

MULTIPLE CHOICE QUESTIONS FOR MCOM - (MC4C15)

COST MANAGEMENT

1. *Marginal costing is concerned with;*
 - a. Fixed cost
 - b. variable cost
 - c. semi fixed
 - d. None of these

2. *Cost unit is used for*
 - a. cost control
 - b. cost reduction
 - c. ascertainment of cost
 - d. None of these

3. *Pareto's law is concerned with;*
 - a. ABC analysis
 - b. VED analysis
 - c. JIT
 - d. FSND analysis

4. *Over head is an aggregate all costs*
 - a. Indirect cost
 - b. direct cost
 - c. material cost
 - d. all of the above

5. *Bad debts are treated as part of*
 - a. selling overhead
 - b. factory overhead
 - c. office overhead
 - d. any of the above

6. *Unit costing is a?*
 - a. technique
 - b. method
 - c. quotation
 - d. tender

7. *Which method of costing is used where the job is large and is of long duration;*
 - a. process costing
 - b. batch costing
 - c. job costing
 - d. contract costing

8. *Abnormal process loss is transferred to.....*
 - a. balance sheet
 - b. costing P/L account
 - c. Nominal a/c
 - d. none of the above

9. *Master budget is the summary of :*
 - a. cash budget
 - b. sales budget
 - c. production budget
 - d. All functional budget

10. *Difference between standard cost & actual cost is known as:*
 - a. Profit
 - b. loss
 - c. differential cost
 - d. variance

11. In an activity based costing implementation, products diverse demand is based on

- a. batch size
- b. complexity
- c. process steps
- d. all of above

12. The following is also known as overhead costs or on costs

- a. cost of direct labour
- b. cost of indirect labour
- c. direct expenses
- d. indirect expenses

13. Which of the following calculate the actual cost of a product;

- a. cost estimation
- b. costing
- c. both a & b
- d. none of the above

14. costing is a type of job costing?

- a. multiple
- b. operating
- c. unit
- d. batch

15. The following cost helps in taking 'make or buy' decision

- a. standard cost
- b. marginal cost
- c. differential cost
- d. sunk cost

Answer key

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
b	c	a	a	c	b	b	b	d	d	d	d	b	c	c

MULTIPLE CHOICE QUESTIONS FOR MCOM (MC4C14)

FINANCIAL DERIVATIVES & RISK MANAGEMENT

1. risk is a loss may occur from the failure of another party to perform according to the terms of a contract?
 - a) Credit
 - b) Currency
 - c) Market
 - d) Liquidity
2. Financial derivatives includes?
 - a) Stock
 - b) Bonds
 - c) Future
 - d) None of these
3. By hedging a portfolio ; a bank manager
 - a) Reduces interest rate risk
 - b) Increases re investment risk
 - c) Increases exchange rate risk
 - d) None of these
4. A long contract requires that the investor
 - a) Sell securities in the future
 - b) Buy securities in the future
 - c) Hedge in the future
 - d) Close out his position in the future
5. The disadvantage of swaps is that they
 - a) Lack of liquidity
 - b) Suffer from default risk
 - c) Both A & B
 - d) B only
6. Hedging by buying an option
 - a) Limits gain
 - b) Limits losses
 - c) Limits gain & losses
 - d) Has no limit on losses
7. All other things held constant premium on options will increase when the
 - a) Exercise price increases
 - b) Volatility of the underlying assets fails
 - c) Term to maturity increases
 - d) Both B & C

8. An option allowing the owner to sell an asset at a future date is a
 - a) Put option
 - b) Call option
 - c) Forward option
 - d) Future contract

9. Composite value of traded stocks group of secondary market is classified as
 - a) Stock index
 - b) Primary index
 - c) Stock market index
 - d) Limited liability index

10. is the minimum amount which must be remained in a margin account
 - a) Maintenance margin
 - b) Variation margin
 - c) Initial margin
 - d) None of these

11. The number of future contract outstanding is called?
 - a) Liquidity
 - b) Float
 - c) Volume
 - d) Turnover

12. The amount paid for an option is the
 - a) Strike price
 - b) Discount
 - c) Premium
 - d) Yield

13. Futures contracts are more successful than interest rate forward contracts because they :
 - a) are less liquid
 - b) have greater default risk
 - c) are more liquid
 - d) have an interest rate tied to the discount rate

14. The payoffs for financial derivatives linked to
 - a) Securities that will be issued in the future
 - b) The volatility of interest rates
 - c) previously issued securities
 - d) none of the above.

