

D 14380

(Pages : 2 + 4 = 6)

Name.....

Reg. No.....

**FIRST SEMESTER M.Com. DEGREE (CBCSS—SDE/PRIVATE) [REGULAR/
SUPPLEMENTARY] EXAMINATION, NOVEMBER 2021**

M.Com.

MCM 1C 01—BUSINESS ENVIRONMENT AND POLICY

(2019 Admission onwards)

Time : Three Hours

Maximum : 30 Weightage

Part A

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

1. What is NITI Ayog ?
2. What is PPP ?
3. What do you mean by Disinvestment?
4. Define the term Black Money.
5. What is Fin tech ?
6. What is FEMA ?
7. What is Air Pollution ?

(4 × 2 = 8 weightage)

Part B

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

8. Describe the impact of political factors in Business Environment.
9. Discuss the meaning and structure of Union Budget.
10. Describe the meaning and objectives of Fiscal Policy.
11. Write a detail note on GST.
12. Discuss the merits and demerits of FDI in retailing in India.

Turn over

13. Explain the meaning and objectives of Competition Act., 2002.
14. What is Liberalisation? State its positive and negative impact of business in India.

(4 × 3 = 12 weightage)

Part C

Answer any two questions.

Each question carries 5 weightage.

15. What is Business Environment ? Explain the different factors affecting the Internal Environment of Business.
16. Explain the various types of Economic systems and what type of system may be more suitable for our country ?
17. What is Privatisation ? Discuss the arguments for and against Privatisation of Public Enterprises in India.
18. Explain the redressal mechanism under the Consumer Protection Act 1986.

(2 × 5 = 10 weightage)

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M.Com.

MCM 1C 01—BUSINESS ENVIRONMENT AND POLICY

(2019 Admission onwards)

[Improvement Candidates need not appear for MCQ Part]

(Multiple Choice Questions for SDE Candidates)

Time : 20 Minutes

Total No. of Questions : 20

Maximum : 5 Weightage

INSTRUCTIONS TO THE CANDIDATE

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MCM 1C 01—BUSINESS ENVIRONMENT AND POLICY

(Multiple Choice Questions for SDE Candidates)

1. Which of the following does not explain the impact of government policy changes on business and industry :
 - (A) Increasing competition.
 - (B) More demanding market customers.
 - (C) Market orientations.
 - (D) Change in agricultural prices.
2. Globalization does not involve :
 - (A) Reduction of barrier.
 - (B) Free flow of goods and services.
 - (C) Global mechanism for settlement of economic disputes.
 - (D) Free flow of capital.
3. What are the important external factors that constitute the economic environment of Business ?
 - (A) Economic condition.
 - (B) Economic policy.
 - (C) Economic system.
 - (D) All of the above.
4. Employees join unions to fulfill their _____ needs.
 - (A) Social.
 - (B) Esteem.
 - (C) Economic.
 - (D) All of the above.
5. Which of the following is responsible for quality objective ?
 - (A) Top level management.
 - (B) Middle level management.
 - (C) Frontline management.
 - (D) All of the above.
6. Fiscal policy in India is formulated by :
 - (A) Reserve Bank of India.
 - (B) Planning Commission.
 - (C) Finance Ministry
 - (D) Securities and Exchange Board of India.

7. Which one of the following is the largest item of expenditure of the Government of India on revenue account ?
- (A) Defence. (B) Subsidies.
(C) Pensions. (D) Interest payments.
8. Every year the Economic Survey is compiled by :
- (A) Office of Economic Advisor.
(B) Central Statistical Office (CSO)
(C) National Sample Survey Organisation (NSSO).
(D) Department of Economic Affairs.
9. Which Indian industries have been hit by globalisation ?
- (A) Cement. (B) Jute.
(C) Toy making. (D) Information Technology (IT).
10. The main reason behind MNCs investments are :
- (A) To benefit foreign countries.
(B) To provide financial support to the country's government.
(C) For the welfare of underprivileged people.
(D) To increase the assets and earn profits.
11. In which of the following basic categories can business environment be divided ?
- (A) Local and Regional. (B) Regional and National.
(C) Internal and External. (D) Financial and Nonfinancial.
12. _____ environment is within the control of the business.
- (A) Internal. (B) External.
(C) Micro. (D) Macro.
13. The first plan started on :
- (A) 1950. (B) 1951.
(C) 1965. (D) 1991.

