

PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)

BCom DEGREE EXAMINATION MAY 2023  
(Third Semester)

Branch – COMMERCE (PROFESSIONAL ACCOUNTING)

**FINANCIAL MANAGEMENT**

Time: Three Hours

Maximum: 50 Marks

**SECTION-A (5 Marks)**

Answer ALL questions

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

- 1 Which represents the "Shareholder Wealth" in a firm?  
(i) The number of people employed in the firm.  
(ii) The book value of the firm's assets less the book value of its liabilities  
(iii) The amount of salary paid to its employees.  
(iv) The market price per share of the firm's common stock.
- 2 Define Optimum Capital Structure.  
(i) Combination of debt and equity that leads to maximum value of the firm  
(ii) Combination of preference and equity that leads to maximum value of the firm  
(iii) Combination of preference, equity and debt that leads to maximum value of the firm  
(iv) Combination of preference and debt that leads to maximum value of the firm
- 3 Which capital budgeting method defined as the length of time required recovering the initial cash out-lay?  
(i) Payback-period (ii) Inventory conversion period  
(iii) Discounted payback-period (iv) Budget period
- 4 When one party grants the right to use the asset to the other party, in return for a periodic payment, it is known as?  
(i) Lease financing (ii) Factoring  
(iii) Public deposits (iv) Debts
- 5 Stock dividend is also known as  
(i) Scrip Dividend (ii) Bonus Shares  
(iii) Right Shares (iv) Property Dividend

**SECTION - B (15 Marks)**

Answer ALL Questions

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

- 6 a What are the objectives of Financial Management? Explain  
OR  
b Current Ratio 3.5, Working Capital 200000.  
Calculate Current Assets and Current Liabilities.
- 7 a Explain Net Income approach of Capital Structure  
OR  
b Mr.Kumar Ltd. issued 12% debentures for Rs.5,00,000. Tax bracket 30%.  
Calculate cost of debt before tax and after tax.
- 8 a Explain discounted technique of Time value of money.  
OR  
b Bring out the various methods of capital budgeting.
- 9 a Explain the advantages of Venture Capital.  
OR  
b Distinguish between leasing and hire purchasing.
- 10 a Explain Walter's dividend model.  
OR  
b Why companies issue a bonus shares? Explain its procedure.

Cont...

**SECTION -C (30 Marks)**

Answer ALL questions

ALL questions carry EQUAL Marks (5 x 6 = 30)

- 11 a What are major types of financial management decisions that business firms take? Discuss.

OR

- b From the following balance sheets of Kannan Ltd. on 31st March 2019 and 2020. Analyse the liquidity position of the company.

Liabilities	2020	Assets	2020
Share Capital	1,00,000	Goodwill	12,000
General Reserve	18,000	Building	36,000
Profit & Loss A/c	13,000	Plant	36,000
Sundry Creditors	5,400	Investments	11,000
Bills payable	800	Stock	23,400
Provision for taxation	18,000	Bills receivables	3,200
Provision for doubtful debts	600	Debtors	19,000
		Cash at Bank	15,200
	<b>1,55,800</b>		<b>1,55,800</b>

- 12 a From the following Capital Structure of Mr. Z Ltd. calculate Weighted Average Cost of Capital.

Equity share capital (Rs.10 shares)	Rs.45,000
Retained earnings	Rs. 15,000
Preference Share Capital	Rs. 10,000
Debentures	Rs. 30,000

The after tax cost of different sources of finance is as follows:

Equity share capital: 14%; Retained Earnings: 13%;  
Preference share capital: 10% and Debentures: 5%.

OR

- b From an analytical statement of X Company Ltd., Calculate the degree of i) Operating leverage ii) Financial leverage and iii) Composite leverage.

Sales	5,06,000
Variable cost	1,56,000
Fixed costs	1,24,000
Interest	60,000
Tax	25%

- 13 a The Alpha Co.ltd is considering the purchase of a New machine with the initial cost of Rs.4,80,000. The estimated life of the machine is 5 years. The cash inflows of the machine as follows:

Year	Machine B	
1	20,000	
2	80,000	PV factor 10%
3	2,00,000	
4	4,20,000	
5	80,000	

Calculate Discounted Payback Period

OR

- b Risk and uncertainty is quite inherent in capital budgeting. Comment

- 14 a Explain the types of i) Preference Shares ii) Debentures

OR

- b Explain the various short term sources of finances

- 15 a What are the determinants of dividend policy? Explain

OR

- b Discuss relevance and irrelevance theories of Dividend policy.

PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)

BCom DEGREE EXAMINATION MAY 2023  
(Second Semester)

Branch – COMMERCE (PROFESSIONAL ACCOUNTING)

**BUSINESS LAW**

Time: Three Hours

Maximum: 50 Marks

**SECTION-A (5 Marks)**

Answer ALL questions

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

- 1 Consideration is defined as which of the following under the Indian Contract Act, 1872?  
(i) An agreement (ii) A promise  
(iii) A payment or benefit (iv) A legal duty
- 2 Under the Sale of Goods Act, when does the risk in the goods pass to the buyer?  
(i) When the goods are delivered to the buyer  
(ii) When the contract is signed  
(iii) When the goods are dispatched by the seller  
(iv) None of the above
- 3 Which of the following is a ground for dissolution of a partnership firm under the Indian Partnership Act?  
(i) Retirement of a partner (ii) Bankruptcy of a partner  
(iii) Mutual agreement of partners (iv) All of the above
- 4 What is the liability of the partners in a Limited Liability Partnership (LLP) under the LLP Act 2008?  
(i) Unlimited liability for all partners  
(ii) Partners have limited liability  
(iii) Partnership agreement is not required  
(iv) None of the above
- 5 What is the maximum number of members allowed in a private limited company under the Companies Act 2013?  
(i) 50 (ii) 100  
(iii) 200 (iv) No maximum limit

**SECTION - B (15 Marks)**

Answer ALL Questions

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

- 6 a Explain the nature of performance of contract.  
OR  
b Narrate the salient features of contingent contract.
- 7 a Describe the essential elements of a contract of sale.  
OR  
b Show the differences between Condition and Warranty.

Cont...

- 8 a Show the rights of Partners under partnership act 1932.  
OR  
b Describe the dissolution of partnership by the order of the court.
- 9 a Explain the procedure for incorporation of LLP.  
OR  
b Outline the provisions of conversion into LLP.
- 10 a What are the features of Company?  
OR  
b Explain the doctrine of indoor management.

**SECTION -C (30 Marks)**

Answer any Three questions

ALL questions carry EQUAL Marks (3 x 10 = 30)

- 11 Elucidate the remedies of breach of contract.
- 12 Enumerate the Rights of unpaid seller.
- 13 Discover the duties of partners under Indian partnership act.
- 14 Discuss the scope of Limited liability of partnership.
- 15 Highlights the contents of Articles of association.

