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M.Com.(Semester - I) (NEP CBCS) Examination: March/April - 2026
Adv. Accountancy (Paper – I)
Advanced Accountancy (MCOM0101)

Day & Date: Friday, 17-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple choice questions:

08

- 1) The financial statements of electricity companies are prepared as per the provisions of the _____.
 - a) Companies Act, 2013
 - b) Electricity Supply Act, 1948
 - c) Income Tax Act, 1961
 - d) Partnership Act, 1932

- 2) Depreciation is charged on _____.
 - a) Fixed assets only
 - b) Current assets
 - c) All assets
 - d) Intangible assets only

- 3) The Double Account System is used for _____.
 - a) Electricity and Public Utility Companies
 - b) Banking Companies
 - c) Manufacturing Companies
 - d) None of the above

- 4) Inflation accounting are classified as _____.
 - a) Current Purchasing Power (CPP)
 - b) Current Cost Accounting (CCA)
 - c) Both a and b
 - d) None of these

- 5) Under the _____, monetary items and nonmonetary items are separated.
 - a) CPP method
 - b) ABC Method
 - c) CVP Method
 - d) None of the above

- 6) Inflation accounting's main benefit is _____.
 - a) matching current revenues with costs
 - b) offering a realistic view of profitability
 - c) Both a and b
 - d) None of these

- 7) _____ is the process of identifying, measuring, and reporting the value of human capital within an organization.
- Human Resource Accounting (HRA)
 - Human Resource Management (HRM)
 - Financial Accounting
 - Management Accounting
- 8) The main objective of HRA is to quantify the value of human resources in _____ terms.
- non-financial
 - financial
 - qualitative
 - quantitative

B) True or False.

04

- Human Resource Accounting helps in recognizing employees as valuable assets.
- The current purchasing power (CPP) method is also known as general price-level accounting.
- Replacement of an old asset is treated as Revenue Expenditure.
- IRDAI is the statutory body that regulates and develops the insurance industry in India.

Q.2 Short Note.

12

- List the main provisions of the Electricity Supply Act, 1948 related to financial statements.
- What is Inflation accounting?
- Total Assets
- Limitations of Human Resource Accounting

Q.3 Answer the following.

12

- Human Resource Accounting in India.
- From the following details ascertain:
 - Cost of sales and
 - Closing inventory as per the CPP method when the firm is following FIFO method:

Particulars	Historical Cost (Rs)	Price Index
Opening stock 1st April 1993	6000	80
Purchases during the year	30000	125
Closing stock (out of purchases made in last quarter)	4500	120
Index No. on 31 st March 1994		140

Q.4 Answer the following question. (Any One)

12

- What are the objectives and importance of Human Resource Accounting?

OR

- From the following figures relating to Social India Insurance Company Ltd. for the year ended on 31-03-1999 you are required to prepare the Revenue Account of Fire Department

Particulars	Amount
Reserve for unexpired risk as at 1-4-1998	60000
Estimated liability in respect of outstanding claims	
On 1-4-98	20000
On 31-3-99	15000
Claims paid	80000
Re-Insurance Premia:	
Paid	5000
Recovered	3000
Premia Received	202000
Commission	
On direct business	30500
On re-insurance ceded	1000
On reinsurance accepted	500
Management expenses	60000
Interest & dividends (less tax)	9000
Legal Expenses (reclaims)	3000

The Reserve required for unexpired risks as on 31-3-99 is 40% of the net premium income.

Q.5 Answer the following question. (Any One)

12

- a) Explain the Double Account System as used by electricity companies. How does it differ from the single account system?

OR

- b) From the following figures of Eastern Life Assurance Co. Ltd. given below you are to prepare the Revenue Account for the year ended 31-3-93 and a valuation Balance sheet as at that date, presuming that a net liability was of Rs. 45,25,000 on all the policies in force on that date.

Particulars	Amount
Life Insurance Fund 1-4-92	60,00,000
Premiums	24,00,000
Re-assurances on Premiums	30,000
Claims	3,50,000
Reassurance of Claims (Irrecoverable Balance)	1,500
Consideration for Annuities granted	75,000
Surrenders	1,50,000
Commission	1,12,000
Annuities	1,23,000
Interest, Dividend and Rents	13,20,000
Income-tax thereon	1,85,000
Bonus in Cash	1,85,000
Bonus in Reductio of premiums	6,700
Expenses of Management	1,75,500
Fines for revival of lapsed policies	1,350
Surplus on revaluation of reversions purchased	10,000

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M.Com.(Semester - I) (NEP CBCS) Examination: March/April – 2026
Adv. Costing (Paper - I)
Basics of Cost Accounting (MCOM0105)

Day & Date: Friday, 17-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Question.**08**

- 1) Which one of the following is a direct expense?
 - a) Factory rent
 - b) Royalties on production
 - c) Depreciation on plant
 - d) Office stationery
- 2) Cost Accounting mainly aims at _____.
 - a) Measuring financial performance
 - b) Controlling and reducing costs
 - c) Complying with statutory requirements
 - d) Preparing balance sheet
- 3) The term Cost Unit means _____.
 - a) Unit of output for which cost is ascertained
 - b) Department of the organization
 - c) Monetary value of output
 - d) None of these
- 4) EOQ (Economic Order Quantity) is related to _____.
 - a) Labour cost control
 - b) Overhead absorption
 - c) Inventory management
 - d) Cost of capital
- 5) The time spent by workers on actual production work is known as _____.
 - a) Idle time
 - b) Productive time
 - c) Non-productive time
 - d) Waiting time
- 6) Batch costing is most suitable for _____.
 - a) Power generation units
 - b) Cement manufacturing
 - c) Printing press
 - d) Construction projects
- 7) When a Worker is paid for each unit produced, it is known as _____.
 - a) Time rate system
 - b) Piece rate system
 - c) Halsey plan
 - d) Rowan plan

- 8) Administrative overheads are generally absorbed on the basis of _____.
a) Direct labour hours
b) Machine hours
c) Cost of goods sold or output cost
d) Direct material cost

B) True or False. 04

- 1) Cost centres are locations or persons where costs are accumulated.
- 2) Abnormal losses are included in the cost of production.
- 3) Incentive schemes are introduced to increase worker efficiency.
- 4) Weighted average method of inventory valuation assumes that the earliest materials purchased are issued first.

Q.2 Write Short Notes. 12

- a) Write a short note on objectives and scope of Cost Accounting.
- b) Explain the ABC Analysis in inventory control.
- c) Write a short note on Idle Time - Causes and Treatment.
- d) Explain the steps involved in Apportionment of Overheads.

Q.3 Write Short Notes. 12

- a) Explain the procedures and documents used in material procurement.
- b) Describe the methods of time keeping and time booking used in cost accounting.

Q.4 Attempt Any One. (Long Question) 12

- a) Explain in detail the classification of overheads based on function, nature, and behavior, with suitable examples.
- b) Prepare a comprehensive cost sheet for a manufacturing company showing the stages from Prime Cost to Profit, using imaginary figures.

Q.5 Attempt Any One. (Long Question) 12

- a) Explain the importance and methods of inventory valuation. Illustrate with numerical examples using FIFO, LIFO, and Weighted Average methods.
- b) Discuss the methods of labour remuneration and explain how incentives improve productivity.

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Set **P**

M.Com. (Semester - I) (NEP CBCS) Examination: March/April - 2026
TAXATION (Paper - I)
Advanced Taxation - I (MCOM0109)

Day & Date: Friday, 17-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.**08**

- 1) Which of the following is a capital receipt?
 - a) Salary income
 - b) Rent received
 - c) Loan taken from bank
 - d) Commission received
- 2) Residential status is determined for the purpose of _____.
 - a) Levying customs duty
 - b) Determining liability under Wealth Tax
 - c) Determining scope of total income under Income Tax Act
 - d) GST applicability
- 3) Income is said to accrue when _____.
 - a) It is received in cash
 - b) It is earned and becomes due, whether received or not
 - c) It is borrowed
 - d) It is gifted
- 4) Which of the following is an example of revenue expenditure?
 - a) Purchase of machinery
 - b) Repair of building
 - c) Purchase of land
 - d) Capital contribution
- 5) Income from House Property is taxable on the basis of _____.
 - a) Actual Rent Received
 - b) Gross Annual Value
 - c) Fair Market Value
 - d) Municipal Valuation
- 6) Income earned by a HUF from its ancestral property is taxable under the head _____.
 - a) Salary
 - b) House Property
 - c) Capital Gains
 - d) Business or Profession
- 7) Which of the following incomes is exempt under Section 10 of the Income Tax Act?
 - a) Interest from Fixed Deposit
 - b) Agricultural Income
 - c) Salary from Foreign Company
 - d) Rent from commercial property

- 8) Deduction under Section 80C is available for _____.
a) Medical insurance premium
b) Donation to charity
c) Investment in Public Provident Fund (PPF)
d) Interest on Savings Account

B) True or False**04**

- 1) Capital gains are taxed only when the asset is inherited.
- 2) Accrual of income means actual receipt of income in hand.
- 3) Exempt income is different from deductions under Chapter VI-A.
- 4) HRA (House Rent Allowance) is fully exempt from income tax for all salaried employees.

Q.2 Short Notes.**12**

- a) Difference between capital receipts and revenue receipts
- b) Residential status of an Individual
- c) Exempt income under Section 10
- d) Income from Other Sources - Meaning and Examples

Q.3 Short Notes.**12**

- a) Computation of Income from Salary
- b) Deductions available to Individual and HUF under Chapter VI-A

Q.4 Long Answer Questions. (Any One)**12**

- a) Discuss in detail the concept of Residential Status and how it affects taxability of income in India. Support your answer with examples.
- b) Explain the heads of income under the Income Tax Act and how total income is computed for an individual assessee.

Q.5 Long Answer Questions. (Any One)**12**

- a) Discuss the exempt income provisions and distinguish them from deductions under Chapter VI-A. Provide examples for clarity.
- b) Explain the treatment of capital gains under Income Tax Act with reference to short-term and long-term capital assets, computation method, and exemptions available.

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M.Com. (Semester - I) (NEP CBCS) Examination: March/April – 2026
Advanced Banking and Financial System (Paper- I)
Indian Banking System (MCOM0113)

Day & Date: Friday, 17-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.

08

- 1) Which of the following is NOT a type of bank in India?
 - a) Commercial bank
 - b) Regional Rural Bank
 - c) International Bank of India
 - d) Development Bank
- 2) The first Regional Rural Bank was set up in _____.
 - a) Tamil Nadu
 - b) Andhra Pradesh
 - c) Uttar Pradesh
 - d) Bihar
- 3) Who controls the monetary policy in India?
 - a) Finance Ministry
 - b) NABARD
 - c) RBI
 - d) SBI
- 4) The main purpose of development banks is to _____.
 - a) Accept savings
 - b) Provide short-term loans
 - c) Finance industries and infrastructure
 - d) Issue currency
- 5) SBI was earlier known as _____.
 - a) Imperial Bank of India
 - b) Reserve Bank of India
 - c) National Bank
 - d) Union Bank
- 6) Social control in banking was introduced in _____.
 - a) 1950
 - b) 1967
 - c) 1969
 - d) 1975
- 7) Cooperative banks operate at which level?
 - a) Only national
 - b) State and district
 - c) Only state
 - d) International
- 8) The Banking Regulation Act applies to _____.
 - a) Only private banks
 - b) Only foreign banks
 - c) All banking companies in India
 - d) Insurance companies

- B) True or False.** **04**
- 1) The RBI does not issue coins.
 - 2) Development banks give long-term loans.
 - 3) Cooperative banks support only urban businesses.
 - 4) SBI is fully owned by private companies.

- Q.2 Answer the following. (Short Answer)** **12**
- a) Write any three functions of the Reserve Bank of India.
 - b) Mention three objectives of the State Bank of India.
 - c) What are the key features of development banks?
 - d) Define social control in banking.

- Q.3 Attempt the following. (Short Notes)** **12**
- a) Write a short note on the Banking Regulation Act, 1949.
 - b) Explain the role of cooperative banks in rural areas.

- Q.4 Attempt any one of the following. (Long Answer)** **12**
- a) Explain the organization and role of development banks in India.
- OR**
- b) Discuss the functions and effectiveness of monetary policy in India.

- Q.5 Attempt any one of the following. (Long Answer)** **12**
- a) Explain the structure and working of Regional Rural Banks.
- OR**
- b) Describe the objectives and functions of the Banking Regulation Act as applicable to cooperative banks.

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M.Com. (Semester - I) (NEP CBCS) Examination: March/April - 2026
Adv. Statistics - I
Matrix Algebra (MCOM0117)

Day & Date: Friday, 17-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

- Instructions:** 1) All questions are compulsory.
 2) Figures to the right indicate full marks.
 3) Use of soundless calculators is allowed.

Q.1 A) Choose the correct alternatives form the given alternatives. 08

- 1) The system of linear equations is called Homogenous if _____.
 - a) All constant terms are same
 - b) All constant terms are one
 - c) All constant terms are zero
 - d) None of these
- 2) A matrix B is orthogonal, if _____.
 - a) $B^{-1} = I$
 - b) $B^{-1} = B^T$
 - c) $B = B^T$
 - d) $B^{-1} = B^T B$
- 3) The determinant of Upper triangular matrix is _____.
 - a) zero
 - b) Addition of diagonal element
 - c) one
 - d) Multiplication of diagonal element
- 4) The sum of matrix B with order $m \times n$ and matrix A with order $p \times q$ is possible only when _____.
 - a) $m = p$ and $n = q$
 - b) $m = p$
 - c) $n = q$
 - d) $m = n$ and $p = q$
- 5) If determinant of matrix is zero, then it is called _____.
 - a) Singular
 - b) Non-singular
 - c) Invertible
 - d) None of these
- 6) The Gram-Schmidt process is used to _____.
 - a) Convert a set of linearly independent vectors into an orthonormal set
 - b) Diagonalize a matrix
 - c) Solve systems of equation
 - d) Find the inverse of a matrix

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M.Com. (Semester - I) (NEP CBCS) Examination: March/April – 2026
Adv. Accountancy (Paper – II)
Management Accounting (MCOM0102)

Day & Date: Monday, 20-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple choice Questions.

08

- 1) Management Accounting provides information mainly to _____.
 a) Shareholders b) Creditors
 c) Managers d) Government

- 2) _____ aims to provide adequate financial information to managers for decision making.
 a) Management Accounting b) Financial Accounting
 c) Cost Accounting d) All of these

- 3) _____ is the process of recording, classifying, summarizing, analyzing and interpreting the financial transactions of the business.
 a) Costing b) Book keeping
 c) Accounting d) Financial

- 4) Cash Budget deals with _____.
 a) Fixed Asset b) Cash inflows & outflows
 c) Current Liabilities d) Credit Sales

- 5) Sales 30000, Variable cost 15000, what is contribution?
 a) 17000 b) 25000
 c) 12500 d) 15000

- 6) _____ are cost that have already been incurred and cannot be changed no matter what action is taken.
 a) Sunk Cost b) Fixed Cost
 c) Total Cost d) Variable Cost

- 7) Budgets are classified as _____.
 a) Fixed Budget b) Flexible Budget
 c) Master Budget d) All of these

- 8) In ABC system costs are assigned on basis of _____.
 a) Cost centre b) Cost pool
 c) Cost driver d) Budget factor

B) True or False. 04

- 1) Break- even analysis helps in profit planning.
- 2) ABC costing is also called Activity based Costing.
- 3) Profit volume graph is pictorial representation of the profit volume relationship.
- 4) A budget manual is a set of rules and instructions used by large organizations to prepare their budgets and related reports.

Q.2 Answer the following. (Short Notes) 12

- a) Master Budget
- b) Sunk Cost
- c) Target Costing
- d) Cash Budget

Q.3 Answer the following. (Short Notes/Short Problem) 12

- a) Calculate PV Ratio, Contribution and Break - Even Point
Sales (2000 units @ Rs. 50/-)
Variable cost (Rs. 30 per unit)
Fixed cost Rs. 20000/-
- b) Activity Based Costing

Q.4 Attempt any one of the following. 12

- a) Discuss in detail the functions of management accounting. Explain the nature and scope of management accounting.

OR

- b) The expenses for the production of 5000 units in a factory are given as follows:

Particular	Per unit (Rs)
Materials	50
Labour	20
Variable Overheads	15
Fixed Overheads (Rs.50,000)	10
Administrative expenses (5% variable)	10
Selling expenses (20% fixed)	6
Distribution expenses (10% fixed)	5
Total Cost of sales per unit	116

You are required to prepare a budget for the production of 7,000 units.

Q.5 Attempt any one of the following.

12

a) What is Activity Based Costing? Explain the importance and limitations of Activity Based Costing.

OR

b) From the following data, you are required to calculate:

- i) P/V ratio
- ii) Break-even sales with the help of P/V ratio
- iii) Sales required to earn a profit of Rs. 4,50,000

Fixed Expenses	90,000/-
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Variable Cost per unit:

Direct Material	5/-
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Direct labour	2/-
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Direct Overheads	100% of Direct Labour
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Selling Price per unit	12/-
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M.Com.(Semester - I) (NEP CBCS) Examination: March/April – 2026
Adv. Costing (Paper – II)
Methods of Costing (MCOM0106)

Day & Date: Monday, 20-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Question.

08

- 1) A job cost sheet is prepared to _____.
 - a) Fix the selling price
 - b) Determine profit
 - c) Record cost of a specific job
 - d) All of the above

- 2) Economic Batch Quantity is calculated to _____.
 - a) Minimize storage cost
 - b) Minimize total cost of production and setup
 - c) Maximize sales
 - d) Minimize material cost

- 3) Contract costing is suitable when _____.
 - a) Work is done in mass production
 - b) Work is completed in few hours
 - c) Work is large and takes long time
 - d) Work is repetitive

- 4) Notional profit is _____.
 - a) Profit transferred to costing P & L account
 - b) Total contract value
 - c) Estimated total profit
 - d) Difference between value of work certified and cost of work certified

- 5) In process costing, abnormal loss is transferred to _____.
 - a) Profit and Loss Account
 - b) Normal Loss Account
 - c) Next Process Account
 - d) Overhead Control Account

- 6) Equivalent units are used in process costing to _____.
 - a) Calculate overhead
 - b) Account for partially completed units
 - c) Identify normal loss
 - d) Eliminate scrap

- 7) Joint products are _____.
- Products with negligible value
 - Produced from the same input and process
 - Costly to produce separately
 - Produced in different factories
- 8) Operating costing is applicable to _____.
- Manufacturing companies only
 - Only private limited companies
 - Only Government organizations
 - Service industries like hospitals and transport

B) State whether the following statements are True or False: 04

- In batch costing, each unit of the batch has a different cost.
- Architect's certificate is used to certify the work completed in a contract.
- In process costing, abnormal gain increases the cost of production.
- Canteen costing is a type of operating costing.

Q.2 Write Short Notes. 12

- Objectives of Job Costing
- Procedure of Contract Costing
- Features of Process Costing
- Joint Products vs By-products

Q.3 Write Short Notes. 12

- Escalation and De-escalation Clause
- Evaluation of Equivalent Production

Q.4 Answer the following questions. (Any One) 12

- Explain the features and procedure of Job Costing. How is a Job Cost Sheet prepared?

OR

- Explain the concept of Inter-process Profit. How is it treated in Process Costing accounts?

Q.5 Answer of the following. (Any One) 12

- What is Contract Costing? Explain the treatment of Work in Progress and Profit on Incomplete Contracts.

OR

- What is Service Costing? Explain how it is used in hospitals or canteens with example formats.

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M.Com.(Semester - I) (NEP CBCS) Examination: March/April – 2026
Taxation (Paper - II)
Advanced Taxation - II (MCOM0110)

Day & Date: Monday, 20-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple choice Questions.**08**

- 1) Which of the following is NOT an Income Tax Authority under Section 116 of the Income Tax Act, 1961?
 - a) Chief Commissioner of Income Tax
 - b) Income Tax Officer
 - c) Director General of Income Tax
 - d) Director of Income Tax (Investigation)

- 2) Which of the following sections of the Income Tax Act deals with the appointment of Income Tax Authorities?

a) Section 116	b) Section 117
c) Section 120	d) Section 124

- 3) Under Section 120 of the Income Tax Act, which of the following is TRUE about the legal jurisdiction of Income Tax Authorities?
 - a) It only applies to assessments of individuals
 - b) It deals with the territorial jurisdiction of Income Tax Authorities
 - c) It allows the Income Tax Authorities to transfer jurisdiction at will
 - d) It is applicable to disputes related to penalties

- 4) Which of the following powers is granted to the Income Tax Authorities under Section 131?
 - a) Power to conduct surveys
 - b) Power to call for information
 - c) Power to search and seize property
 - d) Power to discovery and production of evidence

- 5) Which section of the Income Tax Act empowers the authorities to carry out a survey?

a) Section 133	b) Section 133A
c) Section 134	d) Section 132

- 6) Under Section 124(2), an assessee can challenge the jurisdiction of an Assessing Officer (AO) on the grounds of _____.
 - a) Incorrect assessment
 - b) Incompetency of the AO
 - c) Territorial jurisdiction
 - d) All of the above

- 7) Which of the following penalties is imposed for failure to keep books of account under Section 271A?
 - a) Penalty for underreporting of income
 - b) Penalty for failure to maintain books of accounts
 - c) Penalty for non-payment of tax
 - d) Penalty for failure to file tax return

- 8) Section 127 of the Income Tax Act relates to the _____.
 - a) Transfer of tax jurisdiction of an assessee
 - b) Penalty for failure to pay taxes
 - c) Powers of the CBDT
 - d) Recovery of tax arrears

B) True or False.

04

- 1) Section 120 of the Income Tax Act deals with the appointment of Income Tax Authorities.
- 2) An assessee cannot challenge the jurisdiction of the Assessing Officer (AO) under Section 124(3) of the Income Tax Act.
- 3) The powers of the Income Tax authorities to call for information is provided under Section 133B of the Income Tax Act.
- 4) Under Section 132 of the Income Tax Act, search and seizure can only be conducted with prior approval from the Income Tax Commissioner.

Q.2 Short notes.

12

- a) Income Tax Authorities and their Powers
- b) Powers of the Central Board of Direct Taxes (CBDT)
- c) Powers to Call for Information under Section 133 of the Income Tax Act
- d) Penalties under the Income Tax Act

Q.3 Short notes.

12

- a) Transfer of Cases (Section 127)
- b) Search and Seizure Procedures under Section 132

Q.4 Long Question. (Any One)

12

- a) Discuss in detail the territorial and legal jurisdiction of the Assessing Officers as per Section 124 of the Income Tax Act. Explain the right of the assessee to challenge the jurisdiction and the procedure involved in such challenges.

OR

- b) Elaborate on the powers of Income Tax Authorities under Sections 133A, 132, and 133B to conduct surveys and searches. Discuss the procedures, conditions, and the legal implications for the assessee.

Q.5 Long Question. (Any One)**12**

- a)** Explain the various penalties and prosecutions provided under Sections 271 A, 271B, 271C, 272A(1)(a)/(b), 275A, and 276C of the Income Tax Act. Discuss the conditions for the imposition of these penalties and the consequences for the assessee.

OR

- b)** Discuss the powers of the Income Tax Authorities to discover and verify information under Section 131, 133, 133C, and 134. Also, explain the search and seizure provisions under Section 132 of the Income Tax Act.

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M.Com. (Semester - I) (NEP CBCS) Examination: March/April – 2026
Advanced Banking and Financial System (Paper - II)
Banking And Indian Financial System (MCOM0114)

Day & Date: Monday, 20-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.**08**

- 1) Which of the following is considered the apex bank of India?
 - a) NABARD
 - b) Reserve Bank of India
 - c) State Bank of India
 - d) IDBI
- 2) Which of the following is not a type of cheque crossing?
 - a) General Crossing
 - b) Special Crossing
 - c) Account Payee Crossing
 - d) Endorsement Crossing
- 3) IDBI was established in the year _____.
 - a) 1960
 - b) 1964
 - c) 1975
 - d) 1982
- 4) Which of the following is a qualitative credit control measure?
 - a) Bank Rate Policy
 - b) Open Market Operations
 - c) Margin Requirements
 - d) Cash Reserve Ratio
- 5) Which of the following is a primary function of commercial banks?
 - a) Issuing currency notes
 - b) Accepting deposits
 - c) Controlling inflation
 - d) Preparing fiscal policy
- 6) Which of the following institutions provides microfinance in India?
 - a) SEBI
 - b) NABARD
 - c) RBI
 - d) EXIM Bank
- 7) IBRD is popularly known as _____.
 - a) World Bank
 - b) IMF
 - c) ADB
 - d) WTO
- 8) The Secondary Market in India is regulated by _____.
 - a) RBI
 - b) SEBI
 - c) NABARD
 - d) Ministry of Finance

- B) True or False:** **04**
- 1) RBI was established in 1935.
 - 2) Mutual funds are part of the primary market.
 - 3) NABARD deals mainly with agricultural and rural credit.
 - 4) Venture capital investment means long-term financing for startups.

- Q.2 Short Notes/Short Problem/Short Answer.** **12**
- a) Write a short note on Assets and Liabilities Management of banks.
 - b) State the objectives of Monetary Policy in India.
 - c) Explain the role of Development Banks in Indian economy.
 - d) What are the objectives of NABARD?

- Q.3 Short Notes/Short Problem/Short Answer.** **12**
- a) Explain the methods of credit control adopted by the Reserve Bank of India.
 - b) Write a note on Indian Money Market and its features.

- Q.4 Long Answer/Problem. (Any One)** **12**
- a) Explain the role and functions of Specialized Financial Institutions in India.
OR
 - b) Describe the organization, objectives, and functions of the Central Banking System in India.

- Q.5 Long Answer/Problem. (Any One)** **12**
- a) Discuss the structure and functions of Indian Financial System.
OR
 - b) Explain the importance of Capital Market in India with reference to Primary and Secondary Markets.