Turn over

14. NITI AYOOG was established on :
- (A) 15th August 2015. (B) 26th January 2015.
(C) 2nd October 2015. (D) 1st January 2015.
15. "GRAND INNOVATION CHALLENGE" was launched by :
- (A) NITI Aayog. (B) Planning Commission.
(C) National Planning Committee. (D) Finance Commission.
16. Who appoints the Vice-Chairperson of NITI Aayog ?
- (A) The Prime Minister. (B) The President.
(C) The Chief Executive Officer. (D) The Union Minister.
17. Engagement of local people in development project refers to :
- (A) Economic Development. (B) Social Development.
(C) Participatory Development. (D) Sustainable Development.
18. Who amongst the following is the longest serving member of Tripura State Planning Board ?
- (A) Sri Nripen Chakraborty. (B) Sri M. L. Debnath.
(C) Sri Jiten Chowdhury. (D) Sri Sudhir Majumder.
19. GST is a consumption of goods and service tax based on :
- (A) Development. (B) Dividend.
(C) Destiny. (D) Destination.
20. Price rigidity is the characteristic of :
- (A) Monopoly. (B) Oligopoly.
(C) Monopolistic competition. (D) Perfect competitive competition.

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

(CBCSS–SDE/Private)

M.Com.

MCM 1C 02—CORPORATE GOVERNANCE AND BUSINESS ETHICS

(2019 Admission Onwards)

Time : Three Hours

Maximum : 30 Weightage

Part A

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

1. Bring out the elements of good Corporate governance.
2. What do you mean by Secretarial Audit ?
3. What is Ethical decision making ?
4. What is Corporate culture ?
5. What do you mean by external Whistle Blowing ?
6. Define Business ethics.
7. What is Knowledge Asset ?

(4 × 2 = 8 weightage)

Part B

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

8. Explain the major stakeholders of Corporate body.
9. Describe the meaning and features of IFRS.
10. Write a note on Corporate Governance frame work in India.
11. State the major recommendations of Narayana Murthy Committee.
12. Write a note on Audit committee
13. Explain the various stages of Knowledge management process.
14. What are the sources of Values ?

(4 × 3 = 12 weightage)

Turn over

Part C

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

15. Explain the objectives and Principles of Corporate Governance.
16. Briefly explain the various International Committees on Corporate Governance.
17. Discuss the role of SEBI in promoting Corporate Governance.
18. "Finance would be impossible without ethics". Do you agree ? Comment.
(2 × 5 = 10 weightage)

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M.Com.

MCM 1C 02—CORPORATE GOVERNANCE AND BUSINESS ETHICS

(Improvement Candidates need not appear for MCQ Part)

(2019 Admission Onwards)

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

INSTRUCTIONS TO THE CANDIDATE

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

MCM 1C 02—CORPORATE GOVERNANCE AND BUSINESS ETHICS

(Multiple Choice Questions for SDE Candidates)

Multiple Choice Questions :

1. A company may become insolvent if it :
 - (A) Makes a loss.
 - (B) Has negative working capital.
 - (C) Cannot meet its budgeted level of profit.
 - (D) Cannot pay creditors in full after realisation of its assets.
2. Director of a limited company may not be liable for wrongful trading if he or she :
 - (A) Increased the valuation of its inventories to cover any potential shortfall.
 - (B) Brought in some expected sales from next year in to the current year.
 - (C) Took every step to minimise the potential loss to creditors.
 - (D) Introduce into the balance sheet an asset based on a valuation of its brands sufficient to meet any shortfall.
3. A company cannot issue redeemable preference shares for a period exceeding :
 - (A) 5years.
 - (B) 10 years.
 - (C) 15 years.
 - (D) 20 years.
4. ICGN stands for :
 - (A) International Companies Governance Norms.
 - (B) International Corporate Governance Network.
 - (C) International Corporate Governance Norms.
 - (D) Institution of Corporate Governance Norms.
5. Which of the following regarding corporate governance is correct ?
 - (A) Corporate governance can temper growth.
 - (B) Good corporate governance can result in excessive risk-taking.
 - (C) Corporate governance often result in prompt and effective decision-making.
 - (D) The aim of corporate governance is to protect the interests of shareholders and the local economies.
6. The _____ that corporations must meet is “do no harm”.
 - (A) Moral obligation.
 - (B) Moral minimum.
 - (C) Moral requirement.
 - (D) Moral duty.

