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VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential)

[Affiliated to Madurai Kamaraj University] **M.Com.** Degree (Semester) Examinations, April 2019

Part – III : Core Subject : Second Semester : Paper – I

E-COMMERCE

Under CBCS – Credit 3 Time: **3** Hours

Answer ALL Questions :

Max. Marks: 75

$\underline{SECTION-A}$

 $(5 \times 1 = 5)$

1. BPS stands for

a) Bytes per second

c) Backup Power Supply d) Business Process Simulation

b) Bits per second

- 2. EDI stands for _____.
- a) Electronic Data Interchange b) Electronic Digit Interface
- c) Electronic Dual Information d) Element Data Information
- 3. A _____ connects a computer to a network, whether local or foreign.a) Switchb) LAN CARDSc) Routerd) Cable
- 4. EDI has _____
 - a) No legal status b) legal status c) Not lawful d) suggestion
- 5. The online equivalent of a stored value card is _____.

a) e-pay b) e-cash c) e-credit d) e-debit

SECTION – B

<u>Answer any FIVE Questions</u>: $(5 \times 2 = 10)$

- 6. Explain the term Router.
- 7. What is known as B2B?
- 8. What is LAN?
- 9. Define protocol?
- 10. Write any two uses of EDI.
- 11. What is Digital Signature?
- 12. Define Electronic Wallet.

<u>SECTION – C</u>

Answer ALL Questions :

 $(5 \times 6 = 30)$

13. a) Explain the functionality of the Internet.

(**OR**)

b) What are the types of accessing the Internet? Explain.

14. a) What are the useful services on WWW?

(OR)

b) What are the different types of Web Browsers? Explain.

15. a) Explain the benefits of e-commerce.

(OR)

b) What are the differences between traditional commerce and e-commerce?

16. a) Explain the architecture of EDI.

(OR)

b) Explain EDI-Legal, Security and Privacy Issues.

17. a) Explain e-Wallet. What are its uses?

(OR)

b) Describe the uses of Smart Cards.

Answer any THREE Questions :

SECTION – D

$(3 \times 10 = 30)$

- 18. Narrate the different applications of the Internet.
- 19. What are the merits and demerits of e-commerce?
- 20. Why is the Internet vulnerable to hackers? Describe various sources of vulnerabilities.
- 21. Discuss about EDI applications in Business.
- 22. What is electronic payment system? What are the different types of electronic payment system?





(Autonomous & Residential) [Affiliated to Madurai Kamaraj University]

M.Com. Degree (Semester) Examinations, April 2019 Part – III : Core Subject : Second Semester : Paper – II

ADVANCED FINANCIAL ACCOUNTING

	Under CBCS - Credit S			
Time: 3 Hours		Max.	Marks:	75

<u>SECTION – A</u>

Answer ALL Questions : $(5 \times 1 = 5)$ 1. The Concept of Conservatism Results In a) Over Statement of Capital b) Under Statement of Assets c) Under Statement of Liabilities d) None of These 2. Single Entry Is Changed Into Double Entry System Through b) Statement of Affairs Method a) Balance Sheet Method c) Conversion Method d) None of The Above 3. Under debtor system Credit sales are a) Debited to the branch A/cb) Credited to the branch A/c c) Not shown anywhere in the branch A/cd) none of the above 4. The premium paid by the new partners is shared by the old partners a) In the sacrificing ratio b) In the gaining ratio c) In the capital ratio d) P&L A/c 5. General reserve appearing at the time of dissolution is transfer to a) Bank A/c b) Realisation A/c c) Cash A/c d) Creditors A/c

<u>SECTION – B</u>

Answer any FIVE Questions :

 $(5 \times 2 = 10)$

- 6. Explain the convention of consistency.
- 7. List any two Accounting Standards.
- 8. State any two differences between Single entry and Double entry systems.
- 9. What is called Dependent branches?
- 10. State any two advantages of Departmental accounting.
- 11. Point out any two benefits of Amalgamation.
- 12. What is called Dissolution of firm?

<u>SECTION – C</u>

Answer ALL Questions :

 $(5 \times 6 = 30)$

13. a) Briefly describe the basic Accounting conventions practiced in business.

(**OR**)

b) Explain the objectives of Accounting Standards.

14. a) Mr. Mano keeps his books of accounts under Single entry system. His Financial position on 31.12.90 and 31.12.91 was as follows:

Particulars	1990 Rs.	1991 Rs.
Cash	9,860	800
Stock in trade	38,520	57,020
Plant & machinery	54,420	61,000
Bills Receivable		16,480
Sundry Debtors	24,840	43,940
Sundry Creditors	72,040	80,000
Furniture	4,960	5,220
Drawings		5,000

During the year he introduced additional capital of Rs.20,000. From the above particulars prepare a statement of Profit and Loss of Mr. Mano for the year ended 31.12.91.

(**OR**)

b) Find out purchases and sales from the following details by making necessary accounts :

Particulars	Rs.
Opening balance of debtors	30,000
Opening balance of Creditors	10,000
Collections from debtors	1,60,000
Discount received	2,500
Bad debts	1,000
Payment to creditors	14,000
Discount allowed	1,500
Returns inwards	2,000
Returns outwards	3,000
Cash purchases	6,000
Cash sales	10,000
Closing balance of debtors	35,000
Closing balance of Creditors	15,000

15. a) From the following particulars relating to Hyderabad branch for the year ended 31.12.90, prepare Branch A/c in the head office books :

Particulars	Rs.	Rs.
Stock at the Branch on 1.1.90		15,000
Debtors at the Branch on 1.1.90		30,000
Petty cash at the Branch on 1.1.90		300
Goods sent to Branch during 1990		2,52,000
Cash sales 1990		60,000
Received from Debtors 1990		2,10,000
Credit Sales during 1990		2,28,000
Cheques sent to branch during 1990 :		
For salaries	9,000	
For Rent & Rates	1,500	
For petty cash	1,100	
		11,600
Stock at the Branch on 31.12.90		25,000
Petty cash 31.12.90		200
Goods returned by the branch		2,000
Debtors on 31.12.90		48,000

(**OR**)

 b) From the following information, prepare departmental trading and profit & loss A/c in a columnar form of the three departments of Sharma Dry Cleaners Ltd.

Particulars	Dry Cleaning Rs.	Daring Rs.	Dyeing Rs.
Stock 1 st Jan. 1996	4,00,000	3,40,000	9,40,000
Stock 31 st Dec. 1996	3,30,000	4,38,000	8,17,000
Purchases	19,59,000	6,97,000	13,73,000
Sales	40,00,000	20,00,000	40,00,000
Wages	7,28,000	3,00,000	2,46,000

Goods were transferred from one department to another at cost price as follows :

- 1. Daring to dry cleaning Rs.2,400 and to dyeing Rs.40,200
- 2. Dyeing to dry cleaning Rs.25,800 and to daring Rs.18,000
- 3. Dry cleaning to daring Rs.3,000 and to dyeing Rs.24,000

	Rs.
Stationary	5,418
Postage	4,050
General expenses	2,37,618
Insurance	10,080
Depreciation	32,598

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Rent & taxes Rs.1,80,000 is to be split in proportion to space occupied, i.e., dry cleaning 4, daring 2, dyeing 2 and other space 2.