Z-Z-Z END

PSG COLLEGE OF ARTS & SCIENCE  
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BCom DEGREE EXAMINATION MAY 2023  
(Second Semester)

Branch – COMMERCE (PROFESSIONAL ACCOUNTING)

**BUSINESS CORRESPONDENCES AND REPORTING**

Time: Three Hours

Maximum: 50 Marks

**SECTION-A (5 Marks)**

Answer ALL questions

ALL questions carry EQUAL marks

(5 x 1 = 5)

- 1 Communication is a -----  
(i) One way (ii) Three way  
(iii) Two way (iv) No way
- 2 -----is not just about writing down everything you hear or read.  
(i) Account making (ii) Press making  
(iii) Note making (iv) Communication making
- 3 An ---- is a piece of writing which explicates ideas, thoughts, facts, suggestions and recommendations based on a particular topic.  
(i) Writing (ii) Note making  
(iii) Communication (iv) Article
- 4 ----- is the first part of the body of the report.  
(i) Abstract (ii) Introduction  
(iii) Title page (iv) Summary
- 5 -----is an objective and planned presentation of facts to one or more persons for specific business purpose.  
(i) Business report (ii) Analytical report  
(iii) Press report (iv) Communication report

**SECTION - B (15 Marks)**

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(5 x 3 = 15)

- 6 a. State the importance of Communication.  
OR  
b. Describe the Characteristics of Communication.
- 7 a. Point out the different types of passages.  
OR  
b. What is the format for heading in writing?
- 8 a. What are the styles of writing?  
OR  
b. List out the five steps to writing an article.

Cont...

- 9 a Explain the types of minutes.  
OR  
b What is business report?
- 10 a Describe the essential elements of Resume.  
OR  
b Explain the resume writing Tips conventions.

**SECTION -C (30 Marks)**

Answer any **Three** questions

**ALL** questions carry **EQUAL** Marks (3 x 10 = 30)

- 11 Examine the barriers to effective communication.
- 12 Briefly explain the significance of note making.
- 13 Summarize the process of writing.
- 14 Analyze the types of report writing.
- 15 Draft an application for the post of a chief accountant in an export organization.

Z-Z-Z

END

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BCom DEGREE EXAMINATION MAY 2023  
(Second Semester)

Branch – COMMERCE (PROFESSIONAL ACCOUNTING)

STATISTICS FOR BUSINESS

Time: Three Hours

Maximum: 50 Marks

SECTION-A (5 Marks)

Answer ALL questions

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

1. Histogram can be drawn , when the data be  
(i) Continues (ii) discrete  
(iii) both continues and discrete (iv) None
2. Which of the following averages preferred to find the average percent increase in sales, production or other business series?  
(i) Arithmetic Mean (ii) Geometric Mean  
(iii) Harmonic Mean (iv) Combined Mean
3. The range of correlation coefficient is  
(i) 0 to 1 (ii) -1 to 0 (iii) -1 to +1 (iv) 0 to  $\infty$
4. Which of the following method is used to determine seasonal variation?  
(i) Method of simple average (ii) Semi-average method  
(iii) Method of least square (iv) Method of moving averages
5. Number of trials is finite in ----- approach.  
(i) Classical (ii) Emprical (iii) Axiomatic (iv) Statistical

SECTION - B (15 Marks)

Answer ALL Questions

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

6. (a) What is secondary data? What are its sources?  
**OR**  
(b) Draw a Histogram for the following data:  
Wage (in Rs) : 300-320 320-340 340-360 360-380 380-400  
No.of workers : 25 50 75 60 15
7. (a) Monthly income of ten families of a particular place are given below:  
Find out geometric mean.  
85, 70, 15, 75, 500, 8, 45, 250, 40 , 36  
**OR**  
(b) Find out the quartile deviation and its coefficient from the following data:  
20, 28, 40, 12, 30, 15, 50
8. (a) Define with example :(i) Positive Correlation (ii) Negative Correlation  
**OR**  
(b) State the properties of regression coefficients.
9. (a) Define index number. State its applications.  
**OR**  
(b) Calculate three yearly moving averages for the following data.  
Year : 1983 1984 1985 1986 1987 1988 1989 1990 1991 1992  
Sales : 21 22 23 25 24 22 25 26 27 26

Cont...

- 10 (a) If  $P(A) = 0.4$ ,  $P(B) = 0.3$  and  $P(A \cup B) = 0.6$ , then find  
 (i)  $P(A/B)$  (ii)  $P(B/A)$  (iii) Are A and B are independent?

OR

- (b) A coin is tossed six times. What is the probability of obtaining four or more heads?

**SECTION -C (30 Marks)**

Answer ALL questions

ALL questions carry EQUAL Marks

(5 x 6 = 30)

11. (a) Discuss in detail : Methods of collecting primary data

OR

- (b) Draw both the Ogives and hence locate the median.

Production (in ton)	: 10-20	20-30	30-40	40-50	50-60	60-70	70-80	80-90
No. of companies	: 10	25	36	46	52	31	28	22

- 12 (a) Calculate the mean and median for the following data.

Middle Income (Rs'000):	6	8	10	12	14	16	18
No. of employees	: 21	55	124	180	136	73	11

OR

- (b) From the following price of gold in a week, find the city in which the price is more stable?

Day	: Mon	Tue	Wed	Thu	Fri	Sat
City A:	498	500	505	504	502	509
City B:	500	505	502	498	496	505

- 13 (a) What is scatter diagram? Draw the scatter diagram when

(i)  $r > 0$  (ii)  $r < 0$  (iii)  $r = +1$  (iv)  $r = -1$  (v)  $r = 0$

OR

- (b) You are given the following data :

	X	Y
Average Production	36	85
Standard deviation	11	8

Correlation coefficient between X and Y is 0.66

- (i) Find the two regression equations

- (ii) Estimate the value of X when Y = 75

- 14 (a) Discuss the general problems in the construction of index numbers.

OR

- (b) Draw the trend line by graphic method and estimate the production in 2023.

Year	: 2016	2017	2018	2019	2020	2021	2022
Production	: 20	22	25	26	25	27	30

15. (a) A problem in Statistics is given to three students A, B and C whose chances of solving it are  $\frac{1}{2}$ ,  $\frac{3}{4}$  and  $\frac{1}{4}$  respectively. What is the probability that the problem will be solved if all of them try independently?

OR

- (b) A manufacturer, who produces medicine bottles, finds that 0.1% of the bottles are defective. The bottles are packed in a boxes containing 500 bottles. A drug manufacturer buys 100 boxes from the producer. Using Poisson distribution, find how many boxes will contain

(i) no defective

(ii) at least two defectives.

