

FIRST SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2020**(CCSS)****M.Com. (International Finance)****MCIF 1C 5/MCM 1C 05—ORGANISATION MANAGEMENT****(2018 and 2019 Admissions)****Time : Three Hours****Maximum : 80 Marks****Section A***Answer all questions.**Each question carries 2 marks.*

1. What do you mean by organization structure ?
2. Define Business Ethics.
3. Explain Finance function.
4. What is digital marketing ?
5. What do you mean by procurement ?

(5 × 2 = 10 marks)**Section B***Answer any four questions.**Each question carries 5 marks.*

6. What are the goals of supply chain management ?
7. Explain the need and importance of finance function.
8. What do you mean by ethical decision making ?
9. State the importance of Big Data Analytics.
10. What are the tasks involved in procurement process ?
11. Briefly explain the types of organization.

(4 × 5 = 20 marks)**Turn over**

Section C

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

12. Explain some technologies used in business.
13. What is the importance of good corporate governance ?
14. Explain Porter's supply chain management system.

(2 × 10 = 20 marks)

Section D

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

15. Who is Stakeholder ? State about the different stakeholders of organization.
16. Explain the advantages and disadvantages that Information System brings to a business.
17. Analyse the case :

A shortage at Shyam lal associates

If it weren't for its inability to obtain enough of Part P63, a critical component in its newest and fastest selling product Shyam lal associates, would have been well on its way to financial success. But the delayed delivery of that part significantly increased the new firm's work in process. That, in turn, increased the demand for working capital as the firm stockpiled unfinished product in anticipation of delivery of Part P63. In addition to its cash reserves of Rs. 6,16,000, Shyam lal associates needs Rs. 3,00,000 for the next few months to finance its temporary increase in working capital. Sambhu, a financial planner at Shyam lal associates, has been asked to suggest how to temporarily obtain the additional funds. In order to look as good as it can to the financial community, Shyam lal associates wants to make its financial statement be as attractive as possible. For this reason, Shyam lal associates would prefer to avoid borrowing from its banks or other financial institutions, or collateralizing any of its assets. Sambhu is considering slowing the payment of Shyam lal associates accounts payable. While the firm takes full advantage of its trade credit, it does carefully observe its trade credit terms. Sambhu maintains that by quietly delaying the payment of its bills by four additional days on the average, Shyam lal associates can obtain the use of an additional Rs. 3,00,000. He feels the firm will be able to do this for at least a couple of months before suppliers begin to complain. By then, the firm will no longer need the additional funds. Sambhu discussed his proposal with some of his colleagues. Some wondered if the firm's suppliers would go along with the plan. Others doubted extending payment by only four days would raise that much money. But Shikar, a colleague whose opinions Sambhu respects, questions whether the firm should even be considering the proposal. He was not concerned about whether the plan is practical, feasible, or do-able. Rather, he felt it was not the ethical thing for the firm to do. These discussions have left Sambhu wondering what he should recommend.

(2 × 15 = 30 marks)

FIRST SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2020

(CCSS)

M.Com. (International Finance)

MCIF 1C 4/MCM 1C 04—FINANCIAL REPORTING

(2018 and 2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A*Answer all the questions.**Each question carries 2 marks.*

1. What are the underlying assumptions while preparing the financial statements ?
2. What is fair value of assets ?
3. What are the factors affecting the size of receivables ?
4. What is EPS ?
5. What is the significance of IFRS 7 ?

(5 × 2 = 10 marks)

Part B*Answer any four questions.**Each question carries 5 marks.*

6. Explain the preparation of cash budget.
7. What are operating segments ?
8. What is Balance score Card ?
9. State any *five* financial statement disclosures.
10. Explain Financial asset with example.
11. Sun Industries Ltd is thinking of changing the credit period with a view to increase its overall profits. The marketing department has prepared the following estimates for different periods of credit :

<i>Particulars</i>	Present Policy	Plan I
Credit period (in months)	1	1.5
Sales (in lakhs)	120	130
Fixed Cost	30	30
Bad debts (As a percentage of sales)	0.5	0.8

Turn over

The company has a contribution/sales ratio of 40 % further it requires a pre-tax return on investment at 20 %. Evaluate each of the above proposals and recommend the best credit period for the company.

(4 × 5 = 20 marks)

Part C

Answer any **two** questions.

Each question carries 10 marks.

12. From the following Balance Sheets of H Ltd. and its subsidiary S Ltd. as on 31st December 2017, prepare consolidated Balance Sheet. H Ltd. purchase shares in S Ltd. on the balance sheet date.

Particulars	H LTD (Rs.)	S LTD (Rs.)
Equities and liabilities :		
Share capital		
Shares of Rs. 50 each	5,00,000	2,00,000
Creditors	1,00,000	20,000
Reserves	—	10,000
Profit and Loss	50,000	30,000
Total	6,50,000	2,60,000
Assets :		
Sundry assets	3,50,000	2,60,000
Investment in the shares of S Ltd 4,000 shares (at cost)	3,00,000	—
Total	6,50,000	2,60,000

13. From the following data compute the 'Intrinsic' value of each category of equity shares of Ankit Ltd. : Shareholders funds :

1,00,000 'A' Equity shares of Rs. 10 each, fully paid

1,00,000 'B' Equity shares of Rs. 10 each, Rs. 8 paid

1,00,000 'C' Equity shares of Rs. 10 each, Rs. 5 paid

Retained Earnings Rs. 9,00,000

14. Explain the structure of financial statements prepared under IFRS ?

(2 × 10 = 20 marks)

Part D

Answer any two questions.

Each question carries 15 marks.

following Balance Sheets are given :

	2016 (Rs.)	2017 (Rs)
I. Equity and Liabilities		
Equity Share Capital	30,000	40,000
Redeemable Pref. Capital	15,000	10,000
General Reserve	40,000	7,000
Profit and Loss Account	3,000	4,800
Proposed Dividend	4,200	5,000
Creditors	5,500	8,300
Bills payable	2,000	1,600
Provision for taxation	40,000	5,000
Total	67,700	81,700
II. Assets		
Goodwill	11,500	9,000
Land and buildings	20,000	17,000
Plant	8,000	20,000
Debtors	16,000	20,000
Stock	7,700	10,900
Bills Receivables	2,000	3,000
Cash in hand	1,500	1,000
Cash in bank	1,000	800
Total	67,700	81,700

It is also given that :

- (a) Depreciation of Rs. 2,000 on land and building and Rs. 1,000 on plant has been charged in 2017.
- (b) Interim dividend of Rs. 2,000 has been paid in 2017.
- (c) Income tax Rs. 3,500 has been paid during 2015. Prepare Cash Flow Statement for the year 2017.

16. Prepare a cash budget for the months of May, June and July 2017 on the basis of following information :

Income and Expenditure Forecast

Months	Credit Sales (Rs.)	Credit Purchases (Rs.)	Wages (Rs.)	Manufacturing Expenses (Rs.)	Office Expenses (Rs.)	Selling Expenses (Rs.)
March	60,000	36,000	9,000	4,000	2,000	4,000
April	62,000	38,000	8,000	3,000	1,500	5,000
May	64,000	33,000	10,000	4,500	2,500	4,500
June	58,000	35,000	8,500	3,500	2,000	3,500
July	56,000	39,000	9,500	4,000	1,000	4,500
August	60,000	34,000	8,000	3,000	1,500	4,500

- 1 Cash balance on 1st May, 2017 is Rs. 8,000.
- 2 Plant costing Rs. 16,000 is due for delivery in July, payable 10 % on delivery and the balance after 3 months.
- 3 Advance tax of Rs. 8,000 each is payable in March and June.
- 4 Period of credit allowed by suppliers-2 months and to customers-1 month.
- 5 Lag in payment of manufacturing-½ month.
- 6 Lag in payment of office and selling expenses-1 month.

17. Discuss the features of corporate financial reporting and new trends in financial reporting ?

(2 × 15 = 30 marks)

FIRST SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2020**(CCSS)****M.Com. (International Finance)****MCIF 1C 3/MCM 1C 03—MANAGEMENT ACCOUNTING****(2018 and 2019 Admissions)****Time : Three Hours****Maximum : 80 Marks****Part A***Answer all questions.**Each question carries 2 marks.*

1. What is Break-Even Chart ?
2. What do you mean by Activity based costing ?
3. What is a budget ?
4. What do you mean by sensitivity analysis ?
5. Define Cost Centre.

(5 × 2 = 10 marks)**Part B***Answer any four questions.**Each question carries 5 marks.*

6. How marginal costing helps in pricing decisions ?
7. What do you mean by cost centre ? What are the different types of cost centres ?
8. Explain the advantages of management accounting.
9. Explain the probability assignment method.
10. Differentiate between budgets and forecasts.
11. Explain standard costing and variance analysis.

(4 × 5 = 20 marks)**Turn over**

Part C

Answer any two questions.

Each question carries 10 marks.

12. Differentiate between management accounting and cost accounting.
13. What is CVP Analysis ? How is it helpful to management ?
14. Calicut Medical Company Ltd produces a certain chemical. The standard material cost being
40% material A at Rs. 45 per kg
60% material B at Rs. 120 per kg

A standard loss of 10% is expected in production. During November 200 kg of material A and B were mixed : 84 kg material A at Rs. 46 per kg and 116 kg material B at Rs. 118 per kg and produced 182 kg of chemical. Calculate all material variances.