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M.Com.(Semester - I) (NEP CBCS) Examination: March/April – 2026
Adv. Statistics - II
Sampling Techniques (MCOM0118)

Day & Date: Monday, 20-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Choose the correct alternatives form the given alternatives. 08

- 1) Time required in sampling method as compared to census method is _____.
 - a) More
 - b) Equal
 - c) Less
 - d) None of these
- 2) In proportional allocation, the sample size in each stratum is proportional to _____.
 - a) Overall mean
 - b) Sampling cost
 - c) Stratum variance
 - d) Stratum size
- 3) The selection of every K^{th} strip in forest survey for estimation of timber, which method of the following is more convenient?
 - a) Simple Random Sampling
 - b) Stratified Sampling
 - c) Systematic Sampling
 - d) None of these
- 4) In purposive sampling, units are selected based on _____.
 - a) Random chance
 - b) Lottery method
 - c) Researcher's judgment
 - d) Equal intervals
- 5) Lahiri's method is used in _____.
 - a) PPSWR sampling
 - b) Stratified sampling
 - c) Cluster sampling
 - d) All the above
- 6) In cluster sampling, the population is divided into _____.
 - a) Units selected randomly
 - b) Non-overlapping clusters
 - c) Homogeneous strata
 - d) Overlapping groups
- 7) _____ method is used in PPS sampling.
 - a) Stratified
 - b) Cluster
 - c) Simple random sampling
 - d) Cumulative total method
- 8) A group of all the individuals under study is called _____.
 - a) Sample
 - b) Population
 - c) Census
 - d) None of these

- B) True or False.** **04**
- 1) Systematic sampling involves selecting every kth unit from a list.
 - 2) In Convenience sampling every unit has an equal chance of selection.
 - 3) In SRSWR there is chance of repeated selection of the same unit.
 - 4) Double sampling involves using two different populations for analysis.

- Q.2 Answer the following.** **12**
- a) State the relation between variance of random, stratified and systematic sampling.
 - b) Explain snowball sampling.
 - c) Define ratio and regression estimators.
 - d) Explain the term sample size determination.

- Q.3 Attempt the following.** **12**
- a) Explain the advantages of sampling over census method.
 - b) Give brief review of systematic Sampling.

- Q.4 Attempt the following. (Any One)** **12**
- a) Discuss stratified random sampling with example.
- OR**
- b) Explain in details cumulative total method and Lahiri's method of unequal probability sampling.

- Q.5 Attempt the following. (Any One)** **12**
- a) What is population and sample? Discuss SRSWR and SRSWOR.
- OR**
- b) Discuss double sampling and two stage sampling.

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M.Com. (Semester - I) (NEP CBCS) Examination: March/April – 2026
Adv. Accountancy (Paper – III)
Advanced Auditing (MCOM0103)

Day & Date: Wednesday, 22-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.

08

- 1) The term "audit" is derived from the Latin word "audire" which means _____.
 - a) To see
 - b) To verify
 - c) To listen
 - d) To count
- 2) Which of the following is not an advantage of auditing?
 - a) Builds trust with stakeholders
 - b) Ensures absolute accuracy of accounts
 - c) Helps in detecting errors and frauds
 - d) Assists in obtaining loans
- 3) Convergence of IND-AS with IFRS refers to _____.
 - a) Full adoption of IFRS as it is
 - b) Modification of IFRS to suit local conditions
 - c) Replacing IFRS with Indian GAAP
 - d) Abandoning international standards
- 4) Which document is mandatory for an auditor before commencing the audit of a limited company?
 - a) Purchase orders
 - b) Letter of engagement
 - c) Salary records
 - d) Trial balance
- 5) Internal audit is usually conducted by _____.
 - a) External auditor
 - b) Government officer
 - c) Company's internal staff or hired professionals
 - d) Income Tax department
- 6) The valuation of fixed assets is generally based on _____.
 - a) Market price
 - b) Purchase price
 - c) Book value or revalued amount
 - d) Scrap value

- 7) A Remote Audit typically refers to an audit conducted _____.
a) By robots
b) Without physical presence at client location
c) In government offices only
d) For only remote geographical areas
- 8) Schedule III of the Companies Act, 2013 prescribes _____.
a) Rules for company registration
b) Format for financial statements
c) Procedures for tax filing
d) List of audit firms

B) True or False.

04

- 1) An auditor can own shares in the company they audit.
2) IND-AS is applicable only to partnership firms.
3) Educational institutions are covered under special audits.
4) Divisible profits can be distributed as dividends only after fulfilling statutory provisions.

Q.2 Write Short Notes on the following.

12

- a) Nature and Scope of Auditing.
b) Convergence vs. Adoption of IND-AS.
c) Audit of Pre-incorporation Profit.
d) Evaluation of Internal Control System.

Q.3 Write Short Notes on the following.

12

- a) Audit of Mutual Funds and Financial Institutions.
b) Techniques used for Evaluation of Internal Control.

Q.4 Answer Any One of the following.

12

- a) Discuss the meaning, origin, and scope of auditing. Explain the significance of an independent auditor.

OR

- b) Describe the audit of share capital and the special requirements in the audit of limited companies.

Q.5 Answer Any One of the following.

12

- a) Explain the process of verification and valuation of assets and liabilities with suitable examples.

OR

- b) Write a detailed note on audits of special entities, banks, insurance, companies.

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Set **P**

M.Com. (Semester - I) (NEP CBCS) Examination: March/April – 2026
Taxation (Paper - III)
Advanced Taxation - III (MCOM0111)

Day & Date: Wednesday, 22-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple choice Questions.**08**

- 1) In case of an Association of Persons (AOP), the total income is determined by _____.
 - a) Aggregating the income of individual members
 - b) The combined income of the association as a whole
 - c) The highest income of any member
 - d) None of the above
- 2) Under section 10(20) of the Income Tax Act, which of the following is a local authority exempt from tax?
 - a) Municipalities
 - b) Panchayats
 - c) Zilla Parishads
 - d) All of the above
- 3) A political party can claim exemption under section 13A only if _____.
 - a) It is registered with the Election Commission
 - b) It has gross receipts exceeding Rs. 25 Crore
 - c) It provides a detailed account of donations
 - d) It has a transparent financial system
- 4) Under section 192 of the Income Tax Act, which of the following is the correct statement regarding TDS on salary?
 - a) TDS is deducted on gross salary irrespective of exemptions
 - b) TDS is deducted on net taxable salary after exemptions
 - c) TDS is deducted only on the basic salary
 - d) TDS is deducted only on allowances
- 5) Under section 194A, TDS is applicable on _____.
 - a) Interest on securities
 - b) Interest other than interest on securities
 - c) Rent
 - d) Professional fees
- 6) Under section 194I, TDS is deductible on _____.
 - a) Commission payments
 - b) Rent paid for use of plant and machinery
 - c) Payment for professional services
 - d) Sale of property

- 7) The time limit for filing TDS returns under section 200(3) is _____.
a) Within 15 days from the end of the quarter
b) By the 30th day of the following month after the end of the quarter
c) By the 7th of the month following the deduction
d) By the end of the financial year
- 8) Under section 194J, TDS is applicable on payments for _____.
a) Rent
b) Professional services
c) Interest
d) Salaries

B) True or False.**04**

- 1) The income of a political party is exempt from tax under section 13A if the party maintains books of accounts and submits audit reports.
- 2) Local Authorities, as defined under section 10(20), are always subject to income tax on their profits.
- 3) TDS on interest payments under section 194A is not applicable if the interest amount is less than Rs. 10,000 in a financial year.
- 4) A cooperative society is liable to pay income tax on its income, just like a company or an individual.

Q.2 Short Notes.**12**

- a) Explain the provisions of tax deducted at source under section 194H with respect to commission or brokerage.
- b) Discuss the exemption from filing of returns under section 143(1) and the process of return processing by the Income Tax Department.
- c) Explain the concept of Assessment procedure for a belated return and the consequences of filing a belated return.
- d) Write a note on the provisions of TDS under section 194C with respect to contract payments.

Q.3 Short Notes.**12**

- a) Explain the computation of total income for Association of Persons (AOP) under the Income Tax Act, including the basic principles involved.
- b) Discuss the assessment procedure with respect to defective return under section 139 and the rectification process under section 154.

Q.4 Long Questions. (Any One)**12**

- a) Discuss in detail the provisions of Section 10(20) with respect to the taxation of Local Authorities, including the types of income that are exempt from tax and the conditions to be met.
- b) Explain the provisions of TDS under sections 192, 194B, 194C, and 194D and discuss the compliance requirements for each of these sections in terms of deduction, deposit, and filing of returns.

Q.5 Long Questions. (Any One)**12**

- a)** Discuss the provisions related to the taxation of cooperative societies under the Income Tax Act, including the tax rates applicable to them and the deductions available.
- b)** Explain the e-filing of TDS returns under section 200(3) and discuss the process, deadlines, and consequences of non-compliance with TDS return filing.

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Set P

M.Com. (Semester - I) (NEP CBCS) Examination: March/April – 2026
Advanced Banking and Financial System (Paper - III)
Banking And Indian Financial System (MCOM0115)

Day & Date: Wednesday, 22-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Question:

08

- 1) Which of the following is a non-fund-based service?
 - a) Leasing
 - b) Credit Guarantee
 - c) Loan
 - d) Bill discounting
- 2) The Green Shoe Option is used in _____.
 - a) Real estate
 - b) Mutual funds
 - c) IPO over-subscription
 - d) Housing finance
- 3) Which financial product is backed by home loans?
 - a) Reverse Mortgage
 - b) Mortgage-based Securitisation
 - c) Venture capital
 - d) Mutual fund
- 4) The main function of a portfolio manager is to _____.
 - a) Issue shares
 - b) Manage client investments
 - c) Distribute IDRs
 - d) Provide housing loans
- 5) Who regulates Merchant Bankers in India?
 - a) RBI
 - b) IRDA
 - c) SEBI
 - d) NHB
- 6) Which of the following is an example of a modern financial product?
 - a) Savings account
 - b) Reverse mortgage
 - c) Demand draft
 - d) Cheque book
- 7) UTI stands for _____.
 - a) United Trade India
 - b) Unit Trust of India
 - c) Union of Trade Institutions
 - d) None of these
- 8) Preferential issue is made to _____.
 - a) Foreign investors only
 - b) General public
 - c) Select group of investors
 - d) Only government bodies

- B) True or False. 04**
- 1) Book building method is used to fix bond interest rates.
 - 2) Securitization helps in converting loans into marketable securities.
 - 3) Asset Management Company manages mutual fund investments.
 - 4) Factoring helps in reducing cash flow problems of sellers.

- Q.2 Answer the following: (Short Answer) 12**
- a) Write a note on Indian Depository Receipts (IDRs).
 - b) Explain any two functions of portfolio managers.
 - c) What is the meaning of Reverse Mortgage Loan (RML)?
 - d) Write a short note on Private Mutual Funds in India.

- Q.3 Attempt the following. (Short Note) 12**
- a) Explain the process of Book Building in IPOs.
 - b) What is the role of Asset Management Companies in Mutual Funds?

- Q.4 Attempt any one of the following. (Long Answer) 12**
- a) Explain the challenges and developments in the Indian Financial Services Industry.
- OR**
- b) What are the various intermediaries involved in issue management? Describe their roles.

- Q.5 Attempt any one of the following. (Long Answer) 12**
- a) Explain the concept of securitization and its types.
- OR**
- b) What is Venture Capital? Describe its importance and methods in India.

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Set **P**

M.Com. (Semester - I) (NEP CBCS) Examination: March/April – 2026
Adv. Statistics – III
Operations Research - I (MCOM0119)

Day & Date: Wednesday, 22-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

- Instructions:** 1) All questions are compulsory.
 2) Figures to the right indicate full marks.
 3) Use of calculator is allowed.
 4) Graph papers will be supplied on request.

Q.1 A) Choose the correct alternative from the given alternatives. 08

- 1) Graphical method can be used to solve LPP with _____ variables.
 - a) 2
 - b) 4
 - c) 3
 - d) Any number
- 2) PERT uses how many time estimates _____.
 - a) 2
 - b) 3
 - c) 4
 - d) Any number
- 3) In Critical path Analysis the word CPM stands for _____.
 - a) Critical Path Management
 - b) Crash Project Management
 - c) Critical Path Analysis
 - d) Critical Path Method
- 4) Surplus variable is _____.
 - a) Subtracted from = constraints
 - b) Subtracted from \geq constraints
 - c) Added to = constraints
 - d) Added to \leq constraints
- 5) Operations research approach is _____.
 - a) multi-disciplinary
 - b) scientific
 - c) intuitive
 - d) All of the above
- 6) The standard form of LPP has _____.
 - a) All constraints as equalities
 - b) All constraints as inequalities
 - c) All variables non-negative
 - d) Both b and c
- 7) Dummy activities are used to _____.
 - a) Maintain network logic
 - b) Increase float
 - c) Consume time
 - d) None of these
- 8) An activity with zero float is known as _____.
 - a) Dummy activity
 - b) Slack activity
 - c) Critical activity
 - d) All of the above

- B) True or False.** **04**
- 1) Simplex method can be used for solving LPPs with more than two variables.
 - 2) In PERT, only one time estimate is used per activity.
 - 3) A project consists of a set of interrelated activities with a definite start and end.
 - 4) The feasible region in an LPP not includes all points that satisfy the constraints.

- Q.2 Answer the following.** **12**
- a) Explain Earliest Start time (ES) and Earliest Finish time (EF) in CPM.
 - b) Define Project, Activity and Event.
 - c) Define Optimistic and Pessimistic time in PERT.
 - d) State the mathematical form of L.P.P.

- Q.3 Attempt the following.** **12**
- a) Discuss the graphical method of solving L.P.P.
 - b) Develop a network diagram of the following data:

Activity	A	B	C	D	E	F	G	H
Immediate Predecessor	-	-	A	B	C, D	C, D	E	F

- Q.4 Attempt any one of the following.** **12**
- a) The following given the details of a project.

Activity	1-2	1-6	2-3	2-4	3-5	4-5	6-7	5-8	7-8
Optimistic time (t ₀)	1	2	2	2	7	5	5	8	8
Most likely time (t _m)	7	5	14	5	10	5	8	3	17
Pessimistic time (t _p)	13	14	26	8	19	17	29	9	32

- i) Construct a project network.
- ii) Find expected duration and variance for each activity.
- iii) Find critical path and expected project completion time.

OR

- b) Solve the following LPP by graphical method:

$$\text{Maximize } Z = 2x_1 + 5x_2$$

Subject to constraints

$$x_1 + 4x_2 \leq 24$$

$$3x_1 + x_2 \leq 21,$$

$$x_1 + x_2 \leq 9$$

$$\text{and } x_1, x_2 \geq 0$$

- Q.5 Attempt any one of the following.** **12**
- a) Explain Slack, Surplus, Artificial variable with example.

OR

- b) Discuss Big -M method of solving L.P.P.

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M.Com. (Semester - I) (NEP CBCS) Examination: March/April – 2026
Research Methodology (MCOM0121)

Day & Date: Friday, 24-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple choice questions.

08

- 1) Which of the following best defines a hypothesis?
 - a) A detailed summary of research findings
 - b) A research method
 - c) A tentative answer to a research problem
 - d) A finalized conclusion

- 2) Which research type is aimed at solving an immediate problem?

a) Basic research	b) Applied research
c) Historical research	d) Descriptive research

- 3) The purpose of a research design is to _____.
 - a) Formulate questions
 - b) Structure the procedures for collecting, analyzing, and interpreting data
 - c) Choose only sampling technique
 - d) Interpret results

- 4) Which of the following methods is most commonly used in quantitative research?

a) Focus group discussion	b) Participant observation
c) Structured questionnaire	d) Open-ended interviews

- 5) In content analysis, data is primarily: _____.

a) Numeric	b) Visual only
c) Textual or verbal	d) Experimental

- 6) Which term refers to the extent to which the results of a study can be generalized?

a) Reliability	b) Validity
c) Transferability	d) Generalizability

- 7) What is the first step in the research process?
 - a) Collecting data
 - b) Formulating hypothesis
 - c) Formulating the research problem
 - d) Selecting a sample

- 8) Which of the following is a non-random sampling technique?
- a) Stratified sampling
 - b) Simple random sampling
 - c) Systematic sampling
 - d) Snowball sampling

B) True or False. 04

- 1) A research report should only focus on successful outcomes.
- 2) Mixed methods research combines qualitative and quantitative techniques.
- 3) The coding process is applicable only in quantitative research.
- 4) Research ethics also include maintaining confidentiality of data.

Q.2 Write Short Notes: 12

- a) Importance of research in professional practice
- b) Sampling terminology
- c) Errors in testing a hypothesis
- d) Structure of a research report

Q.3 Write Short Notes: 12

- a) Ethical issues concerning research participants
- b) Steps in processing and displaying data

Q.4 Answer the following. (Any One) (Long Answer) 12

- a) Explain the different methods of data collection using primary sources.
- b) Discuss the types of research from the mode of enquiry perspective, with examples.

Q.5 Answer the following. (Any One) (Long Answer) 12

- a) What are the main components of a research project report? Explain with examples.
- b) Discuss the concept of sampling and explain the various types of sampling techniques used in quantitative research.

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Set **P**

M.Com (Semester - I) (NEP CBCS) Examination: March/April – 2026
Adv. Accountancy (Paper – IV)
Basic Of GST (MCOM0104)

Day & Date: Tuesday, 28-04-2026
 Time: 03:00 PM To 04:30 PM

Max. Marks: 30

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions: 04

- 1) The term GST stands for _____.
 - a) Goods Supply Tax
 - b) Goods and Services Tax
 - c) General Sales Tax
 - d) Goods Storage Tax
- 2) Under GST, tax is levied on the principle of _____.
 - a) Origin-based taxation
 - b) Destination-based taxation
 - c) Production-based taxation
 - d) Consumption and production-based taxation
- 3) Which of the following taxes has been subsumed under GST?
 - a) Income Tax
 - b) Customs Duty
 - c) Central Excise Duty
 - d) Corporation Tax
- 4) The electronic portal for all GST compliance is known as _____.
 - a) GSTNetwork.com
 - b) GSTIndia.gov.in
 - c) GST.gov.in
 - d) GSTPortal.in

B) True or False. 02

- 1) GST aims to bring uniformity in indirect taxation across India.
- 2) Under the Composition Scheme, registered dealers can collect tax from customers.

Q.2 Short Notes. 06

- a) Need and Benefits of GST
- b) Composition Scheme under GST

Q.3 Short Notes. 06

Job Work and its GST Provisions

Q.4 Long Question. (Answer Any One) 06

a) Explain the provisions relating to Invoices, Credit Notes and Debit Notes under GST.

OR

b) Discuss the process of Payment of Tax, TDS and Filing of Returns under GST.

Q.5 Long Question. (Answer Any One) 06

a) Explain in detail the Refund Procedures under GST along with conditions for claiming refund.

OR

b) Describe the various Offences and Penalties prescribed under the GST Act, 2017.

Q.4 Attempt the following. (Any One) 06

a) What is the right & duties of Cost Auditor?

OR

b) Explain the Cost Audit Advantage.

Q.5 Attempt the following. (Any One) 06

a) Explain the process of cost Auditor Appointment.

OR

b) What is the Cost Accounting standards?

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Set **P**

M.Com (Semester - I) (NEP CBCS) Examination: March/April – 2026
Taxation (Paper - IV)
Advanced Taxation - IV (MCOM0112)

Day & Date: Tuesday, 28-04-2026
 Time: 03:00 PM To 04:30 PM

Max. Marks: 30

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple choice question.**04**

- 1) Which of the following incomes is NOT included under the clubbing provisions of Section 64?
 - a) Income from the property transferred to spouse
 - b) Income from manual labor of a minor child
 - c) Income from a trust created for the benefit of a minor child
 - d) Income from a minor child's business

- 2) Which of the following is NOT a criterion for presumptive taxation under Section 44AD?
 - a) Turnover of the business should not exceed Rs. 2 crores
 - b) The business should be of a nature prescribed under the section
 - c) The taxpayer must be an individual or a Hindu Undivided Family (HUF)
 - d) The business should involve the manufacture of goods

- 3) Under Section 44AE, the presumptive income is calculated based on the number of vehicles owned for the purpose of plying goods. What is the maximum number of vehicles that can be considered for presumptive taxation under this section?

a) 20	b) 15
c) 10	d) 5

- 4) Under the provisions of Alternate Minimum Tax (AMT), what is the tax rate applied to the adjusted total income?

a) 15%	b) 18.5%
c) 20%	d) 30%

B) True or False.**02**

- 1) The clubbing provisions under Section 64 apply to the income of a minor child only if the income is from a business run by the minor child.
- 2) A partnership firm is eligible to opt for the provisions of Section 44ADA if its gross receipts do not exceed Rs. 50 lakhs.

- Q.2 Short Notes.** **06**
- a) Clubbing of Income from Transfer of Property to Spouse
 - b) Set-off of Losses under the Income Tax Act
- Q.3 Short Notes.** **06**
- Presumptive Taxation under Sections 44AD, 44ADA, and 44AE
- Q.4 Long Question.** **06**
- a) Explain the process of computing the total income of a partnership firm, including the adjustments and deductions available to the firm under the Income Tax Act.
- OR**
- b) Explain the concept of Alternate Minimum Tax (AMT) and its impact on the tax liability of individuals and partnership firms.
- Q.5 Long Question.** **06**
- a) Discuss in detail the clubbing provisions of the Income Tax Act, covering income of a minor child, income from the spouse, and other relevant provisions.
- OR**
- b) Elaborate on the provisions for set-off and carry forward of business, capital, and other losses under the Income Tax Act, highlighting the conditions and limitations.

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M.Com (Semester - I) (NEP CBCS) Examination: March/April – 2026
Advanced Banking and Financial System (Paper- IV)
Banking Law & Practice (MCOM0116)

Day & Date: Tuesday, 28-04-2026
 Time: 03:00 PM To 04:30 PM

Max. Marks: 30

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple choice question. 04

- 1) A cheque can be _____.

a) Oral	b) Written
c) Verbal	d) None of these
- 2) General crossing includes _____.

a) Signature of manager	b) Bank seal
c) Two parallel lines	d) Date of issue
- 3) A promissory note is signed by _____.

a) Payee	b) Banker
c) Drawer	d) Maker
- 4) Payment in due course means _____.
 - a) Late payment
 - b) Payment made in good faith and proper manner
 - c) Payment by ATM
 - d) None of these

B) True or False. 02

- 1) A crossed cheque can be paid in cash at the counter.
- 2) Hypothecation is used for movable property.

Q.2 Answer the following. (Short Answer) 06

- a) What is a collecting banker?
- b) Write any three features of negotiable instruments.

Q.3 Attempt the following. (Short Note) 06

Explain statutory protection to a paying banker.

Q.4 Attempt any one of the following. (Long Answer) 06

a) What is wrongful dishonor? What are the effects on the customer?

OR

b) Explain the duties of a collecting banker.

Q.5 Attempt any one of the following. (Long Answer) 06

a) Explain the types of mortgages used in banking.

OR

b) What is pledge? How is it different from hypothecation?

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M.Com (Semester - I) (NEP CBCS) Examination: March/April – 2026
Adv. Statistics – IV
Demography (MCOM0120)

Day & Date: Tuesday, 28-04-2026
 Time: 03:00 PM To 04:30 PM

Max. Marks: 30

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Choose the correct alternatives from the given alternatives. 04

- 1) If $CBR - CDR < 0$, then population of that region is _____.
 - a) increases
 - b) decreases
 - b) remains stable
 - d) none of these
- 2) _____ frequently the Indian Census is conducted.
 - a) Every 10 year
 - b) Every 5 year
 - c) Every Year
 - d) Every 20 year
- 3) Population for intercensal year (t) is estimated by the formula _____.
 - a) $P_t = P_o + (B - D) + (I - E)$
 - b) $P_t = (B - D) + (I - E)$
 - c) $P_t = P_o + (B - D) \times (I - E)$
 - d) $P_t = P_o + (B - D) - (I - E)$
- 4) The scientific study of human populations is known as _____.
 - a) Sociology
 - b) Anthropology
 - c) Demography
 - d) none of these

B) True or False 02

- 1) Under-5 Mortality Rate includes neonatal and postnatal deaths.
- 2) TFR and GRR will always be equal.

Q.2 Answer the following. 06

- a) Define Infant Mortality Rate (IMR) and state its formula.
- b) Explain in short General Fertility Rate (GFR).

Q.3 Attempt the following. 06

Explain the difference between ASFR and ASMFR.

Q.4 Attempt any one of the following. 06

- a) Discuss the uses of vital Statistics.
- OR**
- b) Discuss Gross reproduction rate (GRR).

Q.5 Attempt any one of the following.

06

a) Explain any two mortality rates.

OR

b) Calculate GFR and CBR for the following data.

Age Group	Male Population	Female Population	Live Births
0-14	20730	19840	0
15-19	7366	7310	212
20-24	7300	7120	657
25-29	6030	5860	592
30-39	9980	9120	326
40-49	7400	6910	81
50 & above	8400	7900	0

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Set **P**

M.Com. (Semester - I) (NEP CBCS) Examination: March/April – 2026
Advanced Accountancy/ Advanced Cost Accountancy / Taxation
Entrepreneurship and Startup (MCOM0122)

Day & Date: Thursday, 30-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple choice questions:**08**

- 1) Which of the following is not a characteristic of a successful entrepreneur?
 - a) Risk-taking ability
 - b) Innovation
 - c) Resistance to change
 - d) Leadership
- 2) The Entrepreneurial Quotient (EQ) primarily measures _____.
 - a) Technical skills
 - b) Financial literacy
 - c) Entrepreneurial mindset and adaptability
 - d) Marketing skills
- 3) Sustainable Impact Initiatives aim to _____.
 - a) Generate short-term profits only
 - b) Create long-term economic, social, and environmental value
 - c) Focus only on shareholder wealth
 - d) Reduce production cost
- 4) Which of the following is an example of Deep Technology?
 - a) Artificial Intelligence
 - b) Print Advertising
 - c) Manual Data Entry
 - d) Traditional Retail
- 5) Value Addition in a product means _____.
 - a) Reducing production cost
 - b) Increasing perceived customer benefit through innovation or quality
 - c) Adding unnecessary features
 - d) Increasing price only
- 6) The Lean Start-up concept promotes _____.
 - a) Building large inventories before launch
 - b) Testing ideas quickly with minimal resources
 - c) Ignoring customer feedback
 - d) Investing heavily before product validation

- 7) AgriTech focuses on _____
- Financial investments
 - Educational innovations
 - Technology-driven solutions for agriculture
 - Defense technologies
- 8) Procure-to-Pay (P2P) cycle involves _____
- Product design and development
 - Procurement, purchase order, and payment processes
 - Customer service management
 - Legal compliance only

B) True or False.**04**

- Resource mobilization refers to acquiring and allocating resources efficiently.
- Start-ups should not update their business plans once they are launched.
- The Entrepreneurial Ecosystem includes investors, government, academia, and incubators.
- FinTech focuses primarily on integrating technology into financial services.

