PARLE TILAK VIDYALAYA ASSOCIATION'S

M.L. DAHANUKAR COLLEGE OF COMMERCE, VILE PARLE (EAST), MUMBAI – 400 057

CLASS TEST

Class: **M.Com. Part II – Semester III**

Sub: **Accounting & Taxation for E-Commerce Industries**

Date: 28/11/2024 Max Marks: **20** Time: **40 minutes**

Instructions: (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

Q.1) Multiple Choice Questions (1 mark each) **10 marks**

1. E-commerce offers _______________ benefit to the firm.
   A. Less Operating Cost
   B. Limited area coverage
   C. No competition
   D. Heavy Investment

2. Under _____________, the e-commerce business firms sell directly to consumers.
   A. Principal to Principal
   B. Aggregator
   C. Principal to Agent
   D. Open Market Place Model

3. In 1995, _____________ started Amazon.
   A. Jeff Bezos
   B. Bill Gates
   C. Pierre Omidyar
   D. Michael Aldrich

4. ____________ is an example of aggregator e-commerce model.
   A. Big Basket
   B. Uber
   C. Commodity markets
   D. Olx

5. _____________ is one of the characteristics of Open Marketplace model.
   A. Third-Party Sellers
   B. Inventory Ownership
   C. Less Product Selection
   D. Higher Capital Requirement

6. __________ is the key characteristic of an e-commerce.
   A. Complicated interface
   B. Slow load time
   C. User-friendly design
   D. Limited payment options

7. What is the full form of UPI?
   A. Unified Payment Integration
   B. Unified Payment Interface
   C. Universal Payment Infrastructure
   D. Unified Pay Identification

8. An ____________ system is a way of making transactions or paying for goods and services through an electronic medium, without the use of checks or cash.
   A. E-Payment
   B. E-Mail
   C. E-Marketing
   D. E-Media Planning

9. ____________ is the main advantage of using digital payment methods.
   A. Higher transaction fees
   B. Instant transactions
   C. No internet required
   D. Only works with banks

10. _________ became the first service to offer electronic mail capabilities and technical support to personal computer users.
   A. Hathway
   B. CompuServe
   C. Jio
   D. Minitel

Q.2) Answer the following (2 marks each) **10 marks**

1. What is E-commerce?
2. Explain the challenges faced by E-commerce firm.
3. Explain Inventory Led Model.
4. What are the features of Digital Payment Ecosystem?
5. What is reconciling of digital transaction?

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M.L. DAHANUKAR COLLEGE OF COMMERCE, VILE PARLE (EAST), MUMBAI – 400 057

CLASS TEST

Class: M.Com. Part II – Semester III

Sub: Advanced Auditing

Date: Max Marks: 20 Time: 40 minutes

Instructions: *(1) All questions are compulsory.*

(2) Figures to the right indicate full marks.

Q.1) Multiple Choice Questions (1 mark each) **10 marks**

1. Audit standards are decided by ___________.
   a) AAB b) ASB
   c) MCA d) SEBI
2. Extent of audit documentation depends on _________.
   a) Nature of Business b) Review of legal cases
   c) Analysis of budgeted cash flow d) Analysis of interim financial statements
3. Embezzling receipts is a __________.
   a) Misappropriation of assets b) Fraudulent Reporting
   c) Not disclosing transactions d) Committing Error
4. In case the Auditor has come across any significant transactions outside the normal course of business he should _________.
   a) Ignore the transaction b) Evaluate the business rationale of such significant transaction
   c) Report it to the Central Govt. d) Report it to the Registrar of Company.
5. The auditor's responsibility regarding laws and regulations is ________.
   a) To ensure compliance with laws and regulations
   b) To identify and report all instances of non-compliance
   c) To consider laws and regulations in the audit of financial statements
   d) To ignore laws and regulations unless they impact the financial statements
6. Indicators to be considered for verifying compliance with laws and regulations include _________.
   a) Investigation by government dept. b) Payment for unspecified services
   c) Excessive sales commission d) All of the above
7. The primary purpose of auditor's communication with TCWG is ________.
   a) To provide audit findings b) To obtain audit evidence
   c) To communicate significant audit matters d) To obtain management representation
8. Significant risk identified by the auditor include _______.
   a) Approach to internal control b) Materiality
   c) Material Misstatement d) All of the above
9. Client's business is understood from ________.
   a) Audit programme b) Organisation chart
   c) Audit strategy d) Audit approach
10. Audit strategy is concerned with designing optimized ________ that seek to achieve the necessary audit assurance at the lower cost within the constraints of the information available.
    a) audit procedures b) audit techniques
    c) audit approaches d) audit programme

