

Seat No.	
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**M.Com. (Semester - I) (CBCS) Examination Mar/Apr-2018  
MANAGEMENT CONCEPTS**

Time: 2½ Hours

Max. Marks: 70

**Instructions:** 1) All questions are compulsory.  
2) Figures to the right indicate full marks.

**Q.1 Choose the correct alternatives:****14**

- 1) \_\_\_\_\_ is the last step in the management process.
  - a) Organizing
  - b) Staffing
  - c) Controlling
  - d) Directing
- 2) Leadership is the ability to \_\_\_\_\_.
  - a) Impress
  - b) Indue
  - c) Influence
  - d) None of these
- 3) Autocratic Leadership is effective in \_\_\_\_\_.
  - a) Ordinary situation
  - b) Emergency situation
  - c) Normal situation
  - d) None of these
- 4) MBO concept is given by \_\_\_\_\_.
  - a) Henry Fayol
  - b) F. W. Taylor
  - c) Peter Drucker
  - d) Robert Owen
- 5) Communication that takes place beyond the formal structure framed by an organization is known as \_\_\_\_\_ communications.
  - a) Formal
  - b) Effective
  - c) Informal
  - d) Internal
- 6) Motivation is mainly \_\_\_\_\_ concept.
  - a) Social
  - b) Economical
  - c) Psychological
  - d) Logical
- 7) Impoverished Management leader has \_\_\_\_\_ concern for both production and people.
  - a) Maximum
  - b) Minimum
  - c) Equal
  - d) None of these
- 8) Positive motivation involves \_\_\_\_\_.
  - a) Various incentives for better work
  - b) Punishment for low performance
  - c) Co-operation of workers
  - d) None of these
- 9) \_\_\_\_\_ a famous social scientist has put forth 'The theory of need hierarchy'.
  - a) McGregor
  - b) Urwick
  - c) Abraham Maslow
  - d) Alderfer
- 10) In \_\_\_\_\_ communication, the sender communicates to the receiver but does not want a feedback from the receiver.
  - a) One-way
  - b) Two-way
  - c) Diagonal
  - d) None of these

- 11) In \_\_\_\_\_ theory, Alderfer classified all human needs into three broad needs i.e. existence needs, relatedness needs and growth needs.
- a) ERG
  - b) Expectancy
  - c) Need Hierarchy
  - d) Two factor
- 12) This is a vertical communication going from higher to lower level is called \_\_\_\_\_ communication.
- a) Lateral
  - b) Downward
  - c) Upward
  - d) None of these
- 13) \_\_\_\_\_ attempts to reduce the gap between employee goals and organizational goals.
- a) Grid
  - b) Survey
  - c) Management by objectives (MBO)
  - d) None of these
- 14) For effective communication the language should be \_\_\_\_\_.
- a) High level
  - b) Elementary
  - c) Full of Vocabulary
  - d) Suitable to the receiver

- Q.2 Answer the following. 14**
- a) Steps in planning process.
  - b) Characteristics of Decision making.
- Q.3 Answer the following. 14**
- a) Explain process of controlling.
  - b) Write basic assumptions of Theory 'Y'.
- Q.4 Answer any one of the following questions: 14**
- a) Define the term Planning and explain characteristics of Sound Plan.
  - b) What is decision making? Explain types of decisions.
- Q.5 Answer any one of the following questions: 14**
- a) What is Communication? Explain the barriers to effective Communication.
  - b) Explain the concept 'Leadership'. Describe the different styles of Leadership.

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**M.Com. (Semester - I) (CBCS) Examination Mar/Apr-2018**  
**MANAGERIAL ECONOMICS – I**

Time: 2½ Hours

Max. Marks: 70

- Instructions:** 1) All questions are compulsory.  
 2) Draw diagrams if necessary.  
 3) Right side mark indicated full marks.

**Q.1 Choose the correct alternatives:****14**

- 1) The ratio between lower portion of dd from the point and upper portion of dd from the point is called \_\_\_\_\_.  
 a) Point elasticity  
 b) Cross elasticity  
 c) Income elasticity  
 d) None of these
- 2) According to \_\_\_\_\_ managerial economics consists of the use of economic modes of thoughts to analyse business situations.  
 a) James Pappas  
 b) McNair and Merium  
 c) Moyre  
 d) None of these
- 3) The demand for a commodity is affected not only by its own price but the price of other goods is called \_\_\_\_\_.  
 a) Price elasticity  
 b) Cross elasticity  
 c) Income elasticity  
 d) None of these
- 4) The income elasticity of demand is \_\_\_\_\_ when change in income is 10% and change in demand is 2%.  
 a) 1/5  
 b) 01  
 c) 02  
 d) None of these
- 5) The breakeven point is obtained at intersection of \_\_\_\_\_.  
 a) Total revenue and total cost line  
 b) Total cost and variable cost line  
 c) Variable cost and fixed cost line  
 d) Fixed cost and total cost line
- 6) A monopolistically competitive firm in long – run equilibrium \_\_\_\_\_.  
 a) Will make negative profit  
 b) Will make zero profit.  
 c) Will make positive profit  
 d) Any of the above is possible.
- 7) Which commodity isn't the exception of demand laws?  
 a) Necessary commodity  
 b) Giffen commodity  
 c) Normal commodity  
 d) None of the above
- 8) Which one of the following curve is not U shaped?  
 a) AVC  
 b) AFC  
 c) AC  
 d) MC
- 9) Match list I (market type) with list II (implications) and select the correct answer using the codes given below the lists:
 

<b>List I (Market Type)</b>	<b>List II (Implication)</b>
A. Perfect competition	i. Collusions of firms
B. Monopoly	ii. Excess capacity and selling cost
C. Monopolistic Competition	iii. Homogenous product
D. Oligopoly	iv. No close substitute and blocked entry.

Codes:

	A	B	C	D
a)	ii	iv	iii	i
b)	iii	i	ii	iv
c)	ii	i	iii	iv
d)	iii	iv	ii	i

- 10) A group of few producers is called \_\_\_\_\_ market.
- a) Monopoly  
b) Monopolistic  
c) Oligopoly  
d) None of these
- 11) What isn't assumption of Cournot Duopoly Model?
- a) Only two producers  
b) Homogeneous product  
c) Heterogeneous Product  
d) No production cost
- 12) Which pair is not correct?
- a) Stakelberg Model – One leader and one follower  
b) Edgeworth model – Less price Product and Higher price product  
c) Cournot Model – Homogeneous Product  
d) Paul M. Sweezy Model – Utility Maximization
- 13) What are the basic questions of economy?
- a) What to produce  
b) For whom to produce  
c) Where to produce  
d) All the above
- 14) Giffen Paradox is exemption of \_\_\_\_\_.
- a) Price Elasticity  
b) Demand law  
c) Law of diminishing marginal utility  
d) Law of returns to scale

**Q.2 Write short answers. (Any 2)**

14

- a) State the features of perfect competition.  
b) Explain the types of income elasticity of demand.  
c) A schedule for ballpoint pens of Economics students at Sharukh presented in the following table.

Price (Rs.)	9	8	7	6	5	4	3	2	1
Quantity Demanded	10	15	20	25	30	35	40	45	50

- 1) Find the Price elasticity of demand when the price changes from Rs. 4 to Rs. 9.  
2) Find the Price elasticity of demand when the price changes from Rs. 2 to Rs. 3.

**Q.3 Write short notes. (Any 2)**

14

- a) Market Demand  
b) Significance of Managerial Economics  
c) Kinky Demand Curve

**Q.4 Answer any one.**

14

- a) Explain the meaning and assumption of Break – Even analysis through the Non – Linear Total Cost Curve and Total Revenue Curve.  
b) Explain the nature and functions of Managerial Economics.

**Q.5 Write any one.**

14

- a) What is mean monopolistic competition? Explain short – run price determination under Monopolistic Competition.  
b) Define the price elasticity of demand. What are the factors determine it? Explain.

