



M.Com. IV Semester Degree Examination, Sept./Oct. - 2024
COMMERCE (GENERIC ELECTIVE COURSE)

Accounting and Auditing Practices
(NEP)

Time : 1 Hour

Maximum Marks :30

Note : Answer **all** the Sections.

SECTION - A

Answer **all** the following questions. Each question carries **one** mark.

5x1=5

1. (a) Who is the father of Accountancy ?
- (b) Name any two Current Assets.
- (c) What is a Ledger ?
- (d) List out any two liabilities.
- (e) Define Auditing.

SECTION - B

Answer **any five** of the following questions. Each question carries **two** marks. **5x2=10**

2. Differentiate between Profit and Loss Account and Balance Sheet.
3. Mention any two internal accounting events.
4. Enumerate any two Ind. Accounting Standards.
5. How do you treat prepaid expenses in P&L account and Balance Sheet ?
6. State any two objectives of preparing Trial Balance.
7. Name two Auditing and Assurance Standards.
8. State any two ethical issues in Auditing.



SECTION - C

Answer **any three** of the following questions. Each question carries **five** marks.

3x5=15

9. Explain any five concepts of Accounting.
10. Write a note on types of accounts.
11. Analyse the principles of Auditing.
12. Write Journal Entries for the following transactions.
10th April : Commenced business with a capital of 1,00,000
11th April : Purchased goods from Veeru for 20,000
13th April : Purchased Goods for Cash 15,000
14th April : Purchased Goods from Abhiram for cash 9,000
16th April : Bought Goods from Shyam on credit 12,000
13. Prepare a Trial Balance with the following information :

Sl No.	Name of the Account	Amount (Rs.)
1	Capital	2,00,000
2	Stock	70,000
3	Cash	1,80,000
4	Debtors	3,00,000
5	Creditors	1,00,000
6	Bank Loan	1,50,000
7	Sales	3,00,000
8	Purchases	2,00,000

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M.Com. IV Semester Degree Examination, Sept./Oct.-2024
COMMERCE
Actuarial Valuation Practices
(NEP)

Time : 3 Hours

Maximum Marks : 70

Note : Answer **any five** of the following questions with Question No.1 is **Compulsory**. Each question carries **fourteen** marks.

1. Describe the educational pathway required to become an actuary. Explain the key characteristics of actuarial science that are emphasized in actuarial education. **14**
2. Discuss the various uses of mortality tables in the insurance and pension industries. **14**
3. Describe the differences between term assurance, pure endowment, endowment and whole life insurance plans. How does each plan structure affect the premium calculations ? **14**
4. Describe the valuation of surplus in a life insurance company. Why is surplus valuation important and what are the primary sources of surplus ? **14**
5. Explain the nature and importance of actuarial risk management in the insurance industry. How does it contribute to the overall stability and profitability of insurance companies ? **14**
6. (a) What is a mortality table ? State the its primary sources. **7**
(b) Explain the types of life insurance premiums and how do actuaries determine premium loading for expenses ? **7**
7. (a) Explain the net premium method for valuing life insurance policies. **7**
(b) Describe the functions of actuarial risk management in the context of life insurance. **7**
8. Write short notes on the following :
(a) Explain the process of constructing a mortality table. **5**
(b) Present value of random variables. **5**
(c) Net premium method in policy values. **4**





M.Com. IV Semester Degree Examination, Sept./Oct. - 2024

COMMERCE

C. Bank Financial Management

(NEP)

Time : 3 Hours

Maximum Marks : 70

Note : Answer **any five** of the following questions with Question No.1 is **Compulsory**, each question carries **Fourteen** Marks.

