

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

BCom DEGREE EXAMINATION DECEMBER 2024
(First Semester)

Branch – COMMERCE (COST AND MANAGEMENT ACCOUNTING)

FUNDAMENTALS OF BUSINESS LAWS AND BUSINESS COMMUNICATION

Time: Three Hours

Maximum: 75 Marks

SECTION-A (10 Marks)

Answer ALL questions

ALL questions carry EQUAL marks

(10 × 1 = 10)

Module No.	Question No.	Question	K Level	CO
1	1	The offer must be _____ (a) Conditional (b) Temporary (c) Definite (d) Consideration	K1	CO1
	2	A contract is made where _____ (a) A buys a book from a shop (b) X bids at a public auction. (c) X agrees with Y to discover a treasure by magic (d) Z agrees to attend the birthday party of his friend	K2	CO1
2	3	A contract of guarantee involves _____ (a) Creditor (b) Surety (c) Principal debtor (d) All of them	K1	CO2
	4	In a contract of indemnity how many parties are there? (a) 1 (b) 2 (c) 3 (d) 4	K2	CO2
3	5	The Sale of Goods Act, 1930 came into force on _____ (a) 1st April, 1930 (b) 1st July, 1930 (c) 1st December, 1930 (d) 31st January, 1931	K1	CO3
	6	The meaning of the term 'caveat emptor' is _____ (a) goods should be free from defect (b) ownership of goods passes after sale (c) let the buyer beware (d) none of the above	K2	CO3
4	7	In a Promissory Note, how many parties are involved _____ (a) One (b) Two (c) Three (d) Four	K1	CO4
	8	Section 5 of the NI Act deals with _____ (a) Bills of Exchange (b) Holder in due course (c) Cheque (d) Promissory Note	K2	CO4
5	9	Communication through newspapers and television are known as _____ (a) Group communication (b) Interpersonal communication (c) Mass communication (d) Oral communication.	K1	CO5
	10	Communication problems otherwise known as _____ (a) Enquire. (b) Barriers. (c) Encoding. (d) Decoding.	K2	CO5

SECTION – B (35 Marks)

Answer ALL questions

ALL questions carry EQUAL Marks

(5 × 7 = 35)

Module No.	Question No.	Question	K Level	CO
1	11.a.	What are the essential elements of a valid contract?	K2	CO1
		(OR)		
	11.b.	Explain the concept of free consent in contract law.		
2	12.a.	List out the characteristics of contract.	K4	CO2
		(OR)		
	12.b.	Categorize in detail contract of guarantee.		

Cont...

3	13.a.	Compare contract of sale and agreement to sell.	K4	CO3
	(OR)			
	13.b.	Examine the Essentials of good contract.		
4	14.a.	Explain the characteristics of Negotiable Instruments.	K5	CO4
	(OR)			
	14.b.	Distinguish between promissory note and cheque.		
5	15.a.	Describe the features of communication.	K5	CO5
	(OR)			
	15.b.	Explain the barriers of Communication.		

SECTION -C (30 Marks)Answer **ANY THREE** questions**ALL** questions carry **EQUAL** Marks

(3 × 10 = 30)

Module No.	Question No.	Question	K Level	CO
1	16	Classify the different types of contracts recognized under the Indian Contract Act?	K3	CO1
2	17	Identify the rights and duties of a bailor and a bailee in a contract of bailment.	K3	CO2
3	18	List out the various Rights of vendor.	K4	CO3
4	19	Elaborate the different types of crossing.	K6	CO4
5	20	Explain the merits of written communication.	K5	CO5

Z-Z-Z

END

**PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)**

**BCom DEGREE EXAMINATION DECEMBER 2024
(First Semester)**

Branch – **COMMERCE (COST AND MANAGEMENT ACCOUNTING)**

BUSINESS MATHEMATICS AND STATISTICS

Time: Three Hours

Maximum: 75 Marks

SECTION-A (10 Marks)
Answer **ALL** questions
ALL questions carry **EQUAL** marks (10 × 1 = 10)