16. a) Bim, Gim and Nim are partners sharing profits in the ratio of 2:3:5.Goodwill appears in their books at a value of Rs.60,000. Bim retires and on the day of Bim's retirement, goodwill is valued at Rs.30,000.Gim and Nim decided to share the future profits equally. Pass the necessary journal entries for Goodwill.

(**OR**)

 b) The following are the balance sheets of M/s P&Q and M/s R&S as on 31.3.2002 on which date they decided to amalgamate their businesses :

Liabilities	P&Q Rs.	R&S Rs.	Assets	P&Q Rs.	R&S Rs.
Capitals			Machinery	18,000	20,000
Р	40,000	-	Furniture	24,000	6,000
Q	20,000	-	Investments	8,000	-
R	-	30,000	Stock	16,000	30,000
S	-	30,000	Debtors	32,000	14,000
Reserves	12,000	-	Cash in hand	2,000	6,000
Creditors	28,000	16,000			
	1,00,000	76,000		1,00,000	76,000

P and Q were sharing profits and losses in the ratio of 3:2

and R and S equally the terms of amalgamation were as follows :

- i) the new firm was to take over all the assets and liabilities of both the firms.
- ii) The assets of P and Q were valued as follows : Machinery Rs.20,000, Stock Rs.12,000, Provision for Doubtful debts to be made Rs. 2,000, Furniture and Investments at book value and Goodwill Rs.10,000
- iii) The assets of R and S are valued under : Machinery Rs.24,000, Furniture Rs.9,000, Stock Rs.28,000 Debtors Rs.13,000 and Goodwill Rs.12,000

Show the necessary ledger accounts in the books of the old firms.

17. a) R,S and M are partners sharing profits and losses as 2:2:1. Their Balance sheet as at 30.06.91 was as follows :

Liabilities	Rs.	Assets	Rs.
Creditors	4,000	Bank	5,000
Capitals		Debtors	4,000
R	10,000	Stock	5,000
S	4,000	Fixtures	2,000
М	2,000	Machinery	9,000
Reserve fund	5,000		
	25,000		25,000

(**OR**)

b) A, B and C are partners in a firm sharing profits and losses in the proportion of 3:3:2. Their balance sheet on 31-12-1997 was as follows:

Liabilities	Rs.	Assets	Rs.
Sundry creditors	47,500	Bank	55,000
Partners capital		Stock	69,000
A 75,000		Investments	6,000
B 75,000		Debtors	70,000
C 1,00,000		Land & Building	1,25,000
	2,50,000	Goodwill	25,000
Partners Current A/c			
A 15,000			
B 25,000			
C 12,500			
	52,500		
	3,50,000		3,50,000

The decided to dissolve the firm on1-1-1998. 'A' reports the results of realisation as follows :

Particulars	Rs.
Land & Building	90,000
Debtors	60,000
Investments	5,500
Stock	75,500
Goodwill	Nil

The realization expenses amounted to Rs. 2,000. Prepare

Realization of the firm.

<u>SECTION – D</u>

Answer any THREE Questions :

 $(3 \times 10 = 30)$

18. Discuss the Accounting Concepts used by the business people at Universal level.

19. Arul keeps his books under Single entry. He gives the following particulars for the year 1983 :

Particulars	1.1.83 Rs.	31.12.83 Rs.
Stock	18,470	22,500
Bills Receivable	5,500	3,800
Bills Payable	6,200	4,300
Furniture	2,100	-
Machinery	15,500	-
Debtors	13,200	16,000
Creditors	10,070	13,200

Summary of the Cash book

Particulars	Rs.	Particulars	Rs.
To balance b/d	2,300	Creditors	11,600
Debtors	30,990	Purchases	6,600
Interest from	150	Wages	5,400
investment			
Furniture	450	Salaries	6,000
Bills Receivable	8,250	Rent	600
Sales	10,300	Investment	5,000
		Insurance	600
		Advertisement	500
		Carriage inwards	250
		Bills Payable	9,400
		Drawings	2,400
		Furniture	200
		Balance c/d	3,890
	52,440		52,440

A Reserve for doubtful debts is to be provided at 5% on debtors. Furniture and Machinery are to be depreciated at 10%. Salaries Rs.500 and stationery expenses Rs.150 are yet to be paid. The prepaid insurance was Rs.200. Interest accrued on investments was Rs.75. Furniture of the book value of Rs.600 (1.1.83) was sold on September 30 and new furniture was purchased on the same date.

Prepare the Trading and Profit and Loss A/c and Balance sheet as on 31.12.83.

20. A Head office invoices goods to its branch at cost plus 50%. Branch remits all cash received to the head office and all expenses are met by the H.O. From the following particulars, prepare the necessary accounts on the stock & debtors system to show the profit or loss at the branch.

	Rs.		Rs.
Stock on 1.1.89 (invoice price)	27,900	Goods returned by debtors	3,600
Debtors on 1.1.89	20,400	Goods returned to H.O by branch	4,500
Goods invoiced to the branch (invoice price)	1,53,000	Shortage of stock	1,350
Cash sales	75,000	Discount allowed	600
Credit sales	93,000	Expenses at the branch	16,200
Cash collected from debtors	91,200	Bad debts	600

21. A and B are partners sharing profits in the ratio of 3:1. Their balance

sheet stood as under on 31.3.2004:

Ι	<i>j</i> abilities	Rs.	Assets	Rs.
Salar	y due	5,000	Stock	10,000
Cred	itors	40,000	Prepaid insurance	1,000
Capi	tal		Debtors 8,000	
	A: 30,000		Less: provision 500	
	B: 20,000			7,500
		50,000	Cash	18,500
			Machinery	22,000
			Buildings	30,000
			Furniture	6,000
		95,000		95,000

C is admitted as a new partner introducing a capital of Rs.20,000 for his ¼ th share in future profits. Following Revaluations are made:

- i) Stock be depreciated by 5%
- ii) Furniture be depreciated by 10%
- iii) Building be revalued at Rs.45,000
- iv) The provision for doubtful debts should be increased to Rs.1,000.
 Pass journal entries, prepare Revaluation A/c and Balance sheet after admission.
- 22. X, Y and Z were partners sharing profits and losses in the ratio of

T · 1 · 1· /·	р			D	
the firm's Balance	e sheet stood	as follows :			
3:2:1. They decide	e to dissolve t	the firm with	effect from	m 1.1.95, when	n
-		• •			

Liabilities	Rs.	Assets	Rs.
Capitals		Fixed assets	1,22,000
X	54,000	Cash at bank	10,000
Y	40,000	Other current assets	1,13,000
Z	25,000		
General reserve	6,000		
Sundry Creditors	90,000		
Bank Overdraft	30,000		
	2,45,000		2,45,000

The assets were realized gradually. The following amounts, were

realized after meeting the expenses

of realization

Particulars

1 st Realization	75,000 (including cash at bank balance)
2 nd Realization	32,000
3 rd Realization	60,000
4 th & final Realization	63,000

Rs.

If the distribution of cash is to be made after each instalment of realization, Prepare a statement showing the distribution to partners at each instalment although the final results were not yet known.

