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

Code No.: 7532 **Sub. Code: WKCM 21/ VKCC 21**

M.Com. (CBCS) DEGREE EXAMINATION, APRIL 2025.

Second Semester

Commerce – Core

STRATEGIC COST MANAGEMENT

(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. How many steps are there in value chain analysis?
   (a) 4 (b) 1
   (c) 3 (d) 2

2. Just in time aimed at ————.
   (a) Zero inventories (b) Reduced man power
   (c) Over production (d) All of the above

3. Costs associated with improving quality or cost of conformance is called ————.
   (a) Cost of good quality
   (b) Cost of poor quality
   (c) Cost of improvement
   (d) Cost of planning

4. Pareto Analysis is also known by ————.
   (a) Job Scheduling (b) Demand forecasting
   (c) Bench marking (d) 80/20 rule

5. An Estimated price which is expected to be paid by customers for particular market offering is classified as ————.
   (a) Outsource price (b) Target price
   (c) Offshore price (d) Target cost

6. Which stage of the product life cycle is represented by a concentrated effort on Promotional activities?
   (a) Growth stage (b) Decline stage
   (c) Maturity stage (d) Introduction stage

7. Activity based Costing brings accuracy and reliability in products cost determination by focusing on ———— in the cost incurrence.
   (a) Cost absorption
   (b) Cost apportionment
   (c) Cost allocation
   (d) Cost and effect relationship

8. June 2015 : Under activity-based costing,' Material Ordering' is considered as ————.
   (a) Unit level activity
   (b) Batch level activity
   (c) Product level activity
   (d) Facility level activity

9. The method used to assess the real cost of providing services to an individual customer is
   (a) Cost based accounting
   (b) Activity based accounting
   (c) Turnaround based accounting
   (d) Price based accounting

10. The minimum transfer price should be:
    (a) Opportunity cost for selling division
    (b) Opportunity cost for buying division
    (c) Opportunity cost for company as a whole division
    (d) Only Variable cost for the selling

11. Transfer prices are charges for
    (a) Transportation of goods outside unit of an organization
    (b) Goods sold by sub units to outside customers
    (c) Goods stored within a subunit
    (d) Goods exchanged among subunits

12. Transfer pricing analysis aims to arrive at arm's length price on the assumption that the parties to the transaction are ———— parties
    (a) Independent (b) Related
    (c) Controlled (d) Both (a) and (c)

13. Who among the following recommends the Minimum Support Prices (MSP) and issue prices for paddy and wheat?
    (a) Commission for agricultural costs and prices
    (b) NABARD
    (c) Ministry of Agriculture and Farmers Welfare
    (d) NITI Aayog

14. ———— is the use of cost data to develop and identify superior strategies that will produce a sustainable competitive advantage.
    (a) Strategic decision making management
    (b) Strategic cost
    (c) Competitive advantage
    (d) Customer value

15. The law of diminishing returns applies more generally to
    (a) Cloth industry
    (b) Chemical industry
    (c) Agricultural industry
    (d) Film Industry

PART B — (5 × 4 = 20 marks)

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

16. (a) What are the components of Strategic cost management?

Or

(b) What is the need for value chain analysis?

17. (a) Discuss the principles of Target costing.

Or

(b) Explain the Benefits of Life cycle costing.

18. (a) Aruna ltd produces two products X and Y. The overhead cost is Rs. 3,00,000 and the direct labour hours are 10,000. Machine processing overhead is Rs. 3,00,000. Machine hours of X 5,000 and that of Y are 1000. Find out the overhead cost under Traditional method and under activity based cost method.

Or

(b) What are the purposes of ABC analysis?

19. (a) Sairam ltd makes three different products, the particulars are provided below:

Particulars	Sugarcane juice (Rs.)	Sugar making dept (Rs.)	Jaggery making dept (Rs.)
Cost of the product:			
Direct material	5,00,000	7,50,000	–
Direct labour	2,00,000	6,00,000	3,00,000
Direct expenses	1,50,000	2,00,000	2,50,000
Variable overhead	1,50,000	4,00,000	50,000
Fixed overhead	2,00,000	8,00,000	4,00,000

The sugarcane department transfers 50% of production to sugar and jaggery each at 20% of sales. Sugar dept sells its product @ 20% of sales and jaggery department sell the product @ 20% profit. Find out the profit of each division.