(2 × 10 = 20 marks)

Part D

Answer any two questions.

Each question carries 15 marks.

15. Prepare a flexible budget from the following data :

Capacity	50%
Volume	10,000 units
Selling price per unit	Rs. 200
Material Price per unit	Rs. 100
Labour per unit	Rs. 30
Factory Overhead	Rs. 30 (Rs. 12 Fixed)
Administration overhead	Rs. 20 (Rs. 10 Fixed)

At 60% working, material cost per unit increased by 2% and selling price per unit falls by 2%. At 80% working, material cost per unit increases by 5% and selling price per unit falls by 5%. Estimate the profit at 60% and 80% working.

16. From the following details relating to two machines X and Y, suggest which machine should be accepted.

	Machine X	Machine Y
Cost	56125	56125
Estimated Life	5 years	5 years
Estimated Salvage Value	3000	3000

Annual income after tax and depreciation :

Year I	3375	11375
II	5375	9375
III	7375	7375
IV	9375	5375
V	11375	3375

Overhauling charges at the end of the 3rd year Rs. 25,000. Depreciation has been charged at Straight Line method. Discounting rate is 10%. Present Value factor at 10% for five years are : 0.909, 0.826, 0.751, 0.683, 0.621.

17. A company had incurred fixed expenses of Rs. 4,50,000 with sales of Rs. 15,50,000 and earned a profit of Rs. 3,00,000 during the first half year. In the second half, it suffered a loss of Rs. 1,50,000. Calculate :

- i) The Profit volume ratio, Break-even point, and margin of safety for the first half year.
- ii) Expected sales volume for the second half year assuming that selling price and fixed expenses remained unchanged during the second half year.
- iii) The break-even point and margin of safety for the whole year.

(2 × 15 = 30 marks)

FIRST SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2020

(CCSS)

M.Com. (International Finance)

MCIF 1C 2/MCM 1C 02—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

(2018 and 2019 Admissions)

Time : Three Hours

Maximum : 80 Marks

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

1. What is meant by degree of freedom ?
2. What is alternative hypothesis ?
3. What is called an estimator ?
4. What is one-way classification of data ?
5. What is random variation ?

(5 × 2 = 10 marks)

Part B*Answer any four questions.**Each question carries 5 marks.*

6. What are the uses of quantitative techniques in business ?
7. What is χ^2 test and state its applications ?
8. What are the assumptions of ANOVA ?
9. What is size of sample ? What are its features ?
10. What are the assumptions of Karl Pearson's co-efficient of correlation ?
11. Distinguish one tailed and two tailed test.

(4 × 5 = 20 marks)

Turn over

Part C

Answer any **two** questions.

Each question carries 10 marks.

12. What are non-parametric tests ? State its advantages and disadvantages.
13. Explain the procedure for testing the given population mean.
14. With a sample size of 400 the calculated standard error of mean is 2 with mean of 120. What sample size would be required so that we could be 95 % confident that the population mean is within ± 3.5 of the sample mean. (Z value at 95 % confidence for two tailed test is 1.96)

(2 × 10 = 20 marks)

Part D

Answer any **two** questions.

Each question carries 15 marks.

15. A machine is set to deliver packets of a given weight. 10 samples of size 5 each were recorded. Below are given relevant data :

Sample no	1	2	3	4	5	6	7	8	9	10
Mean	15	17	15	18	17	14	18	15	17	16
Range	7	7	4	9	8	7	12	4	11	5

Prepare mean chart and Range chart and comment on the state of control.

(For $n = 5$, $A_2 = 0.58$, $D_3 = 0$ and $D_4 = 2.115$)

16. Ten soldiers visit a rifle range for two consecutive weeks. For the first week their scores are 67, 24, 57, 55, 63, 54, 56, 68, 33, 43 and during the second week, they score in the same order 70, 38, 58, 58, 56, 67, 68, 72, 42, 38. Examine if there is any significant difference in their performance.
17. Use the Kruskal-Wallis test at 1 % level of significance to test whether the four salesman have performed equally in their sales drive :

Salesman	Sales figures ('000 Rs.)				
A	171	182	157	148	162
B	152	175	202	168	176
C	160	155	139	146	166
D	179	142	197	170	158

(2 × 15 = 30 marks)

FIRST SEMESTER P.G. DEGREE EXAMINATION, NOVEMBER 2020**(CCSS)****M.Com. (International Finance)****MCIF 1C 1/MCM 1C 01—BUSINESS ENVIRONMENT****(2018 and 2019 Admissions)****Time : Three Hours****Maximum : 80 Marks****Part A***Answer all questions.**Each question carries 2 marks.*

1. What do you mean by social environment of business ?
2. What is a free economy ?
3. What is PPP ?
4. What are TRIPS ?
5. What is FDI ?

(5 × 2 = 10 marks)**Part B***Answer any four questions.**Each question carries 5 marks.*

6. What are tariff barriers ?
7. Write a note on the objectives of fiscal policy of India ?
8. Define Privatization. What are the benefits of privatization ?
9. What are the micro environments factors affecting a business ?
10. Explain the objectives and functions of WTO.
11. Explain Environmental analysis and detail its limitations.

(4 × 5 = 20 marks)**Turn over**

Part C

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

12. Write an essay on BRICS.
13. What do you mean by trade unions ? What are the functions and limitations of trade unions in India ?
14. What is meant by business environment ? What are the external factors influencing business environment ?

(2 × 10 = 20 marks)

Part D

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

15. What do you mean by FDI ? What are the various forms of FDI ?
16. What is meant by unemployment in India ? What are the causes, types and consequences of unemployment in India ?
17. What is NITI AAYOG ? What are the functions of NITI AAYOG ?

(2 × 15 = 30 marks)

**FIRST SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)
EXAMINATION, NOVEMBER 2020**

(CBCSS)

M.Com.

MCM 1C 05—ADVANCED MANAGEMENT ACCOUNTING

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

Part A

Answer any four questions.

Each question carries 2 weightage.

1. Define Marginal Costing. How does it differ from absorption costing ?
2. What do you mean by Balanced Score card ?
3. What is residual Income ?
4. What is Kaizen Costing ?
5. Write a note on Just In Time technique.
6. What is a Decision tree analysis ?
7. Distinguish between management Accounting and Cost accounting.

(4 × 2 = 8 weightage)

Part B

Answer any four questions.

Each question carries 3 weightage.

8. An automobile manufacturing company finds that the cost of making Part no. 208 in its own workshop is ₹. 6. The same part is available in the market at ₹. 5.60 with an assurance of continuous supply. The cost data to make the part are :

	₹.
Material	2
Direct Labour	2.50
Other variable costs	0.50
Fixed Costs allocated	1
	<hr/>
	6

Turn over

- i) Should the Part to be made or bought ?
- ii) Will your answer be different if the market price is ₹. 4.60 ? Show your calculations clearly.

9. What is standard costing ? Write down the steps involved in standard costing.

10. You are given the following data for the coming year of a factory :

Budgeted output	80,000 units
Fixed expenses	₹. 4,00,000
Variable Expenses	₹. 10 per unit
Selling Price	₹. 20 per unit

Evaluate Break-Even Point and draw the Break-Even Chart.

11. The standard cost of material for manufacturing a unit of Product A is estimated as follows :

15 kg, of raw material @ ₹. 1.50 per kg. On the completion of the unit it was found that 20 kg. of raw material costing ₹. 2 per kg. has been consumed. Compute Material cost Variance.

12. Define Management Accounting. Discuss tools and techniques of Management Accounting.

13. The standard time and rate for unit component A are given below :

Standard Hours 15 ; Standard Rate ₹. 4 per hour

The actual data and related information are as under :

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

Calculate Labour rate Variance.

14. What is Balanced Score card ? Explain its distinct features and Four perspectives of performance measurement.

(4 × 3 = 12 weightage)

Part C

Answer any two questions.

Each question carries 5 weightage.

15. What makes risk important in the selection of projects ? Explain the various methods of evaluating risky projects ? Can you think of a capital budgeting project that would have perfectly certain returns ?

16. A company has the following estimates of the present values of the future cash flows after taxes associated with the investment proposal, concerned with expanding the plant capacity. It intends to use a decision tree approach to get a clear picture of the possible outcomes of this investment. The plant expansion is expected to cost Rs. 3,00,000. The respective PVs of future CFAT and probabilities are as follows :

PV of future CFAT

With expansion	Without Expansion	Probabilities
₹. 3,00,000	₹. 2,00,000	0.2
5,00,000	2,00,000	0.4
9,00,000	3,50,000	0.4

Advice the Company regarding the financial feasibility of the project.

17. A company is engaged in 3 distinct lines of production. Their production cost per unit and selling price are as under :

	A	B	C
Production (units)	3,000	2,000	5,000
	₹.	₹.	₹.
Material cost	18	26	30
Wages	7	9	10
Variables Overhead	2	3	3
Fixed Overheads	5	8	9
	32	46	52
Selling Price	40	60	61
Profit	8	14	9

The Management wants to discontinue one line and gives you the assurance that production in two other lines will rise by 50 %. It intends to discontinue the line which produces article 'A' as it is less profitable.

Do you agree to the scheme in Principle ? If so. Do you think that the line which produces article 'A' should be discontinued.

- a) Offer your comments and show necessary statements to support your decision.

