

B.COM STUDENT ASSESSMENT EXAM OCTOBER 2021

TOTAL MARKS 40

Answer any 8 questions. Each carries 5 marks. (8*5=40)

1. What are fictitious assets?
2. State the law of Demand.
3. Mention the meaning of contingent assets ?
4. Point out Fayol's principles of Management.
5. Mention two quantitative characteristics of the double entry system?
6. State two uses of accounting information ?
7. What do you mean by double entry book keeping system,also point out any features of double entry system ?
8. Differentiate current assets and fixed assets.
9. What are the features of partnership?
10. 'Management is a science and an art ' . Explain.

**M.COM: STUDENT ASSESSMENT EXAM, DECEMBER
2021**

Time: 30 Minutes

Marks: 25

Answer all Questions. Each carries 1 Mark.

1. The financial decision involves
 - a. Investment, financial and dividend decision.
 - b. Investment, capital budgeting and dividend decision.
 - c. Investment, financing and dividend decision.
 - d. Investment, working capital and dividend decision.

2. Objective of the firm in financial management is
 - a. Profit maximization
 - b. Profitability maximization.
 - c. Wealth maximization.
 - d. Cash maximization.

3. Value of wealth maximization objective stand for
 - a. Maximization of EPS
 - b. Maximization of the value of debt.
 - c. Maximization of value of equity.
 - d. None of these.

4. Financial Management concerned with the

- a. Raising of funds from the market.
- b. Investing funds in most appropriate assets.
- c. Procurement of funds and their effective utilization.
- d. Management of working funds only.

5. Profit maximization lacks

- a. Time value and money.
- b. Risk and uncertainty.
- c. Vague and ambiguous
- d. All of the above.

6.occurs where a firm has fixed costs that must be met regardless of volume or value of sales.

- a. Financial Leverage
- b. Operating Leverage.
- c. Sales and lease back.
- d. Full payout lease.

7. The policy on heavy reliance on debt to maximize return on equity is called

- a. Trading on equity.
- b. Trading on debt.
- c. Capitalisation.
- d. Capital gearing.

8.indicates the effect on earnings created by the use of fixed charges securities in the capitalization.

- a. Operating Leverage
- b. Leverage.
- c. Financial Leverage.
- d. Lease.

9. Operating leverage arises due to

- a. Operations of the business.
- b. Fixed expenses
- c. Capacity utilization.
- d Efficiency of workers.

10. At Break Even Point.

- a. There is no profit, no loss.
- b. Fixed Cost= contribution.
- c. Variable cost= Sales - Fixed Cost.
- d. All of the above.

11. The ratio obtained by dividing the present value of future cash inflows by the present value of cash outflow is called

- a. Payout ratio.
- b. profitability Index.
- c. NPV.
- d. ARR.

12. Decision regarding long term investment is called

- a. Solvency decision.
- b. Capital Budgeting.
- c. Capital structuring.
- d. Long term investment decision.

13. The rate of discount at which NPV of a project becomes Zero is also known as

- a. ARR
- b. IRR
- c. Alternate Rate of Return.
- d. None of the above.

14. Discounted Cash flow criteria for investment appraisal does not include

- a. Net present Value.
- b. Benefit Cost Ratio.
- c. Accounting Rate of Return.
- d. Internal rate of return.

15. If NPV is positive. the IRR will be

- a. positive.
- b. $k = R$
- c. k less than R .
- d. none of the above.

16. working Capital in a company can be used for financing

- a. Plant and Machinery.
- b. Land and Building.
- c. Intangible assets.
- d. raw materials.

17. Working capital is shouldn't be used for financing

- a. Trade debtors.
- b. Inventory.
- c. Redemption of debentures.
- d. salaries to the staff.

18. Net Working Capital of the firm is

- a. Total Current Assets.
- b. Current Assets - Current Liabilities.
- c. Current liabilities.
- d. Current assets/ Current Liabilities.

19. The policy of financing permanent current asset and part of temporary current asset with long term fund is called

- a. Conservative approach.
- b. Matching Approach.
- c. Hedging Approach.
- d. Hedging Approach.