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M.Com. Degree (Semester) Examinations, April 2019 Part – III : Core Subject : Second Semester : Paper – III

FINANCIAL MANAGEMENT

Under CBCS – Credit 5 Time: **3** Hours Max. Marks: **75**

SECTION – A

Answer ALL Questions :

 $(5 \times 1 = 5)$

- 1. Which is the limitation of traditional approach of Financial Management?
 - a) More emphasis of long term problems
 - b) One sided approached
 - c) Ignores allocation of resources
 - d) All of these
- 2. Which of the following may be defined as relative change in profits due to a change in sale? Put the relevant words on blank?

a) Leverage b) BEP c) P/V d) MOS

3. Economic life of a plant is 8 years and its costs are Rs.5,00,000.

Annual savings (cash inflow) is Rs.1,00,000. Hence Post Pay Back

profit would be _____

$a_1 2, 50,000$ $b_1 4, 50,0000$ $c_1 5,00,000$ $d_1 2,00,000$	a) 2,50,000	00 c) 3,00,000	d) 2,00,000
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- 4. Which is the form of dividend?
 - a) Cash dividendb) Bond dividendc) Stock dividendd) All of the above
- 5. Which of the following is not a current assets?

a) Stock	b) B/R	c) Debtors	d) Goodwill
a) Slock	\mathbf{U} \mathbf{D}	C) Debiois	u) 000uwiii

<u>SECTION – B</u>

<u>Answer any FIVE Questions</u> :

- 6. What is meant by financial management?
- 7. What is weighted average cost of capital?
- 8. Define capital budgeting.
- 9. What is meant by dividend?
- 10. Define working capital.
- 11. State the significance of financial leverage.
- 12. What are the scope of financial management?

<u>SECTION – C</u>

Answer ALL Questions :

 $(5 \times 6 = 30)$

 $(5 \times 2 = 10)$

13. a) What are the objectives of financial management?

(OR)

b) Explain the features of various sources of long term financing.

14. a) Discuss the importance of cost of capital.

(OR)

b) What is meant by capital structure?

Explain the major determinants of capital structure.

15. a) What is Internal Rate of Return? List out its merits and de-merits.

(**OR**)

- b) A Project cost Rs.5,00,000 and yields annually a profit of
 - Rs.80,000 after depreciation @12% but before tax of 50% .

Calculate Pay back period.

16. a) Explain the factors determine the Dividend policy.

(**OR**)

b) List out the assumptions of Modigliani and Miller Theory on Dividend policy.

- 17. a) Describe the determinants of size of working capital requirement. (OR)
 - b) Magil Ltd., are engaging in large –scale retail business. From the following information, you are required to forecast their working capital requirements.

Projected annual sales	Rs.8,00,000
Percentage of net profit on sales	25%
Average credit period allowed to debtors	8 weeks
Average credit period allowed by creditors	4 weeks
Average stock carrying (in terms of sales requirements)	12 weeks
Add 10% for contingencies.	

<u>SECTION – D</u>

Answer any THREE Questions :

 $(3 \times 10 = 30)$

18. What are the functions of financial management? Explain.

19. From the following figures, calculate operating, financial and combined leverage of two companies.

	Nikhila Ltd., Rs. in lakh	Mukila Ltd., Rs. in lakh
Sales	500	1,000
Variable cost	200	300
Fixed cost	150	400
Interest	50	100
Profit before tax	100	200

20. Nithya Electronics Ltd. is concerning the purchase of a machine. Two machines A and B are available each costing Rs.50,000. In comparing the profitability of these machines a discount rate of 10% is to be used. Earnings after taxation are expected to be as follows:

Year	Machine A cash inflow Rs.	Machine B cash inflow Rs.
1	15,000	5,000
2	20,000	15,000
3	25,000	20,000
4	15,000	30,000
5	10,000	20,000

You are also given the following data:

Year	Present value of Re.1 @ 10% discount
1	0.909
2	0.826
3	0.751
4	0.683
5	0.621

Calculate the Net Present value for two machines.

- 21. Discuss about Walter Theory on dividend.
- 22. From the following information, calculate the average working capital requirements.

The total estimated sales in a year will be Rs.12,00,000

Expenses are estimated as fixed expenses of Rs.2,000 per month plus variable expenses equal to 5% of his turnover.

Expects to fix a sales price for each product which will be 25% in excess of his cost of purchase.

Expects to turnover his stock 4 times in a year

All sales will be for cash but he expects one month's credit for purchases





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M.Com. Degree (Semester) Examinations, April 2019 Part – III : Core Subject : Second Semester : Paper – IV

QUANTITATIVE TECHNIQUES

Under CBCS – Credit 3 Time: **3** Hours Max. Marks: **75**

<u>SECTION – A</u>

Answer ALL Questions : $(5 \times 1 = 5)$ 1. The term 'Operations Research' was coined in the year _____ a) 1950 b) 1940 c) 1978 d) 1960 2. Which technique is used in finding a solution for optimizing a given objective, such as profit maximisation or cost minimization under certain constraints? a) Queueing Theory b) Waiting Line c) a & b d) Linear Programming 3. The utilisation factor for a system represents a) the steady state average waiting time b) the probability that no one is in the system c) the probability that the service facility is being used d) the average number of customers in the queue 4. ______ is the shortest possible time in which an activity can be delayed without delaying the project. a) Pessimistic time estimate b) Optimistic time estimate c) Most likely time estimate d) All 5. In a decision theory problem under complete uncertainty, which one of the following approaches will not be possible? a) Expected monetary value b) Maxmin c) Minimax d) Hurwicz

SECTION – B

Answer any FIVE Questions :

 $(5 \times 2 = 10)$

- 6. What is meant by Standard Error?
- 7. From the following LPP, convert inequality constraints into equality and introduce Zero coefficient.

$$\begin{array}{l} \text{Maximize } Z = 4x_1 + 7x_2\\ \text{Subject to the constraints} : 4x_1 + 3x_2 \leq 12\\ 3x_1 + 4x_2 \leq 12 \end{array}$$

$$x_{1, x_{2}} \ge 0$$

- 8. How to convert unbalanced assignment problem into balanced one?
- 9. What is saddle point?
- 10. Which formulae are used to calculate the number of customers in the queueing system?
- 11. Abbreviate the following : a) PERT b) CPM
- 12. Give the short note on 'Random failure' in replacement theory.

<u>SECTION – C</u>

Answer ALL Questions :

 $(5 \times 6 = 30)$

13. a) A man buys 50 bulbs of 'Philips' and so 50 electric bulbs of 'HMT'. He finds that 'Philips' bulbs give an average life of 1500 hours with a standard deviation of 60 hours and 'HMT' bulbs gave an average life of 1512 hours with a standard deviation of 80 hours. Is there a significant difference in the mean life of the two makes of bulbs?

(**OR**)

b) Two random samples were drawn from two normal populations and their values are :

66	67	75	76	82	84	88	90	92		
64	66	74	78	82	85	87	92	93	95	97

Test whether the two populations have the same variance at the 5% level of significance.

(F=3.36) at 5% level for v1=10 and v2=8.

14. a) A company manufactures 3 types of products which use precious metals, platinum and gold. Due to the shortage of these metals, the government regulates the amount that may be used per day. The relevant data with respect to supply, requirement and profits are summarized in the table below:

Product	Platinum requirement/units (gms)	Gold requirement/units (gms)	Profit/unit	
А	2	3	500	
В	4	2	600	
C	6	4	1200	

Daily allotment of platinum and gold is 160 gms and 120 gms respectively. How should the company divide the supply of scarce precious metals? Formulate the mathematical model.