Turn over

18. Queensland Chemicals (QC) manufactures high-quality chemicals C-1, C-2 and C-3. Extracts from the budget for last year are given below :

	C-1	C-2	C-3
Sales Quantity (kg)	1,000	3,250	750
Average Selling Price / Kg.	17,600	2,560	22,400
Direct Material (C ₂ H ₆ O) Cost /Kg.	8,000	1,280	9,600
Direct Labour Cost /Kg.	3,200	480	4,800
Variable Overhead Cost /Kg.	320	48	480

The budgeted direct labour cost per hour was Rs 160. Actual results for last year were as follows :

	C-1	C-2	C-3
Sales Quantity (kg)	900	3,875	975
Average Selling Price / Kg.	19,200	2,480	20,000
Direct Material (C ₂ H ₆ O) Cost /Kg.	8,800	1,200	10,400
Direct Labour Cost /Kg.	3,600	480	4,800
Variable Overhead Cost /Kg.	480	64	640

The actual direct labour cost per hour was 150. Actual variable overhead cost per direct labour hour was 20. QC follows just in time system for purchasing and production and does not hold any inventory.

You are required to show the following :

- I. Statement Showing Standard Contribution.
- II. Sales Contribution Mix Variance.
- III. Sales Contribution Quantity Variance.
- IV. Interpret the Sales Mix Variance and Sales Quantity variance in terms of contribution.

(2 × 5 = 10 weightage)

**FIRST SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)
EXAMINATION, NOVEMBER 2020****(CBCSS)****M.Com.****MCM 1C 04—MANAGEMENT THEORY AND ORGANIZATIONAL BEHAVIOUR
(2019 Admissions)****Time : Three Hours****Maximum : 30 Weightage****Section A***Answer any four questions.**Each question carries 2 weightage.*

1. What is a core competency ?
2. What is mean by perception ?
3. Define personality.
4. What is mean by Quality of Work Life ?
5. Define organizational culture.
6. What is grid management ?
7. What is meant by MDP in HRM ?

(4 × 2 = 8 weightage)**Section B***Answer any four questions.**Each question carries 3 weightage.*

8. Briefly explain the theories of leadership.
9. What are the factors affecting perception.
10. Briefly explain the ethical issues in organizational behavior.
11. What is learning ? State different theories of learning.
12. Describe the various types of organization cultures.

Turn over

13. Explain briefly group dynamics.
14. Explain case analysis with an example?

(4 × 3 = 12 weightage)

Section C

Answer any two questions.

Each question carries 5 weightage.

15. Explain how personality affect the performance of a firm.
16. Explain the various Schools of management thought.
17. What is the role of effective communication in an organization
18. Define a group behaviour? Explain the various stages of group formation and development.

(2 × 5 = 10 weightage)

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**FIRST SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)
EXAMINATION, NOVEMBER 2020**

(CBCSS)

M.Com.

MCM 1C 03—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

General Instructions

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

Section A

Answer any four questions.

Each question carries 2 weightage.

1. Define is Poisson Distribution ?
2. Differentiate between Simple hypothesis and composite hypothesis.
3. What is ANOVA ? Explain the Two-factor ANOVA.
4. Why Correlation is used ? Explain partial correlation.
5. Compare SPSS with MS Excel.
6. What is Type II error ? Explain.
7. Distinguish between parametric test and non-parametric test.

(4 × 2 = 8 weightage)

Section B

Answer any four questions.

Each question carries 3 weightage.

8. What is SPSS and what are its usage ? Explain data view and variable view in detail.
9. The school nurse thinks the average height of 7th graders has increased. The average height of a 7th grader five years ago was 145 cm with a standard deviation of 20 cm. She takes a random sample of 200 students and finds that the average height of her sample is 147 cm. Are 7th graders now taller than they were before ? Conduct a single tailed hypothesis test using a .05 significance level to evaluate the null and alternative hypotheses.

Turn over

10. Use the sign test to see if there is a difference between the number of days required to collect an account receivable before and after a new collection policy. Use the 0.05 significance level.

Before 33 36 41 32 39 47 34 29 32 34 40 42 33 36 27
 After : 35 29 38 34 37 47 36 32 30 34 41 48 37 35 28

11. The following information is obtained concerning an investigation of ordinary shops of small size :

	Shops		Total
	In towns	In villages	
Run by men	17	18	35
Run by women	3	12	15
Total	20	30	50

Can it be inferred that shops run by women are relatively more in villages than in towns? Use χ^2 test.

12. A car hire firm has two cars, which it hires out day by day. The number of demands for a car on each day is distributed as a Poisson distribution with mean 1.5. Calculate the proportion of days on which no car is used and the proportion of days on which some demand is refused. [$e^{-1.5} = 0.2231$]
13. Define the role and significance of quantitative decision methods. Distinguish between the qualitative and quantitative approaches of decision making.
14. A random sample of 10 boys had the following I.Q.'s : 70, 120, 110, 101, 88, 83, 95, 98, 107, 100. Do these data support the assumption of a population mean I.Q. of 100? Find a reasonable range in which most of the mean I.Q. values of samples of 10 boys lie.

(4 × 3 = 12 weightage)

Section C

Answer any two questions.

Each question carries 5 weightage.

15. Ten competitors in a beauty contest are ranked by three judges in the following orders :

1st judge : 1 6 5 10 3 2 4 9 7 8
 2nd judge : 3 5 8 4 7 10 2 1 6 9
 3rd judge : 6 4 9 8 1 2 3 10 5 7

Use the correlation co-efficient to determine which pair of judges has the nearest approach to common taste in beauty.

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

Per Acre Production Data of Wheat			
Varieties of seeds	A	B	C
Varieties of fertilizers			
W	6	5	5
X	7	5	4
Y	3	3	3
Z	8	7	4

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

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

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

Calculate :

- The co-efficient of regression ; and
- Obtain the two regression equations.

(2 × 5 = 10 weightage)

**FIRST SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)
EXAMINATION, NOVEMBER 2020**

(CBCSS)

M.Com.

MCM 1C 02—CORPORATE GOVERNANCE AND BUSINESS ETHICS

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

General Instructions

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

Section A

Answer any four questions.

Each question carries 2 weightage.

1. Differentiate between holding company and subsidiary company.
2. What do you mean by clause 49 ?
3. What do you mean by lead independent director ?
4. What is code of ethics ?
5. What is the purpose of remuneration Committee ?
6. What do you mean by SOX ?
7. What is the purpose of NCLT ?

(4 × 2 = 8 weightage)

Section B

Answer any four questions.

Each question carries 3 weightage.

8. What is Corporate Governance ? Explain the benefits of Corporate Governance.
9. Substantiate the role of clause 49 to ensure good Corporate Governance.

Turn over

10. Write down the liabilities of directors.
11. Discuss unethical issues involved in business.
12. State the role of Companies Act, 2013 to ensure Corporate Governance.
13. State important Corporate Governance initiative taken in banking sector.
14. Write a short note on whistle blower policy.

(4 × 3 = 12 weightage)

Section C

Answer any two questions.

Each question carries 5 weightage.

15. What is Business Ethics ? Detail the scope of business ethics.
16. Explain the relevance of audit committee in corporate governance.
17. Explain various theories available on corporate governance in detail.
18. What is IFRS ? Discuss its needs and importance.

(2 × 5 = 10 weightage)

**FIRST SEMESTER M.Com. DEGREE (REGULAR/SUPPLEMENTARY)
EXAMINATION, NOVEMBER 2020**

(CBCSS)

M.Com.

MCM 1C 01—BUSINESS ENVIRONEMNT AND POLICY

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

General Instructions

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

Section A

Answer any four questions.

Each question carries 2 weightage.

1. What is Monetary Policy ?
2. What is Inflation ?
3. What is FEMA ?
4. What do you mean by EXIT Policy ?
5. What is Privatization ?
6. What is Green financing ?
7. What is Disinvestment ?

(4 × 2 = 8 weightage)

Section B

Answer any four questions.

Each question carries 3 weightage.

8. Critically Examine the Gadgil Report in Light of Kerala Flood.
9. Differentiate Privatization and Disinvestment.
10. How Present Political Environment in India Contributes to Business Development ? Critically Evaluate.

Turn over

11. How Globalization Affected Business Sector in India.
12. Explain the role of Government of India in Stopping Black Money.
13. Explain history and development of GST in India.
14. Write notes on Monetary Policy tools by RBI.

(4 × 3 = 12 weightage)

Section C

Answer any two questions.

Each question carries 5 weightage.

15. Explain and Discuss the Provisions of RTI Act.
16. Distinguish the role played by NITI Aayog and Planning Commission.
17. Explain Salient features of Consumer Protection Act 1986.
18. What are Contributions by India in the global Climate change Summits.

(2 × 5 = 10 weightage)

**FIRST SEMESTER M.Com. DEGREE (SUPPLEMENTARY) EXAMINATION
NOVEMBER 2020****(CUCSS)****M.Com.****MC 1C5—ORGANISATIONAL THEORY AND BEHAVIOUR****(2015 Admissions)****Time : Three Hours****Maximum : 36 Weightage****Part A***Answer all questions.**Each question carries 1 weightage.*

1. Define Organisational Behaviour.
2. Write a note Grid Management.
3. What is Perception ?
4. What is Transduction ?
5. What is mean by learning ?
6. What is 360 degree approach ?