Or

(b) Explain the objectives of Transfer pricing.

20. (a) Write a short note on Minimum support price.

Or

(b) Explain the cost control steps involved in IT Sector.

PART C — (5 × 8 = 40 marks)

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

21. (a) Explain the techniques of Lean system.

Or

(b) Explain the components of cost of quality.

22. (a) Explain the difference between cost control and cost reduction.

Or

(b) Discuss the importance of Pareto Analysis.

23. (a) A firm produces two products T & S and provides the following details.

Products	Output in units Rs.	Total Machine Hours Rs.	Total orders handled Rs.	Total Number of Set ups Rs.
T	40,000	20,000	150	30
S	50,000	1,30,000	450	50

Details relating to overheads as follows :

Volumes related overheads – Rs. 4,00,000

Setting up related overhead – Rs. 2,00,000

Order handling cost – Rs. 2,00,000

Compute the overhead absorption rate

(i) Under traditional method

(ii) Under ABC method

Or

(b) Explain in detail the steps of ABC.

24. (a) Aryan ltd produces two products, details of which are furnished below:

	T Rs.	S Rs.
Out put in units	15,000	25,000
Total prime cost	75,000	1,00,000
Variable overhead	25,000	25,000
Fixed cost	50,000	25,000

You are required to compute the transfer price per unit, if

(i) 25% profit on cost is required

(ii) 20% on transfer price is required

Or

(b) Explain the methods of Transfer pricing.

25. (a) Explain why cost management is important in Agriculture sector.

Or

(b) Explain the various tools used for Cost Management.

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

Code No.: 7534 **Sub. Code: WKCM 23/ VKCC 23**

M.Com. (CBCS) DEGREE EXAMINATION, APRIL 2025.

Second Semester

Commerce — Core

SETTING UP OF BUSINESS ENTITIES

(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. Partnership ———— is also called partnership agreement.
   (a) dread (b) creed
   (c) deed (d) none of the above

2. A ———— proprietorship is a business Owned and operated by a single person.
   (a) Seoul (b) Soul
   (c) Sole (d) none of the above

3. A Co-operative business is suitable for members with shared ————.
   (a) interim (b) interpret
   (c) interests (d) none of the above

4. Section 8 company is registered as per the companies Act of ————.
   (a) 2010 (b) 2012
   (c) 2013 (d) none of the above

5. Debt financing occurs when a company raises money by selling debt ———— to investors.
   (a) inducements (b) implements
   (c) instruments (d) none of the above

6. The full form of IPO is initial public ————.
   (a) Opportunity (b) Operations
   (c) Offering (d) none of the above

7. A joint venture is a ———— of two or more parties for development of a single enterprise or project for profit.
   (a) crime (b) consultation
   (c) combination (d) none of the above

8. Ford and Toyota started working together In 2011 to develop hybrid trucks it is ————.
   (a) Joint Job (b) Joint Craft
   (c) Joint Venture (d) None of the above

9. The full form of SPV is Special Purpose ————.
   (a) Variant (b) Variety
   (c) Vehicle (d) None of the above

10. A person named in the ———— document as a designated partner having permanent DPIN signs for registration.
    (a) Initiative (b) Instinct
    (c) Incorporation (d) none of the above

11. A ————typically protects brand names and logos used on goods and services.
    (a) Trade Meter (b) Trade Mail
    (c) Trade mark (d) none of the above

12. FSSAI stands Food Safety and ———— Authority of India.
    (a) Standard
    (b) Streaming
    (c) Stock
    (d) none of the above

13. MSME stands for ———— small and Medium Enterprises.
    (a) Modern
    (b) Macro
    (c) Micro
    (d) none of the above

14. The Water Prevention and Control Act was passed in ————.
    (a) 1974 (b) 1975
    (c) 1976 (d) none of the above

15. The full form of PAN is ———— Account Number.
    (a) Present (b) Previous
    (c) Permanent (d) none of the above

PART B — ($5 \times 4 = 20$ marks)

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

16. (a) Explain any five features of sole proprietorship.

