_ means the work done by one staff is automatically checked by another.
7. Wages paid Rs. 1,500 is posted in the day book but omitted to record in the wage register is an example of \_\_\_\_\_.

**Turn over**

8. System audit is an audit of \_\_\_\_\_.
9. SA 210 relates to \_\_\_\_\_.
10. The ownership of audit working papers rests with \_\_\_\_\_.

(10 × 1 = 10 marks)

### Part II

*Answer any eight questions.*

11. What is investigation ?
12. What do you mean by error of principle ?
13. What is private audit ?
14. What is meant by interim audit ?
15. What do you mean by social audit ?
16. What is audit programme ?
17. What are the vouchers necessary to vouch receipt from debtors ?
18. What do you mean by standards on auditing ?
19. Write a note on SA 210.
20. How is the casual vacancy of an auditor filled ?

(8 × 2 = 16 marks)

### Part III

*Answer any six questions.*

21. What are the objectives of auditing ?
22. Distinguish between internal audit and independent audit.
23. Write a note on International Auditing Assurance Standard Board.
24. What is meant by auditing standards ? Explain any two auditing standards.
25. What do you mean by fraud ? Discuss different types of fraud.
26. What is audit working paper ? What are its contents ?
27. Discuss the procedures to appoint first auditor of the company.
28. What is verification ? Discuss on verification cash in hand and cash at bank.

(6 × 4 = 24 marks)

**Part IV**

*Answer any two questions.*

29. What is audit report ? Explain the types and contents of audit report.
30. What is audit planning ? What preliminary steps should an auditor take before commencement of a new audit ?
31. Explain the liabilities of a company auditor.

(2 × 15 = 30 marks)

CHMK LIBRARY UNIVERSITY OF CALICUT

## FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021

(CUCBCSS-UG)

B.Com. (Professional)

Paper 5.2 BCP—FINANCIAL MANAGEMENT

(2016—2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

## Part I

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

1. Total present value of cash inflow-cost of the project = \_\_\_\_\_.
  - (a) ARR.
  - (b) Payback period.
  - (c) NPV.
  - (d) Present value Index.
2. Time value is important due to :
  - (a) Risk factor.
  - (b) Preference for present consumption.
  - (c) Inflation aspect.
  - (d) All of these
3. Which of the following is the short-term source of funds :
  - (a) Trade Credit.
  - (b) Share.
  - (c) Debenture.
  - (d) None of these.
4. The traditional approach of capital structure was propounded by :
  - (a) David Durand.
  - (b) Gordon.
  - (c) Donaldson.
  - (d) Ezra Solomon.
5. A situation in which inventory plus accounts receivable is equal to accounts payable :
  - (a) Gross Working Capital.
  - (b) Net Working Capital.
  - (c) Total Working Capital.
  - (d) Zero Working Capital.
6. \_\_\_\_\_ refers to that EBIT level at which EPS remains the same irrespective of any debt equity mix.
7. \_\_\_\_\_ is the subdivision of shares of higher denomination into shares of smaller denomination.
8. \_\_\_\_\_ means equity shares issued by a company to its employees or directors at discount or consideration other than cash.

Turn over

9. The cost of retained earnings is the ———— cost of dividend foregone by the shareholders.  
 10. ———— dividend theory is often described as “bird in the hand argument”.

(10 × 1 = 10 marks)

### Part II (Short Answer Questions)

*Answer any eight questions.  
 Each question carries 2 marks.*

11. What is Compounding ?
12. What is explicit cost ?
13. What do you mean by weighed average cost of capital ?
14. What is over capitalisation ?
15. What is capital structure ?
16. What do you mean by capital gearing ?
17. What is arbitrage process ?
18. What is Gross Working Capital ?
19. What is stable dividend policy ?
20. Define Stock dividend.

(8 × 2 = 16 marks)

### Part III

*Answer any six questions.  
 Each question carries 4 marks.*

21. Distinguish between Financial leverage and Operating leverage.
22. Explain the Net Income Approach.
23. A Ltd. issues Rs. 100 equity shares. If annual dividend expected by investors is Rs. 15 per share. What would be the cost of capital ? Will it make any difference if the market price of an equity share is Rs. 150.
24. Explain various criticisms of MM theory of Capital structure.
25. Which are the various patterns of capital structure ?
26. What are the advantages of preference shares as a source of finance ?
27. Explain the dangers of inadequate working capital.
28. The initial cash outlay of a project is Rs. 50,000 and it generates cash inflows of Rs.20,000, Rs. 15,000, Rs. 25,000 and Rs. 10,000 in four years. Calculate Net Present Vaue assuming a discount rate of 10 %.

The present value of Re.1 at 10 % for the year (i) 0.909 ; (ii) 0.826 ; (iii) 0.751 ; (iv) 0.683.

(6 × 4 = 24 marks)

**Part IV**

*Answer any two questions.*

*Each question carries 15 marks.*

29. What are the objectives of financial management ? Explain the arguments for criticisms against two objectives profit maximisation and wealth maximisation.
30. A company has the choice for raising an additional sum of Rs.20,00,000 either by raising at a 10 % debt or by issue of additional equity shares of Rs.100 each at par. The present capital structure of the company consists of 2,00,000 equity shares of Rs. 100 each and no debt. At what level of earnings before interest and tax (EBIT) after the new funds are raised, would earnings per share (EPS) be the same whether new funds are raised either by raising debt or issue of equity shares ? Also determine the level of EBIT at which Uncommitted Earnings Per Share (UEPS) would be the same, if sinking fund obligations amount to Rs. 2,00,000 per year. Assume a 50 % tax rate.

31. Initial investment Rs. 60,000

Life of the Asset 4 years

Estimated Net Annual Cash Flows :

1st Year	15,000
2nd Year	20,000
3rd Year	30,000
4th Year	... 20,000

Calculate Internal Rate of Return :

The present value of Re.1 at 10 % for the year 1. 0.909, 2. 0.826, 3. 0.751, 4. 0.683.

The present value of Re.1 at 12 % for the year 1. 0.892, 2. 0.797, 3. 0.711, 4. 0.635.

The present value of Re.1 at 14 % for the year 1. 0.877, 2. 0.769, 3. 0.674, 4. 0.592.

The present value of Re.1 at 15 % for the year 1. 0.869, 2. 0.756, 3. 0.657, 4. 0.571.

(2 × 15 = 30 marks)

## FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021

(CUCBCSS—UG)

B.Com. (Professional)

## 5.1 BCP—ACCOUNTING FOR MANAGERIAL DECISION

(2016—2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

## Part A

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

(A) Fill in the blanks :

- 1 The ideal quick ratio is \_\_\_\_\_.
- 2 Current Assets – Current Liabilities = \_\_\_\_\_.
- 3 Management accounting provides alternative choices for managerial \_\_\_\_\_.
- 4 BEP × P/V Ratio \_\_\_\_\_.
- 5 A large angle of incidence with high \_\_\_\_\_ indicates the most favorable position of a business.

(B) Choose the correct answer :

- 6 Trend analysis is significant for \_\_\_\_\_.
  - (a) Forecasting and budgeting.
  - (b) Profit planning.
  - (c) Capital rationing.
  - (d) Working capital Management.
- 7 Proposed dividend is classified as \_\_\_\_\_.
  - (a) Investing activity.
  - (b) Financing activity.
  - (c) Operating activity.
  - (d) Cash equivalent.
- 8 P/V ratio is 50 %, variable cost is Rs. 25, selling price is \_\_\_\_\_.
  - (a) 50.
  - (b) 40.
  - (c) 30.
  - (d) 25.

Turn over

- 9 Increase in working capital is \_\_\_\_\_.
- (a) Source of fund. (b) Application of fund.  
(c) Fund from operation. (d) Fund lost from operation.
- 10 Gross profit ratio = Gross profit/ \_\_\_\_\_.
- (a) Closing stock. (b) Average stock.  
(c) Sales. (d) Net profit.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions.  
Each question carries 2 marks.*

- 11 Define management accounting.
- 12 What are financial statements ?
- 13 What is window dressing ?
- 14 Define marginal cost.
- 15 What is break even Chart ?
- 16 What is meant by cash flow statement ?
- 17 What are funds from operations ?
- 18 What is inter-firm comparison ?
- 19 What is EPS ?
- 20 What is key factor ?

(8 × 2 = 16 marks)

### Part C

*Answer any six questions.  
Each question carries 4 marks.*

- 21 Explain the advantages of management accounting.
- 22 Explain CVP analysis.
- 23 What is fund flow analysis ? Explain its managerial uses.
- 24 Differentiate management accounting and financial accounting.

25 Prepare comparative income statements (Amounts in Lakhs) :

Items	2016	2017
Sales	400	560
Cost of goods sold	250	320
Factory expenses	30	35
Office expenses	25	30
Selling expenses	50	55

26 From the following information, find out (a) Sales and (b) Closing stock : G/P Ratio - 25 %, Debtors Turn over ratio - 4 months, Stock turn over ratio- 4 times, Creditors turnover ratio 6 months. Closing stock is Rs. 10,000 more than the opening stock. Bills receivables amounted to Rs. 65,000 and bills payables amounted to Rs. 80,000. Cost of goods sold for the year was Rs. 9,00,000.

27 From the operating results of a company you are required to Calculate (a) P/V ratio ; and (b) BEP from the following data. In 2016 sales Rs. 2,70,000 and profit is Rs. 6,000, and in 2017 sales Rs. 3,00,000 and profit is Rs. 15,000. Assuming that the cost structure and the selling price per unit remain same.

28 Calculate cash from operating activities under indirect method :

	31.3.2017	31.3.2018
	Rs.	Rs.
Bills receivables	60,000	47,000
Debtors	12,000	15,000
Bills payables	20,000	25,000
Creditors	6,000	4,000
Outstanding expenses	1,000	1,200
Prepaid expenses	700	600
Accrued income	600	700
Advance income	500	400
Profit	—	60,000

(6 × 4 = 24 marks)

**Turn over**

**Part D**

*Answer any two questions.*

*Each question carries 15 marks.*

29 What is marginal costing ? Explain the managerial uses of marginal costing.

30 Taj Corporation has prepared the following budget estimates for the year 2018-19 :

Sales (units)	...	15,000
Fixed expenses	...	Rs. 34,000
Sales value	...	Rs. 1,50,000
Variable costs	...	Rs. 6 per unit

You are required to find out :

- (i) (a) P/V ratio ; (b) BEP ; and (c) Margin of safety.
- (ii) Calculate the revised P/V ratio, BEP and Margin of safety in each of the following cases :
  - (a) Decrease of 10 % in selling price.
  - (b) Increase in 10 % in variable cost.
  - (c) Increase of sales volume by 3000 units.
  - (d) Increase of Rs. 8,000 in fixed costs.

31 Balance sheets of M/s. Swastik as on 31.3.2017 and 31.3.2018 were as follows :

Balance Sheets as on

<i>Particulars</i>	31.3.2017	31.3.2018	<i>Particulars</i>	31.3.2017	31.3.2018
Share capital	1,00,000	1,30,000	Land and Building	1,00,000	95,000
General reserve	25,000	30,000	Machinery	75,000	84,500
P/L A/c	15,200	15,400	Stock	50,000	37,000
Bank loan	35,000	—	Debtors	40,000	32,100
Creditors	75,000	67,500	Cash	200	300
Provision for	15,000	17,500	Bank	—	4,000
Taxation			Goodwill	—	7,500
	2,65,200	2,60,400		2,65,200	2,60,400

Additional information :

- 1 Assets of another were purchased for a consideration of Rs. 30,000 payable in shares. The following assets were purchased: stock Rs. 10,000, Machinery Rs. 12,500, and the balance is paid for goodwill.
- 2 Depreciation on building Rs. 5,000 and on machinery Rs. 6,000.
- 3 Income tax provided during the year Rs. 16,500.

Prepare Fund flow statement.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.—Honours

5.5 BCH—INCOME TAX LAW AND PRACTICE

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A**

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

1. Income tax act was passed in the year :
  - (a) 1980.
  - (b) 1956.
  - (c) 1914.
  - (d) 1961.
2. Salary received from two employers in the same previous year is taxable under the head :
  - (a) Income from profession.
  - (b) Income from salary.
  - (c) Income from other sources.
  - (d) None of these.
3. Rental income of a vacant plot is taxable under the head :
  - (a) Income from salary.
  - (b) Income from house property.
  - (c) Income from other sources.
  - (d) Capital gain.
4. Resident of India includes :
  - (a) Ordinarily resident.
  - (b) Not ordinarily resident.
  - (c) NRI.
  - (d) Both (a) and (b).
5. The term income includes the following types of incomes.
  - (a) Illegal.
  - (b) Legal income from India only.
  - (c) Legal.
  - (d) Legal and illegal both.

Turn over

Fill in the blanks :

6. The aggregate income under five heads is termed as \_\_\_\_\_.
7. If a house property is owned by two or more persons, then such person are known as \_\_\_\_\_.
8. Income of business carried on by the assessee during previous year is taxable in the next following \_\_\_\_\_ year.
9. If a capital asset is held by an assessee for more than 36 months, then it is called \_\_\_\_\_.
10. \_\_\_\_\_ is the last and residual head of income.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions.  
Each question carries 2 marks.*

11. Define the term income.
12. Who is an ordinary resident ?
13. State the meaning of short term capital gain.
14. Determine the residential status of the company :

X Ltd, is an Indian company carrying on business in India as well as in British East Africa. Its income accruing or arising in British East Africa in the previous year far exceeding its income accruing or arising in India.

15. Jayashree owns house in Chennai, which are let-out. Compute the GAV of each house from the information given below :

<i>Particulars</i>	Rs.
(a) Municipal Value	35,000
(b) Fair Rent	32,000
(c) Standard Rent	... N.A.
(d) Actual rent received/ receivable	... 30,000

16. Find out the gross total income from the following information :
  - (a) Income from house property—Rs. 6,500.
  - (b) Income from business—Rs. 15,300.
  - (c) Capital Gain-Nil.
17. Name the losses which can be carried forward.
18. What is meant by set- off of losses ?

19. What is annual value ?  
20. State the meaning of fair rent.

(8 × 2 = 16 marks)

**Part C**

*Answer any six questions.  
Each question carries 4 marks.*

21. 'X' Ltd and 'Y' Ltd, are registered in Pakistan and India respectively. The place of effective management of X Ltd is in India, whereas all board meeting of Y Ltd. were held in Pakistan during the previous year 2018-19. Determine their residential status for the assessment year 2019-20.

22. From the following information determine the annual value of the house :

Municipal value—Rs. 80,000

Fair rent—Rs. 1,20,000

Standard rent—Rs. 1,00,000

The house was self-occupied for four months and then let - out (a) @Rs 10,000 p.m.

(b) Rs. 15,000 p.m. municipal tax paid by the owner Rs. 10,000.

23. Ram took a loan of Rs. 16 lakh @ 10 % p.a . on 01.07.2016 for constructing a house. The construction of the house was completed in the previous year 2018-2019.

Compute the amount of interest deductible in computing the income from house property for the assessment year 2019-2020. If the house is self occupied.

24. X, Y and Z formed a partnership firm in 2018-2019 to carry on a business, X contributes a building as his capital. He purchased this building in May 2004 for Rs. 2,00,000. The fair market value of the building on the date of contribution was Rs. 20,00,000. However, the firm credited his capital account by Rs. 19,00,000. Compute the amount of capital gain. The cost inflation index for relevant years is : 2004-2005-113 ; 2018-2019 -280 :

25. Who is a non- resident individual ?

26. What are perquisites ?

27. Explain rebate of tax.

28. What are less tax securities ?

(6 × 4 = 24 marks)

**Turn over**

**Part D**

*Answer any two questions.*

*Each question carries 15 marks.*

29. A company appointed Ram in Mumbai at a package of Rs. 10,00,000 p.a . the company bifurcated Rs. 10,00,000 as under for the payment of salary :

	Rs.
(a) Basic salary	4,80,000
(b) Special allowance	2,64,000
(c) Transport allowance	19,200
(d) Telephone facility	4,800
(e) House rent allowance	1,20,000
(f) Contribution in approved Superannuation fund	1,00,000
(g) Refreshment	12,000

Ram paid house rent Rs 15,000 p.m.

Compute taxable income from salary.

30. Z purchased a plot of land for Rs. 1,00,000 in May 2001. He constructed a residential house on that plot at a cost of Rs. 5,45,000 in September, 2003. He sold the house in June, 2018 for Rs. 32,00,000 and purchased another residential house in August, 2018 for Rs. 12,00,000.

His other income is Rs 40,000. He deposited Rs. 50,000 in PPF during the previous year.

Cost inflation index are : 2001-2002 : 100, 2003-2004 : 109, 2018-2019:280.

Compute his total income for the assessment year 2019-20.

31. Explain capital asset and its types.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com. (Honours)

Paper 5.4 BCH—PERFORMANCE MANAGEMENT

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.**Each question carries 1 mark.*

Fill in the Blanks :

1. \_\_\_\_\_ is a method of assigning overhead and indirect costs such as salaries and utilities to products and services.
2. \_\_\_\_\_ is the development and application of various techniques of recording, analysis, interpretation and presentation, making the financial, costing, and other data active and effective in the performance of managerial functions.
3. Absorption costing refers to the method of adding up all the costs pertaining to the \_\_\_\_\_ process and then allocating them to the products individually.
4. \_\_\_\_\_ accounting reveals profits and losses of the business as a whole during a particular period of time.
5. \_\_\_\_\_ are expenses which cannot be directly, conveniently and wholly allocated to cost centre or cost units.

Match the Following :

- |                         |                                       |
|-------------------------|---------------------------------------|
| 6. Inventory Management | — (a) Within the firm or outsource.   |
| 7. Make or buy          | — (b) Behavior of costs.              |
| 8. Marginal cost        | — (c) Timely delivery of inventory.   |
| 9. CVP analysis         | — (d) Components separately produced. |
| 10. Composite Costing   | — (e) No profit or no loss.           |

(10 × 1 = 10 marks)

**Turn over**

**Part B**

*Answer any eight questions.*

*Each question carries 2 marks.*

11. Define Cost Audit.
12. How will you find the Maximum stock level ?
13. What is a Stores Ledger ?
14. Define Time Rate System.
15. What is Distribution Overhead ?
16. What is the use of Process costing ?
17. What is Absorption costing ?
18. What is meant by break-even point ?
19. What does performance management system mean ?
20. Define Budgetary control.

(8 × 2 = 16 marks)

**Part C**

*Answer any six questions.*

*Each question carries 4 marks.*

21. Explain the tools and techniques of management accounting.
22. Materials X and Y are used as follows :

Minimum usage - 50 units each per week

Maximum usage - 150 units each per week

Normal usage - 100 units each per week

Ordering quantities X = 600 units

Y = 1,000 units

Delivery period X = 4—6 weeks

Y = 2 – 4 weeks

Calculate for each material (i) Maximum level ; (ii) Minimum level ; and (iii) Ordering level.

23. Summarize the importance of Activity Based Costing.
24. A T.V. manufacturing company finds that while it costs to make component X, the same is available in the market at Rs. 5.75 each, with all assurance of continued supply. The breakdown of cost is :

Materials	...	Rs. 2.75 each
Labour	...	Rs. 1.75 each
Variable overheads	...	Rs. 0.50 each
Depreciation and other fixed cost	...	Rs. 1.25 each
		Rs. 6.25 each

- (a) Should the company make or buy the component ?
- (b) What should be your decision if the supplier offered component at Rs. 4.85 each ?
25. Identify the performance management process.
26. Given below are the details taken from the books of a manufacturing concern :

Variable cost 75 % of sales price.

Fixed cost per annum Rs. 8,00,000.

Calculate :

- (i) Break-even sales.
- (ii) Sales required to earn a profit of Rs. 7,00,000.
- (iii) Profit made, if sales amount to Rs. 50,00,000.
27. Explain the characteristics of Life Cycle Costing.
28. In a certain department of a factory there are two shops. Total departmental overheads for a year are Rs. 1,20,000 and the estimated number of direct labour hour is 24,000 (10 men employed for 48 hours per week during 50 weeks in the year).

From the particulars given below calculate the prime cost and works cost of a work order No. 54 which passes through both shops :

(1) Material consumed Rs. 1,000.

(2) Direct labour hours :      Shop A - 8 hours @ Rs.6.00 per hr.

   Shop B - 5 hours @ Rs.7.50 per hr.

(3) Works overheads are to be levied by means of a direct hour rate.

(6 × 4 = 24 marks)

**Turn over**

**Part D**

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

29. Explain the advantages and limitations of budgetary control.

30. The following data relate to a manufacturing company :

Plant capacity : 4,00,000 units per annum

Present utilisation : 40 %

Actuals for the year were :

Selling price Rs. 50 per unit.

Materials cost Rs. 20 per unit.

Variable manufacturing costs Rs. 15 per unit.

Fixed costs Rs. 27 lakhs.

In order to improve capacity utilisation the following proposals are being considered : Reduce selling price by 10 %.

Spend additionally Rs. 3 lakhs on sales promotion.

How many units should be made and sold in order to earn a profit of Rs. 5 lakhs per year ?

31. A production Company is evaluating two possible processes for the manufacture of a component. The following data is made available.

	<i>Process A</i>	<i>Process B</i>
	Rs. Per unit	Rs. Per unit
Selling price	30	20
Variable cost	12	14
Total fixed cost	30,00,000	21,00,000
Output capacity in units	4,30,000	5,00,000
Expected sales in units in next 2 years	4,00,000	4,00,000

You are required to suggest :

(i) Which process should be chosen ?

(ii) Would you change your answer as given above if you are informed that the capacities of the two process as follows : A = 6,00,000 units and B = 5,00,000 units, why ?

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com. (Honours)

Paper 5.3 BCH-ORGANIZATIONAL BEHAVIOUR

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.**Each question carries 4 marks*

Choose the correct answer :

1. \_\_\_\_\_ refers to the flow of both people and information across the boundary.  
(a) Organisation. (b) Motivation.  
(c) Learning technique. (d) Communication.
2. \_\_\_\_\_ is the process consisting of several sub-processes.  
(a) Perception. (b) Selection.  
(c) Recruitment. (d) Planning.
3. The formal groups are stable and may continue for a \_\_\_\_\_.  
(a) Long period. (b) Short period.  
(c) Quarterly. (d) Annually.
4. Maslow's theory is based on \_\_\_\_\_.  
(a) Concepts. (b) Principles.  
(c) Assumptions. (d) Procedures.
5. A good leader may create \_\_\_\_\_.  
(a) Confidence. (b) Thinking.  
(c) Methods. (d) Morale.

**Turn over**

Fill in the blanks :

6. \_\_\_\_\_ is a fundamental condition of learning.
7. The term personality was derived from \_\_\_\_\_ word.
8. \_\_\_\_\_ is concerned with the interactions and forces between group members in a social situation.
9. Herzberg includes \_\_\_\_\_ factors that motivate employees.
10. \_\_\_\_\_ is defined as relatively enduring quality of an individual.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions.*

*Each question carries 2 marks.*

11. Define organization.
12. What is bargaining ?
13. What do you mean by cohesion ?
14. What is trait factor theory ?
15. Define communication.
16. Write two importance of leadership.
17. What is centralization ?
18. Write any two features of motivation.
19. What is behavioral approach?
20. What is participative leadership ?

(8 × 2 = 16 marks)

### Part C

*Answer any six questions.*

*Each question carries 4 marks.*

21. Describe the nature of OB ?
22. Explain the limitations of OB ?

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

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B.Com. (Honours)

5.2 BCH—GOVERNANCE, RISK AND ETHICS

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A**

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

Choose the correct answer :

1. The chairperson of the board of directors and CEO should be leaders with :
  - (a) Vision and problem solving skills.
  - (b) The ability to motivate.
  - (c) Business acumen.
  - (d) All of the above.
2. A board that is elected in a classified system is known as a :
  - (a) Diversified board.
  - (b) Staggered board.
  - (c) Rotating board.
  - (d) Declassified board.
3. The internal audit function is least effective when the department
  - (a) Is non-independent.
  - (b) Is competent.
  - (c) Is objective.
  - (d) Exhibits integrity.
4. One of the objectives of the Sarbanes-Oxley Act was to :
  - (a) Increase the cost of compliance with federal regulations.
  - (b) Force foreign companies to delist from U.S. capital market exchanges.
  - (c) Improve the quality and transparency of financial reporting.
  - (d) Increase the compliance burden for small companies.

**Turn over**

5. The primary stake holders are :

- |                    |                |
|--------------------|----------------|
| (a) customers.     | (b) Suppliers. |
| (c) Share holders. | (d) Creditors. |

Fill in the blanks :

6. \_\_\_\_\_ is an action that falls outside of what is considered morally right or proper for a person's behavior.
7. Expand SEBI \_\_\_\_\_.
8. The elimination of hazards, activities and exposures that can negatively affect an organization's assets is called \_\_\_\_\_.
9. An official inspection of an organization's accounts, typically by an independent body is known as \_\_\_\_\_.
10. A group of people who jointly supervise the activities of an organization is \_\_\_\_\_.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions.  
Each question carries 2 marks.*

11. Define stakeholder theory.
12. List out the role of the board of directors.
13. What do you mean by the term openness or transparency ?
14. Who is a stake holder ?
15. Discuss the agency theory ?
16. What is the Role of CEO ?
17. Mention the purpose of a remuneration package.
18. What is proxy voting ?
19. Who are institutional investors ?
20. Describe the terms responsibility and accountability.

(8 × 2 = 16 marks)

**Part C**

*Answer any six questions.*

*Each question carries 4 marks.*

21. Describe what you consider to be the four main functions of a remuneration committee.
22. State briefly the purpose of a risk committee, when this committee is established as a sub-committee of the board of directors.
23. Describe briefly the main elements of a system of internal control.
24. Recommend changes that should be made to improve this aspect of corporate governance.
25. Briefly explain, with an example for each, the following approaches to risk management :
  - (a) Risk reduction.
  - (b) Risk transfer.
26. Describe the nature of a sustainability report.
27. Analyse the objectives of corporate governance.
28. Identify the importance of internal control systems.

