



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

CLASS TEST

29/09/2025

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

Sub: Advanced Cost & Management Accounting

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)

	Choose the correct answers from the given options and write the correct answers in given space provided for it.	
1	If Sales are Rs 10,00,000; Variable cost Rs 4,00,000 and Fixed Cost Rs 4,80,000; the Profit Volume Ratio will be _____.	
	a) 60%	b) 40%
	c) 20%	d) 45%
2	The cost of the product as determined under standard cost system is _____.	
	a) Fixe cost	b) Historical cost
	c) Direct cost	d) Predetermined cost
3	Decrease in Variable cost _____.	
	a) Decreases the BEP	b) Increases the BEP
	c) Decreases the Profit Volume Ratio	d) Increases the Profit Volume Ratio
4	Idle time variance is always _____.	
	a) Favourable	b) unfavourable
	c) logical	d) analytical
5	A cost that cannot be changed by any decision made now is _____.	
	a) Sunk cost	b) Fixed cost
	c) Indirect cost	d) Mixed cost
6	While evaluating deviations of actual cost from standard cost, the techniques used is _____.	
	a) Regression analysis	b) Variance analysis
	c) Linear progression	d) Price variance

7	Labour Yield Variance is favourable when actual Yield is _____ Standard Yield.	
	a) less than	b) more than
	c) equal to	d) same as
8	Material Usage Variance is verified as _____	
	a) Material Mix Variance - Material Yield Variance	b) Material Yield Variance - Material Mix Variance
	c) Material Mix Variance + Material Yield Variance	d) Material Yield Variance / Material Mix Variance
9	Marginal costing is most useful for _____.	
	a) Preparing Final Accounts	b) Preparing Cost Sheets
	c) Short-term goals	d) Managerial decisions
10	Generally fixed cost is considered as _____ in marginal costing.	
	a) Period cost	b) Variable cost
	c) Work cost	d) Prime cost

**Q.2) Solve the following (5 marks each)**

**(10 marks)**

a) The following information is provided:

Ratio of variable cost to sales is 80%

Break-even occurs at 60% of sales capacity

Sales is Rs 25,00,000

Calculate:

1) Profit Volume Ratio

2) Break-even point

b) From the following particulars compute Labour Cost Variance and Labour Mix Variance

Standard output 1,000 Articles

X = 3,000 hours @ Rs 16

Y = 6,000 hours @ Rs 24

Actual output 1,000 Articles

X = 3,225 hours @ Rs 18

Y = 6,900 hours @ Rs 22



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CLASS TEST

Class: M.Com. Part I (Advanced Accountancy) - Semester I

Sub: Advanced Financial Accounting

30/09/2023

Date:

Max Marks: 20

Time: 40 minutes

Instructions: (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

(10 marks)

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

- The insurance business in India is regulated under which authority?  
a) Reserve Bank of India (RBI) b) Insurance Regulatory and Development Authority of India (IRDAI)  
c) Securities and Exchange Board of India (SEBI) d) Registrar of Companies
- As per Rule 61 of the MCS Rules, within how many days of the close of the cooperative year must annual accounts be prepared?  
a) 30 days b) 45 days c) 60 days d) 90 days
- The Revenue Account of General Insurance business is prepared in which prescribed form?  
a) Form A-RA b) Form B-RA c) Form A-PL d) Form B-BS
- Who is responsible for conducting the statutory audit of cooperative societies?  
a) Registrar's Auditor b) Statutory Auditor appointed by MCA c) Internal Auditor d) Company Secretary
- Commission payable to agents for procuring insurance business is treated as which item in accounts?  
a) Asset b) Liability c) Expense d) Reserve
- As per Section 66 of the MCS Act, at least what percentage of net profits must be transferred every year to the Reserve Fund?  
a) 10% b) 15% c) 20% d) 25%
- In case of Fire and Miscellaneous Insurance, what percentage of the premium is required to be kept as Unexpired Risk Reserve?  
a) 25% b) 50% c) 75% d) 100%
- Which of the following statements is NOT required to be prepared by a cooperative society?  
a) Receipts and Payments Account b) Profit and Loss Account c) Balance Sheet d) Cash Flow Statement
- As per statutory requirements, what minimum percentage of net profits must be transferred to the Reserve Fund of an insurance company?  
a) 10% b) 15% c) 20% d) 25%

10. Contribution to the State Education Fund by cooperative societies is made out of which source?  
 a) Capital b) Net Profits c) Gross Profits d) Surplus

**Q.2) Solve the following (5 marks each)**

**(10 marks)**

A) Shakti Suraksha Insurance Division, Calculate the amount of premium earned for the year ended 31st March, 2025.

