



ARKAJAIN
University
Jharkhand

4th Semester End Term Examination: 2021-22.

Subject : Entrepreneurship Development

Roll No:

Course : B.COM

Full Marks : 70

Time : 3 Hours.

Instructions to the Candidates:

- Read the question paper very carefully.
- Start writing from 2nd page onwards; **Don't Write On The 1st Page Backside.**
- Question Paper is divided into Three Parts -A, B & C.
- Part-A is containing 12 multiple choice questions.
- Part- B containing SIX questions out of which FOUR questions are to be answered.
- Part C containing FOUR questions out of which TWO questions are to be answered.
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PART - A

Multiple Choice Questions

[12x1=12]

1. During this phase of the Venture Cycle, the sales begin to slowly decrease
 - a) Shake out
 - b) Maturity
 - c) Growth
 - d) None
2. _____ is a natural barrier for international trade
 - a) Tariff
 - b) Non-Tariff
 - c) Import Quotas
 - d) None of the above
3. The step wherein an entrepreneur decides on the future prospects of the business is known as
 - a) Resourcing
 - b) Harvesting
 - c) Management
 - d) None of the above
4. Importance of international business to the firm
 - a) Expansion of domestic market
 - b) Low Manufacturing Cost
 - c) Improves Image of the Company
 - d) All of the above
5. These entrepreneurs tend to have thick skin and don't give up easily
 - a) Hustlers
 - b) Grinders
 - c) Risk Bearers
 - d) None of these.

6. _____ is the IPR used to protect artistic and literary works

- a) Trademark
- b) Copyright
- c) Patents
- d) None of these

7. These entrepreneurs aim at making the world a better place not to create wealth for the founders.

- a) Scalable Startup Entrepreneurship
- b) Small Business Entrepreneurship
- c) Large Company Entrepreneurship
- d) Social Entrepreneurs

8. In a Business plan _____ is the part where you describe your potential customers

- a) Business Concept
- b) Marketplace section
- c) Financial Section
- d) None of these

9. This process involves free thinking and generating ideas

- a) Heuristics
- b) Brainstorming
- c) Analytical Discovery
- d) None of these.

10. If a company is not publicly traded then it's worth is called

- a) Venture Valuation
- b) Private Equity
- c) Net worth
- d) None

11. The step wherein an entrepreneur decides on the manpower and financing the company is known as

- a) Resourcing
- b) Harvesting
- c) Management
- d) None of the above

12. These innovations replace and shape a new market

- a) Incremental Innovations
- b) Open Innovations
- c) Disruptive Innovations
- d) None of these

PART - B

Answer any FOUR out of SIX

[4x7=28]

1. Define the terms: open innovation & closed innovation.
2. Write a short note on "Design thinking".
3. Entrepreneurs are risk takers. Comment.
4. Define the term 'market research'. Discuss types of market research with examples.
5. What do you understand by Scalable startup entrepreneurship. Cite examples
6. 'Passion is something that drives an entrepreneur' Elaborate

PART - C

Answer any TWO out of FOUR [2x15=30]

1. What do you mean by Intellectual property rights? List down type of creation and associated IPK's.
2. Discuss the stages of venture life cycle and draw proper graphical representation
3. While creating your own company discuss various stages of an entrepreneurial venture.
4. Write a note on different types of Entrepreneurs.

Subject : Financial Management

Roll No:

Course : B.COM

Full Marks : 70

Time : 3 Hours.

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PART - A

Multiple Choice Questions

[12x1=12]

1. Investment can be defined as
 - a) Person's dedication to purchasing a house or flat
 - b) Use of capital on assets to receive returns
 - c) Usage of money on a production process of products and services
 - d) Net additions made to the nation's capital stocks
2. The concept of financial management is
 - a) Profit maximization
 - b) All features of obtaining and using financial resources for company operations
 - c) Organization of funds
 - d) Effective Management of every company
3. What is the primary goal of financial management?
 - a) To minimise the risk
 - b) To maximise the owner's wealth
 - c) To maximise the return
 - d) To raise profits
4. GST is a consumption of goods and service tax based on.
 - a) Development
 - b) Dividend
 - c) Duration
 - d) Destination