1. "Credit and Financial appraisal are important for credit decision in Banks". Discuss. **14**
2. What is Value at risk ? Discuss the methods, advantages and disadvantages of Value at Risk for Banks. **14**
3. (a) A Commercial Bank has the following capital funds and assets. Segregate the capital funds into Tier I and Tier II capitals. Find out the risk adjusted asset and risk weighted asset ratio. **10**

(₹ in crores)

Equity Share Capital	500.00
Statutory Reserve	270.00
Capital Reserve (of which ₹ 16 crores were due to revaluation of Assets and the balance due to sale of capital asset)	78.00

Assets :

Cash balance with RBI	10.00
Balance with other banks	18.00
Other investment	36.00
Loans and advances :	
(i) Guaranteed by the Government	16.50
(ii) Others	5,675.00
Premises, Furniture and fixture of-Balance sheet Items :	78.00
(i) Guarantee and other obligations	800.00
(ii) Acceptances, endorsements and letter of credit	4,800.00

- (b) What are the differences between Economic capital and Regulatory capital ? Explain. **4**



4. (a) What is Financial analysis ? Explain the uses of Ratio analysis. **7**
- (b) From the following details, compute the amount of provision required to be made in the Profit and Loss account of Evergreen Bank Ltd. for the year 2022-23 : **7**
- | Assets | ₹ in Lakhs |
|---|-------------------|
| Standard | 16,000 |
| Sub-standard Asset | 12,000 |
| Doubtful Assets : | |
| One year (security) | 4,800 |
| For two to three years (secured) | 3,600 |
| For more than 3 years (Security of Machinery of ₹ 1000 Lakhs) | 1,800 |
| Non recoverable assets | 3,000 |
5. Discuss the RBI guidelines on securitisation of Assets and Non-Performing Assets. **14**
6. (a) Describe the importance of customer profitability analysis in banking. **7**
- (b) Explain the Treasury functions of banks in India. **7**
7. What is DuPont Model of Financial analysis ? Explain the advantages and imitations of DuPont model for banks ? **14**
8. Write a note on :
- (a) Income Recognition **5**
- (b) Capital Adequacy Ratio **5**
- (c) Reconstruction of Financial Assets of Banks. **4**





M.Com. IV Semester Degree Examination, Sept./Oct. - 2024

COMMERCE

GEC : Banking and Financial Services

(NEP)

Time : 1 Hour

Maximum Marks : 30

Note : Answer **all** the sections.

SECTION - A

Answer **all** the following questions. Each question carries **one** mark.

5x1=5

1. (a) What is Venture Capital ?
- (b) What is IPO ?
- (c) Name any five Nationalized Banks in India.
- (d) Define the retail banking.
- (e) Expand IFSC.

SECTION - B

Answer **any five** questions. Each question carries **two** marks.

5x2=10

2. What is stock exchange ? What are its functions ?
3. Write a short note on Debit Card and Credit Card.
4. What is Credit rating ?
5. Define a Dormant Account.
6. What is primary market ?
7. What do you mean by foreign banks ?
8. State the features of financial services.



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SECTION - C

Answer **any three** of the following questions. Each question carries **five** marks.

3x5=15

9. Define Mutual Funds and state various schemes of mutual funds.
10. Explain the advantages of E-Banking.
11. Explain the procedure for opening of Bank Accounts.
12. Describe the fund based and non-fund based financial services.
13. Briefly explain the trading procedure for purchase and sale of securities.

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M.Com. IV Semester Degree Examination, Sept./Oct. - 2024

COMMERCE
Business Analytics
(NEP)

Time : 3 Hours

Maximum Marks : 70

Note : Answer **any five** of the following questions with Question No. 1 (Q1) is **Compulsory**.
Each question carries **fourteen** marks.

