Reg. No. : .....

Code No. : 7497 **Sub. Code : WKCM 43/ VKCC 43**

M.Com. (CBCS) DEGREE EXAMINATION, APRIL 2026.

Fourth Semester

Commerce — Core

APPLIED COSTING

(For those who joined in July 2023 onwards)

Time : Three hours Maximum : 75 marks

PART A — (15 × 1 = 15 marks)

Answer ALL questions.

Choose the correct answer :

1. Which accounting system primarily focuses on historical cost data?

   (a) Financial Accounting

   (b) Cost Accounting

   (c) Management Accounting

   (d) Tax Accounting

2. Which of the following is an example of process costing?

(a) Car manufacturing

(b) House construction

(c) Printing press

(d) Film production

3. Which of the following is a fixed cost?

(a) Raw material cost

(b) Direct labour cost

(c) Rent of the factory

(d) Commission based on sales

4. Which of the following methods is most accurate for recording employee attendance?

(a) Manual attendance register

(b) Token system

(c) Biometric system

(d) Supervisor's memory

5. Labour turnover is measured as

(a) number of workers leaving the company

(b) number of workers joining the company

(c) the percentage of employees replaced within a given period

(d) the total wages paid to workers

6. The process of assigning overheads to specific cost centres where they belong is called

(a) absorption

(b) allocation

(c) apportionment

(d) re-apportionment

7. Process costing is most suitable for which type of industries?

(a) Construction

(b) Oil refining

(c) Job order manufacturing

(d) Interior designing

8. Which of the following is NOT a step in process costing?

(a) Accumulation of costs for each process

(b) Apportionment of joint costs

(c) Computation of equivalent units

(d) Calculation of inter-process profits

9. Inter-process profit arises when

(a) products are transferred from one department to another at cost price

(b) products are transferred at a price higher than cost

(c) scrap is sold to external customers

(d) joint products are separated

10. A company's break-even sales revenue is Rs. 5,00,000, and the P/V ratio is 40%. The fixed costs will be:

(a) Rs. 1,50,000

(b) Rs. 2,00,000

(c) Rs. 2,50,000

(d) Rs. 3,00,000

11. The break-even point (BEP) in units is calculated as

(a) fixed costs / selling price

(b) fixed costs / contribution per unit

(c) fixed costs / variable cost per unit

(d) fixed costs / total cost

12. Which of the following statements about marginal costing is TRUE?

(a) Marginal costing is also known as direct costing

(b) Fixed costs are apportioned to cost units

(c) Marginal costing follows the matching principle

(d) Marginal costing includes all production costs

13. Kaizen Costing is a

(a) one-time cost reduction strategy

(b) continuous improvement approach to cost reduction

(c) method for cost allocation

(d) short-term financial strategy

14. Which of the following is an advantage of Activity-Based Costing (ABC)?

(a) It simplifies cost allocation

(b) It accurately assigns overhead costs

(c) It ignores non-value-adding activities

(d) It reduces all fixed costs

15. Which of the following methods is NOT used for accounting for price level changes?

(a) Current Purchasing Power (CPP)

(b) Current Cost Accounting (CCA)

(c) Absorption Costing

(d) Replacement Cost Method

PART B — ($5 \times 4 = 20$ marks)

Answer ALL questions, choosing either (a) or (b).

16. (a) Define cost accounting and explain its objectives.

Or

(b) From the following particulars of a manufacturing firm prepare a statement showing

(i) Cost of materials used

(ii) Works cost

(iii) Cost of production

(iv) Percentage of works overhead to productive wages

(v) Percentage of general overhead to works cost.

	Rs.
Stock of materials on 1.1.2007	40,000
Purchase of materials in January, 2007	11,00,000
Stock of finished goods on 1.1.2007	50,000
Productive wages	5,00,000
Finished goods sold	24,00,000
Works overhead charges	1,50,000
Office and general expenses	1,00,000
Stock of materials on 31.1.2007	1,40,000
Stock of finished goods on 31.1.2007	60,000

17. (a) Explain the causes and effects of labour turnover.