5. The finance manager is accountable for.
- Earning capital assets of the company
 - Effective management of a fund.
 - Arrangement of financial resources
 - Proper utilisation of funds
6. The market value of the shares is decided by
- The investment market
 - The government
 - Shareholders
 - The respective companies
7. The capital budget is associated with.
- Long terms and short terms assets
 - Fixed assets
 - Long terms assets
 - Short term assets
8. CAPM stands for.
- Capital asset pricing model.
 - Capital amount printing model.
 - Capital amount pricing model.
 - Capital asset printing model.
9. What does financial leverage measure?
- No change with EBIT and EPS
 - The sensibility of EBIT with % change with respect to output
 - The sensibility of EBIT with % change with respect to output
 - % variation in the level of production
10. From the below-mentioned items which are financial assets?
- Machines
 - Bonds
 - Stocks
 - a and c
11. Funds are financial resources in the form of:
- Corporate capital
 - Business funds
 - Cash Equivalents
 - All of these
- 12 Business finance deals with which of the following?
- Utilize funds efficiently
 - Procuring funds from different sources on fair terms
 - Both of these
 - None of these

PART - B

Answer any FOUR out of SIX

[4x7=28]

- Write a short note on Operating Leverage
- What is the difference between WACC & Cost of Capital?
- What is wealth maximization?
- Explain the MM Approach.
- Amaranth Cements Ltd has the following capital structure

Particulars	Market Values	Book Values	Cost %
Equity Share Capital	80	120	18
Preference Share Capital	30	20	15
Fully Secured Debentures	40	40	14

Calculate the company's weighted average cost of capital based on both market values & Book Values. Cost of Individual source of capital is net of taxes

6. Business Machines Ltd has issued redeemable debentures of Rs 100 each repayable at the end of 8 year period on a coupon rate of 14%. The flotation expenses is 10% of issue amount. Calculate the cost of Debt.

PART - C

Answer any TWO out of FOUR

[2x15=30]

- Explain in detail "Capital Structure"
 - What is the importance of Working Capital?
 - Explain the concept of Risk and Return, & the role of Finance Manager in striking a balance for the same.
 - American Express Ltd is setting up a project with a capital outlay of Rs 60000. It has the following two alternatives in financing the project cost:
 - 100Equity
 - Debt Equity Ratio 2:1
- The rate of interest payable on debt is 18%p.a .The corporate tax rate is 40% .Calculate the indifference point between two alternative methods of financing.

1715/22



4th Semester End Term Examination: 2021-22.

Subject : Cost Accounting **Roll No:**

Course : B.COM **Time** : 3 Hours.

Full Marks : 70

4. The statement of Profit and Loss of Awkash engineering Co .Ltd. for the year ended 31st March, 2014 was as follows:

Dr	Particulars	Amount	Particulars	Amount	Cr
	To materials	80,000	By sales	2,25,000	
	To direct labour	60,000	By interest on investment	5,000	
	To carriage inward	5,000			
	To factory expenses	20,000			
	To office expenses	8,000			
	To selling expenses	10,000			
	To debenture interest	2,000			
	To net profit	45,000			
		2,30,000			2,30,000

Cost Accounts has disclosed a profit of Rs 41,500. On scrutiny of the two sets of

- accounts, the following facts were revealed:
1. Works overhead overcharged in Cost accounts were Rs 18,000
 2. Office Expenses charged in Cost accounts Rs 8,500
 3. Selling Expenses charged in cost accounts Rs 12,000
 4. Debenture interest has not been charged in cost accounts
 5. Interest on investment has not been included in Cost accounts.
- You are required to reconcile the profits shown by the two sets of accounts by preparing a Reconciliation Account.

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PART - A

[12x1=12]

Multiple Choice Questions

1. EOQ deals with inventory order
 - a) False
 - b) Not applicable
 - c) True
 - d) None of the above
2. ABC analysis means
 - a) Divides stock into three categorie
 - b) Divides stock into two categories
 - c) Both a and b
 - d) All the above.
3. GRN is
 - a) Goods investment note
 - b) Goods received note
 - c) Both a and b
 - d) None of these
4. Cost accounts does not deal with notional figures :
 - a) False
 - b) Not applicable
 - c) True
 - d) None of these
5. MRN is
 - a) Both a and c
 - b) Material returned to supplier
 - c) Material returned from
 - d) Material returned from states to production dept.