1. Discuss the tools and techniques used in Business Analytics and Critically evaluate the different types of Business Analytics. **14**
2. (a) Examine the role of Talent Analytics in succession planning and leadership development. **7**
(b) Explore the potential applications of HR Analytics in reducing employee attrition and improving retention strategies. **7**
3. (a) Explain the key characteristics and objectives of Marketing Analytics in driving business growth. **7**
(b) Discuss the practical applications of Marketing Analytics in making data-driven business decisions. **7**
4. (a) Examine the importance and functions of Finance Analytics in managing financial risks. **7**
(b) Discuss the applications of Finance Analytics in fraud prevention and financial security. **7**
5. Describe how you would use MS-Excel to calculate the mean, median, mode, range, variance, and standard deviation of the salaries. Discuss the significance of these measures in understanding the salary distribution within the company. **14**
6. (a) Compare and contrast Workforce Analytics with other types of HR Analytics. **7**
(b) Examine the application of Google Analytics in modern marketing strategies. **7**
7. (a) Discuss the key characteristics and objectives of Finance Analytics in modern financial management. **7**
(b) Describe the steps you would take in MS-Excel to clean data by removing duplicates, handling missing values, and normalizing the figures to a common unit. **7**
8. (a) Evaluate the relevance of Social Media Analytics in shaping marketing decisions. **5**
(b) Describe the concept of Recruitment Analytics and its impact on the hiring process. **5**
(c) Describe how to create a Box Plot in MS-Excel using hypothetical data. **4**





M.Com. IV Semester Degree Examination, Sept./Oct. - 2024

COMMERCE

**Business Ethics and Corporate Governance
(NEP)**

Time : 3 Hours

Maximum Marks : 70

Note : Answer **any five** of the following questions with Question **No. 1 compulsory**, each question carries **fourteen** marks.

1. Define ethics. Explain the objectives and significance of ethics in business in the present context. **14**
2. Define Ethical Leadership. Discuss the factors influencing on conflicts arises in ethical decision making. **14**
3. What do you mean by CSR ? Elucidate how does corporate social responsibility apply to the corporate firms ? **14**
4. Define Corporate Governance. Explain the needs and principles of Corporate Governance. **14**
5. (a) Explain the Cadbury committee recommendations on corporate governance. **7**
(b) Explain the role of stakeholder in corporate governance. **7**
6. (a) What is an ethical behaviour ? Explain how to develop corporate ethical behaviour ? **7**
(b) What is corporate sustainability ? Explain the pillars of corporate sustainability. **7**
7. Discuss the role and importance of Audit Committee in corporate governance. **14**
8. Write short notes on : **5+5+4**
 - (a) Ethics in HRM
 - (b) Stakeholder theory
 - (c) Insider Trading

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M.Com. IV Semester Degree Examination, Sept./Oct. - 2024

COMMERCE (GENERIC ELECTIVE COURSE)

Entrepreneurship Development

(NEP)

Time : 1 Hour

Maximum Marks : 30

Note : Answer **all** the Sections.

SECTION - A

Answer **all** the following questions. Each question carries **one** mark.

5x1=5

1. (a) List any two characteristics of an entrepreneur.
- (b) What is the purpose of the National Entrepreneurship Development Board (NEDB) ?
- (c) List any two problems of women entrepreneurs in India.
- (d) What is a 'Social Enterprise' ?
- (e) Define MSME.

SECTION - B

Answer any **five** of the following questions. Each question carries **two** marks.

5x2=10

2. State the role of entrepreneurship in economic development.
3. List the characteristics and skills necessary for successful entrepreneurship.
4. Outline the contributions of the National Institute of Entrepreneurship & Small Business Development (NIESBUD).
5. Describe the role of Microfinance Institutions (MFIs) in entrepreneurship development.
6. State the role of Self-Help Groups (SHGs) in fostering entrepreneurship in rural areas.
7. Identify sustainability issues in social entrepreneurship.
8. List the challenges faced by women entrepreneurs in India.



SECTION - C

Answer any **three** of the following questions. Each question carries **five** marks.

3x5=15

9. Describe the problems faced by entrepreneurs in modern business environment.
10. Explain the role of Government in promoting entrepreneurship in India.
11. Outline the strategies to overcome the challenges faced by women entrepreneurs in India.
12. Summarize the effectiveness of India's MSMEs Policy in fostering entrepreneurship.
13. Discuss the role of social entrepreneurship in addressing social issues with suitable examples.