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**M.Com. (Semester - I) (CBCS) Examination Mar/Apr-2018  
E-COMMERCE**

Time: 2½ Hours

Max. Marks: 70

**Instruction:** 1) All questions are compulsory.  
2) Figured to right indicate full marks.

**Q.1 Choose the correct alternatives:****14**

- 1) Which one is also known as plastic money?
  - a) Credit card
  - b) Identify card
  - c) Paper cash
  - d) All of the above
- 2) Which of the following is used in B2B to pay for purchases?
  - a) E-commerce
  - b) Financial electronic data interchange
  - c) Electronic data exchange
  - d) Electronic checks
- 3) \_\_\_\_\_ data interchange (EDI).
  - a) Element
  - b) Efficient
  - c) Effective
  - d) Electronic
- 4) Transmission control \_\_\_\_\_ (TCP).
  - a) Provide
  - b) Product
  - c) Protect
  - d) Protocol
- 5) \_\_\_\_\_ are the portals increases the effectiveness of knowledge workers by providing easy access to information that is necessary or helpful to them in one or more specific roles.
  - a) Acknowledge portals
  - b) Knowledge portals
  - c) Entertainment portals
  - d) Appknowledge portal
- 6) \_\_\_\_\_ is an internet based interactive search device that enables a user to search for information on the internet.
  - a) Search portals
  - b) Search webs
  - c) Search engines
  - d) Search browsers
- 7) The \_\_\_\_\_ can be defined as a large networks that connects other networks of computers all around the world.
  - a) Internet
  - b) Intranet
  - c) Extranet
  - d) Network
- 8) \_\_\_\_\_ is a market mechanism by which sellers place offers and buyer make sequential bids.
  - a) Action
  - b) Auction
  - c) Audit
  - d) Accrue
- 9) The .com abbreviation is used for domain of the \_\_\_\_\_ organizations.
  - a) Commercial
  - b) Common
  - c) Command
  - d) Commodity

- 10) The .de abbreviation is used for indicating domain name of the \_\_\_\_\_ country.
- a) Delhi
  - b) Denmark
  - c) Germany
  - d) Ghana
- 11) \_\_\_\_\_ is a private computer network that uses internet network connectivity and they are extended services to the users outside the company.
- a) Intranet
  - b) Internet
  - c) Extranet
  - d) Network
- 12) Which one is an online payment mode?
- a) Cash on delivery
  - b) Cash before delivery
  - c) Demand drafts
  - d) E-cheque
- 13) Unsolicited e-mail is called what?
- a) Junk mail
  - b) Spam
  - c) Extra mail
  - d) None of the above
- 14) In a \_\_\_\_\_ bidders publicity announce their successive higher bids until no higher bid is forthcoming.
- a) Marathi
  - b) English
  - c) Hindi
  - d) All of the above

- Q.2 Write short notes on:** **14**
- a) Difference between internet and intranet.
  - b) Types of threats and sources of threats regarding security.
- Q.3 Answer the following.** **14**
- a) Explains the various models of internet advertising.
  - b) Benefits of Intranet.
- Q.4 Answer any one of the following questions:** **14**
- a) Explain need for a website.
  - b) Advantages and disadvantages of internet advertising.
- Q.5 Answer any one of the following questions:** **14**
- a) Explains the components of websites.
  - b) Information Technology Act.

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**M.Com. (Semester - I) (CBCS) Examination Mar/Apr-2018  
ADVANCED ACCOUNTANCY - I**

Time: 2½ Hours

Max. Marks: 70

**Instructions:** 1) All questions are compulsory.  
2) Figures to the right indicate full marks.

**Q.1 Choose the correct alternatives:****14**

- 1) The document containing the terms of an insurance contract is known as \_\_\_\_\_.  
a) Agreement    b) Policy  
c) Schedule     d) None of these
- 2) In insurance the lum sum amount of premium received in the beginning is called as \_\_\_\_\_.  
a) Bonus  
b) Surrender value  
c) Consideration for annuities granted  
d) Annuities
- 3) \_\_\_\_\_ is the policy which matures on the death of the insured.  
a) Whole life Policy                                     b) Endowment Policy  
c) Annual Policy                                         d) None of the Above
- 4) \_\_\_\_\_ bonus is that which is payable only on the maturity of the policy.  
a) Reversionary Bonus                                b) Interim bonus  
c) Bonus in reduction of premium                d) All the above
- 5) The periodic payment made by lessee to lessor for rights to use certain properties is termed as \_\_\_\_\_.  
a) Rent    b) Wages  
c) Bonus    d) Royalty
- 6) The royalty agreement contains a clause for the payment of fixed minimum amount to the lessor every year such amount is called as \_\_\_\_\_.  
a) Salary    b) Minimum rent  
c) Wages    d) All the above
- 7) When royalty is less than minimum rent then short-workings account should be \_\_\_\_\_ on royalty account.  
a) Credited     b) Two side  
c) Debited    d) None of the above
- 8) Minimum rent also called as \_\_\_\_\_.  
a) Dead rent    b) Fixed rent  
c) Flat rent     d) All of the above
- 9) Contract costing is also termed as \_\_\_\_\_.  
a) Terminal costing                                     b) Standard costing  
c) Cost plus costing                                    d) All of the above
- 10) The person who undertakes and executes work under a contract is called as \_\_\_\_\_.  
a) Contractee    b) Contractor  
c) Policy holder    d) All of the above

- 11) Contract account is a \_\_\_\_\_ account.
  - a) Personal
  - b) Real
  - c) Nominal
  - d) None of these
- 12) The written down value of plant should be written on \_\_\_\_\_ side of contract.
  - a) Credit
  - b) Debit
  - c) Both
  - d) None of these
- 13) In the departmental accounting packing expenses should allocated on the basis of \_\_\_\_\_.
  - a) Asset value
  - b) Turnover
  - c) Purchases
  - d) Area
- 14) Accounting for people as the organizational resources is termed as \_\_\_\_\_.
  - a) Human Resource Accounting
  - b) Social Responsibility Accounting
  - c) Environmental Accounting
  - d) Financial Accounting

**Q.2 Answer the following.** **14**

- a) Write a note on Minimum Rent and Short working.
- b) Write a note on Human Resource Accounting.

**Q.3 Answer any one:** **14**

- a) The following are the expenses on a contract which commences on 1<sup>st</sup> January 2016.

Particulars	Rs.
Materials purchased	1,00,000
Materials on hand	5,000
Direct wages	1,50,000
Plant issued	50,000
Direct expenses	80,000

The contract price was Rs. 1500,000 and the same was duly received when the contract was completed in August, 2016. You are required to charge indirect expenses at 15% on wages and provide Rs. 10,000 for depreciation on plant.

Prepare the contract account and the contractee's account.

- b) From the following particulars, prepare the Fire Revenue Account 2011-12.

Particulars	Rs. In (lakhs)
Claims	235
Legal expenses regarding claims	5
Premium received	600
Reinsurance premiums	60
Commission	100
Expenses of management	150
Provision for unexpired risk on April 1, 2011	260
Claims unpaid on April 1, 2011	20
Claims unpaid on March 31, 2012	35

**Q.4 Answer any one:** **14**

- a) The following is the ledger balance of Himalayan Construction Company engaged on the execution of ABC Apartments for the year ending 31<sup>st</sup> March, 2016.



<b>Particulars</b>	<b>Rs.</b>
Direct Wages	1,25,000
Bank Balances	66,500
Rates and Taxes	7,500
Direct Expenses incurred	2,500
General overhead allocated	6,000
Fuel and power expenses	62,500
Materials issued to contract	7,00,000
Furniture	30,000
Plant and Machinery (60% at site)	12,50,000
Land and building	11,50,000

The ABC Apartments was commenced on 1<sup>st</sup> April 2015. Himalayan paid up capital of Rs. 25,00,000. The contract price was Rs. 30,00,000. Cash received on account of contract up to 31<sup>st</sup> March 2016 was Rs. 9,00,00 (being 90% of the work certified). Work completed but not certified was estimated at Rs. 50,000. As on 31<sup>st</sup> March 2016 materials at site was estimated at Rs. 15,000. Machinery at site costing Rs. 1,00,000 was returned to stores and wages outstanding were Rs. 2,500. Plant and Machinery at site is to be depreciated at 5%.

Prepare the Contract Account and Balance Sheet.

- b) M/s. Star auto garage have the three department i.e. car, bike and servicing. The former two sell spare parts and occupy a godown and a showroom. The service department uses a garage and adjoining site. The following particulars given to you.

	<b>Car</b>	<b>Bike</b>	<b>Servicing</b>
Stock 1/4/15	1,00,000	27,500	
Purchases	3,50,000	1,10,000	
Sales	6,00,000	3,00,000	1,00,000
Wages of salesman	30,000	12,000	

Other information

<b>Particulars</b>	<b>Rs.</b>
Wages of garage labor	10,800
Office salary	12,000
Godown and showroom rent	24,000
Land and garage building	2,72,000
Office expenses	36,000
Garage equipments	1,00,000
Showroom furniture	70,000
Office van	24,000
Debtors	12,000
Creditors	60,000
Bank overdraft	17,200
Power & lighting	36,000
Bank interest	1,000
Cash in hand	900
Drawings	12,000
Proprietor capital	1,63,000

You are required to prepare:

- 1) Departmental trading and Profit and Loss A/c
- 2) General Profit & Loss A/c
- 3) Balance sheet after considering following adjustments
  - i. Land and garage building includes cost of site used by service dept.  
Rs. 2,00,000
  - ii. Closing stock – Car Rs. 90,000; Bike Rs. 32,500
  - iii. 50% of power and lighting charged to service dept.; the balance equally to other departments.
  - iv. Rates for depreciation are building 5%, equipments 15%, furniture 10%, van 20%.
  - v. Outstanding expenses are interest Rs. 150; office expenses Rs. 2,000
  - vi. Interest and all expenses relating to office are charged to general Profit and Loss A/c.
  - vii. The departments using showroom share the space and furniture equally.

