



PARLE TILAK VIDYALAYA ASSOCIATION'S  
M.L. DAHANUKAR COLLEGE OF COMMERCE (Autonomous), VILE PARLE (EAST),  
MUMBAI – 400 057  
CLASS TEST

01/10/2025

Class: M.Com. Part II (Advanced Accountancy) – Semester III  
Sub: Accounting & Taxation for E-Commerce Industries

Date: 1/10/2025

Max Marks: 20

Time: 40 minutes

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

**Q.1) Multiple Choice Questions. (1 mark each)**

(10 marks)

- What is the role of payment gateway in e-commerce?
  - Managing inventory
  - Processing secure payments
  - Handling customer complaints
  - Providing marketing analytics
- Which of the following is a tool for improving customer satisfaction & engagement?
  - Retail Management
  - Customer Relationship Management
  - Marketing Management
  - Merchandise Management
- Direct interaction is the key feature of \_\_\_\_\_ model.
  - Principal to Principal
  - Principal to Agent
  - Aggregator
  - Open Market Place Model
- \_\_\_\_\_ in e-commerce is a hybrid approach.
  - Aggregator
  - Open Market Place Model
  - Inventory Led Model
  - Managed Market Place Model
- Which of the following is not E-Wallet in India?
  - Paytm
  - Google Pay
  - Amazon Pay
  - Flipkart Pay
- UPI in digital payment stands for \_\_\_\_\_.
  - Unified Payments Interface
  - Unified Payments Input
  - Unified Public Interface
  - Utility Payments Interface
- Payment Gateway is the key Component of \_\_\_\_\_ Payment Systems.
  - Cash
  - Digital
  - Offline
  - Loan
- Which of the following is not a challenge to E-Commerce?
  - Cybersecurity
  - Payment Fraud
  - Ample availability of free internet data
  - High Competition
- NEFT stands for \_\_\_\_\_.
  - Narrative Electronic Funds Transaction
  - National E-commerce Family Transfer
  - National Electronic Funds Transmission
  - National Electronic Funds Transfer

10. Which platform is an example of social commerce?  
a. Amazon      b. Flipkart      c. Instagram      d. BigBasket

(10 marks)

**Q.2) Explain the terms (2 marks each)**

1. Inventory Led Model
2. Open Market Place Model
3. Digital Payment System
4. Explain two challenges of Paytm.
5. Principal to Principal



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CLASS TEST

Class: M.Com. Part II (Advanced Accountancy) – Semester III

Sub: Financial Services

Date:

Max Marks: 20

Time: 40 minutes

29/09/2020

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

**Q.1) Multiple Choice Questions (1 mark each)**

**(10 marks)**

1. A \_\_\_\_\_ lease is a long-term, non-cancellable lease where the lessee assumes most of the risks and rewards of ownership.  
(Operating, Leveraged, Financial, Cross-border)
2. In a \_\_\_\_\_ lease, the lessee can cancel the lease and the lessor retains the risk of ownership.  
(Financial, Operating, Sale and Leaseback, Venture)
3. \_\_\_\_\_ leasing involves the asset's owner selling it and then immediately leasing it back to retain its use.  
(Operating, Hire Purchase, Sale and Leaseback, Cross-Border)
4. One key disadvantage of leasing is that the total lease payments may exceed the \_\_\_\_\_ price of the asset.  
(Insurance, Residual, Market, Purchase)
5. In a financial lease, the \_\_\_\_\_ is responsible for maintenance, insurance, and repair of the asset.  
(Dealer, Lessor, Manufacturer, Lessee)
6. In \_\_\_\_\_ factoring, the client's customer is not informed about the factoring arrangement.  
(Disclosed, Undisclosed, Non-recourse, Full)
7. In \_\_\_\_\_ factoring, the factor performs financing, ledger management, collection, and credit protection.  
(Disclosed, Full, Post Facto, Reverse)
8. The 2021 amendment to the Factoring Regulation Act allowed wider participation of \_\_\_\_\_ in the factoring market.  
(Commercial Banks, Fintechs, NBFCs, Insurance Companies)
9. In \_\_\_\_\_ factoring, no advance is given; the factor pays only after collecting from the customer.  
(Post Facto, Advance, Full, Export)
10. Forfaiting is typically used for \_\_\_\_\_ trade involving medium to long-term receivables.  
(Domestic, Short-term, Agricultural, International)

**Q.2) Solve / Answer the following: - (5 marks each)**

**(10 marks)**

(1) Vastu Ltd. has a total sale of 3.2 crores and its average collection period is 90 days. The past experience indicates that bad debt losses are 1.5% on sales. The expenditure incurred by the firm in administering its receivable collection efforts are ₹ 5,00,000. A factor is prepared to buy the firm's receivables by charging 2% commission. The factor will pay advance on receivables to the firm at an interest rate of 18% p.a. after withholding 10% as reserve.