7. Tripple Bottom Line reporting refers to :
- (A) Using a low, medium and high estimates for profitability forecasts.
 - (B) Measuring the impact of the firm on stockholders, customers and employees.
 - (C) Measuring the social, environmental, and financial performance of the firm.
 - (D) Measuring the impact of local, state, and federal governments on the firm.
8. What is the name of the process in which an employee informs another responsible employee in the company about potentially unethical behavior ?
- (A) Whistle-blowing.
 - (B) Purging and releasing.
 - (C) Identification.
 - (D) Information transfer.
9. A whistle-blower :
- (A) Doesn't have to be a past or present member of the organization.
 - (B) Doesn't have to report activity that is illegal, immoral, or harmful.
 - (C) Is any employer who spreads gossip.
 - (D) Far from being disloyal, may be acting in the best interest of the organization.
10. Inside traders ordinarily defend their actions by claiming that they don't injure :
- (A) Their boss.
 - (B) Their family.
 - (C) The government.
 - (D) Any one.
11. What is meant by the phrase 'teleological ethics' ?
- (A) Is used to judge is an action is right, fair and honest.
 - (B) An action can only be judged by its consequences.
 - (C) Developing the individual personal characteristics.
 - (D) The key purpose of ethics is to increase freedom.
12. What is the enlightened self-interest model of CSR ?
- (A) That it is in an organization's own best interest to put itself first rather than its ethics.
 - (B) That it is in an organization's best interest to consider what a shareholder would want.
 - (C) That it is in an organization's own best interest to act in an ethical way.
 - (D) That it is in an organization's own best interest to follow the legislation and abide by the law.
13. What is triple bottom line ?
- (A) An accounting tool that looks at the impact on people, planet and profits.
 - (B) A management strategy which states all the attention should be on profits.
 - (C) An accounting tool that looks at cost, profit and loss.
 - (D) A management strategy which focuses on corporate social responsibility.

14. Which of the following is an example of an area where business ethics apply ?
- (A) Conduct of international operations.
 - (B) Nowhere.
 - (C) In the personal life of staff.
 - (D) None of the above.
15. Stakeholders are considered more important to an organization when ?
- (A) They can make use of their power on the organization.
 - (B) They do not emphasize the urgency of their issues.
 - (C) Their issues are not legitimate.
 - (D) They can express themselves articulately.
16. A high-commitment approach to environmental issues may include all of the following except :
- (A) Risk analysis.
 - (B) Stakeholder analysis.
 - (C) Green-washing.
 - (D) Strategic sustainability auditing.
17. Which of the following is not a driver of responsible competitiveness ?
- (A) Policy drivers.
 - (B) Development drivers.
 - (C) Business action.
 - (D) Social enablers.
18. Codes of conduct and codes of ethics :
- (A) Are formal statements that describe what an organization expects of its employees.
 - (B) Become necessary only after a company has been in legal trouble.
 - (C) Are designed for top executives and managers, not regular employees.
 - (D) Rarely become an effective component of the ethics and compliance program.
19. Whistle blowing is a :
- (A) Is a person who reveals wrong doing within an organization to the public.
 - (B) Blowing the whistle.
 - (C) Is any employer who spreads gossip.
 - (D) Far from being disloyal, may be acting in the best interest of the organization.
20. Fraudulent trading may be :
- (A) A civil offence committed by any employee.
 - (B) A criminal offence committed only by directors of a limited company.
 - (C) A civil and a criminal offence committed only by directors of a limited company.
 - (D) A civil and a criminal offence committed by any employee.

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(Pages : 3 + 4 = 7)

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M.Com.

MCM 1C 03—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

(2019 Admission onwards)

Time : Three Hours

Maximum : 30 Weightage

SECTION A

Answer any four questions.

Each question carries 2 weightage.

1. Define Poisson Distribution.
2. What is interval estimation ?
3. What is Type I Error ?
4. What is parametric test ?
5. What is multiple Correlations ?
6. What one-tailed test ?
7. Briefly explain the uses of SPSS in quantitative techniques.

(4 × 2 = 8 weightage)

SECTION B

Answer any four questions.