(**OR**)

b) Obtain an initial basic feasible solution to the following transportation problem using the North-West corner rule:

	D	E	F	G	Available
А	11	13	17	14	250
В	16	18	14	10	300
С	21	24	13	10	400
Requirement	200	225	275	250	

15. a) Following is the pay off matrix for player A

		Player B							
		B_1	B_2	B ₃	B_4	B_5			
Player A	A_1	2	4	3	8	4			
	A_2	5	6	3	7	8			
	A ₃	6	7	9	8	7			
	A_4	4	2	8	4	2			

Using dominance property, obtain the optimum strategies for both the players and Determine the value of the game.

(**OR**)

- b) A T.V. repairman finds that the time spent on his jobs has an Exponential distribution with mean 30 minutes. If he repairs sets in the order in which they came in, and if the arrival of sets is approximately Poisson with an average rate of 10 per 8-hour day, what is repairman's expected idle time each day? How many jobs are ahead of the average set just brought in?
- 16. a) Draw a network diagram for the following data, Find the critical path and project duration.

Activity	А	В	С	D	Е	F
Preceding activities	None	А	А	В	С	D
Duration (weeks)	6	8	4	9	2	7
		$(\mathbf{O}\mathbf{D})$				

(**OR**)

b) The following table gives the activities of a construction project and duration (in days).

Activity	1-2	1-3	2-3	2-4	3-4	4-5
Duration	20	25	10	12	6	10

Draw the network diagram and find the critical path.

17. a) Following table gives the running costs per year and resale price of a certain equipment whose purchase price Rs.5,000.

Year	1	2	3	4	5	6	7	8
Running cost (Rs.)	1500	1600	1800	2100	2500	2900	3400	4000
Resale value (Rs.)	3500	2500	1700	1200	800	500	500	500

(**OR**)

b) The following table gives the costs per year and the resale value of a certain equipment whose purchase price is Rs. 6,500. At what age is the replacement due optimally.

Year	1	2	3	4	5	6	7	8
Running cost (Rs.)	1400	1500	1700	2000	2400	2800	3300	3900
Resale value (Rs.)	4000	3000	2200	1700	1300	1000	1000	1000

<u>SECTION – D</u>

Answer any THREE Questions :

- $(3 \times 10 = 30)$
- 18. A certain survey shows that out of 50 ordinary shops, 35 are managed by men of which 17 are in cities. 12 shops in village are run by women. Can it be inferred that shops run by women are relatively more in villages than in citites?
- 19. Alpha corporation has four plants each of which can manufacture any one of four products. Production costs differ from one plant to another as do sales revenue. Given revenue and cost data below, obtain which product each plant should produce to maximize profit:

	Sales revenue (Rs. '000s)						Production costs (Rs. '000s)				
Plant	1	2	3	4		1	2	3	4		
А	50	68	49	62		49	60	45	61		
В	60	70	51	74		55	63	45	69		
С	55	67	53	70		52	62	49	58		
D	58	65	54	69		55	64	48	66		

20. Solve the following game graphically

		Player B						
		B_1	B_2	B ₃	B ₅			
Plaver A	A_1	2	1	0	-2			
j	A_2	1	0	3	2			

21. A Project has the following time schedule

Activity	Time in months	Activity	Time in months
1 - 2	2	3 – 7	5
1 – 3	2	4 - 6	3
1 - 4	1	5 - 8	1
2 - 5	4	6-9	5
3-6	8	7 - 8	4
		8-9	3

- i) Construct the network
- ii) Find the total float for each activity
- iii) Find the critical path and the project duration
- 22. Let the value of money be assumed to be 10% per year and suppose machine A is replaced after every 3 years whereas machine B is replaced after every 6 years. The yearly costs of both the machines are given as under:

Year	1	2	3	4	5	6
Machine A	1000	200	400	1000	200	400
Machine B	1700	100	200	300	400	500

Determine which machine should be purchased.



41CT41

Time: 3 Hours

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

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M.Com. Degree (Semester) Examinations, April 2019 Part – III : Core Subject : Fourth Semester : Paper – I

FINANCIAL MARKETS AND SERVICES

Under CBCS – Credit 4

Max. Marks: 75

<u>SECTION – A</u>

Answer ALL Questions :

 $(5 \times 1 = 5)$

 $(5 \times 2 = 10)$

- Bills drawn and accepted payable after three months are called:
 a) Indigenous bills
 b) Usance bills
 c) Clean bills
 d) Supply bills
- 2. The Investor Education and Protection Fund has been set up by a) NSE b) Central Government c) BSE d) SEBI
- 3. The concept of securitization is associated with:a) Capital Marketb) Money Marketc) Debt Marketd) Foreign Exchange Market
- 4. Lease used for financing those assets which require luge capital out loy is ______lease
 - a) Finance b) Leverage c) Wet d) Operating
- 5. A merchant banker can claim a charge of _____ per cent as commission for the whole issue
 a) 0.25 b) 1 c) 0.75 d) 0.5
 - SECTION B

Answer any FIVE Questions :

- 6. What is Money Market?
- 7. Write short note on Capital Market.
- 8. List out any two advantages of Credit Rating.
- 9. What is leasing agreement?
- 10. What is International Credit Card?
- 11. What is Merchant banking?
- 12. Why should an exporter opt for forfeiting?

<u>SECTION – C</u>

Answer ALL Questions :

 $(5 \times 6 = 30)$

13. a) Define financial services and explain their functions.

(OR)

b) Explain the features of Money Market.

14. a) What is primary market? Explain the types of new issues market.

(**OR**)

b) What are the Advantages of listing of Securities?

15. a) Distinguish between the open-ended mutual funds and close ended mutual funds.

(OR)

b) What are the various methods of transfer of asset?

16. a) Briefly explain the functioning of a smart card.

(**OR**)

b) State the Benefits of Venture Capital.

17. a) Explain the different types of factoring.

(**OR**)

b) Differentiate between bill discounting and factoring.

<u>SECTION – D</u>

Answer any THREE Questions :

 $(3 \times 10 = 30)$

- 18. Narrate the growth and development of financial system.
- 19. Explain the functions of SEBI.
- 20. Discuss the Components of financial Services.
- 21. Explain the merits and demerits of Credit cards?
- 22. Is merchant banking similar to commercial banking? Explain the types of merchant banking service providers.