Q.2 Short notes:**12**

- Characteristics of Successful Entrepreneurs
- Importance of the 3Ps - Practice, Patience, and Perseverance
- Building Sustainable Revenue Models for Start-ups
- Legal Entity Formation and Incorporation Process

Q.3 Short Notes:**12**

- Role of IT in New Age Marketing and After Sales Services
- Business Ecosystem and Macroeconomic Environment

Q.4 Long Question. (Any One)**12**

- Explain the role of Entrepreneurial Psychology in business success. Discuss how internal motivation and external factors influence entrepreneurial behavior.

OR

- Describe the process of Value Addition and Innovation. How do design thinking and customer feedback help in building a competitive advantage.

Q.5 Long Question. (Any One)**12**

- Discuss the evolution and challenges of New Age Businesses such as HealthTech, SpaceTech, and Digital Transformation.

OR

- Explain the Idea to Action Framework, highlighting how entrepreneurs transform innovative concepts into successful ventures through planning and execution.

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Set **P**

M.Com. (Semester - I) (NEP CBCS) Examination: March/April – 2026
Advanced Banking and Financial System (MCOM0123)

Day & Date: Thursday, 30-04-2026
 Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
 2) Figures to the right indicate full marks.

Q.1 A) Multiple choice questions.**08**

- 1) _____ allows a business to obtain immediate capital or money based on the future income attributed to a particular amount due on an account receivable or a business invoice.
 - a) Factoring
 - b) Forfeiting
 - c) Bill Discounting
 - d) Lease

- 2) _____ is a trade-related activity in which a company sells its outstanding invoices to a financier (a bank or another financial institution) that agrees to pay the company for them at a future date.
 - a) Bills receivable
 - b) Bill discounting
 - c) Securitization
 - d) Hire purchase

- 3) _____ is the process in which certain types of assets are pooled so that they can be repackaged into interest-bearing securities.
 - a) Securitization
 - b) Derivative trading
 - c) Products
 - d) Consumer finance

- 4) _____ are contracts in which the property/asset owner allows another party to use the property/asset in exchange for some consideration, usually money or other assets.
 - a) Hire purchase
 - b) Lease
 - c) Credit rating
 - d) Stock broking

- 5) _____ is an agreement where the buyer makes a down payment and pays the balance plus interest in instalments.
 - a) Factoring
 - b) Hire purchase
 - c) Sub brokers
 - d) Debit card

- 6) A _____ allows its owner to withdraw money through the financial firm that has issued the card.
 - a) debit card
 - b) smart card
 - c) credit card
 - d) credit rating

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Set **P**

**M.Com. (Semester - I) (New) (NEP CBCS) Examination:
March/April -2026
Adv. Statistics
Index Numbers (MCOM0124)**

Day & Date: Thursday, 30-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

- Instructions:** 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Use of soundless calculator is allowed.

Q.1 A) Choose the correct alternatives from the given options. 08

- 1) Fisher's Index Number is calculated as _____.
 - a) The arithmetic mean of Laspeyres and Paasche's indices
 - b) The geometric mean of Laspeyres and Paasche's indices
 - c) The simple average of the index numbers
 - d) The harmonic mean of Laspeyres and Paasche's indices
- 2) _____ takes into account the price and quantities for both current year and base year.
 - a) Fishers Index Number
 - b) Laspeyres Index Number
 - c) Paasche's Index Number
 - d) None of these
- 3) A technique to link two or more index number series is known as _____.
 - a) Splicing
 - b) Base shifting
 - c) Deflating
 - d) None of these
- 4) Index number is called as _____.
 - a) Economic thermometer
 - b) Economic barometer
 - c) Social barometer
 - d) Social thermometer
- 5) _____ takes into account the price and quantities for both current year and base year.
 - a) Fishers Index Number
 - b) Laspeyres Index Number
 - c) Paasche's Index Number
 - d) None of these
- 6) Most preferred type of average for index number is _____.
 - a) A.M.
 - b) H.M.
 - c) G.M.
 - d) None of these
- 7) Calculate fisher's ideal index, given Laspeyres index = 10, Paasche's index = 12.
 - a) 10.95
 - b) 10
 - c) 12
 - d) None of these

- 8) Base shifting is done in index numbers to _____
- Change the basket of goods in the index number
 - Adjust for periods of very high inflation
 - Modify the base year to ensure more accurate comparisons over time
 - Add new commodities to the price index

B) True or False

04

- Index numbers are expressed in percentage.
- Fisher's index number does not satisfy the Factor Reversal Test.
- The base year is the reference year from which changes in the index are measured.
- A technique to link two or more index number series is known as Splicing.

Q.2 Explain following terms.

12

- Write note on Fisher's price index number.
- Write short notes on:
 - Splicing of Indices
 - Deflating of Indices
- What is the consumer price index? What are the prices measured by using the consumer price index number?
- Explain the method of base shifting.

Q.3 Attempt the following.

12

- What are Time Reversal Test? Examine whether Laspeyre's and Paasche's indices satisfy these tests or not.
- What do you mean by an index number? Explain the uses of index numbers for analysing the data.

Q.4 Attempt the following. (Any One)

12

- Calculate Laspeyre's, Paasche's and Fisher's index number from the following data.

Commodity	2010		2020	
	Price	Quantity	Price	Quantity
A	6	50	10	54
B	2	100	3	110
C	8	20	12	24
D	9	15	12	26

- Explain the tests of adequacy of an index number. Does Laspeyre's index number satisfy all of them?

Q.5 Attempt the following. (Any One)

12

- a) Define index numbers and explain their construction with suitable examples. Discuss the characteristics of a good index number.
- b) Compute price index for 2020 with 2015 as base year using:
- Simple aggregative method
 - Simple average of price relatives using A.M.
 - Simple average of price relatives using G.M.

Commodities	A	B	C	D	E
Price in 2020	20	15	25	40	30
Price in 2015	30	25	30	40	50

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Set **P**

**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Accountancy (Paper - V)
Forensic Audit (Paper - V) (MCOM0201)**

Day & Date: Thursday, 16-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.**08**

- 1) Fraud generally involves _____.
 - a) An unintentional mistake
 - b) An intentional act to deceive others
 - c) A random error in accounts
 - d) An act of negligence

- 2) Forensic auditing refers to _____.
 - a) Use of accounting skills to investigate fraud or financial crime
 - b) Routine internal audit
 - c) Financial budgeting process
 - d) Statutory audit for tax purposes

- 3) _____ is an objective of forensic audit?
 - a) To assist in legal proceedings with financial evidence
 - b) To prepare budget forecasts
 - c) To compute depreciation
 - d) To review tax laws

- 4) Forensic auditors must have knowledge of _____.
 - a) Only tax laws
 - b) Only accounting principles
 - c) Accounting, auditing, and legal procedures
 - d) Only company management

- 5) Manipulating records to avoid tax is called _____.

a) Cash larceny	b) Asset fraud
c) Payroll fraud	d) Financial statement fraud

- 6) The main objective of an investigation is _____.
 - a) To express an audit opinion
 - b) To verify compliance with accounting standards
 - c) To detect and establish facts about suspected fraud or irregularity
 - d) To prepare financial statements

- 7) The term "red flag" in audit investigation refers to _____.
a) A sign of audit compliance
b) A sign of strong internal control
c) A warning sign of possible fraud or irregularity
d) A positive financial indicator
- 8) Forensic audit tools may include _____.
a) Data analytics
b) Digital evidence
c) Both A and B
d) none of these

B) True or False.**04**

- 1) Investigation is always a part of statutory audit.
- 2) Forensic audit tools may include data analytics and digital evidence.
- 3) A Company Secretary has no role in forensic audit.
- 4) Audit differs from investigation.

Q.2 Short Notes**12**

- a) Define investigation in the context of auditing.
- b) Meaning and Definition of fraud.
- c) Methods of Investigations - Red Flags - Green Flags.
- d) Cyber and Digital Fraud.

Q.3 Short Answer**12**

- a) Types of Frauds.
- b) Cyber Forensics.

Q.4 Attempt the Following. (Any One)**12**

- a) Describe the various tools and methods used in forensic audit investigations.

OR

- b) What are the main objectives of a forensic audit? How do these objectives differ from traditional audit objectives?

Q.5 Attempt the following. (Any One)**12**

- a) Define forensic audit and explain its need, objectives, fundamentals, and relationship with fraud investigation.

OR

- b) What is Cyber Crime? Explain its types, causes, and impact on individuals, organizations, and governments.

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Costing (Paper - V)
Financial Management (MCOM0205)**

Day & Date: Thursday, 16-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.

08

- 1) Financial management mainly deals with _____.
 - a) Production decisions
 - b) Marketing strategies
 - c) Management of funds
 - d) Human resource planning
- 2) The decision related to selection of long-term assets is called _____.
 - a) Financing decision
 - b) Investment decision
 - c) Dividend decision
 - d) Liquidity decision
- 3) The formula for Present Value is _____.
 - a) $PV = FV \times (1 + r)^n$
 - b) $PV = FV / (1 + r)^n$
 - c) $PV = FV \times r$
 - d) $PV = FV / r$
- 4) Perpetuity refers to _____.
 - a) One-time payment
 - b) Fixed payments for a limited period
 - c) Infinite series of payments
 - d) Increasing payments only
- 5) The difference between expected return and actual return represents _____.
 - a) Profit
 - b) Risk
 - c) Cost
 - d) Dividend
- 6) Beta (β) in finance measures _____.
 - a) Total return
 - b) Unsystematic risk
 - c) Systematic risk
 - d) Growth rate
- 7) A Follow-on Public Offer (FPO) is issued by _____.
 - a) New companies
 - b) Existing listed companies
 - c) Government only
 - d) Banks only

- 8) Credit rating symbols indicate _____.
- a) Market price
 - b) Risk level of securities
 - c) Dividend rate
 - d) Shareholding pattern

B) True or False. 04

- 1) Wealth maximization considers risk and timing of returns.
- 2) Annuity means irregular cash flows.
- 3) Diversification reduces unsystematic risk.
- 4) Book building is not used in India.

Q.2 Answer the following. (Short Answer) 12

- a) Explain the concept of wealth maximization.
- b) What is Future Value? State its formula.
- c) What is systematic risk?
- d) Define Preferential Allotment.

Q.3 Answer the following. 12

- a) Explain the importance of financial management in modern business.
- b) Calculate CAGR if an investment grows from ₹20,000 to ₹30,000 in 3 years.

Q.4 Answer the following. (Any One) 12

- a) Explain the process and features of Book Building in detail.
- OR**
- b) Explain the relationship between risk and return with suitable examples.

Q.5 Answer the following. (Any One) 12

- a) Explain various financial institutions and their role in financial markets.
- OR**
- b) Explain credit rating process and its importance for investors.

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April – 2026
Taxation (Paper - V)
Advanced Taxation - II (MCOM0209)**

Day & Date: Thursday, 16-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple choice questions:

08

- 1) The term "Goods" under Customs Act includes _____.
 - a) Currency
 - b) Securities
 - c) Both (a) and (b)
 - d) Neither (a) nor (b)
- 2) Which of the following is not covered under Indian Customs Waters?
 - a) Territorial Waters
 - b) High Seas beyond 24 nautical miles
 - c) Contiguous Zone
 - d) Exclusive Economic Zone
- 3) Under Customs Act, Countervailing Duty (CVD) is levied to _____.
 - a) Promote imports
 - b) Offset export subsidies by foreign countries
 - c) Discourage local production
 - d) Promote dumping
- 4) Which duty is imposed under Section 6 of the Customs Tariff Act?
 - a) Anti-Dumping Duty
 - b) Protective Duty
 - c) Additional Customs Duty
 - d) Safeguard Duty
- 5) Wreck refers to goods that _____.
 - a) Are intentionally thrown overboard
 - b) Are floating at sea
 - c) Sink and are found later
 - d) Are washed ashore
- 6) Tariff Value is _____.
 - a) Market value of goods in India
 - b) Notified value by the Government
 - c) Declared value by importer
 - d) Arbitrary value decided by customs officer

- 7) The event triggering customs levy is known as _____.
a) Taxable Date b) Clearance Event
c) Taxable Event d) Invoice Date
- 8) Which of the following goods are exempted from customs duty under Bonafide Baggage rules?
a) Gold in all cases
b) Cigarettes
c) Household items within free allowance
d) Commercial goods

B) True or false.**04**

- 1) Basic Customs Duty is calculated on the basis of Assessable Value.
- 2) Specific Safeguard Duty is levied under Section 8B of the Customs Tariff Act.
- 3) The rate of exchange for customs purposes is notified by the Reserve Bank of India.
- 4) Damaged goods are always exempted from customs duty.

Q.2 Write Short Notes.**12**

- a) Indian Customs Waters.
- b) Project Imports.
- c) Rules vs Regulations under Customs.
- d) Tariff Value.

Q.3 Write Short Notes.**12**

- a) Pilfered Goods and Treatment under Customs Law.
- b) Types of Goods: Derelict, Jetsam, Flotsam and Wreck.

Q.4 Answer the following long question. (Any One)**12**

- a) Discuss the different types of safeguard and protective duties under the Customs Tariff Act with relevant sections.
- b) Explain the meaning of Transaction Value and the various adjustments/additions made to arrive at Assessable Value under Customs Valuation Rules.

Q.5 Answer the following long question. (Any One)**12**

- a) Explain the concept of Baggage as per Customs Act, and discuss the provisions of Baggage Rules, 2016.
- b) Define and explain the provisions related to Damaged, Deteriorated, Lost, Destroyed or Abandoned Goods under Customs Law.

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Set **P**

**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April - 2026
Advanced Banking and Financial System (Paper - V)
Banking and Insurance (Paper – V) (MCOM0213)**

Day & Date: Thursday, 16-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple choice question:**08**

1) Banking Sector Reforms in India were introduced in which year?

- | | |
|---------|---------|
| a) 1980 | b) 1991 |
| c) 2000 | d) 1975 |

2) What is the full form of CIBIL?

- a) Credit Information Bureau of India Ltd.
- b) Central Information Board in India Ltd.
- c) Credit Institute of Banking in India Ltd.
- d) Commercial Information Bank of India Ltd.

3) The IRDA Act was enacted in which year?

- | | |
|---------|---------|
| a) 1991 | b) 1995 |
| c) 1999 | d) 2001 |

4) The principle of “Utmost Good Faith” is related to _____.

- | | |
|-------------|-----------------|
| a) Banking | b) Insurance |
| c) Taxation | d) Stock Market |

5) The Global Financial Crisis occurred in which year?

- | | |
|---------|---------|
| a) 1995 | b) 2000 |
| c) 2008 | d) 2015 |

6) In Life Insurance, “Proximate Cause” refers to _____.

- | | |
|-----------------------------|-----------------------------|
| a) The nearest cause | b) Final decision |
| c) Repayment period of loan | d) Insurance premium amount |

7) Basel II Norms are related to _____.

- a) Insurance Regulation
- b) International Banking Standards
- c) Stock Exchange Rules
- d) Indian Taxation

- 8) The main advantage of Foreign Banks in India is ____.
- Low competition
 - Increase in foreign investment
 - High interest rates
 - Decrease in profit

B) Write True or False. 04

- Balance sheet of banks shows off-balance sheet items.
- Indemnity is an economic function of insurance.
- The first commercial bank in India started in 1999.
- IRDA stands for Insurance Regulatory and Development Authority.

Q.2 Short Notes/Short Problem/Short Answer. 12

- Explain Basel Norms in Banking.
- What is "Insurable Interest" in Insurance?
- Role of Technology in Banking (Technological Channels for Financial Services).

Q.3 Short Notes/Short Problem/Short Answer. 12

- Functions and importance of CIBIL.
- Explain the principles of "Subrogation" and "Contribution" in Insurance.

Q.4 Long Answer/Problem. (Any One) 12

- Discuss the achievements and challenges of Banking Sector Reforms in India.

OR

- Explain the role, advantages and disadvantages of Foreign Banks in India.

Q.5 Long Answer/Problem. (Any One) 12

- Explain the Legal Aspects of Insurance Contracts in detail.

OR

- Discuss the role and powers of IRDA under the IRDA Act, 1999.

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April – 2026
Adv. Statistics – V
Operations Research - II (MCOM0217)**

Day & Date: Thursday, 16-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Use of calculator is allowed.

Q.1 A) Choose the correct alternative from the options. 08

- 1) In assignment problem the value of decision variable X_{ij} is _____.
 - a) No restriction
 - b) One or zero
 - c) Two or more
 - d) None of these
- 2) Which method gives an initial basic feasible solution to T. P.?
 - a) Vogel Approximation method
 - b) Least cost method
 - c) Matrix minima method
 - d) All the above
- 3) In assignment problem of maximization, the objective is to maximize _____.
 - a) Cost
 - b) Optimization
 - c) Profit
 - d) None of these
- 4) The penalty in VAM represents difference between _____ cost of respective row/column.
 - a) Two largest
 - b) Largest and smallest
 - c) Smallest two
 - d) None of these
- 5) Number of basic allocations in any row or column in an Assignment Problem can be _____.
 - a) exactly one
 - b) at most one
 - c) at least one
 - d) None of them
- 6) If number of sources is equal to number of destinations in Assignment problem, then it is called _____.
 - a) Unbalanced
 - b) Symmetric
 - c) Asymmetric
 - d) Balanced
- 7) Replacement decisions are based on _____.
 - a) Initial cost
 - b) Maintenance cost
 - c) Time value of money
 - d) All the above

- 8) What is the condition for a Markov Chain to be "ergodic"?
- It must be both irreducible and aperiodic
 - It must have a periodic behavior
 - It must be reducible
 - It must be finite

B) True or False. 04

- In an M/M/1 queue, arrivals follow a Poisson distribution.
- The replacement policy depends on cost of maintenance and time.
- An unbalanced transportation problem can be solved without modifying supply or demand.
- Monte Carlo methods are useful for complex probabilistic problems.

Q.2 Answer the following. 12

- Write the Mathematical form of Transportation problem.
- Explain Degeneracy in Transportation problem.
- Discuss the Monte Carlo simulation method.
- Explain the Markov Chain with example.

Q.3 Answer the following. 12

- Explain the M/M/1/FIFO model in Queuing Theory.
- Obtain an I. B. F. S. to the following T. P. problem by matrix minima method.

	To			Available
From	7	3	4	2
	2	1	3	3
	3	4	6	5
Demand	4	1	5	10

Q.4 Answer the following. (Any One) 12

- Find an initial basic feasible solution for the following T. P. by the NWCR method. Also write down the solution.

Factory	Ware house					Supply
		P	Q	R	S	
A	25	17	25	14	300	
B	15	10	18	24	500	
C	16	20	8	13	600	
Demand	75	325	500	500	1400	

OR

- Explain in details the types of replacement problem with examples.

Q.5 Answer the following. (Any One)

12

a) Explain Balanced and Unbalanced Assignment problem with one example.

OR

b) A department of a company has five employees with five jobs to be performed. The time (in hours) that each man takes to perform each job is given in the effectiveness matrix.

		Employees				
		I	II	III	IV	V
Jobs	A	10	5	13	15	16
	B	3	9	18	13	6
	C	10	7	2	2	2
	D	7	11	9	7	12
	E	7	9	10	4	12

How should the jobs be allocated, one per employee, so as to minimize the total man-hours?

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April – 2026
Adv. Accountancy (Paper – VI)
Financial Management (Paper – VI) (MCOM0202)**

Day & Date: Saturday, 18-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.

08

- 1) The function of allocating financial resources among competing opportunities is known as _____.
 - a) Financing decision
 - b) Investment decision
 - c) Dividend decision
 - d) Control decision
- 2) Which of the following is a component of current assets?
 - a) Plant and Machinery
 - b) Land
 - c) Goodwill
 - d) Debtors
- 3) A firm with high fixed costs will have _____ operating leverage.
 - a) High
 - b) Low
 - c) Zero
 - d) Negative
- 4) Which of the following is a discounted cash flow technique?
 - a) Payback Period
 - b) Accounting Rate of Return
 - c) Net Present Value
 - d) Pay-out Ratio
- 5) What is the primary goal of financial management?
 - a) To minimize the risk
 - b) To maximize the owner's wealth
 - c) To maximize the return
 - d) To raise profit
- 6) The finance manager is accountable for _____.
 - a) Earning capital assets of the company
 - b) Effective management of a fund
 - c) Arrangement of financial resources
 - d) Proper utilisation of funds
- 7) CAPM stands for _____.
 - a) Capital Amount Printing Model
 - b) Capital Amount Pricing Model
 - c) Capital Asset Printing Model
 - d) Capital Asset Pricing Model

- 8) Cash Sales _____ working capital.
- a) increases
 - b) decreases
 - c) Both a & b
 - d) stable

B) True or False. 04

- 1) Financial management is only concerned with accounting records.
- 2) Higher working capital always indicates efficiency.
- 3) Financial leverage affects EPS.
- 4) NPV and IRR are both discounted cash flow techniques.

Q.2 Answer the following. (Short Note) 12

- a) Effect of operating and financial leverage on profit
- b) Wealth Maximization
- c) Nature and scope of finance
- d) Financing of working capital

Q.3 Answer the following. (Short Note/ Short Problem) 12

- a) What is Financial Management? Explain functions of Financial Management.
- b) Write the difference between financial leverage and operating leverage.

Q.4 Attempt any one of the following 12

- a) What is pay back period? Also, discuss the utility of the pay back period in determining the internal rate of return.

OR

- b) What is Capital Budgeting? Describe nature of investment decisions in details.

Q.5 Attempt any one of the following. 12

- a) Calculate the operating leverage for each of the four firms, A, B, C & D from the following price and cost data. What conclusions can you draw with respect to levels of fixed cost and the degree of operating leverage result? Assume number of units sold is 5,000.

	Firms			
	A	B	C	D
Sale price per unit	Rs. 20	Rs. 32	Rs. 50	Rs. 70
Variable cost per unit	6	16	20	50
Fixed operating cost	80,000	40,000	2,00,000	Nil

OR

- b) Write the difference between fixed and working capital.

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April - 2026
Adv. Costing (Paper – VI)
Tools for Financial Analysis (MCOM0206)**

Day & Date: Saturday, 18-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.

08

- 1) Long-term finance is generally required for _____.
 - a) Daily expenses
 - b) Purchase of raw materials
 - c) Purchase of fixed assets
 - d) Payment of wages
- 2) Capital budgeting decisions are related to _____.
 - a) Short-term assets
 - b) Daily cash
 - c) Long-term investments
 - d) Salaries
- 3) Which of the following is a short-term source of financing?
 - a) Equity shares
 - b) Debentures
 - c) Preference shares
 - d) Bank overdraft
- 4) Higher risk leads to _____.
 - a) Lower cost of capital
 - b) No change
 - c) Zero cost
 - d) Higher cost of capital
- 5) Cost of capital means _____.
 - a) Minimum return expected by investors
 - b) Cost of fixed assets
 - c) Total expenses of company
 - d) Market price of shares
- 6) Crowdfunding mainly raises funds from _____.
 - a) Banks
 - b) Government
 - c) Large number of people
 - d) Directors
- 7) Hurdle rate is _____.
 - a) Bank rate
 - b) Minimum required rate of return
 - c) Dividend rate
 - d) Inflation rate

- 8) Working capital =_____.
- a) Fixed Assets – Current Liabilities
 - b) Current Assets – Current Liabilities
 - c) Total Assets – Fixed Assets
 - d) Capital – Reserves

B) True or False. 04

- 1) Higher risk reduces cost of capital.
- 2) Cash flow and profit are always equal.
- 3) Trade Credit is a short-term source of finance.
- 4) NPV method considers time value of money.

Q.2 Answer the following questions. 12

- a) Explain the concept of Hurdle Rate in a conglomerate environment.
- b) Discuss the concept of cost of capital.
- c) Explain the theoretical approaches to working capital management.
- d) Planning of Working Capital

Q.3 Answer the following questions. 12

- a) Explain different methods of financing a start-up.
- b) Explain various non-discounted cash flow techniques.

Q.4 Attempt the following questions. (Any One) 12

- a) Explain the various sources of finance available to a business.
Classify them into long-term and short-term sources.

OR

- b) What is Weighted Average Cost of Capital (WACC)? Explain its importance.

Q.5 Attempt the following questions. (Any One) 12

- a) Explain the working capital cycle and how it impacts the financial health of business.

OR

- b) Distinguish between Cash Flow and Profit.

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April - 2026
TAXATION (Paper – VI)
Advanced Taxation - VI (MCOM0210)**

Day & Date: Saturday, 18-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.

08

- 1) Which ledger is used to avail input tax credit under GST?
 - a) Electronic Cash Ledger
 - b) Electronic Credit Ledger
 - c) Input Ledger Register
 - d) Input Tax journal
- 2) Under GST, interest for excess claim of input tax credit is applicable at the rate of _____.
 - a) 12%
 - b) 15%
 - c) 18%
 - d) 24%
- 3) Which section of CGST Act deals with tax collected but not paid to the Government?
 - a) Section 73
 - b) Section 76
 - c) Section 79
 - d) Section 83
- 4) Who is responsible to maintain records of inputs, semi-finished goods, and finished goods under GST?
 - a) Trader
 - b) Manufacturer
 - c) Service Provider
 - d) Retailer
- 5) The GST law requires records to be retained for how many years from the date of filing the annual return?
 - a) 3 years
 - b) 5 years
 - c) 6 years
 - d) 7 years
- 6) Service of notice under Section 169 can be done through _____.
 - a) Email
 - b) GST portal
 - c) Registered post
 - d) All of the above
- 7) Which Section deals with continuation and validation of proceedings under GST?
 - a) Section 84
 - b) Section 83
 - c) Section 76
 - d) Section 73

- 8) Who can maintain electronic records under GST?
a) Only manufacturer b) Only service providers
c) Only dealers d) Any registered person

B) State whether the following statements are True or False. 04

- 1) Electronic cash ledger can be used for payment of interest and penalty.
- 2) Transporters are exempt from maintaining records under GST.
- 3) A Show Cause Notice must be issued before initiating recovery proceedings under Section 73.
- 4) GST law allows payment of tax in monthly installment under specified conditions.