Each question carries 3 weightage.

8. The incidence of a certain disease is such that on the average 20% of workers suffer from it. If 10 workers are selected at random, find the probability that : (i) exactly two workers suffer from disease ; (ii) not more than 2 workers suffer from the disease.
9. Suppose that a manufactured product has 2 defects per unit of product inspected. Using Poisson distribution, calculate the probabilities of finding a product without any defect, 3 defects and 4 defects, (given $e^{-2} = 0.135$).

Turn over

10. The following data give frequencies of occurrences of variable x between certain limits :

Variable (x)	Frequency (f)
Less than 40	30
40 or more but less than 50	33
50 and above	37
Total	100

The distribution is exactly normal. Find the average and standard deviation of x .

11. Two samples of 6 and 5 items respectively gave the following data :

Mean on 1 st sample	40
S.D of 1 st sample	8
Mean on 2 nd sample	50
S.D of 2 nd sample	10

Is the difference of means significant ? The value of t for 9 degrees of freedom at 5% level is 2.26.

12. The following is an arrangement of 25 men (M) and 15 women (W) lines up to purchase tickets for a show :

M WW MMM W MM W M W M WWW
 MMM W MM WWW MMMMMM WWW MMMMMM

Test for randomness at the 5 percent level of significance

13. From the following data obtain the two regression equations :

X	6	2	10	4	8
Y	9	11	5	8	7

14. Total of the product of deviations of X and Y series = 3044

Number of pairs of observations = 10

Total of the deviations of X series = -170

Total of the deviations of Y series = -20

Total of the squares of deviations of X series = 8288

Total of the squares of deviations of Y series = 2264

Find out the co-efficient of correlation when the assumed means of X series and Y series are 82 and 68 respectively.

(4 × 3 = 12 weightage)

SECTION C

Answer any **two** questions.

Each question carries 5 weightage.

15. A systematic sample of 100 pages was taken from a dictionary and obtained frequency distribution of foreign words per page was found to be as follows. Calculate the expected frequencies using Poisson distribution. Also compute variance of the fitted distribution :

Number of foreign words per page (x)	0	1	2	3	4	5	6
Frequency	48	27	12	7	4	1	1

16. For a random sample of 10 persons, fed on diet A, the increased weight in pounds in a certain period were :

10, 6, 16, 17, 13, 12, 8, 14, 15, 9.

For another random sample of 12 persons, fed on diet B the increase in the same period were

7, 13, 22, 15, 12, 14, 18, 8, 21, 23, 10, 17.

Test whether the diets A and B differ significantly as regards their effect on increased weight :

Degrees of freedom	19	20	21	22	23
Value of t at 5% level	2.09	2.09	2.08	2.07	2.07

17. From the following results, estimate the yield of crops when the rainfall is 22cms and the yield is 600kgs.

	Yield in Kg (Y)	Rainfall in cms (X)
Mean	508.4	26.7
SD	36.8	4.6

Co-efficient of correlation between yield and rainfall is 0.52

18. What is normal distribution ? What are its properties ?

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(2019 Admission onwards)

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(Multiple Choice Questions for SDE Candidates)

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MCM 1C 03—QUANTITATIVE TECHNIQUES FOR BUSINESS DECISIONS

(Multiple Choice Questions for SDE Candidates)

1. Correlation analysis is a _____.
 - (A) Univariate analysis.
 - (B) Bivariate analysis.
 - (C) Multivariate analysis.
 - (D) Both (B) and (C).
2. When the amount of change in one variable leads to a constant ratio of change in the other variable, then correlation is said to be _____.
 - (A) Linear.
 - (B) Non-linear.
 - (C) Positive.
 - (D) Negative.
3. Numerical measure of correlation is called _____.
 - (A) Co-efficient of correlation.
 - (B) Co-efficient of determination.
 - (C) Co-efficient of non-determination.
 - (D) Co-efficient of regression.
4. If the ratio of change in one variable is equal to the ratio of change in the other variable, then the correlation is said to be _____.
 - (A) Linear.
 - (B) Non-linear.
 - (C) Curvilinear.
 - (D) None of these.
5. If the dots in a scatter diagram fall on a narrow band, it indicates a _____ degree of correlation.
 - (A) Zero.
 - (B) High.
 - (C) Low.
 - (D) None of these.
6. If dots are lying on a scatter diagram in a haphazard manner, then $r =$ _____.
 - (A) 0.
 - (B) +1.
 - (C) -1.
 - (D) None of these.
7. For perfect correlation, the co-efficient of correlation should be _____.
 - (A) ± 1 .
 - (B) +1.
 - (C) -1.
 - (D) 0.