20. Payback period is calculated from

- a. Annual returns .
- b. Annual cash flows.
- c. Annual profits.
- d. Annual sales.

21. In which method of capital budgeting cash flows are discounted through cost of capital.

- a. NPV.
- b. ARR.
- c. IRR.
- d. None of the Above.

22. If Net present value of a project is greater than zero, then Profitability index of the project is

- a. Greater than one.
- b. Equal to one.
- c. no effect.
- d. none of the above.

23. Capital Budgeting refers to

- a. Demand and supply of capital.
- b. overall cost of capital.
- c. managerial technique of planning capital expenditure of the company.
- d. None of the above.

24. Who proposed the EOQ concept of Inventory management to determine the optimum cash holding in a firm?

- a. Keith. V. Smith.
- b. Miller and Orr.
- c. William. J. Baumol.
- d. J. M. Keynes.

25. A..... entitles a purchaser to buy a fixed number of ordinary shares at a particular price during a specific time period.

- a. Dividend Coupon.
- b. Warrant.
- c. Stock dividend.
- d. Option.

2.2.1 B.Com Student Assessment Marks

Roll no.	Name	Marks (Out of 40)	Categorisation
1	AGNES VINCENT	25	
2	AJEEBA MAKKATTU	39	Advance Learner
3	ALEENA SUNNY	30	
4	AMAL NASAR K K	28	
5	AMEEKHA SULTHANA A K	27	
6	ANJANA VINEETH S K	34	
7	ASWATHY KRISHNA P	33	
8	CIYA MANOJ	34	
9	DEVANGANA K M	29	
10	DEVIKA VINOD	31	
11	FATHIMA FIDHA P T	23	
12	FATHIMA K T	34	
13	FATHIMA LIYANA K	10	Slow Learner
14	HUDA PARVEEN	23	
15	KADEEJA NAHEEDA P	37	Advance Learner
16	LAKSHYA R JITH	27	
17	MALAVIKA P	22	
18	POOJA R	24	
19	RAMEESA RIYAS	34	
20	RENDA FATHIMA V P	37	Advance Learner

21	RISWANA SHARI T P	34	
22	RIYA ASWATHI M	34	
23	SHIFANA	31	
24	ADHEENA ANOOP KUMAR	38	Advance Learner
25	ADISHA M V	12	Slow Learner
26	ATHIRA P K	22	
27	AYISHA FABI K	37	Advance Learner
28	AYISHA RIDA K	26	
29	AYISHA THABU A T	40	Advance Learner
30	JASEELA M P	40	Advance Learner
31	KRISHNENDU N	33	
32	MEGHA M	9	Slow learner
33	MITHRA P V	28	
34	NAHLA M	27	
35	NANDANA MENON	31	
36	NEHA K RAFEEQUE	22	
37	NIHALA FATHIMA V	36	Advance Learner
38	RAJWA SUBAIDA	25	
39	VISMAYA K K	32	
40	ADITHYA C G	6	Slow Learner
41	AKHILA S P	9	Slow Learner
42	ANGEL MARY PAULSON	37	Advance Learner
43	ANJANA V	22	

44	ANUSREE M P	34	
45	ARYA S	32	
46	ATHIRA N	27	
47	AVRIL LANA K M	13	Slow Learner
48	BASHIRA V	29	
49	DELPHY SAJI	30	
50	FISHA SARIN P	30	
51	HAMNA ROSE MANGATT	32	
52	KARTHIKA L R	22	
53	NAKSHATHRA V T	10	Slow Learner
54	NANDANA BABU	11	Slow Learner
55	NANDANA O M	28	
56	ROSHNA K	34	
57	SANA FATHIMA V K	31	
58	SARIKA K	22	
59	SNEHA JOHNSON	9	Slow Learner
60	SONALI T	22	
61	SREELAKSHMI K K	10	Slow Learner
62	TARFAH K P	32	
63	THEERTHA P	32	
64	U A R MARIYAM MUBASHARA	22	
65	VISMAYA P B	25	