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M.Com. IV Semester Degree Examination, Sept./Oct. - 2024

COMMERCE
B. Financial Modeling
NEP

Time : 3 Hours

Maximum Marks : 70

Note : Answer **any five** of the following questions with Question No.1 **is Compulsory**. Each question carries **fourteen** Marks.

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|----|---|--|-----------|
| 1. | (a) | Explain excel commands of financial functions. | 7 |
| | (b) | What are the attributes of good Excel model ? | 7 |
| 2. | Profit & Loss Account (For the Year Ending December 31, 2023) | | 14 |

Particulars	Amount (Rs.)
Revenue	
Sales Revenue	5,00,000
Other Income	20,000
Total Revenue	5,20,000
Expenses :	
Cost of Goods Sold	3,00,000
Administrative Expenses	50,000
Depreciation	10,000
Interest Expense	45,000
Other Expenses	5,000
Total Expenses	4,10,000
Net Profit Before Tax	1,10,000
Net Profit After Tax	77,000



Balance sheets of ABC for two years

Assets	Amount (Rs.)	Amount (Rs.)
Current Assets		
Cash and Cash Equivalents	30,000	50,000
Accounts Receivable	40,000	45,000
Inventory	50,000	55,000
Total Current Assets	1,20,000	1,50,000
Non- Current Assets		
Property, Plant & Equipment	1,00,000	90,000
Intangible Assets	10,000	10,000
Total Non- Current Assets	1,10,000	1,00,000
Total Assets	2,30,000	2,50,000
Liabilities and Equity		
Current Liabilities		
Accounts Payable	30,000	40,000
Short-Term Debt	20,000	25,000
Total Current Liabilities	50,000	65,000
Non-Current Liabilities		
Long-Term Debt	60,000	50,000
Total Non-Current Liabilities	60,000	50,000
Equity		
Share Capital	1,00,000	1,00,000
Retained Earnings	20,000	35,000
Total Equity	1,20,000	1,35,000
Total Liabilities and Equity	2,30,000	2,50,000

From these financial statements, prepare forecasting balance sheet and cash flow statement for March 31, 2025.

3. (a) Write a note on some basic issues in financial planning and investment. **7**
 (b) Explain model for return with changing reinvestment rate with example of assumptions. **7**



4. (a) The following information is about a bond: Face Value: Rs. 1,000; Coupon Rate: 6% per annum; Annual coupon Payments: Rs.60; Maturity: 5 years; Current Yield to Maturity (YTM): 5%. Calculate the duration of the bond. **7**
- (b) What is yield curve ? Explain its types. **7**
5. (a) Company XYZ is in the technology sector and is being evaluated for potential investment. The following information is available : **7**
 Company XYZ's Financials: Earnings Per Share (EPS): Rs. 3.50 Book Value Per Share (BVPS): Rs. 20.00, Sales Per Share (SPS): Rs. 50.00, EBITDA: Rs. 500 million, Number of shares outstanding: 100 million, Debt: Rs. 200 million, Cash: Rs. 50 million, Comparable Companies' Multiples: P/E Ratio: 15; P/B Ratio: 2.5; P/S Ratio: 3; EV/EBITDA Ratio: 12.
 Estimate the value of Company XYZ's stock using the given multiples.
- (b) Discuss the methods of equity valuation. **7**
6. (a) Discuss steps in creating model. **7**
- (b) Explain FCFF and FCFE. **7**
7. (a) How do you differentiate between real return and nominal return ? **7**
- (b) Write a note on different types bond risks. **7**
8. Write a note on : **7**
- (a) Excel errors **5**
- (b) Football Field Chart **5**
- (c) Sensitivity Analysis. **4**



**M.Com. IV Semester Degree Examination, Sept./Oct. - 2024****COMMERCE****B. Global Financial Management
(NEP)**

Time : 3 Hours

Maximum Marks : 70

Note : Answer **any five** of the following questions with Question No.1 is **compulsory**, each question carries **fourteen** Marks.