Q.2 Write Short Notes. 12

- a) Interest on delayed payment of GST
- b) Generation and maintenance of electronic records
- c) Provisional attachment of property under GST
- d) Requirement of audit under GST

Q.3 Write Short Notes. 12

- a) Deposit of excess tax collected under Section 76
- b) Power to arrest and confiscation under GST

Q.4 Attempt the following. (Long Answer) (Any One) 12

- a) Explain the procedure related to Demand and Recovery under GST, with emphasis on Show Cause Notice, voluntary payment, and recovery methods.

OR

- b) Describe the role and duties of various persons responsible for maintaining records under GST (manufacturer, transporter, service supplier, works contractor).

Q.5 Attempt the following. (Long Answer) (Any One) 12

- a) Describe in detail the process of inspection, search, and seizure under GST, include powers of officers and rights of taxpayers.

OR

- b) Explain the structure and purpose of electronic ledgers under GST. How do they interact in the payment and credit mechanism?

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April - 2026
Advanced Banking and Financial System (Paper - VI)
Banking and Insurance (Paper - VI) (MCOM0214)**

Day & Date: Saturday, 18-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.

08

- 1) Which of the following is a central bank?

a) HDFC	b) RBI
c) SBI	d) ICICI
- 2) The SBI was established in _____.

a) 1949	b) 1955
c) 1969	d) 1980
- 3) Which committee is related to financial sector reforms?

a) Malhotra Committee	b) Narasimham Committee
c) Kelkar Committee	d) Roy Committee
- 4) E-wallet is related to _____.

a) Saving Account	b) Fixed Deposit
c) Digital Payment	d) Gold Deposit
- 5) A fixed deposit account is best suited for _____.

a) Daily transactions	b) Long-term savings
c) Foreign exchange	d) Loans
- 6) Which bank deals in trade financing and foreign exchange?

a) Urban Cooperative Bank	b) International Bank
c) Regional Rural Bank	d) Payment Bank
- 7) Which of the following is NOT a function of central bank?
 - a) Printing currency
 - b) Issuing loans to customers directly
 - c) Controlling money supply
 - d) Managing foreign exchange
- 8) Which is a key principle of bank lending?

a) Profitability	b) Liquidity
c) Security	d) All of the above

- B) True or False.** **04**
- 1) Internet banking is always safer than traditional banking.
 - 2) NBFCs work exactly like commercial banks.
 - 3) Passbook is issued to current account holders.
 - 4) Donation Mortis Causa means donation given after death.

- Q.2 Answer the following. (Short Answer)** **12**
- a) Mention any three types of accounts in banks.
 - b) Define Electronic Funds Transfer (EFT) with any two steps.
 - c) List any three functions of the Central Bank.
 - d) What is KYC? Why is it important?

- Q.3 Answer the following. (Short Note)** **12**
- a) Classification of assets and provisioning
 - b) Structure of interest rates and their effect on savings and borrowings

- Q.4 Answer the following question. (Long Answer) (Any One)** **12**
- a) Discuss the functions and importance of the State Bank of India.
- OR**
- b) Explain the types and features of Cooperative Banks.

- Q.5 Answer the following question. (Long Answer) (Any One)** **12**
- a) What is internet banking? Explain its services, benefits, and drawbacks.
- OR**
- b) Explain the forms and securities of bank lending.

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April - 2026
Adv. Statistics - VI
Inventors Management (MCOM0218)**

Day & Date: Saturday, 18-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

- Instructions:** 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Use of calculators is allowed.

Q.1 A) Choose the correct alternatives form the given alternatives. 08

- 1) ABC analysis is based on _____.
 - a) Usage value
 - b) Criticality
 - c) Item size
 - d) Expiry date
- 2) Which of the following is NOT a stage of a supply chain?
 - a) Supplier
 - b) Manufacturer
 - c) Competitor
 - d) Retailer
- 3) _____ is the primary activity of SCM.
 - a) Demand Management
 - b) Supply Planning
 - c) Analytics workbench
 - d) All the above
- 4) Which is a primary component of transportation cost?
 - a) Packaging design
 - b) Fuel charges
 - c) Software license
 - d) Marketing cost
- 5) EOQ stands for _____.
 - a) Electronic Obtained Quantity
 - b) Electronic Ordered Quantity
 - c) Economic Order Quality
 - d) Economic Order Quantity
- 6) Logistics management primarily deals with _____.
 - a) Order processing
 - b) Warehousing
 - c) Inventory management
 - d) Product design
- 7) Which technology is commonly used in modern SCM?
 - a) ERP systems
 - b) Typewriters
 - c) Fax machines
 - d) Photocopier

- 8) Which of the following inventory valuation methods uses the most recent costs for valuation?
- a) FIFO
 - b) LIFO
 - c) Weighted Average
 - d) Moving Average

B) True or False. 04

- 1) Transportation and warehousing are key drivers of supply chain performance.
- 2) EOQ model helps in maximizing inventory costs.
- 3) Efficient logistics can provide a competitive advantage to companies.
- 4) The main objective of a supply chain is to maximize cost at every stage.

Q.2 Answer the following. 12

- a) Explain role of transportation in Inventory Management.
- b) Explain functions of logistics management.
- c) Define Customer Relationship Management (CRM).
- d) Discuss key issues in supply chain management.

Q.3 Attempt the following. 12

- a) Explain components and functions of logistic Management.
- b) What are the steps involved in Inventory Model Building.

Q.4 Attempt of the following. (Any One) 12

- a) Explain Supply chain Drivers and Obstacles.
- OR**
- b) Describe features and implementation in recent issues in SCM with example.

Q.5 Attempt of the following. (Any One) 12

- a) Explain Kanban system of Inventory Management with advantages.
- OR**
- b) Explain the concept of inventory management and its importance in supply chain management.

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Set **P**

**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April – 2026
Adv. Accountancy Paper –VII
Managerial Decisions Accounting Paper –VII (MCOM0203)**

Day & Date: Tuesday, 21-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple choice questions.**08**

- 1) Transfer pricing refers to _____.
 - a) External selling price
 - b) Price for inter-departmental transfer
 - c) Market demand
 - d) Cost control technique

- 2) Total Quality Management highlights _____.
 - a) Customer satisfaction & continuous improvement
 - b) Profit maximization
 - c) Cost cutting only
 - d) Production increase

- 3) Balanced Scorecard includes _____.
 - a) Only financial measures
 - b) Only cost measures
 - c) Financial & non-financial measures
 - d) Only profit measures

- 4) Job costing is used when _____.

a) Each job is different	b) Production is continuous
c) Output is identical	d) No customization

- 5) Material Cost Variance = _____.

a) Standard Cost - Actual cost	b) Actual cost - Standard cost
c) Both a and b	d) None of these

- 6) The main objective of Management Accounting is _____.
 - a) Preparing financial statements
 - b) Calculate cost
 - c) Assisting management in decision-making
 - d) Auditing accounts

Q.5 Answer the following. (Any One)**12**

- a) Explain Unit / Single Output Costing. Discuss its features, advantages, and limitations.

OR

- b) A company undertakes Job No. 202 with the following data:

Materials:

Direct Material = 12,000

Indirect Material = 2,000

Labour:

Dept A: 200 hours @ 25/hour

Dept B: 150 hours @ 30/hour

Overheads:

Factory overhead = 80% of Direct Labour

Office overhead = 20% of Works Cost

Selling overhead - 10% of Cost of Production

Profit:

25% on Sales

Prepare Job Cost Sheet and calculate Selling Price.

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April - 2026
Taxation (Paper – VII)
Advanced Taxation - VIII (MCOM0211)**

Day & Date: Tuesday, 21-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.

08

- 1) Input Tax Credit is not available under GST when _____.
 - a) Goods are used for personal consumption
 - b) Goods are received in full
 - c) Tax invoice is available
 - d) Supplier is registered
- 2) Under GST, Electronic Credit Ledger can be used for _____.
 - a) Payment of late fees
 - b) Payment of interest
 - c) Payment of tax liability
 - d) Payment of penalty
- 3) Which of the following is a valid document for availing ITC?
 - a) Credit Note
 - b) Bill of Supply
 - c) Invoice issued by Input Service Distributor (ISD)
 - d) Receipt voucher
- 4) What is the time limit for retention of books of accounts under GST?
 - a) 2 years from the date of filing annual return
 - b) 3 years from the due date of filing return
 - c) 6 years from the due date of filing annual return
 - d) 8 years from the date of registration
- 5) As per section 76 of CGST Act, excess tax collected must be _____.
 - a) Paid to recipient
 - b) Adjusted in next return
 - c) Deposited with the Government
 - d) Ignored
- 6) ITC can be claimed on capital goods if _____.
 - a) Tax component is added to the cost of asset for income tax purposes
 - b) Tax component is shown as expense in P & L
 - c) Tax component is not capitalized
 - d) Tax component is not added to asset cost

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**M.Com.(Semester - II) (New) (NEP CBCS) Examination:
March/April - 2026
Advanced Banking and Financial System (Paper - VII)
Advances Banking Paper - VII (MCOM0215)**

Day & Date: Tuesday, 21-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.**08**

- 1) Which of the following is not a function of the financial system?
 - a) Mobilisation of savings
 - b) Allocation of resources
 - c) Creation of employment directly
 - d) Facilitation of credit

- 2) The liquidity, safety, and profitability are the guiding principles of _____.
 - a) Balance Sheet preparation
 - b) Investment policy of a bank
 - c) Principles of insurance
 - d) Credit appraisal

- 3) The relationship between banker and customer is primarily _____.
 - a) Debtor and Creditor
 - b) Principal and Agent
 - c) Trustee and Beneficiary
 - d) All of the above (depending on services)

- 4) KYC norms were introduced to _____.
 - a) Increase deposit
 - b) Prevent money laundering
 - c) Improve profitability
 - d) Reduce NPA

- 5) Which of the following is not a type of deposit?
 - a) Current Deposit
 - b) Fixed Deposit
 - c) Recurring Deposit
 - d) Overdraft

- 6) In lending, "hypothecation" is a method of _____.
 - a) Transfer of ownership of security
 - b) Mortgage of immovable property
 - c) Creation of charge without possession
 - d) Assignment of debt

7) Which of the following is an Electronic Fund Transfer System?

- a) NEFT
- b) RTGS
- c) IMPS
- d) All of the above

8) Green banking mainly focuses on _____.

- a) Encouraging agricultural credit
- b) Promoting eco-friendly banking practices
- c) Financing only rural areas
- d) Faster customer service

B) True or False. 04

- 1) A balance sheet of a commercial bank shows assets and liabilities.
- 2) A "Dormant Account" means an account with regular transactions.
- 3) RTGS is used for large value transactions in real time.
- 4) Sustainable banking ignores environmental factors.

Q.2 Short notes/short problem/short answer. 12

- a) Write a short note on the functions of the financial system.
- b) Explain the concept of special relationship between bank and customer.
- c) Define and explain Demat Account.
- d) Paperless banking is the green banking.

Q.3 Short notes/Short problem/Short answer. 12

- a) Explain the principles of sound lending.
- b) Discuss the features and importance of Core Banking Solutions (CBS).

Q.4 Long answer/Problem. (Any One) 12

- a) Discuss in detail the various types of bank deposits.

OR

- b) Explain the different modes of charging security with suitable examples.

Q.5 Long answer/Problem. (Any One) 12

- a) Explain the meaning, merits, and demerits of e-banking.

OR

- b) What is Green Banking? Discuss its importance in sustainable development.

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April – 2026
Adv. Statistics – VII
Design of Experiments - I (MCOM0219)**

Day & Date: Tuesday, 21-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Choose the correct alternatives from the given alternatives. 08

- 1) Latin square design is classified in _____.
 - a) One way
 - b) Two ways
 - c) Three ways
 - d) No way
- 2) Which of the following is not basic principle of design of experiment?
 - a) Orthogonality
 - b) Replications
 - c) Randomization
 - d) None of these
- 3) The F-statistics in ANOVA is used to _____.
 - a) Estimate population variance
 - b) Compare means across groups
 - c) Compare standard deviations
 - d) Rank treatments
- 4) ANOVA is applied for _____ samples.
 - a) One
 - b) Two
 - c) Less than two
 - d) More than two
- 5) In CRD, total variation is divided into _____.
 - a) Treatment and error
 - b) Only error
 - c) Rows and tables
 - d) Blocks and treatments
- 6) An experimental unit in a research work is _____.
 - a) An animal
 - b) A field project
 - c) A group of insects
 - d) All the above
- 7) Errors in statistical models are always taken to be _____.
 - a) Independent
 - b) Distributed $N(0, \sigma^2)$
 - c) Both a and b
 - d) None of these
- 8) The main advantage of RBD over CRD is _____.
 - a) Less randomization
 - b) Simpler analysis
 - c) No need for replications
 - d) Better control over variability

B) True or False. 04

- 1) The main assumption of ANOVA is that populations have unequal variances.
- 2) RBD accounts for variation among blocks.
- 3) LSD does not require equal replication of treatments.
- 4) CRD is suitable when experimental units are not homogeneous.

Q.2 Answer the following. 12

- a) State the advantages of CRD.
- b) Discuss Experimental units and Efficiency of design.
- c) Explain the assumptions made in the ANOVA.
- d) Define the terms: treatments and replication.

Q.3 Attempt the following. 12

- a) Discuss the advantages and disadvantages of RBD.
- b) What is the role of randomization in process of Experiment.

Q.4 Attempt the following question. (Any One) 12

- a) What is RBD? Write its advantages and disadvantages.

OR

- b) Describe layout, mathematical model, and hypothesis of a Completely Randomized Design (CRD).

Q.5 Attempt the following question. (Any One) 12

- a) Describe the procedure of testing of equality of two treatments means in RBD.

OR

- b) Explain in details Latin Square Design (LSD). Give its layout and ANOVA table for 4×4 LSD.

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April – 2026
Adv. Accountancy (Paper – VIII)
Auditing and Cloud Auditing (Paper No – VIII) (MCOM0204)**

Day & Date: Thursday, 23-04-2026
Time: 11:00 AM To 12:30 PM

Max. Marks: 30

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Fill in the blanks by choosing correct alternatives given below. 04

- 1) The main object of vouching is _____.
 - a) To prepare trial balance
 - b) Conduct routine checking
 - c) Verify authenticity & authority of transactions
 - d) Checking of vouchers

- 2) In cloud auditing, risk assessment is primarily used to _____.
 - a) Automate the process of logging all user activities
 - b) Identify and evaluate potential vulnerabilities in the cloud environment
 - c) Determine the appropriate cloud deployment model for the organization
 - d) Measure the performance of cloud services

- 3) Valuation of fixed assets is based on the concept _____.

a) Going concern	b) Money measurement
c) Dual aspect	d) Cost concept

- 4) A tax audit is conducted to _____.
 - a) Prepare financial statements
 - b) Verify compliance with tax laws and regulations
 - c) Investigate potential fraud
 - d) All of the above

B) State True or False. 02

- 1) Auditing increases the credibility of financial statements.
- 2) A voucher is documentary evidence in support of a transaction.

Q.2 Answer the following question. 06

- a) Cost Auditing
- b) Routine Checking

- Q.3 Attempt the following.** **06**
Explain the Management Auditing - Techniques.
- Q.4 Attempt the following question. (Any One)** **06**
a) Discuss the cloud services and cloud delivery models.
OR
b) Explain the Statutory Provisions as Regards Cost Audit.
- Q.5 Attempt the following question. (Any One)** **06**
a) Write the problems in valuation.
OR
b) Write the Routine Checking Vs. Vouching.

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April – 2026
Adv. Costing (Paper – VIII)
Management Audit (MCOM0208)**

Day & Date: Thursday, 23-04-2026
Time: 11:00 AM To 12:30 PM

Max. Marks: 30

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Fill in the blanks by choosing correct alternatives given below. 04

- 1) Management Audit mainly evaluates _____.
 - a) Cash transactions
 - b) Tax returns
 - c) Financial statements
 - d) Efficiency and effectiveness of management
- 2) Productivity Audit is also known as _____.
 - a) Efficiency Audit
 - b) Cost Audit
 - c) Tax audit
 - d) Secretarial Audit
- 3) Management audit is the unique process of _____ the performance of directors, managers or the performance of Management.
 - a) Calculating
 - b) Appraising
 - c) Auditing
 - d) Planning
- 4) CMA stands for _____.
 - a) Certified Market Analyst
 - b) Company Management Auditor
 - c) Cost and Management Accountant
 - d) Corporate Monetary Analyst

B) State True or False. 02

- 1) Energy Audit mainly checks electricity billing only.
- 2) Management Audit report is mainly submitted to Top Management.

Q.2 Answer the following. (Short Note) 06

- a) Consumer Service Audit
- b) Propriety Audit

Q.3 Attempt the following. 06

Discuss social cost- benefit analysis audit with suitable examples.

Q.4 Attempt the following question. (Any One) 06

a) Explain Management audit process.

OR

b) Explain Environmental Pollution Control audit.

Q.5 Attempt the following question. (Any One) 06

a) Explain Corporate Development Audit in details.

OR

b) Explain nature and scope of Management Audit.

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April– 2026
Taxation (Paper – VIII)
Advanced Taxation - VIII (MCOM0212)**

Day & Date: Thursday, 23-04-2026
Time: 11:00 AM To 12:30 PM

Max. Marks: 30

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions. 04

- 1) Which of the following is not considered a supply under GST?
 - a) Sale of goods
 - b) Import of services for consideration
 - c) Permanent transfer of business assets
 - d) Gifts to employees up to ₹50,000 in a year
- 2) Which of the following persons is not liable for registration under Section 23 of CGST Act?
 - a) Agriculturist
 - b) Person making inter-State taxable supply
 - c) Non-resident taxable person
 - d) Input service distributor
- 3) GST is a _____

a) Origin-based tax	b) Destination-based tax
c) Central excise tax	d) VAT-based tax
- 4) The value of supply under GST includes _____
 - a) Subsidy directly linked to price by Central Government
 - b) Discounts recorded in invoice
 - c) Cash discount after supply
 - d) Interest for delayed payment

B) True or False. 02

- 1) A person making only exempt supplies is not required to register under GST.
- 2) Composition dealers can claim input tax credit on their purchases.

Q.2 Short Notes. 06

- a) Meaning and features of Tax Invoice under Section 31
- b) Section 23 - Persons not liable for registration

- Q.3 Short Note.** **06**
Registration under GST - Process and documentation
- Q.4 Long Answer Question. (Any One)** **06**
- a) Explain the concepts of composite supply and mixed supply with suitable examples.
 - b) Discuss the advantages of registration under GST.
- Q.5 Long Answer Question. (Any One)** **06**
- a) Explain the provisions related to furnishing details of outward supplies under GST.
 - b) Write a detailed note on exemption under GST with reference to Section 11 and the power to grant exemption.

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Banking and Financial System (Paper - VIII)
Internet Banking (Paper – VIII) (MCOM0216)**

Day & Date: Thursday, 23-04-2026
Time: 11:00 AM To 12:30 PM

Max. Marks: 30

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions. 04

- 1) What is the full form of IMPS?
 - a) Immediate Payment System
 - b) Instant Money Payment Service
 - c) Immediate Payment Service
 - d) Internet Money Payment Service
- 2) Which card is developed by NPCI in India?

a) Visa	b) MasterCard
c) RuPay	d) Maestro
- 3) What is KYC mainly used for?

a) Checking loan eligibility	b) Customer identification
c) ATM transaction	d) Mobile recharge
- 4) Which of these is an example of Mobile Banking?

a) Visiting bank	b) Using cheque book
c) Using bank app	d) Talking to bank manager

B) True or False. 02

- 1) A Current Account is usually opened by business persons.
- 2) The BHIM app is only for government employees.

Q.2 Answer the following. (Short Answers) 06

- a) What is the use of a RuPay Card?
- b) What is a Zero Balance Account and who can open it?

Q.3 Attempt the following. (Short Note) 06

Write a short note on Mobile Banking and its features.

Q.4 Attempt the following. (Long Answer) (Any One) 06

a) Explain the steps and process to transfer an account from one branch to another.

OR

b) What are the different types of accounts a customer can open in a bank?

Q.5 Attempt the following. (Long Answer) (Any One) 06

a) Write in detail about E-Banking and how it is changing banking services.

OR

b) What is Tax Deducted at Source (TDS)? Explain with an example.

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April – 2026
Adv. Statistics – VIII
Distribution Theory (MCOM0220)**

Day & Date: Thursday, 23-04-2026
Time: 11:00 AM To 12:30 PM

Max. Marks: 30

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Choose the correct alternatives from the given alternatives. 04

- 1) In Binomial distribution mean is always _____ than variance.
 - a) less
 - b) equal
 - c) greater
 - d) not equal
- 2) The sum of independent Bernoulli trials follows which distribution?
 - a) Uniform
 - b) Gamma
 - c) Geometric
 - d) Binomial
- 3) If $U \sim U(0,1)$, and F is a continuous distribution function, then $X = F^{-1}(U)$ has _____.
 - a) Uniform distribution
 - b) The distribution with CDF F
 - c) Binomial
 - d) Normal
- 4) Which of the following is a member of the exponential family of distributions?
 - a) Poisson
 - b) Discrete Uniform
 - c) Hypergeometric
 - d) Truncated

B) True or False. 02

- 1) A location-scale family remains unchanged under linear transformations.
- 2) The marginal distribution of the k^{th} order statistics does not depend on sample size.

Q.2 Answer the following. 06

- a) Define Poisson distribution and give its mean and variance.
- b) Define a truncated distribution and give one real life example.

Q.3 Attempt the following.**06**

If a discrete random variable has probability function as,

X	1	2	3	4	5
$P(X)$	k	$2k$	$3k$	$4k$	k

Then, find the value of k and $E(x)$.

Q.4 Attempt the following. (Any One)**06**

- a) Explain the difference between location and scale families with examples.

OR

- b) Define the distribution function (CDF). State and prove its properties.

Q.5 Attempt the following question. (Any One)**06**

- a) Define the concept of joint and marginal distributions of order statistics.

OR

- b) Define normal distribution and give four of its properties.

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Accountancy /Advanced Cost Accountancy/ Taxation
Indian Accounting Standards and Practice (MCOM0221)**

Day & Date: Monday, 27-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple choice questions.**08**

- 1) The main objective of IFRS is to bring _____ in financial reporting.
 - a) Diversity
 - b) Uniformity
 - c) Complexity
 - d) Confusion
- 2) Ind AS 37 deals with _____.
 - a) Provisions and Contingent Liabilities
 - b) Intangible Assets
 - c) Employee Benefits
 - d) Foreign Currency
- 3) The body responsible for IFRS is _____.
 - a) IASB
 - b) SEBI
 - c) RBI
 - d) ICAI
- 4) Ind AS 108 relates to _____.
 - a) Earnings per Share
 - b) Operating Segments
 - c) Investment Property
 - d) Revenue
- 5) Ind AS 21 deals with _____.
 - a) Borrowing Cost
 - b) Foreign Currency Exchange
 - c) Revenue
 - d) Government Grants
- 6) Ind AS 33 is about _____.
 - a) Related Party Disclosure
 - b) Earnings per Share
 - c) Events after Reporting Period
 - d) Employee Benefits
- 7) The Indian Accounting Standards are known as _____.
 - a) AS
 - b) IFRS
 - c) Ind AS
 - d) IAS

- 8) Ind AS 1 deals with _____.
- a) Presentation of Financial Statements
 - b) Government Grants
 - c) Intangible Assets
 - d) Revenue

- B) Fill in the blanks or Write True or False. 04**
- 1) IFRS are issued by _____.
 - 2) Ind AS 16 relates to _____.
 - 3) Ind AS 2 deals with _____.
 - 4) Ind AS 19 is related to _____.

- Q.2 Short Questions. 12**
- a) What is Ind AS 37? Explain briefly.
 - b) State the importance of Ind AS 108 - Operating Segments.
 - c) What is the need for uniform accounting standards globally?
 - d) Explain Ind AS 10 with suitable examples.

- Q.3 Short Notes. 12**
- a) Write a short note on Ind AS 33 - Earnings per Share.
 - b) Explain the presentation and disclosure requirements under Ind AS 1.

- Q.4 Long Answer. 12**
- a) Explain in detail Ind AS 37 - Provisions, Contingent Liabilities and Contingent Assets.
- OR**
- b) Explain in detail Ind AS 36 - Impairment of Assets with example.

- Q.5 Long Answer. 12**
- a) Discuss the significance of Ind AS 108 - Operating Segments in financial reporting.
- OR**
- b) Explain Ind AS 21 - The Effects of Changes in Foreign Exchange Rates with example.

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**M.Com. (Semester - II) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Banking And Financial System
Accounting for Banking Sector (MCOM0222)**

Day & Date: Monday, 27-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.

08

- 1) Which account is mainly used for regular business transactions?
 - a) Savings Account
 - b) Fixed Deposit Account
 - c) Current Account
 - d) Recurring Deposit
- 2) What is the main purpose of a Fixed Deposit?
 - a) For daily withdrawals
 - b) To earn interest over a fixed period
 - c) For foreign exchange
 - d) For salary payments
- 3) What is a commercial bank?
 - a) A bank for farmers only
 - b) A bank owned by government
 - c) A bank that provides loans and accepts deposits
 - d) A private investment firm
- 4) Which of the following is included in bank products and services?
 - a) Printing books
 - b) Locker facility
 - c) Electricity supply
 - d) Retail sales
- 5) What is the purpose of maintaining a reserve fund by banks?
 - a) To pay salaries
 - b) For decoration of bank
 - c) To meet future losses or emergencies
 - d) To lend more to staff
- 6) Which document shows the financial position of a bank?
 - a) Bank passbook
 - b) Statement of account
 - c) Balance Sheet
 - d) Deposit slip
- 7) What is simple interest?
 - a) Interest on both principal and interest
 - b) Interest charged once a year
 - c) Interest on principal amount only
 - d) Interest on fixed assets

- 8) What is meant by sinking fund?
- Money used for marketing
 - Fund for employees' travel
 - Fund created to repay debt in future
 - Fund used for daily expenses

B) True or False.**04**

- Banks are required to keep some cash with the Reserve Bank of India.
- A bank can give unlimited loans without any rules.
- Classification of investments is required in banking accounting.
- Final accounts of banks include Profit & Loss Account and Balance Sheet.