**Q.5 Answer any one.**

**14**

- a) The following figures are taken from the books of Life Assurance Corporation for the year ended 31<sup>st</sup> March 2016. Write up the Revenue account and the Balance Sheet.

<b>Particulars</b>	<b>(Rs)</b>	<b>(Rs)</b>
Claims by death (paid)	3,38,000	
Claims by maturity (paid)	2,20,000	
Premiums received -		
Single premiums		2,10,650
New premiums		8,00,000
Renewal business		12,00,000
Bonus paid in cash	1,000	
Bonus in reduction of premium	2,000	
Agents allowances	28,000	
Salaries	45,000	
Travelling expense	2,500	
Directors fees	8,700	
Auditors fees	2,500	
Medical fees	40,000	
Commission	2,10,000	
Income tax on interest and dividend	4,750	
Law charges	500	
Advertising expenses	4,300	
Printing and stationery	12,200	
Postage and telegrams	2,100	
General expenses	1,800	
Surrenders	35,000	
Re-assurance premium	30,000	
Interest and dividends		2,70,000
Policy renewal fees		1,700
Life assurance fund (1.4.2015)		26,85,000
Share capital (5000 shares of Rs. 100 each)		5,00,000
Investments	42,00,000	
Furniture and fixtures	10,000	
Agents balances	40,000	
Cash at Bank	15,000	

Loan on corporation policies	55,000	
Annuities	30,000	
Consideration for annuities granted		75,000
Unpaid dividend		12,000
Investment fluctuation fund		5,70,000
Mortgage on freehold property	10,00,000	
Creditors		17,500
Cash in hand	3,500	
	<b>63,41,850</b>	<b>63,41,850</b>

The following adjustments are to be made:-

- 1) Outstanding premium Rs. 21,000
- 2) Commission due to agents Rs. 8,000
- 3) Allowance due to agents Rs. 1,700
- 4) Depreciate furniture and fixtures by 5%
- 5) Provide Rs. 20,000 for investment fluctuation fund.
- 6) Claims outstanding by death Rs. 15,000 and by maturity Rs. 12,000
- 7) Interest outstanding Rs. 21,000

**OR**

- b)** Ajay Ltd. Leased a colliery on 1<sup>st</sup> January 2010 from M/s. Sathe at a minimum rent of Rs. 40,000 p.a. at a Royalty of Rs. 3 per ton with a right to recover short working over the first three years of the lease.

The output for the first four years of the lease was as follows:

<b>Year</b>	<b>Output (tons)</b>
2010	10000
2011	12000
2012	14000
2013	20000

You are required to:

- 1) Prepare a statement of working.
- 2) Show necessary journal entries in the books of Ajay Ltd. for four years.

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**M.Com. (Semester - I) (CBCS) Examination Mar/Apr-2018**  
**ADVANCED BANKING - I**

Time: 2½ Hours

Max. Marks: 70

**Instruction:** 1) Attempt all questions.  
 2) Figures to the right indicate full marks.

**Q.1 Choose the correct alternatives:****14**

- 1) What are the functions of Reserve Bank of India?
  - a) Issue of Notes
  - b) Banker to the Government
  - c) Controller of Credit
  - d) All the above
- 2) The apex organization of industrial finance in India is \_\_\_\_\_.
  - a) IDBI
  - b) RBI
  - c) ICICI
  - d) HDFC
- 3) Which pair is not correct?
  - a) NABARD – Agriculture and Rural Finance
  - b) RBI – Banker’s Bank
  - c) IDBI – Industrial Finance
  - d) SBI – Private Bank
- 4) SBI groups included \_\_\_\_\_.
  - a) State Bank of Hyderabad
  - b) State Bank of Mysore
  - c) State Bank of Patiala
  - d) All the above
- 5) PMRY was introduced on Oct. 2, \_\_\_\_\_.
  - a) 1991
  - b) 1993
  - c) 1996
  - d) 1970
- 6) Micro finance may be defined as a financial service for poor and \_\_\_\_\_ income clients.
  - a) High
  - b) Low
  - c) Medium
  - d) None of these
- 7) In 1987 a study team led by \_\_\_\_\_ was constituted to undertake a survey of self-help-group.
  - a) NABARD
  - b) SBI
  - c) RBI
  - d) RRB
- 8) SIDBI launched its micro-finance programme in \_\_\_\_\_ on a pilot basis.
  - a) 1994
  - b) 1995
  - c) 1996
  - d) 2000
- 9) The priority sector broadly comprises \_\_\_\_\_.
  - a) Agriculture
  - b) Small-scale sector
  - c) A and B both
  - d) None of the above
- 10) SBI capital markets undertake \_\_\_\_\_ banking services.
  - a) Co-operative
  - b) Private
  - c) Merchant
  - d) Public

- 11) The Imperial Banks of India was brought into existence on \_\_\_\_\_.
- |                    |                    |
|--------------------|--------------------|
| a) 27 January 1931 | b) 27 January 1921 |
| c) 27 January 1941 | d) 28 January 1951 |
- 12) Originally the SBI was established with an authorized share capital of Rs. \_\_\_\_\_ crore.
- |       |       |
|-------|-------|
| a) 40 | b) 30 |
| c) 20 | d) 10 |
- 13) The RBI was originally constituted with a share capital of Rs. \_\_\_\_\_ crore.
- |      |      |
|------|------|
| a) 5 | b) 3 |
| c) 2 | d) 1 |
- 14)The RBI commenced its operations from 1 April \_\_\_\_\_.
- |         |         |
|---------|---------|
| a) 1926 | b) 1921 |
| c) 1935 | d) 1947 |

- Q.2 Write short notes on: 14**
- |                            |
|----------------------------|
| a) NABARD                  |
| b) Development Role of SBI |
- Q.3 Write answer: 14**
- |   |
|---|
| a) Discuss briefly on impact of Micro-finance in India. |
| b) Explain briefly on SBI and Small Scale Industries.   |
- Q.4 Answer any one of the following questions: 14**
- |   |
|---|
| a) Explain the monetary policy and development role of RBI. |
| b) Discuss the progress of Micro insurance in India.        |
- Q.5 Answer any one of the following questions: 14**
- |   |
|---|
| a) Explain the SBI and the priority sectors.                  |
| b) Write an essay on the Micro, Small and Medium Enterprises. |

Seat  
No.Set **P**

**M.Com. (Semester - II) (CBCS) Examination Mar/Apr-2018**  
**ORGANIZATIONAL BEHAVIOR**

Time: 2½ Hours

Max. Marks: 70

**Instructions:** 1) All Questions are Compulsory.  
 2) Figures to the Right indicated full marks.

**Q.1 Choose the correct alternative.****14**

- 1) A pervasive underlying set of beliefs, assumptions, values shared feelings and perception, which influences the actions and decisions taken by an organization is known as \_\_\_\_\_.  
 a) Organizational development                      b) Organizational culture  
 c) Organizational change                              d) Social culture
- 2) Organizational Behavior is \_\_\_\_\_.  
 a) An interdisciplinary approach                      b) A humanistic approach  
 c) Total system approach                              d) All of these
- 3) A technique to bring changes in the entire organization, rather than focusing attention on individuals to bring changes easily is \_\_\_\_\_.  
 a) Organizational development                      b) Organizational change  
 c) Organizational culture                              d) Organizational conflicts
- 4) \_\_\_\_\_ are basic convictions that give an individual a sense of right and wrong, good and bad.  
 a) Values    b) Personality  
 c) Learning    d) Attitude
- 5) The systematic study of attitudes, actions and behavior of individuals and groups in an organization is known as \_\_\_\_\_.  
 a) Social behavior                                      b) Individual behavior  
 c) Organizational behavior                              d) Group behavior
- 6) Handling of crises by managers and employees reveals an organizational \_\_\_\_\_.  
 a) Culture    b) Society  
 c) Environment    d) Structure
- 7) Personality, perception, attitude, values are factors which affect human behavior is \_\_\_\_\_.  
 a) Biographical    b) Psychological  
 c) Organizational    d) Environmental
- 8) \_\_\_\_\_ refers to the network of personal and social relations that develops spontaneously between people associated with each other.  
 a) Formal Organization                                      b) Informal Organization  
 c) Business Organization                                      d) Government Organization
- 9) The process of receiving, organizing, interpreting, checking and reacting to sensory stimuli or data is known as \_\_\_\_\_.  
 a) Ability    b) Attitude  
 c) Personality    d) Perception

- 10) When two or more individuals join together as a group due to the official job structure known as \_\_\_\_\_.
- a) Formal group
  - b) Task group
  - c) Informal group
  - d) None of the above
- 11) Attitude is \_\_\_\_\_.
- a) Tendency to react positively
  - b) Tendency to react negatively
  - c) Tendency to react in a certain way
  - d) All of the above
- 12) OD intervention techniques include \_\_\_\_\_.
- a) Sensitivity training
  - b) MBO
  - c) Quality of work life
  - d) All of the above
- 13) The stage which relates to development of decision making abilities, interpersonal and technical competencies is known as \_\_\_\_\_.
- a) Storming
  - b) Norming
  - c) Forming
  - d) Storming
- 14) Indirect method used to solve intergroup conflicts is \_\_\_\_\_.
- a) Avoidance
  - b) Encouragement
  - c) Bargaining
  - d) All of these

**Q.2 Write a short note on following: 14**

- a) Strategies for organizational change.
- b) Ability

**Q.3 Write a short answers on following: 14**

- a) Factors causing stress.
- b) OD intervention techniques for organization.