(6 × 4 = 24 marks)

**Part D**

*Answer any two questions.*

*Each carries 15 marks.*

29. Explain and explore social responsibility in the context of corporate governance.
30. Elaborate on risk and the risk management process.
31. Apply commonly used ethical decision making models in accounting and professional contexts :
  - (i) American Accounting Association Model.
  - (ii) Tucker's *five* question model.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com. (Honours)

5.5 BCH—RESEARCH METHODOLOGY

(2013 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Section A**

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

1. What is meant by conceptual research ?
2. What is an independent variable ?
3. What is sample size ?
4. What is pilot study ?
5. Define Data.
6. What is coding of data ?
7. What is Bibliography ?
8. What is Scaling ?
9. What is Simulation ?
10. What is a research report ?

(10 × 1 = 10 marks)

**Section B**

*Answer any eight questions.  
Each question carries 2 marks.*

11. What is mail survey ?
12. What do you mean by stratified sampling ?
13. What are non-parametric tests ?

**Turn over**

14. What is descriptive research ?
15. What is cluster analysis ?
16. Distinguish between sampling error and non-sampling error.
17. Write any two advantages of primary data.
18. What is meant by research problem?
19. What is Chi-square test ?
20. What is a focus group ?

(8 × 2 = 16 marks)

### Section C

*Answer any six questions.  
Each question carries 4 marks.*

21. State the essentials of measurement scales.
22. What is factor analysis ? What are the important methods of it ?
23. Explain the criteria of a good research.
24. Explain the steps involved in a research interview.
25. What is tabulation of data ? State its features.
26. Write up the meaning and importance of hypothesis.
27. State the assumptions of discriminant analysis.
28. Explain which are the different sources for collecting secondary data.

(6 × 4 = 24 marks)

### Section D

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

29. Explain the different types of research.
30. What is research design ? Discuss the processes of research design.
31. "Report writing is more an art that hinges up on practice and experience"-Comment.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com. (Honours)

Paper 5.3—BCH MARKETING MANAGEMENT

(2013 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A**

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

1. What is merchandising ?
2. What is equalisation ?
3. Define marketing.
4. What is e-tailing ?
5. What are buying motives ?
6. What is a brand name ?
7. What is value pricing ?
8. What do you understand by AIDAS formula ?
9. What are shopping goods ?
10. What is niche marketing ?

(10 × 1 = 10 marks)

**Part B**

*Answer any eight questions.  
Each question carries 2 marks.*

11. What is the concept of concentrated marketing ?
12. What is macro marketing ?
13. List out any two advantages of test marketing.
14. What is meant by psychological pricing ?
15. What are the objectives of promotion ?
16. How to become a good brand ?

**Turn over**

17. What is the meaning of augmented product ?
18. How does marketing serve society ?
19. What is supply chain management ?
20. What do you know about marketing concept of marketing ?

(8 × 2 = 16 marks)

### Part C

*Answer any six questions.  
Each question carries 4 marks.*

21. What is a label ? What are the different types of it ?
22. Explain the commonly used tools in e-marketing.
23. Describe features of service.
24. What are the functions of a wholesaler ?
25. Explain the steps involved in target marketing.
26. Differentiate between re-marketing and de-marketing.
27. Write a note on PLC.
28. State the requirements of an effective market segmentation.

(6 × 4 = 24 marks)

### Part D

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

29. Define channel of distribution. Explain the factors affecting selection of channel of distribution.
30. Discuss the bases of market segmentation.
31. What is pricing policy ? Discuss the factors influencing pricing policy of a firm.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com. (Honours)

**5.2 BCH—CORPORATE REGULATIONS AND GOVERNANCE**

(2013 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Section A***Answer all questions.**Each question carries 1 mark.*

1. What is winding up ?
2. What is chartered company ?
3. Who is Proxy ?
4. What is authorized capital ?
5. What is class meeting ?
6. What is meant by ultravires ?
7. Define corporate Governance.
8. What is qualification share ?
9. What is shelf prospectus ?
10. Who is Liquidator ?

(10 × 1 = 10 marks)

**Section B***Answer any eight questions.**Each question carries 2 marks.*

11. What is compulsory winding up ?
12. Explain the term 'CFO'.
13. What is underwriting ?
14. What is Articles of Association ?

**Turn over**

15. What is Agenda ?
16. What is certificate of incorporation ?
17. What is doctrine of indoor management ?
18. What is postal ballot ?
19. Who is a managing director ?
20. What is SEBI ?

(8 × 2 = 16 marks)

### Section C

*Answer any six questions.  
Each question carries 4 marks.*

21. Explain the different clauses of Memorandum of Association.
22. Differentiate between ordinary resolution and special resolution.
23. What are the features of a company ?
24. Explain the benefits of Corporate Governance.
25. What are the contents of a prospectus ?
26. What are the methods of voting ?
27. Explain misstatement in prospectus.
28. What are the various positions of a director ?

(6 × 4 = 24 marks)

### Section D

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

29. Define a Company. Explain different types of companies.
30. What is compulsory winding up ? What are the powers and duties of liquidator in compulsory winding up ?
31. Discuss in detail various essentials of a valid meeting.

(2 × 15 = 30 marks)

**FIFTH SEMESTER B.Com. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS—UG)****BCM 5D 03—BASIC ACCOUNTING****(2017 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 10****Maximum : 10 Marks****INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 10.
2. The candidate should check that the question paper supplied to him/her contains all the 10 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.

## BCM 5D 03—BASIC ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. According to which of the following accounting concept even the proprietor of business treated as the creditor of the business to the extent of his capital :
  - (A) Money measurement concept.
  - (B) Going concern concept.
  - (C) Accounting period concept.
  - (D) Business entity concept.
2. Returns inwards appearing in trial balance is to be deducted from :
  - (A) Sales.
  - (B) Returns outward.
  - (C) Purchases.
  - (D) Closing stock.
3. Non-profit organizations prepare:
  - (A) Profit and Loss A/c.
  - (B) Trading A/c.
  - (C) Income and Expenditure A/c.
  - (D) None of these.
4. Accrued income is :
  - (A) Assets.
  - (B) Expense.
  - (C) Liability.
  - (D) Income.
5. The process of recording transactions in a journal is known as :
  - (A) Journalizing.
  - (B) Posting.
  - (C) Balancing.
  - (D) Tallying.
6. Fixed assets and current assets are categorized as per the concept of :
  - (A) Going concern.
  - (B) Time period concept.
  - (C) Business entity concept.
  - (D) Cost concept.
7. Which type of expenditure is done for making assets ?
  - (A) Revenue.
  - (B) Deferred revenue.
  - (C) Capital.
  - (D) All of the above.

8. Financial Accounting considers the transactions :

- (A) In terms of money.
- (B) Important from the point of business.
- (C) Not in terms of money.
- (D) All of the above.

9. Which type of expenditure affects the Profitability Statement ?

- (A) Capital Expenditure.
- (B) Deferred Revenue Expenditure.
- (C) Revenue Expenditure.
- (D) None of these.

10. Stores Consumed can be shown on :

- (A) Trading account.
- (B) P and L account.
- (C) Purchases A/c.
- (D) Balance sheet.

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS-UG)

B.Com.

BCM 5D 03—BASIC ACCOUNTING

(2017 Admissions)

Time : Two Hours

Maximum : 40 Marks

**Part A***Answer all questions.**Each question carries 1 mark.*

1. Trial balance is prepared from \_\_\_\_\_.
2. Goodwill is an \_\_\_\_\_.
3. Accounting is a language of \_\_\_\_\_.
4. Journal is a book of \_\_\_\_\_ entry.

(4 × 1 = 4 marks)

**Part B (Short Answer Questions)***Answer any five questions.**Each question carries 2 marks.*

5. If opening stock Rs. 10,000, closing stock Rs. 11,000, purchases Rs. 70,000 and goods sold at 30 % profit on cost, find the amount of sales.
6. What is trading account ?
7. What are fictitious assets ?
8. What is outstanding expense ?
9. What is contra entry ?
10. What do you mean by current assets ?
11. What is book-keeping ?

(5 × 2 = 10 marks)

**Part C (Short Essay Questions)***Answer any four questions.**Each question carries 4 marks.*

12. Distinguish between Management Accounting and Financial Accounting.

**Turn over**

13. From the following information find out gross profit and net profit :—

	Rs.
Opening stock ...	4,800
Salary paid ...	200
Purchases ...	30,410
Purchases return ...	370
Carriage inwards ...	1,048
Return inwards ...	1,720
Sales ...	41,720
Wages not paid ...	192
Loss due to fire ...	2,000
Closing stock ...	7,680
Wages paid ...	5,600

14. Record the journal entries relating to the transactions in the book of Ajay :

2021	Rs.
August 1 Ajay started business with cash	25,000
2 Bought furniture	2,100
4 Purchased goods from Anand Traders	42,850
7 Cash sales	3,500
14 Sold goods on credit to Manohar ...	2,500
21 Interest on investments received ...	150
25 Paid rent to landlord ...	550
29 Ajay has withdrawn cash for his personal use ...	7,500

15. From the following particulars prepare a sales returns book :—

2021	Rs.
Sept. 1 Antony & Co. returned back goods worth ...	275
10 Returned goods by Kumar which were defective ...	230
19 Allowance granted to Mukesh for breakage of goods ...	215
29 Anand returned us goods worth ...	210

16. What are the limitations of financial statements ?

(4 × 4 = 16 marks)

**Part D (Essay Questions)**

*Answer any one question.  
The question carries 10 marks.*

17. From the following figures extracted from the books of Anand, you are required prepare a final account for the year ended 31st December 2021 :

<i>Debit Balances</i>		<i>Credit Balances</i>	
Purchases	... 1,20,500	Capital	... 52,000
Stock on 1st Jan. 2021	... 21,500	Sales	... 1,86,000
Salaries	... 14,000	Sundry Creditors	... 10,900
Rent and Rates	... 3,000		
Insurance	... 800		
General expenses	... 3,100		
Wages	... 25,000		
Machinery	... 31,000		
Sundry Debtors	... 20,000		
Cash at bank	... 3,000		
Drawings	... 7,000		

Adjustments :

- Salaries for the month of December still unpaid Rs. 1,600.
- Insurance prepaid Rs. 250.
- Depreciate Machinery by 10 %.
- Closing stock was valued at Rs. 26,000.

18. Enter the following transactions in a cash book with cash, discount and bank columns :—

2021		Rs.
Feb. 1	Cash balance	... 3,000
	Cash at bank	... 7,000
	Purchased goods for cash	... 1,500
	Sold goods for cash	... 1,500
3	Paid Kurian 250 in full settlement of his a/c	... 260
5	Office furniture purchased	... 250
6	Suresh gave us 700 to settle his a/c	... 725
8	Received from Nikhil, Commission	... 150

**Turn over**

10	Cash sales for the day	...	800
18	Brought in cash as capital	...	1,500
21	Paid into Bank a/c	...	500
23	Paid rent to landlord by cheque	...	200
25	Paid cash to Chandran	...	250
26	Sold machinery for cash	...	500
28	Received interest on investments	...	50
	Drew for personal use by cheque	...	250
	Paid salaries		800

(1 × 10 = 10 marks)

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5D 02—BASICS OF ENTREPRENEURSHIP AND MANAGEMENT

(2017 Admissions)

Time : Two Hours

Maximum : 40 Marks

**Part A***Answer all questions.**Each question carries 1 mark.*

Fill in the blanks :

1. Entrepreneurship is derived from the word \_\_\_\_\_.
2. The 14 principles of management is introduced by \_\_\_\_\_.
3. An individual who initiate, introduce and manages a new enterprise is called \_\_\_\_\_.
4. Each for all and all for each is the basic principle of \_\_\_\_\_.

(4 × 1 = 4 marks)

**Part B (Short Answer Questions)***Answer any five questions.**Each question carries 2 marks.*

5. Who is a sole trader ?
6. What do you mean by social responsibility of business ?
7. Explain aids to trade.
8. Define motivation.
9. What is planning ?
10. What is common seal ?
11. What is on the job training ?

(5 × 2 = 10 marks)

Turn over

**Part C (Short Answer Questions)**

*Answer any four questions.*

*Each question carries 4 marks.*

12. Differentiate between Administration and Management.
13. Explain the features of sole tradership.
14. Differentiate between Entrepreneur and Manager.
15. What are the features of a small scale unit ?
16. What are the characteristics of management ?

(4 × 4 = 16 marks)

**Part D (Essay Questions)**

*Answer any one question.*

*The question carries 10 marks.*

17. Explain the functions of an entrepreneur.
18. Explain the fourteen Principles of management.

(1 × 10 = 10 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5D 01—E-COMMERCE

(2017 Admissions)

Time : Two Hours

Maximum : 40 Marks

**Part A***Answer all questions.**Each question carries 1 mark.*

Fill in the blanks :

1. Expansion of HTTP is \_\_\_\_\_.
2. Internet based interactive search device enables the user to search information on the internet is called \_\_\_\_\_.
3. \_\_\_\_\_ Protocol enables the internet users to connect to another computer linked to the internet.
4. Debit card is issued by \_\_\_\_\_.

(4 × 1 = 4 marks)

**Part B (Short Answer Questions)***Answer any five questions.**Each question carries 2 marks.*

5. What is Value Chain ?
6. What is EDI ?
7. Write any *two* limitations of E-Commerce ?
8. What is Debit Card ?
9. Define 'Protocol in Internet' ?
10. Write a note Internet Advertisement ?
11. What is E-purse ?

(5 × 2 = 10 marks)

**Turn over**

**Part C (Short Essay Questions)**

*Answer any four questions.*

*Each question carries 4 marks.*

12. State the Major Issues in E-Commerce.
13. Explain any *two* Business Models of E-Commerce.
14. What is Prepaid and Post Paid payment system ?
15. What are the defects of Internet Advertisement ?
16. Write a note on Debit card and Debit Card.

(4 × 4 = 16 marks)

**Part D (Essay Questions)**

*Answer any one questions.*

*The question carries 10 marks.*

17. Define E-Commerce ? What are the major challenges and issues faced by e-commerce ?
18. Discuss in detail about Electronic Payment System (EPS) and its different mode of payment ?

(1 × 10 = 10 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS-UG)

BCM 5B 11—TAXATION—II—INDIRECT TAXES LAW AND PRACTICE

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.**Each question carries 1 mark.*

## I. Choose the correct answer :

- 1 In pre-GST, among the following, which indirect tax was levied by Central Government :  
(a) Octroi ; (b) Entry tax ; (c) Service tax ; (d) VAT.
- 2 Among the following, which one is eligible for input tax credit ?  
(a) Zero-Rated Supply ; (b) Nil-Rated Supply ; (c) Exempt Supply ; (d) None.
- 3 Every registered person whose aggregate turnover during a financial year exceeds Rs. \_\_\_\_\_ has to get his accounts audited.  
(a) 40 Lakhs ; (b) One crore ; (c) 1.50 Crores ; (d) Two crores.
- 4 Goods and Services Taxpayer Identification Number consists of :  
(a) 10 digits ; (b) 15 digits ; (c) 16 digits ; (d) 12 digits.
- 5 Which is not a characteristic of a transaction, to be treated as supply, under GST law ?  
(a) Made for a consideration ; (b) made in the course or furtherance of business ; (c) made by a taxable person ; (d) made outside the taxable territory.

## II. Fill in the blanks :

- 6 Levy of GST on inter-state supplies of goods and services is dealt under \_\_\_\_\_ Act.
- 7 Composition scheme can be opted if aggregate annual turnover is upto Rs. \_\_\_\_\_.
- 8 The input tax credit as self-assessed in the return of a registered person shall be credited to \_\_\_\_\_.
- 9 \_\_\_\_\_ A duty imposed on imported goods for the protection of the interests of any industry established in India on the recommendation of Tariff Commission.
- 10 \_\_\_\_\_ is the liability to pay tax by the recipient of supply of goods or services or both.

(10 × 1 = 10 marks)

**Turn over**

**Part B**

*Answer any eight questions.  
Each question carries 2 marks.*

- 11 Which are goods outside the purview GST ?
- 12 What is the role of GSTN ?
- 13 What is meant by the term 'Composite Supply' ?
- 14 When credit note is issued under GST ?
- 15 What is the Penalty for filing late returns ?
- 16 When a supply is Deemed to be a inter-state supply ?
- 17 What are the advantages of voluntary registration under GST ?
- 18 What are 'goods' under Customs Act ?
- 19 Who is 'Person-in-charge' under Customs Act ?
- 20 Which are the items added with the price of the imported goods, to compute assessable value ?

(8 × 2 = 16 marks)

**Part C**

*Answer any six question.  
Each question carries 4 marks.*

- 21 Which are the different GST rates ?
- 22 Distinguish between GST and the Indirect taxes existed during pre-GST period.
- 23 Where is place of supply under GST, under different circumstances ?
- 24 Who is 'recipient of supply' under GST, under different circumstances ?
- 25 Mr. X a dealer dealing with intra state supply of goods and services has place of business in India furnished the following information in the financial year 2017-18 : (a) Sale of taxable goods by Head Office located in Chennai for Rs.1,00,000 ; (b) Supply of taxable services by Branch office at Bengaluru for Rs. 50,000 ; (c) Supply of goods exempted from GST Rs. 10,000 ; (d) Export of goods and services for Rs. 2,00,000 ; (e) Sale of goods acting as agent on behalf of principal for Rs. 15,00,000. Whether Mr. X is liable to register under GST ? Why ?
- 26 M/s. XYZ Ltd. having its Head Office at Mumbai, is registered as ISD, it has three units in differnt states namely Mumbai, Chennai and Delhi which are operational in the current year M/s XYZ Ltd. furnishes the following information for the month of December 2017. You are required to distribute the below input tax credit :
  - (i) CGST and SGST paid on services used only for Mumbai unit ₹ 3,00,000.
  - (ii) IGST, CGST and SGST paid on services used for all units ₹ 12,00,000.

Total turnover of the units for the Financial Year 2016, 2017 are as follows :

<i>Unit</i>	<i>Turnover in ₹</i>
Turnover of Mumbai unit ...	5,00,00,000
Turnover of Chennai	3,00,00,000
Turnover of Delhi ...	2,00,00,000
Total turnover ...	10,00,00,000

27 Explain different types of Customs duties ?

28 X Transport company imported Rolls Royce car for the purpose of providing output services by way of transportation of passengers. Following are the cost and other details :

<i>Particulars</i>	<i>Amount (INR)</i>
Cost of vehicle (Assessable value)	300,00,000
Custom duty	10 %
IGST	28 %
Compensation cess	20 %

X Transport Company is eligible to take input tax credit and have output IGST liability of INR 120 lakh. Calculate tax liability towards custom duty and GST liability.

(6 × 4 = 24 marks)

#### Part D

*Answer any two question.*

*Each question carries 15 marks.*

- 29 Explain the General Features of GST system.
30. Explain the Procedure for registration under GST.
31. A commodity is imported into India from a country covered by a notification issued by the Central Government under section 9A of the Customs Tariff Act, 1975. Following particulars are made available : CIF value of the consignment : US\$25,000 Quantity imported : 500 kgs. Exchange rate applicable : Rs. 60 = US\$1 Basic customs duty : 12 % Education and secondary and higher education cess as applicable as per the Finance Act, 2008. As per the notification, the anti-dumping duty will be equal to the difference between the cost of commodity calculated @ US\$70 per kg. and the landed value of the commodity as imported. Appraise the liability on account of normal duties, cess and the anti-dumping duty. Assume that only 'basic customs duty' (BCD) and education and secondary and higher education cess are payable. IGST @ 12 % is also be applicable

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

**BCM 5B 11—ISLAMIC FINANCE SPECIALIZATION—II  
FUNDAMENTALS OF ISLAMIC COMMERCIAL LAW**

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A (Objective type Questions)***Answer all questions.**Each question carries 1 mark.***\*Select most appropriate from brackets :**

1. "A dirham of usury which a man consumes knowingly is worse in Allah's view than \_\_\_\_\_ acts of adultery.  
(a) Thirty-one. (b) Thirty-six.  
(c) Thirty-four. (d) None.
2. 'Uqud al-mu'awadat is contract of \_\_\_\_\_.  
(a) Security. (b) Partnership.  
(c) Custody. (d) Exchange.
3. Fraud contract means \_\_\_\_\_.  
(a) Concealment of facts. (b) Unlawful detaining.  
(c) Undue influence. (d) Threatening to sale.
4. \_\_\_\_\_ can be considered as the first contract of sale in which goods were exchanged for other goods.  
(a) Bayul Muthlaq. (b) Bayul Muqayyada.  
(c) Musawamah. (d) Ijrah.
5. Arahn is a \_\_\_\_\_ contact.  
(a) Security. (b) Partnership.  
(c) Debt. (d) None of the above.

**Turn over**

\*Fill in the blanks in the following :

6. Contract which lacks one or more of the essentials of a contract is called \_\_\_\_\_.
7. The guarantee contract connected to main business contracts like Mudaraba is called \_\_\_\_\_.
8. Finding solutions through analogy in the light of the text of the Qur'an and Sunnah are called \_\_\_\_\_.
9. Kalafah means \_\_\_\_\_.
10. Persons unable to enter in to a contract are \_\_\_\_\_.

(10 × 1 = 10 marks)

**Part B (Short Answer Questions)**

*Answer any eight questions.*

*Each question carries 2 marks.*

11. What does Bai ul- Dain mean?
12. What is Rahn? How it is practiced?
13. What you mean by 'free consent' in a contract?
14. What is Ijarah ?.
15. What does Wadiyah mean ?
16. What are the important principles of Kafala ?
17. What are commutative contracts ?
18. Bring examples for Unilateral transactions.
19. What you mean by Qiyas ?
20. What are the main sources of Islamic Shariah ?

(8 × 2 = 16 marks)

**Part C (Short Essay Questions)**

*Answer any six questions.*

*Each question carries 4 marks.*

21. Structure, Mechanism and Applications of Murabaha.
22. Debt's transaction in Islamic perspective.
23. Trade in Islamic perspective.
24. Legal rules of a valid offer.
25. Different types of Wakala.
26. Important Principles of Qard Contract.
27. Important principles and salient features of Wadiah.
28. Ijma and its importance in the Islamic Commercial Law.

(6 × 4 = 24 marks)

**Part D (Essay Questions)**

*Answer any two questions.*

*Each question carries 15 marks.*

29. Pre requirements for adequate and efficient Islamic Finance environment in a country.
30. Importance of the Quran in the Shariah Commercial Laws.
31. Explain Contracts with different types in Islamic legal perspective.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 10—ISLAMIC FINANCE SPECIALISATION—I—INTRODUCTION TO ISLAMIC  
COMMERCIAL BANKING

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A (Objective Type Questions)***Answer all questions.**Each question carries 1 mark.*

Select most appropriate from brackets :

1. Essentials of successful Islamic Banking include \_\_\_\_\_.
  - (a) Supportive legal frame work.
  - (b) Strong ethical values.
  - (c) Supreme Sharia council.
  - (d) All of the above.
2. When Islamic banks use the deposits of current account for investment purposes with the consent of the client, the bank may offer \_\_\_\_\_.
  - (a) Rent.
  - (b) Profit.
  - (c) Gift.
  - (d) Not eligible for any return.
3. Conventional Bank \_\_\_\_\_.
  - (a) Deals with Zakath.
  - (b) Lends money for interest.
  - (c) Charges penalty to defaulters.
  - (d) All of the above.
4. \_\_\_\_\_ is the transfer of ownership in fungible wealth to a person on whom it is binding to return wealth similar to it.
  - (a) Salam.
  - (b) Qard.
  - (c) Wakala.
  - (d) Kafala.

**Turn over**

5. \_\_\_\_\_ contract is known as Al Musharaka.
- (a) The sale. (b) The rental.  
(c) The Partnership. (d) None.

Fill in the blanks in the following :

6. Principles of Islamic banking promote \_\_\_\_\_, \_\_\_\_\_ and \_\_\_\_\_.
7. Shirkat-ul-Wujooh are two types. They are \_\_\_\_\_, \_\_\_\_\_.
8. Islamic Banking prohibits \_\_\_\_\_, \_\_\_\_\_ and maisir
9. One who takes up various disputes/cases on behalf of the principal is called \_\_\_\_\_.
10. In \_\_\_\_\_ account deposits, the depositors are not entitled to any share in profits earned by the Bank.

(10 × 1 = 10 marks)

**Part B (Short Answer Questions)**

*Answer any eight questions.  
Each question carries 2 marks.*

11. What you mean by Equity Financing ?
12. What are the features of project financing by using the instrument of Mudaraba ?
13. What is the nature of Savings Account Deposits in Islamic banks ?
14. What is General Investment Account ?
15. What is Rahn ? How it is practiced ?
16. What is Triple Mudaraba ?
17. How the profit/loss is shared in Mudaraba and Musharaka financing ?
18. Which instrument is used for equity financing in Islamic finance ?
19. What is Al-Hisbah ?
20. How the Jualah contract is executed ?

(8 × 2 = 16 marks)

**Part C (Short Essay Questions)**

*Answer any six questions.*

*Each question carries 4 marks.*

21. Issues related to the conversion of interest based banking to Islamic banking.
22. Structure and Applications of Ijarah Contract.
23. Distinguish between financing working capital of Mudaraba and Musharaka.
24. Challenges of an Islamic bank in a secular country in the presence of interest based banks.
25. Technique of Declining Musharaka.
26. Gharar and different types of gharar happen in financial transactions.
27. Prohibition of Riba : Reasons and objectives.
28. Wa'd and chances of Wa,d in Islamic financing.