Or

(b) What is partnership and explain any four types of Partnership.

17. (a) Enumerate the reasons why start ups are needed.

Or

(b) Explain any five advantages of Venture Capital.

18. (a) What are the Limitations of limited Liability Partnership?

Or

(b) Explain any five merits of a society.

19. (a) What are the steps in registering TAN?

Or

(b) Give an account of the benefits of PAN.

20. (a) Explain any five causes of water pollution.

Or

(b) What are the Steps to be followed to protect the society from plastic pollution?

PART C — ($5 \times 8 = 40$ marks)

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

21. (a) What are the factors to be considered to choose a right form of business organizations.

Or

(b) Enumerate and explain any eight Points of distinction between Trader and partnership.

22. (a) Give an account of the contents of the Partnership deed (any eight Points).

Or

(b) List out any eight challenges of Start Ups.

23. (a) Give the meaning of start up and enumerate the steps in startup.

Or

(b) Mention some of the documentation required to register a Section eight Company.

24. (a) Explain some types of funding and incentives available for start ups.

Or

(b) Give a detailed account of any eight benefits of using PAN card.

25. (a) Give an elaborate account of any eight advantages of GST.

Or

(b) Give an account of any eight ways in which you can prevent and reduce air Pollution.

———————

Reg. No. : ....

Code No. : 7533 **Sub. Code : WKCM 22/ VKCC 22**

M.Com. (CBCS) DEGREE EXAMINATION, APRIL 2025

Second Semester

Commerce – Core

CORPORATE ACCOUNTING

(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. If a limited company has adopted "Table F", it is required to pay interest on calls in advance at the rate of

   (a) 12% (b) 10%

   (c) 8% (d) 12%

2. Preference shareholders are

(a) Creditors of the Company

(b) Owners of the company

(c) Customers of the company

(d) Debtors of the company

3. Rights shares are those shares which are

(a) issued to the directors of the company

(b) first offered to the existing shareholders

(c) issued by a newly formed company

(d) issued to the debtors

4. In case of marine insurance, provision against unexpired risk should be

(a) 100% (b) 40%

(c) 50% (d) none of the above

5. The item surrender value is related to ________ insurance business.

(a) life

(b) marine

(c) general

(d) all of the above

6. Valuation Balance Sheet is prepared for ascertaining ________ in case of life insurance business.

(a) deficiency (b) surplus

(c) annuity (d) actuary

7. Unrealised profit included in stock is

(a) Deducted from stock in combined Balance Sheet

(b) Deducted from P and L a/c balance in combined Balance Sheet liabilities sides

(c) Deducted from stock and P and L a/c balance in combined Balance Sheet

(d) Shown separately in assets side of CBS.

8. Any loss or profit on revaluation of assets and outside liabilities is

(a) Treated as Revenue profit/loss

(b) Ignored in CBS

(c) Treated as Capital Profit/Loss and adjusted in the respective assets / liabilities in combined Balance Sheet

(d) Shown separately in liabilities side of CBS.

9. Bonus shares issued out of Post acquisition profits will

(a) have no effect on CBS

(b) decrease the Revenue Profits

(c) decrease the total of assets side of CBS

(d) increase the goodwill to the extent of the holding company's share of the bonus.

10. Cost of Sales Adjustment (COSA) calculated under CCA method is the difference between

(a) Opening Stock under CCA method and closing stock under HCA method.

(b) Closing Stock under CCA method and opening stock under HCA method.

(c) Current cost of purchases and Historic Cost of Purchases.

(d) Cost of Sales under CCA and Cost of sales HCA

11. The prominent among the value based models is the

(a) Flamholtx model

(b) Lev and Schwarz model

(c) Lee and Rosenbloom model

(d) Rensis Likert Model

12. Social Responsibility Accounting communicated about a firm's

(a) Social performance

(b) Financial performance

(c) Operational efficiency

(d) None of these

13. Cash flow statements are discussed under which accounting standards?

(a) AS-8 (b) AS-4

(c) AS-5 (d) AS-3 (Revised)

14. ———— is another name given to the published accounts of joint stock companies.