15. Which of the following is not a problem with an interest rate forward contract?
 - a) Low interest rate
 - b) default risk
 - c) lack of liquidity
 - d) finding a counterparty

**Answer key : 1.(a). 2.(c). 3.(a). 4.(b). 5.(c). 6.(b). 7.(c). 8.(a). 9.(c). 10.(c). 11.(a). 12.(c)
13. (c) 14. (c) 15. (a)**

MULTIPLE CHOICE QUESTIONS FOR MCOM – (MC4C15)

FINANCIAL MARKET & INSTITUTION

1. Money market where securities are issued by Govt's to obtain funds for short term is classified as
 - a) Money market instruments
 - b) Capital market instruments
 - c) Counter instruments
 - d) Long term instruments
2. Composite value of traded stock groups of secondary markets is classified as
 - a) Stock index
 - b) Primary index
 - c) Stock market index
 - d) None of these
3. Who regulates mutual fund industry?
 - a) RBI
 - b) SEBI
 - c) AMFI
 - d) IRDA
4. Under Provident Fund Act 1952 "insurance fund" means
 - a) Unit linked insurance plan
 - b) Deposit linked insurance fund
 - c) Employees group accident insurance
 - d) Medical insurance fund
5. Stock market in which already issued stocks are re-sold and re-bought are classified as
 - a) Red herring stock market
 - b) Pre-emptive stock market
 - c) Silence stock market
 - d) Secondary stock market
6. What is the important role of a commodity exchange?
 - a) Provide liquidity
 - b) Maintain market balance
 - c) Provide security against risk
 - d) All of these
7. Which of these following in charge of future trading?
 - a) State Govt
 - b) Central Govt
 - c) Forward market commission
 - d) None of these
8. Bonds that does not pay any interest rate are considered as
 - a) Interest free bonds
 - b) Zero coupon bond
 - c) Priceless coupon bond
 - d) Useless price bond

9. In the foreign exchange market, the of one country is traded for the of another country
- a) Currency : Currency
 - b) Currency : Financial instrument
 - c) Currency : Goods
 - d) Goods : Goods
10. The date of settlement for a foreign exchange transactions is referred to as
- a) clearing date
 - b) Swap date
 - c) Maturity date
 - d) Value date
11. Who is the first chairman of NABARD?
- a) B.Sivaraman
 - b) C.Shivan
 - c) Jayaram Ramesh
 - d) Arun Jately
12. are bonds issued in a country other than that of the currency of denomination?
- a) Convertible bonds
 - b) Euro bonds
 - c) Foreign bonds
 - d) Junk bonds
13. In capital market major suppliers of trading instruments are ;
- a) Government & Corporations
 - b) Liquid Corporations
 - c) Instrumental Corporations
 - d) Manufacturing Corporations
14. Type of Financial Market in which Corporations issues new fund to raise funds is classified as
- a) Flow Market
 - b) Primary Market
 - c) Secondary Market
 - d) Funding Market
15. Money Market where debt and stocks are traded and maturity period is more than a year is classified as
- a) Short Term Market
 - b) Capital Market
 - c) Counter Market
 - d) Long Term Market

Answer Key : 1.(a). 2. (c). 3.(b). 4.(b). 5. (d). 6. (a). 7 .(d). 8. (b). 9. (a). 10. (d). 11. (a). 12. (b). 13. (a). 14. (b). 15 (b)

MULTIPLE CHOICE QUESTIONS FOR MCOM - (MC3C12)

INCOME TAX LAW AND PRACTICE

1. *The term salary includes:*

- a. wages
- b. Gratuity
- c. Advance of salary
- d. all of the above

2. *Profits or gains arising from the transfer of a capital asset is called.....?*

- a. capital gains
- b. capital asset
- c. capital loss
- d. none of these

3. *Income from other sources includes:*

- a. lottery income
- b. cross word puzzle
- c. races
- d. all of these

4. *Income deemed to accrue or arise in India is taxable in case of;*

- a. Resident only
- b. both resident and not ordinarily resident
- c. nonresident
- d. all of the above