Module No.	Question No.	Question	K Level	CO
1	1	What is the ratio of 4 to 8? a) 1:4 b) 2:4 c) 1:2 d) 4:1	K1	CO1
	2	The solution of the quadratic equation $x^2 - 7x + 10 = 0$ is: a) $x = 2, 5$ b) $x = 3, 4$ c) $x = 1, 10$ d) $x = 0, 10$	K2	CO1
2	3	Which of the following is the derivative of $f(x) = x^2 + 3x + 5$? a) $2x + 3$ b) $2x - 3$ c) $2x + 5$ d) $x + 3$	K1	CO2
	4	The integral of $\int x^3 dx$ is: a) $x^4 + c$ b) $4x^2 + c$ c) $x^3 / 3 + c$ d) $x^4 / 4 + c$	K2	CO2
3	5	Which measure of central tendency is affected most by extreme values? a) Mode b) Median c) Mean d) Range	K1	CO3
	6	A bar graph is used to represent: a) Continuous data b) Categorical data c) Both a and b d) None of the above	K2	CO3
4	7	Which of the following represents a perfect positive correlation? a) +1 b) 0 c) -1 d) 0.5	K1	CO4
	8	Coefficient of Correlation lies between a) 0 to 1 b) -1 to 1 c) 0 to ∞ d) $-\infty$ to ∞	K2	CO4
5	9	In probability, the sum of the probabilities of all possible outcomes of a random experiment is: a) -1 b) 0 c) ∞ d) 1	K1	CO5
	10	The chance that a non-leap year contains 53 Mondays is a) 1/7 b) 2/7 c) 1/365 d) 2/365	K2	CO5

Cont...

SECTION - B (35 Marks)

Answer ALL questions

ALL questions carry EQUAL Marks

(5 × 7 = 35)

Module No.	Question No.	Question	K Level	CO
1	11.a.	Describe the various operations in set theory with examples.	K2	CO1
		(OR)		
	11.b.	Define and explain the ratios and proportions with suitable examples		
2	12.a.	Define limit of a function and evaluate $\lim_{x \rightarrow \infty} \frac{5x^2 - 3x + 1}{2x^2 + x}$	K1	CO2
		(OR)		
	12.b.	Find the partial derivatives $\frac{\partial z}{\partial x}, \frac{\partial z}{\partial y}$ of the function $z = x^2y + 3xy^2 + y^3$		
3	13.a.	Discuss on the computation of any two measures of central tendency and its need.	K3	CO3
		(OR)		
	13.b.	Describe the construction of frequency polygon, frequency curve and Ogives.		
4	14.a.	Elucidate the concept of correlation and its types with examples.	K3	CO4
		(OR)		
	14.b.	Explain the types of regression equations and its uses.		
5	15.a.	Elaborate the following with suitable examples: i) mutually exclusive events ii) independent events iii) conditional probability iv) axiomatic probability	K3	CO5
		(OR)		
	15.b.	Box A contains 5 red and 3 white marbles and Box B contains 2 red and 6 white marbles. If a marble is drawn from each box then what is the probability that they are both of same colour.		

SECTION - C (30 Marks)

Answer ANY THREE questions

ALL questions carry EQUAL Marks

(3 × 10 = 30)

Module No.	Question No.	Question	K Level	CO																
1	16	a) A sum of ₹10,000 is lent for 3 years at 10% per annum compounded annually. Calculate the compound interest and the total amount after 3 years b) Find the determinant of the following 3x3 matrix: $\begin{bmatrix} 1 & -2 & 3 \\ 2 & 0 & 3 \\ 1 & 5 & 4 \end{bmatrix}$	K2	CO1																
2	17	a) Identify the maxima and minima of the function $f(x)=x^3-6x^2+9x+15$ b) Evaluate $\int_0^1 (e^x + x^2) dx$	K1	CO2																
3	18	Compute Mean deviation, Quartile deviation and Standard deviation. <table border="1"><tr><td>X</td><td>25-50</td><td>50-75</td><td>75-100</td><td>100-125</td><td>125-150</td><td>150-175</td></tr><tr><td>F</td><td>15</td><td>14</td><td>21</td><td>13</td><td>17</td><td>19</td></tr></table>	X	25-50	50-75	75-100	100-125	125-150	150-175	F	15	14	21	13	17	19	K3	CO3		
X	25-50	50-75	75-100	100-125	125-150	150-175														
F	15	14	21	13	17	19														
4	19	Find out the linear regression from the following data: <table border="1"><tr><td>X</td><td>15</td><td>20</td><td>25</td><td>30</td><td>35</td><td>40</td><td>45</td></tr><tr><td>Y</td><td>8</td><td>14</td><td>20</td><td>26</td><td>32</td><td>38</td><td>44</td></tr></table>	X	15	20	25	30	35	40	45	Y	8	14	20	26	32	38	44	K3	CO4
X	15	20	25	30	35	40	45													
Y	8	14	20	26	32	38	44													
5	20	State Addition, Multiplication and Bayels theorem.	K3	CO5																

Z-Z-Z

END

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

BCom DEGREE EXAMINATION DECEMBER 2024
(Third Semester)

Branch – **COMMERCE (COST AND MANAGEMENT ACCOUNTING)**

OPERATIONS MANAGEMENT

Time: Three Hours

Maximum: 75 Marks

SECTION-A (10 Marks)

Answer **ALL** questions

ALL questions carry **EQUAL** marks (10 × 1 = 10)