I YEAR MCOM STUDENT ASSESSMENT MARK

SI No	Name	Marks (Out of 40)	Categorisation
1	ADHEENA N K	7	Slow Learner
2	AFEEHA K	6	Slow Learner
3	ANAGHA K	20	
4	ANARGHA K M	21	
5	ANNA MERINE	25	Advance learner
6	CHINNU PRAKASH	12	
7	FATHIMA FEBIN	11	
8	FIZA U	19	
9	IRIS MARIA GEORGE	23	Advance learner
10	JASHIDHA SAINAB A K	20	
11	MALAVIKA K	24	Advance learner
12	NADHA FATHWIMA P	7	Slow Learner
13	NEHA FATHIMA C	25	Advance learner
14	RABIA FARZINE	18	
15	SHABEERA SHERIN K M	12	

DEPARTMENT OF COMMERCE
ADVANCE LEARNERS PARTICIPATION
2021-22

Internship

Name of Student	Intern	Organization
Malavika.k	Accounts intern	Skybook global
Fiza Fathima	Ground sales intern	Unschool
	Assistant Director - Customer support wing (Full time)	Weezy Innovations Pvt. Ltd.
	Operations Manager	The Coin Republic
Neha Fathima	Accounts intern	Skybook global



April 30, 2022

WORK EXPERIENCE CERTIFICATE

This is to certify that **Ms. Neha Fathima** has worked in the Accounts outsourcing department of our organization from **Jan 24, 2022 to April 24, 2022** as an **Accountant (Intern)**. During this tenure of her work, we found that **Ms. Neha Fathima** was sincere and hard-working in whatever task we provided for her.

We wish her all the best in her future endeavors

For SkyBook,

Althaf T P
Chief Consultant



Date: 07th September 2021

Sub: Internship Agreement
Personal & Confidential

Name: Malavika K

Dear Ms Malavika

With reference to your application and subsequent exciting interactions we had with you, we are pleased to welcome you as Accountant (Internship) aboard SkyBook (With Registered Name "Nubook Private Limited") with effect from 10th September 2021 to 10th December, 2021 and you will be reporting to Mr Shahayas Jamal, Chief Consultant (Accounting & Auditing)

SkyBook is a part of Nucore Software Solutions Private Limited and is led by a young group of talented dynamic enthusiasts with hands-on experience running Travel & Tourism business.

We are excitedly looking forward to your valuable contributions to enable our growth journey.

The terms and conditions of your Internship are as follows:

Payment for Internship: Nil

Compensation: Not applicable

Mode of Posting: Work from Home

You shall, during your service with us, devote your specified time and attention to the Company's business entrusted to you and you shall not engage yourself directly or indirectly in any competitive business.

You shall inform the Company of any change in your personal data within 3 working days. Information pertaining to the Company's operations shall remain secret and safeguarded by you.

You should be aware that your Internship at SkyBook is part of an Internship program and is expected to last no longer than the dates indicated above.

You will abide by the General Business Principles, People Operations related policies & [IT Policy](#)



Internship Offer with TheCoinRepublic

Date : 17/11/ 2021

Name : Fiza Fathima
University : Providence Women's College, Calicut
Phone : 9746327404

Dear Fiza,

I am delighted & excited to welcome you to TheCoinRepublic as an Operation Management Trainee. At TheCoinRepublic, we believe that our team is our biggest strength and we take pride in hiring ONLY the best and the brightest. We are confident that you would play a significant role in the overall success of the venture and wish you the most enjoyable, learning packed and truly meaningful internship experience with TheCoinRepublic.

Your appointment will be governed by the terms and conditions presented in the Annexure A.

We look forward to you joining us. Please do not hesitate to call us for any information you may need. Also, please sign the duplicate of this offer as your acceptance and forward the same to us.