5. *The cost of inflation index number of the previous year 2008-2009 is.....*

- a. 480
- b. 519
- c. 551
- d. 582

6. *Deduction U/S 80 c is allowed from*

- a. GTI
- b. total income
- c. tax on total income
- d. balance sheet

7. *Salary due but not yet received is known as*

- a. arrears of salary
- b. advance of salary
- c. commuted salary
- d. none of these

8. *Perquisites are.....*

- a. payment
- b. fees
- c. profit
- d. all of the above

9. *..... is a provident fund which is not recognized by commissioner of income tax*

- a. statutory PF
- b. public PF
- c. recognized PF
- d. un recognized PF

10. *Deduction under 80ccc is allowed to the extend of*

- a. 2 lacs
- b. 1 lack
- c. 4 lack
- d. 5 lack

11. Agricultural income is :

- a. fully exempt
- b. partially exempt
- c. fully taxable
- d. partially taxable

12. Residential status to be determined for

- a. previous year
- b. assessment year
- c. accounting year
- d. None

13. Education cess is leviable in case of:

- a. An individual and HUF
- b. A company assessee only
- c. All assessees
- d. None of these

14. Tax Audit is compulsory in case of a person is carrying on business whose gross turnover / sales / receipt, as the case may be, exceeds;

- a. 10 lakh
- b. 40 lakh,
- c. 1 crore
- d. 20 lakh

15. where the entire block of the depreciate asset is transferred after 36 months, there will be;

- a. short-term capital gain
- b. long term capital gain
- c. short-term capital gain or loss
- d. long term capital gain or loss

Answer key

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
d	a	d	d	d	a	a	d	d	b	a	a	c	b	c

MULTIPLE CHOICE QUESTIONS FOR MCOM - (MC313)

RESEARCH METHODOLOGY

1. *.....research aims at finding a solution for an immediate problem facing a society or business?*
 - a. descriptive research
 - b. applied research
 - c. quantitative research
 - d. qualitative research

2. *Pilot survey means?*
 - a. preliminary survey
 - b. descriptive survey
 - c. enumeration
 - d. none of these.

3. *All items in any field of enquiry constitute?*
 - a. universe
 - b. population
 - c. sample
 - d. A & B

4. *In which scale we uses number and symbols to events in order to label them?*
 - a. nominal
 - b. ordinal
 - c. interval
 - d. cardinal

5. *Methods of data collection;*
 - a. observation
 - b. interview
 - c survey
 - d. AB&C

6. *A sample design is?*
 - a. plan
 - b. chart
 - c. list
 - d. summary

7. *Which sampling is used to select every item on a list?*
 - a. stratified
 - b. area
 - c. systematic
 - d. cluster

8. *Primary data source;*
 - a. observation
 - b. interview
 - c. survey
 - d. all of these.

9. *..... is the process of assigning numerals and symbols?*
 - a. editing
 - b. coding
 - c. tabulation
 - d. none of these

10. *ANOVA developed by ?*
 - a. RA fisher
 - b. R.J. fisher
 - c. marshall
 - d. none

11. *A common test in research demand much priority on*

- a. reliability
- b. objectivity
- c. usability
- d. all of the above

12. *Action research means*

- a. longitudinal research
- b. applied research
- c. research initiated to solve an immediate problem
- d. none of these

13. *In the process of conducting research 'formulation of hypothesis' is followed by*

- a. statement of objectives
- b. analysis of data
- c. selection of research tools
- d. collection of data

14. *Amplifying is advantages as it.....*

- a. helps in capital saving
- b. saves time
- c. increase accuracy
- d. both A& B

15. *Survey research studies*

- a. circumstances
- b. population
- c. event
- d. process

Answer key

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
b	a	b	a	d	a	c	d	b	a	d	c	c	d	b