1. What do you mean by Global Financial Management ? Discuss the nature, scope and objectives of Global Financial Management. **14**
2. Translate the following balance sheets of the two subsidiaries of ABC, Inc. (a U.S. MNC) into U.S. dollars, using: (a) monetary-non monetary method, and (b) the current rate method of translation. **14**

	U.K Subsidiary (Millions of Pounds Sterling)		French Subsidiary (Millions of French Francs)	
	31-12-2011	31-12-2012	31-12-2011	31-12-2012
Cash and marketable securities	120	143	2,143	1,915
Accounts receivables	315	407	4,020	3,775
Inventories	612	750	3,950	3,850
Fixed assets (net)	1,350	1,300	7,010	6,850
Total assets	2,397	2,600	17,123	16,390
Bank loans	500	450	3,000	2,800
Accounts payable	490	553	4,873	4,658
Long-term debt	650	700	4,250	4,000
Net worth	757	897	5,000	4,932
Total liabilities and net worth	2,397	2,600	17,123	16,390

Assume the following exchange rates :

31-12-2012	£ 1.00 = U.S \$1.40	U.S \$1.00 = FF 7.25
31-12-2011	£ 1.00 = U.S \$1.05	U.S \$1.00 = FF 9.00

Show also how the parent company will reflect the exchange gains (losses) in its consolidated statements, using the monetary-non monetary method as against the current method ?



3. (a) Explain the theory of Interest rate parity in detail. **7**
(b) Explain triangular, locational and covered interest rate arbitrage. **7**
4. What is ADR ? Explain the types and procedure for issuing of ADR. **14**
5. What is Multinational capital budgeting decision ? Discuss the methods and issues of multinational capital budgeting decisions in detail. **14**
6. What is foreign exchange exposure ? Discuss the basic types of foreign exchange exposure. **14**
7. (a) A Project costing \$ 50 million is expected to generate after-tax cash flows of \$10 million a year forever. Risk free rate is 3%, asset beta is 1.5, required return on market is 12%, cost of debt is 8%, annual interest costs related to project are \$2 million and tax rate is 40%. Calculate the adjusted present value of the project. **7**
(b) Explain the sources of International Finance. **7**
8. Write a note on the followings :
(a) Interest Rate Swap **5**
(b) Foreign Exchange Market **5**
(c) Multinational Working Capital Management **4**

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M.Com. IV Semester Degree Examination, Sept./Oct. - 2024

COMMERCE

A. International Financial Reporting Standards

(NEP)

Time : 3 Hours

Maximum Marks : 70

Note : Answer **any five** of the following questions with Question **No.1 (Q1)** is **Compulsory**.
Each question carries **fourteen** Marks.

1. (a) Define IFRS. Explain its objectives. 7
- (b) Differentiate between IFRS and International Accounting Standards. 7
2. (a) Zebran Company acquired a 60% of interest from ABC Company for \$ 7,50,000. 9
The carrying amount and fair values of ABC company identifiable assets and liabilities at the acquisition date were as follows :

Particulars	Carrying Amount (\$)	Fair Value (\$)
1. Tangible non-current assets	2,30,000	1,90,000
2. Intangible Non-current assets	10,000	1,30,000
3. Current Assets	2,00,000	1,80,000
4. Liabilities	1,60,000	2,10,000
5. Contingent Liabilities	Nil	22,000
Total	6,00,000	7,32,000

Zebran has decided to measure the non-controlling interest at its share of ABC identifiable net assets. Compute goodwill as per IFRS-3.