(6 × 1 = 6 weightage)**Part B***Answer any six of the following questions in not less than two pages each.**Each question carries 3 weightage.*

7. What are the "Big Five" personality traits ?
8. What are the factors influencing of Human Behaviour ?
9. What are the qualities of a successful leader ?
10. Define attitude. Explain the features of Attitude.
11. Describe the various Managerial grid styles.

Turn over

12. Explain the various steps in Organisational development Interventions.
13. Explain Type A and Type B Personality.
14. Discuss the contributing disciplines of OB.

(6 × 3 = 18 weightage)

Part C

Answer any two questions in not less than six pages.

Each question carries 6 weightage.

15. Describe the Vroom-Yetton model in defining five styles of decision making. What are conditions that are more suitable for each style to be applied ?
16. What is transaction analysis ? Describe the steps and technique involved in it.
17. Explain in detail Personality Theories.

(2 × 6 = 12 weightage)

**FIRST SEMESTER M.Com. DEGREE (SUPPLEMENTARY) EXAMINATION
NOVEMBER 2020**

(CUCSS)

M.Com.

MC1C4—I.T. APPLICATIONS IN COMMERCE

(2015 Admissions)

Time : Three Hours

Maximum : 36 Weightage

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

1. What do you mean by system testing ?
2. What is information overload ?
3. Explain expert system.
4. What do you mean by data warehousing ?
5. Give a brief account on ERP.
6. What is worksheet ?

(6 × 1 = 6 weightage)

Section B*Answer any six questions.**Each question carries 3 weightage.*

7. Explain different classification of information.
8. Discuss the features of MIS ?
9. What are basic screen elements of a spread sheet ?
10. What is a query ? What are the important applications of query ?
11. Give a brief account on DSS.
12. What are advantages of ERP ?

Turn over

13. Discuss on the most widely used Database Packages.
14. Explain Rapid Application Development.

(6 × 3 = 18 weightage)

Section C

Answer any two questions.

Each question carries 6 weightage.

15. Discuss in detail about ERP implementation methodology.
16. Explain the major Functions performed in MS Excel.
17. Explain different functional information subsystems of MIS.

(2 × 6 = 12 Weightage)

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**FIRST SEMESTER M.Com. DEGREE (SUPPLEMENTARY) EXAMINATION
NOVEMBER 2020**

(CUCSS)

M.Com.

MC IC 3—ACCOUNTING FOR MANAGERIAL DECISIONS

(2015 Admissions)

Time : Three Hours

Maximum : 36 Weightage

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

1. Define quality costing.
2. Write a note on product mix.
3. What is responsibility accounting ?
4. Write a note on IRR.
5. What is meant by marginal costing ?
6. Write a note on WACC.

(6 × 1 = 6 weightage)

Part B*Answer any six of the following.**Each question carries 3 weightage.*

7. Explain different techniques of costing.
8. What is Cost of Capital ? Explain its importance in financial decisions.
9. Explain decision tree approach.
10. Explain cost control techniques.
11. A company is considering a cost saving project. This involves purchasing a machine costing Rs. 7,000 which will result in annual savings on wage costs of Rs. 1,000 and material costs of Rs. 400. the following forecast are made of the rate of inflation each year for the next five years - wage costs : 10% ; material costs : 5% and general prices : 6%. The cost of capital of the company, in monetary terms is 15%. Evaluate the project, assuming that the machine has a life of five years and no scrap value.

Turn over

12. CC Limited, Pune, wants to raise long term fund amounting to Rs. 60,00,000 by issuing Equity Shares, Preference Shares and Debentures in any of the following ratios :

Alternative I -	3 : 2 : 1
Alternative II -	1 : 2 : 3
Alternative III -	5 : 3 : 2

The specific cost of capital is as follows :

Equity Shares - 20%.

Preference Shares - 16%.

Debentures - 12%.

You are required to advise the management as to the best alternative for the Company.

13. You are given the following facts about a firm :

- Risk free rate of return is 11 %.
- Beta co-efficient of the firm is 1.25.

Compute the cost of equity capital using Capital Asset Pricing Model (CAPM) assuming a market return of 15 percent next year. What would be the cost of equity if Beta co-efficient rises to 1.75.

14. A company manufactures two products X and Y. Product X is low volume and its sales are only 5,000 units p.a. Product Y is high volume and labour intensive, its sales are 25,000 units p.a. Product X takes 6 labour hours to make one unit and product Y requires 8 hours per units. The company works for 100000 direct labour hours p.a. and total manufacturing overhead cost are Rs. 17,50,000 p.a. Details of costs for materials and labour for each product are as under :

Particulars	Product X	Product Y
Direct Materials Rs.	200	100
Direct Labour @ Rs. 10 per hour	60	80
TOTAL	260	180

The company has also identified specific activities for each product as under :

Particular	Total Overhead [Rs.]	Frequency of Activity		
		Product X	Product Y	Total
Machine set up	4,50,000	6,000	4,000	10,000
Quality inspection	3,00,000	10,000	5,000	15,000
Production Order	1,80,000	200	400	600
Machine hours worked	6,25,000	12,000	38,000	50,000
Material receipts	1,95,000	300	1200	1500
TOTAL	17,50,000			

You are required to compute per unit cost of each product using :

- Direct labour hour rate method for absorption of overhead costs ; and
- ABC technique for absorption of overhead costs.

(6 × 3 = 18 weightage)

Part C

*Answer any two of the following.
Each question carries 6 weightage.*

- Explain new horizons in managerial control.
- ABC Ltd. whose cost of capital is 10 per cent, is considering two mutually exclusive projects X and Y. The details of which are :

	Project X (Rs.)	Project Y (Rs.)
Investment	70,000	70,000
Cash Inflow		
Year 1	10,000	50,000
Year 2	20,000	40,000
Year 3	30,000	20,000
Year 4	45,000	10,000
Year 5	60,000	10,000

Calculate Net Present Value of the two projects and suggest which of the two projects should be accepted.

- An analysis of Jyothi Manufacturing Company led to the following information :

Cost element	Variable cost (as a % of sales)	Fixed cost Rs.
Direct material	32.8	
Direct labour	28.0	
Factory overheads	13.0	1,89,900
Distribution overheads	4.1	58,400
Administration overheads	1.1	66,700

Budgeted sales for the next year is Rs. 20,00,000. You are required to determine :

- Break - even sales value.
- Profit at the budgeted sales volume.
- Profit if actual sales decline by 10%.

(2 × 6 = 12 weightage)

**FIRST SEMESTER M.Com. DEGREE (SUPPLEMENTARY) EXAMINATION
NOVEMBER 2020****(CUCSS)****M.Com.****MC1C2—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS****(2015 Admissions)****Time : Three Hours****Maximum : 36 Weightage****Part A**

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

1. What are the uses of standard error ?
2. Explain rank correlation.
3. What are run charts ?
4. What is the application of Khruskalwallis test ?
5. How to access descriptive statistics in SPSS ?
6. Spot any application of non parametric test.

(6 × 1 = 6 weightage)**Part B**

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

7. Explain variance analysis.
8. Discuss the role of quantitative techniques in decision making.
9. Discuss the steps in the construction of control chart.
10. Discuss the application of rank correlation.

Turn over

11. Samples of 1000 transistors are drawn randomly from the output of a process that produces several thousands units daily. Sample items are inspected for quality and defective transistors are rejected. The results of series of 20 samples are shown below :

Sample number :	1	2	3	4	5	6	7	8
No. of inspected :	100	100	100	100	100	100	100	100
No of defects	9	17	8	7	12	5	11	16
Sample number :	9	10	11	12	13	14	15	16
No of inspected :	100	100	100	100	100	100	100	100
No of defects	14	15	10	6	7	18	16	10
Sample number :	17	18	19	20				
No of inspected :	100	100	100	100				
No of defects	5	14	7	13				

Determine the control limits.

12. Sample of sales in similar shops in two towns are taken for a new product with the following result :

Town	Mean sales	Variance	Size of sample
A	57	5.3	5
B	61	4.8	7

Is there any evidence of difference in sales in two towns ? Use 5% significance.

13. A What should be the size of sample, to be drawn from a population, to estimate percent defective, within 2 % of true value, with 95% level of confidence ? For this 100 items were selected, and obtained 2 defectives.
- B A sample of 300 screws has a mean length of 3.4 cm with standard deviation of 2.61 cm. Can it be regarded as a sample from a population with mean length of 3.25 cm, at $\alpha = 0.01$?
14. A factory was producing electric bulbs of average length of 2000 hours. A new manufacturing process was introduced with the hope of increasing the length of the life of bulbs. A sample of 25 bulbs produced by the new process were examined and the average length of life was found to be 2200 hours. Examine whether the average length of bulbs was increased assuming the length of lives of bulbs follow normal distribution with $\sigma = \alpha 0.05$.

(6 × 3 = 18 weightage)

Part C

Answer any **two** questions.

Each questions carries 6 weightage.

15. A panel of 2 judges, P and Q graded by 7 dramatic performances by independently awarding marks as follows :

Performance	1	2	3	4	5	6	7
Marks by P	46	42	44	40	43	41	45
Marks by Q	40	38	36	35	39	37	41

The eighth performance, for which judge could not attend, was awarded 37 marks by judge P. If judge Q has been also present, how many marks would be expected to have been awarded by him to eighth performance ?