(6 × 4 = 24 marks)

**Part D (Essay Questions)**

*Answer any two questions.*

*Each question carries 15 marks.*

29. Explain the functioning of an Islamic bank in modern times. How it differs from conventional banks in operation ?
30. Analyse the Evolution and Development of Islamic Banking and Finance in second half of 20<sup>th</sup> century.
31. Describe the structures and applications of Wakala and Murabaha contracts.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS—UG)****B.Com.****BCM 5B 11—COMPUTER APPLICATION SPECIALIZATION—II—BUSINESS  
INFORMATION SYSTEMS****(2017 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.

BCM 5B 11—COMPUTER APPLICATION SPECIALIZATION—II—BUSINESS  
INFORMATION SYSTEMS

(Multiple Choice Questions for SDE Candidates)

1. Processed data is called \_\_\_\_\_.
  - (A) Field.
  - (B) Information.
  - (C) Record.
  - (D) File.
2. Which of the following information systems are used in the daily running of the business ?
  - (A) Transaction Processing Systems (TPS).
  - (B) Operational Planning Systems.
  - (C) Office Automation Systems (OAS).
  - (D) All of the above.
3. Materials Requirements Planning (MRP) software is an example of an information systems application in which of the following areas ?
  - (A) Office automation systems.
  - (B) Operations management.
  - (C) Marketing.
  - (D) Human Resource Management.
4. Which of the following is true about ERP software ?
  - (A) Always adaptable to how the business works.
  - (B) Extensive skills available for development.
  - (C) Supplier costs kept low.
  - (D) Simplified support and maintenance through a supplier.
5. In terms of the resources that support information systems, the procedures used by people are an example of :
  - (A) Hardware resources.
  - (B) Software resources.
  - (C) People resources.
  - (D) Data resources.
6. 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.

7. Information has three dimensions. They are :
- (A) Time, content, and form. (B) Time, content, and form.  
(C) Cost, content, and form. (D) Time, content, and Value.
8. Which of the following involves analyzing complex relationships among thousands or even millions of data items stored in data marts, data warehouses, and other multidimensional databases to discover patterns, trends, and exception conditions ?
- (A) OLTP. (B) OLAP.  
(C) OISE. (D) OLALA.
9. \_\_\_\_\_ is an electronic device which converts raw data into meaningful information.
- (A) Computer. (B) Hardware.  
(C) Software. (D) Compiler.
10. Example of Office automation tools are \_\_\_\_\_.
- (A) Pencil and Pen. (B) File and Rack.  
(C) Table and Desk. (D) Electronic Mail and Internet System.
11. Software of computer means \_\_\_\_\_.
- (A) Electronic circuit and devices.  
(B) Printing device.  
(C) Interface between operator and machine.  
(D) Magnetic disk.
12. Application software is \_\_\_\_\_.
- (A) Menu driven specific software. (B) Software for specific operation.  
(C) Software for programming. (D) Printing device.
13. Which of the following is not a characteristic of good information ?
- (A) Interchangeability. (B) Relevance.  
(C) Cost effectiveness. (D) Accuracy.

14. Which is true in Enterprise Resource Planning (ERP) ?
- (A) Has existed for over a decade.
  - (B) Does not integrate well with functional areas other than operations.
  - (C) Is inexpensive to implement.
  - (D) Automates and integrates the majority of business processes.
15. All of the following are advantages of Enterprise Resource Planning (ERP) except it :
- (A) Creates commonality of databases.
  - (B) Increases communications and collaboration worldwide.
  - (C) Helps integrate multiple sites and business units.
  - (D) Requires major changes in the company and its processes to implement.
16. Overall design of database is called \_\_\_\_\_ .
- (A) Structure.
  - (B) Architect.
  - (C) Schema.
  - (D) Layer.
17. Lowest level of schema in a database is :
- (A) Physical schema.
  - (B) Logical schema.
  - (C) Subschema.
  - (D) None of these.
18. Highest level of schema in a database is :
- (A) Physical schema.
  - (B) Logical schema.
  - (C) Subschema.
  - (D) None of these.
19. By default, your documents print in \_\_\_\_\_ mode.
- (A) Landscape.
  - (B) Portrait.
  - (C) Page Setup.
  - (D) Print View.
20. MS Power point is an application to prepare \_\_\_\_\_ .
- (A) Chart.
  - (B) Spreadsheets.
  - (C) Graph.
  - (D) Slides.

## FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021

(CUCBCSS—UG)

B.Com.

BCM 5B 11—COMPUTER APPLICATION SPECIALIZATION—II—BUSINESS  
INFORMATION SYSTEMS

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

## Part A

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

## I. Fill in the blanks :

- 1 Candidate Key is otherwise called \_\_\_\_\_.
- 2 \_\_\_\_\_ is based on the idea of "Decide-Act-Review"
- 3 \_\_\_\_\_ are designed to solve complex problems by reasoning through bodies of knowledge.
- 4 \_\_\_\_\_ is an important factor of a management information system.
- 5 \_\_\_\_\_ is a set of operations associated with table.

## II. Choose the correct answer from the options given below :

6 Which is not a component of ERP ?

- |                          |                          |
|--------------------------|--------------------------|
| a) Legacy Systems.       | b) Bolt on applications. |
| c) Operational database. | d) Cyber soft.           |

7 The Management Information System receives input from the \_\_\_\_\_.

- |         |         |
|---------|---------|
| a) SSL. | b) GPS. |
| c) TPS. | d) LMS. |

8 The model for a \_\_\_\_\_ resembles the hierarchical model in many respects.

- |                          |                           |
|--------------------------|---------------------------|
| a) Network database.     | b) Relational database.   |
| c) Distributed database. | d) Hierarchical database. |

**Turn over**

- 9 Seven step INSPIRE framework for Business Process Re-engineering is developed by :
- a) Guha.
  - b) Bhudeb Chakravarti.
  - c) Crystler.
  - d) Nolan.
- 10 Which of the following is not the component of Object Oriented DBMS ?
- a) Object structure.
  - b) Object classes.
  - c) Object identity.
  - d) Object Clause.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions.  
Each question carries 2 marks.*

- 11 What is meant by logical data independence ?
- 12 What is ICT ?
- 13 What are the merits of relational model database ?
- 14 What do you understand by management reporting system ?
- 15 What is data redundancy ?
- 16 Define MIS.
- 17 What is hierarchical model database ?
- 18 Write any *two* limitations of DSS.
- 19 What are the objectives of Business Process Re-engineering ?
- 20 What is Information ?

(8 × 2 = 16 marks)

### Part C

*Answer any six questions.  
Each question carries 4 marks.*

- 21 Explain the components of an expert system.
- 22 Explain the functions of DBMS.
- 23 Differentiate between MIS and DSS.

- 24 Explain who are the parties associated with a database.
- 25 Why do we need Business Process Re-engineering ?
- 26 Explain the different types of information.
- 27 What are the essentials of TRP ?
- 28 Explain the problems and limitations of ERP.

(6 × 4 = 24 marks)

#### Part D

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

- 29 Explain the features of MIS.
- 30 Discuss the phases of ERP implementation.
- 31 Illustrate the problems and issues associated with Business Process Re-engineering.

(2 × 15 = 30 marks)

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS-UG)****B.Com.****BCM 5B 10—COMPUTER APPLICATION SPECIALIZATION – I –  
COMPUTER APPLICATIONS IN BUSINESS****(2017 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.

BCM 5B 10—COMPUTER APPLICATION SPECIALIZATION – I –  
COMPUTER APPLICATIONS IN BUSINESS

(Multiple Choice Questions for SDE Candidates)

1. Computer network which spans a large physical area, connecting several sites of an organization across cities, countries and continents is known as :
  - (A) LAN.
  - (B) MAN.
  - (C) WAN.
  - (D) PAN.
2. A communication path way that transfers data from one point to another is called :
  - (A) Link.
  - (B) Node.
  - (C) Medium.
  - (D) Topology.
3. What is Internet ?
  - (A) Single network.
  - (B) A vast collection of different networks.
  - (C) Interconnection of local area networks.
  - (D) None of the mentioned.
4. Which of the following is part of the four main types for e-commerce ?
  - (A) B2B.
  - (B) B2C.
  - (C) C2B.
  - (D) All of the above.
5. Which segment is eBay an example ?
  - (A) B2B.
  - (B) C2B.
  - (C) C2C.
  - (D) None of the above.
6. The best products to sell in B2C e-commerce are :
  - (A) Small products.
  - (B) Digital products.
  - (C) Specialty products.
  - (D) Fresh products.
7. Digital products are best suited for B2C e-commerce because they :
  - (A) Are commodity like products.
  - (B) Can be mass-customized and personalized.
  - (C) Can be delivered at the time of purchase.
  - (D) All of the above.

8. Which is a function of E-commerce ?
- (A) Marketing. (B) Advertising.  
(C) Warehousing. (D) All of the above.
9. What is the percentage of customers who visit a Web site and actually buy something called ?
- (A) Affiliate programs. (B) Click-through.  
(C) Spam. (D) Conversion rate.
10. Viruses which executes when computer starts is :
- (A) Macro. (B) File infector.  
(C) Boot sector. (D) Salami shaving.
11. Which one of the following is controlled by the World Wide Web ?
- (A) Universal banking. (B) Virtual Banking.  
(C) Wholesale Banking. (D) None of these.
12. Which of the following is the largest community in classification of e-commerce ?
- (A) Business to Business (B to B). (B) Business to Consumer (B to C).  
(C) Business to Government (B to G). (D) Government to Government (G to G).
13. Which of the following is not the example of business to consumer (B to C) e-commerce ?
- (A) Amazon.com. (B) e-bay.com.  
(C) Dell.com. (D) Lastminute.com.
14. \_\_\_\_\_ is simply the use of electronic means to transfer funds directly from one account to another, rather than by cheque or cash.
- (A) M-Banking. (B) O-Banking.  
(C) E-Banking. (D) D-Banking.
15. Credit Card is an essential component of :
- (A) Electronic Commerce. (B) Internet Commerce.  
(C) Both of the above. (D) None of the above.

Turn over

16. \_\_\_\_\_ is the technique used in business organizations and firms to protect IT assets.
- (A) Ethical hacking. (B) Unethical hacking.  
(C) Fixing bugs. (D) Internal data-breach.
17. After performing \_\_\_\_\_ the ethical hacker should never disclose client information to other parties.
- (A) Hacking. (B) Cracking.  
(C) Penetration testing: (D) Exploiting.
18. DES stands for :
- (A) Data Encryption Standard. (B) Data Encryption Subscription.  
(C) Data Encryption Solutions. (D) Data Encryption Slots.
19. A word processor can be used to :
- (A) Write text. (B) Edit text.  
(C) Print text. (D) All of these.
20. In computer, MICR stands for :
- (A) Magic in character redo. (B) Magnetic ink character recorder.  
(C) Magnetic ink character reader. (D) Magnetic ink chart receipt.

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS-UG)

B.Com.

BCM 5B 10—COMPUTER APPLICATION SPECIALIZATION – I –  
COMPUTER APPLICATIONS IN BUSINESS

(2017 Admissions)

Time : Three Hours

Maximum 80 Marks

**Part A***Answer all questions.  
Each question carries 1 mark.***I. Fill in the blanks :**

- 1 A type of network setup where each of the computers and network devices are connected to a single cable is called \_\_\_\_\_.
- 2 XML stands for \_\_\_\_\_.
- 3 \_\_\_\_\_ is mostly being used to supplement demand for printed periodicals
- 4 USSD stands for \_\_\_\_\_.
- 5 \_\_\_\_\_ is a payment service empowering a bank customer to use AADHAR as his identity to perform banking transactions.

**II. Choose the correct answer from the options given below :**

- 6 M-POS stands for :
  - (a) Money point of sale.
  - (b) Mode point of sale.
  - (c) Mobile point of sale.
  - (d) Media point of sale.
- 7 Programs that reproduce execute independently and travel across the network connections are :
  - (a) Computer programs.
  - (b) Computer worms.
  - (c) Hackers.
  - (d) Phishing.
- 8 A type of network typically managed from a single computer but can be accessed from any devices is called :
  - (a) Metropolitan area network.
  - (b) Personal area network.
  - (c) Local area network.
  - (d) Virtual private network.

**Turn over**

- 9 The computer which provide internet access is a :
- (a) Client. (b) Terminal.  
(c) Host (d) Modem.
- 10 Which of the following is considered as the unsolicited commercial email ?
- (a) Iris. (b) Malware.  
(c) Spam. (d) All of the above.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions.  
Each question carries 2 marks.*

- 11 What is LAN ?
- 12 What is a Trojan horse ?
- 13 What is the meaning of spam ?
- 14 What is an external link ?
- 15 What is search engine ?
- 16 What are antivirus programs ?
- 17 What is biometrics ?
- 18 What is dial up connection ?
- 19 What is meant by shared hosting ?
- 20 What is firewall ?

(8 × 2 = 16 marks)

### Part C

*Answer any six questions.  
Each question carries 4 marks.*

- 21 State the basic structure of a personal computer.
- 22 Explain the principles involved in developing websites.
- 23 Write a note on HTML formatting.
- 24 Discuss the characteristics of e-commerce.
- 25 What are the main objectives of digital security ?
- 26 Explain how social media is used for business purposes.
- 27 Explain the guidelines of a home page design.
- 28 Explain the advantages of a smart card.

(6 × 4 = 24 marks)

**Part D**

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

29. Define digital security. Discuss precautions to be taken while making e-payments.
30. Explain different models of e-commerce transactions.
31. What is a computer network ? Discuss various components and models of computer network.

(2 × 15 = 30 marks)

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS—UG)****B.Com.****BCM 5B 11—CO-OPERATION SPECIALIZATION II—LEGAL ENVIRONMENT FOR  
CO-OPERATIVES****(2017 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.

BCM 5B 11—CO-OPERATION SPECIALIZATION II—LEGAL ENVIRONMENT FOR  
CO-OPERATIVES

(Multiple Choice Questions for SDE Candidates)

1. Which of the following organizational structure is followed by Co-operatives in India ?
  - (A) Unitary Structure.
  - (B) Federal Structure.
  - (C) Centralized Structure.
  - (D) Decentralized Structure.
2. 'One man one vote' principle was recommended by \_\_\_\_\_ Committee.
  - (A) Gorwala.
  - (B) Mac Lagan.
  - (C) Minto Morley.
  - (D) Montague Chelmsford.
3. Maclagan committee was appointed in the year :
  - (A) 1910.
  - (B) 1911.
  - (C) 1912.
  - (D) 1914.
4. \_\_\_\_\_ is the law relating Co-operative Societies in the State.
  - (A) KCSA 1969.
  - (B) KCSA 1970.
  - (C) KCSA 1914.
  - (D) KCSA 1913.
5. According to rule \_\_\_\_\_ lies down the classification of society.
  - (A) 14.
  - (B) 15.
  - (C) 13.
  - (D) 16.
6. As per Sec. \_\_\_\_\_ every member of a Society shall exercise the vote in person.
  - (A) 22.
  - (B) 21.
  - (C) 23.
  - (D) 24.
7. Auditor's plan of action is called \_\_\_\_\_.
  - (A) Audit Programme.
  - (B) Audit note.
  - (C) Audit Procedure.
  - (D) Auditing.

8. The State Co-operative Union is established under \_\_\_\_\_ of the KCSA 1969.
- (A) Section 86. (B) Section 87.  
(C) Section 88. (D) Section 89.
9. The punishment can be imposed by the president of the society to the clerk of the society is :
- (A) Censure. (B) Fine.  
(C) Dismissal. (D) Demotion.
10. Who shall be the secretary of the Circle Co-operative Union ?
- (A) The Assistant Registrar of co-operative Societies (Audit).  
(B) The Assistant Registrar of co-operative Societies (General).  
(C) The Joint Registrar of Co-operative Societies (Audit).  
(D) The Joint Registrar of Co-operative Societies (General).
11. Annual General body meeting of a Co-operative Society shall be held :
- (A) Within one year.  
(B) Within six months of close of the year.  
(C) Within 6 months of closing of the financial year.  
(D) Within 3 months on getting the audit report.
12. Apex Society means :
- (A) State level society. (B) District level society.  
(C) Village level society. (D) National level society.
13. The Audit memorandum is prepared by :
- (A) Registrar. (B) Director of Co-op. Audit.  
(C) Auditor. (D) Committee of the society.
14. Recovery of sums due from the Society to the Government is explained in :
- (A) Rule 60. (B) Rule 70.  
(C) Rule 80. (D) Rule 94.

Turn over

15. \_\_\_\_\_ % of net profit is given as dividend to Government by Co-operative Societies ?
- (A) 10. (B) 20.  
(C) 25. (D) No dividend.
16. Primary Credit Society with village as area of operation must affiliate to \_\_\_\_\_ as per Sec. 90.
- (A) Circle Co-operative Union. (B) State Co-operative Union.  
(C) DCB. (D) State Co-operative Bank.
17. Co-operation is included in the \_\_\_\_\_ schedule of Indian Constitution.
- (A) V. (B) VI.  
(C) VII. (D) IX.
18. The previous name of National Co-operative Union of India was \_\_\_\_\_.
- (A) Indian Co-operative Union.  
(B) Co-operative Union.  
(C) All India Co-operative Institute and Association  
(D) Co-operative Training Association.
19. The Taluk level officer who conduct audit of a co-operative society is :
- (A) Joint Director of Co-op. Audit.  
(B) Deputy Director of Co-op. Audit.  
(C) Additional Director of Co-op. Audit.  
(D) Assistant Director of Co-op. Audit.
20. The committee "Task Force on Revival of Co-operative Credit Institutions" (2005) was formed under the chairman of :
- (A) A. Vaidyanathan. (B) Y.K. Alagh.  
(C) Radhakrishna. (D) Choudhary Brahm Prakash.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 11—CO-OPERATION SPECIALIZATION II—LEGAL ENVIRONMENT FOR  
CO-OPERATIVES

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***This part consists of two bunches of questions carrying equal mark 1.**Each bunch consists of five objective type questions.**Answer all questions.*

(A) Fill in the blanks :

- 1 In India the second Co-operative societies Act was passed in the year \_\_\_\_\_.
- 2 As per sec \_\_\_\_\_, the Government gets direct partnership in the capital of a Co-operative Society ?
- 3 The first primary co-operative society under Cochin Co-operative Societies Act is \_\_\_\_\_.
- 4 The chief executive of a service co-operative society is \_\_\_\_\_.
- 5 Banking Regulation Act was passed in the year \_\_\_\_\_.

(B) Choose the correct answer from the bracket :

- 6 Co-operative movement originated first in \_\_\_\_\_.
  - (a) Germany.
  - (b) England.
  - (c) France.
  - (d) Spain.
- 7 \_\_\_\_\_ number of persons are required for registration of a Co-operative Society in Kerala.
  - (a) 25.
  - (b) 10.
  - (c) 8.
  - (d) 11.

Turn over

- 8 The norms pertaining to disqualification of a member of Managing Committee of a society are laid under :
- (a) Section 28 and Rule 44.                      (b) Section 36 and Rule 51.  
 (c) Section 37 and Rule 52.                      (d) Section 58 and Rule 55.
- 9 A Co-operative society must keep their audit certificate for a period of \_\_\_\_\_ years :
- (a) 5.    (b) 7.  
 (c) 10.    (d) Permanent.
- 10 The Taluk level officer who conduct audit of a co-operative society is :
- (a) Joint Director of Co-op. Audit.  
 (b) Deputy Director of Co-op. Audit.  
 (c) Additional Director of Co-op. Audit.  
 (d) Assistant Director of Co-op. Audit.

(10 × 1 = 10 marks)

**Part B**

*Answer any eight questions in one or two sentences each.*

*Each question carries 2 marks.*

- 11 What is a co-operative society with unlimited liability ?
- 12 What is a federal society ?
- 13 Define financing bank.
- 14 Who is a nominal member ?
- 15 Define Default.
- 16 Who can become a member in a co-operative society ?
- 17 What is vouching ?
- 18 What is quorum ?
- 19 What do you mean by final authority in a society ?
- 20 What is audit programme ?

(8 × 2 = 16 marks)

**Part C**

*Answer any six questions.*

*Each question carries 4 marks.*

- 21 What are the provisions of 1904 Act ?
- 22 What are the essentials of a Valid meeting of Society ?
- 23 State the provision regarding supersession of a committee.
- 24 What are the qualifications for individual membership ?
- 25 What are the disqualification of managing committee members ?
- 26 State the procedure adopted by the liquidator in connection with the winding up of a co-operative society ?
- 27 State the provisions regarding the constitution of Representative General body.
- 28 Discuss the impact of Co-operative Law on co-operative management ?

(6 × 4 = 24 marks)

**Part D**

*Answer any two questions.*

*Each question carries 15 marks.*

- 29 Discuss the characteristics of co-operative movement before independence. Also state the reasons for the slow growth before independence.
- 30 Explain the procedure for the conduct election to the managing committee of a co-operative society ?
- 31 Explain the duties and responsibilities of Auditors in a co-operative society .Also list the societies which are exempted from the payment of audit fee.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 10—CO-OPERATION SPECIALIZATION I—CO-OPERATIVE THEORY AND PRACTICE

(2017 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.

BCM 5B 10—CO-OPERATION SPECIALIZATION I—CO-OPERATIVE THEORY AND PRACTICE

(Multiple Choice Questions for SDE Candidates)

1. For the second reformulation of Principles of Co-operative Sector, The International Co-operative Alliance appointed a sub-committee in \_\_\_\_\_.  
(A) 1964. (B) 1935.  
(C) 1954. (D) 1944.
2. \_\_\_\_\_ has been compared to a “State within A State”.  
(A) State. (B) Co-operation.  
(C) Capitalism. (D) Socialism.
3. The word \_\_\_\_\_ literally means to work together or act together.  
(A) Organization. (B) Company.  
(C) Co-operation. (D) Association.
4. In \_\_\_\_\_ each works for all and all work for each.  
(A) Co-operation. (B) Capitalism.  
(C) Socialism. (D) Trade unionism.
5. The \_\_\_\_\_ is the Chief Executive Officer of the ICA.  
(A) Director General. (B) President.  
(C) Vice President. (D) Board.
6. The shortcomings in the Act of 1904 was removed by another legislation known as \_\_\_\_\_.  
(A) Co-operative Societies Act of 1912.  
(B) The Model Co-operative Act.  
(C) Constitution Amendment Bill.  
(D) None of these.
7. SCBs stand for :  
(A) State Co-operative Banks. (B) State Credit Banks.  
(C) Social Co-operative Board. (D) Society for Co-operative Business.

8. The Urban co-operative banks, salary earners' societies, thrift and credit societies are examples of \_\_\_\_\_.
- (A) Agricultural credit societies. (B) Non-Agricultural credit societies.  
(C) Both (A) and (B). (D) None of the above.
9. The first Dairy Co-operative Society was registered in 1913 at Allahabad in UP was called \_\_\_\_\_.
- (A) Katra Co-operative Dairy Society.  
(B) Kaira District Co-operative Milk Producers Union.  
(C) District Co-operative Milk Society.  
(D) Allahabad Co-operative Dairy Society.
10. The process of concentration of co-operative activities at the primary level either by the amalgamation of two or more societies carrying out the same business or by the incorporation of several functions in one society is known as \_\_\_\_\_.
- (A) Horizontal Integration. (B) Link-up system.  
(C) Vertical Integration. (D) All of the above.
11. The \_\_\_\_\_, the Apex Federation of Co-operative Societies engaged in the manufacture of coir and coir products is entrusted with the task of marketing the product of the Co-operative Societies.
- (A) Kerala State Co-operative Coir Marketing Federation.  
(B) Kerala State Co-operative Coir Federation.  
(C) Kerala State Co-operative Marketing Federation.  
(D) All of the above.
12. \_\_\_\_\_ is the apex institution for financing housing through the Primary Housing Co-operatives (PHCs) in Kerala State.
- (A) NDDB. (B) NCCF.  
(C) KSCHF. (D) NCDC.
13. The creation of National Dairy Development Board (NDDB) in \_\_\_\_\_ was a major step towards the organisation of dairying on co-operative lines.
- (A) 1962. (B) 1963  
(C) 1965. (D) 1966

Turn over

14. The Registered Office of NAFCUB is at \_\_\_\_\_ and the area of operation is whole of the country.
- (A) Mumbai. (B) Agra.  
(C) Kolkata. (D) Delhi.
15. The number of SCARDBs in India as on 31st March 2013 is \_\_\_\_\_.
- (A) 17. (B) 18.  
(C) 19. (D) 20.
16. \_\_\_\_\_ are now known as Co-operative Agriculture and Rural Development Banks.
- (A) Land development banks. (B) Primary Banks.  
(C) Urban Co-operative Banks. (D) NABARD.
17. At Ajmer in Rajasthan the first DCB was established in \_\_\_\_\_.
- (A) 1900. (B) 1901  
(C) 1910. (D) 1911
18. A \_\_\_\_\_ also acts as a balancing center and clearing house for the central co-operative banks.
- (A) State co-operative bank.  
(B) District Central Co-operative Banks.  
(C) Primary Agricultural Credit Societies.  
(D) All the above.
19. The co-operative credit institutions in the country may be broadly classified into :
- (A) Primary Agriculture Credit Societies and District Level Co-operative Banks.  
(B) District Level Co-operative Banks and State Co-operative Apex Banks.  
(C) Urban credit co-operatives and rural credit co-operatives.  
(D) None of the above.
20. NCCT was recommended by \_\_\_\_\_.
- (A) Royal Commission. (B) Sir Frederic Nicholson committee.  
(C) Swaminathan Committee (D) Mac lagan Committee.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 10—CO-OPERATION SPECIALIZATION I—CO-OPERATIVE THEORY AND PRACTICE

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***This part consists of two bunches of questions carrying equal mark 1.**Each bunch consists of five objective type questions.**Answer all questions.*

(A) Fill in the blanks :

- 1 NAFED stands for \_\_\_\_\_.
- 2 \_\_\_\_\_ is the Apex Federation of co-op. societies engaged in the manufacturing of coir and coir products
- 3 The headquarters of HANTEX is at \_\_\_\_\_.
- 4 State control predominates under \_\_\_\_\_.
- 5 NCCF was organized in the year \_\_\_\_\_.