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M.Com. Degree (Semester) Examinations, April 2019 Part - III : Core Subject : Fourth Semester : Paper - II

APPLIED COST ACCOUNTING

Under CBCS - Credit 5 Time: 3 Hours

Answer ALL Questions :

a) Emotional

Max. Marks: 75

SECTION – A

 $(5 \times 1 = 5)$

1. Factory overhead is also termed as Manufacturing overhea		
a) Office overhead	b) Selling overhead	
c) Distribution overhead	d) Production overhead	

2. Optimum quantity to be manufactured in a batch is called _____ batch quantity.

> d) Elective b) Economic c) Essential

3. The physical distance covered by a vehicle is measured in terms of a) Ton kilometers b) Passenger kilometres c) Vehicle days d) Running kilometers or miles

4. Abnormal Loss and Gain units are valued at

a) Market value b) Scrap value c) Releasable value d) Net value

5. Total Material Cost Variance =

- a) Standard cost of materials actual cost of materials
- b) Standard cost of materials + actual cost of materials
- c) Actual cost of materials actual cost of labour
- d) Actual cost of materials + actual cost of labour

SECTION – B

Answer any FIVE Questions :

 $(5 \times 2 = 10)$

6. What are the Elements of cost?

a) No of Lorries	-	10
b) Capacity	-	5 tons each
c) Days Operated	-	25 days Per Month
d) Trips made by Each Lor	ry -	1 trips a day of distance of 120 K.M
e) Average Lord carried	-	80% of Capacity
f) Empty running 40% of the	he tota	al Running Distance.
8. Find out the Quotation for Jo	ob No	.786:
Cost of Sales	Rs.1	15,000
Profit	20%	o of Sales
9. From the following informat	tion ca	alculate the profit to be taken to Profit
and Loss account if, 75% of	the w	ork certified is received in cash.
Contract price	Rs.	100,000
Work Certified	Rs.	80,000
Cost Incurred	Rs.	60,000
10. Ascertain Abnormal Gain / I	Loss I	Units from the following
Input	-	2,000 Units
Normal Loss	-	10%
Output	-	1620 Units
1. Calculate Labour Cost and F	Rate v	ariance from the following data
Standard Hours	-	80
Standard Rate	-	Rs 6 per Hour
Actual Hours	-	100
Actual Rate	-	Rs 8 per Hour
12. Alamelu Travel Employed 5	Buse	es which run over a route of 140
Kms (one way), making one	roun	d trips per day. The buses run 360
days per years and 10 % of t	hemo	on Average or laid out for Repairs.

Ascertain the total running Km per year.

<u>SECTION – C</u>

	Answer	ALL	Questions	:
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 $(5\times 6=30)$

13. a) State the objectives of	costing accounting.
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(**OR**)

b) What is Cost Audit? Explain its objectives.		
14. a) The following details are relating to a company during the year 2018		
Raw materials used Rs.36,000		
Direct Wages Rs.30,000		
Total overheads Rs.25,000		
Labour Hours worked 24,000		
Hours of machine operation 20,000		
Details relating to Job Number 123:		
Materials Used Rs.2, 000; Labour hours 1,650;		
Direct wages Rs.1, 650; Machine hours 1,200		
Using direct wages method, labour hour method and machine		
hour method, Calculate by all the three different methods the		
overheads chargeable to the job		
(OR)		
b) The following information related to the manufacturing of		
components $X - 10$ in a cost centre.		
Cost of Materials - 10 paise per components		
Operator's Wages - Re 1 per Hour		
Machine Hour Rate - Rs 2		
Setting up time of the Machine - 2 hours and 30 Minutes		
Manufacturing time - 12 minutes per components		
Prepare Cost sheet in Columnar form in showing both production		

and setting up cost. Total and per unit when a batch consists of a) 100 Components b) 1000 Components 15. a) Anand Travels owns a fleet of Taxis and following particulars are available: No of taxis 10; cost of each taxi Rs.2,80,000; Salary of managers Rs.6000 p.m.; Salary of accountant Rs.5000 p.m. Salary of cleaner Rs.2000 p.m.; Salary of mechanic Rs.4000 p.m.; Driver's salary Rs.2000 per month per taxi; Garage rent Rs.6000.p.m Insurance premium 1% p.a.; Annual tax Rs.600 per Taxi; Annual repairs Rs.12000 per taxi. The total life of a taxi is about 2,00,000 kms. A taxi runs in all 3000 kms per month of which it runs 30% empty. Petrol consumptions 1 liter for 10 kms. Cost per liter of petrol is Rs.50. Oil and other sundries are Rs. 5 per 100 kms.

Calculate the cost of running a taxi per km.

(**OR**)

b) The following is the summery of the transaction as on 31st Dec 2018, relating to a special Contract completed during the year.

a) Martial bought from the markets	-	1500
b) Martial issued form the stores	-	500
c) Wages	-	2440
d) Direct Expense	-	294
e) Office on cost	-	10 % prime cost

Your required to prepare a contract account keeping in view the martial return amount to Rs.240.

- 16. a) In a process 10,000 units of raw materials are introduced at a cost of Rs.20,000. Wages and overheads for the process are Rs.5,100 and Rs.3,400 respectively. 7,500 units were completed and transferred. The balance of 2,500 units is closing work in progress. The degree of completion regarding Material is 100% and Labour and overheads is 40% each.
 - Prepare statement of equivalent production, statement of cost and statement of evaluation.

(**OR**)

b) A Samsung & Company produces the product through two processR and S. the following details pertaining process of Jan 2019 areAvailable.

Inputs	RS
Materials (500 Units)	10,000
Labor	8,000
Indirect Expenses	7,000

Normal Loss in the Process is estimated at 5% of the input which possesses a scrap value of Rs 31 per unit. Prepare the Process Account.

17. a) From the following particular calculate sales variances

Product	Budgeted Sales		Actual Sales	
Floquet	Qty Units	Price	Qty Units	Actual Price
А	1,000	20	1,300	21
В	2,000	15	2,300	14
	3,000		3,600	

(**OR**)

b) from the following details, you are required to compute the variable overhead variance.

Budgeted Overheads	-	Rs 2,000
Budgeted Output In Units	-	5,000 units
Budgeted Hours	-	2500 Hours
Actual Overheads	-	Rs 2,500
Actual Output in Units	-	4,000 Units
Actual Hours Worked	-	2,000 Hours

SECTION – D

$$(3 \times 10 = 30)$$

18. Describe the various classifications of Overheads?

Answer any THREE Questions :

19. The following details are available from the company's book:

Particulars	Rs.
Stock of materials on 1-1-2012	12,800
Stock of finished goods on 1-1-2012	28,000
Purchases during the year	2,92,000
Productive wages	1,98,800
Sales of finished goods	5,92,000
Stock of raw materials on 31-12-2012	13,600
Stock of finished goods on 31-12-2012	30,000
Works overhead	43,736
Office and general expenses	35,547

The company is about to send a tender for a large plant. The costing department estimates that materials required would cost Rs.20,000 and wages for making the plant would cost Rs.12,000. Tender is to be a net profit of 20% on selling price. State what would be the amount of the tender, if based on made keeping the usual percentages?

20. DLF undertook a contract for the construction of houses on 1st January, 2016. The contract price was Rs.22,50,000. The following figures are available for 2016:

Particular	Rs.
Materials purchased	3,60,000
Materials issued from stores	45,000
Labour	1,35,000
Plant installed at site	1,80,000
Direct expenses	90,000

Establishment charges	22,500
Materials returned to stores	22,500
Materials on hand at the end	9,000
Plant in hand at the end	1,35,000
Wages outstanding	36,000
Direct expenses outstanding	27,000
Work uncertified	95,400
Cash received (80% of work certified)	9,00,000

Prepare the contract account. Also show the Balance Sheet extracts.

21. A product passes through three processes X, Y and Z.

	Process 'X' Rs.	Process 'Y' Rs.	Process 'Z' Rs.
Materials	2,000	3,000	1,000
Labour	10,000	16,000	13,000
Overheads	2,100	2,376	4,018
Actual output(units)	9,500	9,100	8,100
Normal Loss	3%	5%	8%
Scrap Value per unit	0.50	1	2

Raw materials of 10,000 units at Rs.2 per unit were introduced into process 'X' at the beginning. Prepare the Process Accounts, Normal Loss account, Abnormal Loss account and Abnormal Gain account.