(a) Corporate reporting

(b) Social responsibility

(c) Social accounting

(d) None of the above

15. Disclosure of Accounting Policies is dealt in:

(a) AS-2 (b) AS-1

(c) AS-5 (d) AS-19

PART B — ($5 \times 4 = 20$ marks)

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

16. (a) Following items appear on the liabilities side of the balance sheet of a limited company as on 1st April, 2015:

		Rs.
(i)	13.5% Preference Share Capital	4,00,000
(ii)	Equity Share Capital-fully paid up	5,00,000
(iii)	Equity Share Capital-60% paid up	3,00,000
(iv)	Securities Premium Reserve Account	7,00,000
(v)	15% Debentures	10,00,000

Profit (before interest on debentures and tax at 60%) is Rs. 11,50,000 for the accounting year ended 31st March, 2016. The recommendations of the company's board of directors include equity dividend of 15%. Pass Journal Entries to incorporate board's recommendations.

Or

(b) A company made an issue of 30,000 shares of Rs.10 each payable Rs.3 on application, Rs.5 on allotment and Rs.2 on call. 93,200 shares were applied for and owing to this heavy over-subscription allotments were made as follows:

Applicants for 21,500 (in respect of applications for 2,000 or more) received 10,200 shares. Applicants for 50,600 (in respect of applications for 1,000 or more but less than 2,000) received 12,600 shares

Applicants for 21,100 (in respect of applications for less than 1,000 shares) received 7,200 shares.

Cash then received after satisfying amount due on application was applied towards allotment and call money and balance was then returned. All money due on allotment and call were realised.

Write up the relevant Ledger Accounts relating to this issue of shares in the books of the company.

17. (a) The Life fund of a Life Insurance Company on 31.3.2006 showed a balance of Rs. 54,00,000. However, the following items were not taken into account while preparing the Revenue A/c for 2005-06:

		Rs.
(i)	Interest and dividends accrued on investments.	20,000
(ii)	Income tax deducted at source on the above.	6,000
(iii)	Reinsurance claims recoverable	7,000
(iv)	Commission due on reinsurance premium paid.	10,000
(v)	Bonus in reduction of premiums	3,000

Or

(b) From the following figures appearing in the books of Fire Insurance division of a General company, show the amount of claim as it would appear in revenue account, by preparing schedule 2, claims incurred.

	Direct Business Rs. ('000)	Re-insurance Rs. ('000)
Claims paid during 2005-06	4,670	700
Claims payable- 1-4-2005	763	87
31-3-2006	812	53
Claims received	–	230
Claims receivable 1-4-2005	–	65
31-3-2006	–	113
Expenses of Management (Includes Rs. 35 Thousand surveyor's fees Rs. 45 Thousand and legal expenses for settlement of claims)	230	–

18. (a) A subsidiary company has a capital of Rs. 5,00,000 in shares of Rs. 100 each out of which the holding company acquired 80% of the shares at Rs. 6,00,000. The profits of the subsidiary Co. on the date of acquisition of shares by the holding Co. were Rs. 3,00,000. Calculate the value of capital reserve.

Or

(b) On 1-7-01, X Ltd. acquired 60% shares of Y Ltd. (with a total capital of Rs. 5,00,000) for Rs. 3,80,000. The balance sheet of Y Ltd., showed P and LA/c balance on 1-1-01. Rs. 1,20,000 and profit for the year 2001 Rs. 1,00,000. Calculate the value of goodwill or Capital Reserve.

19. (a) A firm has started its business with a capital of Rs.5,00,000. It has purchased fixed assets worth Rs 2,50,000 in cash. It has kept Rs. 1,30,000 as working capital and incurred Rs. 1,20,000 on recruitment, training and developing the engineers and a few workers. The value of engineers and workers is assessed as Rs.4,00,000. Show these items in the Balance Sheet.

Or

(b) Mention the various cost based methods of human resources valuation.

20. (a) Jeevan Ltd. earned a net profit after tax of Rs. 90,00,000 during the year ended 31.3.2006.