FINANCIAL MANAGEMENT

THIRD SEMESTER M.COM ELECTIVE :MC3E(F)01

Multiple Choice Questions

1. Profit maximization when:
 - a. Cost is minimized
 - b. revenue is maximized
 - c. marginal revenue = marginal cost
 - d. None of these.
2. Net working capital means:
 - a. Current asset+current liability
 - b. current asset-current liability
 - c. current asset only
 - d. none of these
3. The longer the operating cycle:
 - a. The larger the size of current assets
 - b. the smaller the size of current asset.
 - c. current asset remain the same
 - d. none of the above.
4. Which of the following is not the principle of working capital management
 - a. Risk variation
 - b. cost of capital
 - c. maturity of payment
 - d. conservatism
5. Capital structure is optimal when :
 - a. WACC tends to decline
 - b. WACC is the lowest
 - c. cash is sufficient to meet debt
 - d. none of these
6. Capital structure can be classified according to :
 - a. Nature and sources
 - b. ownership and creditorship
 - c. cost behavior
 - d. all of these
7. MM theory suggests that changing leverage ratio does not influence the value of firm because of :
 - a. The arbitrage process
 - b. no change in the WACC
 - c. both of the above
 - d. none of the above
8. Cost of preference share is:
 - a. Treated for taxes
 - b. not treated for taxes
 - c. only occasionally treated for taxes
 - d. none of these
9. Cost of equity share is influenced by:
 - a. Growth rate of dividend only
 - b. growth rate of earnings only.
 - c. both of the above
 - d. none of these
10. Cost of new debt incorporates:
 - a. Floatation cost
 - b. no floatation cost
 - c. only a part of floatation
 - d. none of these

11. MM theory suggests that dividend payment:
 - a. has a positive impact on the value of firm
 - b. has a negative impact on the value of a firm
 - c. has no impact on the value of firm.
 - d. none of these
12. Residual theory of dividend is applicable only when:
 - a. The cost of retained earnings lower than the cost of debt
 - b. the cost of retained earnings is higher than the cost of debt
 - c. the cost of retained earnings is equal to the cost of debt.
13. In _____ approach, the capital structure decision is relevant to the valuation of the firm.
 - a. Net income
 - b. Net operating income
 - c. Traditional
 - d. Miller and Modigliani
14. A critical assumption of the net operating income (NOI) approach to valuation is:
 - a. that debt and equity levels remain unchanged.
 - b. that dividends increase at a constant rate.
 - c. that ko remains constant regardless of changes in leverage.
 - d. that interest expense and taxes are included in the calculation.
15. Marketable securities are primarily
 - a. Short term debt instruments.
 - b. Short term equity securities.
 - c. Long term debt instruments
 - d. Long term equity securities.

ANSWER KEY

1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
c	b	e	d	b	d	c	b	c	a	c	b	a	c	a

Prepared by:

Sri. Nazar. K
Assistant Professor on contract,
School of Distance Education,
University of Calicut.

ADVERTISING AND SALES MANAGEMENT

M.COM III SEM ELECTIVE: MC3E(M)01

MULTIPLE CHOICE QUESTIONS

1. Any paid form of non-personal and promotion of ideas, goods or services by an identified sponsor is called?
a. Sales promotion b. Direct marketing c. Personal selling d. Advertising
2. Advertising define the task that advertising must accomplish with a specific target audience during a specific period of time.
a. Objectives b. Budgets c. Strategies d. Campaign
3. What is one of the primary goals of reminder advertising?
a. Maintain customer relationship c. Restore company image
b. Build brand preference d. Correct false impression
4. A product in the maturity stage will often require advertising?
a. Informative b. Persuasive c. Reminder d. Co-operative
5. Product placement in the television programmes and movies is an example of
a. Branded entertainment c. Brand contact
b. Advertainment d. Pulsing
6. What is the first element that a reader notices in a print add?
a. Copy b. Illustration c. Headlines d. Slogan
7. is a measure of percentage of people in the target market who are exposed to the ad campaign during a given period of time?
a. Reach b. Qualitative value c. Format d. Premium
8. The internet, direct mail, magazine and radio, all offers advertisers which of the following advantages.
a. Audience selectivity b. Low cost c. Credibility d. Flexibility
9. The advertiser must decide on the or decided media impact, of a message in a specific medium.
a. Reach b. Illustration c. Qualitative value d. Frequency
10. For many years have dominated the media mix used by national advertisers.
a. Radio & TV c. Newspaper & Direct mail
b. TV & Magazines d. Radio & Digital media