Z-Z-Z

END



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BCom DEGREE EXAMINATION MAY 2023  
(First Semester)

Branch – COMMERCE (PROFESSIONAL ACCOUNTING)

ACCOUNTANCY - I

Time: Three Hours

Maximum: 50 Marks

SECTION-A (5 Marks)

Answer ALL questions

ALL questions carry EQUAL marks

(5 x 1 = 5)

- 1 The accounting practices should remain the same from one year to another per \_\_\_\_.  
(i) Convention of consistency (ii) Conservatism  
(iii) Disclosur (iv) None of the above
- 2 The process of entering all transactions from journal to ledger is called \_\_\_\_  
(i) Posting (ii) Entry  
(iii) Accounting (iv) Accounts
- 3 Depreciation is provided on \_\_\_\_.  
(i) Current Asset (ii) Fixed Asset  
(iii) Fictitious Asset (iv) Investment
- 4 Bank reconciliation statement compares a bank statement with \_\_\_\_  
(i) Cash Payment Journal (ii) Cash Receipt Journal  
(iii) Financial Statement (iv) Cash book
- 5 If payment is made on the average due date it results in \_\_\_\_  
(i) Loss of interest to the creditor (ii) Loss of interest to the debtor  
(iii) No loss of interest to anyone (iv) None of these

SECTION - B (15 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(5 x 3 = 15)

- 6 a Write about the objectives of Accounting.  
OR  
b State the meaning of Contingent Assets and Contingent Liabilities.

- 7 a Journalise the following.

1.	Purchased goods for cash Rs.10,000
2.	Purchased stationery for cash Rs.500
3.	Paid rent to Krishna, the landlord Rs.800

OR

- b Prepare a bank reconciliation statement from the following details.  
Balance as per cash book 7,225  
Cheque deposited into bank but not collected Rs675  
Cheque issued but not presented for payment Rs.879  
Bank charges debited in the pass book Rs.20  
Interest credited in the pass book Rs.15.
- 8 a Describe the methods of depreciation  
OR  
b Hasan purchased a machine on 1<sup>st</sup> Jan 2009 at Rs.14,400. The scrap value after ten years, time is expected to be Rs.3400. If depreciation is written off by equal instalments every Dec.31, show the Machinery a/c for the first three years. Calculate the rate of depreciation.

Cont...

- 9 a Mala purchased goods for Rs.3000 from Kala on 1.4.2009. Mala accepted a three months bill for amount and gave it to Kala the same day. Kala discounted it immediately with Indian bank at discount of 5% p.a. On due date the bill was honoured by payment. You are required to give entries in the books of drawer.

OR

- b Give the format for the consignment.

- 10 a X purchased goods on credit. His due dates for payments were as under.

Date of Bill	Amount of bill	Due date
5.3.2005	300	8.4.2005
15.4.2005	200	18.5.2005
10.5.2005	275	13.6.2005
5.6.2005	400	8.7.2005

OR

- b Make out an account current to be rendered by Madhan to Satish Kumar for the half year ending 30<sup>th</sup> June 2017 in respect of the following transactions appearing in the books of Madhan.

1 <sup>st</sup> Jan	Satis kumar owes Madhan	6000
1 <sup>st</sup> March	Satish kumar remits cash	1800
1 <sup>st</sup> April	Satish kumar buys goods from Madhan	2400
1 <sup>st</sup> May	Satish umar remits cash	3600

Interest is to be taken into account @ 10% p.a.

**SECTION -C (30 Marks)**

Answer any **Three** questions

**ALL** questions carry **EQUAL** Marks (3 x 10 = 30)

- 11 List out the difference between Capital Expenditure and Revenue Expenditure.

OR

- 12 Prepare a bank reconciliation statement from the following data as on 31.12.2018.

1. Balance as per cash book Rs.12,500
2. Cheques issued but not presented for payment Rs.900
3. Cheques deposited in bank but not collected Rs.1200
4. Bank paid insurance premium Rs.500
5. Direct deposit by a customer Rs.800
6. Interest on investment collected by bank Rs.200
7. Bank charges Rs.100

- 13 Mr. Shanmugavel purchased a machine for Rs.8000 on 1<sup>st</sup> April 2000. He spent Rs.3,500 on it installation. Depreciation is written off @10% p.a. on the original cost. On 30<sup>th</sup> June 2003, the machine was found to be unsuitable and sold for Rs.6500. Prepare the Machine account from 2000 to 2003 assuming that the accounts are closed on 31<sup>st</sup> Dec. every year.

- 14 Balan of Bangalore consigned 190 bags of sugar to Raghu of Chennai, invoicing goods at Rs.180 per bag. Balan paid Rs.1200 as cartage and other expenses. The consignor drew a bill of exchange for Rs.12000 which was later discounted at 11800. The consignee rendered an account sales showing the following details.

- |   |  |
|---|--|
| i) 100 bags sold at Rs.240 each on credit | ii) 90 bags sold at Rs.230 each for cash |
| iii) Freight & Carriage Rs.2000           | iv) Transit insurance Rs.600             |
| v) Storage & Insurance Rs.1000            | vi) Commission 5%                        |

The consignee sent a sight draft for the amount due. You are required to prepare ledger accounts in the books of both the parties assuming that the consignee incurred a bad debt of Rs.400

- 15 Kannan purchased goods from Raman, the due dates for payment in cash being as follows.

Mar.15	1000	Due 18 <sup>th</sup> April
Apr 21	1500	Due 24 <sup>th</sup> May
Apr 27	500	Due 30 <sup>th</sup> June
May 15	600	Due 18 <sup>th</sup> July

Raman agreed to draw a bill for the total amount due on the average due date. Ascertain that date.

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BCom DEGREE EXAMINATION MAY 2023  
(First Semester)

Branch – COMMERCE (PROFESSIONAL ACCOUNTING)

**BUSINESS ECONOMICS**

Time: Three Hours

Maximum: 50 Marks

**SECTION-A (5 Marks)**

Answer ALL questions

ALL questions carry EQUAL marks

(5 x 1 = 5)

1. Economics is the study of -----.
  - i) How society manages its unlimited resources
  - ii) How to reduce our wants until we are satisfied
  - iii) How society manages its scarce resources
  - iv) How to fully satisfy our unlimited wants
2. The elasticity of demand of pins is \_\_\_\_\_
  - i) Elastic
  - ii) Inelastic
  - iii) Zero
  - iv) Maximum
3. The firm's short-run marginal-cost curve is increasing when -----.
  - i) Marginal product is increasing
  - ii) Total fixed cost is increasing
  - iii) Marginal product is decreasing.
  - iv) Average fixed cost is decreasing
4. In a perfectly competitive market, a company demand curve is.
  - i) Perfectly elastic
  - ii) Perfectly inelastic
  - iii) Imperfect market
  - iv) Elastic
5. The low point in the business cycle is referred to as the.
  - i) Expansion
  - ii) Boom
  - iii) Trough
  - iv) Peak

**SECTION - B (15 Marks)**

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(5 x 3 = 15)

6. a) What are the causes problems in an economy?  
OR  
b) Mention the features of production possibility curve.
7. a) What are the properties of indifference curve approach?  
OR  
b) State the factors influence the supply of electricity.
8. a) What are the factors of production?  
OR  
b) Explain the concept of returns to scale.
9. a) What are the price determination under different market forms?  
OR  
b) List out the features of monopolistic competition.
10. a) Explain the various features of Business Cycle.  
OR  
b) Narrate the importance of Business Cycle.

Cont...