**Q.4 Write answer: (Any one ) 14**

- a) What is the importance of group behavior? Explain group development stages in detail.
- b) What is organizational behavior? State significance and contributory disciplines to organizational behavior.

**Q.5 Write answer: (Any one ) 14**

- a) What is team building? Discuss about various steps in team building process.
- b) What is organizational conflict? Briefly explain about functional and dysfunctional conflict.

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**M.Com. (Semester - II) (CBCS) Examination Mar/Apr-2018**  
**MANAGERIAL ECONOMICS - II**

Time: 2½ Hours

Max. Marks: 70

- Instructions:** 1) All Questions are Compulsory.  
2) Draw diagrams if necessary.  
3) Right side mark indicated full marks.

**Q.1 Choose the correct alternative given in the bracket. 14**

- 1) \_\_\_\_\_ argued that maximization of sales rather than of profit is the ultimate objective of the firm.
 

a) Prof. Baumol	b) Prof. Kenneth
c) Prof. Benjamin	d) None of these
- 2) Which pair is not correct?
 

a) Joseph Kichen Cycle – 40 months
b) Juglar Business Cycle – 9 ½ Years
c) Kondradift Cycles – 10 to 30 Years
d) Kuznets Cycles – 16 to 22 years
- 3) “The Theory of Economic Development” is written by \_\_\_\_\_.
 

a) Adam Smith	b) Schumpeter
c) Hawtrey	d) Baumol
- 4) Consider the following functions:  
 $TC = 400 + 8x + 0.7x^2$   
 What is the TFC?
 

a) 8x	b) 400
c) $0.7x^2$	d) None of these
- 5) Sales maximization model is operating in \_\_\_\_\_.
 

a) Perfect Competition	b) Monopoly Competition
c) Monopolistic Competition	d) Oligopoly
- 6) How can we calculate the profit level?
 

a) $TR + TC$	b) $TR - TC$
c) $AR + AC$	d) $AR - AC$
- 7) Black money is \_\_\_\_\_.
 

a) Cost push inflation	b) Demand Pull Inflation
c) Both A and B	d) None of the above
- 8) Shapes of TFC curve is \_\_\_\_\_.
 

a) U shaped	b) Horizontal
c) Vertical	d) Increasing from left to right
- 9) Use of inventions in the process of production is called \_\_\_\_\_.
 

a) Modernization	b) Expansion
c) Labour intensive production	d) Innovation
- 10) Which of the following is a reason for inflation?
 

a) Deficit financing	b) Growth in per capita income
c) Structural deficiencies	d) All the above



- 11) "The base year used for WPI is \_\_\_\_\_.
- a) 1992-93
  - b) 2001-02
  - c) 2004-05
  - d) 2014-15
- 12) Which group constitutes maximum weight age in WPI?
- a) Primary articles
  - b) Fuel
  - c) Manufactured items
  - d) Equal weightage
- 13) \_\_\_\_\_ is the combination of AFC and AVC.
- a) AC
  - b) MC
  - c) TC
  - d) None of these
- 14) The production of one commodity can only be done at the cost of some other commodity is called \_\_\_\_\_.
- a) Opportunity cost
  - b) Real cost
  - c) Money cost
  - d) None of these

**Q.2 Write a short note on following: (Any two) 14**

- a) Explain the relation between AC and MC.
- b) Explain different stages of inflation.
- c) Find the profit level and output level from following equation:  
 $R = 50 - 4x$   
 $TC = 10x + x^2$   
Where, R = Revenue, TC = Total Cost, x = Output

**Q.3 Write a short note on following: 14**

- a) Real cost.
- b) Traditional Theory of Firm.
- c) Different Stages of Business Cycle.

**Q.4 Write answer: (Any one) 14**

- a) Explain traditional theory of profit maximization.
- b) Explain Hawtrey's theory of Business Cycle.

**Q.5 Write answer: (Any one) 14**

- a) Explain the demand pull and cost-push causes of inflation.
- b) Explain Williamson's theory of managerial discretion.

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**M.Com. (Semester - II) (CBCS) Examination Mar/Apr-2018**  
**ADVANCED ACCOUNTANCY – II**

Time: 2½ Hours

Max. Marks: 70

- Instructions:** 1) All question are compulsory  
 2) Figures to right indicate full marks

**Q.1 Choose the correct alternative given in the bracket. 14**

- 1) 'The work which demands high degree of skill.' A \_\_\_\_\_ system is more suitable.
  - a) Time rate
  - b) Piece rate
  - c) Minimum rate
  - d) Part time work
- 2) Pay – roll provide \_\_\_\_\_ as required by provisions of the Payment of Wages Act.
  - a) Oral information
  - b) Evidence
  - c) People source
  - d) Payment of dividend
- 3) Direct Expense which are also known as \_\_\_\_\_ expenses.
  - a) Chargeable
  - b) Daily
  - c) Fixed
  - d) Secondary
- 4) "Travelling expenses of salesman" is a \_\_\_\_\_ expenses.
  - a) Fixed
  - b) Current
  - c) Indirect
  - d) Prime
- 5) Wages of persons doing colouring of the factory building are \_\_\_\_\_ wages.
  - a) Direct
  - b) Indirect
  - c) Primary
  - d) Fixed
- 6) Distribution of overheads is also known as the \_\_\_\_\_ of overheads.
  - a) Classification
  - b) Codification
  - c) Apportionment
  - d) Generalization
- 7) Lubricants used in factory workshop are the example of \_\_\_\_\_ material.
  - a) Direct
  - b) Indirect
  - c) Prime
  - d) Essential
- 8) A document which provides for the assembly of the estimated details cost in respect of cost center or cost unit is known as \_\_\_\_\_.
  - a) Cost ledger
  - b) Cost statement
  - c) Cost sheet
  - d) Balance sheet
- 9) A request for purchase of material is terms as \_\_\_\_\_.
  - a) Purchase requisition
  - b) Purchase order
  - c) Purchase receipt
  - d) Bill
- 10) A \_\_\_\_\_ is a contractual document which authorizes the supplier to supply the material.
  - a) Purchase requisition
  - b) Purchase receipt
  - c) Purchase order
  - d) Store ledger
- 11) Under \_\_\_\_\_ level of stock materials are issued to important jobs only.
  - a) Minimum
  - b) Maximum
  - c) Ordering
  - d) Danger

- 12) The store keeper should initiate a purchase requisition when stock reaches \_\_\_\_\_ level.  
a) Re – order    b) Danger  
c) Maximum    d) Minimum
- 13) The material requisition note is generally prepared in \_\_\_\_\_.  
a) Duplicate    b) A single copy  
c) Triplicate    d) Four copies
- 14) The objective of matching current costs with current revenues is not achieved under the \_\_\_\_\_ method of pricing material issue.  
a) LIFO    b) FIFO  
c) Weighted average price                                    d) Notional price

**Q.2 Write short Notes :** **14**

- a) Distinction between financial accounting and cost accounting.
- b) Advantages of Material Control.

**Q.3 Answer the following.** **14**

- a) Monthly demand of product X = 1500 units.  
Requirement of component to produce 1 unit of product X = 5 units.  
Ordering, receiving and handling cost = Rs. 10 per order  
Trucking costs = Rs. 5 per order  
Deterioration and obsolescence cost = Rs. 10 per unit p. a.  
Interest Rate: 15% p.a.  
Storage cost = Rs. 4,50,000 for 90,000 units  
Purchase price of a components = Rs. 100  
You are required to calculate Economic Order Quantity.
- b) Standard output per hour 5, actual output in a 40 hours week is 220 units.  
Wages rate per hour is Rs. 10 per hour. Calculate total earning under:  
1) Straight Time Rate  
2) Straight Piece Rate  
3) Halsey Premium System  
4) Rowan System

**Q.4 Answer any one:** **14**

- a) Tata Ltd. has two production departments P1 and P2 and two service departments S1 and S2. The expenses of these departments are as follows.  
P1 = Rs. 51,837  
P2 = Rs. 12,163  
S1 = Rs. 40,000  
S2 = Rs. 16,000  
The expenses of service department are to be apportioned as follows.