Module No.	Question No.	Question	K Level	CO
1	1	Which is applicable to operation management? a. Mostly to the service sector b. Mostly to the Manufacturing sector c. Manufacturing & Service sector d. Services exclusively	K1	CO1
	2	Select a strategy which aims to produce the maximum amount of goods at the lowest possible price. a. Production orientation b. Selling orientation c. Societal marketing d. Cost orientation	K2	CO2
2	3	Choose the forecasting time horizon that would be typically be easiest to predict range. a. Short range b. Medium range c. Long range d. Intermediate range	K1	CO2
	4	Which of the following is a type of plant layout in which machines and equipment are arranged according to their function? a. Cellular layout b. Process layout c. Fixed position layout d. Combined layout	K2	CO1
3	5	Which amount of information control involves? a. Minimum b. Sufficient c. Maximum d. Insufficient	K1	CO3
	6	Which is starting point of Production cycle? a. Product design b. Production Planning c. Routing d. Market research	K2	CO3
4	7	Relate transportation and assignment problems are members of a category of LP problems. a. Shipping problems b. Logistics problems c. Network flow problems d. Generalized flow problems	K1	CO4
	8	Which objective is regulate and control the various operations of production processes for orderly flow of material? a. Production control b. Production audit b. Production planning d. Production execution	K2	CO4
5	9	Which of the following are the objectives of a good maintenance system? a. Minimisation of wear and tear of machines b. Ensuring maximum plant availability c. Both (A) and (B) d. Ensure weightage of product	K1	CO5
	10	Select the worker involvement, as a recent trend in production management. a. SCM b. Just-in-Time c. Quality Circle d. MRP	K2	CO5

SECTION - B (35 Marks)

Answer **ALL** questions

ALL questions carry **EQUAL** Marks (5 × 7 = 35)

Module No.	Question No.	Question	K Level	CO
1	11.a.	Describe the features of production system.	K4	CO1

Cont...

	(OR)																																							
	11.b.	State the characteristics of modern operation function of production.	K4	CO1																																				
2	12.a.	Explain the factors affecting determination of plant capacity.	K6	CO4																																				
	(OR)																																							
	12.b.	Discuss the objectives of planning.																																						
3	13.a.	Analyse the steps in design process.	K4	CO3																																				
	(OR)																																							
	13.b.	Explain the various phases of PLC.																																						
4	14.a.	Explain Vogel's approximation method by obtaining initial feasible solution of the following transportation problem.	K4	CO4																																				
		<table><tr><td></td><td>D₁</td><td>D₂</td><td>D₃</td><td>D₄</td><td></td></tr><tr><td>Supply</td><td></td><td></td><td></td><td></td><td></td></tr><tr><td>O₁</td><td>2</td><td>3</td><td>11</td><td>7</td><td>6</td></tr><tr><td>O₂</td><td>1</td><td>0</td><td>6</td><td>1</td><td>1</td></tr><tr><td>O₃</td><td>5</td><td>8</td><td>15</td><td>9</td><td>10</td></tr><tr><td>Demand</td><td>7</td><td>5</td><td>3</td><td>2</td><td></td></tr></table>				D ₁	D ₂	D ₃	D ₄		Supply						O ₁	2	3	11	7	6	O ₂	1	0	6	1	1	O ₃	5	8	15	9	10	Demand	7	5	3	2	
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(OR)																																								
14.b.	Describe the stages of product planning control.																																							
5	15.a.	Discuss the factors affecting industrial productivity.	K6	CO2																																				
	(OR)																																							
	15.b.	Choose the principles of ISO and Benefits.																																						

SECTION -C (30 Marks)Answer **ANY THREE** questions**ALL** questions carry **EQUAL** Marks (3 × 10 = 30)

Module No.	Question No.	Question	K Level	CO
1	16	Explain in detail about product strategies in production management.	K5	CO4
2	17	Elucidate in details about measurement of capacity planning.	K6	CO5
3	18	Describe the procedure of designing process.	K6	CO3
4	19	A dietician wishes to mix two types of foods in such a way that vitamin contents of the mixture contain atleast 8 units of vitamin A and 10units of vitamin C. Food 'I' contains 2 units/kg of vitamin A and 1 unit/kg of vitamin C. Food 'II' contains 1 unit/kg of vitamin A and 2 units/kg of vitamin C. It costs Rs. 50 per kg to purchase Food 'I' and Rs. 70 per kg to purchase Food 'II'. Formulate this problem as a linear programming problem to minimise the cost of such a mixture.	K4	CO2
5	20	Narrate the tools of total quality management.	K3	CO5

Z-Z-Z

END

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)
BCom DEGREE EXAMINATION DECEMBER 2024
(Fifth Semester)