Congratulations!
Amit Dubey
Authorized Signatory



Private & Confidential

To,
Fiza Fathima

Subject:- Offer Letter - Associate Director (Customer Experience)

Dear Fiza Fathima,

We are pleased to offer you the position of Associate Director - Customer Experience Team. We aim to cultivate and build a generation of visionary leaders who are all part of a bigger purpose and are change makers of today for a better tomorrow.

We believe that our team is our biggest strength and we take pride in on-boarding ONLY the best and the brightest. We are confident that you would play a significant role in the overall success of the venture and wish you the most enjoyable, learning packed and truly meaningful experience with the Weezy Family.

Your appointment will be governed by the terms and conditions presented in [Annexure A](#).

For our records, you are requested to share the following dossiers by uploading it in the following Link: [CLICK HERE](#)

- 1) College ID
- 2) Address proof (Aadhar Card / Passport / DL / Voters ID)
- 3) Weezy Offer Letter with your Signature
- 4) Bank Account Details (Account Number, IFSC, Beneficiary Name, Phone Number)

I along with the entire family of Weezy Streetwear look forward to you joining us. Please do not hesitate to call or write to me for any information you may need. Also, please sign the duplicate of this offer as your acceptance and forward the same to us.

With warm regards, Cheers!
From Weezy Innovations Private Limited

Gopal Krishna Panda
CEO & Co-Founder, Weezy

10th August 2021

Weezy Innovations Pvt Ltd.

CIN - U74999KA2021PTC146648

Certificate of Excellence

This certificate is proudly presented to

Fiza Fathima

for successfully completing the Unschool Community Program on August 26, 2021 as a **Community Champion** for 8 months, an online internship initiative by



Unschool wishes you the best for your future endeavors.

Rahul Varma
Chief Executive Officer



ACCA (Association of Chartered Certified Accountants)

In collaboration with ISDC, department is providing training for ACCA program. Professional trainers from ISDC, which is the Approved Learning Partner of ACCA in the Country, are handling the session. Department motivate the students to do ACCA along with their B. Com Degree. Our second ACCA Batch student, Thanha C.B.V secured ACCA Advanced Diploma in Accounting & Business. Students enrolled for ACCA 2021-22

1. Renda Fathima V.P
2. Adheena Anoop
3. Ayisha Fabi
4. Angel Mary Paulson
5. Kadeeja Naheeda
6. Nihala Fathima V



The department also encourage the advance learners to do professional courses like CA/CMA along with B.Com. The following students registered for CMA.

1. Johnsiya Sunny
2. Hanna
3. Devina Maria
4. Sreya

Invisor Institute of Management Pvt Ltd **INVISOR**
 4th Floor, Montash Business Park, Cresens Tower
 Kochi, Kerala, India, 682033
 86860 32371 | contact@invisorglobal.com
 www.invisoreducation.com

Enrollment Letter

Customer Details : Sreya M Sreya Kozhikode city, Kerala, Phone : 9645963955 Email : sreya030@gmail.com		Enrollment Letter No C121 Date Dec 31, 2021 Due Date Dec 31, 2021 Executive Geevar Thambi
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S.No	Item Id	Course	Fees	Sub Total
1		CMA USA Review Online CMAUSA Part 1 : Financial Planning, Performance, and Analytics Part 2 : Strategic Financial Management	65000	65,000

Subtotal : INR 65,000
Total : INR 65,000
 Sixty Five Thousand only

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 www.invisoreducation.com

Enrollment Letter

Customer Details : Johnsiya Sunny Johnsiya Thiruvambady, Kerala, Phone : 8590554296 Email : Johnsiyasunny01@gmail.com		Enrollment Letter No C111 Date Dec 31, 2021 Due Date Dec 31, 2022 Executive Geevar Thambi
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S.No	Item Id	Course	Fees	Sub Total
1		CMA USA Review Online CMAUSA Part 1 : Financial Planning, Performance, and Analytics Part 2 : Strategic Financial Management	65000	65,000