Calculate the effective cost of factoring to the firm.

(2) Types of Leasing.



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CLASS TEST

30/09/25

Class: M.Com. Part II (Advanced Accountancy) – Semester III

Sub: Advanced Trends in Accounting-III

Date: 30/09/2025

Max Marks: 10

Time: 20 minutes

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

**Q.1) State whether the following statements are True or False (1 mark each) (05 marks)**

1. A person whose registration has been cancelled suo moto can apply to the proper officer for revocation of cancellation of registration within 30 days from the date of communication of the cancellation order.
2. Generally, the supplier of goods or services is liable to pay GST.
3. Reverse charge means the liability to pay tax is on the supplier of supply of goods or services instead of the recipient of such goods or services.
4. Composition dealer can issue a Bill of Supply.
5. Amount of tax and rate of tax is mentioned in the Bill of Supply.

**Q.2) Explain the terms (2.5 marks each) (05 marks)**

1. Revocation of Cancellation of Registration
2. Documents required for GST registration



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CLASS TEST

Class: M.Com. Part II (Advanced Accountancy) – Semester III

Sub: Corporate Financial Accounting

Date:

Max Marks: 20

Time: 40 minutes

29/09/2025

OK

Instructions: (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

Q.1	Choose the correct answers from the given options. (1 mark each)	(10)
1	While Calculating Future maintainable profit, non-trading income should be ____	
	a) included in the profit	b) excluded from the profit
	c) added to assets	d) deducted from assets
2	While calculating Capital employed ____ are to be considered.	
	a) only tangible assets	b) only fictitious asset
	c) Goodwill	d) tangible assets and liabilities
3	Average Capital = Closing Capital employed Less _____	
	a) profit earned during the year	b) half of profit earned during the year
	c) Reserves & Surpluses	d) half of Reserves & Surpluses
4	Trading Tangible Assets Rs. 12,50,000; Total outsiders Liabilities Rs.9,00,000; General Reserve Rs.10,000; Capital Employed is -----	
	a) Rs. 3,60,000	b) Rs. 3,50,000
	c) Rs. 3,40,000	d) Rs. 3,45,000
5	Capital Employed Rs.50,000; Trading average profit Rs.11,550; Rent Rs.2,000 will be increase to Rs.5,600 in future. Normal rate of return = 10%. What is the Goodwill at three years of super profit.	
	a) Rs. 7,950	b) Rs. 2,950
	c) Rs. 8,850	d) Rs. 11,550
6	Super profit = ₹35,000. Normal rate = 7%. What is the goodwill using capitalization method?	
	a) ₹500,000	b) ₹35,000
	c) ₹250,000	d) ₹100,000
7	The Value of shares under the Yield Method = Rate of FMP / Normal rate of dividends*	
	a) 100	b) paid-up value of per shares
	c) Unpaid value of shares	d) Super profit
8	Super profit is ____	
	a) Normal profit	b) Actual Profit
	c) Future Profit	d) Excess of average profit over normal profit
9	Net Assets available to equity shareholders is ₹2,44,69,500; Equity Share Capital is ₹75,000 of ₹10 each. What is the Intrinsic Value of Equity Shares?	
	a) ₹4,893.9	b) ₹3,262.6
	c) ₹489.39	d) ₹24,46,950

10	Rate of FMP = 15%; Normal rate of return = 10%; Paid-up value of share = ₹100. What is the value of the share?		
	a) ₹150	b) ₹100	
	c) ₹15	d) ₹10	
Q.2	Explain the terms (Two marks each)		10
	i	Capitalised Value of Super Profit	
	ii	Normal rate of return	
	iii	Intrinsic Value of Shares	
	iv	Average Profit	
	v	Trading Assets in Valuation of goodwill	