8. Probable error is used to :
- (A) Test the reliability of correlation co-efficient.
 - (B) Measure the error in correlation coefficient.
 - (C) Both (A) and (B).
 - (D) None of these.
9. Co-efficient of concurrent deviation depends on _____.
- (A) The signs of the deviations.
 - (B) The magnitude of the deviations.
 - (C) Both (A) and (B).
 - (D) None of these.
10. If $r = 0.8$, co-efficient of determination is _____.
- (A) 80%.
 - (B) 8%.
 - (C) 64%.
 - (D) 0.8%.
11. If there are two variables, there can be at most _____ number of regression lines.
- (A) One.
 - (B) Two.
 - (C) Three.
 - (D) Infinite.
12. If 'r' is the correlation co-efficient between two variables, then :
- (A) $0 < r < 1$.
 - (B) $-1 \leq r \leq 1$.
 - (C) $r \geq 0$.
 - (D) $r \leq 0$.
13. If $r = 0$, the two regression lines are :
- (A) Coincident.
 - (B) Parallel.
 - (C) Perpendicular to each other.
 - (D) None of these.
14. The property that $b_{yx} > 1$ implies that $b_{xy} < 1$ is known as _____.
- (A) Fundamental property.
 - (B) Magnitude property.
 - (C) Signature property.
 - (D) None of these.

Turn over

15. Arithmetic mean of the two regression co-efficients is :
- (A) Equal to correlation co-efficient.
 - (B) Greater than correlation co-efficient.
 - (C) Less than correlation co-efficient.
 - (D) Equal to or greater than correlation co-efficient.
16. The idea of testing of hypothesis was first set forth by _____.
- (A) R A Fisher.
 - (B) J Neyman.
 - (C) E L Lehman.
 - (D) A Wald.
17. Whether a test is one sided or two sided, depends on _____.
- (A) Simple hypothesis.
 - (B) Composite hypothesis.
 - (C) Null hypothesis.
 - (D) Alternative hypothesis.
18. Type I error is denoted by _____.
- (A) Alpha.
 - (B) Beta.
 - (C) Gamma.
 - (D) None of these.
19. $1 - \text{Level of confidence} =$ _____.
- (A) Level of significance.
 - (B) Degree of freedom.
 - (C) Either (A) or (B).
 - (D) None of these.
20. Total number of observations - number of constraints = _____.
- (A) Level of significance.
 - (B) Degree of freedom.
 - (C) Level of confidence.
 - (D) Sample size.

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MCM 1C 04—MANAGEMENT THEORY AND ORGANIZATIONAL BEHAVIOUR

(2019 Admission onwards)

Time : Three Hours

Maximum : 30 Weightage

Section A

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

1. What is OBMOD ?
2. What do you mean by group think ?
3. What is sensitivity training ?
4. Define attitude.
5. What do you mean by bench marking ?
6. What is learning ?
7. List out different styles of managers.

(4 × 2 = 8 weightage)

Section B

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

8. What are the various functions of management ?
9. Explain the strategies to resolve inter-personal conflict.
10. What are the different disciplines contributed to the development of organizational behavior?
11. Explain Abraham Maslow's motivation theory.
12. What are the techniques for improving the effectiveness of group decision making process ?

Turn over

13. "Leaders are born not made."–Discuss
14. Briefly explain the principles of learning.

(4 × 3 =12 weightage)

Section C

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

15. "Nothing is constant, only the change is constant." Explain the statement with factors responsible for change and discuss the sources of resistance to change.
16. Discuss the different techniques of Organisational Development.
17. Describe the factors influencing the personality.
18. Define Organisational Behaviour. Briefly explain the models of Organisational Behaviour.