Subtotal : INR 65,000
Total : INR 65,000
 Sixty Five Thousand only

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Enrollment Letter

Customer Details : Hanna Pk Hanna Kozhikode city, Kerala, Phone : 7025493660 Email : nishanjabir15@gmail.com		Enrollment Letter No C119 Date Dec 31, 2021 Due Date Dec 31, 2021 Executive Geevar Thambi
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S.No	Item Id	Course	Fees	Sub Total
1		CMA USA Review Online CMAUSA Part 1 : Financial Planning, Performance, and Analytics Part 2 : Strategic Financial Management	65000	65,000

Subtotal : INR 65,000
Total : INR 65,000
 Sixty Five Thousand only

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 86860 32371 | contact@invisorglobal.com
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Enrollment Letter

Customer Details : Devina mariya vincent devina thaliparampu, KEERALA, Phone : +917892123939 Email : devinamariyavincent@gmail.com		Enrollment Letter No C122 Date Dec 31, 2021 Due Date Dec 31, 2021 Executive Geevar Thambi
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S.No	Item Id	Course	Fees	Sub Total
1		CMA USA Review Online CMAUSA Part 1 : Financial Planning, Performance, and Analytics Part 2 : Strategic Financial Management	65000	65,000

Subtotal : INR 65,000
Total : INR 65,000
 Sixty Five Thousand only

Students Council

Advanced learners are selected to students' council as the coordinator of different club and hence they get opportunities to organise events which will enhance their different skills

AJEEBA MAKKATTU	Commerce club
KADEEJA NAHEEDA P	ED club
RENDA FATHIMA V P	Green Cove
ADHEENA ANOOP KUMAR	Green Cove
AYISHA FABI K	Commerce club
AYISHA THABU A T	R & D Cell
JASEELA M P	R & D Cell
NIHALA FATHIMA V	ED club
ANGEL MARY PAULSON	Class Representative
ANNA MERINE	R & D Cell
IRIS MARIA GEORGE	Green Cove
MALAVIKA K	Commerce club
NEHA FATHIMA C	Class Representative

2021-2022

Income Tax Law & Practice I.

Sl. No	Name	1/12/21	2/12	3/12	6/12	7/12	8/12	9/12	10/12	Before	After
1	Ayana . M SC	1	1	1	1	1	1	1	1	58	67
2	Donna Dassin . OBC	1	1	1	1	1	1	1	1	53	60
3	Sayojya . OBC	1	1	1	1	1	1	1	1	55	69
4	Adhira . V . OBC	1	1	1	1	1	1	1	1	56	65

Quantitative Techniques for Business Decisions.

Sl. No	Name	2/3/22	3/3	7/3	8/3	9/3	10/3	11/3	14/3	Before	After
1	Adheena	1	1	1	1	1	1	1	1	55	63
2	Ajecha	1	1	1	1	1	1	1	1	49	58
3	Nadha.	1	1	1	1	1	1	1	1	45	55

2021-22

Income Tax Law & Accounts

									Marks	
									Before	After
	30/6	2/7	6/8	16/8	7/9	9/9	14/9	15/9		
1.	Anjana. George ^(Minority)	x	x	x	x	x	x	x	30	70
2.	Anju. k. k ST	x	x	x	x	x	x	x	37	45
3.	Neelima . M ^{SC}	x	x	x	x	x	x	x	50	55
4.	Aswathi . T ^{OBC}	x	x	x	x	x	x	x	10	66
5.	Archana . M ^{OBC}	x	x	x	x	x	x	x	28	54
6.	Shilpa . Annie ^{OBC}	x	x	x	x	x	x	x	21	60
7.	Arya Sibi ^{OBC}	x	x	x	x	x	x	x	30	50
8.	Rose Mariya ^(Minority)	x	x	x	x	x	x	x	35	45
									22	22
									22	22
									22	22
									22	22
									22	22
									22	22
									22	22