Particulars	Direct Business (₹)	Re-Insurance (₹)
Premium received during the year	26,50,000	3,90,000
Premium Receivable:		
On 1st April, 2024	1,40,000	25,000
On 31st March, 2025	2,10,000	90,000
Premium paid during the year		2,60,000
Premium Payable:		
On 1st April, 2024	—	22,000
On 31st March, 2025	—	46,000

Balance of fund on 1st April, 2024 = ₹28,40,000 (including additional reserve of ₹3,50,000). An additional reserve has to be maintained at 5% of the net premium of the year.

B) Suryya Insurance Company's Marine Insurance Division, Calculate the amount of claim for the year ended 31st March, 2025.

Particulars	Direct Business (₹)	Re-Insurance (₹)
Claims paid during the year	42,50,000	6,20,000
Claims Payable:		
On 1st April, 2024	9,50,000	85,000
On 31st March, 2025	11,20,000	90,000
Claims received	—	2,80,000

Claims Receivable:		
On 1st April, 2024	—	1,25,000
On 31st March, 2025	—	1,40,000
Management Expenses (Including ₹50,000 Surveyor's fees and ₹35,000 legal expenses for settlement of claims)	6,50,000	—



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CLASS TEST

01/10/2025

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

Sub: Business Ethics

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)**

**(05 marks)**

- \_\_\_\_\_ theory can be described by the phrase, " the greatest good for the greatest number".  
(Teleological, Utilitarian, Deontological, Virtue)
- In 'A Theory of Justice' \_\_\_\_\_ defends a conception of Justice as Fairness  
(Kant, John Rawls, Friedman, Locke)
- \_\_\_\_\_ are the principles or standards of behaviour, one's judgement of what is important in life.  
(Values, Virtues, Morals, Ethics)
- \_\_\_\_\_ challenges the idea that ethics should focus solely on justice and authority.  
(Agent based theory, Ethics of Care, Eudemonia, Ethos)
- \_\_\_\_\_ is based on Indian scriptures that provides eternal knowledge.  
(Normative ethics, Meta ethics, Indian Ethos, Applied Ethos)

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

**(05 marks)**

- Explain the concept of Work Ethos
- Explain the Theory of Egoism



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CLASS TEST

01/10/2025

Class: M.Com. Part I – Semester I  
Sub: Commercial Bank Management

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)**

**(05 marks)**

- 1) Which of the following is the largest bank amongst private sector banks?  
A) Bandhan Bank  
B) SBI  
C) HDFC Bank  
D) Axis Bank
- 2) Which of the following is the secondary function of a commercial bank?  
A) Locker Facility  
B) Accepting Deposits  
C) Collection of cheques  
D) Granting loans
- 3) NABARD stands for .....  
A) National Agricultural Bank for Rural Development. B) National Bank for Agriculture and Reconstruction  
C) National Agriculture, Rural Development Bank D) National Bank for Agriculture and Rural Development
- 4) \_\_\_\_\_ refers to a strategic approach that banks enhance their interactions with current and potential customers.  
A) Consumer Relationship Management B) Consumer Retention Management  
C) Customer Retention Management D) Customer Relationship Management
- 5) The Ombudsman can award compensation up to \_\_\_\_\_  
A) ₹20 Lakh B) Rs 50 Lakh  
C) Rs. 1 Crore D) Rs. 10 Crore

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

**(05 marks)**

- 1) Role of commercial Banks
- 2) Management of Banks in rural areas.



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CLASS TEST

01/10/2020

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

Sub: Consumer Behaviour

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.	Consumer behaviour is the study of how individuals and groups select, buy, use, and dispose of goods, services, ideas, or experiences to satisfy their needs and wants.	
2.	Complex buying behaviour occurs when consumers are highly involved in a purchase and perceive significant differences among brands.	
3.	Consumer perception is the process by which individuals select, organize, and interpret information.	
4.	Local language in advertising helps brands connect better with consumers.	
5.	Motivation is an internal force that drives consumers to satisfy their needs.	
6.	Consumer attitudes are only shaped by personal experience, not by family or media.	
7.	Emotions are considered irrelevant in marketing because buying is always a rational process.	
8.	Internal factors like personality and learning have no impact on consumer behaviour.	
9.	Consumer learning is solely based on formal education and does not include experiences.	
10.	A consumer's lifespan development has no impact on their buying habits and preferences.	
Q.2)	Write Short Notes (5 marks each)	10 Marks
1.	Explain the process of organisational buyer's decisional process.	
2.	What are the recent trends in consumer behaviour?	