(B) Choose the correct answer from the bracket :

- 6 NCCT stands for :
  - (a) National Centre for Co-operative Training.
  - (b) National Council for Co-operative Training.
  - (c) National Council for Co-operation and Training.
  - (d) National Centre and Council for Co-operative Training.
- 7 KRIBHCO was set up by the Government of India in the year \_\_\_\_\_.
  - (a) 1908.
  - (b) 1980.
  - (c) 1890.
  - (d) 1985.

**Turn over**

- 8 Principal State Partnership Fund was maintained by \_\_\_\_\_
- (a) DCB. (b) SCB.  
(c) Urban bank. (d) Land development bank.
- 9 Name the headquarters of Kerala State Rubber Marketing Federation :
- (a) Cochin. (b) Calicut.  
(c) Kottayam. (d) None of the above.
- 10 The situation in which a co-op. society fails to recover a loan on time is called :
- (a) Cash credit. (b) Overdue.  
(c) Overdraft. (d) Liability.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions in one or two sentence each.*

*Each question carries 2 marks.*

- 11 Explain co-op. week.
- 12 What is FISH COPFED ?
- 13 Write a note on employee's co-op societies.
- 14 Define district co-operative bank.
- 15 Mention the funds created by NABARD for promoting rural development.
- 16 What do you mean by sinking fund ?
- 17 What are the objectives of co-operation ?
- 18 What is an Industrial Co-operative ?
- 19 What is the main aim of House fed ?
- 20 What do you mean by non-agricultural credit societies ?

(8 × 2 = 16 marks)

**Part C**

*Answer any six questions.*

*Each question carries 4 marks.*

21. What are the objectives of Kerala State Co-op. Bank ?
22. Explain the functions of NHB.
23. Distinguish between sole trading and co-op organization.
24. Discuss the problems faced by consumer co-op.
25. State the functions and working of PACS.
26. Explain the objectives of urban co-operative bank.
27. What are the objectives of HANTEX ?
28. Distinguish between farmers service co-op. and service co-op.

(6 × 4 = 24 marks)

**Part D**

*Answer any two questions.*

*Each question carries 15 marks.*

29. Examine the constitution, functions and activities of state co-op. union ?
30. Bring out the important benefits of co-operation.
31. Define capitalism. Compare co-operation and capitalism.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 11—BANKING AND INSURANCE SPECIALIZATION II—INSURANCE  
MANAGEMENT

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.**Each question carries 1 mark.*

(A) Choose the correct answer :

1 Which insurance cover death ?

(a) Life.

(b) Fire.

(c) General.

(d) Marine.

2 Who are the beneficiaries of insurance ?

(a) Individual.

(b) Business.

(c) Society.

(d) All these.

3 Who is at the lowest ring of LIC marketing ?

(a) Agent.

(b) Career agent.

(c) Development officer.

(d) Branch manager.

4 Which group insurance policy is offered to public servants ?

(a) EDLI.

(b) GSL Scheme.

(c) Gratuity scheme.

(d) Group insurance.

5 Under which Section assignment is made ?

(a) 38.

(b) 39.

(c) 40.

(d) 41.

**Turn over**

(B) Fill in the blanks :

- 6 The biggest insurance agency in India is \_\_\_\_\_.
- 7 Subrogation is not applicable to \_\_\_\_\_ insurance.
- 8 Endowment policies provide \_\_\_\_\_ savings.
- 9 Assignment automatically \_\_\_\_\_ nomination.
- 10 Rural insurance is covered by \_\_\_\_\_.

(10 × 1 = 10 marks)

**Part B (Short Answer Questions)**

*Answer any eight questions.  
Each question carries 2 marks.*

- 11 What do you mean by social insurance ?
- 12 What is meant by insurable interest ?
- 13 Is insurance a contract of indemnity ?
- 14 Explain Nomination.
- 15 Describe assignment clause.
- 16 What is third party insurance ?
- 17 How surplus is distributed among policy holders ?
- 18 What is a whole life policy ?
- 19 What are the qualifications of insurance agents ?
- 20 Describe Annuities.

(8 × 2 = 16 marks)

**Part C (Short Essay Questions)**

*Answer any six questions.  
Each question carries 4 marks.*

- 21 Explain the organisational structure of LIC.
- 22 What are the functions of an agent ?
- 23 Explain the methods of payment of surrender value.
- 24 What is Underwriting ? Explain the process of underwriting of life insurance.

- 25 Explain the difficulties faced by insurers in investment of funds.
- 26 Describe the need for insurance.
- 27 Discuss the steps in pricing of insurance products
- 28 Critically examine the cannons of investment.

(6 × 4 = 24 marks)

**Part D (Essay Questions)**

*Answer any two questions.*

*Each question carries 15 marks.*

- 29 Explain the role of insurance intermediaries in emerging markets.
- 30 What are the various steps in calculation of premium ?
- 31 What do you mean by rating ? Explain the various methods of rating.

(2 × 15 = 30 marks)

CHMK LIBRARY UNIVERSITY OF CALICUT

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 10—BANKING AND INSURANCE SPECIALIZATION I—BANKING SERVICES  
MANAGEMENT

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.**Each question carries 1 mark.*

## A) Fill in the blanks :

- 1 \_\_\_\_\_ acts as the banker's bank.
- 2 \_\_\_\_\_ is the rate at which the RBI lends money to Commercial bank in the event of any shortage of funds.
- 3 \_\_\_\_\_ is a charge against property for an amount of debt where neither ownership nor possession is passed to the creditor.
- 4 The most important source of finance of farmers is \_\_\_\_\_.
- 5 \_\_\_\_\_ are the banks which are incorporated outside India but having branches in India.

## B) Multiple choice :

- 6 The relationship between a banker and its customer is basically that of a :
  - a) Debtor and creditor.
  - b) Trustee and beneficiary.
  - c) Principal and agent.
  - d) All of the above.
- 7 Methods of credit control are :
  - a) Quantitative credit control.
  - b) Qualitative credit control.
  - c) Both a) and b).
  - d) None of these.
- 8 A joint stock company, to provide reconstruction and rehabilitation assistance is :
  - a) IRBI.
  - b) SCICI.
  - c) ICICI.
  - d) IDBI.

**Turn over**

9 Parties of Cheque are :

- |                              |                       |
|------------------------------|-----------------------|
| a) Customer and payee.       | c) Drawer and drawee. |
| b) Drawer, drawee and payee. | d) Payee and drawer.  |

10 A Cheque which contains the name of the payee to whom the amount of Cheque is made payable is known as :

- |                      |                  |
|----------------------|------------------|
| a) Blank Cheque.     | c) Stale Cheque. |
| b) Mutilated Cheque. | d) Order Cheque. |

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions.  
Each question carries 2 marks.*

11. Define the term "Pledge".
12. What do you mean by General Lien ?
13. What are the circumstances under which bank cannot exercise the right of lien ?
14. What is CORE Banking ?
15. Define a Bank.
16. Explain the different types of Vehicle Loans.
17. Write a short note on Fixed Deposits.
18. What do you mean by Non-Performing Assets ?
19. What is E-Banking ?
20. Define Housing Loan.

(8 × 2 = 16 marks)

### Part C

*Answer any six questions.  
Each question carries 4 marks.*

21. What are the various type of home loan and explain it ?
22. State any eight reasons for dishonoring of Cheque.
23. Write about primary relationship between banker and customer.
24. What are the main styles of credit system of financing ?
25. What are the advantages and disadvantages of loan system ?
26. What are different types of bank loans ?

27. What are precautions to be taken by banker in the mortgage of immovable property ?
28. What are functions of deposits banks ?

(6 × 4 = 24 marks)

**Part D**

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

29. Explain Banker Customer Relationship.
30. Discuss the Banking Sector Reforms and explain the reforms made on the recommendations of the Committee.
31. What do you mean by Internet Banking ? What are the advantages and disadvantages of Internet Banking ?

(2 × 15 = 30 marks)

CHMK LIBRARY UNIVERSITY OF CALICUT

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS—UG)****B.Com.****BCM 5B 11—FINANCE SPECIALIZATION II—FUNDAMENTALS OF INVESTMENT****(2017 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.

## BCM 5B 11—FINANCE SPECIALIZATION II—FUNDAMENTALS OF INVESTMENT

(Multiple Choice Questions for SDE Candidates)

1. Private placement is preferred by companies, because it is :
  - (A) Cost effective.
  - (B) Time effective.
  - (C) Access effective.
  - (D) All of these.
2. The latest stock market to come up in India is :
  - (A) NSE.
  - (B) BSE.
  - (C) MCX-stock exchange.
  - (D) None of these.
3. Investor must be very cautious when he is buying shares belong to :
  - (A) A group.
  - (B) S group.
  - (C) Z group.
  - (D) None of these.
4. Dematerialization eliminates the risk of :
  - (A) Fake certificate.
  - (B) Theft of share certificate.
  - (C) Delay in the transfer of shares.
  - (D) All of these.
5. Stock exchange is a place where :
  - (A) Shares are bought and sold.
  - (B) Debentures are bought and sold.
  - (C) Both shares and debentures are bought and sold.
  - (D) None of these.
6. Stock Exchange is a :
  - (A) Primary Market.
  - (B) Secondary Market.
  - (C) Money Market.
  - (D) None of these.
7. Sensex has base figure of \_\_\_\_\_.
  - (A) 100.
  - (B) 200.
  - (C) 500.
  - (D) 1000.

8. Find the odd one out :
- (A) Bull operator. (B) Bear operator.  
(C) Market maker. (D) Investor.
9. The Sensex has :
- (A) 25 Stocks. (B) 30 Stocks.  
(C) 50 Stocks. (D) 20 Stocks.
10. Callable bonds mean :
- (A) Subscriber has the right to demand money before the time.  
(B) Issue has the right to redeem before the time  
(C) Investor can request for redemption any time.  
(D) None of these.
11. Foreign currency appreciation will result in rupee receipts :
- (A) Lower. (B) Higher.  
(C) Unchanges. (D) None of these.
12. BBB rating indicates :
- (A) Adequate safety. (B) Reasonable safety.  
(C) Moderate safety. (D) None of these.
13. Inter bank participation certificate is a :
- (A) Money market instrument. (B) Very Popular Instrument.  
(C) Instrument used by Companies. (D) None of these.
14. Money market provides fund for :
- (A) More than one year. (B) For a period of up to one year.  
(C) One week to about six weeks. (D) None of these.

Turn over

15. Over the counter market is for :
- (A) Selling the share through banker.
  - (B) Buying /selling of unlisted securities.
  - (C) Buying /selling of listed securities.
  - (D) Selling the securities to the financial institutions.
16. Which speculator expects a rise in price in future ?
- (A) Bull .
  - (B) Bear.
  - (C) Stag.
  - (D) Lame Duck.
17. The first stock exchange which was fully computerized was :
- (A) BSE.
  - (B) NSI
  - (C) OTCEI.
  - (D) DSE.
18. The term beta is synonymous with :
- (A) Systematic risk.
  - (B) Unsystematic risk.
  - (C) Portfolio risk.
  - (D) All of the above.
19. Marketability risk of bond is :
- (A) The market risk which affect all the bonds.
  - (B) Variation in return caused by difficulty in selling stocks.
  - (C) The failure to pay the agreed value of the bond by the user.
  - (D) (A) and (B).
20. The bond yield remains constant over its life and the discount or premium amount will decrease :
- (A) At an decreasing rate as its life gets shorter.
  - (B) At an decreasing rate as its life gets longer.
  - (C) At an increasing rate as its life gets shorter.
  - (D) At an increasing rate as its life gets longer.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 11—FINANCE SPECIALIZATION II—FUNDAMENTALS OF INVESTMENT

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part I (Objective Questions)***Answer all questions.**Each question carries 1 mark.*

Choose the correct answer :

1. HDFC Ltd. is issuing a bond on its housing loan portfolio. Which type of bond it is ?
  - (a) Government Bond.
  - (b) Corporate Bond.
  - (c) Mortgage Bond.
  - (d) Portfolio Bond.
2. The year in which SEBI became an autonomous body on 30<sup>th</sup> January :
  - (a) 1989.
  - (b) 1988.
  - (c) 1992.
  - (d) 1991.
3. The Dow theory operates on :
  - (a) Market Charts.
  - (b) Efficient Markets Hypothesis.
  - (c) Random Walk.
  - (d) Market Equilibrium.
4. In investment management 'SIP' means what ?
  - (a) Systematic Investment Plan.
  - (b) Share Information Plan
  - (c) Share Investment Plan.
  - (d) Secured Investment Plan.
5. Unsystematic risk is otherwise known as :
  - (a) Un-Diversifiable Risk.
  - (b) Empirical Risk.
  - (c) Market Risk.
  - (d) Unexplained Risk.

Turn over

Fill in the blanks :

6. In Sharpe model, \_\_\_\_\_ is the formula to calculate excess return on a security.
7. PE ratio multiple can be used as fundamental determinants for \_\_\_\_\_.
8. The company that have highest representation in NSE nifty 50 index is \_\_\_\_\_.
9. SEBI Prohibition of insider trading regulations came into force in the year \_\_\_\_\_.
10. In portfolio analysis, market beta is assumed to be \_\_\_\_\_.

(10 × 1 = 10 marks)

## Part II

Answer any **eight** questions in two or three sentences.

Each question carries 2 marks.

11. What Is the PEG Ratio ?
12. Define the term 'efficient portfolio'.
13. What are the different types of issues in a primary capital market ?
14. What are the different sources of financial information ?
15. Give the difference between investment and speculation
16. Write a note on Technical analysis.
17. As per SEBI who is an "insider"?
18. What do you mean by Active Portfolio Management?
19. Define the term 'Portfolio' in investment management.
20. If an investor buys a stock for Rs. 10 and expects to earn a dividend of Rs. 0.66 and to sell it for Rs. 12, calculate the expected return.

(8 × 2 = 16 marks)

**Part III**

*Answer any six questions in about 200 words.*

*Each question carries 4 marks.*

21. Determine the Beta of the portfolio ( $B_p$ ) consisting of securities A, B and C in the ratio 2 : 1 : 2 and with individual beta 1.76, 0.85 and 1.5 respectively.
22. What is credit rating ? How it helps an investor ?
23. Explain : Risk, Return and Risk-Return Tradeoff.
24. Mr. Rajesh is considering investing in a Bond with 4 year maturity, trading at Rs. 9050.75 ; On maturity it will be discounted at face value Rs. 10,000. The coupon rate is 8 % while the market rate of same risk class instruments are 10 %. Advice Mr. Rajesh in this regard, assuming annual interest payment will be after one year from today. What if it is redeemed at 5 % premium ?
25. Explain the importance of 'Efficient Market Hypothesis' in investment.
26. What do you understand by an 'Investment Policy Statement' ? What is its use ?
27. Explain various sources of risk.
28. Explain various investment attributes considered before investing in a particular investment.

(6 × 4 = 24 marks)

**Part IV (Essay Questions)**

*Answer any two questions in about 800 words.*

*Each question carries 15 marks.*

29. Calculate expected return for the given below portfolio :

<i>Share Name</i>	<i>Number of Shares</i>	<i>Current price</i>	<i>Expected year end price</i>
A	100	50	65
B	150	30	40
C	75	20	25
D	100	25	32
E	125	40	47

**Turn over**

30. What is fundamental analysis ? What are its components ? How it differ from technical analysis ?
31. Examine the role of SEBI in protecting the interest of investors.

(2 × 15 = 30 marks)

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS—UG)****B.Com.****BCM 5B 10—FINANCE SPECIALIZATION—I—FINANCIAL MARKETS AND SERVICES****(2017 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.

## BCM 5B 10—FINANCE SPECIALIZATION—I—FINANCIAL MARKETS AND SERVICES

(Multiple Choice Questions for SDE Candidates)

1. Bonds, bearer debenture, government securities are the example for :
  - (A) Non-marketable asset.
  - (B) Marketable asset.
  - (C) Primary asset.
  - (D) Secondary asset.
2. \_\_\_\_\_ is a money assets consist of coins and currency notes and created money.
  - (A) Cash asset.
  - (B) Stock asset.
  - (C) Debt asset.
  - (D) Primary asset.
3. Market for short term funds usually for one year is called :
  - (A) Capital market.
  - (B) Money market.
  - (C) Primary market.
  - (D) Secondary market.
4. \_\_\_\_\_ is the purchase of a security tied to an agreement to sell back later.
  - (A) Refinance.
  - (B) Reverse repo.
  - (C) Mortgage.
  - (D) Repo.
  - (E) LAF.
5. To facilitate multiple rediscounting and reduce paper movements RBI introduce :
  - (A) DUPN.
  - (B) SUPN.
  - (C) CURN.
  - (D) DURN.
6. RBI issue \_\_\_\_\_ day treasury bills in 1977.
  - (A) 14.
  - (B) 40.
  - (C) 344.
  - (D) 91.
7. Money market instruments consist of :
  - (A) CD's.
  - (B) CP's.
  - (C) MMMFS.
  - (D) All of these.

8. SEBI was established in :
- (A) 4<sup>th</sup> April 1982. (B) 4<sup>th</sup> April 1992.  
(C) 4<sup>th</sup> June 1992. (D) 4<sup>th</sup> June 1993.
9. Government securities market also called :
- (A) Industrial securities. (B) Guilt edged securities.  
(C) MM securities. (D) Capital securities.
10. \_\_\_\_\_ pool resources from those who save and allocate them to various investment opportunities.
- (A) Mutual funds. (B) LIC.  
(C) Banks. (D) RBI.
11. Bonds that are denominated in a currency other than that of the country in which they are issued.
- (A) Drop lock bond. (B) Euro bond.  
(C) Straight debt bond. (D) Convertible bond.
12. The apex authority of insurance industry :
- (A) IBRD. (B) IRDA.  
(C) RBI. (D) LIC.
13. (a) BSE was the first to offer screen based trading all over India ; (b) nse is the leading and the oldest stock exchange in India as well as in Asia :
- (A) A is true B is false. (B) B is true A is false.  
(C) Both are true. (D) Both are false.
14. Stock exchange also referred as :
- (A) Primary market. (B) FOREX market.  
(C) Secondary market. (D) OTCEI.
15. \_\_\_\_\_ is a process through which any member-owned organisation becomes a shareholder-owned company.
- (A) Delisting. (B) Demutualization.  
(C) Recapitalization. (D) Demembership.

Turn over

16. BSE index is also called :

- (A) SENSEX. (B) NIFTY.  
(C) NASDAQ. (D) None of these.

17. NASDAQ is :

- (A) An American stock exchange. (B) An Australian stock exchange.  
(C) An Indian stock exchange. (D) Not a stock exchange.

18. \_\_\_\_\_ is a receipt for a deposit of money with a bank or a financial institution.

- (A) CD'S. (B) CP'S.  
(C) TB'S. (D) PC'S.

19. Identify one which is not the segment in the debt market :

- (A) Primary market. (B) Capital market.  
(C) Secondary debt market. (D) Wholesale debt market segment.

20. Term lending institution include :

- (A) IDBI. (B) NABARD.  
(C) EXIM BANK. (D) HUDCO.

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 10—FINANCE SPECIALIZATION I—FINANCIAL MARKETS AND SERVICES

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***This part consists of two bunches of questions carrying equal mark 1.**Each bunch consists of five objective type questions.**Answer all questions.*

(A) Fill in the blanks :

- 1 The first credit rating agency in India is \_\_\_\_\_.
- 2 Factoring commission is expressed as percentage of \_\_\_\_\_.
- 3 A market where new securities are bought and sold for the first time is called \_\_\_\_\_.
- 4 \_\_\_\_\_ ensures a well regulated capital market in India.
- 5 \_\_\_\_\_ provides a platform for investors to buy and sell securities from each other in an organized and regulated manner

(B) Choose the correct answer from the bracket :

- 6 NSE is started in the year \_\_\_\_\_.  
(a) 1995. (b) 1990.  
(c) 1998. (d) 1992.
- 7 The first public offer of financial instruments by a firm is usually called \_\_\_\_\_.  
(a) IPO. (b) SPO.  
(c) PFO. (d) CPO.

**Turn over**

- 8 An expected rate on a security that originates at some point in the future is called \_\_\_\_\_.
- (a) Exchange rate. (b) Forward rate.  
(c) Spot rate. (d) Interest rate.
- 9 The legal contract that specifies the rights and obligations of the bond issuer and the bond holder is called \_\_\_\_\_.
- (a) Bond Paper. (b) Bond register.  
(c) Bond Indenture. (d) Bond documents.
- 10 The process of converting the share certificate in physical form in to electronic form is called \_\_\_\_\_.
- (a) Share warranting. (b) Dematerialization.  
(c) Delisting. (d) Physical conversion.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions in one or two sentences each.*

*Each question carries 2 marks.*

11. What is a demand bill ?
12. What are commercial papers ?
13. Explain international factoring.
14. Define mutual fund.
15. What is Sensex ?
16. What is insider trading ?
17. What is cross -border lease ?
18. State the features of venture capital.
19. What do you mean by financial services ?
20. What is a capital market ?

(8 × 2 = 16 marks)

**Part C**

*Answer any six questions.*

*Each question carries 4 marks.*

21. State the objectives of NSE.
22. Distinguish between primary market and secondary market.
23. Explain the features of developed money market.
24. What is credit rating ? What are the functions ?
25. Explain different types of leasing.
26. What are the features of financial services ?
27. What is BOLT ? What are the advantages ?
28. What are the advantages of underwriting ?

(6 × 4 = 24 marks)

**Part D**

*Answer any two questions.*

*Each question carries 15 marks.*

29. Explain the functions of capital market ? What are the financial instruments used in capital market ?
30. Explain the objectives and functions of SEBI.
31. Who is a merchant banker ? Explain the functions of merchant banking ?

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS—UG)****B.Com.****BCM 5B 09—INCOME TAX LAW AND ACCOUNTS****(2017 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.

## BCM 5B 09—INCOME TAX LAW AND ACCOUNTS

(Multiple Choice Questions for SDE Candidates)

1. Income Tax Act was passed in the year \_\_\_\_\_.  
(A) 1955. (B) 1961.  
(C) 1956. (D) 1962.
2. Previous Year started from \_\_\_\_\_.  
(A) April. (B) March.  
(C) January. (D) September.
3. Income tax is a \_\_\_\_\_.  
(A) Business tax. (B) Profession tax.  
(C) Direct tax. (D) Indirect tax.
4. A person is said to be a non-resident when he is \_\_\_\_\_.  
(A) Not fulfilling any one of the basic conditions.  
(B) Fulfilling only basic conditions.  
(C) Fulfilling only additional conditions.  
(D) Fulfilling both basic and additional conditions.
5. The highest Administrative Authority for Income Tax in India is \_\_\_\_\_.  
(A) Finance Minister. (B) CBDT.  
(C) President of India. (D) Director of Income Tax.
6. The number allotted by income tax authorities to assesseees for identification and which should be quoted in all documents and correspondence is \_\_\_\_\_.  
(A) I.D. No.  
(B) Register No.  
(C) Permanent Account Number (PAN).  
(D) Licence No.

7. Under the Income-tax act, the incidence of taxation depends on \_\_\_\_\_.
- (A) The citizenship of the tax-payer.  
(B) The age of the tax-payer.  
(C) The residential status of the tax-payer.  
(D) The gender of the tax-payer.
8. The periodic payment of money for the past service is known as \_\_\_\_\_.
- (A) Gratuity. (B) Pension.  
(C) Commuted pension. (D) Leave salary.
9. Pension is taxable under \_\_\_\_\_ head.
- (A) Salary. (B) House property.  
(C) Capital gains. (D) Other sources.
10. Salary paid by an employer out of capital will be \_\_\_\_\_.
- (A) A revenue receipt in the hands of employee.  
(B) A capital receipt in the hands of employee.  
(C) A casual receipt.  
(D) None of the above.
11. Interest on capital paid by the firm to its partners is allowed up to \_\_\_\_\_.
- (A) 6 %. (B) 12 %.  
(C) 15 %. (D) 16 %
12. An individual who wants to be resident of India must satisfy at least \_\_\_\_\_.
- (A) One of the Two basic conditions.  
(B) Both the basic conditions.  
(C) Both the additional conditions.  
(D) Both the basic conditions and the additional conditions.

Turn over

13. A person who is of Indian origin visiting India during the previous year to be called resident must stay in India for at least \_\_\_\_\_.
- (A) 60 days in P.Y.  
(B) 6 days in P.Y. and 365 days or more during 4 years preceding the P.Y.  
(C) 182 days in P.Y.  
(D) 730 days during 7 years preceding the P.Y.
14. Income accrued in India is taxable in the hands of \_\_\_\_\_.
- (A) Non-resident only. (B) Resident and not ordinarily resident only.  
(C) All assesses. (D) Resident and ordinarily resident only.
15. The CII for the financial year 2012-13 is \_\_\_\_\_.
- (A) 582. (B) 852.  
(C) 632. (D) 820.
16. Incomes absolutely exempt from Tax are listed under \_\_\_\_\_.
- (A) Section 2. (B) Section 10.  
(C) Section 38. (D) Section 80 C.
17. Perquisites to employees are covered in the I.T. Act 1961 under \_\_\_\_\_.
- (A) Section 2a. (B) Section 17b.  
(C) Section 28a. (D) Section 36 c.
18. Value of rent free accommodation a house owned by employer in case of non-Government, Employees with above 25 lakhs population is \_\_\_\_\_.
- (A) 10 % of employees salary. (B) 15 % of employees salary.  
(C) 7.5 % of employee salary. (D) 20 % of employees salary.
19. Rate of depreciation on residential building is \_\_\_\_\_.
- (A) 5 %. (B) 10 %.  
(C) 15 %. (D) 20%.
20. Under Section 44AB 'specified date' means, \_\_\_\_\_.
- (A) 30<sup>th</sup> June. (B) 30<sup>th</sup> September.  
(C) 30<sup>th</sup> November. (D) 31<sup>st</sup> December.

## FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021

(CUCBCSS-UG)

B.Com.

BCM 5B 09—INCOME TAX LAW AND ACCOUNTS

(2017 Admissions)

Time : Three Hours

Maximum 80 Marks

## Part A

*This part consists of two bunches of questions, each carries 1 mark.**Each bunch consists of five objective type questions.**Answer all questions*

## A. Choose the correct answer :

1. Deduction under Sec. 16(ii) is \_\_\_\_\_.  
(a) Standard Deviation. (b) Tax on Employment.  
(c) Entertainment Allowance. (d) Dearness Allowance.
2. Interest on \_\_\_\_\_ securities is always grossed up.  
(a) Tax free commercial. (b) Less tax commercial.  
(c) Government. (d) Tax free Government.
3. Office buildings are eligible for depreciation at the rate of \_\_\_\_\_.  
(a) 10%. (b) 15%.  
(c) 20%. (d) 5%.
4. The Income Tax Act, 1961 defines term 'Previous Year as per \_\_\_\_\_.  
(a) Sec. 2(24). (b) Sec. 2(30).  
(c) Sec. 2(31). (d) Sec. 3.
5. The total amount spent for acquiring an asset is called \_\_\_\_\_.  
(a) Indexed cost of acquisition. (b) Cost of acquisition.  
(c) Cost of improvement. (d) None of these.

## B. Fill in the blanks :

6. Income from buying and selling of house property is chargeable under the head \_\_\_\_\_.
7. Winning from lottery will be taxed at \_\_\_\_\_ % rate.
8. The dividend received from Indian Companies is \_\_\_\_\_.

**Turn over**

9. The total of the income before deduction under Chapter VIA of the Income Tax is called \_\_\_\_\_.
10. Death-cum retirement gratuity received by all categories of Government Employees is fully \_\_\_\_\_.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions in one or two sentences each.*

*Each question carries 2 marks.*

11. Define Transfer.
12. How expected rent is calculated under income from house property ?
13. State the provisions of Income Tax Act regarding taxation of entertainment allowance.
14. What do you mean by Encashment of Earned leave ?
15. How is exemption of amount received on VRS determined ?
16. Define Dividend.
17. Name two incomes that are totally exempt from tax.
18. What is Cost Inflation Index ?
19. What do you mean by standard rent ?
20. What is Casual Income ?

(8 × 2 = 16 marks)

### Part C

*Answer any six questions.*

*Each question carries 4 marks.*

21. Explain any four deductions allowable under Section 54, while computing capital gain.
22. Ram, an Indian citizen, leaves India to USA for a job on 21.9.20. What will be his residential status for the Assessment Year 2021-22 if he has never left India earlier ?
23. Explain the taxation of House Rent Allowance.
24. How will the residential status of an individual be determined for tax purpose ?
25. Define following as per Income Tax Act :
  - (a) Salaries.
  - (b) Perquisites.
  - (c) Profit in lieu of salary.

26. The following information related to the income of Mr. Naveen during the year 2020-21 :

(a) Agricultural income from Nicobar Islands	...	50,000
(b) Amount received from sub-letting half of his rented residential house	...	10,000
(Municipal taxes paid for the house Rs.2,000).		
(c) Dividend from an Indian Company engaged in agricultural activities	...	11,40,000
(d) Dividend from an Indian Company engaged in non-agricultural activities		60,000
(e) Dividend from a foreign company	...	2,00,000
(f) Income from consultancy services		1,00,000
(g) Income from a stone quarry in Maharashtra (expenses in connection with stone extraction Rs.1,10,000)	...	1,50,000
(h) Agricultural income from Sri Lanka	...	1,00,000

Compute taxable income under the head 'income from other sources' for the year ended 31st March 2021.

27. Mr. Deeru purchased a building in June 2002 for Rs. 5,00,000. During March 2012 he spent Rs. 7,00,000 for additions to the building and the same in February 2021 for Rs.60,00,000. Selling expenses Rs. 50,000. Find out the taxable capital gains :

Cost inflation index : 2002-03—105, 2011-12—184, 2020-21—301.

28. Define Income.

(6 × 4 = 24 marks)

### Part D

*Answer any two questions.*

*Each question carries 15 marks.*

29. What are tax free perquisites ?

30. From the following particulars compute the Business Income of Mr. Sathyan :

<i>Particulars</i>	<i>Rs.</i>	<i>Particulars</i>	<i>Rs.</i>
Salaries	... 90,000	Gross profit	... 4,50,000
Rent	... 20,000	Dividend	... 4,000
Service charges	... 4,000	Bad debts recovered	
Legal Expenses	... 5,000	(allowed earlier)	... 4,400
Reserve for income tax	... 6,000	Interest on Post Office	
Depreciation	... 12,000	Savings Bank	... 1,200

**Turn over**

Expenses on acquisition of		
Patents Rights	...	56,000
Office Expenses	...	42,000
Contribution to RPF	...	12,000
Bad debts	...	4,500
Donation by Cheque	...	2,500
Net Profit	...	2,05,600
		4,59,600
		4,59,600

Other information :

- (a) Legal expenses include Rs. 2,000 incurred by the assessee for defunding a criminal case against him.
- (b) Depreciation of the year on the assets other than patent right is Rs 16,900.
- (c) Contribution to RPF includes Rs. 2,000 not paid till the due date of filing the return of income.

31. Mr. Hakeem gives the following relating to his income from salary for the year 2020-21 :

Basic salary Rs. 30,000 per month.

Dearness Allowance Rs. 5,000 per month

Bonus Rs. 25,000 per month

Rent free house in Lucknow (Population more than 25 lakh) with furniture costing Rs. 60,000.

Entertainment allowance Rs. 2,000 per month.

Helper allowance Rs. 1,500 per month (fully spent for the purpose)

Mr. Hakeem contributes 15 % of salary to RPF to which the employer contributes equal amount. Interest is credited RPF annually at the rate of 9.5 %.

He has permission to use the company car (1.8 litre for both official and private purposes, expenses of the car (including driver) are met by the company.

During the year Mr. Hakeem along with family had a leave tour to Shillong and the company met the entire expenditure which amounted to Rs. 35,000.

Compute taxable income from salary assuming that he paid Rs. 2,500 professional tax during the year.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS—UG)****B.Com.****BCM 5B 08—BUSINESS RESEARCH METHODS****(2017 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.

## BCM 5B 08—BUSINESS RESEARCH METHODS

(Multiple Choice Questions for SDE Candidates)

1. Research is only \_\_\_\_\_ enquiry into the system of knowledge to disapprove or approve or to arrive at new conclusions for the betterment of the existing system.
  - (A) Systematic.
  - (B) Computerized.
  - (C) General.
  - (D) None of these.
2. \_\_\_\_\_ research is a preliminary study of a new problem about which the researcher has little or no knowledge.
  - (A) Basic.
  - (B) Exploratory.
  - (C) Applied.
  - (D) Experimental.
3. The \_\_\_\_\_ research leads to discovery of new theories and development of existing theories.
  - (A) Pure.
  - (B) Exploratory.
  - (C) Applied.
  - (D) Experimental.
4. \_\_\_\_\_ research helps determine the best research design, data collection method and selection of subjects.
  - (A) Situational.
  - (B) Causal.
  - (C) Descriptive.
  - (D) Exploratory.
5. \_\_\_\_\_ is a preliminary study conducted on a limited scale before the original studies are carried out in order to gain some primary information.
  - (A) Case study.
  - (B) Pilot study.
  - (C) Descriptive study.
  - (D) Diagnostic study.
6. \_\_\_\_\_ are the variables that may have some effects upon a dependent variable but yet are not independent Variables.
  - (A) Dependent variables.
  - (B) Independent variables.
  - (C) Extraneous variables.
  - (D) None of these.
7. The survey is a non- experimental, \_\_\_\_\_ Research method.
  - (A) Descriptive.
  - (B) Non-descriptive.
  - (C) Causal.
  - (D) None of these.

8. \_\_\_\_\_ Questionnaires contain definite, concrete and direct questions.
- (A) Unstructured. (B) Structured.  
(C) Closed form. (D) None of these.
9. \_\_\_\_\_ helps to become the data accurate, consistent with the intent of the question and other information in the survey, and to see the data is complete in all respects.
- (A) Coding. (B) Tabulation.  
(C) Editing. (D) Classification.
10. \_\_\_\_\_ is the middle value in the distribution when it is arranged in descending or ascending order.
- (A) Mode. (B) Mean.  
(C) Median. (D) Range.
11. \_\_\_\_\_ is the most common measure of central tendency.
- (A) Mode. (B) Median.  
(C) Mean. (D) Range.
12. \_\_\_\_\_ is the process of summarizing raw data and displaying it in a compact form for further analysis.
- (A) Classification. (B) Editing.  
(C) Coding. (D) Tabulation.
13. \_\_\_\_\_ are specialized types of database.
- (A) Spreadsheets. (B) Microsoft word.  
(C) Microsoft office. (D) None of these.
14. Mode is the \_\_\_\_\_ and it is not affected by the values of extreme items.
- (A) Positional average. (B) Typical value.  
(C) Central values. (D) Central values.
15. \_\_\_\_\_ report is a report prepared for specialists who are interested in understanding the technical aspects of research methodology and research findings.
- (A) General. (B) Popular.  
(C) Technical. (D) Specific.

Turn over

16. \_\_\_\_\_ techniques are designed to tap the deeper state of personality of the informant in terms of unconscious motivation.
- (A) Focus group. (B) Depth interview.  
(C) Schedule. (D) Projective.
17. The 'Annual Survey of Industries' is a document published by \_\_\_\_\_.
- (A) CSO. (B) ICAR.  
(C) FICCI. (D) NCEAR.
18. \_\_\_\_\_ is an example of random number table.
- (A) Tippett's table. (B) Logarithm table.  
(C) Chi-square table. (D) None of these.
19. If the population is \_\_\_\_\_, stratified sampling method is used.
- (A) Systematic. (B) Homogeneous.  
(C) Heterogeneous. (D) Scattered.
20. The \_\_\_\_\_ Validity refers to the degree to which the actual program reflects the ideal.
- (A) Construct. (B) Face.  
(C) Concurrent. (D) External.

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 08—BUSINESS RESEARCH METHODS

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part I (Objective Questions)***Answer all questions.**Each question carries 1 mark.*

Fill in the blanks :

1. A sample is a representative part of \_\_\_\_\_.
2. Coding consists of \_\_\_\_\_.
3. The term 'hypo' means \_\_\_\_\_.
4. The term percent means per \_\_\_\_\_.
5. \_\_\_\_\_ Means viewing or seeing \_\_\_\_\_.

Choose correct answer :

6. A common test in research demands much priority on :
  - (a) Reliability.
  - (b) Useability.
  - (c) Objectivity.
  - (d) All of these.
7. Action research means \_\_\_\_\_.
  - (a) An applied research.
  - (b) A longitudinal research.
  - (c) A research initiated to solve an immediate problem.
  - (d) A research with socio economic objective
8. Descriptive research is also called \_\_\_\_\_.
  - (a) Analytical research.
  - (b) Qualitative research.
  - (c) Statistical research.
  - (d) Applied research.

**Turn over**

9. Manipulation is always a part of \_\_\_\_\_.

- (a) Historical research. (b) Fundamental research.  
(c) Descriptive research. (d) Experimental research.

10. Last stage of research process is \_\_\_\_\_.

- (a) Review of literature. (b) Research design.  
(c) Analysis of data. (d) Report writing.

(10 × 1 = 10 marks)

**Part II (Short Answer questions)**

*Answer any eight questions in two or three sentences*

*Each question carries 2 marks*

11. Describe briefly exploratory research.  
12. What is meant by induction ?  
13. What is scaling ?  
14. Describe briefly 'survey'.  
15. What is meant by probability sampling ?  
16. What do you understand by Uni- variate statistical technique ?  
17. What is meant by discriminant analysis ?  
18. Describe briefly one tailed tests.  
19. What is meant by measurement ?  
20. What is meant by Type I Error ?

(8 × 2 = 16 marks)

**Part III (Short Essay questions)**

*Answer any six out of the eight questions in about 200 words.*

*Each question carries 4 marks.*

21. Distinguish between probability sampling and non probability sampling.
22. What is mean by questionnaire ?
23. Explain the importance of research.
24. How will you formulate research hypothesis ?
25. Differentiate between induction and deduction.
26. State features of non probability sampling.
27. Describe in detail multi-variate statistical techniques.
28. Explain 'ethics in research'.

(6 × 4 = 24 marks)

**Part IV (Essay Questions)**

*Answer any two out of the three questions in about 800 words.*

*Each question carries 15 marks.*

29. What is sampling? Explain probability sampling techniques in detail.
30. Explain in detail the various stages in report writing.
31. What is meant by research design? Explain in detail various types of designs..

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS—UG)****B.Com.****BCM 5B 07—ACCOUNTING FOR MANAGEMENT****(2017 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.

## BCM 5B 07—ACCOUNTING FOR MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

1. \_\_\_\_\_ is concerned with recording transactions and preparing financial reports for the external and internal users of accounting.
  - (A) Management Accounting.
  - (B) Financial accounting.
  - (C) Cost accounting.
  - (D) All of these.
2. \_\_\_\_\_ is the art of recording, classifying and summarizing in a significant manner and in terms of money, transactions and events, which are in part, at least of financial character and interpreting the results there of.
  - (A) Management Accounting.
  - (B) Accounting.
  - (C) Cost accounting.
  - (D) All of these.
3. The objective of financial accounting is to find out \_\_\_\_\_.
  - (A) Profitability and financial position.
  - (B) Liquidity.
  - (C) Solvency.
  - (D) None.
4. The Prime function of accounting is to \_\_\_\_\_.
  - (A) Record economic data.
  - (B) Provide the informational basis for action.
  - (C) Classify and record business transactions.
  - (D) Attain non economic goals.
5. Management accounting has a \_\_\_\_\_ scope than cost accounting.
  - (A) Wider.
  - (B) Narrow.
  - (C) No.
  - (D) None of these.
6. \_\_\_\_\_ is the process of accounting for cost which includes the application of cost control methods and ascertainment of profitability of activities.
  - (A) Cost.
  - (B) Costing.
  - (C) Cost accounting.
  - (D) None of these.

7. The analysis done by investors, credit agencies, government agencies and other creditors who have no access to the internal records of a company is known as \_\_\_\_\_.
- (A) Internal analysis. (B) Horizontal analysis.  
(C) External analysis. (D) None of these.
8. \_\_\_\_\_ type of analysis is based on the data from year to year rather than on one date, and also termed as dynamic analysis.
- (A) Internal analysis. (B) Horizontal analysis.  
(C) External analysis. (D) None of these.
9. Ratio of net profit before interest and tax to sales is \_\_\_\_\_.
- (A) Operating profit ratio. (B) Operating ratio.  
(C) Capital gearing. (D) Solvency ratio.
10. \_\_\_\_\_ is a statement which lists all the sources of funds and applications of funds taken place in a business during a particular period.
- (A) Fund flow statement. (B) Cash flow statement.  
(C) Any of these. (D) None of these.
11. Which among the following is a sources of fund ?
- (A) Sale proceeds of fixed assets. (B) Sale proceeds of long term investments.  
(C) Non operating incomes. (D) All of these.
12. Fund flow refers to changes in \_\_\_\_\_ capital.
- (A) Fixed. (B) Working.  
(C) Both of these. (D) None of these.
13. \_\_\_\_\_ means cash and other assets which are expected to be sold or consumed during the normal operating cycle of business.
- (A) Liquid assets. (B) Quick assets.  
(C) Cash equivalentents. (D) Current assets.
14. Which among the following transaction involves no flow of fund ?
- (A) Redemption of debentures. (B) Purchase of fixed assets.  
(C) Issue of debentures for cash. (D) Conversion of debentures into shares.

Turn over

15. \_\_\_\_\_ cost remains constant per unit of output irrespective of the level of output and thus fluctuates directly in proportion to changes in the volume of output.
- (A) Variable costs. (B) Fixed costs.  
(C) Marginal cost. (D) None of these.
16. \_\_\_\_\_ is the practice of charging all costs, both variable and fixed, to operations, processes, or products.
- (A) Marginal costing. (B) Absorption costing.  
(C) Differential costing. (D) None of these.
17. Which of the following measures helps to increase the P/V Ratio ?
- (A) Increasing the selling price per unit.  
(B) Reducing the variable or marginal cost.  
(C) Changing the sales mixture.  
(D) All of these.
18. Direct labour costs will include \_\_\_\_\_
- (A) All labor costs attributable to product.  
(B) Direct labor costs plus any bonuses.  
(C) Total direct labor hours at the normal hourly rate of pay.  
(D) Direct labor costs plus any bonuses and overtime premium.
19. Direct costs are also known as :
- (A) Indirect cost. (B) Overhead costs.  
(C) Prime costs. (D) Marginal costs.
20. Which of the following are basic inventories for a manufacturer ?
- (A) Indirect materials, goods in process, and raw materials.  
(B) Finished goods, raw materials, and direct materials.  
(C) Raw materials, goods in process, and finished goods.  
(D) Raw materials, factory overhead, and direct labour.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 07—ACCOUNTING FOR MANAGEMENT

(2017 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***This part consists of two bunches of questions carrying equal mark 1.**Each bunch consists of five objective type questions.**Answer all questions.*

(A) Fill in the blanks :

- 1 Contribution is the difference between Sales and \_\_\_\_\_.
- 2 The ideal quick ratio is \_\_\_\_\_.
- 3 Common size income statements present the various items as a percentage of \_\_\_\_\_.
- 4 Funds flow refers to change in \_\_\_\_\_.
- 5 Income tax paid should be shown separately as the cash flow from \_\_\_\_\_ activities.

(B) Choose the correct answer from the bracket :

- 6 Management accounting provides valuable services to management in performing ;
  - A) Coordinating function.
  - B) Controlling function.
  - C) Planning Function.
  - D) All managerial function.
- 7 When financial statements for a number of years are analysed ,the analysis is called \_\_\_\_\_.
  - A) Vertical Analysis.
  - B) Internal Analysis.
  - C) Horizontal Analysis.
  - D) None of these.
- 8 The difference between actual sales and break even sales is :
  - A) P/V ratio.
  - B) Cost Margin.
  - C) Retention money.
  - D) Margin of safety.

**Turn over**

9 Cash flow statement :

- A) Sources and Application of fund .
- B) Schedule of changes in working capital.
- C) Change in cash position.
- D) Inflow and outflow of fund.

10 Proprietary ratio is one of the :

- A) Liquidity ratio.
- B) Leverage ratio.
- C) Activity ratio.
- D) Profitability ratio.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions in one or two sentences each.  
Each question carries 2 marks.*

- 11 What is Window Dressing ?
- 12 State any two functions of management accounting.
- 13 What are common size statements ?
- 14 What is EPS ?
- 15 How would you classify financial ratios according to nature ?
- 16 What is capital gearing ratio ?
- 17 What is fund from operation ?
- 18 Define key factor.
- 19 What you mean by non cash items ?
- 20 What you mean by financing activities ?

(8 × 2 = 16 marks)

### Part C

*Answer any six questions.  
Each question carries 4 marks.*

- 21 Distinguish between financial accounting and management accounting.
- 22 What are the tools of financial statement analysis ?
- 23 Discuss the uses of fund flow statement.
- 24 The cost of goods sold of Sunrise Ltd. is Rs. 5,00,000. The opening inventory is Rs. 40,000 and closing inventory is Rs. 60,000. Find out inventory turnover ratio.

25 From the following information, calculate Break-Even Point in amount and in units.

Units Produced	.. 20,000 units
Sales revenue	.. Rs.2,50,000
Fixed costs	.. Rs.40,000
Variable costs	.. Rs. 1,45,000

26 Calculate cash from operations from the following information :

(a) Profit made during the year Rs. 2,00,000 after considering the following items

Depreciation	Rs. 10,000
Goodwill written off	Rs.5,000
Transfer to reserve	Rs.5,000
Profit on sale of machinery	Rs.2,000

(b) Following is the position of current assets and current liabilities :

	Opening balance	Closing balance
Debtors	10,000	15,000
Creditors	15,000	10,000
Bills receivable	12,000	10,000
Prepaid expenses	4,000	2,000

27 From the following two balance sheets as on 31.12.2017 and 31.12.2018, you are required to prepare a Schedule of changes in working capital for 2018 ;

Assets :	31.12.2017	31.12.2018
Cash	30,000	47,000
Debtors	1,20,000	1,15,000
Stock in trade	80,000	90,000
Land	50,000	66,000

Capital and Liabilities :

Share capital	2,00,000	2,50,000
Trade creditors	70,000	45,000
Retained earnings	10,000	23,000

Turn over

- 28 From the following details find out : (i) Current assets ; (ii) current liabilities ; (iii) Liquid assets ; (iv) Stock :

Current Ratio 2.5

Liquid ratio 1.5

Working capital 60,000

(6 × 4 = 24 marks)

### Part D

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

- 29 The sales turnover and profit of a company during two years were as follows.

Year	Sales	Profit
2019	1,50,000	20,000
2020	1,70,000	25,000

Calculate :

- P/V Ratio
  - Break-Even Point
  - Fixed expenses
  - Profit, when sales are Rs.2,50,000.
30. From the following particulars prepare the Balance Sheet of Sun Ltd., which has only one class of share capital. The term turnover refers to cost of sales and the term stock refers to closing stock.

Sales for the year	Rs. 20,00,000
G/P ratio	25%
Current ratio	1.5
Acid test ratio	1.25
Stock turn over ratio	15
Debtors collection period	$1\frac{1}{2}$ months
Turnover of fixed assets	1.5
Ratio of reserves to share capital	1/3
Fixed assets to net worth	5/6

- 31 Define management accounting. Explain its objectives and bring out the tools used in management accounting.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS—UG)****B.Com.****BCM 5D 03—BASIC ACCOUNTING****(2014 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 10****Maximum : 10 Marks****INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 10.
2. The candidate should check that the question paper supplied to him/her contains all the 10 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.

## BCM 5D 03—BASIC ACCOUNTING

(Multiple Choice Questions for SDE Candidates)

1. Outstanding expenditure is a \_\_\_\_\_ account.
  - (A) Real Account.
  - (B) Nominal Account.
  - (C) Personal Account.
  - (D) Impersonal Account.
2. Income and Expenditure account is :
  - (A) Real Account
  - (B) Nominal Account.
  - (C) Personal Account.
  - (D) Special Journal.
3. Subscription outstanding of previous year should be \_\_\_\_\_ in income and expenditure Account.
  - (A) Added.
  - (B) Cancelled.
  - (C) Deducted.
  - (D) None of these.
4. Which Statement gives a concise idea about the profitability and financial position of the business ?
  - (A) Final Accounts.
  - (B) Journal.
  - (C) Subsidiary Books.
  - (D) Ledger.
5. Accounting records transactions in term of :
  - (A) Commodity units.
  - (B) Monetary units.
  - (C) Production units.
  - (D) Expense units.
6. According to going concern concept a business is viewed as having :
  - (A) Limited life.
  - (B) An indefinite life.
  - (C) Going to liquidated after 100 years.
  - (D) None of these.

7. Which of the following event is the subject matter of accounting ?
- (A) Death of key executive of the business.
  - (B) Strike of the workers.
  - (C) Payment of Rs. 10,000 to bank in discharge of outstanding loan.
  - (D) Marriage of the daughter of the MD.
8. Which type of expenditure is done for making assets :
- (A) Revenue.
  - (B) Deferred Revenue.
  - (C) Capital.
  - (D) All of the above.
9. When an owner credits or debits any amount, he cannot put that transaction in financial account records of organization. This is known as :
- (A) Accrual Concept.
  - (B) Business Entity.
  - (C) Conservatism.
  - (D) Consistency.
10. Which type of expenditure is shown in asset side of Balance sheets ?
- (A) Capital Expenditure.
  - (B) Deferred Revenue Expenditure.
  - (C) Revenue Expenditure.
  - (D) None of these.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5D 03—BASIC ACCOUNTING

(2014 Admissions)

Time : Two Hours

Maximum : 40 Marks

**Part A**

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

Choose the correct answer :

1. The term current asset doesn't include :

- (a) Debtors. (b) Bills receivable.  
(c) Stock in trade. (d) Goodwill.

2. Purchase of plant and machinery on credit basis is recorded in :

- (a) Journal proper. (b) Plant and Machinery A/c.  
(c) Purchases A/c. (d) Both (a) and (b).

3. Depreciation is provided on :

- (a) Current assets. (b) Fixed assets.  
(c) Fictitious assets. (d) Total assets.

4. When overdraft as per cash book is the starting point, banks charges of Rs. 300 recorded twice in the pass book will be :

- (a) Added by Rs. 300. (b) Deducted by Rs. 300.  
(c) Deducted by Rs. 600. (d) Added by Rs. 600.

(4 × 1 = 4 marks)

**Part B (Short Answer Questions)**

*Answer any five questions.  
Each question carries 2 marks.*

5. What is fictitious assets ?  
6. What do you mean by accounting entity concept ?

**Turn over**

7. Differentiate between credit note and debit note.
8. What are closing entries ?
9. What do preliminary expenses mean ?
10. State any two limitations of trail balance.
11. What do you understand by compensating errors ?