Or

(b) From the particulars given below, calculate the labour cost per man-day of 8 hours:

(i) Basic salary: Rs. 5 per day.

(ii) Dearness Allowance: 20 paise per every point over 100 Cost of Living Index for workers-Current Cost of Living Index 800 points.

(iii) Leave Salary: 5% of (i) and (ii).

(iv) Employer's contribution to Provident Fund 8% of (i) and (ii).

(v) Employer's contribution to State Insurance: 5% of (i), (ii) and (iii).

(vi) Number of working days in a month: 25 days of 8 hours each.

18. (a) Differentiate between joint costing and process costing.

Or

(b) Explain the key features of process costing.

19. (a) Explain the salient features of marginal costing.

Or

(b) Reliance & Co furnishes the following information:

Particulars	First year of 2023 (Rs.)	Second year of 2023 (Rs.)
Sales	8,10,000	10,26,000
Profit	21,600	64,800

Calculate

(i) P/V ratio

(ii) Fixed Cost

(iii) Amount of Profit or Loss When sales is Rs. 6,48,000

(iv) Amount of sales required to earn a profit of Rs. 1,08,000

20. (a) What is Kaizen Costing? How does it contribute to continuous cost improvement?

Or

(b) What are the methods of accounting for price level changes?

PART C — (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b).

21. (a) Explain the steps involved in the implementation of a costing system.

Or

(b) Following information has been obtained from the records of a manufacturing company.

	1.1.2006	31.12.2006
	Rs.	Rs.
Stock of Raw Materials	40,000	50,000
Stock of finished goods	1,00,000	1,50,000
Stock of work-in-progress	10,000	14,000

Transactions during the year :

	Rs.		Rs.
Indirect labour	50,000	Carriage outward	20,000
Lubricants	10,000	Power	30,000
Insurance on Plant	3,000	Direct labour	3,00,000
Purchase of Raw materials	4,00,000	Depreciation on machinery	50,000
Sales commission	60,000	Factory rent	60,000
Salaries of salesmen	1,00,000	Property tax on factory building	11,000
Administration expenses	1,00,000	Sales	12,00,000

Prepare a statement of cost and profit showing

(i) Cost of Raw Materials Consumed,

(ii) Prime Cost,

(iii) Total Manufacturing Cost,

(iv) Factory Manufacturing Cost,

(v) Cost of Production,

(vi) Cost of Goods Sold,

(vii) Cost of Sale and

(viii) Profit.

22. (a) How do business handle under-absorbed and over-absorbed overheads? Explain the different treatment methods.

Or

(b) Kumaresh Ltd. has three production departments P1, P2 and P3 and two service departments S1 and S2. The following figures are extracted from the records of the company:

	Rs.
Rent and Rates	5,000
Indirect Wages	1,500
Depreciation of Machinery	10,000

	Rs.
General Lighting	600
Power	1,500
Sundries	10,000

Following further details are available :

	Total	P1	P2	P3	S1	S2
Floor Space (sq. meters)	10,000	2,000	2,500	3,000	2,000	500
Light Points	60	10	15	20	10	5
Direct Wages (Rs.)	10,000	3,000	2,000	3,000	1,500	500
H.P. of Machines	150	60	30	50	10	–
Value of Machinery (Rs.)	2,50,000	60,000	80,000	1,00,000	5,000	5,000

Apportion the costs to various departments on the most equitable basis by preparing a primary departmental distribution summary.

23. (a) Discuss in detail the advantages and disadvantages of process costing.

Or

(b) Bengal Chemical Co. Ltd. produced three chemicals during the month of July, 1998 by three consecutive processes. In each process 2% of the total weight put in is lost and 10% is scrap which from processes 1 and 2 realises Rs.100 a ton and from process 3 Rs.20 a ton.