16. The following data present the number of units of production per day turned out by 5 different workers using 4 different types of machines :

	MACHINE			
	A	B	C	D
1	44	38	47	36
2	46	40	52	43
3	34	36	44	32
4	42	38	46	33
5	38	42	49	39

- (a) Test whether the mean productivity is the same productivity is same for the different types of machines.

- (b) Test whether 5 men differ with respect to mean production.

17. Discuss the Descriptive statistics in SPSS (Detailed explanation req 1).

2 × 6 = 12 weightage)

**FIRST SEMESTER M.Com. DEGREE (SUPPLEMENTARY) EXAMINATION
NOVEMBER 2020**

(CUCSS)

M.Com.

MC 1C1—BUSINESS ENVIRONMENT

(2015 Admissions)

Time : Three Hours

Maximum : 36 Weightage

Part A

Answer the following.

Each question carries 1 weightage.

1. What are the types of environment ?
2. What is a multinational company ?
3. What do you mean by monetary policy ?
4. What is Globalization ?
5. Explain the concept of monetary policy.
6. What is SAARC ?

(6 × 1 = 6 weightage)

Part B

Answer only six of the following.

Each question carries 3 weightage.

7. What are the major internal environmental factors of business ?
8. Explain the causes and consequences of unemployment in India.
9. What is the role played by MNCs in Today's international business scenario ?
10. Discuss various type of Non Tariff Barriers.
11. What is Quality Circle ? Explain the Structure and Objective of Quality Circle.
12. What are the major objectives of New Industrial Policy ?

Turn over

13. Discuss the various responsibilities of business to its various stakeholders.
14. Explain main features of WTO and its objectives.

(6 × 3 = 18 weightage)

Part C

Answer any two of the following.

Each question carries 6 weightage.

15. Examine the impact/influence of culture on business.
16. Explain the obligations of business towards Government.
17. Explain the concept of “Intellectual Property.”

(2 × 6 = 12 weightage)

CHMK LIBRARY UNIVERSITY OF CALICUT

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

(PVT/SDE)

M.Com.—First Semester

MCM 1C 05—ADVANCED MANAGEMENT ACCOUNTING

(2019 Admissions)

Part A

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

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. Immediately after the commencement of the examination, the candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Write the Name, Register Number and the Date of Examination in the space provided.
4. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer book.
5. **Candidate should handover this Question paper to the invigilator after 15 minutes and before receiving the question paper for Part B Examination.**

MCM 1C 05—ADVANCED MANAGEMENT ACCOUNTING

Part A

Multiple Choice Questions :

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

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

15. Period cost means :

- (A) Variable cost.
- (B) Fixed costs.
- (C) Prime cost.
- (D) Factory cost.

16. The term standard cost refers to the :

- (A) Average unit cost of product produced in the previous period.
- (B) Budgeted unit cost of product produced in a particular period.
- (C) Average unit cost of product produced by other companies.
- (D) Average unit cost of product produced in the current period.

17. The term budgeted cost refers to the :

- (A) Estimated expenses of budgeted production.
- (B) Actual expenses of budgeted production.
- (C) Estimated expenses of actual production.
- (D) Actual expenses of actual production.

18. Which of the following statements regarding graphs of fixed and variable costs is true ?

- (A) Variable costs can be represented by a straight line where costs are the same for each data point.
- (B) Fixed costs can be represented by a straight line starting at the origin and continuing through each data point.
- (C) Fixed costs are zero when production is equal to zero.
- (D) Variable costs are zero when production is equal to zero.

19. A 'direct' cost is a cost that is classified by :

- (A) Behaviour.
- (B) Traceability.
- (C) Controllability.
- (D) Relevance.

20. A management concept under which all managers and employees at all stages of company operations strive toward higher standards and a reduced number of defective units are called :

- (A) Continuous Improvement.
- (B) Total Quality Management (TQM).
- (C) Theory of Constraints (TOC).
- (D) Total Quality Control (TQC).

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

(PVT/SDE)

M.Com.—First Semester

MCM 1C 05—ADVANCED MANAGEMENT ACCOUNTING

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

Part B**SECTION A***Answer any four questions.**Each question carries 2 weightage.*

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

(4 × 2 = 8 weightage)

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

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

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

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

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

Turn over

- (c) Profit when sales are ₹.1,00,000.
- (d) Sales required to earn profit of ₹. 20,000.
- (e) Margin of safety in 2018.

10. What is Balanced Score card technique ? Explain its objectives and Four perspectives of Performance measurement.

11. Multiplex Limited is considering a capital project for which the following information is available :

Investment outlay	5000
Project Life	4 years
Salvage value	0
Annual revenues	6,000
Annual costs (excluding depreciation, interest and taxes)	4,000
Depreciation (for tax purpose)	Straight line
Tax rate	40%
Debt Equity ratio	4 : 5
Cost of equity	18%
Cost of debt (post tax)	9 %

Calculate EVA of the Project over its life.

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

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

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

Standard Hours 15 ; Standard Rate ₹. 4 per hour

The actual data and related information are as under :

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

Calculate Labour rate Variance.

(4 × 3 = 12 weightage)

SECTION C

Answer any **two** questions.

Each question carries 5 weightage.

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

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

You are required to calculate the following Overhead Variances :

(a) Variable Overhead Variances.

(b) Fixed Overhead Variances :

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

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

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

Turn over

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

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

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

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

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

(2 × 5 = 10 weightage)

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

(PVT/SDE)

M.Com.—First Semester

MCM 1C 04—MANAGEMENT THEORY AND ORGANIZATIONAL BEHAVIOUR

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

Part B

SECTION A

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

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

(4 × 2 = 8 weightage)

SECTION B

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

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

Turn over

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

(4 × 3 = 12 weightage)

SECTION C

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

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

(2 × 5 = 10 weightage)

MCM 1C 04—MANAGEMENT THEORY AND ORGANIZATIONAL BEHAVIOUR

Part A

Multiple Choice Questions :

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

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

Turn over

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

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

(PVT/SDE)

M.Com.—First Semester

MCM 1C 03—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

(2019 Admissions)

Part A

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

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. Immediately after the commencement of the examination, the candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Write the Name, Register Number and the Date of Examination in the space provided.
4. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer book.
5. Candidate should handover this Question paper to the invigilator after 15 minutes and before receiving the question paper for Part B Examination.

MCM 1C 03—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

Part A

Multiple Choice Questions :

1. If change in one variable results a corresponding change in the other variable, then the variables are _____.
 - (A) Correlated.
 - (B) Not correlated.
 - (C) Any of the above.
 - (D) None of the above.
2. Co-efficient of concurrent deviation depends on _____.
 - (A) The signs of the deviations.
 - (B) The magnitude of the deviations.
 - (C) Both (A) and (B).
 - (D) None of these.
3. If r is the simple correlation coefficient, the quantity r^2 is known as _____.
 - (A) Coefficient of determination.
 - (B) Coefficient of non-determination.
 - (C) Coefficient of alienation.
 - (D) None of these.
4. If X and Y are independent, the value of b_{yx} is equal to _____.
 - (A) Zero.
 - (B) One.
 - (C) Infinity.
 - (D) Any positive value.
5. The property that $b_{yx} > 1$ implies that $b_{xy} < 1$ is known as _____.
 - (A) Fundamental property.
 - (B) Magnitude property.
 - (C) Signature property.
 - (D) None of these.
6. The Correlation coefficient between two variables is the _____ of their regression coefficients.
 - (A) Arithmetic mean.
 - (B) Geometric mean.
 - (C) Harmonic mean.
 - (D) None of these.
7. The G.M. of two regression coefficients b_{yx} and b_{xy} is equal to _____.
 - (A) R.
 - (B) r^2 .
 - (C) $1 - r^2$.
 - (D) None of these.

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

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

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

(PVT/SDE)

M.Com.—First Semester

MCM 1C 03—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

Part B

SECTION A

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

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

(4 × 2 = 8 weightage)

SECTION B

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

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

Turn over

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

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

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

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

(4 × 3 = 12 weightage)

Section B

Answer any two questions.

Each question carries 5 weightage.

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

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

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

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

Per Acre Production Data of Wheat

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

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

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

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

Calculate :

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

(2 × 5 = 10 weightage)

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

M.Com.–First Semester

MCM 1C 02—CORPORATE GOVERNANCE AND BUSINESS ETHICS
(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

Part B

SECTION A

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

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

(4 × 2 = 8 weightage)

SECTION B

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

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

(4 × 3 = 12 weightage)

Turn over

SECTION C

Answer any two questions.

Each question carries 5 weightage.

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

(2 × 5 = 10 weightage)

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MCM 1C 02—CORPORATE GOVERNANCE AND BUSINESS ETHICS

Part A

Multiple Choice Questions :

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

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

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

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

(PVT/SDE)

M.Com.–First Semester

MCM 1C 01—BUSINESS ENVIRONMENT AND POLICY

(2019 Admissions)

Time : Three Hours

Maximum : 30 Weightage

Part B

SECTION A

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

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

(4 × 2 = 8 weightage)

SECTION B

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

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

Turn over

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

(4 × 3 = 12 weightage)

SECTION C

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

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

(2 × 5 = 10 weightage)

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

(PVT/SDE)

M.Com.–First Semester

MCM 1C 01—BUSINESS ENVIRONMENT AND POLICY

(2019 Admissions)

Part A

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

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. Immediately after the commencement of the examination, the candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Write the Name, Register Number and the Date of Examination in the space provided.
4. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer book.
5. Candidate should handover this Question paper to the invigilator after 15 minutes and before receiving the question paper for Part B Examination.