**SECTION -C (30 Marks)**

Answer any **Three** questions

**ALL** questions carry **EQUAL** Marks

(3 x 10 = 30)

11. Explain the role of price Mechanism.
12. Discuss the various methods of measuring elasticity of demand.
13. What is the main difference between variable cost and fixed costs?
14. Enumerate the price and output determination under monopoly.
15. Elucidate the various Causes of Business Cycles.

Z-Z-Z

END

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

**BCom DEGREE EXAMINATION MAY 2023  
(First Semester)**

Branch – **COMMERCE (PROFESSIONAL ACCOUNTING)**

**BUSINESS AND COMMERCIAL KNOWLEDGE**

Time: Three Hours

Maximum: 50 Marks

**SECTION-A (5 Marks)**

Answer ALL questions

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

1. Choose from the following which is additional paid-in capital in excess of par value that an investor pays when buying shares from an issuing entity.
 

i) Labour surplus economy	(ii) Capital surplus economy
(iii) Developed economy	(iv) developing economy
2. Identify the actual meaning of Micro economics
  - i) Inflation in the country
  - ii) The economic behavior of an individual unit
  - iii) The per capita income
  - iv) The problems of poverty and unemployment in the country
3. In a competitive economy, indicate the uncrowned king from the following.
 

i) Government	ii) Producer	iii) Consumer	iv) Seller
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4. Which of the following is a direct beneficiary of IFCI?
 

i) Agro based industry	ii) service industry
iii) Capital & Intermediate goods industry	iv) All of the above
5. Find the other name for Internet banking
 

i) E-banking	ii) online banking	iii) cloud banking	iv) Both (a) and (b)
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**SECTION - B (15 Marks)**

Answer ALL Questions

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

- 6 a) Classify the objectives of business.  
OR
- b) Illustrate the difference between Profession and Employment.
- 7 a) Determine the importance of business environment for an organization to succeed.  
OR
- b) State the elements of Macro environment.
- 8 a) Evaluate the influence of government policies in global business.  
OR
- b) Explain the impact of liberalization in the economy of developing countries like India.
- 9 a) Analyze the need for RBI in regulating economical fluctuations in the country.  
OR
- b) Recommend any two Funding Institutions for the growth of rural based companies.
- 10 a) Explain the concepts a) Equity b) Bidding c) Unit value  
OR
- b) Evaluate the importance of advertising in business.

Cont...

**SECTION -C (30 Marks)**

Answer any **Three** questions

**ALL** questions carry **EQUAL** Marks

(3 x 10 = 30)

11. Appraise the non-economic activities in the country.
12. Predict the importance of competition in business environment.
- 13 Differentiate the impact of liberalization and globalization on Indian companies.
- 14 Elucidate any two non- funding institutions in India to develop business organization.
- 15 Create the strategies for effective distribution, positioning and dealing competition in textiles.

Z-Z-Z

END

PSG COLLEGE OF ARTS & SCIENCE  
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BCom DEGREE EXAMINATION MAY 2023  
(Third Semester)

Branch – COMMERCE WITH PROFESSIONAL ACCOUNTING

CORPORATE & OTHER LAWS

Time: Three Hours

Maximum: 50 Marks

**SECTION-A (5 Marks)**

Answer ALL questions

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

- 1 How a subsidiary of a Government company is treated?  
(i) Private company (ii) Public company  
(iii) Government company (iv) Foreign company
- 2 Identify for whom the right of subrogation is a contract of guarantee is available  
(i) Creditor (ii) Principal debtor  
(iii) Surety (iv) Indemnified
- 3 The bailment of goods as security for payment of debt or performance of promise is inferred as  
(i) Special bailment (ii) Pledge  
(iii) Mortgage (iv) Hypothecation
- 4 Identify the term associated with Section 2 (36) of the Companies Act, 2013  
(i) Memorandum (ii) Prospectus  
(iii) Articles (iv) Incorporation
- 5 Select from the following, the minimum number of members in a public company  
(i) Two (ii) Fifty  
(iii) One Hundred (iv) Seven

**SECTION - B (15 Marks)**

Answer ALL Questions

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

- 6 a Outline the Memorandum of Association.  
OR  
b Describe Public Offer.
- 7 a State the concept of Employees Stock Option Plan.  
OR  
b Explain the concept of Creating Charges.
- 8 a Outline the concept of Proxy in a Company Meeting.  
OR  
b Explain the Corporate Social Responsibility.

Cont...

- 9 a Explain Promissory Note.  
OR  
b State the concept of Indemnity.
- 10 a Describe Official Gazette.  
OR  
b State the concept of Statute

**SECTION -C (30 Marks)**

Answer ALL questions

ALL questions carry EQUAL Marks

(5 x 6 = 30)

- 11 a Discuss on Private Placement of Securities.  
OR  
b Outline the concepts of Right shares and Bonus shares.
- 12 a Discuss the provisions for Issuing Shares at Discount.  
OR  
b Analyse the punishment for contravention of provisions regarding Acceptance of Deposits.
- 13 a Classify the various Kinds of Meeting.  
OR  
b Discuss the Qualifications and Disqualifications of an Auditor.
- 14 a Elucidate the Rights and Duties of Bailor.  
OR  
b Differentiate between Cheque and Bills of Exchange.
- 15 a Examine the provisions of Power and Functionaries as per General Clauses Act,1897.  
OR  
b Infer the Rules of Interpretation.

Z-Z-Z

END



PSG COLLEGE OF ARTS & SCIENCE  
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BCom DEGREE EXAMINATION MAY 2023  
(Fourth Semester)

Branch – COMMERCE (PROFESSIONAL ACCOUNTING)

AUDITING - I

Time: Three Hours

Maximum: 50 Marks

SECTION-A (5 Marks)

Answer ALL questions

ALL questions carry EQUAL marks

(5 x 1 = 5)

- 1 Audit Means
  - (i) Recording Business Transactions
  - (ii) Preparing the final accounts
  - (iii) Examination of Books, Accounts, Vouchers etc
  - (iv) Preparing Balance Sheet
- 2 As per SQC 1, the firm should form a system of \_\_\_\_\_ intended for providing reasonable assurance that a firm and its employees adhere to the professional standards and legal and regulatory requirements. its employees adhere to the professional standards and legal and regulatory requirements.
  - (i) Quality Control
  - (ii) Making an audit team
  - (iii) Regulatory
  - (iv) Reporting Requirements
- 3 Which of the following is one of the procedures in the planning phase?
  - (i) Determine materiality
  - (ii) Select staff to perform the audit
  - (iii) Prepare client proposal
  - (iv) Determine need for other professionals
- 4 Risk arises to inherent limitations of control is known as.
  - (i) Inherent Risk
  - (ii) Control Risk
  - (iii) Risk of Material Misstatements
  - (iv) Detection Risk
- 5 When the auditor decides to select less than 100 percent of the population for testing, the auditor is said to use ?
  - (i) audit sampling.
  - (ii) representative sampling.
  - (iii) poor judgment.
  - (iv) estimation sampling.