11. Sales encourages a sales force to make a selling effort that is above and beyond the normal expectations.
- a. Contest b. Quotas c. Meetings d. Plans
12. Sales person's is often related to how well he or she meets a sales quota.
- a. Profit sharing plan b. Compensation c. Sales report d. Expense report
13. A(n) is a sales persons write up of his or her completed sales activities.
- a. Call plan b. Call report c. Sales report d. Expense plan
14. The sales person meets the customer for the first time in the step of the selling process.
- a. Prospecting b. Qualifying c. Pre-approach d. Approach
15. According to a survey of purchases And skill are the most important quality for a sales person?
- a. Listening ; problem solving c. Concern into interpersonal
b. Presentation ; listening d. Presentation ; problem solving

ANSWER KEY

1.d 2.a 3.a 4.c 5.a 6.b 7.a 8.a 9.c 10.b 11.a 12.b 13.b 14.d 15.a

Prepared by:

Sri. Nazar. K
Assistant Professor on contract,
School of Distance Education,
University of Calicut.

CONSUMER BEHAVIOUR

M.COM III SEM ELECTIVE: MC3E(M)02

MULTIPLE CHOICE QUESTIONS

1. At the top of Maslow's hierarchy of needs (shown as pyramid in the text) are
Needs.
a. Esteem b. Self-actualization c. Social d. Safety
2. A person consists of all the groups that have a direct or indirect influence on his or her attitudes or behaviour.
a. Sub culture b. Family c. Social class d. Reference group
3. Which of the following would be the best illustration of a sub culture?
a. a religion c. your university
b. a group of close friends d. a fraternity or sorority
4. Understanding of consumer needs and then develops a marketing mix to satisfy these needs.
a. Marketing concepts c. The product influences
b. Strategic plan d. The price influences
5. Is the single factor that best indicates the social class.
a. Time b. Money c. Occupation d. Passion
6. Marketing strategies are often designed to influence and lead to profitable exchanges.
a. Consumer decision making c. Advertising strategies
b. Sales strategies d. Export strategies
7. refers to the information a consumer has stored their memory a product or service.
a. Cognitive dissonance c. Product research
b. Product knowledge d. Marketing research
8. can influence the consumers thought about products.
a. Marketing & popularity
b. Advertising, sales promotion, sales people and publicity
c. Sales promotion, popularity and market
d. Billboards
9. describes changes in an individual behaviour arising from experience.
a. Modelling b. Motivation c. Perception d. Learning
10. Maslow's hierarchy of needs includes all except which of the following.
a. Cognition b. Physiological c. Safety d. Belongings

11. Which of the following is not a part of group influence.
a. Social class b. Social group c. Reference group d. Personality
12. Which step of the buyer decision process immediately precedes the purchase decision?
a. Evaluation of alternatives c. Need recognition
b. Information search d. Post purchase behaviour
13. The stage in the adoption process where the consumer considers whether trying the new product make sense is called?
a. Interest b. Trial c. Evaluation d. Adoption
14. Another term for a motive is a
a. Action b. Need c. Cue d. Drive
15. The marketing information system begins and ends with? .?
a. Marketing managers c. Information technology
b. Marketing intelligence d. consumers

ANSWER KEY

1.b 2.d 3.a 4.a 5.c 6.a 7.b 8.b 9.d 10.a 11.d 12.a 13.c 14.d 15.a

Prepared by:

Sri. Nazar. K
Assistant Professor on contract,
School of Distance Education,
University of Calicut.