- (b) Explain the scope of IFRS 11, Joint Arrangements. 5
3. Discuss the IFRS - 17 Insurance Contract in detail. 14
4. (a) ABC Company Ltd. grants \$ 2000 stock option to an employee with a vesting period of 3 years. The fair value of each stock option is \$ 850. From this calculate the annual expenses of the company to issue stock option. 7
- (b) Elucidate the objectives and scope of IFRS - 6. 7
5. (a) Analyze the contents of CSR report in detail. 7
- (b) Discuss the issues in corporate governance practices of a company. 7



- | | | | |
|-----------|-----|---|----------|
| 6. | (a) | Evaluate the requirements and disclosures of IFRS - 12. | 7 |
| | (b) | Critically analyze the revenue recognition process from contracts with customers. | 7 |
| 7. | (a) | Explain the IFRS - 9 in brief. | 7 |
| | (b) | Discuss the role of Board of Directors for preparation of good report. | 7 |
| 8. | (a) | Evaluate the other entities interest recognition and measurements process. | 4 |
| | (b) | What is an interim financial report ? What are its disclosure requirements ? | 5 |
| | (c) | Explain the objective, scope and recognition process of IFRS - 2. | 5 |

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M.Com. IV Semester Degree Examination, Sept./Oct. - 2024

COMMERCE

A. International Taxation and Policies

(NEP)

Time : 3 Hours

Maximum Marks : 70

Note : Answer **any five** of the following questions with **Question No.1 is Compulsory**.
Each question carries **Fourteen** Marks.

1. (a) What are the basic principles of International Tax Law ? Explain. **7**
- (b) Define Direct Taxes Code. Explain the objectives of Direct Taxes Code. **7**
2. (a) Define Non-Resident. What are the incomes which are not taxable for non-residents and foreign companies under Income Tax Act 1961 ? **7**
- (b) Miss Keerthi, a resident individual has derived the following income during the previous year 2022-2023. **7**
 1. Income from profession- ₹ 3,50,000.
 2. Rent received from house property located in foreign country AB is ₹ 20,000 per month received there. Municipal taxes paid in that country is ₹ 40,000. Income tax paid in the foreign country in equivalent Indian currency is ₹ 25,000 on the net income of ₹ 2,00,000.
 3. Royalty on books from foreign country XY in equivalent Indian currency is ₹ 15,00,000 (eligible for deduction u/s 80QQB). Tax is paid in country XY @ 20%. The expenses incurred for earning royalty is ₹ 1,50,000.
 4. Interest from savings account amounts to ₹ 24,000. Miss Keerthi,wishes to know whether she is eligible to claim double taxation relief and if so, the quantum applicable. India does not have DTAA with either of the two countries.
3. (a) What is Transfer Pricing ? Explain the significance of Arm's Length Principles. **7**
- (b) MG Glasses Ltd., India Exports semi-finished glasses to its parent company Moon Glasses Inc., USA. The exports are made at \$ 200 per glass to the US company (Freight & Insurance cost \$ 75 incurred separately). The cost per glass works out to \$ 125 on import, Moon Glasses Inc., USA polishes the glasses and markets the same @ \$ 500 per glass. The polishing and marketing process cost @ \$100 per glass. Ascertain the Arm's Length Price for the said transactions along with explanations. **7**