SECTION - B (15 Marks)

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(5 x 3 = 15)

- 6 a Explain the Objectives of Auditing.  
OR  
b Describe the advantages of Auditing.
- 7 a Summarize the Qualities of Auditor.  
OR  
b Narrate the Process of Standard Setting.
- 8 a Distinguish between Permanent File and Current File.  
OR  
b Explain the Audit procedure for obtaining Audit Evidence.

Cont...

- 9 a Describe the Risk Assessment Procedure.  
OR  
b State the Elements of Internal Control.

- 10 a Bring out the Types of Controls.  
OR  
b Narrate Audit Sampling.

**SECTION -C (30 Marks)**

Answer ALL questions

ALL questions carry EQUAL Marks

(5 x 6 = 30)

- 11 a Discuss the Basic Principles governing an Audit.  
OR  
b Classify the Relationship of Auditing with other disciplines.
- 12 a Enumerate the Terms of engagement in recurring Audit  
OR  
b Elucidate the Control of Quality of Audit Work.
- 13 a Identify the Audit Procedure for obtaining Audit Evidence.  
OR  
b Discover the Ownership and Custody of Working Papers.
- 14 a Examine the Evaluation of Internal Control Systems.  
OR  
b Justify – Auditor’s responsibility for prevention and detection of Fraud as per SA 230.
- 15 a Point out & Explain the Impact of IT related risks.  
OR  
b Summarize the Types of Sampling.

Z-Z-Z

END

PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)

BCom DEGREE EXAMINATION MAY 2023  
(Fourth Semester)

Branch – COMMERCE (PROFESSIONAL ACCOUNTING)

**INDIRECT TAXES**

Time: Three Hours

Maximum: 50 Marks

**SECTION-A (5 Marks)**

Answer ALL questions

ALL questions carry EQUAL marks

(5 x 1 = 5)

- 1 In India GST became effective from
  - (i) 1<sup>st</sup> April, 2017
  - (ii) 1<sup>st</sup> August, 2017
  - (iii) 1<sup>st</sup> July, 2017
  - (iv) 1<sup>st</sup> December, 2017
2. Which of the following shall not be included in value of supply?
  - (i) GST
  - (ii) Interest
  - (iii) Late Fee
  - (iv) Commission
- 3 Find the value of supply under Section 15 (1) from the following
  - (i) Wholesale Price
  - (ii) Market Value
  - (iii) Maximum Retail Price
  - (iv) Transaction Value
4. Which of the following returns shall be filed for Composition Levy Scheme?
  - (i) GSTR 3
  - (ii) GSTR 4
  - (iii) GSTR 5
  - (iv) GSTR 6
- 5 The situation where the tax payer pays output tax on already paid input tax is known as
  - (i) Tax Avoidance
  - (ii) Cascading Effect
  - (iii) Tax Evasion
  - (iv) Manipulation

**SECTION - B (15 Marks)**

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(5 x 3 = 15)

- 6 a Explain the Canon of Equity  
OR  
b State the Taxes not subsumed under GST
- 7 a Explain the Features of Indirect Taxes  
OR  
b Describe the Dual GST Structure in India
- 8 a Explain the concept of Mixed Supply  
OR  
b State the concept of Credit Note
- 9 a Analyse the situations when ITC may be Blocked  
OR  
b Compare the differences between GSTR 1 and GSTR 3B
- 10 a Describe the Duty Drawback Scheme  
OR  
b Outline the Objectives of Customs Law

Cont...

**SECTION -C (30 Marks)**

Answer **ALL** questions

**ALL** questions carry **EQUAL** Marks

(5 x 6 = 30)

- 11 a Differentiate between Tax Avoidance and Tax Evasion  
OR  
b Summarise the Benefits of GST
- 12 a Discuss the Role of GST Council  
OR  
b Examine the Procedures of GST Registration
- 13 a Elucidate the E Way Bill and Reverse Charge Mechanism  
OR  
b Outline the Contents of Tax Invoice
- 14 a Classify the various GST Returns  
OR  
b Discuss the provisions of availing Input Tax Credit in Special Circumstances
- 15 a Classify the Types of Customs Duty  
OR  
b Summarise the Import Procedures

Z-Z-Z

END

PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)

BCom DEGREE EXAMINATION MAY 2023  
(Fourth Semester)

Branch – COMMERCE (PROFESSIONAL ACCOUNTING)

ENTERPRISE INFORMATION SYSTEMS

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 is not an objective of Enterprise Information Systems?  
(i) Reduce service cycles (ii) Identify manual processes  
(iii) Reduce costs (iv) Increase operational efficiency
- 2 ERP system is a highly integrated, and enterprise wide information system that covers  
(i) All the functional areas of an organization  
(ii) Manufacturing  
(iii) Materials department of an organization  
(iv) Finance and Accounting of an organization
- 3 Which database model allows the definition of the data and their structures, storage and retrieval operations and integrity constraints that can be organized in a table structure?  
(i) Hierarchical database model (ii) Network database model  
(iii) Relational database model (iv) Object oriented database model
- 4 Identify, In two-tier network architecture, \_\_\_\_\_ is an interface that allows user to interact with the e-commerce / m-commerce.  
(i) Presentation Tier (ii) Database Tier  
(iii) Physical Tier (iv) Application Tier
- 5 CBS has added many features to service delivery of a bank. Identify the activity from the following that falls under its purview.  
(i) On-line real-time processing  
(ii) Transactions are posted in batches  
(iii) Loan processing is done at branch  
(iv) Databases are maintained at branch level

SECTION - B (15 Marks)

Answer ALL Questions

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

- 6 a Describe the benefits of ERP System.  
OR  
b Explain about the data flow diagram.
- 7 a Explain the concept of “Customer Relationship Management (CRM)” and identify its key benefits.  
OR  
b Describe the concept of extensible Business Reporting Language (XBRL) Tagging.
- 8 a Explain the components of information system.  
OR  
b Explain the need and control of information systems audit.

Cont...

- 9 a Narrate the benefits of E-Commerce.  
OR  
b Explain the meaning of control and relevance of control in E-business.
- 10 a Describe the features of banking business.  
OR  
b Explain the risk association with CBS.

**SECTION -C (30 Marks)**

Answer ALL questions

ALL questions carry EQUAL Marks

(5 x 6 = 30)

- 11 a Describe the steps involved in the implementation of Business process automation.  
OR  
b Enumerate the positive aspects contained in the IT Act, 2000 and its provisions, from the perspective of e-commerce in India.
- 12 a Elucidate the importance and process of Accounting and finance modules.  
OR  
b Describe the term "Business Reporting" and why do you think there is a need of it in today's world?
- 13 a Describe the classification of information system control.  
OR  
b Describe the advantages and disadvantages of database management system.
- 14 a Describe the process flow of M-Commerce.  
OR  
b Discuss functionalities of mobile computing works and explain its components.
- 15 a Describe the products and services rendered by commercial banks.  
OR  
b Elucidate the regulatory and compliance requirements of CBS.