The products of three processes are dealt with as follows:

	Process 1	Process 2	Process 3
Passed on to the next process	75%	50%	–
Sent to warehouse for sale	25%	50%	100%

Expenses incurred :

	Process 1		Process 2		Process 3	
	Rs.	Tons	Rs.	Tons	Rs.	Tons
Raw materials	1,20,000	1,000	28,000	140	1,07,840	1,348
Manufacturing wages	20,500	–	18,520	–	15,000	–
General expenses	10,300	–	7,240	–	3,100	–

Prepare process cost accounts showing the cost per ton of each product.

24. (a) Describe the significance of Cost-Volume-Profit (CVP) analysis in managerial decision-making.

Or

(b) The following are the present cost and output data of manufacture

Product	Price	Variable cost	% of sales
	Rs.	Per unit Rs.	
Tables	120	80	40
Chairs	60	40	35
Bookcases	80	60	25

Total fixed cost Rs. 40,000

Last year's sales was Rs. 2,00,000

The manufacturer is considering to drop the line of book cases and replace with cabinets. His estimates for the new scheme are as follows:

Product	Price	Variable cost	% of sales
	Rs.	Per unit Rs.	
Tables	120	80	40
Chairs	60	40	40
Bookcases	150	100	20

Total fixed cost per annum Rs. 40,000

Sales Rs. 2,50,000

Is the change worth undertaking?

25. (a) Explain Activity-Based Costing (ABC) with a step-by-step approach and examples.

Or

(b) A company, manufacturing two products furnishes the following, data for the year 2004.

Products	Annual output (units)	Total Machine Hours	Total number of purchase orders	Total number of set-ups
A	5,000	20,000	160	20
B	60,000	1,20,000	384	44

The annual overhead are as under:	Rs.
Volume related activity costs	5,50,000
Set-up related costs	8,20,000
Purchase related costs	6,18,000

You are required to calculate the cost per unit of each product A and B based on:

(i) Traditional method of charging overheads

(ii) Activity based costing method.

(8 pages) **Reg. No. :** .....

Code No. : 7498 **Sub. Code : WKCE 41/ VKCE 41**

M.Com. (CBCS) DEGREE EXAMINATION, APRIL 2026.

Fourth Semester

Commerce

Elective – ORGANIZATIONAL BEHAVIOUR

(For those who joined in July 2023 onwards)

Time : Three hours Maximum : 75 marks

PART A — (15 × 1 = 15 marks)

Answer ALL questions.

Choose the correct answer :

1. Organizational behaviour is _____.
   (a) A science
   (b) An art
   (c) A science as well as an art
   (d) None of the above

2. Belief, opinion, knowledge, emotions feelings intention are the components of

(a) OB
(b) Job satisfaction
(c) Attitude
(d) Personality

3. Learning involves change in

(a) Behaviours
(b) Culture
(c) Values
(d) None of these

4. Motivation is the process of stimulating people to accomplish ————————.

(a) Desired goats
(b) Desired homework
(c) Desired assignment
(d) Desired homework and assignment

5. How does job satisfaction impact organizational performance?

(a) Negatively correlates
(b) No impact
(c) Positively correlates
(d) Uncertain relationship

6. Who developed the motivation's dual structure approach?

(a) Alderfer
(b) McGregor
(c) Maslow
(d) F. Herzber

7. Communication begins with _____.

(a) encoding
(b) decoding
(c) channel selection
(d) idea origination

8. What is the key word in understanding organizational structure?

(a) Control
(b) Change
(c) Process
(d) Delegation

9. Organizational culture can affect employees

(a) Positively
(b) Negatively
(c) Positively or negatively both depending on the type of culture
(d) None of these