CLASS TEST

Class: M.Com. Part I (Banking & Finance) – Semester I

Sub: Cost and Management Accounting

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)

- Break-even point in units is given by:
  - Fixed Costs  $\div$  Contribution per unit
  - Sales  $\div$  P/V Ratio
  - Contribution  $\div$  Fixed Costs
  - Variable Costs  $\div$  Sales
- If the selling price is ₹40, variable cost per unit is ₹25, and fixed costs are ₹1,50,000, the P/V Ratio is:
  - 25%
  - 35%
  - 40% 37.5 %
  - 50% 37 %
- A shut-down decision is justified when:
  - Contribution is more than avoidable fixed cost
  - Contribution is less than avoidable fixed cost
  - Contribution equals profit
  - Fixed costs are zero
- Which of the following costs is irrelevant in decision making?
  - Variable cost
  - Opportunity cost
  - Sunk cost
  - Incremental cost
- In "sell or process further" decisions, joint costs are considered as:
  - Relevant
  - Irrelevant
  - Future costs
  - Avoidable costs
- The main objective of Zero-Based Budgeting (ZBB) is:
  - Control cash flow
  - Justify all costs from zero base
  - Minimize fixed costs
  - Increase profitability

7. When sales = ₹5,00,000, variable costs = ₹3,50,000, fixed costs = ₹1,20,000, profit will be:
- ₹1,30,000
  - ₹80,000
  - ~~₹1,50,000~~ **₹31,000**
  - ~~₹2,00,000~~ **30,000**
8. Margin of Safety can be improved by:
- Decreasing sales
  - Increasing contribution
  - Increasing fixed costs
  - Increasing variable costs
9. Which of the following is a limitation of budgetary control?
- Helps in coordination
  - Future is uncertain
  - Provides standards
  - Encourages control
10. Flexible budgeting is not suitable when:
- Costs are partly fixed and partly variable
  - Activity fluctuates
  - All costs are fixed
  - Activity level changes

**Q.2) Solve the following (5 marks each)**

**(10 marks)**

1. A company manufactures a product with the following cost structure at **60% capacity (40,000 units)**:

Particulars	Amount (₹)
Direct Materials	75,000
Direct Labour	60,000
Variable Overheads	45,000
Fixed Overheads	80,000
Semi-variable Overheads	30,000
Administrative Expenses (Fixed)	25,000

**Additional Information:**

- Semi-variable overheads increase by 20% when capacity is below 50%
- Selling Price per unit is ₹20.

**You are required to:**

- Prepare a **Flexible Budget at 40% capacity**
- Calculate the **Profit**.

2. A company sells a product at a price of ₹200 per unit. The variable cost per unit is ₹120 and fixed cost per month is ₹3,20,000 and company sale 10,000 units

**You are required to:**

1. Calculate the **P/V Ratio**.
2. Calculate the **Break-even Point (BEP)** in units and in ₹.
3. Calculate the **Sales required to earn a profit of ₹80,000**.



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CLASS TEST

30/09/2025

Class: M.Com. Part I (Banking & Finance) – Semester I

Sub: Debt Market

Date:

Max Marks: 20

Time: 40 minutes

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

**Q.1) A. Multiple Choice Questions:**

(05 marks)

1. Following is not a form of Corporate Securities \_\_\_\_\_  
(Debentures/ Bonds/ Commercial Papers/ Mutual Funds).
2. Debt Market segment is not based on the following \_\_\_\_\_  
(Public Sector Units (PSU) bond / Government Securities / Corporate Securities/ Social or Political views)
3. The minimum duration of T Bills is \_\_\_\_\_  
(t- bill 14 days/ t- bill 364 days / t- bills 10 days/ t- bills 50 days)
4. Following is not a Feature of Corporate \_\_\_\_\_  
(Bond Reliable/ Income Low/ Risk Diversification/ Unsecured)
5. Following strategies shall be followed by investors while investing in Corporate Bonds \_\_\_\_\_  
(Laddering / Mapping/ Calculating/ Anticipation)