- 22. From the data given below Calculate
 - a. Material price Variance
 - b. Material usage variance
 - c. Material Mix variance

Consumption per 100 units of products

Materials	Standard	Actual
А	40 Units at Rs 50 per unit	50 units at Rs 50 per unit
В	60 Units at Rs 40 per unit	60 Units at Rs 45 per unit

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M.Com. Degree (Semester) Examinations, April 2019 Part – III : Core Subject : Fourth Semester : Paper – III

DIRECT TAX – II

Under CBCS – Credit 4 Time: **3** Hours Max. Marks: **75**

<u>SECTION – A</u>

<u>Answer ALL Questions</u> :

 $(5 \times 1 = 5)$

- 1. What is the maximum Income Tax rate for HUF : a) 10% b) 20% c) 25% d) 30%
- 2. Surcharge @ 12 % is applicable provided ifa) Total income exceeds Rs.1 lakhb) Total income exceeds Rs.1 crore
 - c) Total income exceeds Rs.10 lakhs

d) none of the above

- 3. The income from foreign companies by providing the services in project connected with security of India is ______ from tax liability.
 - a) 50% exempted b) 20% exempted
 - c) 100% exempted d) 55% exempted
- 4. The last date of filing the return of income u/s 139(1) for assessment year 2018 19 in case of a Company assessee is:

a) 30th September

- b) 30th September of the assessment year
- c) 31st March of the assessment year
- d) 30th November of the assessment year in case it is required to furnish report referred to in section 92E and 30th September of the assessment year in any other case
- 5. The basic objectives of tax planning is
 - a) Reduction of tax liability b) Minimization of litigation
 - c) Productive investment d) Maximization of litigation

<u>SECTION – B</u>

Answer any FIVE Questions :

 $(5 \times 2 = 10)$

- 6. Give any two incomes which are treated as business income.
- 7. Define a firm.
- 8. What do you mean by limited liability partnership?
- 9. What do you mean by domestic companies?
- 10. State the tax rate under MAT.
- 11. What is PAN?
- 12. What is tax avoidance?

<u>SECTION – C</u>

Answer ALL Questions :

 $(5 \times 6 = 30)$

13. a) Compute the total income of HUF for the AY 2018-19.

Particulars	Amount (in Rs.)
Income from business	5,52,000
Salary received by a member from a company	2,00,000
Directors fees received by karta	15,000
Annual rental value of property let out	12,000
Municipal taxes paid	600
Dividend received from domestic company	4,500
LTCG	9,880
STCG	10,000
Share in profits of AOP	10,000
Donation to charitable institution in cash	5,000

(**OR**)

b) Compute the total income and tax liability of a HUF for the AY 2018-19.

Particulars	Amount (in Rs.)
Rent from house property	30,000
Municipal taxes paid	2,000
Loss from speculation business	-10,000
Loss from hedging contracts	-5,000
Income from business	5,82,500

14. a) Compute the total income of the firm from the P&L account given below for the AY 2018-19.

Particulars	Amount (in Rs.)	Particulars	Amount (in Rs.)
House tax	1,000	Gross profit	1,00,000
Other expenses	1,30,000	Rent from house property	10,000
Remuneration to working partners as per deed	80,000	Capital gains	20,000
		Net loss	81,000
	2,11,000		2,11,000

Out of other expenses 20,000 is not deductible.

(OR)

b) Compute the tax liability of the partnership firm for the assessment year 2018-19.

Particulars	Amount (in Rs.)
Income from house property	2,00,000
Income from business	40,00,000
LTCG	1,00,000
Income from other sources	50,000
Deductions under 80IA	20,00,000
Deductions under 80IB	3,50,000

15. a) Sun electronics limited, a domestic company has provided their income particulars for the PY 2017- 2018. Compute the total income and tax liability.

Particulars	Amount (in Rs.)
Interest on government securities	20,000
Income from business	5,00,000
STCG	15,000
LTCG	33,000
Dividend from Indian companies	10,000
Dividend from foreign companies	10,000
Book profits u/s115JB	9,00,000

(OR)

b) Compute the tax liability of a domestic company for the AY 2018-19.

Particulars	Amount (in Rs.)
Profit from business after deducting donation to approved charity50000	4,00,000
Interest on government securities	20,000
Dividend from domestic companies	60,000
LTCG	1,00,000
Book profits u/s 115JB	10,00,000
Dividend distributed on 6.9.2017	1,00,000

16. a) Explain the powers of Chief commissioner of Income tax.

(**OR**)

b) Explain the various types of returns.

17. a) Explain the significance of Tax planning.

(**OR**)

b) Differentiate between tax planning and tax evasion.

$\underline{SECTION-D}$

Answer any THREE Questions :

 $(3 \times 10 = 30)$

18. Compute the total income and tax liability of a HUF for the AY 2018-19.

Particulars	Amount (in Rs.)
Profit from business on purchase and sale of shares	8,60,000
STT paid on above	2,40,000
STCG	7,500
LTCG	9,000
LTCL	7,700
Rent received from house property	21,000
Municipal taxes paid	3,000
Interest on government securities	9,000
Interest paid on loan taken for purchase of the above securities	6,000
Interest from savings account	20,000
Donation to Jawaharlal Nehru Memorial trust	6,000
Premium paid on life insurance policy of Karta	3,060

19. Compute the net income and tax liability of the firm for the \ensuremath{AY}

2018-19. The firm fulfills the conditions of section 184.

Particulars	Amount (in Rs.)	Particulars	Amount (in Rs.)
Expenses	82,000	Receipts from clients and audit fees	1,80,000
Depreciation	20,000	Dividend from domestic companies	15,000
Remuneration to partners	60,000	Net loss	2,000
Interest to partners	35,000		
	1,97,000		1,97,000

Other information

- Out of expenses, rs.17400 is not deductible.
- Depreciation allowed is 17500
- Interest to partners is deductible
- 20. X company limited furnished the following income particulars for the year ended 31.03.2018. compute the total income.

Particulars	Amount (in Rs.)
Business income	4,20,000
Dividend from domestic company	20,000
Dividend from foreign company	15,000
STCG	25,000
LTCG	70,000
General expenses include- Revenue expenditure-5000 and capital expenditure-20000	
Donations deducted in P&L account were- Ambedkar university	30,000
Ved Matha Gayathri Trust(approved)	70,000
Rajiv Gandhi Foundation	5,000

- 21. Explain the tax provisions relating to regular assessment.
- 22. How can a salaried assessee reduce his tax liability through tax planning?