The company's equity capital is 10,000 shares of Rs. 10 each.

The company's has also issued 5,000 20% convertible debentures of Rs.20 each, convertible into shares at par.

Compute Basic EPS and Diluted EPS as per AS-20, assuming Income Tax Rate at 30%.

Or

(b) Sing Co., Ltd. finalised its accounts for the year ended 31.3.2006 and found the following items as part of their accounts.

(i) Settlement received from I.T. department relating to a case pending for the past 9 years Rs. 6 crores.

(ii) Previous year's closing stock was under stated by Rs. 4,00,000 due to error of under casting in stock sheets.

How do you deal with these items as per AS-5?

PART C — (5 × 8 = 40 marks)

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

21. (a) Distinguish between shares and stocks.

Or

(b) The authorised capital of Inter State Distributors Ltd. is Rs.7,50,000 consisting of 3,000 6% cumulative preference shares of Rs. 100 each and 45,000 equity shares of Rs. 100 each. Following is the trial balance drawn up on March 31, 2016:

	Rs.
Paid-up Capital:	
3,000 6% cumulative preference shares	3,00,000
3,000 equity shares (Rs 75 per share called up)	2,25,000
Goodwill	1,00,000
5% first mortgage debentures (secured on freehold properties)	2,10,000
Trade debtors	1,67,500
Trade creditors	1,25,520
Freehold properties at cost	3,90,000
Stock on 1st April, 2015	2,41,500
General Reserve	82,725
Salaries	1,03,500
Surplus Account (Cr.)	58,500
Reserve for taxation	8,800
Delivery expenses	1,02,000
Rent and rates	38,250
General expenses	21,000
Furniture at cost	75,000
Sales	9,18,600
Purchases	4,76,500
Bills receivable	6,000
Freight and carnage inward	3,750
Investments:	
600 shares of Rs.100 each in Sunrise Limited	60,000
Debenture interest (half-year to September, 2015)	5,250
Final dividend for 2014-15	20,250
Preference dividend (half-year to 30th September, 2015)	9,000
Balance at bank in current account	97,500
Cash in hand	14,145
Shares forfeited account	2,000

(i) The value of stock on March 31, 2016 was Rs.2,15,000; (ii) Depreciation on freehold properties is to be provided at 2.5% and on furniture at 6%; (iii) The directors propose to pay the second half-year's dividend on preference shares and a 10% dividend on equity shares: and (iv) Shares were forfeited on non-payment of Rs.35 per share (v) Corporate dividend tax need not be provided.

You are required to prepare final accounts of the company.

22. (a) Explain the accounting principles for preparation of financial statements.

Or

(b) State the important points should be kept in mind in preparing the annual accounts of general insurance companies.

23. (a) The Trial Balances of H Ltd. and S Ltd. are given below as on 31-3-2016:

	H Ltd. Dr.	H Ltd. Cr.	S Ltd. Dr.	S Ltd. Cr.
Equity Share Capital (Rs. 10)	–	10,00,000	–	4,00,000
6% Preference Share capital (Rs. 10)	–	–	–	1,00,000
Fixed Assets less depreciation upto 31.3.2015	5,50,000	–	3,50,000	–
Sales (including Rs. 2,00,000 sales by H Ltd. to S. Ltd.)	–	12,00,000	–	10,00,000

	H Ltd. Dr.	H Ltd. Cr.	S Ltd. Dr.	S Ltd. Cr.
Cost of Goods sold	9,60,000	–	8,00,000	–
Stock (31.3.2016)	1,20,000	–	90,000	–
Debtors and Creditors	2,00,000	1,30,000	1,60,000	60,000
General expenses	1,30,000	–	1,20,000	–
32,000 shares in S Ltd.	4,00,000	–	–	–
Interim Dividend Paid :				
Preference	–	–	3,000	–
Equity	–	–	20,000	–
Dividend Received	–	16,000	–	–
Surplus Account (31.3.2015)	–	76,000	–	48,000
Bank	62,000	–	65,000	–
	24,22,000	24,22,000	16,08,000	16,08,000

(i) Shares were purchased on 1-4-2014

(ii) S Ltd. has paid and provided Rs.20,000 dividend for 2013-2014 and Rs.46,000 for 2014-2015. The net profit for 2014-2015 was Rs.74,000.