	<b>P1</b>	<b>P2</b>	<b>S1</b>	<b>S2</b>
<b>S1</b>	50%	40%	-	10%
<b>S2</b>	30%	50%	20%	-

You are required to apportion the expenses of service department using Repeated Distribution Method.

- b) Two components ‘A’ and ‘B’ are used in Swastic Industries, Pune as follows. **14**

Normal usages	: 150 units per week each
Minimum usages	: 75 units per week each
Maximum usages	: 225 units per week each

Re – order Quantity	: A = 900 units
	: B = 1500 units
Re – order Period	: A = 4 to 6 weeks
	: B = 2 to 4 weeks

Calculate for each component.

- 1) Reorder Level
- 2) Maximum Level
- 3) Minimum Level
- 4) Average Stock Level

**Q.5 Answer any one:**

**14**

a) Compute machine hour rate of one machine from the following particular:

Rent and taxes (for 9 months)	: Rs. 5400
Supervision charges (for 3 months)	: Rs. 6000
Insurance (for 6 months)	: Rs. 300
Lighting (for 1 months)	: Rs. 100
Repair charges (per annum)	: Rs. 2000
Power consumption	: 5 units per hour
Power charges	: Rs. 50 for 250 units
Cost of machine	: Rs. 45000
Scrap value	: Rs. 5000
Life of the machine	: 10 years

Machine works for 2,400 hours per annum. This machine occupies half of the total area of the factory. Supervisor spends 1/6<sup>th</sup> of his time for this machine. Lighting charges must be apportioned on the basis of the space area occupied.

**OR**

b) The stores ledger account of material 'C' in the book of chemical processors Ltd. shows the followings transaction for the month of Feb 2017. (GRN denotes Goods Received Note; and SR denotes Stores Requisitions)

- 1 : Opening stock 200 kgs at 7.50 kg.
- 5 : Received from supplier S1, 400 kgs at Rs. 7.75 per kg (GRN No.448)
- 8 : Issued to production department, 240 kgs (SR. No. 883)
- 10 : Issued to production department, 160 kgs (SR. No. 897)
- 12 : Received from supplier S2, 500 kgs at Rs. 7.90 per kg (GRN No.455)
- 15 : Issued to production department, 400 kgs (Sr. No. 912)
- 16 : Received from supplier S3, 250 kgs at Rs. 8.00 per kg (GRN No.461)
- 19 : Received from supplier S1, 600 kgs at Rs. 8.25 per kg (GRN No.469)
- 21 : Issued to production department X, 350 kgs (SR. No. 946)
- 24 : Issued to production department, 260 kgs (SR. No. 959)
- 27 : Issued to production department, 340 kgs (SR. No. 974)

You are required to price the issues and draw out the closing balances in the form of Stores Ledger Account under the pricing method suitable for any of the following two alternatives.

- 1) The closing balances should be closely related to the current prices (FIFO Method)
- 2) The material cost's charged to production should be closely related to the current prices (LIFO Method)

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**M.Com. (Semester - II) (CBCS) Examination Mar/Apr-2018  
ADVANCED BANKING – II**

Time: 2½ Hours

Max. Marks: 70

**Instructions:** 1) All Questions are Compulsory.  
2) Figures to the Right indicated full marks.

**Q.1 Choose the correct alternative given in the bracket. 14**

- 1) IDBI has set up \_\_\_\_\_ regional offices.
  - a) Five
  - b) Six
  - c) Seven
  - d) Eight
- 2) The SEBI was constituted in April \_\_\_\_\_.
  - a) 1985
  - b) 1986
  - c) 1987
  - d) 1988
- 3) The bank operations are invested to serve \_\_\_\_\_ and not vice – versa.
  - a) Chairman
  - b) Director
  - c) Customer
  - d) None of these
- 4) \_\_\_\_\_ provide credit only to industries.
  - a) NABARD
  - b) RBI
  - c) LIC
  - d) IDBI
- 5) A developed money market is essential for the \_\_\_\_\_ progress of a country.
  - a) Economic
  - b) Social
  - c) Political
  - d) Cultural
- 6) The Narasimham Committee (I) submitted its report in \_\_\_\_\_ 1991.
  - a) September
  - b) November
  - c) January
  - d) December
- 7) ICICI started a Merchant Banking Division in \_\_\_\_\_.
  - a) 1973
  - b) 1974
  - c) 1975
  - d) 1976
- 8) ICICI was set up in \_\_\_\_\_.
  - a) 1950
  - b) 1955
  - c) 1960
  - d) 1965
- 9) SIDBI has started its operations from April \_\_\_\_\_.
  - a) 1990
  - b) 1991
  - c) 2000
  - d) 2001
- 10) \_\_\_\_\_ money is a method of borrowing and lending for one day.
  - a) Call
  - b) Short term
  - c) Medium term
  - d) Notice
- 11) SFC's set up under the SFC's Act in \_\_\_\_\_.
  - a) 1948
  - b) 1949
  - c) 1950
  - d) 1951

12) Under \_\_\_\_\_ market, funds are borrowed and lent for a maximum period of 14 days.

- a) Call money
- b) Notice money
- c) Short term
- d) None of these

13) \_\_\_\_\_ is the first development bank.

- a) UTI
- b) IDBI
- c) IFCI
- d) ICICI

14) The Narasimham Committee (I) submitted its report in \_\_\_\_\_ 1991.

- a) September
- b) November
- c) January
- d) December

**Q.2 Write short answers. 14**

- a) UTI
- b) IFCI

**Q.3 Answer the following: 14**

- a) Discuss about the social banking.
- b) Discuss the role of SEBI.

**Q.4 Write answer: (Any one ) 14**

- a) Explain the role of IDBI in industrial development.
- b) Explain the evolution and progress of banking and financial institutions.

**Q.5 Write answer: (Any one ) 14**

- a) Distinguish between the money market and Capital Market in India.
- b) Explain the major recommendations of first Narashimhan Committee 1991.

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**M. Com. (Semester - III) (CBCS) Examination Mar/Apr-2018  
BUSINESS FINANCE - I**

Time: 2½ Hours

Max. Marks: 70

**Instructions:** 1) All questions are compulsory.  
2) Figures to right indicate full marks.

**Q.1 Choose the correct alternative given in the bracket. 14**

- 1) \_\_\_\_\_ views that corporate finance is not a complete philosophy.
  - a) Husband and Dockeray
  - b) Henry Hoagland
  - c) Solomon
  - d) Palmer
- 2) The preference shares entitled to a share in surplus profits are called \_\_\_\_\_.
  - a) Cumulative preference shares
  - b) Participative preference shares
  - c) Redeemable preference shares
  - d) Non-Cumulative preference shares
- 3) \_\_\_\_\_ do not create any charge on the assets of the company.
  - a) Debentures
  - b) Bonds
  - c) Equity shares
  - d) Bank loans
- 4) \_\_\_\_\_ Funds combine features of open ended and closed ended funds.
  - a) Interval
  - b) Balanced
  - c) Loan
  - d) Growth
- 5) Joint venture is the importance form of \_\_\_\_\_.
  - a) Direct investment
  - b) Indirect investment
  - c) Portfolio investment
  - d) None of these
- 6) In \_\_\_\_\_ theory, a firm is capitalized on the basis of its expected earnings.
  - a) Cost
  - b) Earning
  - c) Expenditure
  - d) None of these
- 7) Payment of interest to the creditors is expenditure \_\_\_\_\_.
  - a) Non-recurring
  - b) Recurring
  - c) Casual
  - d) Discretionary
- 8) In modern times, the emphasis in the study of finance is \_\_\_\_\_.
  - a) On company
  - b) Firms
  - c) Associations
  - d) None of these
- 9) \_\_\_\_\_ is one of the most important functions of the finance manager.
  - a) Production planning
  - b) Managerial planning
  - c) Personal planning
  - d) Financial planning.