6. Store ledger is maintained by:

- a) Store department
- b) Both A and C
- c) Cost accounts office
- d) None of these

7. Recognised methods of issue are :

- a) FIFO
- b) WAR
- c) LIFO
- d) Both A and B

8. Weighed average rate

- a) Takes into account the weighed average of stock
- b) Takes into account the simple average of stocks.
- c) Both A and B
- d) None of the above.

9. BOM means

- a) Board of material
- b) Is the detail of all parts required for production.
- c) Beam of material
- d) None of the above

10. JIT means

- a) Is an American method
- b) Is a Japanese method
- c) Both a and b
- d) None of the above

11. In Halsey plan

- a) There is no sharing of time saved between employer / employee
- b) Time saved is shared between employer / employee
- c) Both a and b
- d) None of the above

12. Piece rate example is:

- a) Taylors differential plan
- b) Halsey premium plan
- c) Both a and b
- d) None of the above.

PART - B

Answer any FOUR out of SIX

[4x7=28]

1. How will you classify cost on the basis of behaviour?
2. How will you calculate Maximum Stock Level & Minimum Stock Level with brief examples.
3. Write a short note on machine hour rate and how would you calculate the same, explain with an example.
4. Prepare Process Accounts from the following information-

Particulars	Amount
Materials	10000
Wages	12000
Direct Expenses	5000
Units issued	1000 units
Normal Wastage	10%
Sale of Normal Wastage	Rs 10 pu
Actual production of Process	800 units

5. From the following information calculate Prime Cost-

Particulars	Amount
Material Consumed	40000
Direct Expenses	5000
Direct Labour	56000
Abnormal Idle Labour	6000
Opening stock of Materials	8000
Closing stock of Materials	6000

6. Calculate EOQ if -

- Annual consumption 6,000 units
- Cost of ordering Rs. 60
- Carrying costs Rs. 2

PART - C

Answer any TWO out of FOUR

[2x15=30]

1. What is the reason behind the mismatch of profits in cost and financial accounting?
2. Discuss in Detail FIFO & LIFO method of costing with examples.
3. From the following particulars, prepare a cost sheet and statement of profit for the month of January:

Particulars	Amount
Stock of Raw Materials (Jan 1st)	3,000
Purchase of Raw Materials	28,000
Stock of Raw Materials (Jan 31st)	4,500
Productive wages	6,300
Depreciation	2,000
Factory Rent	1,800
Materials destroyed by Fire	200
Office Rent	4,800
General Expenses	600
Selling Overhead	1,500

No of units produced during the month: 4,000 Units



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Subject : Research Methodology

Roll No:

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Roll No.	01-02	03-04	05-06	07-08	09-10	11-12	13-14	15-16	17-18	19-20	21-22	23-24	25-26	27-28	29-30
8															

PART - A

Multiple Choice Questions

[12x1=12]

1. Action research means:
 - a) A longitudinal research
 - b) An applied research
 - c) A research initiated to solve an immediate problem
 - d) A research with socioeconomic objective
2. The scale which was developed with five point scale (Strongly Agree, Agree, Uncertain, Disagree, and Strongly Disagree) is known as:
 - a) Likert scale
 - b) Attitude scale
 - c) Ratio scale
 - d) None of them
3. Questionnaire is an example of
 - a) Primary data collection
 - b) Secondary collection
 - c) a and b both
 - d) None of the above
4. is about sampling items from the population at regular predefined intervals(basically fixed and periodic intervals).
 - a) Systematic sampling
 - b. Quota sampling
 - c) Random sampling
 - d. Multistage sampling

5. are the observable and measurable facts that provide information about the phenomenon under study.

- a) Data
- b) Information
- c) Secondary data
- d) All of them

6. A variable that changes due to the action of another variable is known as the

- a) Independent variable
- b) Extraneous variable
- c) Complex variable
- d) Dependent Variable

7. is a device used to measure the concept of interest in a research project.