**Q.1) B. State whether the following statements are True or False:**

(05 marks)

1. The issuer can shorten the maturity by calling the bond early.is known as Callable Bond.
2. A company may offer bondholders a new bond with a different coupon in exchange for the old one is exchange offer which must be accepted mutual consent.
3. Certificates of Deposit's cannot be withdrawn before maturity without a penalty.
4. Passive management focuses on buying and holding bonds that track a specific index.
5. The group of underwriters is known as underwriting syndicate.

**Q.2) Write Short Notes :**

(10 marks)

- a. Debt Instrument Features
- b. Credit Rating.



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CLASS TEST

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

Sub: Direct Tax

Date:

Max Marks: 20

Time: 40 minutes

Instructions: (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

- Q.1) Choose the correct answer from the options given below (10)
- 1) Residential status is to be determined for?
    - A. Previous year
    - B. Next year
    - C. Assessment year
    - D. Accounting year
  - 2) Income received in India
    - A. Is taxable only for a resident
    - B. Is not taxable for a resident
    - C. Is taxable for a resident, a resident but not ordinarily resident and a non-resident
    - D. Is exempt
  - 3) Mr. Rishabh Patil a citizen of Japan has come to India for the first time on 3-10-2024 for 200 days. For the assessment year 2025-2026, he is ?
    - A. Resident and ordinary resident
    - B. Anglo-Indian
    - C. A resident but not ordinary resident
    - D. Non-resident
  - 4) Salary received by member of Parliament will come under the head of \_\_\_\_\_.
    - A. Income from house property
    - B. Income from salary
    - C. Income from other sources
    - D. Income from Business
  - 5) Payment received by a college lecturer from University for setting question papers is \_\_\_\_\_.
    - A. Income from other sources
    - B. Salary
    - C. Income from business
    - D. Exempt Income
  - 6) Un-commuted pension received by Government employee is
    - A. Taxable only 1/2
    - B. Exempt
    - C. Fully Taxable
    - D. Taxable only 1/3
  - 7) What is an assessment year?
    - A. The period of 12 months commencing on the first day of April every year
    - B. The mid of the year starting from June every year
    - C. The end of the year commencing from December every year
    - D. The start of the year January till December every year





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CLASS TEST

29/09/2025

Class: M.Com. Part I (Business Management) – Semester I  
Sub: E-COMMERCE

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) EDI stands for \_\_\_\_\_.  
(Enterprise Data Integration, Electronic Data Interchange, E-commerce Data Interchange, Electronic Data Interface)
- 2) \_\_\_\_\_ is one of the key benefits of e-commerce.  
(Limited product selection, Reduced online visibility, Increased market reach, Higher physical store maintenance costs)
- 3) \_\_\_\_\_ is the primary focus of the B2C e-commerce model.  
(Government procurement, Supplier relationships, Mass market appeal Industrial collaboration)
- 4) \_\_\_\_\_ is the stage where sales starts taking place at slow pace.  
(Grow stage, Start-up (Introductory Stage), Decline stage, Establishment (Maturity Stage))
- 5) \_\_\_\_\_ type of website content helps to build trust and credibility.  
(High quality images and professional design, Flashy animations, Irrelevant advertisements, Multiple pop-up ads)
- 6) \_\_\_\_\_ allows for the electronic exchange of business documents without the need for human intervention.  
(TLD, EDI, E-CRM, HTML)
- 7) The removal of intermediaries in e-enterprises is known as \_\_\_\_\_.  
(Crossmediation, Reintermediation, Disintermediation, Multimediation)
- 8) E-enterprises can use cloud computing to \_\_\_\_\_.  
(Reduce costs, Complicate data storage, Eliminate digital presence, Increase physical store presence)
- 9) \_\_\_\_\_ refers to the use of internet technologies to manage and enhance customer relationships.  
(E-CRM, EDI, E-Banking, E-Enterprise)
- 10) E-enterprises must adapt quickly to \_\_\_\_\_.  
(Rapid changes in technology, Static market conditions, Slow regulatory updates, Declining global internet usage)

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

(10 marks)