10. Which of the following is a causes of organizational conflict?

(a) Communication breakdowns

(b) Different values and goals

(c) Competition for resources

(d) All of the above

11. Which of the following is a benefit of effective conflict management?

(a) Improved relationships and communication

(b) Increased productivity and efficiency

(c) Enhanced creativity and innovation

(d) All of the above

12. How can self-awareness be developed?

(a) Through introspection and reflection

(b) Through seeking feedback from others

(c) Through participating mindfulness and meditation

(d) All the above

13. Change management is related to

(a) Satir change management model

(b) Kotter's theory

(c) Nudge theory

(d) All of above

14. OD process is cyclical and ends, when

(a) Desired development result is obtained

(b) Plan is implemented

(c) Data is gathered

(d) Problem is identified

15. Change difficult to implement due to

(a) cultural change

(b) Training

(c) Information overload

(d) None of above

PART B — (5 × 4 = 20 marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 250 words.

16. (a) Examine are the objectives of Organizational behaviour.

Or

(b) Explain the types of values.

17. (a) What are the consequences of Job satisfaction?

Or

(b) Examine the personal characteristics that influence organisational commitment.

18. (a) What are characteristics of organizational culture?

Or

(b) Highlight the importance of Communication.

19. (a) What are the types of conflict in management? Explain.

Or

(b) What are the ways to encourage spirituality in the workplace?

20. (a) State the objectives of Organization Development.

Or

(b) How Organization Development interventions are classified? Explain

PART C — (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 600 words.

21. (a) Discuss in detail the various stages involved in the process of Perception.

Or

(b) Explain the various factors that influence in the formation of attitude.

22. (a) Evaluate the various determinants of Job satisfaction.

Or

(b) Explain the Alderfer's ERG theory of Motivation. How does it compare with Maslow's need hierarchy?

23. (a) Describe the determinants of organizational climate.

Or

(b) Evaluate the factors that influences the choice of organizational structure.

24. (a) Elucidate various causes for organisational conflict.

Or

(b) Examine the benefits of Transactional analysis.

25. (a) Discuss in detail the various stages in organization Development Process.

Or

(b) Explain the measures that can be adopted to overcome resistance by employees.

(8 pages)

Reg. No. : .....

Code No. : 7496 **Sub. Code : WKCM42/ VKCC42**

M.Com.(CBCS) DEGREE EXAMINATION, APRIL 2026.

Fourth Semester

Commerce - Core

HUMAN RESOURCE ANALYTICS

(For those who joined in July 2023 onwards)

Time : Three hours Maximum : 75 marks

PART A — (15 × 1 = 15 marks)

Answer ALL questions.

Choose the correct answer :