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CLASS TEST

30/09/2025

Class: M.Com. Part II (Business Management) – Semester III

Sub: Entrepreneurial Management

Date:

Max Marks: 20

Time: 40 minutes

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

**Q.1) Multiple Choice Questions (1 mark each)**

**10 marks**

1. Entrepreneurship can be best defined as:
  - a) The process of buying and selling goods at a profit
  - b) The art of managing large corporations only
  - c) The process of identifying, developing, and bringing a vision to life
  - d) A government-sponsored employment program
  
2. Which of the following is not a type of entrepreneur?
  - a) Innovative entrepreneur
  - b) Imitative entrepreneur
  - c) Drone entrepreneur
  - d) Administrative entrepreneur
  
3. In the Indian context, entrepreneurship is considered important because it:
  - a) Increases imports
  - b) Generates employment and promotes innovation
  - c) Reduces competition
  - d) Focuses only on large-scale industries
  
4. Which of the following is a socio-cultural factor influencing entrepreneurship?
  - a) Availability of venture capital
  - b) Government tax policies
  - c) Social values, traditions, and family support
  - d) Cost of raw materials
  
5. According to Schumpeter's Innovation Theory, the entrepreneur is viewed as:
  - a) A risk-averse manager
  - b) An imitator of existing ideas
  - c) An innovator who introduces new combinations
  - d) A government policy maker

6. McClelland's Theory of High Achievement emphasizes:

- a) The role of profit maximization
- b) The importance of technological innovation
- c) The need for achievement as a key entrepreneurial trait
- d) Social welfare as the main entrepreneurial goal

7. Which of the following best describes social entrepreneurship?

- a) Entrepreneurship aimed only at maximizing profit
- b) Entrepreneurship that focuses on social change and solving community problems
- c) Entrepreneurship limited to government schemes
- d) Entrepreneurship in large corporations

8. A SWOC Analysis in entrepreneurship refers to:

- a) Skills, Work, Opportunities, Challenges
- b) Strengths, Weaknesses, Opportunities, Challenges
- c) Strengths, Workload, Obstacles, Competition
- d) Systematic Work for Organizational Control

9. Which of the following is a legal and regulatory consideration for an entrepreneurial venture?

- a) Taxation laws, licenses, and labor laws
- b) Market demand analysis
- c) Motivation of employees
- d) SWOT analysis

10. Angel investors are best described as:

- a) Government officials granting subsidies
- b) Wealthy individuals who invest capital in startups in exchange for ownership equity
- c) Banks offering long-term loans
- d) Non-profit organizations supporting social work

**Q.2) Explain the terms (2 marks each)**

**10 marks**

1. SWOC Analysis
2. Angel Investors
3. Social Entrepreneurship
4. Financial Analysis
5. Legal and Regulatory Considerations



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CLASS TEST

29/09/2025

Class: M.Com. Part II (Business Management) - Semester III

Sub: Green Marketing

Date:

Max Marks: 20

Time: 40 minutes

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

**Q.1) State Whether the statements are True & False (1 mark each)**

**(10 marks)**

- 1) Good environmental practices can lead to economic stability through resource conservation and reduced cost.
- 2) Waste management and recycling are important aspect of sustainable business.
- 3) Green marketing helps to build positive brand image of the company.
- 4) Green product is important aspect of green marketing mix.
- 5) Promoting products by emphasizing environmental benefits and ethical values are termed as green promotion strategy.
- 6) Consumers who prefer environment friendly products are termed as green consumers.
- 7) Social influence is not a factor influencing green purchase decision.
- 8) Information search is the first step of consumer buying decision.
- 9) Green washing is the act of giving true information about companies environmental friendly products.
- 10) Consumer scepticism refers to trust or belief consumers feel when evaluating marketing message.

**Q.2) Write Short Notes (5 marks each)**

**(10 marks)**

- 1) Green Marketing-Mix.
- 2) Green Consumer Segmentation.