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M.Com. Degree (Semester) Examinations, April 2019 Part – III : Core Subject : Fourth Semester : Paper – IV

INVESTMENT MANAGEMENT

Under CBCS – Credit 4 Time: **3** Hours Max. Marks: **75**

<u>SECTION – A</u>

Answer ALL Questions :			(5 ×	1 = 5 Marks)	
1.	is	a long term commi	tment of funds to	o make additional	
	income.				
	a) Speculation	b) Gambling	c) Investment	d) Arbitrage	
2.	New Issue Marke	et and the Stock Ex	change are the t	WO	
	complementary	parts of	·		
	a) Government S	Securities Market	b) Industrial S	ecurities Market	
	c) Commodity N	Market	d) Forex Market		
3.	are th	nose brokers of a st	ock exchange w	ho are pessimistic	
	and go on selling	g securities in exped	ctation of a fall i	n prices.	
	a) Bear	b) Stag	c) Bull	d) Lame Duck	
4.	If Price Earning	(P/E) ratio is smalle	er than Value Ea	rning (V/E) ratio,	
	the stock is		·		
	a) Over priced		b) Under priced		
	c) Correctly Valued		d) Not correctly valued		
5.		_ is the economic in	ndicator.		
	a) Leading	b) Coincidental	c) Lagging	d) All the above	

$\underline{SECTION - B}$			
Answer any FIVE Questions :	$(5 \times 2 = 10 \text{ Marks})$		
6. What is Speculation?			
7. Expand CRISIL.			
8. What do you mean by Listing of Securities?			
9. What is Return?			
10. What is Fundamental Analysis?			
11. What are the forms of Efficient Market Theory?			
12. What is dematerialisation?			

<u>SECTION – C</u>

Answer ALL Questions :

 $(5 \times 6 = 30)$

13. a) What are the differences between investment and speculation?

(OR)

- b) What are the stages involved in the investment process?
- 14. a) Write a note on NSDL.

(OR)

- b) What are the advantages of credit rating?
- 15. a) What are the various stages involved in security trading in stock exchange?

(**OR**)

b) Discuss the procedure involved in listing the securities.

16. a) What are the elements of investment?

(**OR**)

- b) What are the points needs to be remembered in respect of Bond valuation?
- 17. a) Explain the strong form of Efficient Market Theory.

(**OR**)

b) What is Technical Analysis? Bring out the role of charts in technical analysis.

<u>SECTION – D</u>

Answer any THREE Questions :

 $(3 \times 10 = 30 \text{ Marks})$

- 18. What are the features of an investment programme?
- 19. Describe the methods of floating shares in the new issue market.
- 20. Discuss the functions of stock exchange.
- 21. Explain MM theory of valuation of equity shares.
- 22. Explain the factors involved in company analysis.

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M.Com. Degree (Semester) Examinations, April 2019 Part – III : Elective Subject : Second Semester : Paper – I

COMMERCE FOR COMPETITIVE EXAMINATIONS

	Under CBCS – Credit 5	
Time: 3 Hours		Max. Marks: 75

<u>SECTION – A</u>

<u>Answer ALL Questions</u> : $(75 \times 1 = 7)$					
1	1. Find the average of all prime numbers between 30 and 50				
	a) 39.8	b) 40.1	c) 40.5	d) None	
2	2. 339.001+9.62+0.0	02+0.132+187=?			
	a) 525.773	b) 535.723	c) 535.773	d) None	
3	5. L.C.M. of 5^{-2} and	5^{-4} is:			
	a) 5 ⁻⁴	b) 5 ⁻²	c) 5^{-6}	d) None	
4	. The H.C.F of 292	3 and 3239.			
	a) 37	b) 73	c) 79	d) None	
5	. Rajeev's age after	r 15 years will be 5	times his age 5	years back.	
	What is the prese	nt age of Rajeev?			
	a) 10	b) 11	c) 12	d) None	
6. If a radio is purchased for Rs.490 and sold for Rs.465.50, find the loss					
	percent				
	a) 3%	b) 4%	c) 5%	d) None	
7	. Find the S.P., whe	en C.P.= Rs. 56.25	Gain = 20%		
	a) 65.50	b) 66.50	c) 67.50	d) None	
8. Divide Rs.2324 among A,B,C in the ratio 70:56:40					
	a) 980:784:560	b) 490:280:392	c) 392:490:280	d) None	
9	. √21025 =?				
	a) 144	b) 145	c) 146	d) None	

10. A, B and C start a business each investing Rs.20000. After 5 month A withdrew Rs. 5000, B withdraw Rs.4000 and C invests Rs. 6000 more. At the end of the year, a total profit of Rs.69900 was recorded. Find the share of A.

a) 21500 b) 18500 c) 20500 d) None 11. Find the simple interest on Rs.68000 at $16\frac{2}{3}$ % per annum for 9 months.

a) 9500 b) 7500 c) 8500 d) None

12. Find the compound interest on Rs. 7500 at 4% per annum for 2 years, Compounded annually.

a) 8112 b) 8113 c) 8114 d) None 13. Find the odd man out: 3, 5, 7, 12, 17, 19

a) 19 b) 17 c) 12 d) None

14. A does a work in 10 days and B does the same work in 15 days. In how many days they together will do the same work?

a) 5 days b) 6 days c) 8 days d) None

15. Two pipes A and B can fill a tank in 36 hours and 45 hours respectively. If both the pipes are opened simultaneously, how much time will be taken to fill the tank?

a) 18 hours b) 19 hours c) 20 hours d) None 16. Find the next two terms in the series: A, C, F, J,?,?

a) L, P b) O, U c) R, V d) None

17. Find the next term in the alpha-numeric series ZIA, X2D, V6G, T21J, R88M, P445P,?

a) N2676S b) N26766T c) T26ON d) None

18. Find the missing term in each of the following series. 4, 8, 28, 80, 244, a) 728 b) 628 c) 428 d) None

19. Arrange the following in a logical order

1) Consultati	on	2) Illness	3) Doctor	4	4) Treatment
a) 2, 3, 1, 4	b) 2	, 3, 4, 1	c) 4, 3, 1, 2		d) 1, 4, 3, 2

20. If +means *,* means -, / means + and - means /, then which of the following gives the result of 175-25/5+20*3+10 ? a) 77 b) 160 c) 240 d) None

21. Which of the following words will come second in the English dictionary?a) Magicalb) Magnifyc) Maternald) Magnetic22. Food : Stomach :: Fuel : ?

a) Plane
b) Track
c) Engine
d) None
23. In a certain code letter in the word TEACHER is written as VGCEJGT.
How is CHILDREN written in that code?

a) EJKNEGTP b) EGKNFITP c) EJKNFTGP d) None

24. An athlete runs 200 meters race in 24 seconds. His speed of the car in metres per second?

a) 20 km/hr b) 24 km/hr c) 30 km/hr d) None

25. One day, Ravi left home and cycled 10 km southwards, turned right and cycled 5km and turned right and cycled 10 km and turned left and cycled 10km. How many kilometers will he have to cycle to reach his home straight?

a) 10km b) 15km c) 20km d) 25km In the following figure small square represents the persons who know English, triangle to those who know Marathi, big square to those who know Telugu and circle to those who know Hindi. In the different regions of the figures from 1 to 12 are given.