MCM 1C 01—BUSINESS ENVIRONMENT AND POLICY

Part A

Multiple Choice Questions :

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

8. Full form of NITI Aayog is :
- (A) National Institute for Transforming India.
 - (B) National Institution for transforming India.
 - (C) National Institute for Transmitting India.
 - (D) None of the above.
9. If a person is ready to work at the prevailing wage rate in the market, but he is unable to find the work, then what type of unemployment would it be called ?
- (A) Voluntary unemployment.
 - (B) Involuntary unemployment.
 - (C) Seasonal unemployment.
 - (D) None of the above.
10. What type of unemployment is found in developed countries ?
- (A) Involuntary unemployment.
 - (B) Voluntary unemployment.
 - (C) Structural unemployment.
 - (D) Disguised Unemployment.
11. What are "hawala transactions" ?
- (A) Foreign trade in goods that are banned by the government.
 - (B) Transfer of money without actually moving it.
 - (C) Illegal drug trade at the international level.
 - (D) Conversion of black money into white money.
12. What is the main purpose of export-import act ?
- (A) Chemical analysis.
 - (B) Regulate import-export activities.
 - (C) Export of waste.
 - (D) Import of waste.
13. As per Section 2 (1) (a) of Consumer Protection Act 1986, 'appropriate laboratory' means a laboratory or organisation :
- (i) Recognised by the Central Government.
 - (ii) Recognised by a State Government.
 - (iii) Financed or aided by the Central Government or a State Government for carrying out analysis or test of any goods with a view to determining whether such goods suffer from any defect.

Codes :

- (A) (i) and (ii).
- (B) (ii) and (iii).
- (C) (i) and (iii).
- (D) (i), (ii) and (iii).

Turn over

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

(PVT/SDE)

M.Com.—First Semester

MC1C5—ORGANIZATIONAL THEORY AND BEHAVIOUR

(2015 Admissions)

Time : Three Hours

Maximum : 80 Marks

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

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

(5 × 2 = 10 marks)

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

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

(4 × 10 = 40 marks)

Turn over

Part C

Answer any two questions.

Each question carries 15 marks.

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

(2 × 15 = 30 marks)

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M.Com. (PREVIOUS) DEGREE EXAMINATION, APRIL/MAY 2020**(PVT/SDE)****M.Com.—First Semester****MC1C5—ORGANIZATIONAL THEORY AND BEHAVIOUR****(2015 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

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

MC1C5—ORGANIZATIONAL THEORY AND BEHAVIOUR

(Multiple Choice Questions for SDE Candidates)

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

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

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

M.Com. (PREVIOUS) DEGREE EXAMINATION, APRIL/MAY 2020**(PVT/SDE)****M.Com.–First Semester****MC 1C4—I.T. APPLICATIONS IN COMMERCE****(2015 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

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

MC 1C4—I.T. APPLICATIONS IN COMMERCE

(Multiple Choice Questions for SDE Candidates)

1. Processed form of raw data is called _____.
 - (A) Data.
 - (B) Information.
 - (C) Data base.
 - (D) DBMS.
2. If data is like raw material, the information is _____.
 - (A) Finished goods.
 - (B) Semi-finished goods.
 - (C) Processed goods.
 - (D) None of these.
3. The system which gathers data and dispense information to users is known as :
 - (A) MIS.
 - (B) Data base.
 - (C) Information system.
 - (D) DBMS.
4. Distilled and integrated knowledge and understanding is known as _____.
 - (A) Information.
 - (B) Intelligence.
 - (C) Knowledge.
 - (D) Wisdom.
5. Management information systems usually :
 - (A) Serve manage is 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. CAE stands for _____.
 - (A) Computer aided editing.
 - (B) Control and Engineering.
 - (C) Computer aided engineering.
 - (D) None of these.
7. Which of the following is an object in MS Access ?
 - (A) Queries.
 - (B) Report.
 - (C) Forms
 - (D) Any of these.

8. Which is true in case Enterprise resource planning (ERP) ?
- (A) Has existed for over a decade.
 - (B) Does not integrate well with functional areas other than operations.
 - (C) Is complicated to implement.
 - (D) Automates and integrates the majority of business processes.
9. What is true in the case of Enterprise resource planning (ERP) ?
- (A) Has been made possible because of advances in hardware and software.
 - (B) Uses client/server networks.
 - (C) Creates commonality of databases.
 - (D) All of the above are true of ERP.
10. Which of the following is NOT an objective of MIS ?
- (A) Facilitate the decisions-making process.
 - (B) Provide requisite information at each level of management.
 - (C) Support decision-making.
 - (D) Recruit people for system.
11. In MIS system design, the sources of information may be categorized as _____ and _____.
- (A) Internal, external.
 - (B) Personal, organizational.
 - (C) Useful, unuseful.
 - (D) Constructive, destructive.
12. Which of the following models are developed on the principles of business management, accounting and econometrics ?
- (A) Behavioral model.
 - (B) Management science models.
 - (C) Operations research models.
 - (D) Policy making models.
13. A system called _____ when the inputs, process and the outputs are known with certainty.
- (A) Probabilistics.
 - (B) Deterministic.
 - (C) Open.
 - (D) Close.

14. How many ways you can save a document ?
- (A) 3. (B) 4.
(C) 2. (D) 1.
15. Macros are “run” or executed from the _____ menu.
- (A) Insert. (B) Frmat.
(C) Tools. (D) Data.
16. How are data organized in a spreadsheet ?
- (A) Lines and spaces. (B) Layers and planes.
(C) Rows and columns. (D) Height find width.
17. The DBMS language component which can be embedded in a program is ?
- (A) The data definition language (DDL).
(B) The data manipulation language (DML).
(C) The database administrator (DBA).
(D) A query language.
18. An advantage of the database management approach is :
- (A) Data is dependent on programs.
(B) Data redundancy increase.
(C) Data is integrated and can be accessed by multiple programs.
(D) None of the above.
19. Which type of database stores data in two - dimensional tables ?
- (A) Network. (B) Hierarchical.
(C) Table. (D) Relational.
20. A relational database developer refers to a record as :
- (A) A criteria. (B) A relation.
(C) A tuple. (D) An attribute.

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

(PVT/SDE)

M.Com.–First Semester

MC 1C4—I.T. APPLICATIONS IN COMMERCE

(2015 Admissions)

Time : Three Hours

Maximum : 80 Marks

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

1. What is SDLC ?
2. What do you know about office automation system ?
3. What is formatting cell ?
4. Define Primary Key.
5. What is meant by database integration ?

(5 × 2 = 10 marks)

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

6. What do you mean by Management Information System ? Explain its importance.
7. Discuss the features of financial Information system.
8. What is spreadsheet ? What are its advantages ?
9. Give a descriptive notes on Hierarchical database model and relational database model.
10. Why need for Enterprise Resource planning ?
11. What is Executive Information System ? Explain its characteristics capabilities and Benefits.

(4 × 10 = 40 marks)

Turn over

Part C

Answer any two questions.

Each question carries 15 marks.

12. What is DBMS and describe its importance in relation to file based system ? Explain various components of DBMs.
13. Explain the Margin, Sheet tab, and Header and Footer Tab in the page dialog box.
14. Briefly Explain the implementation of ERP in Small Industries.

(2 × 15 = 30 marks)

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

(PVT/SDE)

M.Com.–First Semester

MC 1C3—ACCOUNTING FOR MANAGERIAL DECISIONS

(2015 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes

Total No. of Questions : 20

Maximum : 20 Marks

INSTRUCTIONS TO THE CANDIDATE

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
3. Each question is provided with choices (A), (B), (C) and (D) having one correct answer. Choose the correct answer and enter it in the main answer-book.
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MC 1C3—ACCOUNTING FOR MANAGERIAL DECISIONS

(Multiple Choice Questions for SDE Candidates)

1. Managers utilizes marginal costing for :
 - (A) Make or buy decision.
 - (B) Utilization of additional capacity.
 - (C) Determination of dumping price.
 - (D) All of the above.
2. Under absorption costing, managerial decisions are based on :
 - (A) Profit.
 - (B) Contribution.
 - (C) Profit volume ratio.
 - (D) None of the above.
3. In 'make or buy' decision, it is profitable to buy from outside only when the supplier's price is below the firm's own _____.
 - (A) Fixed Cost.
 - (B) Variable Cost.
 - (C) Total Cost.
 - (D) Prime Cost.
4. Which one of the following responsibility centres has independent control of its sales income and its fixed assets ?
 - (A) Profit centre.
 - (B) Cost centre.
 - (C) Revenue centre.
 - (D) Investment centre.
5. The term 'EVA' is used for :
 - (A) Extra Value Analysis.
 - (B) Economic Value Added.
 - (C) Expected Value Analysis.
 - (D) Engineering Value Analysis.
6. Which of the following has Net profit as basis for calculation ?
 - (A) Net present value.
 - (B) Average rate of return.
 - (C) Internal rate of return.
 - (D) Payback period.
7. Who coined the concept of management accounting ?
 - (A) Robert Anthony.
 - (B) James H Bliss.
 - (C) J. Batty.
 - (D) Michael Porter.