Q.2 Answer the following. (Short Answers)**12**

- List any three types of banks.
- Explain any three services offered by banks.
- What is the meaning of unclaimed deposits?
- What is Equated Monthly Instalment (EMI)?

Q.3 Attempt the following. (Short Note)**12**

- Write a short note on the significance of the Banking Regulation Act, 1949 for banking companies.
- Explain the meaning and importance of classification of assets in banking.

Q.4 Attempt the following. (Any One) (Long Answer)**12**

- Explain how interest is calculated using the product or balance method in banking.

OR

- Describe the methods of calculating compound interest and provide an example.

Q.5 Attempt the following. (Any One) (Long Answer)**12**

- Discuss the additional disclosure requirements under BASEL norms for banking companies.

OR

- Write in detail about the amortization of a debt and how it is shown in accounting.

B) True or False. 04

- 1) The IF () function can return True or False based on a condition.
- 2) A Table in Excel allows filtering and sorting data.
- 3) In Excel we cannot unfreeze panes once applied.
- 4) A workbook can contain only one worksheet.

Q.2 Answer the following. 12

- a) Explain the purpose of hiding rows or columns.
- b) What is the AutoSum? Explain it.
- c) List any three Excel keyboard shortcuts and their functions.
- d) What is the Quick Access Toolbar in Excel?

Q.3 Attempt the following. 12

- a) Explain the term conditional formatting with an example.
- b) Explain in details the data analysis tool pack in MS-Excel.

Q.4 Attempt the following. (Any One) 12

- a) Explain any six Excel tricks or shortcuts useful in data management.
- OR**
- b) Explain the procedure of Constructing a column chart, line chart, and pie chart in MS-Excel.

Q.5 Attempt the following. (Any One) 12

- a) Describe in details Freeze Panes and Formatting with examples.
- OR**
- b) Explain the steps to group and ungroup rows and columns.

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**M.Com. (Semester - II) (NEP CBCS) Examination:
March/April – 2026
Functional Area of Management (4062-13)**

Day & Date: Thursday, 16-04-2026
Time: 03:00 PM To 06:00 PM

Max. Marks: 80

- Instructions:** 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Attempt any One from Q.4 (A) and Q.4 (B).
4) Attempt any One from Q.5 (A) and Q.5 (B).

Q.1 A) Fill in the blanks by choosing correct alternatives: 10

- 1) _____ is the systematic, periodic and impartial rating of an employee excellence in matters pertaining to his present job and his potential for a better job.
 - a) Performance indicator
 - b) Compensation and motivation
 - c) Training and Development
 - d) Performance appraisal
- 2) Human resource management emphasis _____.
 - a) Development of employee
 - b) Punishment of people
 - c) Adoption of people
 - d) None of these
- 3) Basic objective of Financial Management is _____.
 - a) Maximization of loss
 - b) Maximization of share holder's wealth
 - c) Ensuring Financial discipline in the firm
 - d) All of these
- 4) _____ of different sources of capital influences capital structure.
 - a) Restrictive covenants
 - b) Tax advantage
 - c) Cost of capital
 - d) Trading on equity
- 5) Which of the following is NOT an element of the marketing mix?
 - a) Distribution
 - b) Product
 - c) Target market
 - d) Pricing
- 6) _____ is one of the objective of Production Management.
 - a) Right person
 - b) Right cost
 - c) Right quantity
 - d) Continuous process
- 7) The product design should be as per the customer's _____.
 - a) Price
 - b) Requirement
 - c) Desires
 - d) Quality

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Set **P**

**M.Com. (Semester - III) (New) (NEP CBCS) Examination:
March/April - 2026
Adv. Banking and Financial System (Paper - IX)
Investment Analysis and Portfolio Management (MCOM0313)**

Day & Date: Friday, 17-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.**08**

- 1) Which of the following is a function of investment banks?
 - a) Accepting deposits
 - b) Underwriting securities
 - c) Issuing currency
 - d) Controlling inflation
- 2) Which index belongs to the USA?
 - a) BSE Sensex
 - b) NSE Nifty
 - c) NASDAQ
 - d) Nikkei 225
- 3) The measure of average squared deviation from the mean is called _____.
 - a) Beta
 - b) Variance
 - c) Standard Deviation
 - d) Alpha
- 4) Which of the following is a systematic risk?
 - a) Business risk
 - b) Management inefficiency
 - c) Interest rate changes
 - d) Labour strike
- 5) In technical analysis, candlestick charts are primarily used to study _____.
 - a) Company balance sheets
 - b) Historical price movements
 - c) Inflation trends
 - d) Dividend policy
- 6) Which theory explains stock price movements in repetitive wave patterns?
 - a) Efficient Market Hypothesis
 - b) Dow Theory
 - c) Elliott Wave Theory
 - d) CAPM Theory
- 7) Treynor's ratio uses which measure of risk?
 - a) Standard deviation
 - b) Beta
 - c) Variance
 - d) Alpha
- 8) Jensen's Differential Return is also known as _____.
 - a) Market Return
 - b) Portfolio Return
 - c) Alpha
 - d) Beta

B) True or False. 04

- 1) Online share trading increases transparency and reduces transaction cost.
- 2) Diversification can remove both systematic and unsystematic risk.
- 3) Line chart is widely used in technical analysis.
- 4) Capital Asset Pricing Model (CAPM) assumes investors are risk lovers.

Q.2 Short Notes. 12

- a) Factors influencing investment decisions
- b) Small Cap, Mid Cap and Large Cap stocks
- c) Reduction of risk through diversification
- d) Objectives of Portfolio Management

Q.3 Attempt the following questions. (Short Notes/Problems) 12

- a) Explain the concepts of systematic and unsystematic risk with examples.
- b) Describe the role of technical analysis in portfolio management.

Q.4 Attempt Any One. (Long Answer/Problem) 12

- a) Explain in detail the various investment avenues available to investors in India.

OR

- b) Discuss Fundamental Analysis in detail with its different components.

Q.5 Attempt Any One. (Long Answer/Problem) 12

- a) Explain Sharpe's Ratio, Treynor's Ratio, and Jensen's Alpha with their formulae.

OR

- b) Discuss the concept and significance of Efficient Market Hypothesis.

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**M.Com.(Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Accountancy (Paper - IX)
Auditing and Reporting (MCOM0301)**

Day & Date: Friday, 17-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Fill in the blanks by choosing correct alternatives given below. 08

- 1) _____ of the following is NOT a type of audit.

a) Internal Audit	b) Statutory Audit
c) Financial Audit	d) External Audit
- 2) An audit report is the final product of audit work by _____.

a) Audit staff	b) Auditor
c) Management	d) Internal Auditor
- 3) An audit program is a set of _____ which are to be followed for proper execution of audit.

a) Rule	b) Instruction
c) Policies	d) Action
- 4) Audit program is prepared by _____.

a) Auditor	b) Staff
c) the Audit assistant	d) The auditor and his assistant
- 5) The object of internal check is to _____.

a) Control of wastage of recourses	b) Prevent errors and frauds
c) Verify the cash receipt and payment	d) Facilitate quick decision by the management
- 6) _____ includes financial and non financial control.

a) Internal check	b) Internal control
c) Internal Audit	d) Audit
- 7) The word auditing is derived from the Latin word _____.

a) Autire	b) Audire
c) Aukire	d) Aufire
- 8) Right and duty of an auditor are covered under _____ of the Company Act 2013.

a) Section 153	b) Section 143
c) Section 141	d) Section 128

- B) State True or False.** **04**
- 1) Audit is systematic and independent examination of books of account.
 - 2) Internal Audit means Audit undertaken by employee of the organization to check financial irregularities.
 - 3) Tally helps in inventory, accounting, and tax management.
 - 4) The CVC report to the president of India.

- Q.2 Answer the following question.** **12**
- a) Forensic Audit
 - b) Qualification of Limited Company Auditor
 - c) Audit Notebook
 - d) Cost Audit

- Q.3 Attempt the following.** **12**
- a) Explain the advantages and disadvantages of Internal Audit.
 - b) Features, and characteristics - Tally

- Q.4 Attempt any one of the following.** **12**
- a) Describe the Audit of Educational Institutions.
- OR**
- b) Discuss the role and functions in Public Account Audits.

- Q.5 Attempt any one of the following.** **12**
- a) Explain the E-Applications of internal control and check.
- OR**
- b) Describe Internal Check of Cash Sales and Cash Purchases.

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**M.Com. (Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Statistics (Paper - IX)
Estimation Theory (MCOM0317)**

Day & Date: Friday, 17-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Use of soundless calculators is allowed.

Q.1 A) Choose the correct alternatives form the given alternatives. 08

- 1) Sample mean square is _____ estimator of Population Variance.
 - a) Biased
 - b) Unbiased
 - c) Both a and b
 - d) Neither a and b
- 2) Bias of an estimator can be _____.
 - a) positive
 - b) negative
 - c) either positive or negative
 - d) always zero
- 3) If $X_1, X_2, X_3, \dots, X_n$ be random sample of size n from Discrete Uniform distribution with parameter N then Unbiased estimator of N is _____.
 - a) $2\bar{X}$
 - b) $2\bar{X} - 1$
 - c) $\bar{X} - 2$
 - d) All the above
- 4) Consistency of an estimator is an _____.
 - a) Large sample property
 - b) Small sample property
 - c) Property not related to sample
 - d) None of these
- 5) Which of the following is NOT a property of a good estimator?
 - a) Unbiasedness
 - b) Consistency
 - c) Variability
 - d) Efficiency
- 6) The Mean Square Error (MSE) of an estimator is _____.
 - a) Variance + (Bias)²
 - b) Sample mean square
 - c) Variance only
 - d) None of these
- 7) Pitman-Koopman theorem applies to which family of distributions?
 - a) Uniform
 - b) Exponential
 - c) Normal
 - d) Poisson
- 8) Relative efficiency compares two estimators based on their _____.
 - a) Bias
 - b) Mean
 - c) Expectation
 - d) Variance

B) True or False. 04

- 1) If two estimators are unbiased, the one with lower variance is more efficient.
- 2) Maximum likelihood estimation can be applied to both discrete and continuous distributions.
- 3) The parameter space includes all possible values that a sample statistic can take.
- 4) The conditional distribution approach cannot be used to check sufficiency.

Q.2 Answer the following. 12

- a) What is Parameter Space, write down the Parameter space of μ and σ^2 from $N(\mu, \sigma^2)$.
- b) Find Maximum likelihood estimator of θ when random sample of size is taken from Poisson (θ).
- c) Define Statistic and Estimator with example.
- d) Define efficiency and interpret it.

Q.3 Attempt the following. 12

- a) Show that sample mean is unbiased estimator of population mean.
- b) What is Moment estimator of a, b when random sample of size n is taken from $U(a, b)$?

Q.4 Attempt any one of the following. 12

- a) Describe method of moments. Find moment estimator of θ when random sample is taken from Geometric (θ).
- OR**
- b) Show that sample variance is biased and sample mean square is unbiased estimator of population variance.

Q.5 Attempt any one of the following. 12

- a) Explain concept of consistency and show that sample mean is consistent estimator of population mean.
- OR**
- b) Define sufficiency by using Conditional distribution and Neyman Factorization criteria. Find sufficient statistic for θ when random sample of size n is taken from
 - i) Poisson (θ)
 - ii) Geometric (θ)

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**M.Com. (Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026
TAXATION (Paper - IX)
Advanced Taxation (Paper – IX) (MCOM0309)**

Day & Date: Friday, 17-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.

08

- 1) The modern taxation system in India was influenced by which country's model?
 - a) USA
 - b) UK
 - c) France
 - d) Germany
- 2) Which authority is the apex body for administration of direct taxes in India?
 - a) CBIC
 - b) RBI
 - c) CBDT
 - d) SEBI
- 3) Which of the following taxes was subsumed into GST?
 - a) Income Tax
 - b) Service Tax
 - c) Wealth Tax
 - d) Securities Transaction Tax
- 4) The Board Members of CBDT are appointed by _____.
 - a) Parliament of India
 - b) Finance Commission
 - c) Government of India
 - d) NITI Aayog
- 5) The system that provides an online platform for filing and tracking direct tax returns is _____.
 - a) GSTIN
 - b) TRACES
 - c) CPC
 - d) MCA21
- 6) The first point of collection of customs duty in India is _____.
 - a) Banks
 - b) Ports and Airports
 - c) GST Network
 - d) State Treasury
- 7) Which GST return form is a summary return for declaring outward and inward supplies, ITC and tax liability?
 - a) GSTR-1
 - b) GSTR-2B
 - c) GSTR-3B
 - d) GSTR-9C

- 8) A GST Practitioner can perform which of the following functions?
- a) Issue Income Tax Refunds
 - b) File applications for refunds under GST
 - c) Levy excise duty on goods
 - d) Frame policies for GST

B) True or False. 04

- 1) Direct taxes in India are administered by CBIC.
- 2) GSTR-9C is a reconciliation statement.
- 3) The CPC is located at Bengaluru.
- 4) GST has replaced both State VAT and Central Excise Duty on most goods.

Q.2 Short Notes. 12

- a) Importance of Taxation in Indian Economy
- b) Powers of CBDT
- c) Duties of CBIC
- d) GST CMP

Q.3 Short Notes. 12

- a) Structure of CBDT
- b) Role of GSTIN in e-filing

Q.4 Long Question. (Any One) 12

- a) Explain the globalization of Indian taxation and its impact on the Indian economy.
- b) Discuss the structure and duties of CBDT in detail.

Q.5 Long Question. (Any One) 12

- a) Explain the role of TRACES and CPC in simplifying tax administration.
- b) Discuss in detail the types of GST returns, their due dates, and purpose.

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**M.Com. (Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Costing (Paper - IX)
Strategic Cost Management - I (MCOM0305)**

Day & Date: Friday, 17-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.**08**

- 1) Strategic Cost Management helps firms to _____.
 - a) Focus only on reducing variable costs
 - b) Align cost structure with business strategy
 - c) Increase marketing expenses
 - d) Outsource all non-core activities
- 2) A Cost Driver is best defined as _____.
 - a) An employee responsible for costing
 - b) A financial controller
 - c) A factor that causes activity cost to change
 - d) A method of capital budgeting
- 3) Traditional costing systems often allocate overheads based on _____.
 - a) Actual usage of resources
 - b) Activity intensity
 - c) Volume-based measures like labor hours
 - d) Strategic goals
- 4) Which of the following is not part of Michael Porter's value chain?

a) Operations	b) Technology Development
c) Product Pricing	d) Inbound Logistics
- 5) In Activity-Based Costing, Cost Pools are _____.
 - a) Revenue-generating centers
 - b) Groups of similar overhead costs
 - c) Marketing expense accounts
 - d) Total cost of finished goods
- 6) The main aim of Total Quality Management is to _____.
 - a) Reduce capital expenditure
 - b) Increase profit margins directly
 - c) Ensure continuous improvement in all business processes
 - d) Eliminate job roles

- 7) Theory of Constraints (TOC) is primarily focused on _____.
 - a) Labor efficiency
 - b) Managing financial risk
 - c) Identifying and managing bottlenecks
 - d) Cutting administrative costs

- 8) Lean Six Sigma combines Six Sigma and _____.
 - a) Activity-Based Costing
 - b) Lean Manufacturing Principles
 - c) Target Costing
 - d) Budgeting Techniques

B) True or False. 04

- 1) Strategic Positioning focuses on long-term cost reduction strategies.
- 2) Traditional Costing is more accurate than ABC in allocating overheads in complex environments.
- 3) Prevention Costs are part of the Cost of Quality.
- 4) Six Sigma methodology includes Define, Measure, Analyze, Improve, and Control (DMAIC) steps.

Q.2 Write Short Notes. 12

- a) Necessity of Strategic Cost Management
- b) Main Activities involved in Activity-Based Costing
- c) Total Quality Management - Meaning and Importance
- d) Cost Driver Analysis

Q.3 Write Short Notes. 12

- a) Strategic Positioning and its relevance to Cost Management
- b) Benefits and Limitations of Six Sigma

Q.4 Long Answer Question. (Any One) 12

- a) Explain the differences between Traditional Cost Management and Strategic Cost Management.
- b) Describe the Value Chain concept and explain how it helps in cost control and competitive advantage.

Q.5 Long Answer Question. (Any One) 12

- a) Define Activity-Based Costing. Explain its characteristics and how overheads are allocated under ABC.
- b) What are the different types of Quality Costs? Explain the role of Total Quality Management in reducing them.

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Set **P**

**M.Com.(Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Banking and Financial System (Paper - X)
Commodity and Derivatives Market (MCOM0314)**

Day & Date: Monday, 20-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions:**08**

- 1) Who regulates the commodity market in India?
 - a) RBI
 - b) SEBI
 - c) NABARD
 - d) IRDAI
- 2) Which of the following is a type of derivative?
 - a) Futures
 - b) Options
 - c) Forwards
 - d) All of the above
- 3) The relationship between Futures and Spot Price is explained through _____.
 - a) Cost of Carry Model
 - b) Demand & Supply Model
 - c) Quantity Theory of Money
 - d) Keynesian Model
- 4) Binomial Option Pricing Model and Black-Scholes Model are related to _____.
 - a) Option Valuation
 - b) Futures Contract
 - c) Hedging
 - d) Commodity Trading
- 5) The major role of NSCCL in clearing and settlement is _____.
 - a) Collecting margins
 - b) Contract registration
 - c) Guaranteeing settlement
 - d) All of the above
- 6) Cash & Carry Arbitrage includes _____.
 - a) Buying in Spot Market
 - b) Selling in Futures Market
 - c) Profit from price difference
 - d) All of the above
- 7) Value at Risk (VaR) is used for _____.
 - a) Measuring profit
 - b) Measuring loss
 - c) Measuring risk
 - d) Measuring cost

- 8) Commodity Exchanges in India allow trading in _____.
- a) Cash Segment
 - b) Derivatives Segment
 - c) Both Cash and Derivatives
 - d) Only Options

B) Write True or False: 04

- 1) A Futures contract always ends with compulsory physical delivery.
- 2) In Options, the buyer has a right but not an obligation.
- 3) SEBI is the regulator of the Derivatives Market in India.
- 4) Black-Scholes Model is used for Futures Contract valuation.

Q.2 Answer the following. (Short Note/Problem/Short Answer) 12

- a) Explain the structure of Commodity Market in India.
- b) What is "Underlying Asset" in the Derivatives Market?
- c) Write the difference between Forward and Futures Contract.
- d) Define Call and Put Options with examples.

Q.3 Attempt the following. (Short Note/Problem/Short Answer) 12

- a) Explain Futures Contract Specification and its key elements.
- b) What is Hedging? Explain Long Hedge and Short Hedge with examples.

Q.4 Attempt the following. (Any One) (Long Answer/Problem) 12

- a) Explain the Option Pricing Models. Compare Binomial Model and Black-Scholes Model.

OR

- b) Describe the Clearing and Settlement process in the Derivatives Market with examples.

Q.5 Attempt the following. (Any One) (Long Answer/Problem) 12

- a) Explain in detail the factors responsible for the growth of Commodity Market in India.

OR

- b) Write the advantages and disadvantages of Derivatives Trading.

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**M.Com. (Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Accountancy (Paper - X)
Audit Strategy and Planning (MCOM0302)**

Day & Date: Monday, 20-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple choice questions:

08

- 1) Audit Planning is _____ process of an audit that often begins shortly after (or in connection with) the completion of the previous audit and continues until the completion of the current audit engagement.
 - a) continuous
 - b) discrete
 - c) neither continuous nor discreet
 - d) strategic

- 2) The overall audit strategy and the audit plan remain the _____ responsibility.
 - a) management's
 - b) auditor's
 - c) those charged with governance
 - d) both management and those charged with governance

- 3) Auditing begins where _____ ends.

a) Selling	b) Inventory valuation
c) Accounting	d) Purchases

- 4) An audit programme is a set of _____ which are to be followed for proper execution of audit.

a) Rules	b) Policies
c) Instructions	d) Actions

- 5) _____ are the assets which may arise on the happening of an uncertain event.

a) Fixed assets	b) Intangible assets
c) Contingent assets	d) Wasting assets

- 6) Valuation of Fixed Assets is based on the _____ concept.

a) Going concern	b) Conservation
c) Money measurement	d) Dual aspect

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**M.Com.(Semester - III) (New) (NEP CBCS) Examination:
March/April - 2026
Advanced Statistics (Paper - X)
Industrial Statistics - I (MCOM0318)**

Day & Date: Monday, 20-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Use of soundless calculator is allowed.

Q.1 A) Choose the correct alternatives from the given alternatives. 08

- 1) A production process is said to be out of control, if it is governed by _____.

a) Chance causes	b) Assignable causes
c) Both a and b	d) None of these

- 2) Sequential sampling usually results in _____.
 - a) Smaller average sample sizes
 - b) Consumer's Risk
 - c) No decision
 - d) Larger sample sizes

- 3) Which sampling plan has more chances for rejection of lot?

a) Double	b) Single
c) Multiple	d) Sequential

- 4) A "defective" item means _____.
 - a) An item containing one or more defects
 - b) A sample mean
 - c) A process parameter
 - d) An item with no defect

- 5) ASN stands for _____.

a) Actual Sample Number	b) Average Sample Number
c) Already Sample Number	d) None of these

- 6) Attribute charts are used when quality characteristics are _____.

a) Measured	b) Unknown
c) Counted	d) Continuous

- 7) In case of p-chart, when standards are not given, control limits are calculated using _____.
- p
 - Average fraction defective (\bar{p})
 - Standard deviation (σ)
 - Range (\bar{R})
- 8) Sampling inspection means _____.
- Testing all items
 - No inspection
 - Testing only rejected items
 - Testing selected items from a lot

B) True or False.**04**

- Control chart contains three lines.
- Sampling inspection enables one to compare two qualities.
- Sampling inspection is always less accurate than 100% inspection.
- ASN stands for Average Stand Number.

Q.2 Answer the following.**12**

- Define Producer's risk and Consumer's risk.
- Explain when the process said to be "out of control".
- Define sequential sampling plan.
- What is ASN?

Q.3 Attempt the following.**12**

- Describe Assignable Causes and Chance Causes.
- What do you mean by attribute control charts? Explain the construction of control chart for number of defectives.

Q.4 Attempt the following. (Any One)**12**

- Explain in detail Double Sampling Plan.

OR

- State the control limits for number of defects per unit (c chart). An inspection of 10 samples each of size 400 from 10 lots revealed the following number of defectives 17, 15, 14, 26, 9, 4, 19, 12, 9, 15. Calculate control charts for number of defectives unit. Plot the control limit and state whether the process is under control or not?

Q.5 Attempt the following (Any One)

- a) Describe Statistical Quality Control. For the data given below, Construct \bar{X} chart and R Chart and state whether the process is under control.

Sample	1	2	3	4	5	6	7	8
\bar{X}	11	12	10	11	12	11	11	10
R	2	3	2	5	0	3	2	2

(Given $n = 5$, $A_2 = 0.729$, $D_3 = 0$, $D_4 = 2.282$)

OR

- b) Describe the following terms:

- i) AQL
- ii) AOQ
- iii) LTPD
- iv) AOQL

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**M.Com. (Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026
TAXATION (Paper - X)
Advanced Taxation (Paper – X) (MCOM0310)**

Day & Date: Monday, 20-04-2026
Time: 11:00 PM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple choice question: 08

- 1) Which of the following is eligible for exemption under Section 54EC?
 - a) Investment in mutual funds
 - b) Investment in NHAI/REC bonds
 - c) Investment in gold
 - d) Investment in house property

- 2) Long-term capital gain on sale of listed equity shares (above ₹1 lakh) is taxable at _____.
 - a) 5%
 - b) 10%
 - c) 15%
 - d) 20%

- 3) Capital gain on compulsory acquisition of land is taxable in _____.
 - a) Year of acquisition
 - b) Year of receipt of compensation
 - c) Year of possession
 - d) Year of agreement

- 4) Under section 115BAC (New Regime), which of the following deductions is allowed?
 - a) Section 80C
 - b) Section 80D
 - c) Employer's contribution to NPS (80CCD(2))
 - d) House Rent Allowance

- 5) Tax is not payable on capital gain if the entire capital gain is _____.
 - a) Invested in shares
 - b) Donated to charity
 - c) Reinvested in specified assets under eligible exemptions
 - d) Deposited in bank savings account

- 6) The basic exemption limit under new regime for AY 2025-26 is _____.
 - a) ₹2,50,000
 - b) ₹3,00,000
 - c) ₹5,00,000
 - d) ₹6,00,000

- 7) Capital gain from sale of depreciable assets is always treated as ____.
- a) Long-term capital gain b) Exempt
c) Business income d) Short-term capital gain
- 8) Which of the following is not a capital asset under Income Tax Act?
- a) Shares b) Urban land
c) Personal car d) Rural agricultural land

B) True or False. 04

- 1) Loss from transfer of personal jewellery can be set off against other capital gains.
- 2) Depreciable assets are covered under block of assets and not eligible for indexation.
- 3) Section 115BAC is mandatory for all individual taxpayers.
- 4) Cooperative societies are taxed at slab rates similar to individuals.

Q.2 Short notes. 12

- a) Section 54EC - Exemption on Capital Gains by Investment in Bonds
- b) Treatment of Capital Gains on Compulsory Acquisition
- c) Taxation of Depreciable Assets
- d) Comparison of Tax Slabs under Old vs New Regime for AY 2025-26

Q.3 Short notes. 12

- a) Computation of Capital Gain in case of Inherited Property
- b) Tax Computation of an AOP with Indeterminate Shares

Q.4 Long Answer. (Any One) 12

- a) A taxpayer sold a plot of land held for 10 years. Explain the steps to compute long-term capital gain, and discuss the exemptions available.