1. What is the primary objective of Human Resource Analytics?

   (a) Reducing employee salaries

   (b) Analyzing HR data for better decision-making

   (c) Replacing HR managers with AI

   (d) Conducting random surveys

2. Which is considered the first stage in the evolution of HR Analytics?

(a) Descriptive Analytics

(b) Predictive Analytics

(c) Diagnostic Analytics

(d) Prescriptive Analytics

3. What is the biggest -challenge in implementing HR Analytics?

(a) Lack of HR professionals

(b) High cost of HR software

(c) Poor data quality and integration issues

(d) Employee resistance to training

4. What is the primary goal of HR Analytics in business processes?

(a) Reducing employee engagement

(b) Enhancing data-driven decision-making in HR

(c) Replacing human employees with AI

(d) Increasing HR department size

5. Which statistical technique is commonly used in HR Analytics for predicting employee turnover?

(a) Regression analysis

(b) SWOT analysis

(c) Value chain analysis

(d) PESTEL analysis

6. Which of these statistical models is commonly used in HR Analytics?

(a) Tuckman's Model

(b) Predictive Modelling

(c) Maslow's Hierarchy of Needs

(d) Hofstede' s Cultural Dimensions

7. Which of the following best describes the historical evolution of HR Metrics?

(a) From manual HR records to AI-driven analytics

(b) From financial accounting to HR management

(c) From industrial revolution workforce to digital HR tools

(d) From legal compliance to marketing strategies

8. What is a key benefit of HR Metrics?

(a) Making HR decisions based on intuition

(b) Providing data-driven insights for strategic decision-making

(c) Eliminating the need for performance evaluations

(d) Reducing HR department expenses

9. Which of the following is a key component of an HR Scorecard?

(a) Financial statements

(b) Employee performance and productivity indicators

(c) Marketing strategies

(d) Customer demographics

10. What is the primary goal of HR Analytics?

(a) Reducing workforce size

(b) Data-driven decision-making in HR

(c) Eliminating HR departments

(d) Increasing HR costs

11. Which of the following is a common HR data collection method?

(a) Handwritten notes

(b) Exit interviews

(c) Guesswork

(d) Word-of-mouth reports

12. Which HR metric is most useful for analyzing employee retention?

(a) Time-to-fill

(b) Turnover rate

(c) Cost per hire

(d) Offer acceptance rate

13. Which tool is commonly used for HR Predictive Analytics?

(a) Microsoft Word (b) Tableau

(c) Photoshop (d) Google Docs

14. Which software is widely used for HR predictive modelling?

(a) SPSS (b) Adobe Photoshop

(c) Notepad (d) Instagram

15. Which is a common challenge in implementing HR predictive analytics?

(a) Data inconsistency and quality issues

(b) Lack of HR policies

(c) Too many HR professionals in the company

(d) Lack of employee complaints

PART B — (5 × 4 = 20 marks)

Answer ALL questions, choosing either (a) or (b).
Each answer should not exceed 250 words.

16. (a) Define Human Resource Analytics and explain its significance

Or

(b) Briefly discuss the evolution of HR Analytics

17. (a) What are the common data issues in HR Analytics?

Or

(b) List out the differences between data validity and data reliability in HR research.

18. (a) Explain the key principles for designing HR Metrics.

Or

(b) How does an HR Scorecard help in strategic HR decision-making?

19. (a) Describe the importance of HR Reporting in decision-making.

Or

(b) Explain Root Cause Analysis in HR Analytics with an example.

20. (a) What is the role of quantitative data in HR predictive modelling?

Or

(b) Describe the role of software solutions in predictive analytics.

PART C — (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b).
Each answer should not exceed 600 words.

21. (a) Discuss the different types of HR Analytics with examples.

Or

(b) Discuss the role of HR Analytics in enhancing employee productivity and organizational performance.

22. (a) Discuss the role of data-driven decision-making in HR.

Or

(b) Examine the importance of data accuracy and consistency in HR Analytics.

23. (a) Elaborate the key types of HR Metrics.

Or

(b) Discuss the historical evolution of HR Metrics.

24. (a) Describe the entire process of data collection for HR Analytics.

Or

(b) Describe the role of Data Visualization in HR Analytics. Provide examples of commonly used visualization tools.

25. (a) Explain HR Predictive Modelling in detail. How does it help in HR decision-making?

Or

(b) Discuss the phases of predictive analytics. Provide examples for each phase.

(8 pages) **Reg. No. :** .....

Code No. : 7495 **Sub. Code : WKCM 41/ VKCC 41**

M.Com. (CBCS) DEGREE EXAMINATION, APRIL 2026

Fourth Semester

Commerce – Core

CORPORATE AND ECONOMIC LAWS

(For those who joined in July 2023 onwards)

Time : Three hours Maximum : 75 marks

PART A — (15 × 1 = 15 marks)

Answer ALL questions.