- 10) Profit \_\_\_\_\_ is the basic objective of a business.
- a) Minimization
  - b) Liquidation
  - c) Maximization
  - d) Capitalization
- 11) Divided payable on equity share is \_\_\_\_\_.
- a) Fixed
  - b) Fluctuating
  - c) Compulsory
  - d) None of these
- 12) Business Finance deals with \_\_\_\_\_.
- a) Managerial problems
  - b) Financial problems
  - c) Administrative problems
  - d) None of these
- 13) \_\_\_\_\_ are called residual claimants in a company.
- a) Preference shareholders
  - b) Debenture holders
  - c) Equity shareholders
  - d) Bond holders
- 14) Savings generated internally in the form of retained earnings by the process of ploughing back of profits is known as \_\_\_\_\_.
- a) Self-financing
  - b) External financing
  - c) Public deposits
  - d) None of these

- Q.2 Write short answers. 14**
- a) Effects of Under-Capitalization
  - b) Forms of foreign Collaboration
- Q.3 Write short notes on. 14**
- a) Advantages of Public Deposits
  - b) Types of Mutual Funds
- Q.4 Answer any one of the following. 14**
- a) What do you mean by 'Over-Capitalization'? Explain the causes of Over-Capitalization.
  - b) Explain the different sources of long-term financing.
- Q.5 Answer any one of the following. 14**
- a) Define the term 'Business finance'. State the important objectives of Business Finance.
  - b) What is Foreign Capital? State the role and importance of Foreign Capital.







## Q.4 Answer any one of the following:

- a) Prepare a Statement of Fund Flow from the following Balance Sheets.

Liabilities	2016 Rs.	2017 Rs.	Particular	2016 Rs.	2017 Rs.
Capital	3,00,000	4,00,000	Land and Building	3,00,000	5,00,000
Profit & Loss A/c	1,15,000	1,40,000	Plant and Machinery	2,70,000	2,10,000
General Reserve	40,000	60,000	Stock	60,000	90,000
Debentures	2,00,000	2,50,000	Debtors	25,000	15,000
Loan	50,000	---	Cash	35,000	50,000
Sundry Creditors	30,000	43,000	Bills Receivable	20,000	15,000
Bills Payable	15,000	17,000	Preliminary Expenses	40,000	30,000
	<b>7,50,000</b>	<b>9,10,000</b>		<b>7,50,000</b>	<b>9,10,000</b>

**Adjustment:**

- 1) Depreciation for Land and Building Rs. 35,000.
- 2) Depreciation for Plant and Machinery Rs. 20,000 Profit on sale of a Plant is Rs. 10,000
- 3) Drawings of Capital for the year Rs. 25,000.

**OR**

- b) Kamal Ltd. Provided the Profit and Loss Account and Balance Sheet as on 31
- <sup>st</sup>
- March and 2007 as follows.

**Profit and Loss Account**

Particular	2006 Rs.	2007 Rs.	Particular	2006 Rs.	2007 Rs.
To Cost of Goods sold	6,90,000	8,10,000	By sales	12,00,000	14,00,000
To Operating expenses					
Administration Exp	1,50,000	1,20,000			
Selling Expenses	1,80,000	2,30,000			
To Net Profit	1,80,000	2,40,000			
	<b>12,00,000</b>	<b>14,00,000</b>		<b>12,00,000</b>	<b>14,00,000</b>

**Balance Sheet**

Particular	2006 Rs.	2007 Rs.	Particular	2006 Rs.	2007 Rs.
Equity share capital	4,00,000	4,00,000	Land	4,00,000	3,00,000
Preference share capital	1,00,000	2,00,000	Building	3,00,000	3,50,000
Reserve and Surplus	1,25,000	1,90,000	Plant	3,20,000	2,70,000
Debentures	2,50,000	50,000	Stock	31,000	20,000
Loan	2,00,000	1,30,000	Debtors	42,000	53,000
Sundry Creditors	40,000	50,000	Cash	35,000	22,000
Bills Payable	25,000	10,000	Outstanding interest	12,000	15,000
	<b>11,40,000</b>	<b>10,30,000</b>		<b>11,40,000</b>	<b>10,30,000</b>

Prepare a Comparative Profit and Loss Account and Comparative Balance Sheet.

**Q.5 Answer any one of the following.**

- a) Surya Ltd. Provided the following information for the year ended 31<sup>st</sup> March 2017.
- Gross Profit Ratio 30%
  - Operating Profit Ratio 20%
  - Tax @ 50%
  - 12% Debentures Rs. 2,00,000
  - 10% Loan Rs. 3,00,000
  - Gross Profit Rs. 3,90,000
  - Stock Turnover Ratio 8
  - Closing Stock is Rs. 41,500 more than the Opening Stock
  - Wages Rs. 1,50,000
  - Profit on sale of Plant Rs. 40,000
  - Loss on sale of Furniture Rs. 20,000
  - Ratio of Administration and Selling expenses is 3:2

Prepare Trading and Profit and Loss Account.

**OR**

- b) Calculate Cash from Operating Activities from the following.

**Profit and Loss Account as on 31<sup>st</sup> March 2017**

Particulars	Rs.	Particulars	Rs.
To salary	40,000	By Gross Profit	2,75,000
To Electricity	10,000	By Profit on sale of Investment	25,000
To Telephone	12,000		
To Selling Expense	19,000		
To Depreciation on Land & Building	21,000		
To Depreciation on Plant & Machinery	27,000		
To Depreciation on Furniture	10,000		
To Loss on sales of Machinery	9,000		
To Provision for Taxation	60,000		
To Net Profit	92,000		
	<b>3,00,000</b>		<b>3,00,000</b>

**Adjustments:**

	31 <sup>st</sup> March 2016 Rs.	31 <sup>st</sup> March 2017 Rs.
Inventories	30,000	45,000
Debtors	29,000	20,000
Cash	50,000	70,000
Outstanding Salary	10,000	12,000
Sundry Creditors	19,000	11,000
Bank overdraft	12,000	17,000

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**M.Com. (Semester - III) (CBCS) Examination Mar/Apr-2018**  
**ADVANCED ACCOUNTANCY – III**

Time: 2½ Hours

Max. Marks: 70

**Instructions:** 1) All question are compulsory  
 2) Figures to right indicate full marks

**Q.1 Choose the correct alternative given in the bracket. 14**

- 1) 'Goods sent on approval basis' have been recorded as 'Credit Sales'. This is an example of \_\_\_\_\_.
  - a) Error of principle
  - b) Error of commission
  - c) Error of omission
  - d) Error of duplication
- 2) The most difficult type of misstatement to detect fraud is based on \_\_\_\_\_.
  - a) Related party purchases
  - b) Related party sales
  - c) The restatement of sales
  - d) Omission of a sales transaction from being recorded.
- 3) Balance sheet does not include \_\_\_\_\_.
  - a) Verification of assets and liabilities
  - b) Vouching of income and expenses accounts related to assets and liabilities
  - c) Examination of adjusting and closing entries
  - d) Routine checks
- 4) Audit programme is prepared by
  - a) The auditor
  - b) The client
  - c) The audit assistance
  - d) The auditor and his audit assistance
- 5) Who is responsible for the appointment of statutory auditor of a limited company?
  - a) Directors of the company
  - b) Members of the company
  - c) The central government
  - d) All of the above
- 6) The term of the auditor ship of first auditor would be from the date of appointment till \_\_\_\_\_.
  - a) The conclusion of statutory meeting
  - b) The conclusion of first annual general meeting
  - c) The conclusion of next annual general meeting
  - d) The date of removal
- 7) The section which contains provisions regarding remuneration of the auditor is \_\_\_\_\_.
  - a) Section 224 (9)
  - b) Section 224 (7)
  - c) Section 224 (8)
  - d) Section 224 (6)



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**M.Com. (Semester - III) (CBCS) Examination Mar/Apr-2018**  
**ADVANCED BANKING – III**

Time: 2½ Hours

Max. Marks: 70

**Instructions:** 1) All Questions are Compulsory.  
2) Figures to the Right indicated full marks.

**Q.1 Choose the correct alternative given in the bracket. 14**

- 1) What is the full form of RTGS?
  - a) Real Time Gross Settlement
  - b) Rare Time Gain Settlement
  - c) Rate Time Gross Settlement
  - d) None of the above
- 2) What is the CHIPS?
  - a) Clearing House Interbank Payments System
  - b) Clean Heritage Interbank Payment Society
  - c) Clear Heritage International Payment Society
  - d) None of the above
- 3) Categories of securities issue:
  - a) Public issue
  - b) Rights issue
  - c) Private placement
  - d) All of the above
- 4) Cyber law – IT passed in \_\_\_\_\_.
  - a) 1985
  - b) 2000
  - c) 2010
  - d) 1988
- 5) Swarna Jayanti Shahari Rozgar Yojana (SSRY), comprehensively revamped with effect from
  - a) 2012 – 13
  - b) 2011 – 12
  - c) 2010 – 11
  - d) 2009 – 10
- 6) Micro, Small and Medium Enterprises Development (MSMED) Act,
  - a) 2006
  - b) 2007
  - c) 2008
  - d) 2009
- 7) SIDBI started operations in \_\_\_\_\_.
  - a) 1987
  - b) 1988
  - c) 1989
  - d) 1990
- 8) What is the full form of SWIFT?
  - a) Society for Worldwide Interbank Financial Telecommunication
  - b) Social Work International Finance Technology
  - c) Sociology for Worldwide International Finance Technology
  - d) None of the above
- 9) Mutual funds do not pay federal income taxes if they:
  - a) Earn only interest and dividend income
  - b) Close their doors to new investors
  - c) Distribute at least 98% of the interest and dividends received on investment.
  - d) Require shareholders to pay federal income taxes on the distributions.