- 1) E-Commerce
- 2) Business – to – business (B2B)
- 3) EDI (ELECTRONIC DATA INTERCHANGE)
- 4) Any 2 principles of website design
- 5) Collaborative CRM



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CLASS TEST

Class: M.Com. Part I (Banking & Finance) – Semester I

Sub: Financial Services

Date: 29/09/2025

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)

1. \_\_\_\_\_ is a fee-based financial service where a professional manages investment portfolios on behalf of clients.  
(Venture Capital, Portfolio Management Services (PMS), Leasing, Credit Rating)
2. The \_\_\_\_\_ was enacted to regulate foreign exchange transactions and facilitate cross-border investments in India.  
(FEMA, FERA, Companies Act, SEBI Act)
3. The \_\_\_\_\_ regulates the securities market and protects the interests of investors in India.  
(RBI, IRDAI, SEBI, Ministry of Finance)
4. \_\_\_\_\_ is a financial service where a company sells its accounts receivable to a third party at a discount to obtain immediate cash.  
(Leasing, Factoring, Forfaiting, Loan Syndication)
5. \_\_\_\_\_ involves the purchase of export receivables without recourse to the seller, commonly used in international trade.  
(Factoring, Forfaiting, Syndication, Credit Rating)
6. A \_\_\_\_\_ centre is a business unit responsible for both generating revenue and managing costs to achieve profitability.  
(Treasury, Cost, Profit, Support)
7. The marketing environment is divided into Micro and \_\_\_\_\_ environmental forces.  
(Social, Economic, Macro, Cultural)
8. \_\_\_\_\_ refers to personalized one-on-one communication used to promote high-involvement services like insurance and investment plans.  
(Public Relations, Advertising, Personal Selling, Direct Marketing)

9. In the marketing mix for financial services, the term \_\_\_\_\_ refers to the individuals involved in service delivery such as employees and agents.

(Process, People, Promotion, Physical Evidence)

10. The \_\_\_\_\_ phase in a pension plan is the period during which contributions are made regularly.

(Vesting, Annuity, Investment, Accumulation)

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

**(10 marks)**

1. Cost Centre
2. Mutual Funds
3. Treasury Management
4. Merchant Banker
5. Venture Capital



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CLASS TEST

30/09/2025

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

Sub: Human Resource 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

10 marks

1. HRM ensures the availability of competent \_\_\_\_\_.  
a) Customers  
b) Public  
c) Managers  
d) Manpower
2. When employees come from different religion ,race ,demographics etc,it is referred as workplace.\_\_\_\_\_.  
a) diversity  
b) discrimination  
c) unity  
d) attrition
3. \_\_\_\_\_ gives details of the job in respect of job title , duties and responsibilities.  
a) Job specification  
b) Job description  
c) Job rotation  
d) Job design
4. Job \_\_\_\_\_ refers to vertical expansion of the job..  
a) Enlargement  
b) Enrichment  
c) Satisfaction  
d) Rotation
5. In case of Job \_\_\_\_\_, tasks are added to the existing job.  
a) enrichment  
b) enlargement  
c) specification  
d) rotation
6. \_\_\_\_\_ stands for gradual reduction in work force without firing personnel..  
a) Retirement  
b) Retrenchment  
c) Removal  
d) Attrition
7. Job \_\_\_\_\_ has two components , Job description and Job specification.  
a) Analysis  
b) Design  
c) Rotation  
d) Satisfaction
8. \_\_\_\_\_ is the sum total of physical ,mental and social qualities..  
a) Attitude  
b) Personality  
c) Nature  
d) Intelligence
9. Initial screening of the candidate's application is done by \_\_\_\_\_.  
a) HR Manager  
b) Junior executive  
c) Supervisor  
d) HR head
10. The purpose of \_\_\_\_\_ training is to refresh professional skills ,knowledge and experience of persons at higher executive positions.  
a) Induction  
b) Job  
c) Promotional  
d) Refresher

Q:2 Explain the terms. (2 mark each)

10 marks

1. Induction Training
2. Recruitment
3. Job Rotation
4. Downsizing
5. Job design



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CLASS TEST

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

Sub: Introduction to AS

30/09/202

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)