Q.2) Answer the following/Explain the terms (2 marks each) **10 marks**

1. What are the objectives of audit documentation?
2. Fraud.
3. TCWG
4. Audit Working Papers
5. Professional Skepticism

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M.L. DAHANUKAR COLLEGE OF COMMERCE, VILE PARLE (EAST), MUMBAI – 400 057

CLASS TEST

Class: **M.Com. Part II – Semester III**

Sub: **Advanced Trends in Accounting - III**

Date: 27/11/2024 Max Marks: **10** Time: **20 minutes**

Instructions: (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

Q.1) Multiple Choice Questions (1 mark each) **05 marks**

1. For E-commerce operators, GST registration is ______.
   - A. Voluntary if turnover is below Rs. 10 lakhs
   - B. Compulsory regardless of turnover
   - C. Compulsory only if turnover exceeds Rs. 40 lakhs
   - D. Not required at all
2. Within how many days should an application for amendment of GST registration be filed in case of changes in core fields?
   - A. 7 days
   - B. 15 days
   - C. 30 days
   - D. 90 days
3. A document issued by a registered supplier for exempt or non-GST supplies is called as _____.
   - A. GST Tax Invoice
   - B. Bill of Supply
   - C. Debit Note
   - D. Credit Note
4. When is an E-Way Bill required?
   - A. For all domestic sales
   - B. For the transportation of goods valued above Rs. 50,000
   - C. Only for interstate transactions
   - D. For the transportation of goods valued above Rs. 2,00,000
5. What is an E-Invoice in the context of GST?
   - A. An electronic format for standard invoices
   - B. A physical invoice signed digitally
   - C. A summary of sales tax collected
   - D. An invoice exempts from tax

Q.2) Solve the following (2.5 marks each) **05 marks**

1. Explain E-way Bill.
2. What is a Debit note?

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M.L. DAHANUKAR COLLEGE OF COMMERCE, VILE PARLE (EAST), MUMBAI – 400 057

CLASS TEST

Class: **M.Com. Part II – Semester III**

Sub: Corporate Financial Accounting

Date: Max Marks: **20** Time: **40 minutes**

Instructions: (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

Q.1) Multiple Choice Questions (1 mark each) **10 marks**

1. Capitalised value of Super profit = Super profit * 100 / __________
   a) rate of return on capital employed b) rate of dividend
   c) Normal rate of return d) rate of gross profit
2. Normal Profit is _______
   a) Average profit earned b) Profit earned by similar companies
   c) standard profit earned d) Extra profit earned
3. Goodwill is valued when ______
   a) goods are sold b) Ownership of business is changed
   c) goods are purchased d) organisation earns huge profit
4. While Calculating Future maintainable profit, non-trading income should be _____
   a) included in the profit b) excluded from the profit
   c) added to assets d) deducted from assets
5. While calculating Capital employed ______ are to be considered.
   a) only tangible assets b) only fictitious asserts
   c) Goodwill d) tangible assets and liabilities
6. Shares are valued on _______
   a) purchase of new asset b) sale of goods
   c) mergers of businesses d) repayment of Loans
7. Financial Analyst use Earning Per Share in evaluating ________ of the enterprise.
   a) financial Position b) efficiency of inventory
   c) operating performance d) repayment capacity of loan
8. An enterprise should present _________
   a) only Basic earnings per share b) Only diluted earnings per share
   c) basic & diluted earnings per share d) report without earning per share
9. Ind As 19 is applicable for ________
   a) Earning per share b) Employees Benefits
   c) Intangible assets d) Financial Instruments
10. Employee benefits that are expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the related service is treated as _______ benefits.
    a) short term employee b) Post-employment
    c) other long term employee d) termination