8. The term management accounting was first coined in :
- (A) 1960. (B) 1930.
(C) 1950. (D) 1910.
9. Which of the following is not an analytical tool of management accounting ?
- (A) Ratio analysis. (B) Standard costing.
(C) Budgetary control. (D) Cash flow analysis.
10. Zero based budgeting is also known as :
- (A) Scratch based budgeting. (B) De nova budgeting.
(C) Priority based budgeting. (D) All of these.
11. ZBB coined out by :
- (A) Art Schneiderman. (B) Jimmy Carter.
(C) Peter A phyrr. (D) Taichi Okno.
12. A project may be regarded as high risk project when :
- (A) It has smaller variance of outcome but a high initial investment.
(B) It has larger variance of outcome and high initial investment.
(C) It has smaller variance of outcome and a low initial investment.
(D) It has larger variance of outcome and low initial investment.
13. Profitability Index is also known as :
- (A) Sensitivity index. (B) Benefit cost ratio.
(C) Profit volume Ratio. (D) All of these.
14. Under "throughput costing", only _____ is treated as direct cost.
- (A) Direct material. (B) Direct labour.
(C) Direct expense. (D) Indirect cost.
15. Theory of Constraints' was developed by :
- (A) Robert S Kaplan. (B) Robin Cooper.
(C) Goldratt and J .Cox. (D) Waldron.

16. Which of the following is/ are the primary activities under Porter's Value chain ?
- (A) Inbound logistics. (B) Procurement.
(C) Marketing and selling. (D) All of these.
17. Cost of new debentures incorporates :
- (A) Floatation cost. (B) No floatation cost.
(C) Only a part of floatation cost. (D) None of these.
18. Profit – Capital charges = _____.
- (A) ROI. (B) Residual Income.
(C) NPV. (D) Operating profit.
19. Capital rationing due to internal factors is known as :
- (A) Hard capital rationing. (B) Soft capital rationing.
(C) Mild capital rationing. (D) Insider rationing.
20. Which of the following is/are not method of transfer pricing ?
- (A) Total cost method. (B) Marginal cost method.
(C) Market price method. (D) Skimming price method.

M.Com. (PREVIOUS) DEGREE EXAMINATION, APRIL/MAY 2020**(PVT/SDE)****M.Com.–First Semester****MC 1C3—ACCOUNTING FOR MANAGERIAL DECISIONS****(2015 Admissions)****Time : Three Hours****Maximum : 80 Marks****Section A***Answer the following questions in two or three sentences.**Each question carries 2 marks.*

1. Define Management Accounting.
2. What is Post Pay Back Profit ?
3. Define CVP analysis.
4. What do you understand about cost of Capital ?
5. What is EVA ?

(5 × 2 = 10 marks)**Section B***Answer any four questions.**Each question carries 10 marks.*

6. (a) What do you mean by ABC System of Material Control ?
(b) State the importance ways of classification of cost and discuss each them details.
7. (a) Distinguish between NPV and IRR.
(b) Write a short note on responsibility accounting.
8. (a) What do you mean by marginal costing ? Discuss its usefulness and limitation.
(b) What do you understand by term “break-even analysis” ? Enumerate It’s uses.
9. (a) Write a short note on Idle capacity utilization.
(b) Briefly discuss the factors influencing working capital.

Turn over

10. A factory manufactures two types of products X and Y. Product X takes 5 hours to make and Y requires 10 hours. In a month of 25 effective days of 8 hours a day, 1,000 units of X and 600 units of Y were produced. The company employs 50 workers in the production department. The budgeted hours are 1,02,000 for the year. Calculate Capacity ratio, Activity ratio and Efficiency ratio.
11. From the following information relating 10 Quick stds Ltd., you are required to find out :
- Contribution.
 - BEP in Units and in Rs.
 - Margin of safety.
 - Profit.

Total fixed cost Rs. 45,000 ; Total Variable cost Rs. 75,000 ; Total Sales Rs. 1,50,000 ; Unit Sold 50,000 Units. Also calculate the volume of sales to earn a Profit Rs. 60,000.

(4 × 10 = 40 marks)

Section C

Answer any **two** questions.

Each question carries 15 marks.

12. (a) What is activity - Based Costing ? Why it is needed ?
- (b) From the following, calculate the net present value of the two projects and suggest which of the two profits should be accepted assuming a discount rate of 10%.

	<i>Profit X</i>	<i>Profit Y</i>
	<i>Rs.</i>	<i>Rs.</i>
Initial Investment	20,000	30,000
Estimated Life	5 years	5 years
Scrap value	1,000	2,000

Profits before depreciation and after taxes are as follows :

Year	<i>Profit X</i>	<i>Profit Y</i>
	<i>Rs.</i>	<i>Rs.</i>
1	5,000	20,000
2	10,000	10,000
3	10,000	5,000
4	3,000	3,000
5	2,000	2,000

13. How does management accounting differ from financial accounting ?
14. (a) State the significance of permanent working capital ?
- (b) From the following find out :
- (i) Profit-Volume Ratio.
 - (ii) Break-Even Point.
 - (iii) Sales for 40 % P/V Ratio.
 - (iv) Margin of safety from the sales Rs. 3,00,000.
 - (v) Net Profit from the sales of Rs. 3,00,000.
 - (vi) Required sales for the net profit of Rs. 70,000.
 - (vii) Required sales for the net profit of Rs. 70,000 after tax, the corporate income tax rate being 60%.
 - (viii) Additional sales required to cover an increase of Rs. 3,000 p.a. in the sales manager's salary.

Position of the Company for the year 2015 :

	Rs.
Sales	2,00,000
Variable Overheads	1,50,000
Contribution	50,000
Fixed Overheads	15,000
Net Profit	35,000

(2 × 15 = 30 marks)

M.Com. (PREVIOUS) DEGREE EXAMINATION, APRIL/MAY 2020**(PVT/SDE)****M.Com–First Semester****MC 1C2—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISION****(2015 Admissions)****(Multiple Choice Questions for SDE Candidates)****Time : 15 Minutes****Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

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

MC 1C2—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISION

(Multiple Choice Questions for SDE Candidates)

1. When the values of two variables move in the same direction, correlation is said to be _____.
(A) Linear. (B) Non-linear.
(C) Positive. (D) Negative.
2. When the amount of change in one variable leads to a constant ratio of change in the other variable, then correlation is said to be _____
(A) Linear. (B) Non-linear.
(C) Positive. (D) Negative.
3. The unit of Co-efficient of correlation is _____.
(A) Percentage. (B) Ratio.
(C) Same unit of the data. (D) No unit.
4. Co-efficient of correlation explains _____ of the relationship between two variables.
(A) Degree. (B) Direction.
(C) Both of the above. (D) None of the above.
5. Rank correlation co-efficient was discovered by _____.
(A) Fisher. (B) Spearman.
(C) Karl Pearson. (D) Bowley.
6. If $r = 0.8$, co-efficient of determination is _____.
(A) 80 %. (B) 8 %.
(C) 64 %. (D) 0.8 %.
7. The term regression was first used by _____.
(A) Karl Pearson. (B) Spearman.
(C) R A Fisher. (D) Francis Galton.

8. If X and Y are independent, the value of b_{yx} is equal to _____.
- (A) Zero. (B) One.
(C) Infinity. (D) Any positive value.
9. The property that $b_{yx} > 1$ implies that $b_{xy} < 1$ is known as _____.
- (A) Fundamental property. (B) Magnitude property.
(C) Signature property. (D) None of these.
10. If the correlation co-efficient between two variables, X and Y, is negative, then the regression coefficient of Y on X is _____.
- (A) Positive. (B) Negative.
(C) Not certain. (D) None of these.
11. Total number of observations – number of constraints = _____.
- (A) Level of significance. (B) Degree of freedom.
(C) Level of confidence. (D) Sample size.
12. To test a hypothesis about proportions of items in a class, the usual test is _____.
- (A) t -test. (B) Z-test.
(C) F test. (D) Sign test.
13. If one regression co-efficient is negative, the other is _____.
- (A) 0. (B) - ve.
(C) + ve. (D) Either (A) or (B).
14. The regression co-efficient and correlation co-efficient of the two variables will be the same if their _____ are same.
- (A) Arithmetic mean. (B) Standard deviation.
(C) Geometric mean. (D) Mean deviation.
15. Testing of hypotheses $H_0 : \mu = 85$ vs. $H_1 : \mu > 85$, is a _____ test.
- (A) One sided left tailed test. (B) One sided right tailed test.
(C) Two tailed test. (D) None of these.

16. Student's t -test was designed by _____.

- (A) R A Fisher. (B) Wilcoxon.
(C) Wald wolfowitz. (D) W S Gosset.

17. Z test was designed by _____.

- (A) R A Fisher. (B) Wilcoxon.
(C) Wald wolfowitz. (D) W S Gosset.

18. When the expected frequencies and observed frequencies completely coincide, the chi-square value will be _____.

- (A) + 1. (B) - 1.
(C) 0. (D) None of these.

19. Analysis of variance utilises _____.

- (A) F test. (B) Chi square test.
(C) Z test. (D) t test.

20. If ' r ' is the correlation co-efficient between two variables, then :

- (A) $0 < r < 1$. (B) $-1 \leq r \leq 1$.
(C) $r \geq 0$. (D) $r \leq 0$.