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

THIRD SEMESTER M.COM ELECTIVE :MC3E(F)02

Multiple Choice Questions

1. Liquidity risk is :
 - a) is risk investment bankers face.
 - b) is lower for small OTC
 - c) increases whenever interest rates increases
 - d) is risk associated with secondary market transactions
2. Bond holders usually accept interest payment each.
 - a) 1 year
 - b) six months
 - c) 2 months
 - d) 2 years
3. Passive management is also referred to as.....?
 - a) index fund management
 - b) index folio management
 - c) interest free management
 - d) none of these
4. Multifactor asset pricing model that can be used to estimate therate for the valuation of financial asset.
 - a) discount
 - b) interest
 - c) expense
 - d) risk
5. Arbitrate pricing theory is an model.
 - a) asset pricing
 - b) risk evaluation
 - c) bond pricing
 - d) none of these
6. CAMP stands for .
 - a) capital asset pricing model
 - b) capital assessment pricing model
 - c) capital asset placement model
 - d) none of these
7. An asset risk premium is given by :
 - a) the asset standard deviation
 - b) the assets expected returns
 - c) expected return per unit of standard deviation
 - d) the excess of the assets expected return over the riskless rates
8. Which of the following is an example of a depreciable asset?
 - a) land
 - b) cash
 - c) account receivable
 - d) equipment
9. While bond prices fluctuate ,
 - a) yeilds are constant
 - b) coupon are constant
 - c) the spread between yeilds is constant
 - d) short term bond prices fluctuate even more

10. To calculate historical (realised) risk and return, use;
- a) ex-post data
 - b) mean and variance of expected return
 - c) probability distribution of possible states
 - d) ex- ante data
11. A price weighted index is an arithmetic mean of
- a) future prices
 - b) current prices
 - c) quarter prices
 - d) none of these
12. A firm that fails to pay dividends on its preferred stock is said to be
- a) insolvent
 - b) in arrears
 - c) in sufferable
 - d) delinquent
13. is not a money market instrument.
- a) certificates of deposit
 - b) a treasury bill
 - c) a treasury bond
 - d) commercial paper
14. A bond that has no collateral is called ?
- a) collable bond
 - b) a debenture
 - c) a junk bond
 - d) a mortgage
15. The process of addition of more assets in an existing portfolio is called.....?
- a) portfolio revision
 - b) portfolio addition
 - c) portfolio exchanging
 - d) none of these

ANSWER KEY

1.c 2.b 3. a 4.a 5.a 6.a 7.a 8.d 9.a 10.a 11.b 12.b 13.b 14.b 15.a

Prepared by:

Sri. Nazar. K
Assistant Professor on contract,
School of Distance Education,
University of Calicut.

SERVICE MARKETING

M.COM IV SEM ELECTIVE: MC4E(M)04

MULTIPLE CHOICE QUESTIONS

1. A Is a form of product that consist of activities, benefits, or satisfaction offered for sale that are essentially intangible and do not result in the ownership of anything?
a. Service b. Demand c. Need d. Physical object
2. All of the following are examples of service except;
a. Banking b. Hotels and motels c. Tax preparation d. Computer software
3. Distinct characteristics of services is ?
a. Intangible b. Inseparability c. Variability d. Perishability
4. The services a customer expects are calledservices package?
a. Expected b. Augmented c. Primary d. Secondary
5. Added features to an offering are called service features?
a. Perceived b. Secondary c. Expected d. Augmented
6. Intangibility, perishability, inseparability, and variability are the characteristics of :
a. Products b. Services c. Goods d. Both 'a' and 'b'
7. are the only service distributors which do not require direct human interactions?
a. Electronic channels c. Direct service channels
b. SSTS d. Speculative channels
8. is the physical surroundings or the physical facility where the service is produced, delivered and consumed.
a. Service space b. Service place c. Service escape d. Service scope
9. is defined as the caring, individualised attention that the firm provides its customers .
a. Empathy b. Responsiveness c. Sympathy d. Assurance
10. Which of the following is not a element of people?
a. Motivation b. Team work c. Customer training d. Flow of activities
11. Which of the following is not an element of physical evidence?
a. Employees dress c. Equipment
b. Employees training d. Facility design

12. In the service system, customers may specify their needs and expectations to the service provider, such expectations are called?
- a. Feedback b. Feed forward c. Both 'a' and 'b' d. None of these
13. Which of the following is not generally accepted as being part of the extended marketing mix for services?
- a. Product b. Price c. Process d. Practice
14. Services cannot be stored. This describes the characteristic of services?
- a. Intangibility b. Variability c. Inconsistency d. None of the above
15. describes the employees skills in serving the client.
- a. Internal marketing c. Interactive marketing
b. External marketing d. Communicating market

ANSWER KEY

1.a 2.d 3.a 4.c 5.b 6.b 7.a 8.c 9.d 10.d 11.b 12.b 13.d 14.c 15.c

Prepared by:

Sri. Nazar. K
Assistant Professor on contract,
School of Distance Education,
University of Calicut.