(5 × 2 = 10 marks)

**Part C (Short Essay Questions)**

*Answer any four questions.  
Each question carries 4 marks.*

12. State the differences between trail balance and balance sheet.
13. Prepare a columnar petty cash book on imprest system and post the into ledger for the month of :  
April 2002  
2002 April
  1. Cash received from the chief cashier Rs. 300.
  2. Paid postage Rs. 40.
  5. Paid stationery Rs. 100.
  8. Paid wages Rs. 100.
  15. Paid travelling expenses Rs. 20.
  25. Paid telegram Rs. 10.
14. Write necessary journal entries to rectify errors :
  - i) A sale of Rs. 230 to Rakesh was entered in the sales day book as Rs. 320.
  - ii) The purchase of table for Rs. 3,000/- was entered in purchase account.
  - iii) Furniture purchased on credit from Sakaria for Rs. 5,000/- posted as Rs. 500/-
  - iv) Purchases from Murukan Rs. 2,000/- were omitted to enter in the book.
15. Post the following transactions into ledger and balance the accounts on 30th April 2011.
 

	Rs.	
1. Gopal started business with cash	50,000	...
2. Paid into bank	12,000	...
3. Brought goods for cash	4,000	...
30. Withdrew cash from bank for personal use	250	...

16. Record the following in the books of Bata Shoe Mart :—

2011

- March 8 Returned to Boots India Ltd (Debit Note B/04)  
 5 Chappals @ 80  
 2 Gents shoes @ 120
- 15 Returned to Konark Boots Ltd (Debit Note K/07)  
 2 Chappals @ 70  
 3 Gents shoes @ 130
- 25 Returned to Flex Shoe Mart (Debit Note F/08)  
 3 Lady Chappals @ Rs. 30  
 4 children shoes @ Rs. 90

(4 × 4 = 16 marks)

Part D (Essay Questions)

*Answer any one question.  
 The question carries 10 marks.*

17. Enter the following transactions in triple column cash book.

2002

- June 1 Cash in hand Rs. 4,000/- Cash at bank Rs. 10,000
- 5 Goods sold for cash Rs.2,500
- 10 Received a cheque from Thilak Rs. 2,000 on account of sales done.  
 Discount allowed to Rs. 100
- 11 The above cheque sent for collection
- 15 Cash paid to Sunder Rs. 2,000  
 Discount received Rs. 100
- 20 Cash paid into bank Rs. 2,000
- 21 Draw a cheque for Rs. 1,000 for personal use
- 23 Paid salaries by cheque Rs. 1,000
- 24 Cash withdrawn for office use Rs. 1,200
- 26 Sold goods on credit Rs.2,500 to Sankar
- 27 Cheque received from Sankar Rs.2,500 and sent for collection
- 30 Sankar's cheque dishonored.

**Turn over**

Trial Balance of Mr.B.Seth as on 31st March 2011 is as follows :

Debit	Rs.	Credit	Rs.
Drawings	6,120	Capital	44,700
Motor van	15,000	Returns outwards	1,200
Stock (opening)	16,300	Bank overdraft	10,000
Purchases	37,500	Sundry creditors	12,000
Returns inwards	1,700	Sales	63,700
Carriage inwards	1,100	Commission	2,800
Wages	3,600	Provision for bad and doubtful debts	1,600
Salaries	7,800		
Printing and stationery	2,200		
Furniture	6,800		
Postage and telegram	970		
Discount	1,380		
Machinery	16,000		
Cash in hand	880		
Sundry debtors	17,200		
Bad debts	1,500		
	1,36,000		1,36,000

Prepare the final accounts after adjusting the following :

- Stock of goods on 31st March 2011 Rs. 20,400.
- Ages outstanding Rs. 1,150.
- Interest on overdraft due Rs. 350.
- Provide provision for bad and doubtful debts at 5% on debtors.
- Provide depreciation: on machinery at 10%, Motor van at 5%.

(1 × 10 = 10 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5D 02—BASICS OF ENTREPRENEURSHIP AND MANAGEMENT

(2014 Admissions)

Time : Two Hours

Maximum : 40 Marks

**Part A**

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

1. A person who owns operates and take risks of a business venture is \_\_\_\_\_.
2. \_\_\_\_\_ is wider term than management.
3. EDP stands for \_\_\_\_\_.
4. Controlling is the \_\_\_\_\_ function of the management.

(4 × 1 = 4 marks)

**Part B (Short Answer Questions)**

*Answer any five questions.  
Each question carries 2 marks.*

5. Mention any four entrepreneurial traits.
6. What do you mean by organisational structure ?
7. What do you mean by Government Company ?
8. What is planning premises ?
9. What is decentralisation ?
10. Write short note on Management as an art.
11. What is social responsibility ?

(5 × 2 = 10 marks)

**Part C (Short Answer Questions)**

*Answer any four questions.  
Each question carries 4 marks.*

12. Explain the objectives of public sector enterprises.
13. Write a short note on Joint Hindu Family business.

**Turn over**

14. Explain the features of entrepreneurship.
15. What are the characteristics of Joint Stock Company ?
16. Explain the significance of decentralisation.

(4 × 4 = 16 marks)

**Part D (Essay Questions)**

*Answer any one question.  
The question carries 10 marks.*

17. Explain the factors, which motivate people to become entrepreneur.
18. Define Leadership. Explain different styles of leadership.

(1 × 10 = 10 marks)

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## FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021

(CUCBCSS—UG)

B.Com. (Vocational)

BCV 5B 10—LINUX OPERATING SYSTEM

Time : Two Hours and a Half

Maximum : 60 Marks

## Part A

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

1. What is the command for creating a file called myfile ?
  - a) cat myfile.
  - b) cat << myfile.
  - c) cat >> myfile.
  - d) Cat > myfile.
2. What command is used to count the total number of lines, words, and characters contained in a file ?
  - a) countw.
  - b) wcount.
  - c) wc.
  - d) count p.
3. What command is used to remove files ?
  - a) dn.
  - b) rm.
  - c) Delete.
  - d) Erase.
4. The command used to create Linux file system :
  - a) fdisk.
  - b) mkfs.
  - c) fsck.
  - d) mount.
5. \_\_\_\_\_ searches a file or files for lines that have a certain pattern.
6. \_\_\_\_\_ is the core component of Operating System, interacts directly with hardware, provides low level services to upper layer components.
7. \_\_\_\_\_ is used to combine two or more commands.
8. The command used to view contents of a file one screen at a time is \_\_\_\_\_.

(8 × 1 = 8 marks)

**Turn over**

**Part B**

*Answer at least five questions.*

*Each question carries 3 marks.*

*All questions can be attended.*

*Overall Ceiling 15.*

9. Explain the use of Kernel in Linux operating system.
10. What is meant by background processing in Linux.
11. Who is a super user in Linux
12. How to copy a file from one location to another in Linux ?
13. Define Inode.
14. What is the purpose of ls command ?
15. What is a shell variable ?
16. How to check disk free space ?

(5 × 3 = 15 marks)

**Part C**

*Answer at least four questions.*

*Each question carries 6 marks.*

*All questions can be attended.*

*Overall Ceiling 24.*

17. Explain the advantages of Linux operating systems.
18. Explain chmod command in detail.
19. What is the purpose of pipes in linux.
20. How to perform process scheduling in Linux ?
21. Explain different mathematical commands in Linux.
22. Explain IFS in Linux.
23. Differentiate between grep and egrep statements.

(4 × 6 = 24 marks)

**Part D**

*Answer any one question.*

*It carries 13 marks.*

24. What are various file permissions ? Explain in detail how can we modify file permissions ?
25. What are Filters ? Explain various filter commands in detail.
26. Explain Linux architecture in detail.

(1 × 13 = 13 marks)

**D 10020**

(Pages : 2)

Name.....

Reg. No.....

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5D 01—E-COMMERCE

(2014 Admissions)

Time : Two Hours

Maximum : 40 Marks

**Part A**

*Answer all questions.*

*Each question carries 1 mark.*

Fill in the blanks :

1. How portals are useful ?
2. What is an 'e-tailer' ?
3. What is the role of 'community provider' in ecommerce ?
4. What is intranet ?

(4 × 1 = 4 marks)

**Part B (Short Answer Questions)**

*Answer any five questions.*

*Each question carries 2 marks.*

5. Compare black hats and grey hats.
6. What is meant by M-Commerce.
7. Which are the factors that may influence the future of ecommerce ?
8. Write any two pricing models in Internet advertising.
9. What is meant by cyber squatting ?
10. What is B2C ?
11. Write any two significance of EDI.

(5 × 2 = 10 marks)

**Turn over**

**Part C (Short Essay Questions)**

*Answer any four questions.*

*Each question carries 4 marks.*

12. Write a note on Information Technology Act 2000.
13. Which are the factors influencing in choosing hardware for an ecommerce site.
14. Write major types of ecommerce.
15. What are the benefits of EDI ?
16. Which are the different forms of security threats in ecommerce.

(4 × 4 = 16 marks)

**Part D (Short Essay Questions)**

*Answer any one question.*

*Each question carries 10 marks.*

17. Which are the ethical issues in ecommerce ?
18. Briefly explain impacts and challenges of Ecommerce.

(1 × 10 = 10 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 11—TAXATION—II INDIRECT TAXES LAW AND PRACTICE

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.**. Each question carries 1 mark.***I. Fill in the blanks :**

- 1 \_\_\_\_\_ is the rate of basic excise duty.
- 2 Baggage includes unaccompanied baggage but does not include \_\_\_\_\_.
- 3 \_\_\_\_\_ is duty payable on the basis of certain unit like weight, length, volume, etc.
- 4 \_\_\_\_\_ is a multistage tax.
- 5 Tax is levied only once the goods reaches to the customer is called \_\_\_\_\_.

**II. Choose the most appropriate answer from the given alternative :**

- 6 Classification of goods manufactured is regulated by :
  - a) Central excise Act , 1944.
  - b) Central excise rules, 2002.
  - c) Central excise tariff Act, 1985.
  - d) None of these.
- 7 Fresh registration is required in case of :
  - a) Transfer of ownership.
  - b) Change in organisation.
  - c) To introduce a new product.
  - d) None of these.
- 8 For CENVAT credit purpose input does not include:
  - a) Diesel and petrol.
  - b) Lubricants.
  - c) Packing material.
  - d) Paints.

**Turn over**

9 Assessable value of duty includes :

- a) Purchase price of the goods.
- b) Packing cost.
- c) Transport and insurance upto Indian customs area.
- d) All of these.

10 What is the name of the form for applying registration under C.S.T .Act :

- a) Form E-1.
- b) Form E-II.
- c) Form A.
- d) Form b.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions.*

*Each question carries 2 marks.*

- 11 What are the special features of the indirect taxes?
- 12 What are the conditions for levying central excise duty ?
- 13 What is excise duty ?
- 14 What do you mean by National Calamity Contingent Duty ?
- 15 Define Manufacture.
- 16 What is Space Availability Certificate ?
- 17 What do you mean by direct taxes ?
- 18 What do you mean by CENVAT ?
- 19 What is tariff value ?
- 20 What do you mean by transaction value ?

(8 × 2 = 16 marks)

### Part C

*Answer any six questions.*

*Each question carries 4 marks.*

- 21 Which are the various classes of officers of customs ?
- 22 What are the duties of preventive officer in Customs ?

- 23 Which are the circumstances under provisional assessment of duty is directed ?
- 24 What are the advantages of Direct taxes ?
- 25 What are the difference between direct tax and indirect tax ?
- 26 What are identical goods ?
- 27 What are similar goods ?
- 28 What are the circumstances under Service Tax Registration is required ?

(6 × 4 = 24 marks)

**Part D**

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

- 29 What are the interpretative rules involved in classifying products in Central Excise ? Explain.
- 30 What do you mean by Stores ? Explain various statutory provisions relating to store.
- 31 What do you mean by customs duty ? Explain the various types of customs duty.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 10—TAXATION—I—PRINCIPLES OF TAXATION

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A**

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

## I. Fill in the blanks :

- 1 Direct tax is \_\_\_\_\_ in nature.
- 2 \_\_\_\_\_ of taxation refers to the final burden of the tax.
- 3 \_\_\_\_\_ means taxing the same income twice in the hands of an assessee.
- 4 \_\_\_\_\_ a situation by which a tax payer take advantage of the loopholes in the tax system in order to pay less tax than he ought to have paid.
- 5 \_\_\_\_\_ refers to the rules and methods for pricing transactions between enterprises under common ownership or control.

## II. Choose the most appropriate answer from the given alternatives .

- 6 Which of the following is a direct tax ?
  - (a) VAT.
  - (b) Income tax.
  - (c) Sales Tax.
  - (d) Customs duty.
- 7 A good tax system should ensure :
  - (a) Maximum social welfare.
  - (b) Minimum social welfare.
  - (c) Capital formation.
  - (d) Growth of exports.
- 8 The following is a characteristic of indirect tax :
  - (a) The impact and incidence are not on the same person.
  - (b) It is levied on income.
  - (c) Taxes are progressive in nature.
  - (d) All of the above.

**Turn over**

- 9 An increase in the direct tax means it is :
- (a) Inflationary. (b) Anti-inflationary.  
 (c) Having no impact on price. (d) None of the above.
- 10 Specific duty is charged according to :
- (a) Value of a commodity. (b) Weight of the commodity.  
 (c) Size of the commodity. (d) None of the above.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions.  
 Each question carries 2 marks.*

- 11 What do you mean by Advalorem tax ?
- 12 What is tax evasion ?
- 13 What do you mean by tax reliefs ?
- 14 What is an investment allowance ?
- 15 What is a multilateral treaty ?
- 16 State the various factors determining tax capacity.
- 17 State the main features of indirect tax.
- 18 What is tax treaty shopping ?
- 19 State different forms of tax incentives.
- 20 What are the main effects of taxation ?

(8 × 2 = 16 marks)

### Part C

*Answer any six questions.  
 Each question carries 4 marks.*

- 21 What are the merits of indirect tax ?
- 22 Discuss the impact of income tax evasion.
- 23 Write a note on double taxation.
- 24 Explain the main features of good taxation system.

- 25 Write a note on direct and indirect taxes in India.
- 26 Explain transfer pricing.
- 27 State different restriction on the taxation powers of the states.
- 28 Explain different constitutional provisions regarding making of taxation laws.

(6 × 4 = 24 marks)

**Part D**

*Answer any two questions.*

*Each question carries 15 marks.*

- 29 Discuss Indian law on double tax relief.
- 30 Explain the methods, causes and effects of tax evasion.
- 31 Describe the cannons of taxation.

(2 × 15 = 30 marks)

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

**BCM 5B 11—ISLAMIC FINANCE SPECIALIZATION—II ISLAMIC BUSINESS LAWS  
AND COMMERCE**

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions**Each question carries 1 mark*

(A) Choose the correct answer :

1 A fatwa is issued by :

- |           |                   |
|-----------|-------------------|
| a) Mufti. | b) Imam.          |
| c) King.  | d) Waziralmaalim. |

2 Which among the following is not the basis of Islamic finance ?

- |                  |               |
|------------------|---------------|
| a) The Shari'ah. | b) The Quran. |
| c) Sunnah.       | d) Fiqh.      |

3 Riba is haram because it is :

- |              |                   |
|--------------|-------------------|
| a) Interest. | b) Loan.          |
| c) Lease.    | d) Leads to risk. |

4 Bai-Muajjal is type of :

- |              |                       |
|--------------|-----------------------|
| a) Sunnah.   | b) Interest.          |
| c) Contract. | d) Purchasing system. |

5 Transactions that are highly uncertain is called :

- |           |            |
|-----------|------------|
| a) Haram. | b) Gharar. |
| c) Riba.  | d) Shirk.  |

**Turn over**

(B) Fill in the blanks :

- 6 \_\_\_\_\_ is an unlimited, unrestricted, and equal partnership.
- 7 \_\_\_\_\_ is Cost-Plus-Financing.
- 8 Bai means \_\_\_\_\_.
- 9 Investment in businesses that provide goods or services considered contrary to Islamic principles (e.g. pork or alcohol) is also \_\_\_\_\_.
- 10 Ijar means \_\_\_\_\_.

(10 × 1 = 10 marks)

**Part B (Short Answer Questions)**

*Answer any eight questions.  
Each question carries 2 marks.*

- 11 What are the two major types of equity financing contracts ?
- 12 Define Aqd.
- 13 What you mean by sunnah ?
- 14 What you mean by riba ?
- 15 What is Salam ?
- 16 Define Islamic banking ?
- 17 What is Hibah ?
- 18 Explain Istina contract ?
- 19 What you mean by Bait al mal ?
- 20 Explain Maysir ?

(8 × 2 = 16 marks)

**Part C (Short Essay Questions)**

*Answer any six questions.  
Each question carries 4 marks.*

- 21 What are the prevailing Modes of Transactions during the Early Period in Islamic commerce ?
- 22 What you mean by Takaful ?

- 23 What are the basic differences between Islamic banking and Conventional banking ?
- 24 Write about Islamic Perspective on speculation ?
- 25 What are the basic features and conditions of salam ?
- 26 What are the conceptual arguments for Islamic banking and finance ?
- 27 Critically examine the operating structures and components of the Islamic banking and finance industry ?
- 28 What are the three methods of fund utilisation in Islamic finance ?

(6 × 4 = 24 marks)

**Part D (Essay Questions)**

*Answer any two questions.*

*Each question carries 15 marks.*

- 29 Write short notes on Murabaha, Ijara, Musharakah, and Mudarabah ?
- 30 Explain the forbidden acts in business in Islam ?
- 31 What are the six key Islamic banking principles ?

(2 × 15 = 30 marks)

## FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021

(CUCBCSS—UG)

B.Com.

BCM 5B 11—TRAVEL AND TOURISM SPECIALIZATION—II  
TOURISM PRODUCT AND PROMOTION

(Common for 2014 and 2017 Admissions)

[2014 Admissions]

Time : Three Hours

Maximum : 80 Marks

I. Answer *all* questions. Each question carries 1 mark :

1. What are the elements of tourism ?
2. Write any *two* tangible tourism products.
3. Name any *two* tourism fairs organized in India
4. Who is an outbound tourist ?
5. Name any *two* Desert tourism destinations in India.
6. Write any *one* Hindu tourism circuit in India.
7. Give examples for tourist trains in the world Heritage sites from India.
8. Name the *four* Dhams of India.
9. Name *two* beaches of Tamilnadu.
10. Write any *two* supplementary accommodation models.

(10 × 1 = 10 marks)

II. Write short answers for any *eight* questions given below. Each question carries 2 marks :

- 11 Name the two tourist destinations popular for house boats
- 12 Explain the 'inseparability' nature of tourism.
- 13 What are the attractions of village tourism ?
- 14 What is an art gallery ?
- 15 Name any four hill stations in India.

**Turn over**

- 16 What is a valley ?
- 17 What is souvenir ?
- 18 What is a resort ?
- 19 What is a homestay ?
- 20 Name any *four* Jain pilgrim centers in India.

(8 × 2 = 16 marks)

III. Write short essays on any *six* of the following questions. Each question carries 4 marks :

- 21 Illustrate the features of rural tourism.
- 22 Write brief note on the latest trends in the tourist accommodations.
- 23 Describe on the schools of Indian music.
- 24 Examine the nature of tourism products.
- 25 Explain the push and pull factors of tourism.
- 26 Highlight on the major wildlife circuits in India.
- 27 Give a description on the possible ways to conserve the cultural heritage.
- 28 Give a description on the important Buddhist pilgrim centres in India.

(6 × 4 = 24 marks)

IV. Write essays on any *two* of following. Each carries 15 marks :

- 29 Elaborate on the socio-cultural tourism resources of India.
- 30 Write an essay on various commercial tourism attractions.
- 31 Discuss on the promotional strategies of Kerala tourism.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

**BCM 5B 10—TRAVEL AND TOURISM SPECIALIZATION-I—TOURISM PRINCIPLES  
AND PRACTICE**

(Common for 2014 and 2017 Admissions)

[2014 Admissions]

Time : Three Hours

Maximum : 80 Marks

**Part I***Answer all questions.**Each question carries 1 mark.*

1. When was the first systematic definition of 'tourist' arrived at the WTO Conference ?
2. What do you mean by tourist ?
3. What is leakage ?
4. What you meant by Grand Tour ?
5. Define carrying capacity.
6. Who are the back-packers ?
7. List any *two* public sector organisations in Kerala Tourism.
8. In which five-year plan, tourism was accorded the status of an industry in India ?
9. Expand :  
(a) IATO. (b) TAAI.
10. What is TALC ?

(10 × 1 = 10 marks)

**Part II (Short Essay Questions)***Answer any eight questions from the following.**Each question carries 2 marks.*

11. Expand the term PATA. Where is its headquarters situated ?
12. Discuss pull and push factors in tourism.
13. Write a short note on inter-disciplinary approach in tourism.

**Turn over**

14. What are the fundamental elements of tourism ?
15. Define Heritage tourism.
16. How study of geography is significant for tourism ?
17. Outline the role of WTTC.
18. Explain the factors influencing the growth of tourism.
19. How industrial revolution influenced tourism ?
20. Explain in brief about any two Geographical features, that attract tourists to your area.

(8 × 2 = 16 marks)

### Part III (Short Essay Questions)

*Answer any six questions from the following.*

*Each question carries 4 marks.*

21. Define tourism impacts and discuss any two types of socio-cultural impacts of tourism.
22. Discuss how quality of tourist attraction is important in development of tourism ?
23. Expand the term ITDC and explain its role in detail ?
24. What is FAM tour? What are the significances of FAM tour in tourism business ?
25. What are the main features of Cultural Geography ?
26. Explain the types of Travel motivators.
27. What you meant by STDCs ? List out its broad area of operations.
28. Define air transport. How air transport system helps in development of tourism business ?

(6 × 4 = 24 marks)

### Part IV (Essay Questions)

*Answer any two questions from the following.*

*Each question carries 15 marks.*

29. Distinguish between a Visitor, Tourist and Excursionist, with suitable examples.
30. Outline and explain in detail Leiper's (1990) model of tourism.
31. What are factors responsible for growth and development of tourism in India ?

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS—UG)****B.Com.****BCM 5B 11—COMPUTER APPLICATION SPECIALIZATION—II—BUSINESS  
INFORMATION SYSTEMS****(2014 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.

BCM 5B 11—COMPUTER APPLICATION SPECIALIZATION—II—BUSINESS  
INFORMATION SYSTEMS

(Multiple Choice Questions for SDE Candidates)

1. The expert system uses a (n) \_\_\_\_\_ to select the most appropriate response.
  - (A) Inference engine.
  - (B) Decision support system.
  - (C) Knowledge base.
  - (D) Data source.
2. Materials Requirements Planning (MRP) software is an example of an information systems application in which of the following areas ?
  - (A) Office automation systems.
  - (B) Operations management.
  - (C) Marketing.
  - (D) Human resource management.
3. Which of the following is true about ERP software ?
  - (A) Always adaptable to how the business works.
  - (B) Extensive skills available for development.
  - (C) Supplier costs kept low.
  - (D) Simplified support and maintenance through a supplier.
4. 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.
5. Information has three dimensions. They are :
  - (A) Time, content, and form.
  - (B) Time, consent, and form.
  - (C) Cost, content, and form.
  - (D) Time, content, and Value.
6. The Decision support systems use all of the following EXCEPT :
  - (A) Analytical models.
  - (B) Specialized databases.
  - (C) Online Transaction processing.
  - (D) A decision maker's own insights and judgments.

7. Which of the following involves analyzing complex relationships among thousands or even millions of data items stored in data marts, data warehouses, and other multidimensional databases to discover patterns, trends, and exception conditions ?
- (A) OLTP. (B) OLAP.  
(C) OISE. (D) OLALA.
8. \_\_\_\_\_ is an electronic device which converts raw data into meaningful information.
- (A) Computer. (B) Hardware.  
(C) Software. (D) Compiler.
9. Example of Office automation tools are \_\_\_\_\_.
- (A) Pencil and Pen. (B) File and Rack.  
(C) Table and Desk. (D) Electronic Mail and Internet System.
10. Software of computer means \_\_\_\_\_.
- (A) Electronic circuit and devices.  
(B) Printing device.  
(C) Interface between operator and machine.  
(D) Magnetic disk.
11. Application software is \_\_\_\_\_.
- (A) Menu driven specific software. (B) Software for specific operation.  
(C) Software for programming. (D) Printing device.
12. Which of the following is not a characteristic of good information ?
- (A) Interchangeability. (B) Relevance.  
(C) Cost effectiveness. (D) Accuracy.
13. Which is true in Enterprise resource planning (ERP) ?
- (A) Has existed for over a decade.  
(B) Does not integrate well with functional areas other than operations.  
(C) Is inexpensive to implement.  
(D) Automates and integrates the majority of business processes.

Turn over

14. All of the following are advantages of enterprise resource planning (ERP) except it :
- (A) Creates commonality of databases.
  - (B) Increases communications and collaboration worldwide.
  - (C) Helps integrate multiple sites and business units.
  - (D) Requires major changes in the company and its processes to implement.
15. Overall design of database is called \_\_\_\_\_.
- (A) Structure.
  - (B) Architect.
  - (C) Schema.
  - (D) Layer.
16. Lowest level of schema in a database is :
- (A) Physical schema.
  - (B) Logical schema.
  - (C) Subschema.
  - (D) Normal base.
17. In MS Excel, Which function calculates the largest value in a set of numbers ?
- (A) Average.
  - (B) Count.
  - (C) Minimum.
  - (D) Maximum.
18. By default, your documents print in \_\_\_\_\_ mode.
- (A) Landscape.
  - (B) Portrait.
  - (C) Page Setup.
  - (D) Print View.
19. Which of the following is not an example of word processor ?
- (A) WordStar.
  - (B) Soft word.
  - (C) MS Word.
  - (D) MS Office.
20. MS Power point is an application to prepare \_\_\_\_\_.
- (A) Chart.
  - (B) Spreadsheets.
  - (C) Graph.
  - (D) Slides.