(iii) H Ltd. proposed Rs.80,000 for 2015-16 and S Ltd. provided for final dividend of Rs.3,000 as Preference Dividend and Rs.20,000 Equity Dividend.

(iv) Goods sold by H Ltd. to S Ltd. were at 20% profit on sale price. Closing stock of S Ltd. includes Rs.20,000 such stocks.

(v) Depreciation is charged @ 10% p.a. on reducing balance method. There is no addition in 2015-16. Fixed assets of S Ltd. were valued at Rs.10,000 in excess, but no adjustment has been made in the books. Provision for additional depreciation is to be made only to the extent of holding of H Ltd.

Prepare Consolidated Statement of Profit and Loss for the year ended 31st March, 2016 and consolidated Balance Sheet as on 31.3.2016.

Or

(b) Skyjack Ltd. acquired 6,000 Equity Shares in Hijack Lad, on October 1, 2013. On March 31, 2014 liabilities and assets of Hijack Ltd. were as under.

Liabilities	Rs.	Assets		Rs.
Share Capital:		Land and Building at Cost		5,00,000
8 % Preference Shares of Rs 100 each	2,00,000			
Equity Shares of Rs. 100 each	10,00,000	Machinery :		
General reserve	2,20,000	Balance, April 1, 2013	5,00,000	
		Less : Depreciation	50,000	4,50,000
Surplus Account :		Stock at Cost		2,80,000
Balance on April 1, 2013	60,000	Debtors		2,20,000
Profit for 2013-14	1,80,000	Cash at bank		3,70,000
Sundry Creditors	1,60,000			
	18,20,000			18,20,000

As on the date of acquisition Skyjack Ltd. found the Land and Buildings overvalued by Rs.40,000 and the value of machinery to be Rs.6,00,000. In preparing the Consolidated Balance Sheet, it was decided to use the proper values of assets. Ascertain Capital Profits, Revenue Profits and Minority Interest showing the details of working.

24. (a) Define the term forensic accounting. Explain its need.

Or

(b) XYZ Ltd. has supplied the following information relating to its staff, community and general public benefits for the year 2003-04:

	Rs.'000
Tax paid to State Govt.	4,994
Tax paid to Central Govt.	10,346
Local tax paid.	32
Generation of business.	1,049

Medical facilities.	196
Educational facilities.	60
Training and career development	34
Extra hours put in by officers voluntarily.	35
Increase in cost of living in the vicinity on account of cement plant	500
State services consumed : Electricity services	3,921
Central service consumed : Telephone, Telegrams etc.	413
Provision fund, bonus, insurance benefits	363

You are required to prepare social income statement.

25. (a) Give the disclosure requirements of directors' report under the Companies Act 2013.

Or

(b) The investment portfolio of a mutual fund scheme includes 5,000 shares of X Ltd. and 4,000 shares of Y Ltd. acquired on 31-12-2014. The cost of X Ltd.'s shares is Rs.40 while that of Y Ltd.'s shares is Rs.60. The market value of these shares at the end of 2014-15 were Rs.38 and Rs.64 respectively. On 30-6-2015, shares of both the companies were disposed off realizing Rs.37 per X Ltd. shares and Rs.67 per Y Ltd. shares. Show important accounting entries in the books of the fund for the accounting years 2014-15 and 2015-16.

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

Code No. : 7538 **Sub. Code : WKCE 24/ VKCE 24**

M.Com. (CBCS) DEGREE EXAMINATION, APRIL 2025.