Branch – COMMERCE (COST & MANAGEMENT ACCOUNTING)

PRINCIPLES OF AUDITING

Time: Three Hours

Maximum: 50 Marks

SECTION-A (5 Marks)

Answer ALL questions

ALL questions carry EQUAL marks

(5 x 1 = 5)

- 1 Which of the following best defines 'auditing'?
(i) Recording financial transactions
(ii) Reviewing financial records to check for accuracy.
(iii) Managing company accounts
(iv) Processing payroll
- 2 What is the primary purpose of auditing standards?
(i) To record financial transactions (ii) To manage company profits
(iii) To improve tax collection (iv) To ensure uniformity and consistency in audits
- 3 Which document outlines the scope and responsibilities of an audit?
(i) Audit notebook (ii) Financial statement
(iii) Management report (iv) Audit engagement letter
- 4 Identify which is a basic element of an internal control system?
(i) Audit reports (ii) Tax documents
(iii) Control environment (iv) Revenue statements
- 5 Which approach to sampling involves selecting every 'nth' item in the population?
(i) Systematic sampling (ii) Random sampling
(iii) Cluster sampling (iv) Judgmental sampling

SECTION - B (15 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(5 x 3 = 15)

- 6 a. Explain the main objective of an audit.
OR
b. Briefly distinguish between auditing and investigation.
- 7 a. Explain the purpose of standards of auditing.
OR
b. Briefly describe the structure of pronouncements issued by AASB in India.
- 8 a. Examine the purpose of an audit engagement letter.
OR
b. Explain the function of an audit notebook.
- 9 a. What are the primary objectives of internal control?
OR
b. Explain the function of an internal control questionnaire (ICQ).
- 10 a. Bring out three benefits of using audit sampling in the audit process.
OR
b. What is the primary difference between an audit report and an audit certificate?

Cont...

SECTION -C (30 Marks)Answer any **Three** questions**ALL** questions carry **EQUAL** Marks

(3 x 10 = 30)

- 11 Explain the scope of auditing.
- 12 Discuss the procedures involved in issuing auditing standards by the AASB in India.
- 13 Analyse the components and importance of an audit program.
- 14 Differentiate between internal control, internal check, and internal audit.
- 15 Analyze the importance of reporting requirements under the Companies Act 2013.

Z-Z-Z

END

PSG COLLEGE OF ARTS & SCIENCE
(AUTONOMOUS)

BCom DEGREE EXAMINATION DECEMBER 2024
(Fifth Semester)

Branch – COMMERCE (COST & MANAGEMENT ACCOUNTING)

MAJOR ELECTIVE COURSE – I:
FINANCIAL MARKETS AND SERVICES IN INDIA

Time: Three Hours

Maximum: 50 Marks

SECTION-A (5 Marks)

Answer ALL questions

ALL questions carry EQUAL marks (5 x 1 = 5)

- 1 Which financial asset has the highest risk?
(i) Bond (ii) Stock
(iii) Saving Account (iv) Treasury Bill
- 2 _____ is a special characteristic of Treasury Bills.
(i) Long-term Maturity (ii) High Risk
(iii) Taxable (iv) Backed by Government Guarantee
- 3 Who are eligible for a right issue?
(i) All Investors (ii) Existing Shareholders
(iii) Institutional Investors (iv) Only New Investors
- 4 How often are stock market indexes typically rebalanced?
(i) Quarterly (ii) Semi-Annually
(iii) Annually (iv) Varies by Index
- 5 CDSL facilitates transfer of securities through _____.
(i) Physical Certificates (ii) Electronic Transfer
(iii) Transfer Agents (iv) Registrar

SECTION - B (15 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 3 = 15)

- 6 a State the features of financial instruments.
OR
b Differentiate *Primary Market* from *Secondary Market*.
- 7 a Identify the deficiencies of Indian money market.
OR
b “*FinTech has revolutionized the money market in India*” – Justify.
- 8 a Reveal the advantages of underwriting.
OR
b Explain the principle of steps in Public Issue.
- 9 a Specify the advantages of listing of securities in stock exchange.
OR
b List out the various categories of brokers in the secondary market.
- 10 a Summarize the benefits of online trading in stock exchanges.
OR
b Describe the objectives of Depositors participants in Trading.

Cont...

SECTION -C (30 Marks)

Answer any **Three** questions

ALL questions carry **EQUAL** Marks

(3 x 10 = 30)

- 11 Explain the Financial Structure in India and its Functions.
- 12 Discuss the importance of commercial bill market.
- 13 Elucidate the methods of floating securities in the new issue market.
- 14 Explore the functions of stock exchange.
- 15 Discuss about the online trading and its types.

Z-Z-Z

END