Z-Z-Z

END

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

**BCom DEGREE EXAMINATION MAY 2023  
(Fifth Semester)**

**Branch – COMMERCE (PROFESSIONAL ACCOUNTING)**

**AUDITING II**

Time: Three Hours

Maximum: 75 Marks

**SECTION-A (10 Marks)**

Answer **ALL** questions

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

- 1 Choose from the following the prime duty of auditor as per Section 143 (9)  
(i) Attend any general meeting (ii) Report Fraud  
(iii) sign the report (iv) Comply with Accounting Standards of ICAI
- 2 Identify the accounts on which Auditor gives report on  
(i) Truthfulness of Accounts (ii) Fairness of Accounts  
(iii) Validity of Accounts (iv) All of these
- 3 Indicate the book on which test checking should not be applied to  
(i) Sales Book (ii) Purchase Book  
(iii) Bank Reconciliation Statement (iv) Bills book
- 4 Identify the item on which dividend cannot be paid.  
(i) Capital Profits (ii) Capital Receipts  
(iii) Revenue Receipts (iv) Specific Reserve
- 5 Which of the following person is qualified to be a company auditor?  
(i) An Employee of the Company (ii) A person who is indebted to the company  
(iii) A body corporate (iv) A Practicing Chartered Accountant
- 6 Who would normally appoint Company Auditor?  
(i) Central Government (ii) Shareholders  
(iii) Board of Directors (iv) Company Law Board
- 7 Which of the following is the end product of any audit process ?  
(i) Audit Report (ii) Auditor's Opinion  
(iii) True state of Affairs (iv) Guarantee to Correctness of Accounts
- 8 Which of the following entities require Continuous Audit?  
(i) Banking Company (ii) Trading Company  
(iii) Smaller Concerns (iv) Manufacturing Company
- 9 Identify the contribution made towards the capital of an NGO  
(i) Corpus Contribution (ii) Relief Fund  
(iii) Donation (iv) Capital Contribution
- 10 Which of the following represents systematic allocation of the depreciable amount of an intangible asset over its useful value?  
(i) Depreciation (ii) Amortisation  
(iii) Appreciation (iv) Distribution

**Cont...**

**SECTION - B (35 Marks)**

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(5 x 7 = 35)

- 11 a Bring out the points to be considered for Trade Receivables.  
OR  
b Explain the Vouching of Cash and Credit Purchases.
- 12 a Discuss the Audit Procedures of Petty Cash Payments.  
OR  
b Describe the Audit Procedures of Dividend Income.
- 13 a Analyse the Procedures for Appointment of Auditors of a Company.  
OR  
b Explain the concept of Branch Audit.
- 14 a Classify the Types of Modified Opinion.  
OR  
b Explain the Objectives of Auditor as per SA 700.
- 15 a Summarise the Audit Procedures of an Educational Institution.  
OR  
b Describe the Audit Procedures carried out in Hospitals.

**SECTION - C (30 Marks)**

Answer any THREE Questions

ALL Questions Carry EQUAL Marks

(3 x 10 = 30)

- 16 Outline the Procedures for audit of Allowance Received from Suppliers.
- 17 Discuss the General Considerations of Payments.
- 18 Elucidate the Reporting Requirements under Companies Act, 2013 including Company Auditor Report Order (CARO).
- 19 Outline the Basic Elements of the Audit Report.
- 20 Examine the Audit Plan to be concentrated by the Auditor for NGO.

Z-Z-Z

END



PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)

BCom DEGREE EXAMINATION MAY 2023  
(Fifth Semester)

Branch – COMMERCE (PROFESSIONAL ACCOUNTING)

**DISCIPLINE SPECIFIC ELECTIVE – I**  
**FINANCIAL SERVICES**

Time: Three Hours

Maximum: 75 Marks

**SECTION-A (10 Marks)**

Answer ALL questions

ALL questions carry EQUAL marks (10 x 1 = 10)

- 1 \_\_\_\_\_ includes all activities involved in the transformation of savings into Investment.  
(i) Financial System (ii) Financial Service  
(iii) Economic System (iv) Saving System
- 2 Fee based Financial Services are also known as  
(i) Fund based (ii) Capital based  
(iii) Non-Fund based (iv) Cash based
- 3 \_\_\_\_\_ variety of mutual fund is known as “Nest Eggs”.  
(i) Balanced funds (ii) fund of funds  
(iii) Money market mutual fund (iv) Growth oriented funds
- 4 \_\_\_\_\_ act as an intermediary to link up the sources of ideas and the sources of fund.  
(i) Venture capital (ii) Merchant banking  
(iii) leasing (iv) None of these
- 5 Factoring is a \_\_\_\_\_ financial service.  
(i) Capital-based (ii) Finance-based  
(iii) Fund-based (iv) Factor-based
- 6 The first Indian Bank to set up merchant Banking division in India is \_\_\_\_\_.  
(i) UCO Bank (ii) State Bank of India  
(iii) ICICI (iv) Panjab National Bank
- 7 Name of the first Credit Rating Agency of India  
(i) CRISIL (ii) SBI (iii) SEBI (iv) IRDI
- 8 A market for existing financial securities that are Currently traded between investors is called the \_\_\_\_\_ market.  
(i) Fundamental (ii) Efficient  
(iii) Secondary (iv) Primary
- 9 Stock Holding Corporation of India Ltd (SHCIL) was established in 1986 as?  
(i) Private Limited (ii) Public limited  
(iii) Unlimited (iv) Limited Liability Partnership
- 10 SEBI is  
(i) Regulatory Authority (ii) Statutory Authority  
(iii) Both (i) and (ii) (iv) None of these

Cont...

**SECTION - B (35 Marks)**

Answer **ALL** Questions

**ALL** Questions Carry **EQUAL** Marks (5 x 7 = 35)

- 11 a) Explain the Significances of Financial Services.  
(OR)  
b) Briefly explain the Components of Financial Environment.
- 12 a) What are the Kinds of Exchange Traded Funds in India? Explain.  
(OR)  
b) Explain the Structure of Mutual Funds Organization.
- 13 a) List out the Categorizes of Merchant Bankers in India.  
(OR)  
b) What are the Regulations framed by SEBI on Merchant Bankers? Explain.
- 14 a) Explain the Challenges of Investment Banking.  
(OR)  
b) Briefly explain the Uses of Credit Rating.
- 15 a) Explain the Types of Stock Brokers.  
(OR)  
b) What are the Duties of Share Transfer Agents? Explain.

**SECTION - C (30 Marks)**

Answer any **THREE** Questions

**ALL** Questions Carry **EQUAL** Marks (3 x 10 = 30)

- 16 Enumerate the Types of Financial Services in India.
- 17 Describe the Classifications of Venture Capital.
- 18 Explain the Functions of Merchant Banks.
- 19 Discuss the Major Steps Involved in the Credit Rating.
- 20 Explain the Obligations and Responsibilities of Custodial Services.