- a) Instrument
- b) Survey
- c) Scale
- d) All of them

8. The research design is called as the of the proposed research work.

- a) Blue Print
- b) Reliability
- c) Hypothesis
- d) Research Design

9. Selection of methods of data collection is based on:

- a) The nature of phenomenon under study
- b) Type of research subjects

c) Type of research study

- d) All of them

10. The existing company information is an example of which data?

- a) Primary
- b) Secondary
- c) Both of them
- d) None of them

11. A _____ is a subset of a _____.

- a) Sample, population
- b) Population, sample
- c) Statistic, parameter
- d) All of them

12. There are mainly sources of data

- a) 10
- b) 2
- c) 5
- d) 4

PART - B

Answer any FOUR out of SIX

[4x7=28]

1. What is research? Discuss different characteristics of research.

2. Write short note on:

- a) Primary data
- b) Secondary data.

3. Write short note on:

- a) Sample and Population
- b) Normal Distribution

4. Define the hypothesis. What are the different types of hypothesis? Discuss types of errors in research process.

5. Write short note on:

- a. Probability Sampling
- b. Non-Probability Sampling

6. Define central tendency measure? Mention the different types of central tendency measures? Discuss the characteristics of a good average.

PART - C

Answer any TWO out of FOUR

[2x15=30]

1. Prepare a draft questionnaire for "XYZ Family Restaurant Customer Satisfaction Survey." Specify the coding mechanism for data recording.

2. What is data Processing? Discuss in detail the data processing process in research.

3. Find out the mean, median and mode of the following data:

Marks	0-10	10-20	20-30	30-40	40-50	50-60	60-70	70-80
No. of Students	16	22	25	23	10	33	69	48

4. Discuss the various sampling techniques.



4th Semester End Term Examination: 2021-22.

Subject : Business Ethics

Roll No:

Course : B.COM

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PART - A

Multiple Choice Questions

[12x1=12]

1. Which of the following is a consideration in meeting the minimal standard for a firm to be considered an ethical business?
 - a) Meeting the requirement of the public disclosure test.
 - b) Considering the legality of a decision when choosing the means of Solution.
 - c) Meeting the requirements of deontology.
 - d) Meeting the requirement of utilitarianism.
2. The only social responsibility of any corporate is to focus on how business decisions affect their company operations.
 - a) True
 - b) False
3. Which of the following is the application of ethics to special problems and opportunities experienced by those in business?
 - a) Business utilitarianism
 - b) Business ethics
 - c) Situational ethics
 - d) None of these
4. Which of the following is the study and practice of decisions about what is good, or right?
 - a) Business
 - b) Consequences
 - c) Law
 - d) Ethics

5. Stakeholders of the company includes:
- Suppliers
 - Shareholder
 - Customer
 - All of the above
6. If manager is focusing on end result only which ethical theory does the manager focussing upon
- Deontological
 - Teleological
 - Virtue based
 - None of the above
7. To be successful, business ethics training programs need to:
- Focus on personal opinions of employees.
 - Be limited to upper executives.
 - Educate employees on formal ethical frameworks and models of ethical decision making.
 - Promote the use of emotions in making tough ethical decisions.
8. Organisation can begin the process of establishing organizational ethics programs by developing
- Ethics training programs.
 - Codes of conduct.
 - Ethics enforcement mechanisms.
 - All of the above
9. _____ refers struggling to make a decision with no clear right decision available. This is an example of
- A no-win situation
 - An ethical dilemma
 - A consequential dilemma
 - A win-win situation
10. The practices of a corporate for which it is accountable in relation to other parties is called _____
- Social responsibility
 - Code of Ethics
 - Values
 - Culture
11. What does BE stands for:
- Business ethics
 - Business environment
 - Business eligibility
 - None of these
12. Which moral philosophy seeks the greatest good for the greatest number of people?
- Consequentialism
 - Utilitarianism
 - Egoism
 - Ethical formalism

PART - B

Answer any FOUR out of SIX

[4x7=28]

- What are the sources of ethics? Give a brief description of any one.
- Write a short note on "Whistleblowing".
- What do you understand by Value? How does it create one's personality.
- List down the importance of business ethics.
- What is the importance of trusteeship in modern business?
- 'Ethics is greater than Law'. Elaborate

PART - C

Answer any TWO out of FOUR

[2x15=30]

- Explain any five characteristics of business ethics with relevant examples.
- Write a brief note on "Ethics in Human Resource Mgmt".
- With proper reference to real world explain deontological & teleological theories
- What are the three elements of Indian ethos? Explain with proper examples.