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CLASS TEST

29/09/2025

Class: M.Com. Part II (Business Management) – Semester III

Sub: Marketing Strategies and Practices

Date:

Max Marks: 20

Time: 40 minutes

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

Q.1)	True & False (1 mark each)	10 Marks
1.	Guerrilla marketing always requires high budgets for large-scale campaigns.	
2.	The alternative marketing mix consists of product, price, place, and promotion.	
3.	Marketing strategies are short term plans that focuses only on immediate sales.	
4.	In defensive marketing strategy the company tries to protect their existing market share.	
5.	Social media marketing is the only form of the digital media strategy.	
6.	Market penetration is a type of offensive marketing strategy.	
7.	A strategic business unit (SBU) is a separate division of a company that operates independently.	
8.	The marketing mix traditionally includes product, price, place, and promotion.	
9.	A diversification strategy involves a company entering new markets with new products.	
10.	A marketing plan is a detailed document that outlines an organization's marketing efforts for a specific period.	
Q.2)	Write Short Notes (5 marks each)	10 Marks
1.	Elaborate the role of marketing strategy	
2.	Write a note on SWOT analysis.	



CLASS TEST

Class: M.Com. Part II (Business Management) – Semester III

Sub: SOCIAL MEDIAMARKETING

30/09/2025

Date:

Max Marks: 10

Time: 20 minutes

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

**Q.1) Multiple Choice Questions (1 mark each)**

5 marks

1. What is Instagram's maximum post length?
  - a. 1000 characters
  - b. 1500 characters
  - c. 2000 Characters
  - d. 2200 Characters
2. Which is a free social networking site where users broadcast short posts of 280 characters known as tweet?
  - a. Facebook
  - b. X
  - c. Instagram
  - d. LinkedIn
3. Which platform is well known and popular tool in education field?
  - a. Twitter
  - b. LinkedIn
  - c. YouTube
  - d. Instagram
4. What is Instagram's maximum hashtag limit per post?
  - a. Fifty
  - b. Thirty
  - c. Ten
  - d. Five
5. What will lead to stalking or privacy invasions?
  - a. Limited user-generated content
  - b. Increased cybersecurity measures.
  - c. Oversharing personal information
  - d. Restricted access to platforms

**Q.2) Explain the terms <sup>2.5</sup> ( marks each)**

5 marks

- a. Social Media Audit
- b. Digital Divide



CLASS TEST

Class: M.Com. Part II (Business Management) – Semester III

Sub: TALENT MANAGEMENT

11/10/2020

Date:

Max Marks: 20

Time: 40 minutes

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

**Q.1) Multiple Choice Questions (1 mark each)**

**10 marks**

1. \_\_\_\_\_ indicates analyzing current workforce capabilities and predicting future needs
  - a. Onboarding
  - b. Workforce Planning
  - c. Training and Development
  - d. Performance Management
2. \_\_\_\_\_ ensures leadership continuity
  - a. Succession Planning
  - b. Performance Appraisal
  - c. Job Rotation
  - d. External Recruitment
3. \_\_\_\_\_ is a part of 3 C's of Talent Management
  - a. Consistency
  - b. Completeness
  - c. Contribution
  - d. Coincidence
4. Talent Acquisition does not result in \_\_\_\_\_.
  - a. Improved Quality
  - b. Better Alignment with Company Goals
  - c. Disengaged Employees
  - d. Cost Effective Recruiting
5. Ignorance of B-Players is \_\_\_\_ Talent Management.
  - a. A boon for
  - b. A challenge to
  - c. Is beneficial for
  - d. Is a result of
6. \_\_\_\_\_ helps reducing monotony and boredom.
  - e. Succession Planning
  - f. Performance Appraisal
  - g. Job Rotation
  - h. External Recruitment
7. \_\_\_\_\_ involves defining and structuring job tasks, responsibilities and Relationships within an organization.
  - a. Recruitment
  - b. Selection
  - c. Job Design
  - d. Job Rotation

8. \_\_\_\_\_ indicates giving your employees authority, resources and opportunities to make decisions and take actions
- Selection and Recruitment
  - Employee Training
  - Employee Appraisal
  - Employee Empowerment
9. Pairing a new employee with more experienced colleague during onboarding is called \_\_\_\_\_
- Performance Management
  - Buddy System
  - Employee Appraisal
  - Internal Coaching
10. \_\_\_\_\_ directly attracts talented employees.
- Fair and Competitive Compensation
  - Training Programs of Company
  - HR Strategy and Planning
  - Staff Welfare Programs

**Q.2) Explain the terms (2 marks each)**

**10 marks**

- Three C's of Talent Management
- Talent Acquisition
- Succession Planning
- Employee Engagement
- Job Rotation