Q.2) Solve the following (2 marks each) **10 marks**

1) Net profit after tax for last five years are: Rs.40,000; Rs.42,000; Rs.45,000; Rs.46,000; Rs.47,000
   Average Capita Employed is Rs.4,00,000
   Normal rate of return 10%
   Calculate goodwill at five years of super profit.

2) Net Assets at Market value Rs.9,72,000
   Preference share Capital Rs.5,50,000

Equity Shares of Rs.10 each Rs.3,50,000
Calculate Intrinsic value per equity share.

3) Calculate Weighted average number of shares from the following details:
01-04-2023 opening balance 10,000 equity shares
01-07-2023 Issued 6,000 equity shares for cash
01-09-2023 Issued 4,000 equity shares as consideration for purchase of machinery.

4) Calculate Basic Earning per share from the following details:

Number of equity shares as on 01-04-2023	: 67,500 shares
Net profit after tax for 2023-24	: Rs.2,00,000
10% Preference shares Capital	: Rs. 1,00,000

5) Calculate Yield value per equity share from the following details:
Future maintainable profit Rs.42,000
Equity shares of Rs.10 each Rs.3.50,000
Normal rate of return 8%

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M.L. DAHANUKAR COLLEGE OF COMMERCE, VILE PARLE (EAST), MUMBAI – 400 057

CLASS TEST

Class: M.Com. Part II – Semester III

Sub: Entrepreneurial Management

Date: 26 Nov 2024 Max Marks: 20 Time: 40 minutes

Instructions: (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

Q.1) Multiple Choice Questions (1 mark each) **10 marks**

Q 1 :- Which of the following is NOT a characteristic of entrepreneurship?
a) Risk-taking
b) Innovation
c) Inheritance of wealth
d) Opportunity recognition

Q2:- What is a key benefit of entrepreneurship to society?
a) Monopoly creation
b) Employment generation
c) Import restrictions
d) Decreased competition

Q3 :- Which initiative launched by the Government of India aims to promote entrepreneurship?
a) Skill India
b) Start-Up India
c) Make in India
d) Digital India

Q4:- Which socio-cultural factor can positively influence entrepreneurship development?
a) Lack of role models
b) Cultural emphasis on stability over risk
c) High value placed on independence and innovation
d) Strong preference for government jobs over private ventures

Q5:-Which cultural trait is likely to deter entrepreneurship?
a) Openness to new ideas
b) Tolerance for failure
c) High level of risk aversion
d) Acceptance of change

Q6:- What is a common legal barrier faced by entrepreneurs?
a) Inadequate networking skills
b) Lengthy registration processes for new businesses
c) High employee turnover
d) Lack of family support

Q7:- Which of the following is considered a key element of the entrepreneurial environment?
a) The entrepreneur's personal hobbies
b) Government policies and regulations
c) The entrepreneur's financial habits
d) The number of employees in the company

Q8:- How does financial analysis help entrepreneurs during the startup phase?

a) By eliminating the need for a business plan
b) By projecting future cash flows and identifying funding needs
c) By reducing the importance of marketing efforts
d) By focusing solely on long-term financial goals

Q9:- Conducting regular financial analysis helps entrepreneurs to:
a) Avoid paying taxes
b) Monitor financial performance and make adjustments as needed
c) Focus solely on expanding the business without analyzing costs
d) Increase the number of employees without considering expenses

Q10:- Which of the following is considered a key tool for financial analysis?
a) Social media analysis
b) Ratio analysis, such as profitability and liquidity ratios
c) Employee performance evaluation
d) Marketing segmentation