Seat No.	
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**M.Com (Semester - IV) (New) (CBCS) Examination Mar/Apr-2018  
BUSINESS FINANCE – II**

Time: 2½ Hours

Max. Marks: 70

**Instructions:** 1) All questions are compulsory.  
2) Figures to the right indicate full marks.

**Q.1 Select the appropriate alternative from the given alternatives: 14**

- 1) \_\_\_\_\_ is appointed to protect the interest of investors and regulate the securities market.
  - a) SEBI
  - b) SCRA
  - c) RBI
  - d) None of these
- 2) BSE is established in \_\_\_\_\_.
  - a) 1877
  - b) 1875
  - c) 1975
  - d) 1980
- 3) Operating lease is \_\_\_\_\_ Agreement.
  - a) Short-term
  - b) Long-term
  - c) Medium term
  - d) None
- 4) CARE was established in \_\_\_\_\_.
  - a) 1995
  - b) 1983
  - c) 1991
  - d) 1993
- 5) \_\_\_\_\_ is assessment of issuing company's ability and degree of certainty of timely payment of principal and interest.
  - a) Credit Rating
  - b) E-broking
  - c) NSE
  - d) Portfolio
- 6) The trading system of NSE is known as \_\_\_\_\_.
  - a) BOLT
  - b) NEAT
  - c) SPEED
  - d) None
- 7) Stock Exchange is a \_\_\_\_\_ market.
  - a) Primary
  - b) Money
  - c) Secondary
  - d) New issue
- 8) Owner of the asset is called \_\_\_\_\_.
  - a) Lessee
  - b) Lessor
  - c) Lease
  - d) None of these
- 9) The Oldest Stock Exchange in India is \_\_\_\_\_ stock exchange.
  - a) Hyderabad
  - b) Ahmedabad
  - c) Bombay
  - d) Kolkata
- 10) A \_\_\_\_\_ of an individual or a corporate unit is the holding of securities and investment in financial asset.
  - a) Portfolio
  - b) E-broking
  - c) SEBI
  - d) None of these
- 11) The headquarter of CRISIL is at \_\_\_\_\_.
  - a) New Delhi
  - b) Hyderabad
  - c) Mumbai
  - d) Chennai

- 12) When the company decides to sell its securities to the public is called \_\_\_\_\_.  
a) Private issue                               b) Public issue  
c) Right issue                                 d) None of these
- 13) Underwriting is one of the important method of \_\_\_\_\_ placement.  
a) Public Placement                       b) Private Placement  
c) Direct Placement                        d) Indirect Placement
- 14) Venture Capital provides capital to the projects of \_\_\_\_\_.  
a) High technology                         b) High profits  
c) Lease   d) High growth

**Q.2 Answer the Following:** **14**  
a) Public Placement  
b) Types of Leases

**Q.3 Answer the Following:** **14**  
a) Advantages of Portfolio Management.  
b) Working of BSE and NSE.

**Q.4 Answer any one of the following questions:** **14**  
Define the concept of Venture Capital? Discuss the Significance of Venture Capital.

**OR**

What is SEBI? Explain the Objectives and Functions of SEBI.

**Q.5 Answer any one of the following questions:** **14**  
Define the term Dematerialization and Rematerialisation? Explain the Advantages of Dematerialization.

**OR**

What is Credit Rating? Discuss the Need of Credit Rating.

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**M.Com. (Semester - IV) (New) (CBCS) Examination Mar/Apr-2018**  
**MANAGEMENT ACCOUNTING – II**

Time: 2½ Hours

Max. Marks: 70

**Instructions:** 1) All questions are compulsory.  
2) Figures to the right indicate full marks.

**Q.1 Choose the correct alternative:-** **14**

- 1) The difference between the selling price and the variable cost is called \_\_\_\_.  
a) Marginal cost  
b) Fixed cost  
c) Prime cost  
d) Contribution
- 2) The ratio between contribution and sales is called \_\_\_\_\_.  
a) Contribution ratio  
b) P/V ratio  
c) Sales ratio  
d) Profit ratio
- 3) Predetermined cost is called \_\_\_\_\_.  
a) Budget cost  
b) Actual cost  
c) Standard cost  
d) Historical cost
- 4) If the actual cost is less than the standard cost, it is known as \_\_\_\_\_.  
a) Unfavorable variance  
b) Favorable variance  
c) Cost centre  
d) Cost unit
- 5) The difference between the standard cost of material and actual cost of material is called \_\_\_\_\_.  
a) Labour cost variance  
b) Material cost variance  
c) Sales variance  
d) Material quantity variance
- 6) The difference between the budgeted fixed overhead and actual fixed overhead is called \_\_\_\_\_.  
a) Expenditure variance  
b) Variable overhead variance  
c) Volume variance  
d) Fixed overhead variance
- 7) The budget which forecasts the total output of the organization is called \_\_\_\_\_.  
a) master budget  
b) function budget  
c) fixed budget  
d) production budget
- 8) Report prepared for the shareholders and general public is known as \_\_\_\_\_.  
a) internal report  
b) control report  
c) routine report  
d) external report
- 9) When sales are Rs. 2,00,000 fixed cost Rs. 30,000 P/V Ratio 40% the amount of profit will be:  
a) Rs. 50,000  
b) Rs. 80,000  
c) Rs. 12,000  
d) Rs. 18,000
- 10) The difference between fixed and variable cost has a special significance in the preparation of:  
a) Flexible budget  
b) Master budget  
c) Cash budget  
d) Fixed budget
- 11) When actual cost is less than standard cost it is known as \_\_\_\_\_ variance.  
a) unfavorable  
b) favorable  
c) negative  
d) adverse



The company worked for 50 hours in the week and produced 4500 standard hour of work.

Calculate:

1. Labour Cost Variance
2. Labour Rate Variance
3. Labour Efficiency Variance
4. Labour Mix Variance
5. Labour Yield Variance

- b) TATA Co. Ltd. is to start production on 1<sup>st</sup> January 2011. The prime cost of a unit is expected to be Rs. 40 (Rs. 16 per materials and Rs. 24 for labour). In addition, variable expenses per unit are expected to be Rs. 8 and fixed expenses per month Rs. 30,000. Payment for materials is to be made in the month following the purchase. One-third of sales will be for cash and the rest on credit for settlement in the following month. Expenses are payable in the month in which they are incurred. The selling price is fixed at Rs. 80 per unit. The number of units to be produced and sold is expected to be:

January 900; February 1200; March 1800; April 2000; May 2100; June 2400

Draw a Cash Budget indicating cash requirement for month to month.

**Q.5 Answer any one of the following:-**

**14**

- a) The following information is obtained from a company for January:

Sales	Rs. 20,000
Variable Costs	Rs. 10,000
Fixed Costs	Rs. 6,000

Find P/V ratio, break-even point and margin of safety at this level, and the effect of:

1. 20% decrease in fixed costs
2. 10% increase in fixed costs
3. 10% decrease in variable costs
4. 10% increase in selling price
5. 10% increase in selling price together with an increase of fixed overheads by Rs. 1200.
6. 10% decrease in sales price.
7. 10% decrease in sales price accompanied by 10% decrease in variable costs.

**OR**

- b) Define Management Information System? Explain in detail the process of Management Information System.

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**M.Com. (Semester - IV) (New) (CBCS) Examination Mar/Apr-2018**  
**INTERNATIONAL BUSINESS**

Time: 2½ Hours

Max. Marks: 70

- Instructions:** 1) All questions are compulsory.  
 2) Figures to the right indicate full marks.