Second Semester

Commerce

Elective – LOGISTICS AND SUPPLY CHAIN MANAGEMENT

(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 of the following is a key feature of effective supply chain management?
   (a) Decentralized planning
   (b) Isolated information systems
   (c) Collaborative partnerships
   (d) Redundant inventory

2. Which of the following is NOT a type of supply chain intermediary?
   (a) Wholesalers
   (b) Retailers
   (c) Manufacturers
   (d) Agents

3. A channel of distribution for industrial goods typically involves.
   (a) more intermediaries than consumer goods
   (b) direct selling to end-users
   (c) extensive use of advertising
   (d) higher distribution costs

4. Which technology is commonly used to enhance the efficiency of global supply chain networks?
   (a) Virtual reality
   (b) Blockchain
   (c) Social media
   (d) Radio broadcasting

5. Which type of supply chain is most common in the Indian market?
   (a) Lean supply chain
   (b) Agile supply chain
   (c) Hybrid supply chain
   (d) Green supply chain

6. Which metric is crucial for evaluating the efficiency of a domestic supply chain?
   (a) Customer feedback scores
   (b) Number of product SKUs
   (c) Order fulfillment time
   (d) Social media engagement

7. Outbound logistics includes which of the following activities?
   (a) Procurement of raw materials
   (b) Distribution of finished goods
   (c) Manufacturing
   (d) Supplier relationship management

8. What is an important measure for materials handling?
   (a) Customer satisfaction levels
   (b) Efficiency and safety of material movement
   (c) Marketing return on investment
   (d) Employee retention rates

9. Who are the main participants in transportation decisions?
   (a) Suppliers, carriers, and consumers
   (b) Marketing, finance, and HR departments
   (c) Competitors and regulatory bodies
   (d) Product designers and IT specialists

10. Global strategic positioning in supply chain logistics focuses on
    (a) minimizing local transportation costs
    (b) optimizing the entire supply chain network globally
    (c) expanding local market share
    (d) reducing product quality

11. Supply chain security aims to
    (a) increase inventory turnover
    (b) protect the supply chain from disruptions and threats
    (c) decrease product quality
    (d) lengthen delivery times

12. Distribution control in a supply chain involves.

(a) managing product design

(b) overseeing the movement of goods from supplier to customer

(c) creating marketing campaigns

(d) developing new products

13. Which procurement strategy focuses on purchasing goods from the lowest cost supplier?

(a) Single sourcing

(b) Multiple sourcing

(c) Global sourcing

(d) Local sourcing

14. Which production strategy aims at producing goods only as they are needed in the production process?

(a) Just-In-Time (JIT)

(b) Make-to-Stock (MTS)

(c) Make-to-Order (MTO)

(d) Assemble-to-Order (ATO)

15. Which of the following best describes an e-marketplace?

(a) A physical location where buyers and sellers meet

(b) An online platform for buying and selling goods and services

(c) A type of traditional retail store

(d) A logistics management system

PART B — (5 × 4 = 20 marks)

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

Each answer should not exceed 250 words.

16. (a) Define the term Supply Chain Management Explain its features.

Or

(b) Write a short note on supply chain intermediaries and what types exist?

17. (a) Describe the main challenges faced by global supply chain networks.

Or

(b) How can companies improve customer service in their supply chains?

18. (a) Define the term reverse logistics, and why is it important?

Or

(b) Narrate the elements of inventory management.

19. (a) Give the meaning of international sourcing and importance of supply chain securities.

Or

(b) How does packaging contribute to material handling efficiency? Explain.

20. (a) Evaluate the e-procurement working procedures:

Or

(b) Define the term internet and explain its benefit in SCM.

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 common barriers in supply chain management.

Or

(b) Monitor the evolution and importance of supply chain management.

22. (a) Define the term global supply chains. Discuss its different types.

Or

(b) Examine the key metrics for evaluating supply chain performance.

23. (a) Explain the term bullwhip effect, and how can it be mitigated?

Or

(b) Distinguish between inbound and outbound logistics and what constitutes transport infrastructure?

24. (a) Evaluate and examine the different ownership arrangements for warehouses.

Or

(b) State the different types of warehouses and its various functions.

25. (a) Write a short note on the following in SCM.

(i) E-marketplaces

(ii) E-procurement

(iii) E-logistics

(iv) E-fulfillment

Or

(b) Define the term procurement and discuss the factors in selecting a procurement source.

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

Code No.: 7536 **Sub. Code: WKCE 22/ VKCE 22**

M.Com. (CBCS) DEGREE EXAMINATION, APRIL 2025.