Z-Z-Z

END

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

**BCom DEGREE EXAMINATION MAY 2023  
(Sixth Semester)**

Branch – **COMMERCE (PROFESSIONAL ACCOUNTING)**

**PERFORMANCE MANAGEMENT**

Time: Three Hours

Maximum: 75 Marks

**SECTION-A (10 Marks)**

Answer **ALL** questions

**ALL** questions carry **EQUAL** marks (5 x 2 = 10)

- 1 An estimated price, which is expected to be paid by customers for particular market offering is classified as
 

(i) Target price	(ii) Target cost
(iii) Outsource price	(iv) Off shore price
  
- 2 Cost incurred is identified with
 

(i) Each executive	(ii) Each unit of output
(iii) Each month	(iv) Every year
  
- 3 A decision regarding temporary closure should be made on
 

(i) Cost factor	(ii) Economic factors
(iii) Social factors	(iv) All of the above
  
- 4 Break-even analysis is also called?
 

(i) Business Analysis	(ii) Unit sales
(iii) Cost-volume Profit analysis	(iv) None of the above
  
- 5 Budgeting involves estimation of revenue and \_\_\_\_\_
 

(i) Loss	(ii) Income
(iii) Expenditure	(iv) Gain
  
- 6 Which of the following variance arises when more than one materials is used in the manufacture of a product?
 

(i) Material price variance	(ii) Material usage variance
(iii) Material yield variance	(iv) Material mix variance
  
- 7 Performance management combines performance appraisal with \_\_\_\_\_ to ensure that employee performance is supportive of corporate goals.
 

(i) Goal setting	(ii) Training
(iii) Incentive systems	(iv) All the above
  
- 8 ERP supports \_\_\_\_\_ currency value.
 

(i) Multiple	(ii) Single
(iii) Three	(iv) Five
  
- 9 Key performance indicators may vary based on \_\_\_\_\_.
 

(i) Type of industry	(ii) Business goals
(iii) Departments	(iv) No. of Employees

Cont...

- 10 To improve the performance of business process \_\_\_\_\_ is more relevant.
- (i) Input (ii) Proces  
(iii) Output (iv) Control & Feedback

**SECTION - B (35 Marks)**

Answer ALL Questions  
ALL Questions Carry EQUAL Marks (5 x 7 = 35)

11. a) Discuss the objectives of environmental accounting.  
OR  
b) What are the 4 Levels of activity in ABC?
12. a) Why is relevant cost analysis important?  
OR  
b) Discuss the steps involved in Pricing decision.
13. a) Elucidate the benefits of Standard Costing.  
OR  
b) What are the advantages of planning and operational variances?
14. a) What are the types of management reports?  
OR  
b) Bring out the features of Enterprise Resource Planning system.
15. a) What is transfer pricing and why is it important?  
OR  
b) Enumerate the role of management control.

**SECTION - C (30 Marks)**

Answer any THREE Questions  
ALL Questions Carry EQUAL Marks (3 x 10 = 30)

16. Describe the functions of Environmental Accounting.
17. How do you deal with risk and uncertainty during decision making?
18. Discuss the components of a Budget.
19. Elucidate the functions of Management Information System.
20. Explain about the performance analysis in Not for Profit Organizations.

Z-Z-Z

END

PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)

BCom DEGREE EXAMINATION MAY 2023  
(Sixth Semester)

Branch – COMMERCE (PROFESSIONAL ACCOUNTING)

FINANCIAL REPORTING

Time: Three Hours

Maximum: 75 Marks

SECTION-A (10 Marks)

Answer ALL questions

ALL questions carry EQUAL marks (5 x 2 = 10)

- 1 Which of the following is not a part of the financial reports of the organization?  
(i) Report regarding the flow of cash (ii) Income statements  
(iii) Report with the vision & mission (iv) Balance sheet
- 2 Which of the following is not a hedging relationship?  
(i) Fair value hedge (ii) Cash flow hedge  
(iii) Fund flow hedge (iv) All of the above
- 3 Which of the following can be a part of liabilities in the balance sheet?  
(i) Debts (ii) Dividends payable  
(iii) Wages that are payable (iv) All of the above
- 4 What can be some of the commonly depicted items in the financial statement of an organization?  
(i) Cost of goods (ii) Debts  
(iii) Taxes (iv) All of the above
- 5 Which of the following options is the most suitable for explaining the purpose of an income statement?  
(i) Profitability and financial position  
(ii) Movement of cash & profitability  
(iii) Financial position and movement of cash  
(iv) Profitability
- 6 Where does Employee stock option outstanding appear?  
(i) P & L A/c (ii) Balance sheet as a part of net worth  
(iii) P & L App A/c (iv) Balance sheet as a negative item as part of net work
- 7 The restructuring of a corporation should be undertaken if.  
(i) the restructuring can prevent an unwanted takeover.  
(ii) the restructuring is expected to increase the firm's revenue.  
(iii) the restructuring is expected to create value for shareholders.  
(iv) the interests of bondholders are not negatively affected.
- 8 Which of the following persons is covered under the provisions relating to share-based payment regulation made by the SEBI?  
(i) Permanent employee (ii) Whole-time director  
(iii) Employee of a subsidiary (iv) All of the above
- 9 Original cost at which asset or liability acquired is known as?  
(i) Carrying amount (ii) Replacement cost  
(iii) Historical cost (iv) Purchase price
- 10 What is the full form of COD in E -Commerce?  
(i) Cash on Delivery (ii) Cash on Demand  
(iii) Commerce on Delivery (iv) Cart on Delivery

Cont...

**SECTION - B (35 Marks)**

Answer ALL Questions

ALL Questions Carry EQUAL Marks (5 x 7 = 35)

11. a) Explain the objectives of accounting standards.  
OR  
b) Explain importance of financial reporting.
12. a) An entity prepares its financial statements that contain an explicit and unreserved statement of compliance with Ind AS. However, the auditor's report on those financial statements contains a qualification because of disagreement on application of one Accounting Standard. In such a case, is it acceptable for the entity to make an explicit and unreserved statement of compliance with Ind AS.  
OR  
b) What are the objectives and limitations of the conceptual Framework of Financial Reporting?
13. a) Explain the scope of share-based payment.  
OR  
b) Write a short note on:  
i) Cash settled share-based payment transaction  
ii) Employees and others providing similar services.  
iii) Equity instrument.
14. a) Write a short note on the following:  
a) Grant date                      b) Intrinsic value    c) Measurement date  
d) Share option                    e) Vest  
OR  
b) Compare & Contrast Business combination and Acquisition of group of assets under Indian AS.
15. a) Explain the Accounting treatment of expenditure incurred on Website development?  
OR  
b) Explain the Benefits of Human resource accounting.

**SECTION - C (30 Marks)**

Answer any THREE Questions

ALL Questions Carry EQUAL Marks (3 x 10 = 30)

16. Analyze the general features & Users of financial statements.
17. Explain general features of financial statements.
18. Classify the different types of share – based payments.
19. Trace the term Corporate restructuring with examples.
20. Elaborate the guiding principles for preparation and presentation of integrated report.