OR

- b) Describe the provisions for taxability of capital gains arising from sale of depreciable assets under the block system.

Q.5 Long Answer. (Any One) 12

- a) Compute total income and tax liability of a cooperative society for AY 2025-26, assuming hypothetical figures with allowable and disallowable deductions.

OR

- b) An individual has income from salary, capital gains, and other sources. Show tax liability computation under both Old and New Regimes and advise the beneficial regime.

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**M.Com. (Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Costing (Paper - X)
Strategic Cost Management - II (MCOM0306)**

Day & Date: Monday, 20-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Question.

08

- 1) In a JIT production system, inventory is viewed as _____.
 - a) A financial asset
 - b) A necessary buffer
 - c) Waste and non-value-adding
 - d) A means to increase working capital

- 2) Kaizen Costing is best described as _____.
 - a) A one-time product cost reduction technique
 - b) A continuous improvement system during production
 - c) A pricing technique for new products
 - d) A system for marketing cost control

- 3) Which of the following is a performance metric commonly used in JIT systems?

a) Advertising ROI	b) Lead time
c) Market share	d) Brand recall

- 4) Back-flushing accounting in JIT simplifies _____.
 - a) Sales reporting
 - b) Raw material classification
 - c) Inventory valuation and cost assignment
 - d) Supplier audits

- 5) Target Costing is most useful in _____.
 - a) After-sales service cost reduction
 - b) Post-launch pricing decisions
 - c) New product design and planning stage
 - d) Scrap management in production

- 6) Which of the following is not a phase of the Product Life Cycle?

a) Development	b) Growth
c) Decline	d) Diversification

- 7) Pareto Analysis helps managers to _____.
 a) Forecast quarterly earnings
 b) Eliminate all waste
 c) Focus on the most significant causes of a problem
 d) Maximize advertising response
- 8) A major benefit of Environmental Management Accounting is _____.
 a) Avoiding labor union conflicts
 b) Reducing the number of financial reports
 c) Integrating environmental costs into decision-making
 d) Limiting product development investment

B) True or False. 04

- 1) Kaizen Costing is applied during the product development stage.
- 2) In JIT, suppliers must be reliable and deliver in small, frequent lots.
- 3) Target costing helps maintain profitability by controlling costs before production begins.
- 4) Product Life Cycle Costing ignores product disposal and post-sales service costs.

Q.2 Write Short Notes. 12

- a) Impact of Just-in-Time on Inventory and Costs
- b) Principles of Kaizen Costing
- c) Control Points and Methods in Target Costing
- d) Usefulness of Pareto Analysis in Strategic Cost Management

Q.3 Write Short Notes. 12

- a) Essential Performance Measures in a JIT System
- b) Implementation steps and benefits of Target Costing

Q.4 Long Answer Question. (Any One) 12

- a) Define Just-in-Time (JIT) system. Explain its essential prerequisites and advantages when applied in manufacturing.

OR

- b) What is Kaizen Costing? Discuss its principles and explain how it differs from Target Costing.

Q.5 Long Answer Question. (Any One) 12

- a) Explain the concept of Product Life Cycle and Life Cycle Costing. How does this approach support strategic cost planning?

OR

- b) What is Environmental Management Accounting (EMA)? Discuss its advantages and limitations in managerial decision-making.

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**M.Com. (Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Banking and Financial System (Paper - XI)
Wealth Management (MCOM0315)**

Day & Date: Wednesday, 22-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Question. 08

- 1) Which of the following is NOT a component of Wealth Management?
 - a) Financial Planning
 - b) Cash Flow Analysis
 - c) Investment Planning
 - d) Manufacturing Planning
- 2) The human life value in insurance is calculated by _____.
 - a) CAGR Method
 - b) Belth Method
 - c) Trial Balance
 - d) Balance Sheet
- 3) Which type of investment strategy is based on life stages of investors?
 - a) Tactical
 - b) Strategic
 - c) Life Cycle Based
 - d) Random
- 4) Which of the following is an indirect tax?
 - a) Income Tax
 - b) GST
 - c) Wealth Tax
 - d) Corporate Tax
- 5) TDS is deducted _____.
 - a) At the time of payment
 - b) After filing Income Tax Return
 - c) At the end of Financial Year
 - d) By Auditor only
- 6) Which of the following is NOT a type of Will?
 - a) Privileged Will
 - b) Unprivileged Will
 - c) Business Will
 - d) Joint Will
- 7) Which scheme provides retirement income through annuities?
 - a) National Pension System (NPS)
 - b) Sukanya Samriddhi Yojana
 - c) Fixed Deposit
 - d) Recurring Deposit

- 8) Yield curve generally represents the relationship between _____.
a) Interest Rate and Inflation
b) Interest Rate and Maturity Period
c) Tax Rate and Income
d) Profit and Loss

B) True or False. 04

- 1) Risk profiling of investors is a part of Investment Planning.
- 2) Life Insurance policies provide coverage against damage to property.
- 3) Net Worth = Total Assets - Total Liabilities.
- 4) Pension schemes are short-term investment options.

Q.2 Answer the following. (Short Answer) 12

- a) Explain the process of Wealth Management.
- b) What are the functions of Insurance?
- c) Define Asset Allocation and explain its importance.
- d) Write a short note on Long Term Capital Gains (LTCG).

Q.3 Attempt the following. (Short Note) 12

- a) Discuss Financial Literacy and its role in Wealth Management.
- b) Explain Goal-based Financial Planning with examples.

Q.4 Attempt any one of the following. (Long Answer) 12

- a) Explain the different types of Insurance Policies (Life and General) with examples.

OR

- b) Explain in detail the concept of Tax Planning. Discuss TDS, Advance Tax, Set-off and Carry Forward of Losses.

Q.5 Attempt any one of the following. (Long Answer) 12

- a) Explain Retirement Planning in detail. Discuss factors affecting Retirement Planning and Preretirement strategies.

OR

- b) What is Investment Planning? Discuss different types of risks and strategies of Investment Planning.

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**M.Com. (Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Accountancy (Paper - XI)
Management Accounting (MCOM0303)**

Day & Date: Wednesday, 22-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple choice Questions.

08

- 1) What is the purpose of including visuals such as graphs or charts in a report?
 - a) To entertain the reader
 - b) To fill up space
 - c) To provide additional information
 - d) To confuse the reader
- 2) What should be included in the conclusion of a report?
 - a) Introduction of new ideas
 - b) Summary of key findings
 - c) Detailed analysis
 - d) Acknowledgments
- 3) Which statement compares the assets and liabilities of a current year with that of previous year _____.
 - a) Common size balance sheet
 - b) Comparative balance sheet
 - c) Common size income statement
 - d) Comparative statement of profit and loss
- 4) Which of the following is tool of financial analysis?

a) Comparative statement	b) Common size statements
c) Cash flow statement	d) All of these
- 5) Commonly used tools of financial analysis are _____.

a) Comparative statements	b) Common size statement
c) Trend analysis	d) All of these
- 6) Current ratio is usually expressed as a _____.

a) 2 : 2	b) 2 : 1
c) 1 : 1	d) 1 : 2
- 7) Foreman, Supervisors etc. constitute _____ level of management.

a) Top	b) Middle
c) Lower	d) Supervisory

- 8) The term _____ normally refers to a formal communication which moves upwards.
- a) Reporting
 - b) Assets
 - c) Return
 - d) Working Capital

B) True or False/ Fill in the blanks. 04

- 1) Current Assets – Current Liabilities = _____.
- 2) Ratio is the relation between _____.
- 3) Operating profit to sales gives us _____.
- 4) Net Profit Rs. 200000, Sales Rs. 500000 Net Profit Ratio = _____.

Q.2 Answer the following. (Short note/Short Problem) 12

- a) Profitability Ratios
- b) Definition of Management Accounting
- c) Meaning of Management Reporting
- d) Importance of Ratio Analysis

Q.3 Attempt the following. (Short note/Short Problem) 12

- a) Principles of Good Reporting System
- b) Role of Management Accountant

Q.4 Attempt any one of the following. (Long Answer/Problem) 12

- a) Following is the trading and Profit & Loss account of D Ltd. company for the year ended 31/12/2002.

Particulars	Amount	Particulars	Amount
To Stock	76250	By Sales	500000
To Purchases	315250		
To Fright	2000	By Stock	98500
To Wages	5000		
To GP	200000		
	598500		598500
To Administrative Exp	101000	By Gross Profit	200000
To <u>Finance Expenses</u>		By <u>Non-Operating Income</u>	
Interest	1200	Interest on securities	1500
Discount	2400	Dividend on Shares	3750
Bad Debts	<u>3400</u>	Profit on sale of shares	750
	7000		
To Selling & Distribution exp.	12000		
To <u>Non-operating Expenses</u>			
Loss on securities	350		
Provision for legal exp	<u>1650</u>		
	2000		
To Net Profit	84000		
	206000		206000

Calculate:

- i) Gross profit Ratio
- ii) Net Profit Ratio
- iii) Expenses Ratio
- iv) Stock Turnover Ratio

OR

- b)** Explain the Relationship between Cost Accounting and Management Accounting.

Q.5 Attempt any one of the following. (Long Answer/Problem)

12

- a)** Describe the different techniques of financial analysis and explain the limitations of financial analysis.
- b)** Explain the Relationship between Financial Accounting and Management Accounting.

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**M.Com. (Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Statistics (Paper - XI)
Design of Experiments - II (MCOM0319)**

Day & Date: Wednesday, 22-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

- Instructions:** 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Use of soundless calculators is allowed.

Q.1 A) Choose the correct alternatives from the given alternative. 08

- 1) The Yate's procedure is used to compute _____.
 - a) Factorial effects
 - b) Error terms
 - c) Treatment totals
 - d) None of these
- 2) The method of confounding is a device to reduce the size of _____.
 - a) experiments
 - b) replicates
 - c) blocks
 - d) All the above
- 3) The method of confounding is a device to reduce the size of _____.
 - a) Treatments are independent
 - b) Blocks are missing
 - c) Replications-are unequal
 - d) Covariate is correlated with dependent variable
- 4) In a 2^2 Factorial experiment, the number of treatment combinations is _____.
 - a) 4
 - b) 1
 - c) 2
 - d) 8
- 5) Efficiency of a design is a measure of _____.
 - a) Randomization of treatments
 - b) Accuracy of the design
 - c) Precision of the design
 - d) None of these
- 6) The number of three-factor interactions in a 2^3 factorial design is _____.
 - a) 4
 - b) 2
 - c) 1
 - d) 8
- 7) In ANOVCOVA the least square estimate of β is _____.
 - a) $\frac{E_{xx}}{E_{yy}}$
 - b) $\frac{E_{xy}}{E_{xx}}$
 - c) $\frac{E_{yy}}{E_{xy}}$
 - d) None of these

8) There is _____ relationship between the dependent and covariate variable in ANOCOVA.

- a) Quadratic
- b) Non-Linear
- c) Exponential
- d) Linear

B) True or False.

04

- 1) Factorial experiments are always arranged in a CRD.
- 2) In general, RBD is less efficient than CRD.
- 3) Partial confounding can be used for 2^3 and higher factorials.
- 4) Yate's method is used to compute factorial effects.

Q.2 Answer the following.

12

- a) State the assumptions of the factorial experiment model.
- b) Explain the need of confounding.
- c) Define efficiency and state the efficiency of RBD over a CRD.
- d) State the model for partial confounding in 2^3 factorial experiments.

Q.3 Attempt the following.

12

- a) Discuss the advantages and disadvantages of partial confounding.
- b) Describe Yate's procedure for calculating factorial effects.

Q.4 Attempt any one of the following.

12

- a) Explain Main Effects and Interaction effect in terms 2^2 factorial experiments.

OR

- b) Explain the 2^3 Factorial experiment with layout, model, and interpretation.

Q.5 Attempt any one of the following.

12

- a) What is confounding? Explain the partial Confounding in 2^3 factorial experiments.

OR

- b) What is need of Analysis of covariance? Explain it with examples.

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**M.Com. (Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026
Taxation (Paper - XI)
Advanced Taxation Paper - XI (MCOM0311)**

Day & Date: Wednesday, 22-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.

08

- 1) Unexplained money found during assessment is taxed under _____.
 - a) Section 68
 - b) Section 69A
 - c) Section 80C
 - d) Section 234B
- 2) The rate of tax under Section 115BBE is applied on _____.
 - a) Business income
 - b) Income from other sources
 - c) Unexplained income under Section 68 to 69D
 - d) Agricultural income
- 3) Which of the following is not mandatory for maintaining books of accounts under Section 44AA?
 - a) Chartered Accountant
 - b) Advocate
 - c) Architect
 - d) Government employee
- 4) A business is not required to get audited under Section 44AB if _____.
 - a) Turnover is ₹75 lakhs and opted for presumptive taxation under 44AD
 - b) Turnover is ₹3 crores
 - c) Gross receipts are ₹55 lakhs
 - d) None of the above
- 5) Which of the following is an area of tax planning?
 - a) Criminal litigation
 - b) Investment planning
 - c) Bribery
 - d) False invoicing
- 6) Tax avoidance is _____.
 - a) A criminal offence
 - b) Permissible under law
 - c) Illegal
 - d) Legal but against the intent of law

- 7) Interest under Section 234B is levied when _____.
 a) Advance tax is not paid or is paid short
 b) Return is not filed
 c) Tax is deducted at source
 d) Refund is delayed
- 8) Late filing fee under Section 234F is not applicable if _____.
 a) Return is filed before due date
 b) Refund is due
 c) Tax is paid
 d) Turnover is below ₹5 lakh

B) True or False.**04**

- 1) Under Section 69 A, unexplained jewellery is taxable as deemed income.
- 2) Tax planning always involves illegal acts to reduce tax liability.
- 3) Section 44AB is applicable only to companies.
- 4) Section 244A allows interest on refunds due from the Income Tax Department.

Q.2 Short Notes.**12**

- a) Section 69A - Unexplained Money.
- b) Tax Evasion - Meaning and Consequences.
- c) Fees for default in furnishing return under Section 234F.
- d) Limits for maintaining books under Section 44AA.

Q.3 Short Notes.**12**

- a) Comparison between Tax Planning and Tax Evasion.
- b) Applicability of Section 115BBE and its tax implications.

Q.4 Long Answer. (Any One)**12**

- a) Explain in detail the provisions of unexplained income under Sections 68 to 69D and taxation under Section 115BBE.
- b) Define tax planning. Discuss its essentials and explain different areas where tax planning can be done.

Q.5 Long Answer. (Any One)**12**

- a) What is Advance Tax? Who is liable to pay it? Discuss the interest implications under Sections 234A, 234B, and 234C.
- b) Explain in detail the provisions related to maintenance of books of accounts under Section 44AA and audit under Section 44 AB.

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**M.Com. (Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Costing (Paper - XI)
Management Accounting (MCOM0307)**

Day & Date: Wednesday, 22-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Question.**08**

- 1) Which of the following is a limitation of Management Accounting?
 - a) Provides only historical data
 - b) Based on estimated data
 - c) Records only monetary transactions
 - d) Focuses only on external reporting
- 2) Which of the following is a Vertical Analysis tool?
 - a) Comparative Statement
 - b) Common Size Statement
 - c) Trend Analysis
 - d) Fund Flow Statement
- 3) Which of the following is a Liquidity Ratio?
 - a) Operating Ratio
 - b) Return on Capital Employed
 - c) Current Ratio
 - d) Stock Turnover Ratio
- 4) Working Capital is calculated as _____.
 - a) Fixed Assets - Current Liabilities
 - b) Total Assets - Total Liabilities
 - c) Current Assets - Current Liabilities
 - d) Equity - Debentures
- 5) Cash Flow from Operating Activities includes _____.
 - a) Sale of Machinery
 - b) Dividend Paid
 - c) Interest Received
 - d) Issue of Shares
- 6) Fund Flow Statement is useful in understanding _____.
 - a) Liquidity position
 - b) Sources and uses of long-term funds
 - c) Depreciation accounting
 - d) Profit and Loss
- 7) Which one of the following is a source of fund?
 - a) Purchase of Fixed Asset
 - b) Issue of Debentures
 - c) Increase in Inventory
 - d) Payment of Dividend

8) The relationship between Cost Accounting and Management Accounting is _____.

- a) Unrelated
- b) Conflicting
- c) Complementary
- d) Independent

B) True or False.

04

- 1) Management Accounting provides reports mainly for external stakeholders.
- 2) Common Size Statements help in intra-firm comparison.
- 3) Fund Flow Statement shows changes in working capital.
- 4) Cash Flow Statement is prepared only under the Direct Method as per AS-3.

Q.2 Write Short Notes on the following.

12

- a) Nature and Scope of Management Accounting.
- b) Comparative Financial Statements.
- c) Limitations of Cash Flow Statement.
- d) Statement of Changes in Working Capital.

Q.3 Write Short Notes on the following.

12

- a) Relationship between Financial Accounting and Management Accounting.
- b) Statement of Sources and Application of Funds.

Q.4 Answer any one of the following Long Questions.

12

- a) Explain the various types of financial analysis used in analyzing financial statements.
- b) Discuss the procedure of preparing Fund Flow Statement with suitable format.

Q.5 Answer any one of the following Long Questions.

12

- a) Explain various kinds of ratios.
- b) Define Cash Flow Statement. Explain the classification of activities and procedure of preparing a Cash Flow Statement as per AS-3 (Indirect Method).

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**M.Com.(Semester- III) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Banking and Financial System (Paper – XII)
Risk Management (MCOM0316)**

Day & Date: Friday, 24-04-2026
Time: 11:00 AM To 12:30 AM

Max. Marks: 30

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

- Q.1 A) Multiple choice question. 04**
- 1) Which of the following is a type of market risk?

a) Interest rate risk	b) Legal risk
c) Operational risk	d) Staff risk
 - 2) Beta is used to measure _____.

a) Company profit	b) Market risk
c) Liquidity level	d) Legal issues
 - 3) A forward contract is _____.
 - a) Traded on an exchange
 - b) A customized hedging agreement
 - c) A type of insurance
 - d) A loan between banks
 - 4) ERM stands for _____.
 - a) Enterprise Risk Management
 - b) Enterprise Revenue Model
 - c) Effective Risk Method
 - d) Economic Ratio Management
- B) True or False: 02**
- 1) Diversification helps to reduce risk.
 - 2) Duration analysis is used only for equity markets.
- Q.2 Answer the following. 06**
- a) What is the difference between risk management and risk measurement?
 - b) Explain any three key risks faced by financial institutions.
- Q.3 Attempt the following question. (Short Note) 06**
- Write a short note on Risk Hedging Instruments (Forwards, Futures, Options, Swaps).

Q.4 Attempt the following. (Any One) (Long Answer) 06

a) Explain the Risk Process and the role of Risk Organization in managing risks.

OR

b) Describe the Markowitz Risk-Return Model and explain how diversification reduces risk.

Q.5 Attempt the following. (Any One) (Long Answer) 06

a) Explain Enterprise Risk Management (ERM). Describe the ERM Framework and ERM Process in detail.

OR

b) Prepare a sample Risk Register and explain the use of SWOT analysis in risk identification.

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**M.Com. (Semester- III) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Accountancy (Paper – XII)
Internal Control and Testing of Internal Control (MCOM0304)**

Day & Date: Friday, 24-04-2026
Time: 11:00 AM To 12:30 AM

Max. Marks: 30

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

- Q.1 A) Multiple choice question. 04**
- 1) Which of the following is not a component of Internal Control?
 - a) Control environment
 - b) Risk assessment
 - c) Market survey
 - d) Control activities
 - 2) The timing of test of controls is important to determine _____.
 - a) Audit fees
 - b) Operating effectiveness of controls
 - c) Marketing strategy
 - d) Auditor independence
 - 3) Substantive analytical procedures are used to _____.
 - a) Replace audit evidence
 - b) Test details of transactions
 - c) Obtain assurance about account balances
 - d) None of the above
 - 4) Internal financial controls are required as per _____.
 - a) SEBI regulations
 - b) Companies Act, 2013
 - c) Income Tax Act
 - d) GST Act
- B) True or False: 02**
- 1) Internal financial controls are mandatory under the Companies Act, 2013.
 - 2) Substantive analytical procedures and test of controls are identical.
- Q.2 Answer the following. 06**
- a) State any three limitations of Internal Control.
 - b) Explain the significance of digital audit.
- Q.3 Attempt the following. 06**
- a) What are specific inquiries an auditor makes when deviations from controls are detected?
 - b) Briefly explain "Evaluating the Operating Effectiveness of Controls".

Q.4 Attempt the following. (Any One) 06

a) Explain the process of testing Internal Control.

OR

b) Discuss in detail the use of audit evidence obtained in previous audit.

Q.5 Attempt the following. (Any One) 06

a) Describe the importance of documenting risks in Internal Control.

OR

b) Explain in detail the auditor's approach towards substantive analytical procedures.

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**M.Com. (Semester- III) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Statistics (Paper - XII)
Time Series Analysis (MCOM0320)**

Day & Date: Friday, 24-04-2026
Time: 11:00 AM To 12:30 AM

Max. Marks: 30

- Instructions:**
- 1) All questions are compulsory.
 - 2) Figures to the right indicate full marks.
 - 3) Use of soundless calculators is allowed.
 - 4) Graph paper will be supplied on request.

Q.1 A) Choose the correct alternatives from the given alternatives: 04

- 1) Which of the following is not a component of time series?

a) Trend	b) Correlation
c) Irregular variation	d) Cyclical variation
- 2) Which variation is least predictable?

a) Trend	b) Seasonal variation
c) Irregular variation	d) Cyclical variation
- 3) The semi-average method divides data into _____.

a) Two equal parts	b) Three equal parts
c) Four equal parts	d) Five equal parts
- 4) The Ratio-to-Moving Average Method removes _____.

a) Trend and seasonal variation	
b) Trend component only	
c) Random variation only	
d) Cyclic component	

B) True or False: 02

- 1) The freehand method is the most accurate method of finding trend.
- 2) The Method of Link Relatives is based on percentage changes.

Q.2 Answer the following. 06

- a) What is Time Series Analysis? Explain its role in decision-making.
- b) List out the different methods for measuring seasonal variations.

Q.3 Answer the following.**06**

Define time series. calculate five yearly moving averages for the following data.

Year	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009
Value	100	105	115	95	90	97	80	65	75	70	80

Q.4 Attempt the following. (Any One)**06**

a) Fit a trend line to the following data by graphic method.

Year	2003	2004	2005	2006	2007	2008	2009
Profits	65	95	85	115	110	120	130

OR

b) Describe the Ratio-to-Trend Method and Ratio-to-Moving Average Method.

Q.5 Attempt the following. (Any One)**06**

a) Define time series. Describe components of time series.

OR

b) Calculate 3 yearly moving averages for the following data. Plot original and trend value on same graph.

Year	2001	2002	2003	2004	2005	2006	2007	2008	2009
Profit	100	120	105	130	110	114	120	157	165

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**M.Com. (Semester- III) (New) (NEP CBCS) Examination:
March/April – 2026
Taxation (Paper – XII)
Advanced Taxation Paper XII (MCOM0312)**

Day & Date: Friday, 24-04-2026
Time: 11:00 AM To 12:30 AM

Max. Marks: 30

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple choice question. 04

- 1) A return filed under section 139(8A) is referred to as _____.
 - a) Revised Return
 - b) Belated Return
 - c) Updated Return
 - d) Rectified Return
- 2) A taxpayer filing an updated return after 12 months but before 24 months from the end of the relevant assessment year must pay _____.
 - a) 25% additional tax
 - b) 10% additional tax
 - c) 50% additional tax
 - d) 100% additional tax
- 3) Which ITR form is applicable for a freelancer earning professional income under presumptive taxation?
 - a) ITR-2
 - b) ITR-3
 - c) ITR-4
 - d) ITR-1
- 4) Which of the following is not a condition for filing ITR-1?
 - a) Total income does not exceed ₹50 lakh
 - b) Income includes salary, one house property, and other sources
 - c) Having income from more than one house property
 - d) Being a resident individual

B) True or False: 02

- 1) A person having income from speculative business can file ITR-4.
- 2) Updated return under Section 139(8A) can be filed even after a search has been initiated under Section 132.

Q.2 Short Notes: 06

- a) Conditions for filing Updated Return under Section 139(8A)
- b) Key differences between ITR-1 and ITR-4

Q.3 Short Notes: 06

Procedure for filing an Updated Return and computing additional tax under Section 140B.

Q.4 Long Answer: (Any One) 06

a) Explain with examples who can and cannot file ITR-4. Highlight common mistakes made by taxpayers while choosing ITR-4.

OR

b) Write a detailed note on the applicability and features of ITR-1 for salaried individuals, including recent updates if any.

Q.5 Long Answer: (Any One) 06

a) Discuss the eligibility, ineligibility, and restrictions for filing Updated Returns u/s 139(8A).

OR

b) Explain the structure and objective of the Tax Return Preparer (TRP) Scheme and how it helps in increasing tax compliance.

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**M.Com. (Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Costing (Paper – XII)
Components of Working Capital Management (MCOM0308)**

Day & Date: Friday, 24-04-2026
Time: 11:00 AM To 12:30 AM

Max. Marks: 30

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

- Q.1 A) Multiple choice question. 04**
- 1) Which of the following is a motive for holding cash?

a) Liquidity motive	b) Acquisition motive
c) Market motive	d) Redemption motive
 - 2) Which of the following is NOT a technique of inventory control?

a) ABC Analysis	b) EOQ
c) IRR Analysis	d) Reorder Level
 - 3) Receivables arise when a firm sells goods _____.

a) On a cash basis	b) On a credit basis
c) At a loss	d) At a discount
 - 4) Which of the following affects the working capital requirements of a firm the most?

a) Capital structure	b) Nature of business
c) Depreciation policy	d) Tax rate
- B) True or False. 02**
- 1) Inventory is considered a part of current liabilities.
 - 2) Temporary working capital changes with the level of production.
- Q.2 Short Notes: 06**
- a) Objectives of Inventory Management
 - b) Factors Influencing Investment in Receivables
- Q.3 Short Notes: 06**
- a) Cost of Holding Inventory
 - b) Cash Planning and Budgeting

Q.4 Attempt the following. (Any One) (Long Answer) 06

- a) Explain the objectives and importance of Working Capital Management in a business organization.
- b) Discuss the concept of permanent and temporary working capital with suitable examples.