SUPPLY CHAIN AND LOGISTICS MANAGEMENT

M.COM IV SEM ELECTIVE: MC4E(M)03

MULTIPLE CHOICE QUESTIONS

1. The purpose of supply chain management is.....
 - a) provide customer satisfaction
 - b) improve quality of a product
 - c) Integrating supply and demand management
 - d) increase production
2. Logistics is the part of supply chain involved with the forward and reverse flow of
 - a) goods
 - b) services
 - c) cash
 - d) all of the above
3. VMI stands for
 - a) vendor material inventory
 - b) vendor managed inventory
 - c) variable material inventory
 - d) valuable material inventory
4. The major decision areas in supply chain management are
 - a) planning, production, distribution, inventory
 - b) Location, production, scheduling, inventory
 - c) location, production, inventory
 - d) location, production, distribution, marketing
5. Distribution requirements planning is a system for
 - a) inventory management
 - b) distribution planning
 - c) both 'a' and 'b'
 - d) none of the above
6. Reverse logistics is required because
 - a) goods are defective
 - b) goods are unsold
 - c) the customer simply change their minds
 - d) all of the above
7. PL stands for
 - a) three points logistics
 - b) third party logistics
 - c) three points location
 - d) none of the above
8. What are the elements of logistics system ?
 - a) transportation
 - b) warehousing
 - c) inventory management
 - d) all of the above
9. Logistics system are made up of 3 main activities.
 - a) order processing
 - b) inventory management
 - c) both 'a' and 'b'
 - d) none of these

10. E-logistics features :
- a) every modification is logged
 - b) advanced search capabilities
 - c) both 'a' and 'b'
 - d) none of these above
11. Which is not a part of basic systems of codification?
- a) alphabetical system
 - b) numerical system
 - c) colour coding system
 - d) none of these above
12. and physical distribution are the two major operations of logistics .
- a) supply chain management
 - b) material management
 - c) logistics management
 - d) all of the above
13. Which of the following is not a component of 4 PL?
- a) control room
 - b) resource providers
 - c) information
 - d) recycling
14. Which of the following is not a part of supply chain management system?
- a) supplier
 - b) manufacturer
 - c) information flow
 - d) competitor
15. DRP stands for
- a) distribution requirement planning
 - b) dividend requirement planning
 - c) distribution resource planning
 - d) distribution reverse planning

ANSWER KEY

1.a 2.d 3.b 4.a 5.c 6.d 7.b 8.d 9.c 10.c 11.d 12.b 13.b 14.d 15.a

Prepared by:

Sri. Nazar. K
Assistant Professor on contract,
School of Distance Education,
University of Calicut.

TAX PLANNING AND MANAGEMENT

M.COM IV SEM ELECTIVE: MC4E(F)04

MULTIPLE CHOICE QUESTIONS

1. The objectives of tax planning is to minimise?
 - a) tax liability
 - b) finance liability
 - c) tax return
 - d) none of these
2. Tax management deals with :
 - a) filing of return in time
 - b) getting the accounts audited
 - c) deducting tax at source
 - d) all of the above
3. Income tax act came into force on
 - a) 01.04.1961
 - b) 01.04.1962
 - c) 01.04.1956
 - d) 01.04.1965
4. Residential status is determined for
 - a) previous year
 - b) assessment year
 - c) accounting year
 - d) financial year
5. How many heads of income are there to compute gross total income?
 - a) six
 - b) five
 - c) four
 - d) three
6. Deduction of tax at source made for incomes which can be calculated in advance is called?
 - a) TDS
 - b) PAS
 - c) FAS
 - d) MAS
7. Donation is deductible under section
 - a) 80C
 - b) 80D
 - c) 80E
 - d) 80G
8. Education cess on tax payable is at..
 - a) 2%
 - b) 1%
 - c) 3%
 - d) 5%
9. The income tax rate on long term capital gains for an individual is
 - a) 10%
 - b) 15%
 - c) 20%
 - d) 25%