(2 × 5 = 10 weightage)

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MCM 1C 04—MANAGEMENT THEORY AND ORGANIZATIONAL BEHAVIOUR

(2019 Admission onwards)

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(Multiple Choice Questions for SDE Candidates)

Time : 20 Minutes

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MCM 1C 04—MANAGEMENT THEORY AND ORGANIZATIONAL BEHAVIOUR

(Multiple Choice Questions for SDE Candidates)

1. Organization Behavior is :
 - (A) An interdisciplinary approach.
 - (B) A humanistic approach.
 - (C) Total system approach.
 - (D) All of these.
2. Which of the following is/are not organizational factors causing stress ?
 - (A) Task demand.
 - (B) Role demand.
 - (C) Role conflict.
 - (D) Satisfaction.
3. Which of the following is not one of the four primary management functions ?
 - (A) Decision making.
 - (B) Planning.
 - (C) Staffing.
 - (D) Organizing.
4. A study of human behavior in organizational settings is :
 - (A) Individual behavior.
 - (B) Group behavior.
 - (C) Organizational behavior.
 - (D) None of these.
5. _____ refers to the network of personal and social relations that is developed spontaneously between people associated with each other.
 - (A) Formal organization.
 - (B) Informal organization.
 - (C) Business organization.
 - (D) Government organization.
6. _____ is a set of values that states what an organisation stands for.
 - (A) Organization behavior.
 - (B) Organizational culture.
 - (C) Organizational spirit.
 - (D) Organizational effectiveness.
7. Which one is not a Need Based Theory of motivation ?
 - (A) Maslow's Theory.
 - (B) F. Herzberg's theory.
 - (C) Alderfer's theory.
 - (D) Vroom's theory.
8. Individual-level independent variables include all of the following except :
 - (A) Leadership.
 - (B) Learning.
 - (C) Perception.
 - (D) Motivation.

9. According to Mintzberg, one of management's interpersonal roles is :
- (A) Spokesperson. (B) Leader.
(C) Negotiator. (D) Monitor.
10. Which of the following is / are not direct method to solve intergroup conflicts ?
- (A) Problem solving. (B) Domination by the management.
(C) Removing key figures in conflict. (D) Persuasion.
11. The science that seeks to measure, explain, and sometimes change the behaviour of humans and other animals is known as :
- (A) Psychiatry. (B) Psychology.
(C) Sociology. (D) Organizational behaviour.
12. Beliefs, attitudes, traditions and expectations which are shared by group members is called :
- (A) Group norms. (B) Group communication.
(C) Group cohesiveness. (D) Group structure.
13. When a group gives some of its leadership positions to the members of other group, it is :
- (A) Contracting. (B) Co-opting.
(C) Co-alition. (D) Competition.
14. Maslow's "basic needs" are also known as :
- (A) Social needs. (B) Esteem needs.
(C) Safety needs. (D) Physiological needs.
15. Some people strongly believe that each person have control of his own life. This is :
- (A) Extroversion. (B) Conscientiousness.
(C) Internal locus of control. (D) External locus of control.
16. Which organization theory can be understood by IF and THEN relationship ?
- (A) System approach. (B) Contingency approach.
(C) Process approach. (D) Scientific approach.

Turn over

17. If everyone who is faced with a similar situation responds in the same way, attribution theory states that the behaviour shows.
- (A) Consensus. (B) Similarity.
(C) Reliability. (D) Consistency.
18. What is the most relevant application of perception concepts to OB ?
- (A) The perceptions people form about each other.
(B) The perceptions people form about their employer.
(C) The perceptions people form about their culture.
(D) The perceptions people form about society.
19. _____ is the process of screening out information that we are uncomfortable with or that contradict to our beliefs.
- (A) Perceptual context. (B) Selective perception.
(C) Halo effect. (D) Stereotyping.
20. Managerial orientation of "Autocratic Model" of OB is :
- (A) Authority. (B) Money.
(C) Support. (D) Teamwork.

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(Pages : 4 + 4 = 8)

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

(CBCSS–SDE/Private)

M.Com.

MCM 1C 05—ADVANCED MANAGEMENT ACCOUNTING

(2019 Admission onwards)

Time : Three Hours

Maximum : 30 Weightage

Part A

Answer any four questions.

Each question carries 2 weightage.

1. What is decision tree ?
2. What is KPI ?
3. Explain four functions of management accountant ?
4. What is performance budget ?
5. What is unsystematic risk ?
6. What is budgetary control ?
7. What is material cost variance ?

(4 × 2 = 8 weightage)

Part B

Answer any four questions.