Q.5 Attempt the following. (Any One) (Long Answer) 06

- a) Explain the factors determining the cash needs of a firm.
- b) What are the objectives and elements of receivables management?

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**M.Com. (Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026**

Introduction to Project Management & Project Initiation (MCOM0323)

Day & Date: Tuesday, 28-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple choice questions.

08

- 1) What is a project?
 - a) A routine task
 - b) A temporary effort with a goal
 - c) A daily activity
 - d) A hobby
- 2) Which of the following is NOT a type of project feasibility?
 - a) Market
 - b) Technical
 - c) Emotional
 - d) Financial
- 3) SWOT stands for _____.
 - a) Strength, Weakness, Opportunities, Threats
 - b) System, Work, Output, Time
 - c) Strong, Weak, Optimal, Time
 - d) Strategy, Work, Option, Trend
- 4) What is the purpose of budgeting in a project?
 - a) Increase confusion
 - b) Reduce team size
 - c) Manage costs
 - d) Delay project
- 5) Project Risk includes _____.
 - a) Only financial loss
 - b) Unexpected events
 - c) Simple planning
 - d) Employee attendance
- 6) Which of the following is a source of project finance?
 - a) Friends only
 - b) Donations only
 - c) Banks and investors
 - d) Marketing agencies
- 7) Strategic Business Units (SBUs) are part of _____.
 - a) Marketing only
 - b) Organizational structure
 - c) Technical analysis
 - d) None
- 8) The full form of PMIS is _____.
 - a) Project Market Information System
 - b) Project Management Information System
 - c) Project Manual Input Structure
 - d) Planning Model of Industry System

- B) Write True or False. 04**
- 1) Project Management is not important for startups.
 - 2) Demand forecasting is part of market analysis.
 - 3) Operational feasibility checks if the project can work daily.
 - 4) Capacity planning is not related to project success.

- Q.2 Answer the following. (Short Answer) 12**
- a) Define Project and Project Management.
 - b) What is technical feasibility in a project?
 - c) List any three sources of finance for a project.
 - d) What is meant by project auditing?

- Q.3 Answer the following. (Short Notes) 12**
- a) Explain any two types of risks in project management.
 - b) Write a short note on Project Management Maturity Model (PMMM).

- Q.4 Attempt any one of the following (Long Answer) 12**
- a) Explain in detail the types of organizational structures used in project management.

OR

- b) Describe the Planning - Monitoring - Controlling cycle in project monitoring.

- Q.5 Attempt any one of the following (Long Answer) 12**
- a) Explain different types of project feasibility with examples.

OR

- b) Describe the role of budgeting and cost control in project success.

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Set **P**

**M.Com. (Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026
Accounting For Government and Local Bodies (MCOM0322)**

Day & Date: Tuesday, 28-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Choose the correct alternatives:**08**

- 1) What is the foundational tier of the Panchayati Raj system at the Gram Panchayat level?
 - a) Zilla Parishad
 - b) Gram Sabha
 - c) Block Samitee
 - d) Gram Panchayat
- 2) Which amendment to the Indian Constitution provided for the establishment of Panchayati Raj institutions?
 - a) 72nd Constitutional Amendment Act
 - b) 73rd Constitutional Amendment Act
 - c) 74th Constitutional Amendment Act
 - d) 75th Constitutional Amendment Act
- 3) Which is not a Panchayati Raj Institution?
 - a) Gram Sabha
 - b) Gram Panchayat
 - c) Gram Co Operative Society
 - d) Nyaya Panchayat
- 4) Which of the following Article is related to Panchayati Raj?
 - a) Article 243
 - b) Article 324
 - c) Article 124
 - d) Article 73
- 5) In which five year plan, the Panchayati Raj System was introduced in India for the first time?
 - a) 1st
 - b) 2nd
 - c) 3rd
 - d) 4th
- 6) Which among the following Committee was appointed by Government of India in 1977 to recommend for improving efficiency of Panchayati Raj institution?
 - a) Ashok Mehta Committee
 - b) Sarkaria Commission
 - c) Tarkunde Committee
 - d) Balwantrai committee
- 7) Which of the following years has been declared as Year of Gram Sabha?
 - a) 2008-09
 - b) 2009-10
 - c) 2010-11
 - d) 2011-12

- 8) Which level of Panchayati Raj system operates at village level?
- a) Panchayat Samittee
 - b) Zilla Panchayat
 - c) Gram Panchayat
 - d) Gram Sabha

B) True or False.**04**

- 1) Governmental funds are further classified as governmental or business-type.
- 2) Taxes are the main source of funds of the government.
- 3) The governmental funds category includes the General Fund, special revenue funds, debt service funds, capital projects funds, and internal service funds.
- 4) A government entity must first receive an allotment before it can incur obligations.

Q.2 Answer the following. (Short Note/Short Problem)**12**

- a) What is Government audit?
- b) What are the three tier Panchayat Raj?
- c) What is Performance Audit?
- d) How many parts are there in Government Audit?

Q.3 Attempt the following. (Short Note/Short Problem)**12**

- a) What are the objectives of the Government Accounting?
- b) Explain the functions of Gram Panchayat.

Q.4 Attempt the following. (Any One) (Long Answer/Problem)**12**

- a) What do you mean by Panchayat Raj Institutions?
- b) What are the functions of Gram, Taluka-and-Zilla-Panchayat?

Q.5 Attempt the following. (Any One) (Long Answer/Problem)**12**

- a) Explain the arrangement for funding Panchayat Raj Institutions.
- b) What are the rights and duties of municipal councils?

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Set **P**

**M.Com. (Semester - III) (New) (NEP CBCS) Examination:
March/April – 2026
Advanced Excel (MCOM0324)**

Day & Date: Tuesday, 28-04-2026
Time: 11:00 AM To 01:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Use of soundless calculators is allowed.

Q.1 A) Select the appropriate alternative from the given alternatives. 08

- 1) The function =MEDIAN (C1:C10) returns _____.
 - a) The average value
 - b) The most frequent value
 - c) The highest value
 - d) The middle value in a sorted list
- 2) Which function is used to find variance of sample in excel?
 - a) VARP
 - b) VAR
 - c) VARS
 - d) None of these
- 3) Which of the following function is used to find correlation between two data sei in MS-Excel?
 - a) COR
 - b) CORR
 - c) CORRELATION
 - d) CORREL
- 4) The output of ROUND (77.4525, 2) function is _____.
 - a) 77
 - b) 2
 - c) 77.45
 - d) 77.25
- 5) The IF function in Excel is used to _____.
 - a) Perform logical tests
 - b) Sort data
 - c) Validate input
 - d) None of these
- 6) To calculate the variance for an entire population _____ function is used.
 - a) VAR.S
 - b) STDEV.P
 - c) VAR.P
 - d) STDEV.S
- 7) The Data Analysis Tool Pak can perform _____.
 - a) Random number generation
 - b) t-tests
 - c) ANOVA
 - d) All the above
- 8) _____ function returns the largest value from a set of numbers.
 - a) LARGE
 - b) MAXIMUM
 - c) MAX
 - d) MIN

- B) Write True or False** **04**
- 1) BINOM.DIST is used for Poisson distribution calculations.
 - 2) Data cleaning involves removing duplicates and correcting data errors.
 - 3) A correlation value close to 0 indicates a strong relationship
 - 4) Data visualization improves the interpretation of statistical results

- Q.2 Answer the following.** **12**
- a) Explain the BINOM.DIST function with its parameters.
 - b) State the procedure of drawing scatter diagram in Excel.
 - c) Explain the role of QUARTILE functions in Excel.
 - d) What are structured data tables in Excel?

- Q.3 Attempt the following.** **12**
- a) Explain the procedure of sorting and filtering data in Excel.
 - b) Define data cleaning. Explain some common data cleaning techniques in Excel.

- Q.4 Attempt the following. (Any One)** **12**
- a) Discuss the importance of data visualization in statistical analysis.
- OR**
- b) Explain the following function in MS-excel with examples.
 - i) VAR
 - ii) STDEV
 - iii) STDEVP

- Q.5 Attempt the following. (Any One)** **12**
- a) Explain the role of the Data Analysis Tool Pak in Excel.
- OR**
- b) Describe in details data management techniques in Excel.

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**M.Com. (Semester - IV) (New) (CBCS) Examination:
March/April – 2026
Advanced Accountancy (Paper - XIII)
Corporate Accounting and Financial Management (MCOM0401)**

Day & Date: Thursday, 16-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple choice Question.**08**

- 1) Financial services serve the needs of individuals institutions and corporate bodies through the _____.
 - a) Network of Element
 - b) Money Market
 - c) Financial Services
 - d) Unorganised
- 2) What are the benefits of leasing to other companies?
 - a) Interest Revenue
 - b) High Residual Value
 - c) Tax Incentive
 - d) All of the above
- 3) Which of the following is a fee based service?
 - a) hire purchase
 - b) capital issue management
 - c) Leasing
 - d) Underwriting
- 4) _____ is the venture capital assistance at the stage where the project started to fetch profit but not reached in its full efficiency.
 - a) Start up capital
 - b) Mezzanine capital
 - c) Bridge capital
 - d) Seed capital
- 5) Investment Information and Credit Rating Agency of India (IICRA) is a _____.
 - a) Private company
 - b) Govt. Company
 - c) Public company
 - d) Statutory company
- 6) Credit rating is only a / an _____.
 - a) Opinion
 - b) Recommendation
 - c) Suggestion
 - d) Advice
- 7) The type of lease that includes a third party, a lender, is called as which of the following?
 - a) Sale & Leaseback
 - b) Leveraged Lease
 - c) Direct leasing arrangement
 - d) Operating lease

- 8) All type of activities which are of a financial nature are called ____.
- a) Financial market
 - b) Primary market
 - c) Capital market
 - d) Financial services

B) True or False. 04

- 1) Asset based service also called capital based service.
- 2) CRISIL is not a credit rating agency.
- 3) Venture capital firm is a specialized firm that finances young, start-up companies.
- 4) Hire Purchase also known as Instalment Plan.

Q.2 Answer the following. 12

- a) Features of Hire Purchase.
- b) Explain the overview of current financial services sectors.
- c) Types of financial services.
- d) Need for innovation.

Q.3 Short Answer Question. 12

- a) Advantages & disadvantages of credit cards.
- b) Explain the scope of financial service.

Q.4 Attempt any one of the following. (Long Answer) 12

- a) Discuss the concept of Leasing & Hire Purchase. Explain the types of leasing.

OR

- b) Explain Meaning and process of credit rating of financial instruments.

Q.5 Attempt any one of the following. (Long Answer) 12

- a) What is mean by factoring? Explain advantages and disadvantages of factoring.

OR

- b) Describe the concept of securitization of Debts. Explain benefits and issues of securitization.

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**M.Com. (Semester - IV) (New) (CBCS) Examination:
March/April – 2026
Advanced Costing (Paper - XIII)
Project Appraisal and Infrastructure Finance (MCOM0405)**

Day & Date: Thursday, 16-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Question.

08

- 1) Which of the following best defines a project?
 - a) A routine operational task
 - b) A temporary endeavor undertaken to create a unique product or service
 - c) A continuous process with no defined end
 - d) A departmental activity

- 2) The key output of the project initiation phase is _____.
 - a) Work Breakdown Structure
 - b) Project Charter
 - c) Risk Register
 - d) Cost Baseline

- 3) Which of the following is not a Project Management Knowledge Area?
 - a) Scope Management
 - b) Time Management
 - c) Market Management
 - d) Risk Management

- 4) The main objective of the Project Planning process is to _____.
 - a) Execute tasks
 - b) Define project objectives, scope, and schedule
 - c) Close all project activities
 - d) Recruit team members

- 5) Pre-feasibility study helps in _____.
 - a) Determining if a detailed feasibility study is required
 - b) Implementing the project plan
 - c) Managing the project team
 - d) Preparing the final budget

- 6) In a matrix organization, the project manager _____.
 - a) Has no authority over team members
 - b) Shares authority with functional managers
 - c) Has full authority over all staff
 - d) Has authority only during closure phase

- 7) Change management primarily deals with _____.
 a) Financial restructuring
 b) Adapting to new processes and technologies
 c) Managing employee salaries
 d) Recruiting new employees
- 8) A project is considered successful when _____.
 a) It meets scope, schedule, cost, and quality requirements
 b) It has the largest budget
 c) It is completed quickly regardless of quality
 d) It only benefits management

B) True or False. 04

- 1) The Work Breakdown Structure (WBS) is used for project cost estimation.
- 2) The Project Manager and Line Manager always have the same roles.
- 3) The project break-even point occurs when total cost equals total revenue.
- 4) Diversity management helps improve innovation in project teams.

Q.2 Write Short Notes: 12

- a) Impact of Delays in Project Completions.
- b) Project Initiation Process.
- c) Work Breakdown Structure (WBS) and its importance.
- d) Team Management and Diversity Management.

Q.3 Write Short Notes: 12

- a) Project Life Cycle and its stages.
- b) Relationship between Project Manager and Line Manager.

Q.4 Long Answer Questions (Any One) 12

- a) Discuss the Need for Project Management and explain its importance in achieving organizational goals.

OR

- b) Explain the Project Planning Process in detail, highlighting its major steps and significance.

Q.5 Long Answer Questions (Any One) 12

- a) Explain the Concept of Organizational Structure and describe the roles and responsibilities of a Project Leader.

OR

- b) Describe the Feasibility Studies and explain the steps involved in Project Selection.

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**M.Com. (Semester – IV) (New) (CBCS) Examination:
March/April – 2026
Taxation (Paper – XIII)
Advanced Taxation (Paper – XIII) (MCOM0409)**

Day & Date: Thursday, 16-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Choose the correct option for each of the following questions. 08

- 1) In *Arthashastra*, taxes are compared to which of the following natural phenomena?
 - a) Ocean tides
 - b) Bee collecting honey
 - c) Rainfall
 - d) Fire consuming wood
- 2) Who among the following was responsible for tax collection in the Mauryan Empire?
 - a) Samaharta
 - b) Rajguru
 - c) Vishayapati
 - d) Amatyas
- 3) What was the main form of tax during the Gupta period?
 - a) Military tax
 - b) Trade tax
 - c) Land tax
 - d) Poll tax
- 4) Jizya tax was primarily levied on _____.
 - a) Farmers
 - b) Traders
 - c) Non-Muslims
 - d) Soldiers
- 5) Which Mughal emperor abolished the Jizya tax during his rule?
 - a) Babur
 - b) Akbar
 - c) Shah Jahan
 - d) Aurangzeb
- 6) What was the *Sardeshmukhi* in the Maratha taxation system?
 - a) 25% of revenue
 - b) 10% of revenue
 - c) 5% of revenue
 - d) A tax on merchants
- 7) Which British revenue system was prevalent in Northern India and involved village communities?
 - a) Ryotwari
 - b) Zamindari
 - c) Mahalwari
 - d) Jagirdari
- 8) Bali, Bhaga, and Shulka in ancient India referred to _____.
 - a) Regions
 - b) Taxes
 - c) Officials
 - d) Laws

B) Write True or False for each of the following statements. 04

- 1) According to Kautilya, a ruler should impose heavy taxes suddenly.
- 2) During the Gupta period, trade and commerce were heavily taxed.
- 3) The Maratha tax system included both Chauth and Sardeshmukhi.
- 4) The Ryotwari system made landlords responsible for collecting revenue.

Q.2 Write Short Notes on the following. 12

- a) Chauth and Sardeshmukhi under the Maratha Empire.
- b) Land revenue under Mughal administration.
- c) Types of taxes in the Mauryan period.
- d) Mahalwari system under British rule.

Q.3 Write Short Notes on the following. 12

- a) Principles of taxation in ancient Indian texts.
- b) Comparison between tax systems in the Delhi Sultanate and Mughal Empire.

Q.4 Attempt any one of the following. (Long Answer) 12

- a) Discuss the key features of the taxation system in British India.

OR

- b) Explain the evolution and significance of revenue collection methods in ancient India.

Q.5 Attempt any one of the following. (Long Answer) 12

- a) Examine the role and impact of taxation policies in the Mauryan and Gupta periods.

OR

- b) Compare the administrative approach to taxation under the Marathas and the British.

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Set **P**

**M.Com. (Semester - IV) (New) (CBCS) Examination:
March/April – 2026
Advanced Banking and Financial System (Paper - XIII)
Direct Taxes (MCOM0413)**

Day & Date: Thursday, 16-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.**08**

- 1) Which section defines the term 'Income'?
 - a) Section 2(24)
 - b) Section 3
 - c) Section 5
 - d) Section 10
- 2) A person is said to be an *Ordinarily Resident* if _____.
 - a) He stays in India for more than 182 days
 - b) He is born in India
 - c) He pays tax in India
 - d) He has a PAN card
- 3) The financial year in which income is earned is called _____.
 - a) Assessment Year
 - b) Previous Year
 - c) Accounting Year
 - d) Calendar Year
- 4) Salary income is taxable under which head?
 - a) Income from Business
 - b) Income from House Property
 - c) Salaries
 - d) Capital Gains
- 5) Rent received from letting out a building is taxable under _____.
 - a) Salary
 - b) Capital Gain
 - c) House Property
 - d) Business
- 6) Section 80C provides deduction for _____.
 - a) Rent Paid
 - b) Life Insurance Premium
 - c) Agricultural Income
 - d) Income from Shares
- 7) Capital Gain arises when _____.
 - a) Income is earned
 - b) A capital asset is transferred
 - c) Salary is received
 - d) House is let out
- 8) Which section provides exemption for agricultural income?
 - a) Section 80C
 - b) Section 10(1)
 - c) Section 24
 - d) Section 35D

- B) True or False.** **04**
- 1) Income from lottery is taxed under Income from Other Sources.
 - 2) An individual can claim both 80C and 80D deductions.
 - 3) Residential status has no impact on tax liability.
 - 4) Business losses can be carried forward for 8 years.

- Q.2 Answer the following. (Short Answers)** **12**
- a) Define "Assessee" as per the Income Tax Act.
 - b) Write a short note on Annual Value.
 - c) Explain the meaning of Capital Asset.
 - d) What is the difference between Assessment Year and Previous Year?

- Q.3 Answer the following. (Short Note)** **12**
- a) Explain how Residential Status of an individual is determined.
 - b) Discuss any three deductions available under Chapter VI-A.

- Q.4 Attempt any one of the following. (Long Answer)** **12**
- a) Explain the computation of taxable salary under the head "Salaries".
- OR**
- b) Write a detailed note on Income from House Property.

- Q.5 Attempt any one of the following. (Long Answer)** **12**
- a) Define and explain the term *Capital Gain*. How is it calculated?
- OR**
- b) Explain the deductions allowed under Section 80C and 80D with examples.

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**M.Com. (Semester - IV) (New) (CBCS) Examination:
March/April – 2026
Advanced Statistics (Paper - XIII)
Testing of Theory of Hypotheses (MCOM0417)**

Day & Date: Thursday, 16-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

- Instructions:** 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Use of soundless calculators is allowed.

Q.1 A) Choose the correct alternatives form the given alternatives. 08

- 1) _____ is the LRT test statistic.
 - a) λ
 - b) $-2 \ln \lambda$
 - c) λ^2
 - d) None of these
- 2) The power of the test increases if _____.
 - a) Significance level decreases
 - b) Sample size increases
 - c) True difference decreases
 - d) Variability increases
- 3) Testing $H_0: \mu = 17$ against $H_1: \mu < 17$ is a _____ test.
 - a) One sided right tailed
 - b) Two tailed
 - c) One sided left tailed
 - d) None of these
- 4) Type I error means _____.
 - a) Rejecting true H_0
 - b) Accepting true H_0
 - c) Rejecting false H_0
 - d) None of these
- 5) A statement made about a population for testing purpose is called _____.
 - a) Statistic
 - b) Hypothesis
 - c) Level of significance
 - d) Test statistic
- 6) The asymptotic distribution of LRT under H_0 is _____.
 - a) Chi-square distribution
 - b) F-distribution
 - c) t-distribution
 - d) Normal distribution
- 7) In normal population with unknown σ^2 , LRT for $\mu = \mu_0$ reduces to _____.
 - a) χ^2 -test
 - b) t-test
 - c) Z-test
 - d) F-test
- 8) The probability of Type I error is denoted by _____.
 - a) $1 - \beta$
 - b) β
 - c) $1 - \alpha$
 - d) α

- B) True or False.** **04**
- 1) A composite hypothesis specifies the population distribution only partially.
 - 2) The F-test is used to compare two means.
 - 3) The LRT is always the same as the Neyman-Pearson test.
 - 4) UMP tests exist for one-sided tests in exponential families.
- Q.2 Answer the following.** **12**
- a) Define Null and Alternative hypothesis with example.
 - b) Define the terms critical region and test function.
 - c) Discuss the importance of Uniformly Most Powerful (UMP) test.
 - d) Explain the relationship between α, β and power of a test.
- Q.3 Attempt the following.** **12**
- a) Explain Neyman Pearson Lemma for Most powerful test.
 - b) State the properties of the likelihood ratio test.
- Q.4 Attempt the following. (Any One)** **12**
- a) Define likelihood ratio test (LRT). For a normal population with known variance, derive the critical region for testing $H_0: \mu = \mu_0$ vs $H_1: \mu > \mu_0$.
OR
 - b) Define size and power of test. A sample of height of 6400 boys have a mean of 67.85 inches and a standard deviation of 2.56 inches, while sample of height of 1600 girls have a mean 68.55 inches and a standard deviation of 2.52 inches. Do the data indicate that Girls are on the average shorter (less) than boys?
- Q.5 Attempt the following. (Any One)** **12**
- a) Explain the chi-square and F-tests.
OR
 - b) Define Type I error, Type II error, Level of significance and power of the test with real life examples.

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Set **P**

**M.Com.(Semester - IV) (New) (CBCS) Examination:
March/April - 2026
Advanced Accountancy (Paper - XIV)
Accounting Information System (MCOM0402)**

Day & Date: Saturday, 18-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Choose the correct alternative from the given alternatives. 08

- 1) The _____ cycle includes both purchase procedures and cash disbursement procedures.
 - a) revenue
 - b) conversion
 - c) expenditure
 - d) payroll
- 2) The flow of transactions in an Accounting Information System is often explained through a _____ of an information processing system, which shows how inputs are transformed into outputs.
 - a) cycle
 - b) system model
 - c) journal
 - d) ledger
- 3) In an Accounting Information System, _____ controls are designed to ensure that only complete and accurate data enters the system.
 - a) output
 - b) input
 - c) processing
 - d) None of these
- 4) The concept of system reliability in an Accounting Information System covers confidentiality, integrity, and _____.
 - a) flexibility
 - b) processing
 - c) verification
 - d) availability
- 5) A system that integrates all core business processes such as finance, sales, and inventory in a single platform is known as _____.
 - a) Enterprise Resource Planning (ERP) system
 - b) Customer Relationship Management (CRM) system
 - c) Electronic Data Interchange (EDI) system
 - d) Decision Support System (DSS)
- 6) The REA approach in database modelling stands for _____.
 - a) Records, Entries, Accounts
 - b) Reports, Expenses, Assets
 - c) Resources, Events, Agents
 - d) Receivables, Expenses, Assets

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Set **P**

**M.Com. (Semester - IV) (New) (CBCS) Examination:
March/April – 2026
Advanced Costing (Paper - XIV)
Cost Control and Cost System (MCOM0406)**

Day & Date: Saturday, 18-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Question.**08**

- 1) The Profit / Volume (P/V) Ratio is calculated as _____.
 - a) Fixed Cost / Contribution
 - b) Contribution / Sales \times 100
 - c) Variable Cost / Sales \times 100
 - d) Sales / Contribution
- 2) Fixed Costs remain constant _____.
 - a) per unit of output
 - b) in total within a relevant range
 - c) as sales volume changes
 - d) only when production stops
- 3) When the selling price per unit increases, the break-even point (in units) _____.
 - a) increases
 - b) decreases
 - c) remains constant
 - d) cannot be determined
- 4) Differential Revenue means _____.
 - a) Difference in total revenue under alternative options
 - b) Change in variable cost
 - c) Change in fixed cost
 - d) Total profit minus total cost
- 5) Penetration Pricing is most suitable when _____.
 - a) Demand is inelastic
 - b) Competition is high and market needs to be captured
 - c) Product is highly unique
 - d) Company wants to earn maximum profit per unit
- 6) The basis for apportionment of factory rent is usually _____.
 - a) Direct labor hours
 - b) Floor area occupied
 - c) Machine hours
 - d) Power consumption
- 7) Cost Reduction aims at _____.
 - a) Maintaining cost at the same level
 - b) Reducing cost permanently without affecting quality
 - c) Reducing selling price
 - d) Increasing variable cost

- 8) Machine Productivity can be expressed as _____.
 a) Output per labor hour b) Output per machine hour
 c) Output per unit of material d) Total cost per hour

B) True or False. 04

- 1) Variable Cost per unit changes with the level of production.
- 2) In Differential Costing, only relevant costs are considered for decision-making.
- 3) Pricing of finished goods depends only on production cost.
- 4) Cost Control and Cost Reduction are the same concepts.

Q.2 Write short notes on the following. 12

- a) Contribution and its importance in Marginal Costing
- b) Factors affecting Break-Even Point
- c) Applications of Differential Costing in Business Decisions
- d) Principles of Product Pricing

Q.3 Write short notes on the following. 12

- a) Theory of Price and its relevance in Pricing Decisions
- b) Creating Cost Centers and Cost Codes

Q.4 Long Answer Question (Answer any one) 12

- a) Explain the concept of Cost-Volume-Profit (CVP) Analysis. How does it help management in decision-making? Illustrate with suitable examples.

OR

- b) Define and explain Pricing of Finished Products. Discuss the different methods of pricing adopted by organizations.

Q.5 Long Answer Question (Answer any one) 12

- a) Explain in detail the process of designing and installing a Cost System. What factors must be considered while designing an efficient system?

OR

- b) What do you understand by Cost Control and Cost Reduction? Discuss their objectives, process, and key differences with examples.