**Q.1 Choose the alternatives given below.****14**

- 1) The absolute advantage theory of international trade was developed by \_\_\_\_\_.  
 a) Adam Smith  
 b) David Ricardo  
 c) Haberlar  
 d) Alfred Marshall
- 2) The comparative advantages theory of international trade was developed by David Ricardo in \_\_\_\_\_.  
 a) 1776  
 b) 1817  
 c) 1900  
 d) 1960
- 3) The factor proportions theory also called as \_\_\_\_\_.  
 a) Raymond Vernon Theory  
 b) Absolute advantage theory  
 c) Hecksher- Ohlin theory  
 d) David Ricardo theory
- 4) \_\_\_\_\_ is tax levied on internationally traded products.  
 a) Income  
 b) Revenue  
 c) Tariff  
 d) None of the above
- 5) \_\_\_\_\_ duty is a tariff on per Unit basis.  
 a) Transit  
 b) Import  
 c) Ad Valorem  
 d) Specific
- 6) The world trade organization commenced on \_\_\_\_\_.  
 a) 1995  
 b) 1948  
 c) 1947  
 d) 1991
- 7) \_\_\_\_\_ represents a numerical limit on the quantity of product that may be imported or exported in given period time.  
 a) Quota  
 b) Tariff  
 c) Subsidies  
 d) None of the above
- 8) The full form of DSB  
 a) Director statue body  
 b) Dispute Settlement body  
 c) Division state body  
 d) Direction settlement Body
- 9) \_\_\_\_\_ of all a country is a systematic record of all economic transactions between residents of that country and the rest of the world during period of time.  
 a) Balance Sheet  
 b) Custom Duty  
 c) Income tax  
 d) Balance of payment
- 10) The world bank is also known as \_\_\_\_\_.  
 a) IMF  
 b) IDA  
 c) IBRD  
 d) None of these
- 11) When Custom duty is levied according to weight of goods it is known as  
 a) Specific duty  
 b) Excise duty  
 c) Revenue duty  
 d) Ad-valorem duty

- 12) \_\_\_\_\_ is the combination of two similar size company combined to form a new company.
- a) Acquisition
  - b) Merger
  - c) Collaboration
  - d) None of the above
- 13) In \_\_\_\_\_ Route prior approval of government of India or RBI is not required.
- a) Government
  - b) Automatic
  - c) Specific
  - d) None of the above
- 14) \_\_\_\_\_ environment refers to the influence of the system of government and judiciary in a nation on international businesses.
- a) Legal
  - b) Economic
  - c) Political
  - d) Cultural

- Q.2 Write short note.** **14**
- a) Scope of international Business.
  - b) Political Environment.
- Q.3 Write answers.** **14**
- a) Objectives of World Trade Organization.
  - b) Causes of Disequilibrium.
- Q.4 Answer any one:** **14**
- a) What is the importance of international business? Explain in details.
  - b) Define Government intervention and explain arguments for government intervention.
- Q.5 Answer any one:** **14**
- a) Define Balance of payment and explain Components of balance of payment.
  - b) What are the reasons to enter into international trade? Explain in details.

Seat No.	
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**M.Com. (Semester - IV) (New) (CBCS) Examination Mar/Apr-2018  
ADVANCED ACCOUNTANCY - IV**

Time: 2½ Hours

Max. Marks: 70

**Instruction:** 1) All questions are compulsory.  
2) Figures to the right indicate full marks.

**Q.1 Choose the correct alternatives:****14**

- 1) Bibliography is \_\_\_\_\_.
  - a) List of literary materials
  - b) Cataloging of books
  - c) List of name of the author and work
  - d) List of journals
- 2) Relevant literature means \_\_\_\_\_.
  - a) Most appropriate to the study
  - b) Convincing to the researcher
  - c) As corrected by the guide
  - d) All study materials liked by the scholar
- 3) Data collected from Economic Times news paper is an example of \_\_\_\_\_.
  - a) Primary data
  - b) Observed data
  - c) Secondary data
  - d) Historical data
- 4) \_\_\_\_\_ do the researchers use to analyze the data.
  - a) Mathematical methods
  - b) Probability methods
  - c) Index numbers
  - d) Statistical tools
- 5) The types of research approached are \_\_\_\_\_.
  - a) The quantitative approach
  - b) Qualitative approach
  - c) Answer a and b
  - d) None of these
- 6) Hypothesis – testing results \_\_\_\_\_.
  - a) In accepting the hypothesis
  - b) In rejecting the hypothesis
  - c) Hanging the hypothesis
  - d) Answer given in a and b
- 7) Secondary / existing data may include which of the following?
  - a) Official documents
  - b) Personal documents
  - c) Archived research data
  - d) All of the above
- 8) \_\_\_\_\_ Research that is done to understand an event form the past is known as
  - a) Experimental research
  - b) Historical research
  - c) Replication
  - d) Archival research
- 9) A research plan \_\_\_\_\_.
  - a) Should be detailed
  - b) Should be given to others for review and comments
  - c) Sets out the rationale for research study
  - d) All of the above
- 10) To reduce a sampling error we should \_\_\_\_\_.
  - a) Reduce the sample size
  - b) Increase the sample size
  - c) Enhance personal bias
  - d) Use deliberate sampling



- 11) The selection of cricket team for the world cup is called:
- a) Random sampling
  - b) Systematic sampling
  - c) Purposive sampling
  - d) Cluster sampling
- 12) Completion and tabulation of data \_\_\_\_\_.
- a) Highlights the importance of data
  - b) Helps comparison
  - c) Helps the statistical analysis
  - d) Helps in all the above
- 13) Sample is a sub-set of:
- a) Population
  - b) Data
  - c) Set
  - d) Distribution
- 14) When a random sample is drawn from each stratum, it is known as:
- a) Simple random sampling
  - b) Stratified random sampling
  - c) Probability sampling
  - d) Purposive sampling

**Q.2 Answer the following:** **14**

- a) Distinction between case study and survey method
- b) Formulation of research problems

**Q.3 Write short notes:** **14**

- a) Primary data collection
- b) Non-probability sampling

**Q.4 Answer any one of the following questions:** **14**

- a) Define report. Write characteristics of good report and also explain content of report.
- b) What is analysis? Distinguish between quantitative and qualitative types of data analysis?

**Q.5 Answer any one of the following questions:** **14**

- a) Explain steps in scientific research process.
- b) What is sampling? Explain its types.

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**M.Com. (Semester - IV) (New) (CBCS) Examination Mar/Apr-2018  
ADVANCED BANKING – IV**

Time: 2½ Hours

Max. Marks: 70

**Instruction:** 1) All questions are compulsory.  
2) Figures to the right indicate full marks.

**Q.1 Choose the correct alternatives:** **14**

- 1) Interpretation of data should be made on due consideration of \_\_\_\_\_.
  - a) Empirical evidences
  - b) Hypothesis
  - c) Theoretical framework
  - d) All the above
- 2) A research report act as:
  - a) An aids in decision making
  - b) A guide for future research
  - c) A means of communication
  - d) All of these
- 3) A research which studies the interrelation between the variable under study by the artificial control of remaining variables is called \_\_\_\_\_.
  - a) Historical research
  - b) Laboratory research
  - c) Empirical research
  - d) None of these
- 4) A research which is data based research the inferences of which can be verified by repeating the experiment known as:
  - a) Empirical research
  - b) Pure research
  - c) Historical research
  - d) None of these
- 5) Identify the characteristics of research \_\_\_\_\_.
  1. Systematic
  2. Controlled
  3. Rigid
  4. Empirical
  5. Elastic
  - a) 2, 3, 4
  - b) 1, 2, 5
  - c) 1, 2, 4
  - d) 3, 4, 5
- 6) The Major Limitation of Research is \_\_\_\_\_.
  - a) Objectivity
  - b) Limitation Resources
  - c) Unpredictability
  - d) All the above
- 7) The main objective of fundamental or pure research is \_\_\_\_\_.
  - a) To solve the problems of business and society
  - b) To make practical use of existing knowledge
  - c) To advance the frontiers of knowledge
  - d) All the above
- 8) Interpretation of data should be made on due consideration of \_\_\_\_\_.
  - a) Empirical Evidences
  - b) Hypothesis
  - c) Theoretical Framework
  - d) All the above
- 9) To reduce a sampling error we should \_\_\_\_\_.
  - a) Reduce the sample size
  - b) Increase the sample size
  - c) Enhance personal bias
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- 11) Completion and tabulation of data \_\_\_\_\_.
- a) Highlights the importance of data
  - b) Helps comparison
  - c) Helps to the statistical analysis
  - d) Helps in all the above
- 12) Sample is a sub-set of:
- a) Population
  - b) Data
  - c) Set
  - d) Distribution
- 13) When a random sample is drawn from each stratum, it is known as:
- a) Simple random sampling
  - b) Stratified random sampling
  - c) Probability sampling
  - d) Purposive sampling
- 14) \_\_\_\_\_ Data is readily available.
- a) Original
  - b) Raw
  - c) Primary
  - d) Secondary

- Q.2 Write short notes on:** **14**
- a) Distinction between case study and survey method.
  - b) Formulation of research problem.
- Q.3 Answer in brief:** **14**
- a) Define Research. What are the objectives of research?
  - b) Write characteristics of good research design.
- Q.4 Answer any one of the following questions:** **14**
- a) Distinguish between primary and secondary data. How to make choice between primary and secondary data?
  - b) Write elements and characteristics of Research report.
- Q.5 Answer any one of the following questions:** **14**
- a) Define research. Write steps in scientific research process.
  - b) What is sampling? Explain important types of sampling.