Q.2) Explain the terms (2 marks each) **10 marks**

1) Angel Investor
2) Entrepreneurial environment
3) SWOC Analysis
4) Tools of financial Analysis
5) Schumpeter's Innovation Theory

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M.L. DAHANUKAR COLLEGE OF COMMERCE, VILE PARLE (EAST), MUMBAI – 400 057

CLASS TEST

Class: **M.Com. Part II Semester III**

Sub: **GREEN MARKETING**

Date: 28/11/2024 Max Marks: **20** Time: **40 minutes**

Instructions: (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

Q.1) Multiple Choice Questions (1 mark each) (10)

1) Which organization is known for setting standards for environmentally friendly product.
   a) WTO b) EPA
   c) IMF d) Federal reserve
2) Which demographical factors is often linked with higher green purchase behaviour.
   a) Age b) Income level
   c) Education level d) Occupation
3) Which type of energy is considered green.
   a) Coal b) Solar
   C) Oil d) Nature gas
4) Which segment is the least likely to be interested in green product.
   a) Tree blue greens b) Eco-champions
   c) Green skeptics d) Green avoiders
5) Which term best descried a product that is falsely advertised as environmentally friendly.
   a) Greenwashed b) Eco-certified
   c) Sustainable d) Organic
6) Which segment is characterized by consumers who are aware of environmental issues but do not consistently purchase green product.
   a) Green skeptics b) Occasional green consumers
   c) Tree blue greens d) Green avoiders
7) Which of the following is NOT a principal of green design.
   a) Energy efficiency b) Use of renewable resources
   c) Planned obsolescence d) Waste reduction
8) Which of the following is a psychological factor affecting green purchase decision.
   a) Income level b) Environmental concern
   c) Price sensitivity d) Advertising frequency
9) Which regulatory body might address issues of greenwashing in advertising.
   a) Food and Drug administration b) SEBI
   c) IMF d) Federal trade commission
10) What does the place element in the green marketing mix focus on.
   a) Using traditional distribution b) Minimization carbon footprint
   c) Increasing product price d) Reduction product variety

Q.2) Explain the terms (2 marks each) **10 marks**

1) Green washing
2) Eco-labelling
3) Green consumer
4) Carbon footprint
5) Green marketing mix

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M.L. DAHANUKAR COLLEGE OF COMMERCE, VILE PARLE (EAST), MUMBAI – 400 057

CLASS TEST

Class: M.Com. Part.II – Semester III

Sub: Marketing Strategies and Practices

Date: Max Marks: 20 Time: 40 minutes

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

Q.1 Multiple Choice Questions **10 marks**

1. ________ marketing focuses on activities directed towards employees to align them with company goals.
   a) External b) Cause c) Internal d) Relationship
2. ________ refers to dividing the market into smaller, more manageable groups.
   a) Segmentation b) Strategy c) Indirect d) Direct
3. A company's unique selling proposition (USP) focuses on ________.
   a) Product Features b) Customer Benefits c) Competitor's Strengths d) Market Size
4. The term 'B2C' in marketing refers to ________.
   a) Business to Customer b) Buyer to Consumer
   c) Buyer to Channel d) Business to Channel
5. ________ marketing refers to direct interactions with customers through channels like email, telemarketing, and online platforms.
   a) Green b) Guerrilla c) Indirect d) Direct
6. ________ is the perception that customers form about a brand based on their experiences.
   a) Brand Image b) Brand Loyalty c) Brand Etiquettes d) Brand Labelling
7. Which quadrant of SWOT analysis involves factors beyond the company's control?
   a) Strengths b) Weaknesses c) Opportunities and Threats d) Strengths and Weaknesses
8. ________ marketing uses unconventional methods to promote brands, often in public areas, to make a lasting impression on customers.
   a) Ambient b) Street c) Ambush d) Stealth
9. ______ involves setting a high price initially and then gradually lowering it over time?
   a) Penetration Pricing b) Skimming Pricing c) Psychological Pricing d) Bundle Pricing
10. Who coined the term 'Triple Bottom Line'?
    a) Michael Porter b) John Elkington c) Peter Drucker d) Milton Friedman