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Set **P**

**M.Com. (Semester - IV) (New) (CBCS) Examination:
March/April – 2026
TAXATION (Paper - XIV)
Advanced Taxation Paper - XIV (MCOM0410)**

Day & Date: Saturday, 18-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Choose the correct option.

08

- 1) Self-assessment tax is paid _____.
 - a) After the return is processed
 - b) Before filing the return
 - c) Only after notice from the department
 - d) Only by companies
- 2) Which of the following is liable to deduct TDS?
 - a) All salaried individuals
 - b) Only companies
 - c) Any person making specified payments exceeding threshold limits
 - d) HUFs only
- 3) The last date to file belated return u/s 139(4) is _____.
 - a) 31st March of the Assessment Year
 - b) 31st December of the Assessment Year
 - c) 30th September of the Previous Year
 - d) No time limit
- 4) Under section 89(1), relief is available for _____.
 - a) Donation to charity
 - b) Arrears or advance of salary
 - c) Repayment of housing loan
 - d) Medical expenses
- 5) Rebate under section 87A is allow up to a maximum of _____.

a) ₹ 10,000	b) ₹ 12,500
c) ₹ 5,000	d) ₹ 15,000
- 6) Payment of GST is primarily made through _____.

a) only bank challans	b) physical cash
c) online through GST portal	d) postal order

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Set **P**

**M.Com.(Semester - IV) (New) (CBCS) Examination:
March/April – 2026
Advanced Banking and Financial System (Paper - XIV)
International Finance (MCOM0414)**

Day & Date: Saturday, 18-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.**08**

- 1) The main goal of International Finance is _____.
 - a) maximization of wealth
 - b) maximization of risk only
 - c) managing domestic finance only
 - d) None of the above

- 2) Balance of Payment (BOP) consists of _____.
 - a) only capital account
 - b) only current account
 - c) current account & capital account
 - d) cash transactions only

- 3) Which of the following is not a type of Euro Bond?

a) Straight Bond	b) Convertible Bond
c) Zero-Coupon Bond	d) Municipal Bond

- 4) Arbitrage in Foreign Exchange Market refers to _____.

a) Riskless profit opportunity	b) Long-term speculation
c) Government intervention	d) Tax planning

- 5) ADR stands for _____.
 - a) American Deposit Receipt
 - b) Asian Development Receipt
 - c) American Depository Receipt
 - d) Asset Development Reserve

- 6) Interest Rate Parity theory relates _____.
 - a) Interest Rates and exchange rates
 - b) Equity prices and bond prices
 - c) Taxation and subsidies
 - d) Exports and imports

- 7) Tax havens are _____.
- countries with very high tax rates
 - countries with no or very low tax rates
 - countries with unstable economies
 - None of the above
- 8) Globalization of the World Economy has led to _____.
- isolation of markets
 - integration of economies
 - decline in international trade
 - None of the above

B) True or False. 04

- Balance of Payment always remains balanced.
- Forward margin in exchange rates can be expressed on an annualized basis.
- GDR stands for Global Deposit Reserve.
- International Finance faces emerging challenges due to volatility in exchange rates.

Q.2 Short Notes. 12

- Scope of International Finance
- Components of Balance of Payment
- Forward Quotations in Foreign Exchange Market
- Types of Euro Bonds.

Q.3 Short Notes. 12

- Risk & Return from Foreign Equity Investments
- Types of Foreign Exchange Risks

Q.4 Long Answer. (Any one) 12

- Explain the meaning, importance, goals, and emerging challenges of International Finance.

OR

- Discuss the structure of Foreign Exchange Markets and the types of transactions.

Q.5 Long Answer. (Any one) 12

- Discuss the origin and development of Euro Currency & Euro Bond Market.

OR

- Explain the International Tax Environment, its objectives, and benefits to international business.

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Set **P**

**M.Com.(Semester - IV) (New) (CBCS) Examination:
March/April – 2026
Advanced Statistics (Paper - XIV)
Industrial Statistics - II (MCOM0418)**

Day & Date: Saturday, 18-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Use of soundless calculators is allowed.

Q.1 A) Choose the correct alternatives form the given alternatives. 08

- 1) The meaning of quality is _____.
 - a) High performance
 - b) Conformance to specification
 - c) Expensive product
 - d) Fitness for purpose
- 2) Which of the following is not a dimension of quality?
 - a) Performance
 - b) Features
 - c) Accounting
 - d) Reliability
- 3) M/M/1 model assumes _____.
 - a) Exponential arrivals and single server
 - b) Normal arrivals and m server servers
 - c) Deterministic arrivals
 - d) None of these
- 4) A distribution with a decreasing hazard rate is said _____.
 - a) IFR
 - b) Uniform
 - c) DFR
 - d) F distribution
- 5) _____ is NOT a dimension of quality.
 - a) Reliability
 - b) Durability
 - c) Performance
 - d) Protocol
- 6) IFR stands for _____.
 - a) Internal Fault Rate
 - b) Increasing Failure Rate
 - c) Instant Failure Rate
 - d) Increasing False Rate
- 7) The use of control charts is _____.
 - a) Planning Quality
 - b) Control Phase
 - c) Design Product
 - d) Monitoring Process
- 8) In EWMA charts, the weight for recent observations is _____.
 - a) less
 - b) more
 - c) equal
 - d) No

- B) True or False. 04**
- 1) In an M/M/1 queue, there are multiple servers and multiple queues.
 - 2) The PDCA cycle stands for Plan–Do–Check–Action.
 - 3) CUSUM stands for “Cumulative Summary.”
 - 4) A series system fails if any one component fails.

- Q.2 Answer the following. 12**
- a) State the features of queuing system.
 - b) State and explain Deming’s philosophy of quality.
 - c) Define minimal path and minimal cut sets.
 - d) State the applications of CUSUM charts.

- Q.3 Attempt the following. 12**
- a) What is a flow chart? Explain the procedure for developing a flow chart.
 - b) Explain the concept of statistical process control (SPC).

- Q.4 Attempt the following. (Any one) 12**
- a) Describe different types of queuing models and their assumptions.
- OR**
- b) Explain the steps in constructing a cause-and-effect (Ishikawa) diagram.

- Q.5 Attempt the following. (Any One) 12**
- a) With suitable block diagrams, explain the following system configurations:
 - i) Series system
 - ii) Parallel system
 - iii) 2-out-of-3 system
- OR**
- b) What are the magnificent tools of quality. Explain any three.

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**M.Com.(Semester - IV) (New) (CBCS) Examination:
March/April – 2026
Advanced Accountancy (Paper - XV)
Advanced Financial Management and Policy (MCOM0403)**

Day & Date: Tuesday, 21-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Choose correct alternative. 08

- 1) The main objective of Financial Management of an enterprise is to _____.
 - a) Maximize the business expenses
 - b) Maximize the profit
 - c) Maintain bill and payment
 - d) Maximize the production costs
- 2) For the purpose of purchase of _____, long term finance is required.
 - a) Intangible Assets
 - b) Current Assets
 - c) Fixed Assets
 - d) Current Liabilities
- 3) Which of the following assumption made by MM in case of capital structure theory?
 - a) No Corporate Tax
 - b) Perfect Market Condition
 - c) Investors act rationally
 - d) All of the above
- 4) Miller-Modigliani Approach developed in _____.
 - a) 1950
 - b) 1958
 - c) 1960
 - d) 1967
- 5) Dividend on Preference shares always _____.
 - a) Floating
 - b) Fixed
 - c) Variable
 - d) None of these
- 6) Which following items will include in capital structure?
 - a) Preference Share
 - b) Equity Share
 - c) Debenture
 - d) All of these
- 7) The relevance theory of dividend was supported by _____.
 - a) Walter
 - b) Gordon
 - c) Both of the above
 - d) None of the above
- 8) Stock dividend is also known as _____.
 - a) Scrip Dividend
 - b) Bonus share
 - c) Right share
 - d) Property Dividend

B) True or False. 04

- 1) Dividend is a part of retained earnings.
- 2) Cost of capital is Lesser than the cost of debt capital.
- 3) Financial statements disclose only monetary facts.
- 4) Financial statements are an important source of information to shareholders and stakeholders.

Q.2 Answer the following. (Short Answer) 12

- a) Define Financial Management.
- b) Explain the Mergers and Acquisitions.
- c) Bases for calculation of Share exchange ratio.
- d) Explain Gordon Model Dividend policy.

Q.3 Attempt the following. 12

- a) Discuss which factors affecting choice of Capital Structure.
- b) Briefly explain Walter's model of Dividend Policy.

Q.4 Attempt any one of the following. 12

- a) Financial leverage and evaluation of financial plans.

OR

- b) Explain role of finance manager.

Q.5 Attempt any one of the following. 12

- a) Explain the determinants of dividend policy in practice in dividend decision.

OR

- b) Explain Contemporary issues in financial management.

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**M.Com. (Semester - IV) (New) (CBCS) Examination:
March/April – 2026
Taxation (Paper - XV)
Advanced Taxation (Paper - XV) (MCOM0411)**

Day & Date: Tuesday, 21-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple choice questions: 08

- 1) ICDS-I deals with _____.

a) Construction Contracts	b) Disclosure of Accounting Policies
c) Borrowing Costs	d) Revenue Recognition
- 2) Under the Black Money Act, “undisclosed foreign income and asset” is defined under _____.

a) Section 2(1)	b) Section 2(11)
c) Section 2(12)	d) Section 3
- 3) Arm’s Length Price is primarily used in the context of _____.

a) International borrowing	b) Permanent Establishment
c) Transfer Pricing	d) Tax deduction at source
- 4) ICDS-IV relates to _____.

a) Borrowing Costs	b) Valuation of Inventory
c) Revenue Recognition	d) Effects of Changes in Foreign Exchange Rates
- 5) Permanent Establishment refers to _____.

a) A temporary business unit abroad	b) A fixed place of business abroad
c) A transfer pricing method	d) An Indian branch of a foreign company
- 6) Undisclosed asset located outside India is defined in the Black Money Act under _____.

a) Section 2(9)	b) Section 2(10)
c) Section 2(11)	d) Section 2(12)
- 7) ICDS-II deals with _____.

a) Valuation of Inventory	b) Tangible Fixed Assets
c) Construction Contracts	d) Accounting Policies

- 8) The Scope of Total Undisclosed Foreign Income and Assets is determined under _____.
- a) Section 3
 - b) Section 2(10)
 - c) Section 5
 - d) Section 6

B) Write True or False **04**

- 1) Transfer Pricing regulations do not apply to transactions between associated enterprises.
- 2) ICDS is applicable for the computation of income under the head "Income from Other Sources."
- 3) Tax havens generally have high tax rates to encourage foreign investment.
- 4) The Black Money Act provides for taxation of only undisclosed income earned after April 1, 2016.

Q.2 Short notes. **12**

- a) Objectives of ICDS.
- b) Meaning of Undisclosed Foreign Income and Assets.
- c) Concept of Tax Haven.
- d) Revenue Recognition under ICDS-IV.

Q.3 Short notes. **12**

- a) Arm's Length Price and its importance in Transfer Pricing.
- b) Scope and applicability of ICDS-I.

Q.4 Long answer question. (Any One) **12**

- a) Discuss the provisions and implications of the Black Money and Imposition of Tax Act, 2015.
- b) Explain the concept of Transfer Pricing, its applicability, and methods for determining the Arm's Length Price.

Q.5 Long answer question. (Any One) **12**

- a) Explain the Appeal and Revision mechanism under the Income Tax Act, including powers of appellate authorities.
- b) Define Permanent Establishment. Discuss its significance and how it impacts international taxation.

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Set **P**

**M.Com.(Semester - IV) (New) (CBCS) Examination:
March/April – 2026
Advanced Banking and Financial System (Paper - XV)
Innovative Financial Services (MCOM0415)**

Day & Date: Tuesday, 21-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple choice questions.**08**

- 1) What is the goal of financial services?
 - a) To reduce bank jobs
 - b) To sell real estate
 - c) To meet financial needs of individuals and firms
 - d) None of the above
- 2) Which of the following is a benefit of forfaiting?
 - a) Increases cash flow
 - b) Reduces exports
 - c) Adds legal burden
 - d) Limits business
- 3) In issue management, underwriters are responsible for: _____.
 - a) Keeping investor records
 - b) Advertising the issue
 - c) Guaranteeing the subscription of shares
 - d) Printing share certificates
- 4) What is an operating lease?
 - a) Short-term lease
 - b) Long-term purchase
 - c) Ownership transfer lease
 - d) Home loan
- 5) Housing finance companies raise funds from: _____.
 - a) NHB
 - b) Mutual funds
 - c) Public deposits
 - d) All of the above
- 6) Which of the following is a type of consumer finance?
 - a) Corporate loan
 - b) Education loan
 - c) Export loan
 - d) Government bond
- 7) Which card stores more data and has better security?
 - a) Credit card
 - b) Debit card
 - c) Smart card
 - d) ATM card

- 8) What is the role of merchant bankers in an issue?
- Making public announcements
 - Managing public issue process
 - Buying shares
 - Providing loans

- B) True or False** **04**
- Securitization converts assets into marketable securities.
 - Hire purchase gives ownership after the final payment.
 - Stockbrokers can only trade in foreign shares.
 - Consumer finance harms retail sales.

- Q.2 Answer the following. (Short Answer)** **12**
- What are the main functions of a financial service provider?
 - Write any three advantages of leasing.
 - Define smart cards and mention two features.
 - What is the function of underwriters in issue management?

- Q.3 Answer the following. (Short Notes)** **12**
- Functions and problems of Housing Finance in India.
 - Role and benefits of credit cards in financial services.

- Q.4 Attempt the following. (Long Answer) (Any One)** **12**
- Explain the concept, types, and mechanism of leasing and hire purchase.
- OR**
- Describe the issue management process and the role of different intermediaries.

- Q.5 Attempt the following. (Long Answer) (Any One)** **12**
- What is consumer finance? Explain its sources, types, and benefits.
- OR**
- Discuss the meaning, types, and advantages of stock trading in India.

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Set **P**

**M.Com. (Semester - IV) (New) (CBCS) Examination:
March/April – 2026
Advanced Statistics (Paper - XV)
Decision Theory (MCOM0419)**

Day & Date: Tuesday, 21-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Choose the correct alternatives from the given alternatives. 08

- 1) Which of the following criteria is used by a pessimistic decision-maker?
 - a) Maximax
 - b) Maximin
 - c) Minimax Regret
 - d) Laplace
- 2) In Bayesian analysis, the best decision maximizes _____.
 - a) Posterior probability
 - b) Expected loss
 - c) Regret
 - d) Expected utility or EMV
- 3) Act in decision theory represent _____.
 - a) States of nature
 - b) Decisions or choices available to the decision-maker
 - c) Payoffs
 - d) Outcomes
- 4) The decision criterion that chooses the act with the best worst-case outcome is _____.
 - a) Maximax
 - b) Hurwicz
 - c) Maximin
 - d) Laplace
- 5) Expected Monetary Value (EMV) = _____.
 - a) $\sum (\text{Payoff} \times \text{Probability})$
 - b) $\sum (\text{Payoff} - \text{Probability})$
 - c) $\sum (\text{Payoff} / \text{Probability})$
 - d) $\sum (\text{Probability} - \text{Payoff})$
- 6) In a decision tree, decision nodes are represented by _____.
 - a) Circles
 - b) Triangles
 - c) Squares
 - d) None of these
- 7) Decision-making under certainty means _____.
 - a) Probabilities are unknown
 - b) Only one state of nature exists
 - c) There are multiple uncertain outcomes
 - d) None of these

- 8) Expected Opportunity Loss (EOL) is computed from _____.
- a) Payoff table
 - b) Regret table
 - c) Probability table
 - d) Utility table

B) True or False: 04

- 1) The decision with the smallest EOL is the same as the one with the highest EMV.
- 2) Prior probabilities are assigned after the information is known.
- 3) The act with the lowest expected utility is always preferred.
- 4) The Laplace criterion assumes all states of nature have equal probabilities.

Q.2 Answer the following. 12

- a) Define State of nature and Payoff.
- b) Define Value of Perfect Information (VPI) and Value of Sample Information (VSI).
- c) Explain the purpose of a utility table.
- d) What is a decision tree, State the use of it.

Q.3 Answer the following. 12

- a) State the uses of sensitivity analysis in decision problems.
- b) Discuss the advantages and limitations of Bayesian decision theory.

Q.4 Attempt the following. (Any One) 12

- a) Explain how decision trees are constructed and analyzed.

OR

- b) Explain the concept and computation of Value of Perfect Information (VPI).

Q.5 Attempt the following. (Any One) 12

- a) What is Expected Opportunity Loss (EOL). Explain the relation between EOL and EMV.

OR

- b) State different criteria used for decision-making under uncertainty. Explain any three.

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Set **P**

**M.Com. (Semester - IV) (New) (CBCS) Examination:
March/April - 2026
Advanced Accountancy / Advanced Cost Accountancy
International Financial Management (MCOM0421)**

Day & Date: Thursday, 23-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple choice questions:**08**

- 1) _____ is a systematic record of all the economic transaction between one country and rest of the world.
 - a) Balance of Trade
 - b) Balance of Transaction
 - c) Budget
 - d) Balance of Payments
- 2) As per IMF balance of payment manual, import export of goods should be presented on _____.
 - a) FOB basis
 - b) FOR basis
 - c) CIF basis
 - d) FOI basis
- 3) Who defines Balance of Payment?
 - a) Marshall
 - b) Kindleberger
 - c) Keynes
 - d) Smith
- 4) Components of BOP?
 - a) Current Account
 - b) Capital Account
 - c) Both (a) and (b)
 - d) Cash Account
- 5) _____ is a systematic record of all transactions of a country in a year.
 - a) Balance of Payment
 - b) Balance of Trade
 - c) Current Account of Balance of Payment
 - d) Payment of Profession
- 6) The current account of Balance of Payment includes trade balance and _____.
 - a) Settlement account
 - b) Capital account
 - c) Invisibles
 - d) Errors and omissions

- 7) Which of the following statements is correct with respect to the convertibility of Indian rupee?
- a) It is convertible on capital account
 - b) It is convertible on current account
 - c) It is convertible both on current and capital account
 - d) Cash account
- 8) Which of the following is not an advantage of full capital account convertibility?
- a) Encourages import
 - b) Boosts exports
 - c) Easy access to forex
 - d) Promotes trade and capital flows between nations

B) True or False.**04**

- 1) A Natural Calamities are affected on BOP.
- 2) Capital A/c convertibility of the Indian Rupee implies for Personal Purpose.
- 3) Exchange rate cannot be impact on BOP.
- 4) SDR's means Special Drawing Rights.

Q.2 Answer the following. (Short Answer)**12**

- a) Component in International Finance
- b) Feature of Foreign Exchange Market
- c) Define International Finance Market
- d) Define International Liquidity.

Q.3 Short Answer Questions:**12**

- a) Risk and uncertainties in International Finance
- b) Explain the term of SDR's.

Q.4 Long Answer Question. (Any One)**12**

- a) Explain the term of Foreign Exchange Securities with nature and scope and explain Innovation in Foreign Exchange Securities.

OR

- b) What is the International Portfolio Management and explain its important?

Q.5 Long Answer Question. (Any One)**12**

- a) International Monetary System and recent development in International Finance. Explain briefly.

OR

- b) Intermediaries Theory of Foreign Exchange Rate determination and Impact of exchange rate on BOP.

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Set **P**

**M.Com. (Semester - IV) (New) (CBCS) Examination:
March/April – 2026
Commercial Banking in India (MCOM0422)**

Day & Date: Thursday, 23-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Multiple Choice Questions.**08**

- 1) Which is a corporate customer service by banks?
 - a) Personal loans
 - b) Housing loans
 - c) Working capital loans
 - d) Fixed deposits

- 2) What is the goal of Credit Appraisal?
 - a) Promoting products
 - b) Attracting new customers
 - c) Evaluating borrower's creditworthiness
 - d) Recovering bad loans

- 3) In bank investments, SLR stands for _____
 - a) Secured Lending Rate
 - b) Statutory Liquidity Ratio
 - c) Simple Loan Ratio
 - d) Savings Level Ratio

- 4) Who manages the Human Resource Development in banks?
 - a) Cashier
 - b) Branch Manager
 - c) HR Department
 - d) Legal Advisor

- 5) Which Act helps banks to recover bad loans without court's help?
 - a) Companies Act
 - b) SARFAESI Act
 - c) Banking Regulation Act
 - d) RBI Act

- 6) SHG-2 mainly focuses on _____
 - a) Large industries
 - b) Middle-class loans
 - c) Repeat loans and long-term support
 - d) High income group

- 7) Which is a part of E-banking?
 - a) Passbook printing
 - b) ATM
 - c) Mobile Banking
 - d) Cheque writing

- 8) VRS in banks stands for _____
- a) Voluntary Retention Scheme
 - b) Very Risky Service
 - c) Voluntary Retirement Scheme
 - d) Verified Review System

B) True or False.

04

- 1) The SARFAESI Act helps in restructuring debt.
- 2) Banks only provide services to retail customers.
- 3) Credit risk is not related to loans.
- 4) Performance evaluation is part of HRM in banks.

Q.2 Answer the following. (Short Answers)

12

- a) What are NPAs? How do they affect banks?
- b) State any three functions of investment management in banks.
- c) What are the key objectives of Human Resource Management in banks?
- d) Write a short note on micro credit.

Q.3 Answer the following. (Short Notes)

12

- a) Debt restructuring under SARFAESI Act
- b) Pay structure in public sector and private sector banks

Q.4 Attempt the following. (Any One) (Long Answer)

12

- a) Describe the classification of NPAs and methods of managing them.

OR

- b) Explain the RBI guidelines and policies for priority sector lending.

Q.5 Attempt the following. (Any One) (Long Answer)

12

- a) What are the policies and practices related to HRD in Indian banks?

OR

- b) Discuss the significance of portfolio securitization and its benefits to banks.

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Set **P**

**M.Com. (Semester - IV) (New) (CBCS) Examination:
March/April – 2026
Introduction to SPSS (MCOM0424)**

Day & Date: Thursday, 23-04-2026
Time: 03:00 PM To 05:30 PM

Max. Marks: 60

- Instructions:** 1) All questions are compulsory.
2) Figures to the right indicate full marks.
3) Use of soundless calculators is allowed.

Q.1 A) Choose the correct alternatives form the given alternatives. 08

- 1) Which type of graph is not directly available in SPSS?
 - a) Bar chart
 - b) Pie chart
 - c) Line chart
 - d) Histogram

- 2) _____ SPSS function would you use to create a new variable based on a formula.
 - a) Recode
 - b) Compute
 - c) Sort Cases
 - d) Descriptives

- 3) "Compute Variable" in SPSS is used to _____.
 - a) Sort data
 - b) Delete variables
 - c) Create a new variable from existing ones
 - d) Handle missing values

- 4) Customizing graphs in SPSS includes _____.
 - a) Changing titles and axis labels
 - b) Computing new variables
 - c) Sorting cases
 - d) Deleting variables

- 5) _____ NOT a type of measurement scale in SPSS.
 - a) Nominal
 - b) Categorical Ratio
 - c) Ordinal
 - d) Ratio

- 6) Which of the following formats can SPSS import data from?
 - a) Excel
 - b) CSV
 - c) Word Files
 - d) All the above

- 7) SPSS is mainly used for _____.
 - a) Text editing
 - b) Statistical data analysis
 - c) Web designing
 - d) Programming

8) Which option in SPSS allows exporting graphs and tables to Word or PDF?

- a) File → Save As
- b) Graph → Export Chart
- c) File → Export
- d) Analyze → Export Data

B) True or False.

04

- 1) Once a dataset is created, it cannot be edited in SPSS.
- 2) SPSS syntax is a command language that performs analyses automatically.
- 3) SPSS stands for Statistical Package for the Social Sciences.
- 4) Handling cases in SPSS helps organize data in ascending or descending order.

Q.2 Answer the following.

12

- a) State the uses of SPSS.
- b) What are the benefits of using syntax instead of menus?
- c) Describe the difference between a variable name and a variable label.
- d) Describe any two measurement scales used in SPSS.

Q.3 Attempt the following.

12

- a) Explain how to enter and edit data manually in SPSS.
- b) Explain the history and development of SPSS software.

Q.4 Attempt the following. (Any One)

12

- a) Discuss the use of descriptive statistics in SPSS. Explain how to obtain frequencies, measures of central tendency and dispersion using SPSS.

OR

- b) Explain how to import data from external sources such as Microsoft Excel, CSV, or text files into SPSS.

Q.5 Attempt the following. (Any One)

12

- a) Describe the steps to create and customize a bar chart, pie chart, histogram, and boxplot in SPSS.

OR

- b) Discuss the steps involved in creating and defining variables in SPSS. Explain the importance of assigning variable names, labels, types, and measurement levels.

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**M.Com. (Semester - III) (CBCS) Examination:
March/April – 2026
Entrepreneurship Development (4063-13)**

Day & Date: Wednesday, 29-04-2026
Time: 11:00 AM To 02:00 PM

Max. Marks: 80

Instructions: 1) All questions are compulsory.
2) Figures to the right indicate full marks.

Q.1 A) Select the correct alternative. 10

- 1) _____ refers to the process of enhancing the skills, knowledge, abilities and motivation of individuals to become successful entrepreneurs.
 - a) Entrepreneurship Development
 - b) Business
 - c) Start-up
 - d) Service

- 2) _____ are the objectives of Entrepreneurship Development.
 - a) To promote innovation and new ventures
 - b) To improve economic development
 - c) To identify and develop potential entrepreneurs
 - d) All of these

- 3) _____ are the problems arises for Entrepreneurship Development.
 - a) Lack of finance and credit facilities
 - b) Inadequate training programs
 - c) Lack of awareness and motivation
 - d) All of these

- 4) MSME stands for _____.
 - a) Medium Small Micro Enterprises
 - b) Micro Small Medium Enterprises
 - c) Micro Scale Medium Enterprises
 - d) Medium Scale Micro Enterprises

- 5) MSMEs play a significant role in _____.

a) Increasing imports	b) Generating employment
c) Reducing population	d) Increasing inflation

- 6) District Industrial Centre (DIC) is a government agency established to promote and develop small-scale industries at the _____.

a) State Level	b) National Level
c) District level	d) None of these