Second Semester

Commerce

Elective – DIGITAL BANKING

(For those who joined in July 2023 only)

Time : Three hours Maximum : 75 marks

PART A — (15 × 1 = 15 marks)

Answer ALL questions.

Choose the correct answer :

1. What does LAN stand for?
   (a) Local Area Network
   (b) Large Area Network
   (c) Long Area Network
   (d) Local Access Network

2. What is PIN in banking?
   (a) Personal Identification Number
   (b) Personal Information Number
   (c) Payment Identification Number
   (d) Payment Information Number

3. What does CTS stand for in the context of banking?
   (a) Cheque Truncation System
   (b) Credit Transfer System
   (c) Cash Transfer System
   (d) Customer Transaction System

4. What does HWAK stand for in banking?
   (a) Hardware Authentication Key
   (b) Hardware Access Key
   (c) Hand Written Authentication Key
   (d) Hand Written Access Key

5. How are electronic signatures typically retrieved for verification?
   (a) Through manual filing systems
   (b) Via digital databases and software systems
   (c) Using physical signature cards
   (d) By contacting the customer

6. What is the main advantage of the Cheque Truncation System (CTS)?
   (a) Increased physical movement of cheques
   (b) Faster clearing and settlement of cheques
   (c) Higher processing fees for banks
   (d) Delayed transaction processing

7. Which mode of transmission involves data being sent in both directions simultaneously?
   (a) Simplex (b) Half-duplex
   (c) Full-duplex (d) Multiplex

8. Which of the following is a key component of a data communication network?
   (a) CPU (b) Router
   (c) Monitor (d) Keyboard

9. What are the two primary modes of data transmission?
   (a) Analog and Digital
   (b) Wireless and Wired
   (c) Synchronous and Asynchronous
   (d) Serial and Parallel

10. What is the primary benefit of online update facilities in banking?
    (a) Increased transaction speed
    (b) Real-time account management
    (c) Higher interest rates
    (d) Enhanced security

11. How many digits are typically in a standard PIN for debit and credit cards?
    (a) 2 (b) 4
    (c) 6 (d) 8

12. Which of the following is a major retail payment network in India?
    (a) IMPS (b) RTGS
    (c) SWIFT (d) CHIPS

13. Which of the following is a key measure to prevent phishing in electronic banking?

(a) Ignoring customer complaints

(b) Regular customer education and awareness programs

(c) Delaying software updates

(d) Reducing security protocols

14. Which global trend is significantly impacting the banking industry by enhancing customer interaction?

(a) Cloud computing

(b) Internet of Things (IoT)

(c) Mobile banking

(d) Augmented reality

15. What type of threat involves unauthorized access to banking systems?

(a) Phishing

(b) Denial of Service (DoS)

(c) Hacking

(d) Malware

PART B — (5 × 4 = 20 marks)

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

16. (a) What is NPC and its significance in banking?

Or

(b) What is microfiche in banking?

17. (a) Distinguish between credit card and debit card.

Or

(b) What are the benefits of electronic signatures?

18. (a) What does EFT stand for, and what is its purpose?

Or

(b) What is the primary function of SWIFT in the banking industry?

19. (a) State the objectives of technology up gradation in banks?

Or

(b) Why is customer education important in electronic banking?

20. (a) What are the primary goals of information security?

Or

(b) What are the objectives of evaluation requirements in information security?

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 role of computer systems in modern banking.

Or

(b) Discuss the functionalities and benefits of ATMs in the banking sector.

22. (a) Describe the process and security measures involved in updating personal information through online banking platforms.

Or

(b) Now does PIN (Personal Identification Number) contribute to the security of electronic banking?

23. (a) Explain the primary components of a data communication network and their functions.

Or

(b) Trace the evolution of the Electronic Funds Transfer (EFT) system from its inception to the present day.

24. (a) How has information technology (IT) transformed the banking sector, and what are the key impacts?

Or

(b) Explain the role of technology upgradation in enhancing operational efficiency and customer service in banks.

25. (a) Describe the different types of threats that banks face in their IT environments.

Or

(b) Explain the various control mechanisms that banks can implement to mitigate security risks and ensure the integrity of their IT systems.

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