Z-Z-Z

END

PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)

BCom DEGREE EXAMINATION MAY 2023  
(Sixth Semester)

Branch – COMMERCE (PROFESSIONAL ACCOUNTING)

**DISCIPLINE SPECIFIC ELECTIVE – II: STRATEGIC MANAGEMENT**

Time : Three Hours

Maximum : 75 Marks

**SECTION-A (10 Marks)**

Answer ALL questions

ALL questions carry EQUAL marks

(5 x 2 = 10)

- 1 Strategic management deals with  
(i) Production and quality (ii) Profit and loss  
(iii) Business process (iv) All of the above
- 2 Strategic management is mainly the responsibility of  
(i) Lower management (ii) Middle management  
(iii) Top management (iv) All of the above
- 3 Analysis conducted to examine benefits that are seek by customers and how customers value offers of competitors is classified as  
(i) customer value analysis (ii) corporate image analysis  
(iii) strategic behavior analysis (iv) benchmarking
- 4 Who usually conducts a SWOT analysis for a business?  
(i) Financial institutions (ii) Lawyers  
(iii) Employees (iv) Managers
- 5 What are enduring statements of purpose that distinguish one business from other similar firms?  
(i) Policies (ii) Mission statements  
(iii) Objectives (iv) Rules
- 6 The goal of the organization's \_\_\_\_\_ is to capture the hearts and minds of employees, challenge them, and evoke their emotions and dreams.  
(i) strategy (ii) culture  
(iii) mission (iv) vision
- 7 Michael Porter's competitive strategies framework includes cost leadership, differentiation, and \_\_\_\_\_.  
(i) Depth (ii) Breadth  
(iii) Revenue growth (iv) Focus
- 8 Marketing department of a company will be at the \_\_\_\_\_ level of company.  
(i) Corporate level (ii) Functional level  
(iii) SBU level (iv) All of the above
- 9 With which phase of strategic management is most strongly associated with "action"?  
(i) Strategy implementation (ii) Strategy formulation  
(iii) Strategy evaluation (iv) Competing advantages
- 10 Which of the following involves looking at whether a company's basic strategies are well matched to its opportunities?  
(i) operating control (ii) marketing control  
(iii) strategic control (iv) portfolio analysis

Cont...

**SECTION -B (35 Marks)**

Answer ALL questions

ALL questions carry EQUAL Marks (5 x7 = 35)

- 6 a Explain Business Policy with its objectives.  
OR  
b Enumerate the Strategic Levels of Organisation.
- 7 a Steps to understand the Competitive Landscape – Discuss.  
OR  
b List down and explain the issues to consider Strategic Analysis.
- 8 a Elaborate the Long term Objectives done by Strategic Planners.  
OR  
b Explain Strategy Formulation.
- 9 a Explain the Advantages of Cost Leadership Strategy.  
OR  
b How Financial Strategy are implemented in the Organisation.
- 10 a Explain the Responsibilities of Strategic Leader.  
OR  
b An Entrepreneur is an individual who conceives the idea of starting new Venture – Discuss.

**PART-C (30 Marks)**

Answer any THREE questions

ALL questions carry EQUAL Marks (3 x 10 = 30)

- 11 Strategic Management in Government and Not for Profit Organisation - Explain
- 12 Enumerate the Industry's Key Factors for Competitive Success.
- 13 Explain the 7 Stages in Strategic Management Process.
- 14 Elucidate the Michael Porter's Competitive Strategy.
- 15 Analyze the Strategic Supportive culture in the Organisation.

Z-Z-Z

END



PSG COLLEGE OF ARTS & SCIENCE  
(AUTONOMOUS)

BCom DEGREE EXAMINATION MAY 2023  
(Sixth Semester)

Branch – COMMERCE (PROFESSIONAL ACCOUNTING)

**DISCIPLINE SPECIFIC ELECTIVE – II:**  
**HUMAN RESOURCE MANAGEMENT**

Time: Three Hours

Maximum: 75 Marks

**SECTION-A (10 Marks)**

Answer ALL questions

ALL questions carry EQUAL marks

(10 x 1 = 10)

- 1 Human Resource management is  
(i) Employer Oriented (ii) Employee Oriented  
(iii) Legally Oriented (iv) None of the above
- 2 Which of the following fields requires a skilled HR professional  
(i) People Handling (ii) Clarifying  
(iii) Both a & b (iv) None
- 3 The position analysis is the questionnaire for Job analysis is  
(i) Quantitative techniques (ii) Qualitative techniques  
(iii) Both a & b (iv) None of the above
- 4 Which mode of recruitment is through advertisements, newspapers, and want ads?  
(i) Direct (ii) Indirect  
(iii) On Payroll (iv) None of the above
- 5 In what way does training and development offer a competitive advantage to an organization?  
(i) It reduces performance deficiencies  
(ii) It ensures employee compliance  
(iii) It increases the supervisor's role  
(iv) none of the above
- 6 Which of the following is the core of all HRD efforts?  
(i) Better coordination among employees  
(ii) Internal control of activities  
(iii) Workplace Learning  
(iv) Employee satisfaction
- 7 The basic compensations given to employees as salaries or wages are called  
(i) basic pay (ii) Wages  
(iii) Variable pay (iv) Salaries
- 8 The following is paid only at the time of employee exit after serving more than five years  
(i) Perquisites (ii) Claims  
(iii) Gratuity (iv) Allowances
- 9 When industrial development is increased by HR, it also stimulates  
(i) Organizational modifications (ii) economy  
(iii) technology (iv) socio-cultural change
- 10 \_\_\_\_\_ influence the financial wealth of the organization.  
(i) technological condition (ii) Social condition  
(iii) Political condition (iv) economical condition

Cont...

**SECTION - B (35 Marks)**

Answer ALL Questions

ALL Questions Carry EQUAL Marks

(5 x 7 = 35)

- 11 a Outline the scope of HRM.  
OR  
b Differentiate between Personnel management and HRM.
- 12 a Discuss barriers to effective Selection.  
OR  
b Elaborate on various methods and benefits of Socialisation.
- 13 a Classify different 'On the job' training methods.  
OR  
b Explain the importance of Employee Empowerment activities in companies.
- 14 a Summarize Various Financial Motivation methods for employees.  
OR  
b Bring out points to justify 'Punishment is not always suggested motivation method' for improving the performance of the employees.
- 15 a Analyze the steps for ensuring employees' safety in the workplace of a construction firm.  
OR  
b Describe the roles of Trade Unions in supporting employees' requirements in the job.

**SECTION - C (30 Marks)**

Answer any THREE Questions

ALL Questions Carry EQUAL Marks

(3 x 10 = 30)

- 16 Elucidate the factors affecting HR policy. Explain the process of formulating HR policies.
- 17 State guidelines for effective Human Resource Planning.
- 18 Explain the steps and importance of Human Resource Development in empowering employees.
- 19 Highlight the advantages and disadvantages of Competency-Based Compensation.
- 20 Justify the methods to ensure Quality of Working Life among employees.

Z-Z-Z

END