- Which principle ensures that revenues and related expenses are recorded in the same accounting period?
  - Cost Principle
  - Matching Principle
  - Conservatism Principle
  - Materiality Principle
- Which financial statement provides a snapshot of a company's financial position at a specific point in time?
  - Income Statement
  - Cash Flow Statement
  - Balance Sheet
  - Statement of Retained Earnings
- Under the Revenue Recognition Principle, when should revenue be recorded?
  - When cash is received
  - When expenses are paid
  - When revenue is earned and realizable
  - At the end of the fiscal year
- Which of the following is classified as a current asset?
  - Equipment
  - Goodwill
  - Accounts Receivable
  - Land

5. What is the primary purpose of the Income Statement?

- A. To show cash inflows and outflows
- B. To report profitability over a period
- C. To show changes in equity
- D. To report financial position

6. Which principle requires assets to be recorded at their original purchase cost?

- A. Cost Principle
- B. Matching Principle
- C. Revenue Recognition Principle
- D. Conservatism Principle

7. Which financial statement tracks cash movements across operating, investing, and financing activities?

- A. Balance Sheet
- B. Cash Flow Statement
- C. Income Statement
- D. Statement of Retained Earnings

8. What does the Conservatism Principle advise accountants to do?

- A. Recognize revenues early
- B. Record expenses and liabilities as soon as possible
- C. Overstate assets
- D. Ignore potential losses

9. Which of the following is a liability?

- A. Inventory
- B. Prepaid Expenses
- C. Accounts Payable
- D. Cash

10. What does the Statement of Retained Earnings reflect?

- A. Changes in retained earnings over a period
- B. Cash inflows and outflows
- C. Assets and liabilities
- D. Revenue and expenses

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

**(10 marks)**

1. Types of Financial Statement
2. Business Entity and Materiality



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CLASS TEST

30/09/2025

Class: M.Com. Part I (Banking & Finance) – Semester I

Sub: Investment Management

Date: 30/09/2025

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)**

- Which type of investor typically prefers fixed deposits and government bonds for their focus on safety?  
a) Aggressive Investor b) Moderate Investor c) Conservative Investor d) Retail Investor
- What is the key role of Foreign Institutional Investors (FIIs) in the Indian market?  
a) Creating political instability b) Decreasing market liquidity c) Bringing in foreign capital and enhancing liquidity d) Reducing investor confidence
- A portfolio with a negative covariance between its assets is generally desirable because:  
a) It increases overall risk b) It means the assets move in the same direction c) Risks can cancel each other out, improving diversification d) It indicates a perfect positive relationship
- What does the Single Index Model assume about security returns?  
a) They are related to multiple market factors b) They are independent of the market c) They are related to a single market index d) They are normally distributed
- The efficient set of portfolios provides the maximum expected return for a given level of:  
a) Covariance b) Liquidity c) Risk d) Transaction costs
- The principle that higher returns require higher risk is known as the:  
a) Markowitz Model b) Efficient Frontier c) Risk-Return Trade-off d) Single Index Model
- What is the main function of Covariance in portfolio analysis?  
a) To measure total risk b) To measure a portfolio's expected return c) To indicate how two securities move in relation to each other d) To standardize the relationship between securities
- Which advantage of portfolio management helps to reduce the impact of losses in a single investment?  
a) Professional Expertise b) Time Saving c) Customisation d) Risk Diversification
- The planning phase of portfolio management involves identifying an investor's:  
a) Portfolio return and risk b) Financial goals, time horizon, and risk appetite c) Bond prices and duration d) Security selection and asset allocation
- Which type of investor is a large organization like LIC or a mutual fund?  
a) Conservative Investor b) Aggressive Investor c) Retail Investor d) Institutional Investor

Q.2) Solve the following (5 marks each)

(10 marks)

A) The following information is given with respect to three mutual funds and the market:

Mutual Fund	Average Return (%)	Standard Deviation (%)	Beta
X	13%	21%	1.2
Y	9%	14%	0.7
Z	15%	23%	1.4
Market Index	12%	18%	1.0

The mean risk-free rate is 6%.

Calculate **Sharpe's Measure** and **Treynor's Measure** and rank the mutual funds.

B) A bond of ₹1,000 has a coupon rate of 10% p.a. and a maturity period of 5 years. The bond is currently selling at ₹980.

What is the **Yield to Maturity (YTM)** in the investment of this bond?