Choose the correct answer :

1. When did The Foreign Exchange Management, Act 1999, come into force?

   (a) 01 April 2000

   (b) 01 March 1999

   (c) 01 June 2000

   (d) 23 April 1999

2. Identify a authorized person by RBI to deal in foreign exchange for specific purpose

(a) Money exchanger

(b) Banker

(c) Financial Institutions

(d) All of the above

3. Which section of the FEMA 1999 deals with Appointment of Adjudicating Authority_?

(a) Section 16 of FEMA 1999

(b) Section 14 of FEMA 1999

(c) Section 13 of FEMA 1999

(d) Section 18 of FEMA 1999

4. When did the Competition Act, 2002, come into force?

(a) 01 April 2004 (b) 31 March 2003

(c) 01 May 2002 (d) 23 April 2003

5. Consumer Protection Act is significant to

(a) Immovable Goods

(b) Movable Goods

(c) Particular Goods and Services

(d) All Goods and Services

6. Which is the fundamental rights of the consumers?

(a) Right to safety

(b) Right to information

(c) Right to choose

(d) All the above

7. Intellectual Property Rights (IPR) protect the use of information and ideas that are of

(a) Ethical value

(b) Moral value

(c) Social value

(d) Commercial value

8. When a Trade mark?

(a) is represented graphically

(b) is capable of distinguishing the goods or services of one person from those of others

(c) may includes shapes of goods or combination of colors

(d) All of the above

9. What is the required documentation for the copyright registration?

(a) A copy of work

(b) A statement of claim

(c) A declaration of ownership

(d) All the above

10. Person" as defined under Prevention of Money-Laundering Act, 2002 includes?

(a) a Hindu undivided family

(b) every artificial juridical person

(c) an association of persons or a body of individuals, whether incorporated or not

(d) all the above

11. Offence of money-laundering is defined in which section of PMLA Act, 2002?

(a) Section 3 (b) Section 2

(c) Section 1 (d) Section 11

12. Which one of the following is forms of money laundering?

(a) Hawala (b) Gambling

(c) Real-estate (d) All the above

13. Which Act regulates the Real Estate sector in India to ensure transparency and project customer service?

(a) Indian contract Act

(b) Transfer of property Act

(c) Indian Enactment Act

(d) Real Estate Act 2016

14. What is the main objective of the Real Estate (Regulation and Development) Act, 2016?

(a) To regulate and develop the real estate sector in India

(b) To Protect the interest of real estate developers in India

(c) To promote the real estate sector in India

(d) To restrict foreign investment in the real estate sector in India

15. In Real Estate transaction, what does the term 'Stamp duty' refers to?

(a) Tax Levied on the transfer of immovable property.

(b) Fee charged by the Real Estate agent

(c) Cost of Stamping document

(d) None of these

PART B — (5 × 4 = 20 marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 250 words.

16. (a) Differentiate current account and capital account transactions.

Or

(b) Examine the features of Foreign Exchange Management Act, 1999.

17. (a) List out the purpose of CCI.

Or

(b) Bring out the objectives of Competition Act, 2002.

18. (a) Point out the characteristic features of Intellectual Property Rights.

Or

(b) What are the objectives of Trademarks Law?

19. (a) Outline the features of Prevention of Money Laundering Act, 2002.

Or

(b) How to tackle the offence of Money Laundering?

20. (a) What are the duties of allotters in Real Estate Act, 2016?

Or

(b) Highlight the salient features of Real Estate Act, 2016.

PART C — (5 × 8 = 40 marks)

Answer ALL questions, choosing either (a) or (b).

Each answer should not exceed 600 words.

21. (a) Describe the duties and responsibilities of 'Authorized Person'.

Or

(b) Critically examine the possession and retention of Foreign Currency under FEMA.

22. (a) Explain the various rights of a consumer to seek redressal.

Or

(b) Discuss the procedure for admission of compliant under CPA 2019.

23. (a) Enumerate the conferred rights on Patentees.

Or

(b) Explain the procedure for registration of copyright.

24. (a) Elucidate the different forms of Money Laundering.

Or

(b) Interpret the search and seizure powers under PMLA.

25. (a) Explain the registration process of real estate projects under RERA.

Or

(b) Interpret the functions and duties of promoter.

———————