4. (a) Define Tax Treaties. Explain the features of Tax Treaties. **7**
 (b) Explain the types of Double Taxation Avoidance Agreements (DTAA). **7**
5. (a) Define Money-Laundering. What are the sources of illegal money ? Explain **7**
 (b) Explain the adverse effects of Base Erosion and Profit Shifting. **7**
6. (a) Define Advance Rulings. What are the Powers of officers under Advance Rulings ? **7**
 (b) Hyundai Motors Ltd. an Indian company declared income of ₹ 300 crores computed in accordance with Chapter IV-D but before making any adjustments in respect of the following transactions for the year ended on 31.03.2023. **7**
 (i) 10,000 cars sold to Rida Ltd., which holds 30% shares in Hyundai Motors Ltd. at a price which is less by \$ 200 each car than the price charged from Shingto Ltd.
 (ii) Royalty of \$ 1,20,00,000 was paid to Kyoto Ltd. (Associated Enterprise) for the use of technical know-how in the manufacturing of car. However, Kyoto Ltd. had provided the same know-how to another Indian company for \$ 90,00,000.
 (iii) Loan of Euro 1000 crores carrying interest @ 10% p.a advanced by Dorf Ltd. a German Company was outstanding on 31.03.2023. The said German company had also advanced a loan of similar amount to another Indian company @ 9% p.a. Total Interest paid for the year was Euro 100 crores.
 Explain in brief the Transfer pricing provisions of the Act affecting all these transactions and compute the income of the company chargeable to tax for A.Y. 2023-24. Keeping in mind that the value of 1\$= ₹ 50 and 1 Euro = ₹ 55.
7. Describe the role of Vienna Convention in application and interpretation of Tax treaties. **14**
8. (a) House A is located in a country outside India was bought in the year 1995 for ₹ 15 Lakhs. It was sold in the year 2000 for ₹ 22 Lakhs. The amount was deposited in a bank account in that country. In the year 2001 another House B was purchased for ₹ 35 Lakhs. The Investment in House B was made through withdrawal from the bank account in the foreign country. House B has not been transferred before the valuation date and its value on the valuation date is ₹ 48 Lakhs. **5**
 Assuming that the value of foreign bank account under Rule 3 (1) (e) Black money Imposition of Tax Act is ₹ 60 Lakhs. Compute the Fair market value of the assets.
 (b) Write a note on Functions, Assets and Risk (FAR) Analysis under Transfer pricing. **5**
 (c) Differentiate between Black lists, White lists and Grey Lists under tax havens. **4**





M.Com. IV Semester Degree Examination, Sept./Oct. - 2024

COMMERCE

**New Venture Planning and Development
(NEP)**

Time : 1 Hour

Maximum Marks :30

Note : Answer **all** the questions. Each question carries **one** mark.

1. Which of the following best defines innovation ?
(A) A new method or idea introduced to improve efficiency
(B) Copying successful practices from others
(C) Maintaining the status quo in business practices
(D) Expanding existing products without changes
2. What is the crucial role of new venture ?
(A) Provide better service
(B) Creating employment opportunity
(C) Earning more profit
(D) Attracting customers
3. Which of the following is NOT considered as a characteristic of an entrepreneur ?
(A) Risk-taking
(B) Creativity
(C) Dependence on established processes
(D) Visionary thinking
4. In the context of idea generation, what does “scamper” stand for ?
(A) Substitute, Combine, Adapt, Modify, Put to another use, Eliminate, Reverse
(B) Seek, Combine, Analyze, Measure, Predict, Evaluate, Revise
(C) Simplify, Compete, Adapt, Modify, Prepare, Evaluate, Reinvest
(D) Survey, Combine, Apply, Measure, Plan, Examine, Review
5. What is a key indicator of feasibility for a new business idea ?
(A) High level of customer interest
(B) Strong financial projections
(C) Availability of necessary technology and expertise
(D) Alignment with personal passions and interests
6. Which of the following is not a characteristic of a new venture ?
(A) Innovation
(B) Risk taking
(C) Entrepreneurial spirit
(D) Earning more profit