10. When a receipt is determined as capital receipt or revenue receipt .
- a) at the time of it is received b) while preparing final account
c) when the received amount is used d) none of these
11. STT stands for
- a) securities transaction tax b) secure transaction tax
c) securities transmission tax d) none of these
12. Who is tax payer?
- a) business man b) trust
c) assessee d) govt employee
13. Receipt of amount on maturity of LIC policy is
- a) a revenue receipt b) capital receipt
c) a casual receipt d) fixed receipt
14. Income by way of rent of agricultural land is
- a) business income b) income from other sources
c) agricultural income d) casual income
15. The highest administrative authority for income tax in India
- a) finance minister b) president of India
c) CBDT d) director of IT
16. Tonnage tax is based on
- a) net tonnage b) gross tonnage
c) actual tonnage d) weighted average

ANSWER KEY

1.a 2.d 3.b 4.a 5.b 6.a 7.d 8.a 9.c 10.a 11.a 12.c 13.b 14.c 15.c 16.a

Prepared by:

Sri. Nazar. K
Assistant Professor on contract,
School of Distance Education,
University of Calicut.

STRATEGIC FINANCIAL MANAGEMENT

FOURTH SEMESTER M.COM ELECTIVE: MC4 E(F)03

Multiple Choice Questions

1. In Approach, the capital structure decision is relevant to the valuation of the firm.
 - a. Net income
 - b. miller and modigliani
 - c. traditional
 - d. net operating income
2. is defined as the length of time required to recover the initial cash outlay.
 - a. Pay back period
 - b. inventory conversion period
 - c. discounted cash back
 - d. budgeted period.
3. The term capital structure refers to
 - a. Long term debt, preferred stock and common stock equity
 - b. Current asset and current liabilities
 - c. Total asset minus liabilities
 - d. Shareholder's equity
4. In walter model formula D stands for
 - a. Dividend per share
 - b. Direct dividend
 - c. Dividend earning
 - d. None of these
5. Financing methods for merger and acquisition exclude:
 - a. Cash
 - b. Convertible bond
 - c. Vendor placing
 - d. Overdraft
6. Convertible bonds are not :
 - a. Straight bonds
 - b. Two stage financial instrument
 - c. Converted to ordinary shares
 - d. Hybrid securities
7. A ----- lease is a way of providing finance
 - a. Finance
 - b. Commercial
 - c. Economic
 - d. None of these
8. Economic value added is based on the -----?
 - a. Profit
 - b. Residual wealth
 - c. Gross wealth
 - d. None of these
9. MVA stands for
 - a. Maximum value added
 - b. Market value added
 - c. Minimum value added
 - d. Most value added
10. A firm that acquires another firm as part of its strategy to sell off assets, cut costs, and operate the remaining assets more efficiently is engaging in _____.
 - a. Strategic acquisition
 - b. A financial acquisition
 - c. Two tier tender offer
 - d. Shark repellent
11. The ways in which mergers and acquisitions (M&As) occur do not include:
 - a. conglomerate takeover
 - b. diversification
 - c. vertical integration
 - d. horizontal integration

12. Which of the following capital budgeting methods has the value additive property?
- a. NPV
 - b. IRR
 - c. Payback period
 - d. Discounted payback period
13. How is economic value added (EVA) calculated?
- a. It is the difference between the market value of the firm and the book value of equity.
 - b. It is the firm's net operating profit after tax (NOPAT) less a dollar cost of capital charge.
 - c. It is the net income of the firm less a dollar cost that equals the weighted average cost of capital multiplied by the book value of liabilities and equities.
 - d. None of the above are
14. Retained earnings are
- a. an Indication of a company's liquidity
 - b. the same as cash in the bank
 - c. not important when determining dividends
 - d. the cumulative earnings of the company after dividends
15. Economic value added provides a measure of
- a. how much value is added by the economy
 - b. how much value is added by operations
 - c. how much a business affects the economy
 - d. how much wealth a company is creating compared to its cost of capital.

ANSWER KEY

1.a 2.a 3.a 4.a 5.d 6.a 7.a 8.b 9.b 10.b 11.b 12.a 13.b 14.d 15.d

Prepared by:

Sri. Nazar. K
Assistant Professor on contract,
School of Distance Education,
University of Calicut.