Each question carries 3 weightage.

8. Explain various labour variances ?
9. A company has fixed cost of ₹ 90,000, Sales ₹ 3,00,000 and profit of ₹ 60,000.

Required :

- (i) Sales volume if in the next period, the company suffered a loss of ₹ 30,000.
- (ii) What is the margin of safety for a profit of ₹ 90,000 ?

Turn over

10. A project will cost ₹ 40,000. Its stream of earnings before depreciation, interest and taxes (EBDIT) during the 1st year through 5 years is expected to be ₹ 10,000, ₹ 12,000, ₹ 14,000, ₹ 16,000, and ₹ 20,000. Assuming a tax rate of 50 % and depreciation @ 20 % on straight line basis, find out the project's ARR ?
11. Distinction between cost Accounting and management accounting ?
12. A Project with the following information is under active consideration of the management.

Initial investment	₹ 70,000
Estimated life	4 years
Annual cash inflow	₹ 20,000 (before depreciation and after tax)
Investment criterion	NPV

Advice the management regarding the acceptability of the project.

Present value (P.V) factor at 10 % : 0.909, 0.826, 0.751 and 0.683

13. Delhi equipment Ltd. Manufacture four components, the cost particulars of which are given below :

	Components			
	A (₹)	B (₹)	C (₹)	D (₹)
Direct material	80	100	100	120
Direct labour	20	25	25	30
Variable overhead	10	12	15	10
Fixed Overhead	15	23	20	20
	125	160	160	180
Output per Machine Hour (units)	4	2	3	3

The key factor is shortage of machine capacity.

Required : advice management as to whether they should continue to produce all or some of these components which are used in its main product or they should buy them from a supplier who has quoted the following prices :

A = ₹ 115 ; B = ₹ 175 ; C = ₹ 135 ; D = ₹ 185.

14. Briefly explain various business risk ?

(4 × 3 = 12 weightage)

Part C

Answer any two questions.

Each question carries 5 weightage.

15. Calculate all the Labour Cost Variances from the following information :

	Standard		Actual	
	Hours	Rate per hour (₹)	Hours	Rate per hour (₹)
Skilled	90	20	44	25
Semi skilled	60	10	66	5
output	135 kg		90 kg	

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

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

17. What is TQM? Briefly explain the barriers in the installation of TQM in the organization ?

Turn over

18. Selling Price per unit ₹ 10, Variable cost per unit ₹ 4. Calculate P/V ratio in each of the following cases :

- (a) If selling price is reduced by 20 %.
- (b) If selling price is increased by 20 %.
- (c) If variable cost is decreased by 25 %.
- (d) If variable cost is increased by 25 %.
- (e) If selling price and variable cost are reduced by 20 % and 25 % respectively.
- (f) If selling price and variable cost are increased by 20 % and 25 % respectively.

(2 × 5 = 10 weightage)

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EXAMINATION, NOVEMBER 2021**

(CBCSS–SDE/Private)

M.Com.

MCM 1C 05—ADVANCED MANAGEMENT ACCOUNTING

(2019 Admission onwards)

[Improvement Candidates need not appear for MCQ Part)]

(Multiple Choice Questions for SDE Candidates)

Time : 20 Minutes

Total No. of Questions : 20

Maximum : 5 Weightage

INSTRUCTIONS TO THE CANDIDATE

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

MCM 1C 05—ADVANCED MANAGEMENT ACCOUNTING
(Multiple Choice Questions for SDE Candidates)

1. Which of the following are advantages of marginal costing ?
 - (A) Makes the process of cost accounting more simple.
 - (B) Helps in proper valuation of closing stock.
 - (C) Useful for standard and budgetary control.
 - (D) All of the above.
2. Period cost means :
 - (A) Variable cost.
 - (B) Fixed costs.
 - (C) Prime cost.
 - (D) Factory cost.
3. The term budgeted cost refers to the :
 - (A) Estimated expenses of budgeted production.
 - (B) Actual expenses of budgeted production.
 - (C) Estimated expenses of actual production.
 - (D) Actual expenses of actual production.
4. Which among the following is not a management accounting technique ?
 - (A) Standard costing.
 - (B) Marginal costing.
 - (C) Project appraisal.
 - (D) None.
5. In comparison to the traditional manufacturing environment, overhead costs in a JIT environment all the following are true except :
 - (A) Is more easily tracked to products.
 - (B) Is frequently direct in nature.
 - (C) Includes rent, insurance and utilities.
 - (D) Most of the costs are likely to be indirect in nature.
6. Which of the following statements regarding graphs of fixed and variable costs is true ?
 - (A) Variable costs can be represented by a straight line where costs are the same for each data point.
 - (B) Fixed costs can be represented by a straight line starting at the origin and continuing through each data point.
 - (C) Fixed costs are zero when production is equal to zero.
 - (D) Variable costs are zero when production is equal to zero.