27 What are the characteristics of DSS ?

28 Why was the Internet created ?

(6 × 4 = 24 marks)

### Part D

*Answer any two questions.*

*Each question carries 15 marks.*

29 Explain briefly the benefits of ERP system.

30 Briefly explain the IT support at different technological innovation level of a company.

31 Explain the uses of Information Technology to business with reference to the following parameters :

A) Online trading.

B) Online financial consumer behaviour.

C) Online banking and Brokerage.

(2 × 15 = 30 marks)

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS-UG)****B.Com.****BCM 5B 10—COMPUTER APPLICATION SPECIALIZATION-I—BUSINESS  
APPLICATIONS OF COMPUTERS****(2014–2016 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.

BCM 5B 10—COMPUTER APPLICATION SPECIALIZATION—I—BUSINESS  
APPLICATIONS OF COMPUTERS

(Multiple Choice Questions for SDE Candidates)

1. The brain of any computer system is the \_\_\_\_\_.  
(A) ALU. (B) CPU.  
(C) Memory. (D) Control unit.
2. The most common computer pointing device is \_\_\_\_\_.  
(A) Your finger. (B) A track ball.  
(C) Mouse. (D) None of these.
3. Computer is free from tiredness and lack of concentration, fatigue etc, this feature is known as \_\_\_\_\_.  
(A) Reliability. (B) Speed.  
(C) Diligence. (D) Varsatility.
4. \_\_\_\_\_ is used to describe the process of turning on the computer after it has been powered off.  
(A) A warm boot. (B) A standby boot.  
(C) A cold boot. (D) Hibernation.
5. USB stands for :  
(A) Universal Serial Bus. (B) University Sector Bus.  
(C) Unique Serial Bus. (D) None of these.
6. Which is not an operating system ?  
(A) Linux. (B) DOS.  
(C) MS-windows. (D) MS office.
7. LAN stands for :  
(A) Local Area Network. (B) Loyal Area Network.  
(C) Large Area Network. (D) None of these.

8. Network of networks are also called as \_\_\_\_\_.
- (A) Internet. (B) Ethernet.  
(C) Intranet. (D) Telnet.
9. \_\_\_\_\_ is a short range wireless technology between devices and internet.
- (A) SMS. (B) GPS.  
(C) Bluetooth. (D) MMS.
10. A standard format for exchanging business data between organisations by electronic means is \_\_\_\_\_.
- (A) E-mail. (B) Electronic Data Interchange.  
(C) SMS. (D) E-commerce.
11. \_\_\_\_\_ is a single user, single task operating system.
- (A) Linux. (B) DOS  
(C) MS windows. (D) UNIX.
12. The method of buying and selling of products over the internet is called \_\_\_\_\_.
- (A) E-commerce. (B) M-commerce.  
(C) E-governance. (D) None of these.
13. \_\_\_\_\_ is a private network accessible only to an organisation's staff.
- (A) Extranet . (B) LAN.  
(C) Intranet. (D) MAN.
14. In \_\_\_\_\_ topology, several devices or computers are connected to one centralised computer.
- (A) Star topology. (B) Bus topology.  
(C) Mesh topology. (D) Tree topology.
15. In \_\_\_\_\_ topology, several devices or computers are connected to each other in a closed loop by a single communication.
- (A) Bus topology. (B) Ring topology.  
(C) Star topology. (D) Tree topology.

Turn over

16. IT Act 2000 came into effect on \_\_\_\_\_.
- (A) May, 17<sup>th</sup> 2000. (B) May, 16<sup>th</sup> 2000.  
(C) October, 17<sup>th</sup> 2000. (D) October, 16<sup>th</sup> 2000.
17. Unauthorised access to computer system or network is called \_\_\_\_\_.
- (A) Adware. (B) Hacking.  
(C) Malware. (D) Virus.
18. \_\_\_\_\_ is the study encompassing user behaviour and what networked computers are programmed to do, and how this affects individuals and society.
- (A) Cyber crime. (B) Cyber ethics.  
(C) Cyber laws. (D) None of these.
19. \_\_\_\_\_ are programs that attach themselves to a computer or a file and then circulate themselves to other files and to other computers on a network.
- (A) SPAM. (B) Malware.  
(C) Virus. (D) Spyware.
20. Which of the following is not a wireless communication device ?
- (A) Bluetooth. (B) Infrared communication.  
(C) GPS. (D) Broad band.

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS-UG)

B.Com.

BCM 5B 10—COMPUTER APPLICATION SPECIALIZATION—I—BUSINESS  
APPLICATIONS OF COMPUTERS

(2014–2016 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.  
Each question carries 1 mark.***I. Choose the correct answers from the following :**

1 In operating systems, which of the following is/are CPU scheduling algorithms ?

- (a) Priority. (b) Round Robin.  
(c) Shortest job first. (d) All of these.

2 Which of the following is the smallest entity of memory ?

- (a) Block. (b) Cell.  
(c) Instance. (d) Set.

3 What is HUB ?

- (a) Software. (b) Computing device.  
(c) Network device. (d) Calculating device.

4 The UNIX shell is both \_\_\_\_\_ and \_\_\_\_\_ language.

- (a) Scripting, Interpreter. (b) High level, Low level.  
(c) Interactive, Responsive (d) Interpreter, Executing.

5 What does a set of rules define ?

- (a) SMTP. (b) FTP.  
(c) IMAP. (d) Protocol.

**II. Fill in the blanks with appropriate words :**

6 PAN represents \_\_\_\_\_.

7 Anything written on the screen is called \_\_\_\_\_.

**Turn over**

- 8 To access the services of operating system, the interface is provided by \_\_\_\_\_.
- 9 The data privacy rules introduced in IT Act, 2000 was in the year \_\_\_\_\_.
- 10 \_\_\_\_\_ is the first network that was based on TCP/IP Protocol.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions.  
Each question carries 2 marks.*

- 11 What is DOS ?
- 12 What do you mean by extranet ?
- 13 Define M-business.
- 14 What is EDI ?
- 15 What is real time processing ?
- 16 What do you know about skype ?
- 17 What is a hybrid network ?
- 18 What are internal commands ?
- 19 What is WWW ?
- 20 Differentiate between server and client.

(8 × 2 = 16 marks)

### Part C

*Answer any six questions.  
Each question carries 4 marks.*

- 21 Explain the different types of network topologies.
- 22 What is Windows XP ? Describe its modern features.
- 23 Write a note on IT Act 2000.
- 24 What are the benefits of open source softwares ?
- 25 Write up the remedies for security threats in internet.
- 26 State the merits and demerits of intranet.
- 27 Explain the components of a network system.
- 28 Explain the pre-requisites of information.

(6 × 4 = 24 marks)

**Part D**

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

- 29 Discuss the security issues on the internet.
- 30 Write an essay on the business application of internet.
- 31 Explain the impacts of social media on the communication.

(2 × 15 = 30 marks)

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**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

**BCM 5B 11—CO-OPERATION SPECIALIZATION—II LEGAL ENVIRONMENT  
FOR CO-OPERATIVES**

(2014 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.

BCM 5B 11—CO-OPERATION SPECIALIZATION—II LEGAL ENVIRONMENT  
FOR CO-OPERATIVES

(Multiple Choice Questions for SDE Candidates)

1. The Chairman of the committee which suggest criteria to determine the genuiness of membership in Co-operatives ?
  - (A) Madhavadas.
  - (B) V.L.Mehta.
  - (C) B. Sivaraman.
  - (D) R.N. Mirdha.
2. 'One man one vote' principle was recommended by \_\_\_\_\_.
  - (A) Gorwala.
  - (B) Mac Lagan.
  - (C) Minto Morley.
  - (D) Montague Chelmsford.
3. Maclagan committee was appointed in the year :
  - (A) 1910.
  - (B) 1911.
  - (C) 1912.
  - (D) 1914.
4. The committee responsible for the evaluation of Co-operative farming societies :
  - (A) Gadgil.
  - (B) Venkatapathi.
  - (C) Mirdha.
  - (D) Calvert.
5. \_\_\_\_\_ is the law relating Co-operative Societies in the State.
  - (A) KCSA 1969.
  - (B) KCSA 1970.
  - (C) KCSA 1914.
  - (D) KCSA 1913.
6. According to Section \_\_\_\_\_ the government may appoint a person to be the Registrar.
  - (A) 3(1).
  - (B) 3(2).
  - (C) 3(3).
  - (D) 3(4).
7. A per Section \_\_\_\_\_ every member of a Society shall exercise the vote in person.
  - (A) 22.
  - (B) 21.
  - (C) 23.
  - (D) 24.

8. Auditor's plan of action is called \_\_\_\_\_.
- (A) Audit Programme. (B) Audit note.  
(C) Audit Procedure. (D) Auditing.
9. Quorum of managing committee is 50% and it is defined in Section \_\_\_\_\_.
- (A) 28(1). (B) 28(4).  
(C) 28(5). (D) 32.
10. The Co-operative Service Examination Board is established as per \_\_\_\_\_ of the KCS Act 1969.
- (A) Section 80. (B) Section 80A.  
(C) Section 80B. (D) Section 80C.
11. Any member who acts against the interest of the society, he may be \_\_\_\_\_ from the society as per Section 17.
- (A) Superseeded. (B) Suspended.  
(C) Expelled. (D) Executed.
12. Amendment of byelaw is passed by \_\_\_\_\_ majority of members present and voting in favour of amendment.
- (A) 1/3. (B) 2/3.  
(C) 1/5. (D) 2/5.
13. Who can become a member in a Co-operative society ?
- (A) Individual.  
(B) Any other Society.  
(C) Government or Local Self Government.  
(D) All of these.

Turn over

14. Normally a member can withdraw his shares after a period of :
- (A) One Year. (B) Two Years.  
\* (C) Three Years. (D) Five Years.
15. When the Registrar refuses to register a society applied for registration he shall communicate the order of refusal within \_\_\_\_\_ days.
- (A) 15 days of such order. (B) 7 days of such order.  
(C) 20 days of such order. (D) 30 days of such order.
16. The punishment can be imposed by the President of the Society to the Clerk of the Society is :
- (A) Censure. (B) Fine  
(C) Dismissal. (D) Detention.
17. What is called 'Brightest Spot' in co-op movement ?
- (A) District Co-operative Bank.  
(B) Co-operative Urban Bank.  
(C) Employees Co-operative Credit Societies.  
(D) Primary Agricultural Credit Societies.
18. The accounts of a Co-operative Society should be audited within \_\_\_\_\_ of the close of the financial year.
- (A) Six months. (B) One year.  
(C) Two years. (D) The period as mentioned in the byelaw.
19. Apex Society means :
- (A) State Level Society. (B) District Level Society.  
(C) Village Level Society. (D) National Level Society.
20. The Audit memorandum is prepared by :
- (A) Registrar. (B) Director of Co-op. Audit.  
(C) Auditor. (D) Committee of the Society.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

**BCM 5B 11—CO-OPERATION SPECIALIZATION—II LEGAL ENVIRONMENT  
FOR CO-OPERATIVES**

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part I***This part consists of two bunches of questions carrying equal mark 1.**Each bunch consists of five objective type questions.**Answer all questions.***(A) Fill in the blanks :**

- 1 Section \_\_\_\_\_ of KCS Act states that Co-op society can be registered with limited Liability.
- 2 In a Central Society, Government nominees are appointed by \_\_\_\_\_.
- 3 \_\_\_\_\_ is a document issued by the Court directing a person to appear before a Court.
- 4 The accounts of a Co-operative Society should be audited within \_\_\_\_\_ of the close of the financial year.
- 5 \_\_\_\_\_ % of net profit is given as dividend to Government by Co-operative Societies.

**(B) Choose the correct answer :**

- 6 The Taluk level officer who conduct audit of a co-operative society is :
  - (A) Additional Director of Co-operative Audit.
  - (B) Deputy Director of Co-operative Audit.
  - (C) Joint Director of Co-operative Audit.
  - (D) Assistant Director of Co-operative Audit.

**Turn over**

- 7 The objective of Co-operative Management is :
- (A) Provide better quality service to members.  
 (B) Proper accounting.  
 (C) Profit maximization.  
 (D) Conduct maximum business.
- 8 Audit fee of Credit Society is calculated on the basis of :
- (A) Net Income. (B) Working Capital.  
 (C) Sales. (D) Gross Income.
- 9 The Co-operative Arbitration Court entertains ?
- (A) Only monetary issue.  
 (B) Only non-monetary issues.  
 (C) Both monetary and non-monetary issues.  
 (D) Monetary issues up to Rs. 10,000 and non-monetary issues.
- 10 Disposal of net profit of Co-operative societies shall be made as per section \_\_\_\_\_.
- (A) 58. (B) 57.  
 (C) 56. (D) 55.

(10 × 1 = 10 marks)

### Part II

*Answer any eight questions in one or two sentences each.  
 Each question carries 2 marks.*

- 11 State the limitations of the Co-Operative Credit Societies Act 1904.
- 12 Mention the intention of Kerala Co-operative Societies Act, 1969.
- 13 Define Assisted Society.
- 14 What is a Primary Co-operative Agricultural and Rural Development Bank ?
- 15 How can a society invest or deposit its funds ?
- 16 Who all can be a member of a co-operative society as per Section 16 of the Co-operative Societies Act ?
- 17 Explain about the quorum for meetings.

- 18 Mention the purposes for which annual general meeting of a society are held.
- 19 What is a Committee ?
- 20 Who is a Liquidator ?

(8 × 2 = 16 marks)

### Part III

*Answer any six questions.*

*Each question carries 4 marks.*

- 21 Mention the unique features of Kerala Co-operative Societies Act 1969 that make the Act distinguished from all other Indian Co-operative Societies Acts.
- 22 What are the rights of members of a cooperative society ?
- 23 Describe the disposal of net profit of a co-operative society.
- 24 Explain the provisions relating to amendment of bye law.
- 25 State the circumstances and procedure for supersession of a committee.
- 26 Explain the situation under which an enquiry is held under section 65. What are the powers of registrar in this regard ?
- 27 Who is an Arbitrator ? What are his powers ?
- 28 Explain about audit memorandum.

(6 × 4 = 24 marks)

### Part IV

*Answer any two questions.*

*Each question carries 15 marks.*

- 29 Describe the circumstances for the liquidation and procedure adopted for liquidation of societies.
- 30 Describe in detail different forms of state aid to co-operatives.
- 31 Write an essay on cooperative audit.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS—UG)****B.Com.****BCM 5B 10—CO-OPERATION SPECIALIZATION—I—CO-OPERATIVE THEORY AND PRACTICE****(2014 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.

BCM 5B 10—CO-OPERATION SPECIALIZATION—I—CO-OPERATIVE THEORY AND PRACTICE

(Multiple Choice Questions for SDE Candidates)

1. For the second reformulation of Principles of Co-operative Sector, The International Co-operative Alliance appointed a sub-committee in \_\_\_\_\_.  
(A) 1964. (B) 1935.  
(C) 1954. (D) 1944.
2. \_\_\_\_\_ plays an equalizing role as a welfare factor in a capitalistic economy.  
(A) Socialism. (B) Trade Unionism.  
(C) Joint Stock Companies. (D) Co-operation.
3. The word \_\_\_\_\_ literally means to work together or act together.  
(A) Organization. (B) Company.  
(C) Co-operation. (D) Association.
4. In \_\_\_\_\_ form of business organization profit earning is the fundamental motive.  
(A) Co-operation. (B) Capitalism.  
(C) Socialism. (D) Trade unionism.
5. \_\_\_\_\_ pre-supposes the dominance of the State, whereas the co-operative movement does not accept State interference.  
(A) Co-operation. (B) Capitalism.  
(C) Socialism. (D) Trade unionism.
6. The \_\_\_\_\_ is the Chief Executive Officer of the ICA.  
(A) Director General. (B) President.  
(C) Vice President. (D) Board.
7. The Sivaraman Committee was constituted in the \_\_\_\_\_ five year plan and it recommended the establishment of NABARD.  
(A) Second. (B) Fourth.  
(C) Sixth. (D) Eighth.

8. The shortcomings in the Act of 1904 was removed by another legislation known as \_\_\_\_\_.
- (A) Co-operative Societies Act of 1912. (B) The Model Co-operative Act.  
(C) Constitution Amendment Bill. (D) None of these.
9. A novel form of co-operative organization known as Producer Company was introduced by amending the \_\_\_\_\_.
- (A) Companies Act, 1956. (B) Companies Act, 1913.  
(C) Co-operative Societies Act of 1904. (D) Co-operative Societies Act of 1912.
10. NCHF stands for :
- (A) National Co-operative Housing Federation of India.  
(B) National Credit Housing Federation.  
(C) National Consumer Housing Federation.  
(D) National Co-operative Housing Finance.
11. LAMPS, TDCCFs, BISCOLAMF, TRIFED are cooperatives working for the upliftment of \_\_\_\_\_.
- (A) Scheduled Castes. (B) Scheduled Tribes.  
(C) Rural areas. (D) Urban areas.
12. The first Dairy Co-operative Society was registered in 1913 at Allahabad in UP was called \_\_\_\_\_.
- (A) Katra Co-operative Dairy Society.  
(B) Kaira District Co-operative Milk Producers Union.  
(C) District Co-operative Milk Society.  
(D) Allahabad Co-operative Dairy Society.
13. NCCF was set up on \_\_\_\_\_ and is administered under the Multi State Co-operative Societies Act 2002.
- (A) 16 October, 1965. (B) 16 August, 1965.  
(C) 15 August, 1965. (D) 25 December, 1965.

Turn over

14. The KSCHF was registered on \_\_\_\_\_.
- (A) 23.9.1970. (B) 23.9.1971.  
(C) 23.9.1972. (D) 23.9.1973.
15. The National Agricultural Co-operative Marketing Federation (NAFED), established in \_\_\_\_\_.
- (A) 1965. (B) 1955.  
(C) 1970. (D) 1958.
16. The creation of \_\_\_\_\_ in 1965 was a major step towards the organisation of dairying on co-operative lines.
- (A) National Dairy Development Board (NDDB).  
(B) National Bank for Agricultural and Rural Development.  
(C) National Federation of Urban Co-operative Banks and Credit Societies Ltd.  
(D) National Co-operative Development Corporation.
17. The first marketing co-operative was organized at \_\_\_\_\_ in the former Bombay Province in 1915.
- (A) Hubli. (B) Pune.  
(C) Kolaba. (D) Lonavla.
18. The well-known sobriquet 'MILMA' refers to \_\_\_\_\_.
- (A) AMUL Co-operative.  
(B) Anand Dairy.  
(C) Kerala Co-operative Milk Marketing Federation.  
(D) None of the above.
19. The Registered Office of NAFCUB is at \_\_\_\_\_ and the area of operation is whole of the country.
- (A) Mumbai. (B) Agra.  
(C) Kolkata. (D) Delhi.
20. The National Co-operative Agriculture and Rural Development Banks' Federation was registered on \_\_\_\_\_ with the main objective of promoting the interests of the Long Term Co-operative Credit Structure (LTCCS) movement in the country.
- (A) 6th October, 1960. (B) 5th October, 1960.  
(C) 7th October, 1960. (D) 8th October, 1960.

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 10—CO-OPERATION SPECIALIZATION—I—CO-OPERATIVE THEORY AND PRACTICE

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***This part consists of two bunches of questions carrying equal mark 1.**Each bunch consists of five objective type questions.**Answer all questions.*

(A) Fill in the blanks :

- 1 \_\_\_\_\_ is the apex institution for financing housing through the Primary Housing Co-operatives (PHCs) in Kerala State.
- 2 The \_\_\_\_\_ is the apex federation of the consumer cooperatives in India.
- 3 With regard to short-term credit cooperatives, at the central level \_\_\_\_\_ act as a link between primary societies and State Cooperative Apex Banks.
- 4 In 1969-70 NDDDB introduced a scheme for the development of dairy cooperatives known as \_\_\_\_\_.
- 5 The Kerala State Handloom Weavers Co Operative Society Ltd is also known \_\_\_\_\_.

(B) Choose the correct answer from the bracket :

6 The "Rochdale Friendly Cooperative Society" was formed in :

- |          |          |
|----------|----------|
| a) 1630. | b) 1730. |
| c) 1830. | d) 1930. |

7 Expand ICAO :

- a) International Cooperative Agricultural Organisation.
- b) International Cooperative Aquaculture Organisation.
- c) International Cooperative Artisan Organisation.
- d) International Cooperative Arts Organisation.

**Turn over**

- 8 The first Dairy Cooperative Society was registered in 1913 at Allahabad in UP was called :
- Katra Cooperative Dairy Society.
  - Kaira District Cooperative Milk Producers Union.
  - Malabar Cooperative Milk Society.
  - Allahabad Cooperative Dairy Society.
- 9 The farmer-owned Co-operative Model with is integrated approach to production, procurement, Processing and Marketing of milk came to be known as \_\_\_\_\_.
- Mother Pattern.
  - Milma Pattern.
  - Anand Pattern.
  - None of the above.
- 10 The process of concentration of cooperative activities at the primary level either by the amalgamation of two or more societies carrying out the same business or by the incorporation of several functions in one society is known as \_\_\_\_\_.
- Horizontal Integration.
  - Link-up system.
  - Vertical Integration.
  - All of the above.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions in one or two sentences each.  
Each question carries 2 marks.*

- Define Co-operative Marketing.
- What is NCCT ?
- State the advantages of a cooperative processing society.
- Mention the different types of Housing cooperatives at the primary level.
- Write about hospital co-operatives.
- What are the main sources of funds of DCBS ?
- Identify few key elements of Anand Pattern.
- Write a note on IFFCO.
- What are the different categories of Coir Cooperative Societies in Kerala ?
- Mention few purposes for which short term cooperative credit is provided.

(8 × 2 = 16 marks)

**Part C**

*Answer any six questions.*

*Each question carries 4 marks.*

- 21 Explain the main activities of NAFED.
- 22 Explain the major problems faced by diary cooperatives in India.
- 23 Describe the role and functions of NCDC.
- 24 Explain the organisation structure and objectives of consumer co-operatives in India.
- 25 What are the advantages of cooperative housing ?
- 26 Write about employees' credit co-operatives.
- 27 Explain the role of Coirfed as an apex federation of coir co-operatives in Kerala.
- 28 Explain about National Cooperative Union of India.

(6 × 4 = 24 marks)

**Part D**

*Answer any two questions.*

*Each question carries 15 marks.*

- 29 Describe the role of NABARD in co-operative credit.
- 30 Discuss the about Non-Agricultural cooperatives.
- 31 Write an essay on marketing co-operatives.

(2 × 15 = 30 marks)

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS—UG)****B.Com.****BCM 5B 11—BANKING AND INSURANCE SPECIALIZATION—II—INSURANCE  
MANAGEMENT****(2014 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.

BCM 5B 11—BANKING AND INSURANCE SPECIALIZATION—II—INSURANCE  
MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

1. In legal sense, Insurance is a :
  - (A) Contract.
  - (B) Activity.
  - (C) Gambling.
  - (D) Publicity.
2. LIC was nationalised in :
  - (A) 1956.
  - (B) 1955.
  - (C) 1957.
  - (D) 1948.
3. The policy for which the premium is payable throughout the life of the assured is known as :
  - (A) Annuity Policy.
  - (B) Whole Life Policy.
  - (C) Term Policy.
  - (D) Endowment.
4. When the same risk and subject matter is insured with more than one insurer is known as :
  - (A) Reinsurance.
  - (B) Double Insurance.
  - (C) Under Insurance.
  - (D) Over Insurance.
5. The organisation structure of LIC refers to :
  - (A) Three Tier.
  - (B) Four Tier.
  - (C) Five Tier.
  - (D) Six Tier.
6. \_\_\_\_\_ can be done by mere endorsement on the policy or by a separate duly stamped deed.
  - (A) Assignment.
  - (B) Nomination.
  - (C) Renewal.
  - (D) Revival.
7. The document which contains the terms and conditions of the life insurance contract is termed as the :
  - (A) Agreement.
  - (B) Life Insurance Policy.
  - (C) Cover Note.
  - (D) Proposal Form.

8. What is a proposal ?
- (A) A request for an insurance cover. (B) An offer to enter into a contract.  
(C) Both (a) and (b). (D) None of the above.
9. Which of these persons will not be given a license to work as an insurance agent ?
- (A) A person with criminal record.  
(B) A corporate insurance executive.  
(C) An employee of an insurance company.  
(D) All the three mentioned here.
10. The person responsible for evaluation and acceptance / rejection of risks and computation of premium in insurance is called :
- (A) Insured. (B) Assurer.  
(C) Agent. (D) Underwriter.
11. Insurance prices are called :
- (A) Commissions. (B) Allowances.  
(C) Premiums. (D) Discounts.
12. A person employed to do any act for another or to represent another in dealing with a third person refers to :
- (A) Agent (B) Principal.  
(C) Development Officer. (D) Surveyor.
13. \_\_\_\_\_ in the insurance are just like the retailers of any consumer product who help in selling and distributing the product.
- (A) Underwriters. (B) Surveyors.  
(C) Agents. (D) Banker.

Turn over

14. The agents who are selling policies of several life and non life insurance companies at a time are known as :
- (A) Brokers. (B) Surveyors.  
(C) Underwriters. (D) Banks.
15. \_\_\_\_\_ are independent professionals appointed by an insurance company to assess the loss or damage on a claim under a policy.
- (A) Surveyors. (B) Loss Assessors.  
(C) Both (A) and (B) (D) Agents.
16. General Insurance Corporation was established during the year :
- (A) 1971. (B) 1986  
(C) 1956. (D) 1972.
17. The term Assurance refers to :
- (A) Marine Insurance Business. (B) Life Insurance Business.  
(C) Fire Insurance Business. (D) Motor Vehicle Business.
18. Committee of reforms in insurance sectors during 1993 headed by \_\_\_\_\_.
- (A) R.N. Malhotra. (B) S. Narashiman.  
(C) Manmohan Singh. (D) P. Chidambaram.
19. Insurance business is based on \_\_\_\_\_.
- (A) Newtons Law.  
(B) Boyles Law.  
(C) The Theory of Probability and Law of large numbers.  
(D) Parkinsons Law.
20. \_\_\_\_\_ is pricing of insurance products driven by market forces.
- (A) De-tariffing. (B) Fixed Pricing.  
(C) Tariffing. (D) Penetration Pricing.

FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021

(CUCBCSS—UG)

B.Com.

BCM 5B 11—BANKING AND INSURANCE SPECIALIZATION—II—INSURANCE  
MANAGEMENT

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

Answer all questions.  
Each question carries 1 mark

(A) Choose the correct answer :

- 1 The term 'loading' means \_\_\_\_\_.  
(a) Expenses. (b) Loss.  
(c) Cost. (d) Revenue.
- 2 The income and expenses relating to the insurance business is recorded in \_\_\_\_\_.  
(a) Revenue account. (b) Cash flow statement.  
(c) Balance sheet. (d) Profit and loss account.
- 3 The right of ownership of the affected property passes to the insurer under principle of \_\_\_\_\_.  
(a) Indemnity. (b) Subrogation.  
(c) Causa proxima. (d) Contribution.
- 4 Insurance intended to protect banks and industrial establishments against loss of money carried by messengers and may be in transit \_\_\_\_\_.  
(a) Baggage insurance. (b) Cash insurance.  
(c) Cargo insurance. (d) Fire insurance.

Turn over

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS—UG)****B.Com.****BCM 5B 10—BANKING AND INSURANCE SPECIALIZATION—I—BANKING SERVICE  
MANAGEMENT****(2014 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.

8. Internet is the cheapest of all banking channel and helps banks to gain substantially in terms of \_\_\_\_\_ Cost.
- (A) Auditing. (B) Deposit.  
(C) Investment. (D) Transaction.
9. \_\_\_\_\_ constitute the largest source of funds for the bank.
- (A) Cash. (B) Loan.  
(C) Deposit. (D) Commission.
10. After a customer closed his account \_\_\_\_\_.
- (A) The banker is not liable to observe the secrecy of his account.  
(B) The banker still liable to keep secrecy.  
(C) The banker's duty of secrecy comes to an end in terms of the provisions of the Negotiable Instrument Act.  
(D) None of the above.
11. A document issued by the bank to acknowledge the receipt of a fixed sum of money deposited \_\_\_\_\_ is called.
- (A) Collection receipt. (B) Pay in slip.  
(C) Fixed deposit receipt. (D) Bond.
12. The endorser will not liable to the holder on dishonor of a negotiable instrument if he makes \_\_\_\_\_.
- (A) Sans-recourse endorsement. (B) Facultative endorsement.  
(C) Sans-frais endorsement. (D) None of the above.
13. The relationship between a banker and its customer is basically \_\_\_\_\_.
- (A) A debtor and a creditor. (B) A trustee and the beneficiary.  
(C) A principal and agent. (D) None of the above.
14. Merchant banking includes :
- (A) Managing issues of shares.  
(B) Opening branches in mandis or bazaars.  
(C) Financing intermediary businessman.  
(D) None of the above.

Turn over

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 10—BANKING AND INSURANCE SPECIALIZATION—I—BANKING SERVICE  
MANAGEMENT

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A**

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

(A) Fill in the blanks :

- 1 Banking without direct recourse to the bank is called \_\_\_\_\_ banking.
- 2 The relationship between a banker and its customer is basically that of a \_\_\_\_\_.
- 3 When a loan is advanced on the basis of movable property, it is called \_\_\_\_\_.
- 4 A cheque bearing a back date from the date of issue is \_\_\_\_\_.
- 5 SWIFT stands for \_\_\_\_\_.

(B) Choose the correct answer :

- 6 Who introduced the Banking Ombudsmen Scheme ?  
(A) RBI. (B) SBI.  
(C) Ministry of Finance. (D) NABARD.
- 7 Banker's lien is a type of security :  
(A) Implied pledge. (B) Pledged.  
(C) Hypothecated. (D) Mortgaged.
- 8 The period of limitation in case of deposits with bank begins from the date on which :  
(A) Deposit was made.  
(B) Deposit matures.  
(C) Date of demand for payment by the customer.  
(D) None of these.

**Turn over**

- 27 Mention the impact of NPAs on operations.
- 28 What are the circumstances during which the banker may disclose the state of the customer's account ?

(6 × 4 = 24 marks)

**Part D**

*Answer any two questions.*

*Each question carries 15 marks.*

- 29 Explain the precautions taken by the banker to open and operate accounts for the following customers.
- i) Minor.
  - ii) Illiterate Persons.
  - iii) Trustees.
30. Explain different modes of charging a security.
31. Enumerate the provisions of the Banking Regulation Act, 1949 relating to control of the Reserve bank of India over Banking Companies.

(2 × 15 = 30 marks)

CHMK LIBRARY UNIVERSITY OF CALICUT

## BCM 5B 11—FINANCE SPECIALIZATION II—FINANCIAL MANAGEMENT

(Multiple Choice Questions for SDE Candidates)

1. The job of a finance manager is confined to :
  - (A) Raising funds.
  - (B) Management of cash.
  - (C) Raising of funds and their effective utilization.
  - (D) None of these.
  
2. Debt to Total Assets Ratio can be improved by :
  - (A) Borrowing More.
  - (B) Issue of Debentures.
  - (C) Issue of Equity Shares.
  - (D) Redemption of Debt.
  
3. A Current Ratio of Less than One means :
  - (A) Current Liabilities < Current Assets.
  - (B) Fixed Assets > Current Assets.
  - (C) Current Assets < Current Liabilities.
  - (D) Share Capital > Current Assets.
  
4. Which of the following is not true for capital budgeting ?
  - (A) Sunk costs are ignored.
  - (B) Opportunity costs are excluded.
  - (C) Incremental cash flows are considered.
  - (D) Relevant cash flows are considered.
  
5. Which of the following is not included in incremental A flows ?
  - (A) Opportunity Costs.
  - (B) Sunk Costs.
  - (C) Change in Working Capital.
  - (D) Inflation effect.
  
6. Feasibility Set Approach to Capital Rationing can be applied in :
  - (A) Accept-Reject Situations.
  - (B) Divisible Projects.
  - (C) Mutually Exclusive Projects.
  - (D) None of the above.

15. Which of the following stresses on investor's preference reorient dividend than higher future capital gains ?
- (A) Walter's Model. (B) Residuals Theory.  
(C) Gordon's Model. (D) MM Model.
16. MM Model argues that dividend is irrelevant as :
- (A) The value of the firm depends upon earning power.  
(B) The investors buy shares for capital gain.  
(C) Dividend is payable after deciding the retained earnings.  
(D) Dividend is a small amount.
17. Gordon's Model of dividend relevance is same as
- (A) No-growth Model of equity valuation.  
(B) Constant growth Model of equity valuation.  
(C) Price-Earning Ratio.  
(D) Inverse of Price Earnings Ratio.
18. Dividend declared by a company must be paid in :
- (A) 20 days. (B) 30 days.  
(C) 32 days. (D) 42 days.
19. The Transaction Motive for holding cash is for :
- (A) Safety Cushion. (B) Daily Operations.  
(C) Purchase of Assets. (D) Payment of Dividends.
20. Which of the following is not an objective of cash management ?
- (A) Maximization of cash balance. (B) Minimization of cash balance.  
(C) Optimization of cash balance. (D) Zero cash balance.

- 7 \_\_\_\_\_ is the number of years it takes for the firm to recover its original investment by net returns before depreciation, but after taxes.
- 8 \_\_\_\_\_ is the minimum rate of return expected by its investors.
- 9 \_\_\_\_\_ refers to a firm's investment in short term assets, such as cash amounts receivables, inventories etc.
- 10 \_\_\_\_\_ refers to the minimum amount of investment in all current assets which is required at all times to carry out minimum level of business activities.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions from the following.*

*Each question carries 2 marks.*

- 11 What is Financial Management ?
- 12 Why money has time value ?
- 13 Why capital budgeting decisions are needed ?
- 14 What are the merits of the pay-back period method ?
- 15 What is Earnings Yield Method ?
- 16 How to compute Cost of Retained Earnings ?
- 17 What are the assumptions of Gordon's Model ?
- 18 What Modigliani-Miller's Model of dividend ?
- 19 What is meant by operating cycle ?
- 20 Which are the methods of measuring working capital requirements ?

(8 × 2 = 16 marks)

### Part C

*Answer any six questions from the following.*

*Each question carries 4 marks.*

- 21 What is the Nature of Financial Management ?
- 22 A project costing 10 lacs. EBITD (Earnings before Depreciation, Interest and Taxes) during the first five years is expected to be 2,50,000 ; 3,00,000 ; 3,50,000 ; 4,00,000 and 5,00,000. Assume 33.99% tax and 30% depreciation on WDV Method.
- 23 Which are the tools used in Capital budgeting under risky situations ?

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS—UG)****B.Com.****BCM 5B 10—FINANCE SPECIALIZATION—I—FINANCIAL REPORTING****(2014 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.
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7. Total borrowings used for construction of an office building are Rs. 30,00,000. Entity issued 8% debentures worth 10,00,000 for this purpose and balance amount was utilized from its common pool including 10% bank loan of Rs. 10,00,000 and 9.5% bank loan of Rs. 10,00,000. What is the amount of borrowing cost to be capitalized ?
- (A) 2,75,000. (B) 3,00,000.  
(C) 2,50,000. (D) 2,65,000.
8. Capitalization of borrowing cost should not cease when :
- (A) There is a delay and that delay is inherent in the asset acquisition process.  
(B) There is a delay in payment of interest on loan.  
(C) There is a permanent interruption.  
(D) None of the above.
9. \_\_\_\_\_ are the amount of income tax payable in future period for taxable temporary differences.
- (A) Deferred tax asset. (B) Deferred tax liability.  
(C) Current tax. (D) Tax base.
10. \_\_\_\_\_ are employee benefits that are payable after the completion of employment.
- (A) Retirement benefits. (B) Post employee benefits.  
(C) Share based payments. (D) None of the above.
11. In selecting an accounting policy, we should review \_\_\_\_\_.
- (A) The standard only. (B) The interpretation only.  
(C) Framework only. (D) All of the above.
12. Which of the following is not a minimum item on the face of the statement of comprehensive income ?
- (A) Revenue. (B) Finance cost.  
(C) Deferred tax. (D) Profit or Loss.
13. Under Ind AS 1, which of the following must be disclosed on the statement of financial position ?
- (A) Property, Plant and Equipment. (B) Biological assets.  
(C) Provisions. (D) All of the above.

Turn over

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 10—FINANCE SPECIALIZATION—I—FINANCIAL REPORTING

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all questions.**Each question carries 1 mark.*

1. A \_\_\_\_\_ is an asset that necessarily takes a substantial period of time to get ready for its intended use or sale.
2. \_\_\_\_\_ is the exercise of caution when making judgements under conditions of uncertainty.
3. When a dividend is declared \_\_\_\_\_ is debited.
4. The operating activities of enterprise are \_\_\_\_\_ revenue activity.
5. The cost of the item can be measured \_\_\_\_\_.
6. The recording of expenses in the same financial year as the related revenues is known as :
  - a) Operating cycle.
  - b) Cost recovery.
  - c) Matching convention.
  - d) Prudence convention.
7. Recognition is the process of :
  - a) Disclosing information in the notes to the financial statements.
  - b) Determining the amount at which an item should be shown in the financial statements.
  - c) Incorporating an item in the financial statements.
  - d) Determining where an item should be presented in the financial statements.
8. Which of the following would generally not be classified as a current asset ?
  - a) An asset held for the purpose of being traded.
  - b) A cash equivalent.
  - c) An asset intended for consumption within the entity's normal operating cycle.
  - d) An asset held for long-term use within the entity.

**Turn over**

22. Explain any *four* classifying of Reserves and surplus ?
23. What is the process of impairment ?
24. Explain the procedure to measure the deferred tax ?
25. Calculate the cost of purchase of inventory that should be included in purchase cost ?

Purchase price Rs. 2,50,000 ; 2. Penalty charges for overdue payments Rs. 5,000 ; 3. Discount on purchase price 3 % on purchase price ; Travelling expense of purchase department Rs. 8,000 ; GST 2 % on purchase price ; Import duty Rs. 10,000 ; forwarding charges of external transport Rs. 2,000 ; Transport insurance Rs. 2,000 ; Internal storage cost of receiving materials Rs. 6,000 ; Cost of letter of reference Rs. 1,000 ; Internal transport between stock location Rs. 3,000 ; Commission and Brokerage paid Rs. 5,000

26. A factory has a carrying value of Rs. 20 million. Two year ago the company reduced the carrying value from Rs. 22 million. This was taken as a charge to profit & loss. In the current year the factory is now worth Rs. 23 million. Show the account for the revaluation in the current year. Explanation the working with relevant fig A.
27. On 1<sup>st</sup> April 2017, a company borrowed Rs. 15,00,000 to finance the production of two assets, both of which are expected to take a year build. Production started during the financial year 2017-18 and was utilised is follows with the remaining funds used temporarily :

	Asset A	Asset B
1 <sup>st</sup> April 2017	2,50,000	5,00,000
1 <sup>st</sup> October 2017	2,50,000	5,00,000

The loan rate was 9 % and surplus can be invested for 7 %.

Ignoring the compound interest, What are the borrowing costs which may be capitalised for each asset and consequently each assets on 31<sup>st</sup> March 2018.

28. XY Ltd. has a fully paid equity capital of Rs. 5,00,000 divided into shares of Rs. 10 each and 1,00,000 partly paid shares of Rs. 10 each, Rs. 7 paid up. It has an accumulated profit to the credit of its profit and loss account of Rs. 2,00,000, free reserve of Rs. 1,50,000 and security premium of Rs. 50,000. It has decided to convert the partly paid equity shares into fully paid by applying bonus out of accumulated profit and free reserves. The bonus was declared at Rs. 6 per share on the fully paid up capital. Pass necessary journal entries.

(6 × 4 = 24 marks)

**Turn over**

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021****(CUCBCSS—UG)****B.Com.****BCM 5B 09—HUMAN RESOURCE MANAGEMENT****(2014 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.
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8. \_\_\_\_\_ it is concerned with the determination as the number of personnel required in an organization.
- (A) Human resource planning. (B) Job analysis.  
(C) Motivation. (D) Human welfare.
9. It helps the employees acquainted with jobs and also to increase their aptitudes and skills and knowledge :
- (A) Training. (B) Orientation.  
(C) Eliminating. (D) Recruiting.
10. The method used in government organizations to appraise the employees :
- (A) Ranking method. (B) Grading method.  
(C) Paired comparison method. (D) Confidential report.
11. \_\_\_\_\_ is a detailed and systematic study of jobs to know the nature and characteristics of the people to be employed in different kinds of jobs.
- (A) Job analysis. (B) Job description.  
(C) Job enrichment. (D) Job evaluation.
12. \_\_\_\_\_ is a statement which shows a maximum acceptable human qualities necessary to perform a job satisfactorily.
- (A) Job evaluation. (B) Job description.  
(C) Job specification. (D) None of these.
13. \_\_\_\_\_ is defined as downgrading an employee by reducing his salary decrease his responsibility and authority and status.
- (A) Transfer. (B) Promotion.  
(C) Demotion. (D) None of these.
14. The major defect is that the \_\_\_\_\_ Method tends to irritate raters, who feel they are not being trusted.
- (A) Forced-choice. (B) Ranking.  
(C) Checklist. (D) None of these.

Turn over

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 09—HUMAN RESOURCE MANAGEMENT

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A***Answer all ten questions.**Each question carries 1 mark.***I. Choose the Correct Answer :**

1. Which is not part of Manpower Planning ?

- (a) Developing employment programmes.
- (b) Making future manpower forecasts.
- (c) Determining capital structure.
- (d) Analyzing the current manpower inventory.

2. Which is an Off-the-job Training Method ?

- (a) Simulation Exercises.
- (b) Job Rotation.
- (c) Mentoring.
- (d) Coaching.

3. Which is not a Career Development Method ?

- (a) Personal Development Plans.
- (b) Performance Appraisal System.
- (c) Book building.
- (d) Discussion with Knowledgeable Individuals.

4. Which is an objective of a pay system ?

- (a) To retain the present employees.
- (b) To achieve optimal capital structure.
- (c) To hedge price risk.
- (d) To secure modern technology.

**Turn over**

19. What is Step-ladder procedure in grievance management ?

20. What are the Objectives of Discipline?

(8 × 2 = 16 marks)

### Part C

*Answer any six questions from the following.*

*Each question carries 4 marks.*

21. Distinguish between Personnel Management and Human Resource Management.

22. Which are the advantages of Internal Sources ?

23. What are the Objectives of Training Programme ?

24. What are the Features of Performance appraisal ?

25. Explain the Process of performance appraisal

26. Which are the different types of fringe benefits ?

27. What are the objective of any pay system ?

28. What are Essentials of a Good Grievance procedure ?

(6 × 4 = 24 marks)

### Part D

*Answer any two questions from the following.*

*Each question carries 15 marks.*

29. Explain the Scope of Human Resource Management.

30. What are characteristics of an effective training environment ?

31. What are the Factors affecting wages/compensation in a firm ?

(2 × 15 = 30 marks)

## BCM 5B 08—BUSINESS RESEARCH METHODS

(Multiple Choice Questions for SDE Candidates)

1. A \_\_\_\_\_ analysis determines the cost of each production item used to produce goods and services.  
(A) Marketing. (B) Financial.  
(C) Technical. (D) Investment
2. A theory explains and predict about a \_\_\_\_\_.  
(A) Phenomenon. (B) Principles.  
(C) Conclusion. (D) None of these.
3. A \_\_\_\_\_ is an abstraction formed by generalizations from particulars.  
(A) Constructs. (B) Concept.  
(C) Induction. (D) Deduction.
4. \_\_\_\_\_ research deals with practical problems.  
(A) Basic. (B) Exploratory.  
(C) Applied. (D) Experimental.
5. \_\_\_\_\_ research is mainly concerned with discovery and with generating or building theory.  
(A) Situational. (B) Causal.  
(C) Descriptive. (D) Exploratory.
6. Secondary data analysis is another form of \_\_\_\_\_ research.  
(A) Situational. (B) Causal.  
(C) Descriptive. (D) Exploratory.
7. \_\_\_\_\_ is a tentative explanation for an observation, phenomenon, or scientific problem that can be tested by further investigation.  
(A) Theory. (B) Concept.  
(C) Construct. (D) Hypothesis

15. A deductive reasoning works from general to particular, it is called \_\_\_\_\_.
- (A) Bottom-Up Approach. (B) Top - Down Approach.  
(C) Balanced Approach. (D) Linear Approach.
16. The act of providing a measure of a concept is referred to as \_\_\_\_\_.
- (A) Hypothesis. (B) Construct.  
(C) Proposition. (D) Operational Definition.
17. The assignment of objects to numbers or semantics according to a rule is called \_\_\_\_\_.
- (A) Statistical analysis. (B) Interpretation.  
(C) Scaling. (D) Labelling.
18. The Fahrenheit scale of measuring temperature is a \_\_\_\_\_ scale.
- (A) Nominal. (B) Ordinal.  
(C) Interval. (D) Ratio.
19. \_\_\_\_\_ means judging the scalability of the phenomenon under study.
- (A) Continnum. (B) Range.  
(C) Standard deviation. (D) Variance.
20. A \_\_\_\_\_ table may contain data pertaining to more than one characteristic.
- (A) Simple. (B) Complex.  
(C) Frequency. (D) Normal.

10. Plan of study of researcher is called :

- (a) Research problem. (b) Research design.  
(c) Research method. (d) Research procedure.

(10 × 1 = 10 marks)

### Part B

*Answer any eight questions.  
Each question carries 2 marks.*

11. What do you mean by social research ?  
12. What is research report ?  
13. What is research problem ?  
14. What do you mean by sample design ?  
15. What is scaling technique ?  
16. What is a questionnaire method of data collection ?  
17. Write a short note on independent variable.  
18. What is an alternative hypothesis ?  
19. Write a short note on 'Reliability' and 'Validity'.  
20. What is data processing ?

(8 × 2 = 16 marks)

### Part C

*Answer any six questions.  
Each question carries 4 marks.*

21. Explain the role of literature review in formulating a research problem.  
22. Distinguish between references and bibliography.  
23. Briefly explain the significance and objectives of research.  
24. What are the requisites of a good research problem ?  
25. What do you mean by research variable ?  
26. What are the limitations of case study method ?  
27. Why should researcher review earlier research studies relating to a topic ?  
28. What are the advantages of sampling ?

(6 × 4 = 24 marks)

**D 10000-A**

(Pages : 4)

Name.....

Reg. No.....

**FIFTH SEMESTER U.G. DEGREE EXAMINATION, NOVEMBER 2021**

(CUCBCSS—UG)

B.Com.

BCM 5B 07—ACCOUNTING FOR MANAGEMENT

(2014 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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7. Assets and liabilities in a Balance Sheet may be arranged in the order of \_\_\_\_\_.
- (A) Liquidity. (B) Permanence.  
(C) Both of these. (D) None of these.
8. \_\_\_\_\_ is only internal source of funds :
- (A) Fund from operations. (B) Net profit.  
(C) Both of these. (D) None of these.
9. Net profit earned plus non-working capital expenses is equal to \_\_\_\_\_.
- (A) Fund provided by operations. (B) Use of funds.  
(C) Sinking fund. (D) None of these.
10. \_\_\_\_\_ means cash and other assets which are expected to be sold or consumed during the normal operating cycle of business.
- (A) Liquid assets. (B) Quick assets.  
(C) Cash equivalents. (D) Current assets.
11. Increase in Accounts payable when compared to previous year results in \_\_\_\_\_ of working capital.
- (A) Increase. (B) Decrease.  
(C) No change. (D) None of these.
12. Fund lost in operations represent \_\_\_\_\_.
- (A) Inflow of funds. (B) Outflow of funds.  
(C) Neither inflow nor outflow. (D) None of these.
13. According to SEBI requirements Cash flow statement is prepared by categorizing cash flows into operating, investing and \_\_\_\_\_ activities.
- (A) Financing. (B) Routine.  
(C) Long term. (D) None of these.

Turn over

**D 10000**

(Pages : 6)

Name.....

Reg. No.....

**FIFTH SEMESTER U.G. DEGREE EXAMINATION  
NOVEMBER 2021**

(CUCBCSS-UG)

B.Com.

BCM 5B 07—ACCOUNTING FOR MANAGEMENT

(2014 Admissions)

Time : Three Hours

Maximum : 80 Marks

**Part A**

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

I. Choose the correct answer from the following :

- 1 When current liability is paid ; current ratio ?
  - (a) Increases.
  - (b) Decreases.
  - (c) Does not change.
  - (d) Becomes negative.
- 2 Dividend paid under AS-3 is :
  - (a) Cash flow from financing activity.
  - (b) Cash flow from operating activity.
  - (c) Cash flow from investing activity.
  - (d) None of these.
- 3 Management accounting involves :
  - (a) Recording transactions.
  - (b) Classifying transactions.
  - (c) Preparation of financial statements.
  - (d) Analysis and interpretation of data.
- 4 Which among the following is a static statement ?
  - (a) Income Statement.
  - (b) Balance sheet.
  - (c) Fund Flow Statement.
  - (d) Cash Flow Statement.
- 5 When sales are Rs. 1,00,000 and P/V Ratio is 30%, contribution is ?
  - (a) 70,000.
  - (b) 30,000.
  - (c) 1,30,000.
  - (d) 1,00,000.

**Turn over**

23 From the following data, prepare a common-size income statement :

	2010 Rs.	2011 Rs.
Sales	10,50,000	16,75,000
Return inward	50,000	75,000
Cost of goods sold	7,50,000	10,00,000
Administrative expenses	60,000	1,60,000
Selling expenses	40,000	80,000
Interest on loan	10,000	30,000
Income tax	15,000	40,000

24 From the following information calculate :

(a) BEP.

(b) Fixed cost.

Margin of safety — Rs. 80,000 (40% of sales).

P/V ratio — 30%.

25 You are given the following data relating to a company for 2018 :

Rs.

Net sales 20,00,000

Cost of sales (variable cost) 12,00,000

Operating expenses 3,00,000

Interest charges 1,00,000

Tax rate 30%

Calculate :

(a) Operating leverage.

(b) Financial leverage.

(c) Combined leverage.

Turn over

- 28 Rani Ltd. purchases goods on cash and credit terms. From the following information, calculate Creditors' turnover ratio and Average payment period :

	Rs.
Total purchases	... 4,20,000
Cash purchases	... 40,000
Purchase returns	... 20,000
Creditors at the end of the year	... 70,000
Bills payable at the end of the year	... 10,000
Provision for discount on creditors	... 3,750

(6 × 4 = 24 marks)

### Part D

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

- 29 From the following information, you are required to prepare a Cash Flow Statement of C.P. Ltd. for the year ended 31st December, 2011 using indirect method :

#### Balance Sheet

<i>Liabilities</i>	2010	2011	<i>Assets</i>	2010	2011
	Rs.	Rs.		Rs.	Rs.
Share capital	70,000	74,000	Cash	9,000	7,800
Debentures	12,000	6,000	Inventory	49,200	42,700
Reserve for doubtful debts	700	800	Debtors	14,900	17,700
Trade creditors	10,360	11,840	Land	20,000	30,000
P and L A/c	10,040	10,560	Goodwill	10,000	5,000
	1,03,100	1,03,200		1,03,100	1,03,200

Additional information :

- (i) Dividend of Rs. 3,500 was paid.
- (ii) Land was purchased for Rs. 10,000.
- (iii) Amount provided for amortization of Goodwill was Rs. 5,000.
- (iv) Debentures paid of Rs. 6,000.

**Turn over**