26. How many persons can speak English and Hindi both the languages only? a) 5 b) 8 c) 7 d) None

27. How many persons can speak Marathi and Telugu both?					
	a) 10	b) 11	c) 13	d) None	
28.	How many person	ns can speak only E	English?		
	a) 9	b) 12	c) 7	d) None	
29.	How many person	ns can speak Englis	h, Hindi and Te	lugu?	
	a) 8	b) 2	c) 7	d) None	
30.	How many person	ns can speak all the	languages?		
	a) 1	b) 8	c) 2	d) None	
31.	The best advertise	ement is			
	a) Signboard		b) Internet		
	c) TV, media		d) a satisfied cu	ustomer	
32.	'HNI' in Marketin	ng means			
	a) High Number	Influence	b) High Negative Individual		
c) High Net worth Improvement			d) High Net wo	orth Individual	
33.	Market Size impl	ies			
	a) Size of market	ting staff	b) size of the or	rganization	
c) Scope for profit			d) scope for ma	arketing	
34. Which of the following is a consumable item?					
	a) Cold drink or 2	Milk	b) Newspaper		
	c) LPG		d) Petrol		
35.	Skimming is the _		·		
	a) Pricing of a pr	oduct	b) Sales technique		
	c) Wage		d) Cost of Production		
36. Margin of Safety can be increased by					
a) Increasing the sales		b) increasing production			
	c) decreasing the fixed cost		d) giving brand name		
37.	At the	stage in the produ	ct life cycle, sak	es growth begins	
	to decline.				
	a) growth	b) maturity	c) saturation	d) decline	

38. Largest number	er of new product ide	as are rejected of	during the	
a) idea genera	ation b) co	oncept testing		
c) business ar	nalysis d) sc	reening	e) test marketing	
39. The types of p	rices that appear late	st often in adve	rtisements are	
	prices.			
a) bargain	b) discount	c) premium	d) retail	
40. In r	nessage and media a	re brought toget	her with a planned	
time framewor	rk.			
a) service blu	eprint	b) compaign		
c) communica	ation model	d) communic	ation process	
41. All of the follo	owing are examples	of publicity base	ed public relations	
tools except _	·			
a) Press confe	erences	b) Feature ar	ticles	
c) News relea	ISES	d) Annual reports		
42. A ban on impo	ort of a certain produ	ct is known as _	•	
a) Quota	b) Tariff c) Embargo d) Exchange control	
43is	s anything that can b	e offered to a ma	arket to satisfy a	
want or need.				
a) Management goal		b) Service		
c) Product		d) Demand		
44. UPC is also ki	nown as			
a) price label	b) product code	c) bar code	d) product label	
45. Punched cards	were introduced by	:		
a) Powers		b) Blaise Pascal		
c) Joseph Marie Jacquard		d) Herman H	ollerith	
46. The earliest ca	lculating device is:			
a) Clock	b) Difference E	ngine c) Abacu	us d) Calculator	
47. Analog compu	iter is			
a) a means of	communicating at a	low level		
b) a device that operates on data in the form of continuously varying				
physical qu	antities			

c) an algebraic high – level language d) All the above mentioned 48. Peripherals are: a) A part of the CPU b) Output devices alone d) Input, output, secondary storage devices c) Input devices alone 49. Which of the following is a term related with scanners? b) TWAIN c) Cartridge a) Laser d) Media e) Both a and b 50. The mouse generally does have: a) Two buttons b) Three buttons c) Several buttons d) Either a or b 51. The resolution of laser printer is specified in terms of a) DPI b) LPM c) CPM d) PPM 52. The CRT is in shape. c) Elliptical a) Circular b) Rectangular d) Conical 53. Which of the following devices can store a large amount of data? a) Floppy Disk b) Hard Disk c) CD ROM d) Zip Disk 54. Primary Memory stores: a) Data b) Programs c) Results d) All the above 55. Hard disks are organized as: a) Cylinders b) Tracks c) Cylinders and Tracks d) Master Boot record 56. Who invented the high level language C? a) Dennis M.Ritchie b) Niklaus Writh c) Seymour Papert d) Donald Kunth 57. Which is a application software among following? a) Assembler b) Complier c) Microsoft office 58. What is meaning of OMR? a) Optical Mark Reader b) Optical Message Reader c) Optical Message Reader d) None

d) None

The following pie-chart shows the percentage distribution of the expenditure incurred in publishing a book. Study the pie-chart and the answer the questions based on it.

Various Expenditures (in percentage) Incurred in Publishing a Book



71. If for a certain quantity of books, the publisher has to pay Rs.30600 as printing cost, then what will be amount of royalty to be paid for these books?

a) Rs.19450 b) Rs.21200 c) Rs.22950 d) Rs.26150

72. What is the central angle of the sector corresponding to the expenditure incurred on Royalty?

a) 15% b) 24% c) 54% d) 48%

73. The price of the book is marked 20% above the C.P if the marked price of the book is Rs.180, then what is the cost of the paper used in a single copy of the book?

a) Rs.36 b) Rs.37.50 c) Rs.42 d) Rs.44.25

74. If 5500 copies are published and the transportation cost on them amounts to Rs.82500, then what should be the selling price of the book so that the publisher can earn a profit of 25%?

a) Rs.187.50 b) Rs.191.50 c) Rs.175 d) Rs.180 75. Royalty on the book is less than the printing cost by: a) 5% b) 33 1/5% c) 20% d) 25%

* * * * *

41EP4A

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST

(Autonomous & Residential) [Affiliated to Madurai Kamaraj University]

M.Com. Degree (Semester) Examinations, April 2019 Part – III : Elective Subject : Fourth Semester : Paper – I

ENTREPRENEURIAL DEVELOPMENT Under CBCS – Credit 4

Time: 3 Hours

Answer ALL Questions :

Max. Marks: **75**

<u>SECTION – A</u>

 $(5 \times 1 = 5)$

 $(5 \times 2 = 10)$

- Who is independent person in an enterprise
 a) manager
 b) labour
 c) proprietor
 d) salesman
- 2. The first steel industry in India was established by

a) TATA b) Ashok Leyland c) TVS d) Reliance

3. A successful entrepreneur is always

a) lazy person	b) opportunity seeker
a) idle ana atuma	d) indelent men

- c) idle creature d) indolent men
- 4. NSIC Software Technology cum Business Parks, Chennai is located ata) Anna Nagarb) KK Nagarc) T Nagard) Guindy
- 5. Reduction in long term loan will result in cash

a) in flow b) out flow c) receipt flow d) credit flow

SECTION – B

Answer any FIVE Questions :

6. Define the term Entrepreneur.

- 7. State any four Qualities which an entrepreneur should possess.
- 8. Define Entrepreneurship.
- 9. What are the various types of Women Entrepreneurs?
- 10. What is Sectoral Project? Give an example.
- 11. What are the components of a Project Report?
- 12. What are DICs?

<u>SECTION – C</u>

Answer ALL Questions :

 $(5 \times 6 = 30)$

13. a) Describe the main functions of an Entrepreneur.

(OR)

b) What are the characteristics of a successful Entrepreneur?

14. a) What are the various steps in identification of business opportunities?

(OR)

b) What are Objectives of EDP?

15. a) Briefly explain how you will formulate a business plan.

(OR)

b) Classify the projects and bring out their features.

16. a) Enumerate briefly the functions of NSIC.

(OR)

b) Describe the various schemes of assistance of SIDBI.

17. a) Explain the importance of Project Report.

(OR)

b) List out the Qualities of a good Project Report.

SECTION – D

Answer any THREE Questions :

 $(3 \times 10 = 30)$

- 18. Analyze the various factors that affect the growth of entrepreneurship in a country.
- 19. What are the various sources of business ideas?
- 20. What is project Appraisal?
- 21. What do you mean by Subsidy? Describe the various Subsidy schemes for small scale Industry.
- 22. What is a Project Report? Describe in detail its contents.