7. A management concept under which all managers and employees at all stages of company operations strive toward higher standards and a reduced number of defective units are called :
- (A) Continuous Improvement. (B) Total Quality Management (TQM).
(C) Theory of Constraints (TOC). (D) Total Quality Control (TQC).
8. A favorable direct materials price variance occurs when :
- (A) Actual rate of direct materials is higher than standard rate of direct materials.
(B) Actual rate of direct materials is equal to standard rate of direct materials.
(C) Actual rate of direct materials is less than standard rate of direct materials.
(D) Actual rate of direct materials is less than previous year's rate of direct materials.
9. A situation in which a decision maker knows all of the possible outcomes of a decision and also knows the probability associated with each outcome is referred to as :
- (A) Certainty. (B) Risk.
(C) Uncertainty. (D) Strategy.
10. The analysis of a complex decision situation by constructing a mathematical model of the situation and then performing a large number of iterations in order to determine the probability distribution of outcomes is called :
- (A) Sensitivity analysis. (B) Expected utility analysis.
(C) Simulation. (D) A decision tree.
11. Match the following general applications of performance assessment with their specific purposes
- | | | |
|---|---|--|
| I. Administrative Uses/ Decisions | – | A. Performance Feedback. |
| II. Documentation | – | B. Lay-offs. |
| III. Organizational Maintenance/ Objectives | – | C. Helping to meet legal requirements. |
| IV. Developmental Uses | – | D. Evaluation of HR systems. |
- (A) I-C, II-D, III-B, IV-A. (B) I-B, II-C, III-D, IV-A.
(C) I-B, II-C, III-D, IV-D. (D) I-A, II-B, III-D, IV-C.
12. Analyzers tend to emphasis both _____ and _____ and employee extensive training programmes.
- (A) Skill building and skill acquisition. (B) Current performance and past performance.
(C) Strategy and behaviour. (D) None of the above.
13. Which of the following cannot be a reason of unfavorable direct materials price variance ?
- (A) Sudden rise in price of materials.
(B) Quality of materials purchased.
(C) Appointment of inexperienced workers.
(D) Inefficient standard setting.

Turn over

14. The cause(s) of idle time can be analysed as :
- (A) Administrative causes. (B) Productive causes.
(C) Economic causes. (D) All of the above.
15. Which of the following is not likely to be a reason of unfavorable direct labor rate variance ?
- (A) Poor estimates while setting direct labor standards.
(B) An increase in labor rates and overtime premium.
(C) Frequent break downs.
(D) Assignment of easy tasks to highly skilled workers.
16. In Cash budget, Non- operating cash inflow include(s) :
- (A) Receipt of loan/borrowings. (B) Issue of shares.
(C) Sale of fixed assets. (D) All of the above.
17. The management accounting can be stated an extension of :
- 1) Cost Accounting
2) Financial Accounting
3) Responsibility Accounting
- (A) Both 1 and 2. (B) Both 1 and 3.
(C) Both 2 and 3. (D) 1, 2, 3.
18. The definition 'Management Accounting is the presentation of accounting information in such a way as to assist management in the creation of policy and the day-to-day operation of an undertaking' :
- (A) Anglo-American Council on Productivity.
(B) AICPA.
(C) Robert N. Anthony.
(D) All of the above.
19. What would be the most likely cause of an unfavourable labour rate variance together with a favourable labour efficiency variance ?
- (A) The employment of more highly skilled staff than budgeted.
(B) Poor wage negotiation by the Human Resources manager.
(C) The employment of less well-trained staff than in.
(D) Improved production efficiencies.
20. _____ is the first step of budgetary system and all other budgets depends on it.
- (A) Cost budget. (B) Sales budget.
(C) Production budget. (D) None of the above.