7. _____ is the technique used to generate a wide range of ideas without judgement or limitations.
- (A) Mind mapping (B) Ideas screening
(C) SWOT analysis (D) Brainstorming
8. Which of the following is not a step in measuring strategic performance of a new venture ?
- (A) Performance indicators
(B) SWOT analysis
(C) Continuous learning and improvement
(D) Performance review
9. Which of the following factors are considered in the establishment and management of any venture ?
- (A) Innovation height adaptability
(B) Monitoring and evaluation
(C) Legal and regulatory compliance
(D) All of the above
10. Which analysis considers the ability to generate a profit and sustain the venture in the long term ?
- (A) Feasibility analysis (B) Desirability analysis
(C) Viability analysis (D) Market analysis
11. In which stage of Greiner's model, do organizations typically experience a crisis of leadership ?
- (A) Creativity (B) Growth through direction
(C) Growth through delegation (D) Growth through collaboration
12. Which of the following is NOT typically included in a value proposition ?
- (A) Customer pain points
(B) Competitor analysis
(C) Key benefits of the product or service
(D) Target customer segments
13. _____ is a framework that outlines how a company creates, delivers, and Captures value.
- (A) Four Stage growth model (B) Lean Canvas model
(C) Business model (D) Value proportion model
14. Which of the following is a key component of opportunity analysis ?
- (A) SWOT Analysis (B) Financial Forecasting
(C) Market Segmentation (D) Competitive



15. Which of the following is not a strategy for promoting a venture ?
(A) Social media marketing (B) Build professional website
(C) PEST analysis (D) Email marketing
16. _____ helps to identify competitive advantages and areas for differentiation.
(A) Competitor analysis (B) Market analysis
(C) Trend analysis (D) None of the above
17. Which factor examines societal attitudes and Lifestyle changes ?
(A) Economic factors (B) Social factors
(C) Technological factors (D) Competitive factors
18. Which of the following strategies used for venture growth ?
(A) Acquisition in mergers (B) Market analysis
(C) Franchising or licensing (D) Both (A) and (B)
19. When managing strategic performance, what is the role of benchmarking for a new venture ?
(A) To compare performance against industry standards
(B) To measure internal process efficiency
(C) To analyze customer feedback
(D) To evaluate employee performance
20. What does the Economic factor in external environmental analysis typically include ?
(A) Market trends and consumer preferences
(B) Inflation rates and economic growth
(C) Technological advancements and innovations
(D) Government regulations and policies
21. Which of the following is NOT one of the key components of the Lean Business ?
(A) Problem (B) Key Metrics
(C) Revenue Streams (D) Financial Projections
22. _____ is the process of creating and implementing new ideas, products or Business models.
(A) Innovation (B) Identification
(C) Calculation (D) Memorisation
23. Innovation and Entrepreneurship offers :
(A) Economic growth
(B) Technological advancement
(C) Wealth creation and prosperity
(D) All of the above



- 24.** Entrepreneurial behaviour and social responsibility are important to :
- (A) Ethical decision making
 - (B) Sustainable business practice
 - (C) Reduce competitive landscape
 - (D) Both (A) and (B)
- 25.** Entrepreneurial behaviour includes :
- (A) Sympathy on employees
 - (B) Giving high salary
 - (C) Fair treatment of employees
 - (D) Implementing strict rules and regulations
- 26.** New venture development programmes provide :
- (A) Mentorship, funding and networking opportunities
 - (B) Ideas, key resources and key matrix
 - (C) Opportunities, Human resource and funding
 - (D) Leadership, partnership and authority
- 27.** The Lean Canvas model is primarily used for :
- (A) Creating a comprehensive business plan
 - (B) Developing detail financial projections
 - (C) Quickly outlining key business component
 - (D) Generating customer testimonials
- 28.** Which of the following is a typical challenge faced by new ventures when managing strategic performance ?
- (A) Excessive regulation
 - (B) Overly mature markets
 - (C) Limited data for performance evaluation
 - (D) High employee turnover
- 29.** What does the random word for object Association technique involve ?
- (A) Generating ideas based on random words or objects
 - (B) Reverse the thought process to generate ideas
 - (C) Combining multiple ideas to create a new concept
 - (D) Observing people and environments to identify unmet need
- 30.** _____ focuses on optimising processes, resources and activities to ensure smooth and efficient operation within the start-up.
- (A) Innovation
 - (B) Technology management
 - (C) Operation management
 - (D) Financial management