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CLASS TEST

Class: M.Com. Part I – Semester I

Sub: Research Methodology

29/09/2025

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)

Choose the correct answer from the options given below:		
1	What does evidence-based research rely on _____.	
	Dreams and imagination	Social media trends
	Actual data from surveys or experiments	Fictional narratives
2	Which sampling method gives every member a known chance of selection?	
	Convenience Sampling	Purposive Sampling
	Probability Sampling	Snowball Sampling
3	What does Descriptive Research primarily do _____?	
	Predict future outcomes	Explain why things happen
	Describe "what is" using facts	Create fictional scenarios
4	What is the main purpose of Causal Research?	
	To collect opinions	To test cause-and-effect relationship
	To describe demographics	To explore emotions
5	Which of the following is a feature of a good hypothesis?	
	Vague and emotional	Based on personal beliefs
	Testable and Specific	Random and unstructured
6	What is the benefit of using a sample in research?	
	Increases cost and time	Reduces accuracy
	Minimizes resources and improves feasibility	Avoids ethical concerns

7	Which sampling method divides the population into subgroups and samples from each?	
	Convenience Sampling	Snowball Sampling
	Stratified Sampling	Purposive Sampling
8	Which of the following is a common tool used in survey-based data collection?	
	Questionnaire	Case study
	Interview guide	Observation checklist
9	What does "Scope of Research" include?	
	Only mathematics and physics	Only religious studies
	Diverse fields and interdisciplinary studies	Only business and marketing
10	Which of the following is the first step in the research process?	
	Identify the research problem	Formulating hypothesis
	Analysing Data	Data Collection

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

**(10 marks)**

- 1) Scope of Research
- 2) Methods of Data Collection



CLASS TEST

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

Sub: Strategic Management

Max Marks: 20

Time: 40 minutes

Date:

30/09/2025

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

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

10 marks

- i. The origins of Strategic Management can be retraced to \_\_\_\_\_
  - 1930,
  - 1911,
  - 1879,
  - 1938
- ii. Strategic management is an important part of any business which helps with \_\_\_\_\_ formulation and business decisions.
  - Strategy,
  - Tactic,
  - Procedure,
  - Marketing
- iii. Which of the following is not part of the micro environment?
  - Technology,
  - Shareholders,
  - Competitors,
  - Publics
- iv. Who is called the Father of Strategic Management?
  - Chandler,
  - Igor Ansoff,
  - Michael Porter,
  - John Nash
- v. What is the starting point of Strategic Intent?
  - Goal,
  - Objective,
  - Vision,
  - Mission
- vi. SWOT stands for
  - Services worldwide optimization and transport,
  - Special weapons for operations for timeless,
  - Strength weakness opportunities and threats,
  - Strength worldwide overcomes threats.
- vii. Which of the following is not a major element of the strategic management process?
  - Formulation strategy,
  - Implementing strategy,

- Evaluating strategy,
  - Assigning administrative tasks.
- viii. Competitive advantage can be best described as
- Increased efficiency,
  - What sets an organisation apart,
  - A strength and the organisations,
  - Intangible resources
- ix. An organisation strategy \_\_\_\_
- Remains set in place longer than the mission and objectives,
  - Generally, forms over a period of time as events unfold,
  - Trends to be formed at the same time the mission is developed, None.
- x. The corporate level is where top management directs
- All employees for orientation,
  - Its efforts to stabilise recruitment needs
  - Overall strategy for the entire organisation,
  - Overall sales projections)

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

**10 marks**

- a) Strategic Management
- b) Human Resource Strategy
- c) Strategic Choice
- d) Vision
- e) Functional Level Strategies

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01/10/2020

**CLASS TEST**

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

Sub: ~~Introduction to AS~~

Trends In Accounting-I

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]

- \_\_\_\_\_ key is pressed to go gateway of tally from comp info to menu.
  - Esc
  - Alt
  - Enter
  - Ctrl + Entre
- The option to exit tally is \_\_\_\_\_.
  - Quit
  - Exit
  - Close
  - Shut Company
- On Tally Gateway screen right side button Bar to change the period \_\_\_\_ key is used.
  - F1
  - ALT +F1
  - F2
  - ALT +F2
- Tally ERP 9 Logo is displayed at \_\_\_\_\_.
  - Left of the bottom page
  - Right of the bottom page
  - Middle of the bottom page
  - No logo is displayed
- To select the configure screen in Tally press \_\_\_\_\_ key.
  - F11
  - F12
  - F1
  - F5

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

[5 Marks]

- F2 Inventory Features
- Advantages of Tally

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