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

(PVT/SDE)

M.Com–First Semester

MC 1C2—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISION

(2015 Admissions)

Time : Three Hours

Maximum : 80 Marks

Section A*Answer the following questions in two or three sentences.**Each question carries 2 marks.*

1. Define “Estimating population mean”.
2. Give the applications of ‘Z-test’.
3. What do you understand about SPSS ?
4. How does Multiple regression analysis helps Business.
5. When and how ANOVA tool is applied ?

(5 × 2 = 10 marks)

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

6. (a) Explain the procedure of constructing a sampling distribution from a finite population ?
(b) A large mall has designed a parking lot which has a capacity to park 10000 vehicles on an average with a standard deviation of 2000 cars :
 - (i) Probability that the no. of cars parked is between 9000 and 11000
 - (ii) Probability that the no. of cars parked exceeds 12000.
7. (a) Explain the importance of quantitative decisions,
(b) The contents of turns I, II and III are as follows :
 - 1 white, 2 black and 3 red balls,
 - 2 white, 1 black and 1 red balls, and.
 - 4 white, 5 black and 3 red balls

Turn over

One turn is chosen at random and two balls drawn. They happen to be white and red.

What is the probability that they come from turns I, II and III ?

8. Define correlation coefficient and explain the properties of it.
9. Explain null hypothesis and alternative hypothesis with suitable example.
10. Mr. X is the team leader of the MNC Company of Kolkata. His annual income and investment for last six years is given in the following table :

Year	2000	2001	2002	2003	2004	2005
Premium Income (Rs. Lakhs) :	4.4	4.8	5.2	5.7	5.9	6.0
Investment (Rs. Lakhs)	1.4	1.8	2.2	2.8	3.0	3.4

Calculate the correlation between Mr. X's income and investment for the last six years.

11. Three pain relievers P_1 , P_2 and P_3 were tried on 100 patients. The extents of relief recorded by these patients are categorized as Excellent, Moderate and Poor. The results of the trial are given in the following 3×3 contingency table :

	P_1	P_2	P_3
Excellent	43	51	52
Moderate	37	28	20
Poor	20	21	28

At 5 percent level of significance, test whether the three pain relievers has the same degree of effectiveness.

(4 × 10 = 40 marks)

Section C

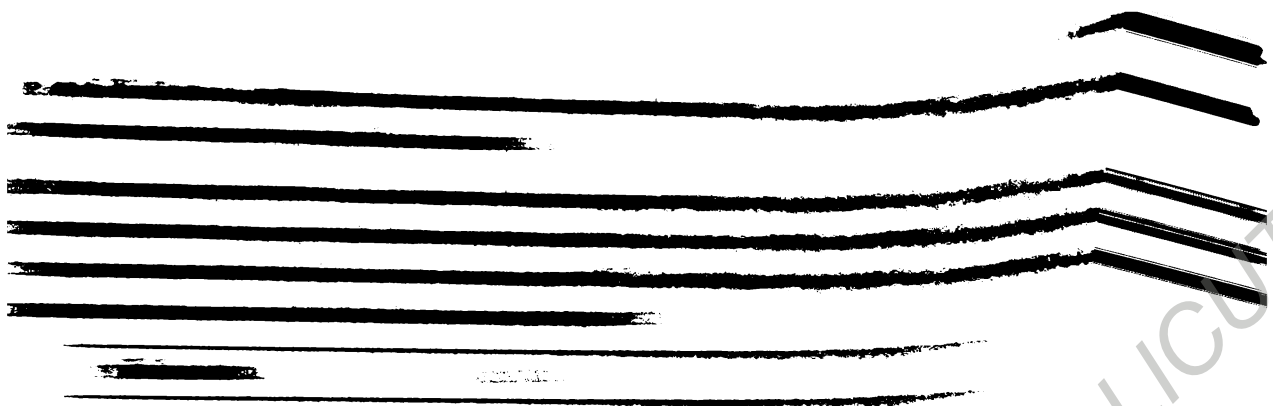
Answer any two questions.

Each question carries 15 marks.

12. A newspaper conducted a telephonic poll on the issue of reservations for minorities in professional educational institutes. They wanted to find out if students in Delhi, Mumbai, Chennai and Kolkata have similar sentiments regarding minority reservation issue.

The following sample data containing observed frequencies was obtained :

	Delhi	Mumbai	Chennai	Kolkata	Total
In Favor	30	20	40	20	110
Against	70	80	60	80	290
Total	100	100	100	100	400



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

(PVT/SDE)

M.Com.—First Semester

MC1C1—BUSINESS ENVIRONMENT

(2015 Admissions)

(Multiple Choice Questions for SDE Candidates)

Time : 15 Minutes**Total No. of Questions : 20****Maximum : 20 Marks****INSTRUCTIONS TO THE CANDIDATE**

1. This Question Paper carries Multiple Choice Questions from 1 to 20.
2. The candidate should check that the question paper supplied to him/her contains all the 20 questions in serial order.
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MC1C1—BUSINESS ENVIRONMENT

(Multiple Choice Questions for SDE Candidates)

1. Value system followed by the management of a firm as certain influence on its _____ environment.
- (A) Internal. (B) Macro.
(C) External. (D) None of the above.
2. Macro environment consist of _____.
- (A) Political system. (B) Culture of the society.
(C) Demographic factors. (D) All the above.
3. _____ Industries receive raw materials as inputs and dispense intermediates or finished goods.
- (A) Primary. (B) Manufacturing.
(C) Textile. (D) Allied.
4. Following are the features of a perfectly competitive industry :
- (A) Free entry and exit. (B) Mobility of factors.
(C) Large number of firms. (D) All the above.
5. _____ Is the technique used to forecast the occurrence of complex environmental events.
- (A) Scenario analysis. (B) Economic forecast.
(C) Business forecast. (D) Demand forecast.
6. IDRA stands for _____.
- (A) Industrial Development Registration Act.
(B) Industries Development and Regulation Act.
(C) Industries De-recognition and Registration Act.
(D) None of these.

7. _____ is the practice of fixing price by the Government.
- (A) Administered pricing. (B) Minimum pricing.
(C) Floor pricing. (D) None of these.
8. _____ refers to the enterprise owned and managed jointly by the Government and Private sector.
- (A) Joint sector. (B) Public Private participation.
(C) Joint venture. (D) None of these.
9. PSE stands for _____.
- (A) Private sector enterprises. (B) Private service enterprises.
(C) Public sector enterprises. (D) None of these.
10. EPZs stand for _____.
- (A) Energy processing zones. (B) Export Processing Zones.
(C) Export promotion zones. (D) None of these.
11. ILO is headquartered at _____.
- (A) Geneva. (B) London.
(C) New york. (D) New Delhi.
12. Which one is not the main objective of fiscal policy of India ?
- (A) To increases liquidity in the economy.
(B) To promote price stability.
(C) To minimize inequalities of income.
(D) To promote employment opportunity.
13. Public Enterprise is defined as _____.
- (A) An organization run by joint efforts of Centre and State Governments.
(B) An organization which caters to the needs relating to public utilities.
(C) An organization in which capital is invested by public.
(D) An organization owned and managed by public.

14. Expand MSME

- (A) Medium, Small and Micro Enterprises.
- (B) Micro, Small and Medium Enterprises.
- (C) Minimum, Small and Medium Enterprises.
- (D) None of these.

15. Moral suasion is ——— nature of credit control.

- (A) Qualitative.
- (B) Restrictive.
- (C) Quantitative.
- (D) None of these.

16. SEBI was constituted in the year ———.

- (A) 1998.
- (B) 2008.
- (C) 1988.
- (D) 2018.

17. Expand TRIMs.

- (A) Tariff related investment measures.
- (B) Trade related institutions measuring.
- (C) Trade related investment measures.
- (D) None of the above.

18. Which among the following is the advanced form of economic integration ?

- (A) Free trade area.
- (B) Custom union.
- (C) Economic union.
- (D) Common market.

19. SAARC was established in :

- (A) 1995.
- (B) 1972.
- (C) 1985.
- (D) 2002.

20. How many members are there in BRICS ?

- (A) 4.
- (B) 2.
- (C) 6.
- (D) 5.

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

(PVT/SDE)

M.Com.—First Semester

MC1C1-BUSINESS ENVIRONMENT

(2015 Admissions)

Time : Three Hours

Maximum : 80 Marks

Part A

*Answer all questions
Each question carries 2 marks.*

1. What do you understand by the terms expanding returns ?
2. How do you rate the Indian Value system in business ?
3. What are the identified constituents of the internal business Environment ?
4. What is Carbon Management ?
5. What is the disinvestment policy of India ?

(5 × 2 = 10 marks)

Part B

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

6. Explain in detail the characteristics of the business environment.
7. Explain each of the constituents at the Macro level.
8. Discuss the future of family in India and its influence on business.
9. Explain the indices that measure the economic condition of a country in a specific time and period.
10. Briefly Explain how the international factor of the Indian business Environment influence the latest budget proposal of India.
11. Discuss the problems and consequences of MNCs.

(4 × 10 = 40 marks)

Turn over

Part C

Answer any two questions.

Each question carries 15 marks.

- 12.** Explain how the study of the external business environment will assist managers in decision making.
- 13.** Explain the concepts of Totalitarianism, Democracy, Capitalism, Socialism, Anarchy.
- 14.** Discuss the role of planning Commission in Indian business environment.

(2 × 15 = 30 marks)

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