Accounting For Management

								Marks	
								Before	After
	17/8	18/8	10/9	13/9	16/9	30/9	1/10		
1.	Anjana George ^{Minority}	x	x	x	x	x	x	22	65
2.	Anju. k. k ST	x	x	x	x	x	x	30	40
3.	Neelima . M ^{SC}	x	x	x	x	x	x	39	61
4.	Aswathi . T ^{OBC}	x	x	x	x	x	x	27	37
5.	Archana . M ^{OBC}	x	x	x	x	x	x	40	42
6.	Shilpa Annie ^{OBC}	x	x	x	x	x	x	30	41
7.	Arya Sibi ^{OBC}	x	x	x	x	x	x	36	66
8.	Rose Mariya ^{Minority}	x	x	x	x	x	x	30	70
								22	22
								22	22
								22	22
								22	22
								22	22
								22	22
								22	22

Basics of Numerical Method

								Marks	
								Before	After
	5/11	8/11	9/11	10/11	15/11	22/01	23/01		
1.	Theertha ^{SC}	x	x	x	x	x	x	20	80
2.	Sandra	x	x	x	x	x	x	21	40
3.	Lizabeth Rachel	x	x	x	x	x	x	30	30
								22	22
								22	22
								22	22
								22	22
								22	22

Corporate Accounting

Mark

										Mark		
		1/10	5/10	8/10	29/10	8/11	9/11	10/11	15/11	17/11	Before	After
1	Aswathi. P. K OBC	x	x	x	x	x	a	x	x	x	40	45
2	Meenakshi Previn (Gen)	x	x	x	x	x	x	x	x	x	50	60
3	Nandana. M Gen	x	x	x	x	x	x	x	x	x	16	25
4	Anaswara. P. SSC	x	x	x	x	x	a	x	x	x	29	46
5	Theertha. P. CSC	a	x	x	x	x	x	x	x	x	9	25
6	Prishya. M OBC	x	x	x	x	x	x	x	x	x	25	50

Financial Management

Marks

									Marks	
		6/10	7/10	8/10	11/10	10/12	14/12	16/12	Before	After
1	Anjana George (Minority)	x	x	x	a	x	x	x	41	53
2	Anju. k. k ST	x	x	x	x	x	x	x	16	36
3	Neelima. M SC	x	x	x	x	x	x	x	29	66
4	Aswathi. T OBC	x	x	x	x	x	x	x	30	40
5	Archana. M OBC	x	x	x	x	x	x	x	36	56
6	Shilpa Annie OBC	x	x	x	x	x	x	x	25	40
7	Arya. Sibi OBC	x	x	a	x	x	x	x	40	66
8	Rose Marcija Minority	a	x	x	x	x	x	x	39	42

Fundamentals of Investment

Marks

								Marks	
		7/1	14/1	21/1	28/1	2/3	5/3	Before	After
1	Anjana George (Minority)	x	a	a	x	x	x	18	44
2	Anju. k. k ST	x	x	x	x	x	x	29	55
3	Neelima. M SC	x	x	x	x	x	x	30	30
4	Shilpa Annie OBC	x	x	x	x	x	x	31	45
5	Rose Marcija Minority	x	x	x	x	x	x	26	55

FINANCIAL ACCOUNTING

	7/3	9/3	11/3	14/3	15/3	17/3	21/3	23/3	Before	Marks	After
Hiyana K	X	X	Q	X	X	Q	X	X	28		45
Adisha MV	X	X	X	Q	X	Q	X	X	10		38
Megha M	X	X	X	X	X	X	X	X	10		32
Adithya C G	X	Q	X	X	X	X	Q	X	8		42
Akhila S P	X	X	X	Q	X	X	X	X	8		35
Azeil Lara K M	X	X	X	X	X	X	X	X	14		48
Nakshatra V T	X	X	X	X	X	X	X	X	4		42
Nandana Babu	X	X	X	X	X	X	X	X	20		38
Sneha Johnson J	X	X	X	X	X	X	X	X	16		42
Sreelakshmi. K K.	Q	X	X	X	X	X	X	X	14		35
	Q	X	X	X	X	X	X	X			

[Signature]

Head of the department

NINIKALA. K
Asst. Professor
Dept. of Commerce
Providence Women's College
Calicut - 673 009