Q.2 Explain the terms (2 marks each) - **10 marks**

1. Price
2. Green Marketing
3. Production concept
4. SBU
5. Offensive Marketing

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CLASS TEST

Class: **M.Com. Part II – Semester III**

Sub: SOCIAL MEDIAMARKETING

Date: 27/11/24 Max Marks: **10** Time: **20 minutes**

Instructions: (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

Q.1) Multiple Choice Questions (1 mark each) **6 marks**

1. Who is a nano-influencer?
   a. 1,000-10,000 followers
   b. 10,000-100,000 followers
   c. 100,000-1,000,000 followers
   d. 1,000,000+ followers
2. What is the primary goal of social media engagement?
   a. Increase sales
   b. Drive Website Traffic
   c. Build Brand Awareness
   d. Improve Customer Service
3. . . What is influencer marketing's primary benefit?
   a. Increased sales
   b. Improved brand awareness
   c. Enhanced credibility
   d. All of the above
4. What is LinkedIn's primary purpose?
   a. Professional networking
   b. Social networking
   c. Job searching
   d. Content sharing
5. What is Pinterest's primary demographic?
   a. Female users
   b. Male users
   c. Young adults
   d. Seniors
6.. What is Facebook's minimum age requirement?
   a. 13 years old
   b. 16 years old
   c. 18 years old
   d. 21 years old

Q.2) Explain the terms (2 marks each) **4 marks**

a. Web 2.0
b. Brand Advocates

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M.L. DAHANUKAR COLLEGE OF COMMERCE, VILE PARLE (EAST), MUMBAI – 400 057

CLASS TEST

Class: **M.Com. Part II – Semester III**

Sub: TALENT MANAGEMENT

1 correction

Date: 27/11/2024 Max Marks: **20** Time: **40 minutes**

Instructions: (1) All questions are compulsory.

(2) Figures to the right indicate full marks.

Q.1) Multiple Choice Questions (1 mark each) **10 marks**

1. ______ indicates analyzing current workforce capabilities and predicting future needs
   a. Onboarding
   b. Workforce Planning
   c. Training and Development
   d. Performance Management
2. _______ is a part of 3 C's of Talent Management
   a. Consistency
   b. Completeness
   c. Contribution
   d. Coincidence

3) Talent acquisition refers of
a) Training & upskilling manpower
b) Feedback and evaluation
c) Identifying future lead
d) Attracting and hiring top talent.

4. _______ popularized the term "war of talent"
   a. McKinsey
   b. Deloitte
   c. Henry Fayol
   d. Adam Smith
5. Talent Acquisition does not result in _______.
   a. Improved Quality
   b. Better Alignment with Company Goals
   c. Reduced Workforce Efficiency
   d. Cost Effective Recruiting
6. . . Changing Workforce Demographics is _____ for Talent Management.
   a. A boon for
   b. A challenge to
   c. Is beneficial for
   d. Is a result of
7. . _______ ensures leadership continuity
   a. Succession Planning
   b. Performance Appraisal
   c. Job Rotation
   d. External Recruitment
8. ______ involves lower cost and shorter onboarding time
   a. Internal Recruitment
   b. External Recruitment
   c. Campus Recruitment
   d. Headhunting
9. _______ is not a reason of Talent Crunch
   a. Demographic Shifts
   b. Rapid Technological Advancement
   c. Transparent Performance Appraisal
   d. Supply- Demand Mismatch
10. _______ directly attracts talented employees.

a. Fair and Competitive Compensation
b. Training Programs of Company
c. HR Strategy and Planning
d. Staff Welfare Programs

Q.2) Explain the terms (2 marks each) **10 marks**

a. Succession Planning
b. Talent Acquisition
c. Job Rotation
d. Employee Engagement
e. Job Design